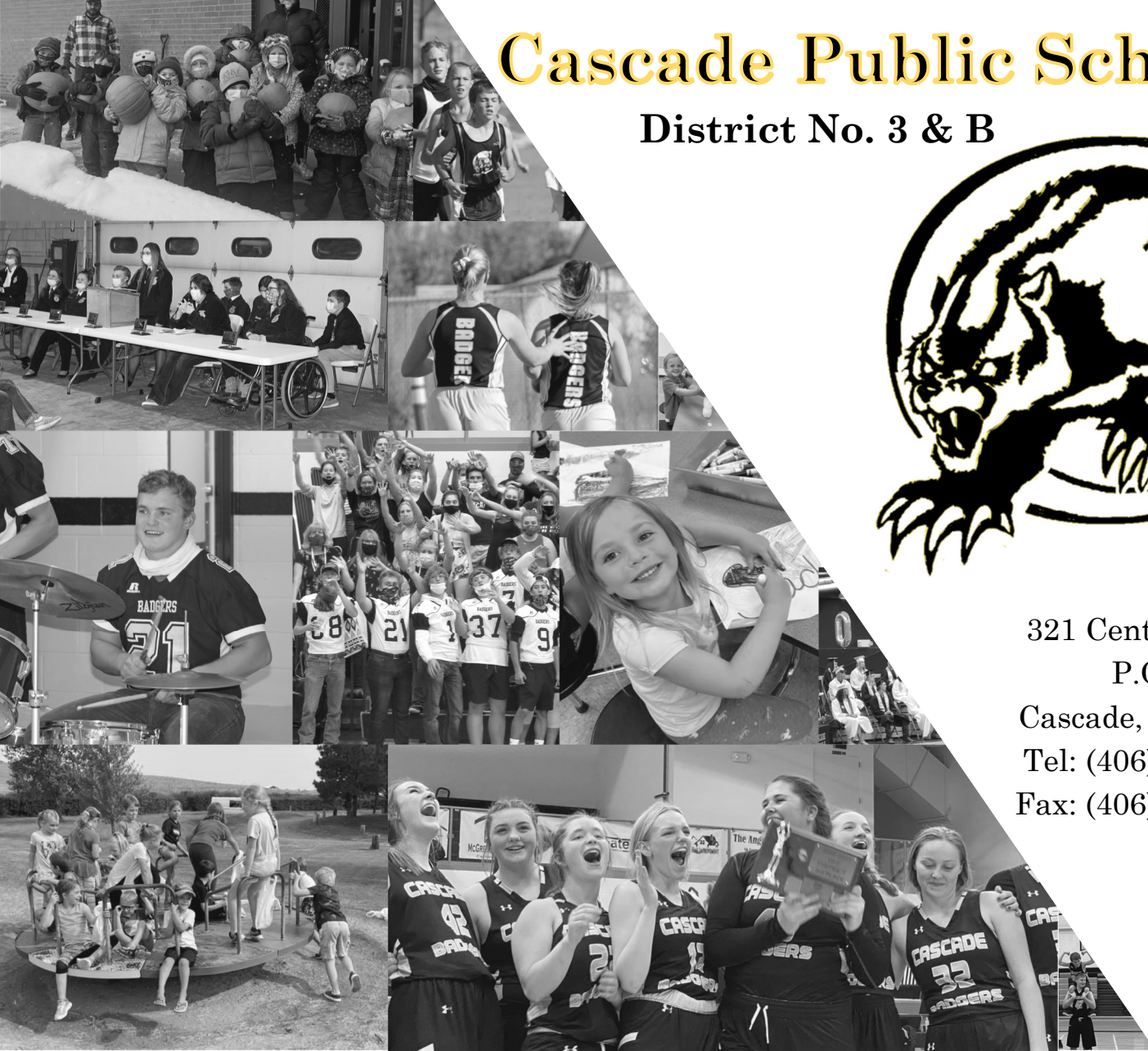


Cascade Public Schools

District No. 3 & B



321 Central Ave W
P.O. Box 529
Cascade, MT 59421
Tel: (406) 468-9383
Fax: (406) 468-2212



District Budgets

FY2021-2022

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



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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
John Rumney.....Board Chairman	2024
Iain McGregor.....Vice Chairman	2022
Valerie Fowler.....Trustee	2022
Ruth Mortag.....Trustee	2024
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
Technology Committee.....	Ruth Mortag, Chris Wilson & Rick Cummings

2021-2022 CASCADE STAFF

ADMINISTRATIVE STAFF

Rick Miller.....Superintendent.....3 years
Karsen Drury.....Business Manager/District Clerk.....5 years
Nichole Pieper.....JH/HS Principal.....2 years
Michelle Price.....Elementary Principal.....2 years

DEPARTMENT SUPERVISORS

Bryan Smith.....Maintenance/Transportation.....3 years
Angela Johnson.....Food Service.....11 years
Andrea Ethridge.....XCELL Supervisor.....3 years

OFFICE STAFF

Tracy Taft.....Student Office Secretary.....7 years
Tina Mann.....Attendance Office Secretary.....2 years

CUSTODIAL STAFF

Wiley Aker.....1 year Jake Boettger.....3 years
Victor Roso.....2 years Josiah Castellanos.....0 years
Brenda Langenderfer.....2 years Kristen Serman.....0 years

KITCHEN STAFF

Misty Ayers.....1 year Curtis Franklin.....1 year
Joanne Vinson.....6 years Keith Hickam.....1 year

BUS DRIVERS

Larry Cummings.....18 years Philip Freed.....2 years
Gale Manning.....7 years Eric Mondragon.....10 years
Wiley Aker.....1 year Michele Correll.....1 year
Linda Lodman.....1 year

2021-2022 CASCADE STAFF

PARAPROFESSIONALS & SUPPORT STAFF

Leah Costa.....0 years	Allyson Ethridge.....2 years
Teresa Ghekeire.....0 years	Brooke Hanson.....2 years
Mary Holbrook.....1 year	Brittany Hruska.....0 years
Pamela Wiegand.....1 year	Michelle Alatorre.....0 years

ELEMENTARY TEACHING STAFF

Elizabeth Allen.....8 years	Karen Allen.....1 year
Rebecca Cooper.....4 years	Kourtney Holten.....0 years
McKenzie Lencioni.....1 year	Coleen MacDonald.....5 years
Sonja Mazaira.....4 years	Molly Pepos.....0 years
Sharon Stevens.....28 years	

JUNIOR HIGH/HIGH SCHOOL TEACHING STAFF

Amanda Brown.....0 years	Alissa Johnson.....18 years
Kendra Lane.....0 years	Leslie Mills.....0 years
Michael Nelson.....0 years	Eliza Papke.....0 years
Sarah Pederson.....3 years	Kelly Rumney.....6 years
Connor Schulte.....0 years	Peggy Strobbe.....21 years
Jennifer Ward.....1 years	Giulia Weeda.....0 years

K-12 TEACHING STAFF

Christa Hardy.....6 years	Carrie Jones.....0 years
Karen Matteson.....32 years	Jeffrey Skogley.....28 years

ENROLLMENT HISTORY

2021-2022 ENROLLMENT

Elementary: 126

Junior High: 76

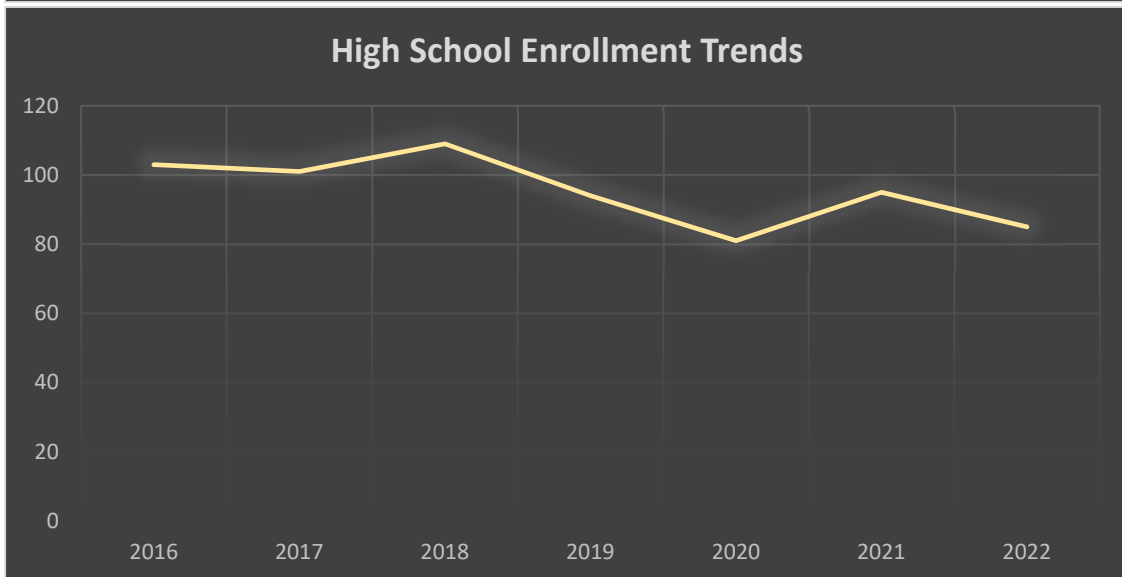
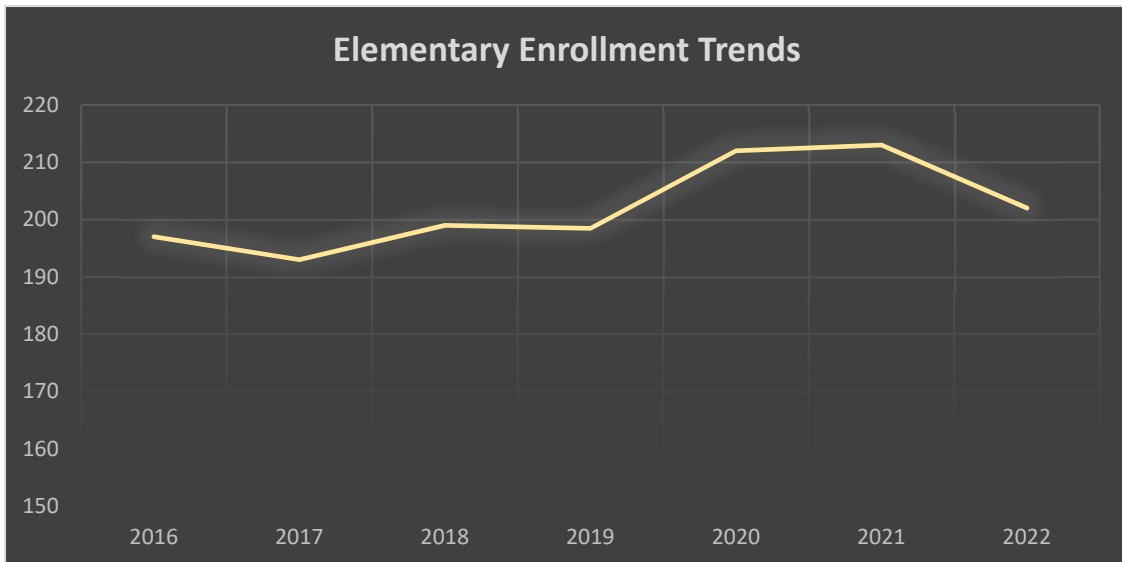
High School: 85

Total: 287

Smallest Class: 12 (1st Grade)

Largest Class: 29 (7th Grade)

Average Class: 22



SECTION 2

Terminology, Definitions & Acronyms



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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:

- 115.158.421.1000.640.522 – To record Elementary
- 115.661.421.1000.640.522 – To record Junior High
- 115.157.421.1000.640.522 – To record High School

SECTION 3

Budget Report Summary



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Budget Report

FY 2022

07 Cascade

Submit ID: 0101-41949291

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	1,430,304.03	130,411.52	10%	9.12%	0.00	1,024,202.34	406,101.69	50.88
10 Transportation	235,000.00	47,000.00	20%	20.00%	22,366.84	63,607.50	149,025.66	18.67
11 Bus Depreciation	262,043.67	0.00	N/A	0.00%	182,323.02	0.00	79,720.65	9.99
13 Tuition	97,000.00		N/A		19,829.28	0.00	77,170.72	9.67
14 Retirement	222,500.00	44,500.00	20%	20.00%	25,516.84	196,983.16		
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	82,928.20	0.00	N/A	0.00%	31,954.66	973.54	50,000.00	6.26
29 Flexibility	6,690.79	0.00	N/A	0.00%	6,690.79	0.00	0.00	0.00
61 Building Reserve	108,678.39	0.00	N/A	0.00%	72,379.69	12,754.70	23,544.00	2.95
Total of All Funds	2,445,145.08	221,911.52			361,061.12	1,298,521.24	785,562.72	98.42

50 Debt Service								
Tax Jurisdiction								
0101	0.00	0.00	20-9-438	0.00%	8,670.14	0.00	0.00	0.00



Budget Report

FY 2022

07 Cascade

Submit ID: 0102-99790373

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	1,017,084.98	84,147.72	10%	8.27%	0.00	723,857.14	293,227.84	30.47
10 Transportation	235,000.00	47,000.00	20%	20.00%	31,038.35	63,607.50	140,354.15	14.59
11 Bus Depreciation	260,811.50	0.00	N/A	0.00%	181,161.36	0.00	79,650.14	8.28
13 Tuition	30,000.00		N/A		9,319.61	0.00	20,680.39	2.15
14 Retirement	145,600.00	29,120.00	20%	20.00%	15,001.57	130,598.43		
17 Adult Education	20,000.00	0.00	35%	0.00%	15,943.36	0.00	4,056.64	0.42
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	209,095.75	0.00	N/A	0.00%	108,421.18	674.57	100,000.00	10.39
29 Flexibility	9,155.75	0.00	N/A	0.00%	9,155.75	0.00	0.00	0.00
61 Building Reserve	76,181.66	0.00	N/A	0.00%	51,682.54	11,683.12	12,816.00	1.33
Total of All Funds	2,002,929.64	160,267.72			421,723.72	930,420.76	650,785.16	67.63

50 Debt Service								
Tax Jurisdiction								
0102	0.00	0.00	20-9-438	0.00%	8,847.07	0.00	0.00	0.00

TAXABLE VALUES

The taxable value is the market value of a piece of property times 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.

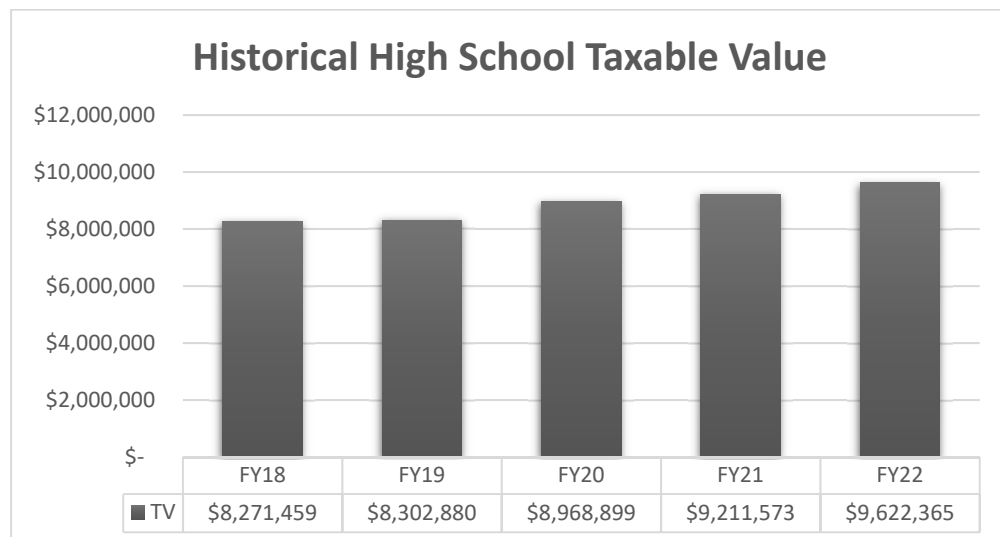
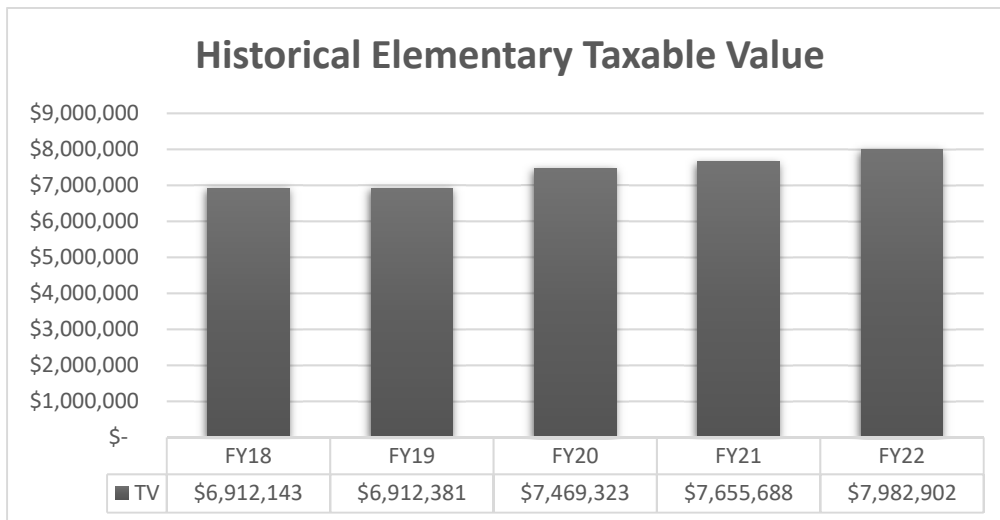
A mill is one-thousandth (0.001) of a dollar. School districts can determine how much a mill will raise by taking the total taxable value in a district (an amount provided to the school district by the county assessor) and multiplying it by 0.001. This result is equal to what one mill will raise.

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

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

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

For FY2022, the Cascade School Districts experienced a significant increase in taxable value. The Elementary District (District No. 3) increased by \$327,234. The High School District (District No. B) increased by \$410,792. When taxable values increase, the property tax liability decreases for taxpayers.



Cascade County 2021 Taxable Value Elementary

School District	Taxable Value	2020 Taxable	Increase/Decrease 2021
1C City of Great Falls			
1-			
1X			
1XX	<u>151,272,162</u>	<u>145,373,858</u>	5,898,304
Less Increment Values	<u>(3,642,775)</u>	<u>(3,567,799)</u>	<u>(74,976)</u>
	147,629,387	141,806,059	5,823,328
3 Cascade	7,982,902	7,655,668	327,234
			-
			-
5 & 5A Centerville	3,074,344	2,933,504	140,840
			-
			-
29 & 29C	7,861,096	7,305,648	555,448
29A	2,489,084	2,514,634	(25,550)
29AA	<u>47,013</u>	<u>44,214</u>	<u>2,799</u>
	10,397,193	9,864,496	532,697
			-
			-
55X Sun River Valley	3,465,823	3,370,255	95,568
74 Vaughn	1,988,172	1,891,315	96,857
85 Ulm	1,639,463	1,555,905	83,558
			-
			-
Accumulated Totals	176,177,284	169,077,202	7,100,082
			-
			-
			-
			-
			-



2021 Certified Taxable Valuation Information

(15-10-202, MCA)

Cascade County

ELEMENTARY SCHOOL DISTRICT 3-CASCADE

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

1. 2021 Total Market Value ¹	\$	434,633,535
2. 2021 Total Taxable Value ²	\$	7,982,902
3. 2021 Taxable Value of Newly Taxable Property.....	\$	157,936
4. 2021 Taxable Value less Incremental Taxable Value ³	\$	7,982,902
5. 2021 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-

6. TIF Districts

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

Preparer Katie Kakalecik

Date 7/26/2021

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

2021 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	\$	5,546
II. Total value exclusive of "newly taxable" property	\$	15,578

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/09/2021, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/13/2021, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

Cascade County 2021 Taxable Value- High School

<u>School District</u>	<u>Taxable Value</u>	<u>2020 Taxable</u>	<u>Increase/Decrease 2021</u>
1			
5A			
29A	153,768,221	147,897,578	5,870,643
<u>Less increment Values</u>	<u>-3,642,775</u>	<u>-3,567,799</u>	<u>-74,976</u>
	150,125,446	144,329,779	5,795,667
3 Cascade			
3-			
3C			
3C2			
85	9,622,365	9,211,573	410,792
5&5A Stockett-Sand Coulee			
5			
29AA	3,114,382	2,968,632	145,750
29-Belt	7,861,096	7,305,648	555,448
55X Sun River Valley			
74	5,453,995	5,261,570	192,425
Accumulated Totals	176,177,284	169,077,202	7,100,082



2021 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. 2021 Total Market Value ¹	\$	529,367,592
2. 2021 Total Taxable Value ²	\$	9,622,365
3. 2021 Taxable Value of Newly Taxable Property.....	\$	222,972
4. 2021 Taxable Value less Incremental Taxable Value ³	\$	9,622,365
5. 2021 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-

6. TIF Districts

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

Preparer Katie Kakalecik

Date 7/26/2021

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

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2021 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.

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BUDGETED FUND COMPARISONS

Cascade Public Schools Budgeted Funds Mill Value Comparison August 2021

	MILL VALUE		
	Elem	HS	Total
2020-21 Mill Value	7,656	9,212	16,868
2021-22 Mill Value	7,983	9,622	17,605
Difference	327	410	737

All Budgeted Funds Combined							
Total Mills	FY2021	FY2022	Difference	Total Dollars	FY2021	FY2022	Difference
Elementary	115.15	98.42	(16.73)	Elementary	\$ 2,485,467	\$ 2,445,145	\$ (40,322)
High School	83.52	67.63	(15.89)	High School	\$ 2,074,589	\$ 2,002,930	\$ (71,659)
Total	198.67	166.05	(32.62)	Total	\$ 4,560,056	\$ 4,448,075	\$ (111,981)

General Fund (X01)	FY2021	FY2022	Difference	General Fund (X01)	FY2021	FY2022	Difference
Elementary	55.38	50.88	-4.50	Elementary	\$ 1,445,691	\$ 1,430,304	\$ (15,387)
High School	32.86	30.47	-2.39	High School	\$ 1,014,351	\$ 1,017,085	\$ 2,734
Total	88.24	81.35	-6.89	Total	\$ 2,460,042	\$ 2,447,389	\$ (12,653)

Transportation (X10)	FY2021	FY2022	Difference	Transportation (X010)	FY2021	FY2022	Difference
Elementary	22.73	18.67	-4.06	Elementary	\$ 242,614	\$ 235,000	\$ (7,614)
High School	19.48	14.59	-4.89	High School	\$ 247,990	\$ 235,000	\$ (12,990)
Total	42.21	33.26	-8.95	Total	\$ 490,604	\$ 470,000	\$ (20,604)

Bus Depreciation (X11)	FY2021	FY2022	Difference	Bus Depreciation (X11)	FY2021	FY2022	Difference
Elementary	10.33	9.99	-0.34	Elementary	\$ 303,212	\$ 262,044	\$ (41,168)
High School	8.97	8.28	-0.69	High School	\$ 344,914	\$ 260,812	\$ (84,103)
Total	19.30	18.27	-1.03	Total	\$ 648,126	\$ 522,855	\$ (125,270)

Tuition Fund (X13)	FY2021	FY2022	Difference	Tuition Fund (X13)	FY2021	FY2022	Difference
Elementary	8.40	9.67	1.27	Elementary	\$ 65,156	\$ 97,000	\$ 31,844
High School	1.27	2.15	0.88	High School	\$ 20,000	\$ 30,000	\$ 10,000
Total	9.67	11.82	2.15	Total	\$ 85,156	\$ 127,000	\$ 41,844

Retirement (X14)	FY2021	FY2022	Difference	Retirement (X14)	FY2021	FY2022	Difference
Elementary	0.00	0.00	0.00	Elementary	\$ 215,168	\$ 222,500	\$ 7,332
High School	0.00	0.00	0.00	High School	\$ 131,991	\$ 145,600	\$ 13,609
Total	0.00	0.00	0.00	Total	\$ 347,159	\$ 368,100	\$ 20,941

Adult Education (217)	FY2021	FY2022	Difference	Adult Education (217)	FY2021	FY2022	Difference
Elementary	0.00	0.00	0.00	Elementary	\$ -	\$ -	\$ -
High School	1.47	0.42	-1.05	High School	\$ 20,000	\$ 20,000	\$ -
Total	1.47	0.42	-1.05	Total	\$ 20,000	\$ 20,000	\$ -

Technology (X28)	FY2021	FY2022	Difference	Technology (X28)	FY2021	FY2022	Difference
Elementary	6.53	6.26	-0.27	Elementary	\$ 68,025	\$ 82,928	\$ 14,903
High School	10.86	10.39	-0.47	High School	\$ 167,858	\$ 209,096	\$ 41,238
Total	17.39	16.65	-0.74	Total	\$ 235,883	\$ 292,024	\$ 56,141

Flexibility (X29)	FY2021	FY2022	Difference	Flexibility (X29)	FY2021	FY2022	Difference
Elementary	0.00	0.00	0.00	Elementary	\$ 6,612	\$ 6,691	\$ 79
High School	0.00	0.00	0.00	High School	\$ 9,138	\$ 9,156	\$ 18
Total	0.00	0.00	0.00	Total	\$ 15,750	\$ 15,847	\$ 96

Building Reserve (X61)	FY2021	FY2022	Difference	Building Reserve (X61)	FY2021	FY2022	Difference
Elementary	3.07	2.95	-0.12	Elementary	\$ 72,339	\$ 108,678	\$ 36,339
High School	1.37	1.33	-0.04	High School	\$ 51,697	\$ 76,182	\$ 24,484
Total	4.44	4.28	-0.16	Total	\$ 124,037	\$ 184,860	\$ 60,823

Debt Service (X50)	FY2021	FY2022	Difference	Debt Service (X50)	FY2021	FY2022	Difference
Elementary	8.71	0.00	-8.71	Elementary	\$ 66,650	\$ -	\$ (66,650)
High School	7.24	0.00	-7.24	High School	\$ 66,650	\$ -	\$ (66,650)
Total	15.95	0.00	-15.95	Total	\$ 133,300	\$ -	\$ (133,300)

X01 GENERAL FUND

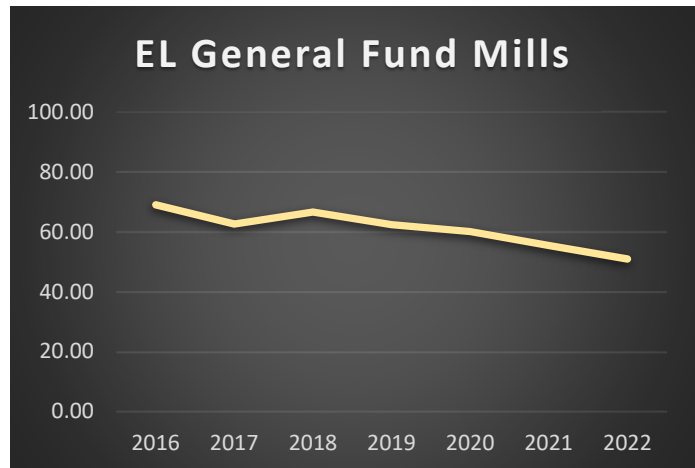
The General Fund finances the general maintenance and operational costs and instructional costs except for supplemental grant monies. It is funded through several sources:

- 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

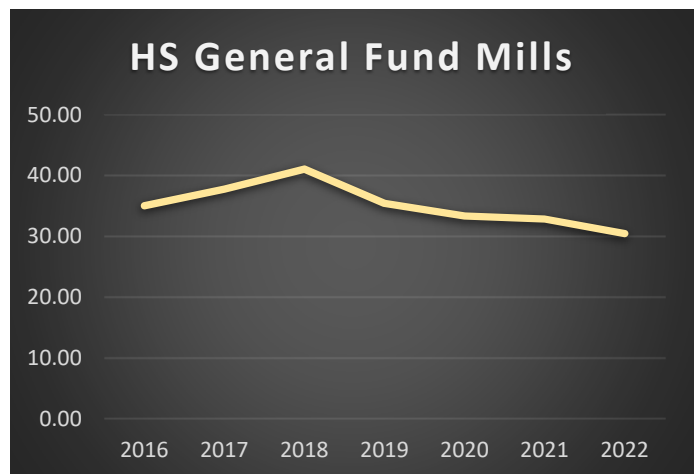
Purpose: This fund is used for the instructional programs and general operations of the District. Budget Limits are established per MCA 20-9-308.

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
2016	68.96
2017	62.53
2018	66.56
2019	62.31
2020	60.05
2021	55.38
2022	50.88

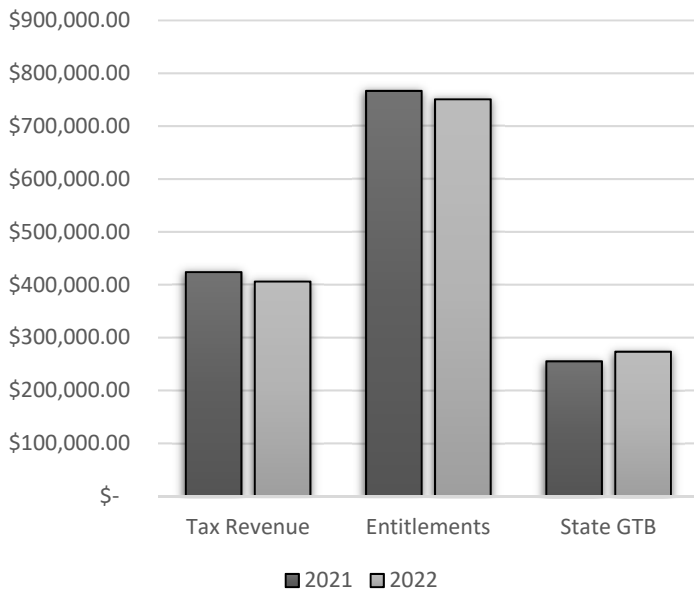


Year	201 Mills
2016	35.05
2017	37.78
2018	41.08
2019	35.45
2020	33.35
2021	32.86
2022	30.47



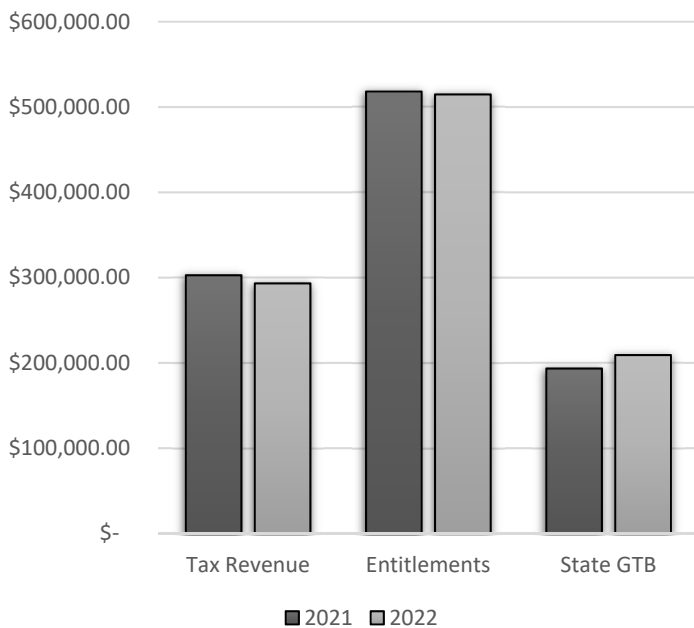
X01 GENERAL FUND REVENUES

Elementary



EL Taxpayer Impact	\$100K home - (\$6.09) \$200K home - (\$12.18)
--------------------	---

High School



HS Taxpayer Impact	\$100K home - (\$3.22) \$200K home - (\$6.44)
--------------------	--

ANALYSIS

These charts show the expected revenue for the Elementary & High School General Funds for FY2022 compared to the FY2021 actual 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 FY2022, the Elementary General Fund has decreased. The Elementary ANB is based off the 3-year average of 209 pupils, down 4 from FY2021, which used actual count of 213. The decrease in the budget coincides with the decrease in ANB. Conversely, the High School General Fund budget has increased. The High School ANB is based off of actual count of 95 pupils, which is the same as the count for FY2021. The increase in budget can be accounted to the typical inflationary increases.



Budget Report

FY 2022

07 Cascade

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:	E1	CASCADE K-6	158 *
	M1	CASCADE 7-8	51 *

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

A.	Direct State Aid	(I-A)	651,709.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	50,064.15
D.	At Risk Student	(I-D)	7,001.86
E.	Indian Education For All	(I-E)	4,744.30
F.	American Indian Achievement Gap	(I-F)	1,115.00
G.	Data For Achievement	(I-G)	4,541.57
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,290.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,430.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,468.00
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)	213
B.	BASE Budget Limit	(II-B)	1,297,201.78
C.	Maximum Budget Limit	(II-C)	1,618,055.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	148,488.83
E.	Adopted Budget	(II-E)	1,445,690.61

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,281,815.20
H.	Maximum Budget Limit	(II-H)	1,598,439.78
I.	Highest Budget Without a Vote	(II-I)	1,430,304.03
J.	Highest Budget	(II-J)	1,598,439.78
K.	Highest Voted Amount	(II-K)	168,135.75
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,430,304.03



Budget Report

FY 2022

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

A.	Operating Reserve (961)	(III-A)		130,411.52
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)		130,411.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,430,304.03
1.	BASE Budget Limit	(V-A1)	1,281,815.20	
2.	Over-BASE Budget	(V-A2)	148,488.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		651,709.42
1.	Direct State Aid Paid By State	(V-B1)	651,709.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		50,064.15
D.	At Risk Student	(V-D)		7,001.86
E.	Indian Education For All	(V-E)		4,744.30
F.	American Indian Achievement Gap	(V-F)		1,115.00
G.	Data For Achievement	(V-G)		4,541.57
H.	Special Education Allowable Cost Payment	(V-H)		31,290.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		389.00
1.	Actual Non-Levy Revenue	(V-J1)	389.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		530,959.90
1.	State - Guaranteed Tax Base Aid	(V-L1)	273,347.04	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	257,612.86	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,281,815.20

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

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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)		32.28
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.60
	1. District Property Tax Levy Mills	(V-U1)	18.60	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.88

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

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



Budget Report

FY 2022

07 Cascade

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01 General Fund

Adopted Budget	0001	1,430,304.03
Budget Uses		
Expenditure Budget	0002	1,430,304.03
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	651,709.42
Quality Educator	3111	50,064.15
At Risk Student	3112	7,001.86
Indian Education For All	3113	4,744.30
American Indian Achievement Gap	3114	1,115.00
State Special Education Allowable Cost Payment to Districts	3115	31,290.00
Data For Achievement	3116	4,541.57
State - Guaranteed Tax Base Aid	3120	273,347.04
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	389.00
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 2022

07 Cascade

Submit ID: 0101-41949291

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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)	257,612.86	
Over-BASE Levy	1110(c)	148,488.83	
District Tax Levy		1110	406,101.69
Total Estimated Revenues to Fund Adopted Budget		0004	1,430,304.03
Estimated Revenues Exceeding Adopted Budget		0004a	0.00



Budget Report

FY 2022

07 Cascade

Submit ID: 0102-99790373

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)	460,823.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	25,387.50
D.	At Risk Student	(I-D)	2,881.07
E.	Indian Education For All	(I-E)	2,156.50
F.	American Indian Achievement Gap	(I-F)	1,115.00
G.	Data For Achievement	(I-G)	2,064.35
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	19,888.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,954.25
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,251.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	95
B.	BASE Budget Limit	(II-B)	885,435.90
C.	Maximum Budget Limit	(II-C)	1,105,833.93
D.	Over-BASE Levy As Submitted on Budget	(II-D)	128,915.09
E.	Adopted Budget	(II-E)	1,014,350.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	888,169.89
H.	Maximum Budget Limit	(II-H)	1,109,260.41
I.	Highest Budget Without a Vote	(II-I)	1,017,084.98
J.	Highest Budget	(II-J)	1,109,260.41
K.	Highest Voted Amount	(II-K)	92,175.43
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,017,084.98



Budget Report

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

A.	Operating Reserve (961)	(III-A)		84,147.72
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)		84,147.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,017,084.98
1.	BASE Budget Limit	(V-A1)	888,169.89	
2.	Over-BASE Budget	(V-A2)	128,915.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		460,823.70
1.	Direct State Aid Paid By State	(V-B1)	460,823.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		25,387.50
D.	At Risk Student	(V-D)		2,881.07
E.	Indian Education For All	(V-E)		2,156.50
F.	American Indian Achievement Gap	(V-F)		1,115.00
G.	Data For Achievement	(V-G)		2,064.35
H.	Special Education Allowable Cost Payment	(V-H)		19,888.12
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		416.33
1.	Actual Non-Levy Revenue	(V-J1)	416.33	
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)		373,437.32
1.	State - Guaranteed Tax Base Aid	(V-L1)	209,124.57	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	164,312.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		888,169.89

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)		17.07
U.	Over-BASE Mills	(V-U)		13.40
	1. District Property Tax Levy Mills	(V-U1)	13.40	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.47

* 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	1,017,084.98
Budget Uses		
Expenditure Budget	0002	1,017,084.98
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	460,823.70
Quality Educator	3111	25,387.50
At Risk Student	3112	2,881.07
Indian Education For All	3113	2,156.50
American Indian Achievement Gap	3114	1,115.00
State Special Education Allowable Cost Payment to Districts	3115	19,888.12
Data For Achievement	3116	2,064.35
State - Guaranteed Tax Base Aid	3120	209,124.57
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	416.33
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 2022

07 Cascade

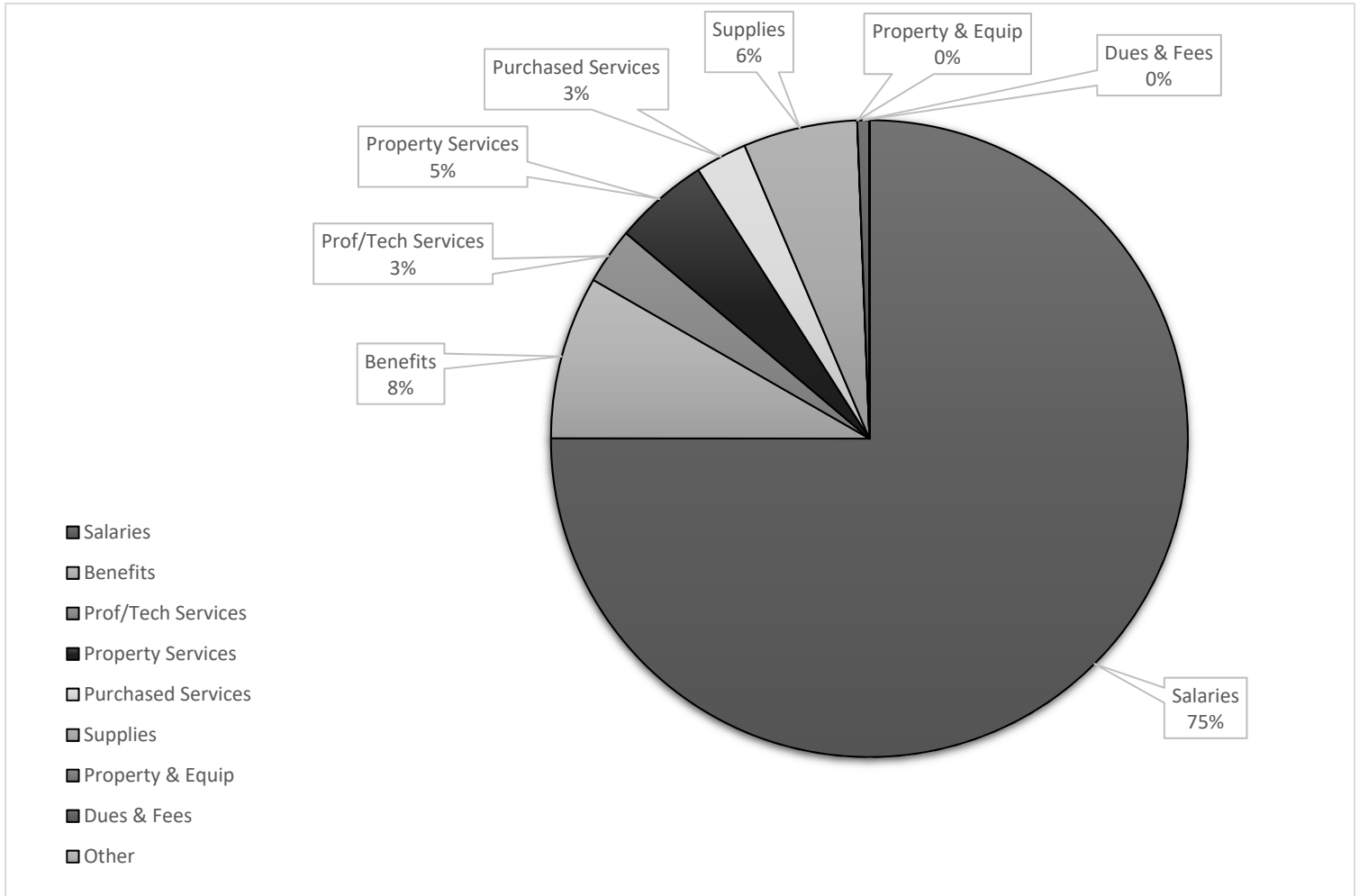
Submit ID: 0102-99790373

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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)	164,312.75	
Over-BASE Levy	1110(c)	128,915.09	
District Tax Levy		1110	293,227.84
Total Estimated Revenues to Fund Adopted Budget		0004	1,017,084.98
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 \$1,276,631 of its \$1,445,690 overall budget, leaving \$169,059 remaining. The High School General Fund had expended \$847,005 of its \$1,014,350 overall budget, leaving \$167,345 remaining. With a healthy cash balance, in addition to the remaining budget authority, the District transferred all remaining funds to the Interlocal Agreement Fund, less \$1,000 from each fund to the Compensated Absences Fund at June 30, 2021. The remaining cash left in the funds is used to fund the Operating Reserves for Fiscal Year 2022 Budget – Elementary 9.12% and High School 8.27% of 10% limit. Overall, expenditures were down from the 4-year average due to the COVID-19 Relief Funds made available to the district to supplement for certain expenditures. Fiscal Year 2022’s line item budget mirrors the actual expenditures in FY2021, with inflationary contingencies calculated in.



Trustees' Financial Summary

FY2020-21

Submit ID: 0101-41949291

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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	2020 Value	2021 Value
1111	District Levy - Real Property	440,434.58	423,882.77
1112	District Levy - Personal Property	2,806.54	3,571.81
1190	Penalties and Interest on Taxes	1,107.25	1,357.66
1510	Interest Earnings	3,186.57	389.00
3110	Direct State Aid	637,976.50	650,791.23
3111	Quality Educator	60,047.13	57,695.50
3112	At Risk Student	6,209.14	6,195.29
3113	Indian Education For All	4,655.52	4,762.68
3114	American Indian Achievement Gap	648.00	880.00
3115	State Special Education Allowable Cost Payment to Districts	32,124.36	38,599.39
3116	Data For Achievement	4,458.36	4,560.33
3120	State - Guaranteed Tax Base Aid	220,854.66	255,134.18
6100	Material Prior Period Revenue Adjustments	5,086.89	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,419,595.50	1,447,819.84

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

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	539,307.70	529,528.26
			2XX Personal Services - Employee Benefits	65,976.39	71,967.90
			3XX Purchased Professional and Technical Services	5,559.90	2,821.24
			4XX Purchased Property Services	1,224.50	0.00
			6XX Supplies and Materials	20,612.12	20,187.03
			810 Dues and Fees	653.00	0.00
21XX Support Services - Students					
			1XX Personal Services - Salaries	30,113.50	33,564.16
			2XX Personal Services - Employee Benefits	144.85	126.31
			3XX Purchased Professional and Technical Services	2,238.84	7,064.67
			6XX Supplies and Materials	87.87	225.13
222X Educational Media Services					
			1XX Personal Services - Salaries	29,313.99	30,786.96
			2XX Personal Services - Employee Benefits	4,969.61	5,016.49
			6XX Supplies and Materials	4,907.14	1,512.19
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	37,600.07	37,608.99
			2XX Personal Services - Employee Benefits	328.84	125.11
			3XX Purchased Professional and Technical Services	22,385.18	21,332.88



Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2020 Value	2021 Value	
			4XX Purchased Property Services	394.13	518.59	
			5XX Other Purchased Services	17,612.22	15,899.17	
			6XX Supplies and Materials	3,230.01	3,094.23	
			810 Dues and Fees	6,711.44	1,953.72	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	72,703.22	77,158.49	
			2XX Personal Services - Employee Benefits	17,780.86	20,202.87	
			3XX Purchased Professional and Technical Services	858.00	564.43	
			5XX Other Purchased Services	274.41	0.00	
			6XX Supplies and Materials	2,204.49	170.55	
			810 Dues and Fees	1,175.00	310.15	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	21,468.83	22,523.99	
			2XX Personal Services - Employee Benefits	3,549.29	3,637.25	
			3XX Purchased Professional and Technical Services	80.00	50.00	
			5XX Other Purchased Services	0.00	262.51	
			6XX Supplies and Materials	4,000.00	4,000.00	
			810 Dues and Fees	0.00	75.00	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	61,808.12	59,777.83	
			2XX Personal Services - Employee Benefits	3,322.97	2,343.95	
			3XX Purchased Professional and Technical Services	7,874.58	4,425.64	
			4XX Purchased Property Services	53,781.28	61,569.68	
			5XX Other Purchased Services	1,006.49	842.47	
			6XX Supplies and Materials	24,529.07	19,653.99	
			810 Dues and Fees	800.00	1,032.11	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	0.00	1,650.00	
	280		Special Education - Local and State			
		1XXX	Instruction			
			1XX Personal Services - Salaries	86,292.31	86,670.23	
			2XX Personal Services - Employee Benefits	13,096.05	13,255.59	
			5XX Other Purchased Services	0.00	21,795.99	
			6XX Supplies and Materials	537.48	207.91	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	4,730.63	
	390		State Career & Technical Education Entitlement - Undistributed			
		1XXX	Instruction			
			1XX Personal Services - Salaries	40,847.24	29,751.93	
			2XX Personal Services - Employee Benefits	704.12	110.94	
			6XX Supplies and Materials	10,249.75	2,149.31	



Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01		
PRC	Program	Function	Object		2020 Value	2021 Value	
	710	School Sponsored Extracurricular Activities					
		34XX	Extracurricular - Activities				
			1XX	Personal Services - Salaries	5,439.81	3,544.51	
			2XX	Personal Services - Employee Benefits	30.51	58.95	
			810	Dues and Fees	340.00	0.00	
	720	School Sponsored Athletics					
		35XX	Extracurricular - Athletics				
			1XX	Personal Services - Salaries	14,539.30	13,198.81	
			2XX	Personal Services - Employee Benefits	163.99	214.73	
			6XX	Supplies and Materials	1,524.32	2,494.85	
			810	Dues and Fees	120.00	0.00	
	910	Food Services					
		31XX	Food Services				
			1XX	Personal Services - Salaries	30,067.96	29,465.39	
			2XX	Personal Services - Employee Benefits	1,467.17	1,111.55	
			6XX	Supplies and Materials	0.00	5,000.00	
	999	Undistributed					
		61XX	Operating Transfers to Other Funds				
			910	Operating Transfers to Other Funds	1,895.59	1,000.00	
		62XX	Resources Transferred to Other School Districts or Cooperatives				
			920	Resources Transferred to Other School Districts or Cooperatives	137,280.82	167,344.74	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>1,415,184.33</u>	<u>1,445,690.00</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					128,281.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,447,819.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,445,690.00	(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)					130,411.52	(5)



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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	2020 Value	2021 Value
1111	District Levy - Real Property	293,823.44	301,492.23
1112	District Levy - Personal Property	2,274.10	3,541.86
1190	Penalties and Interest on Taxes	712.41	905.65
1510	Interest Earnings	2,824.01	416.33
3110	Direct State Aid	445,812.54	453,998.46
3111	Quality Educator	35,383.10	29,014.50
3112	At Risk Student	3,086.07	2,970.22
3113	Indian Education For All	2,086.20	2,124.20
3114	American Indian Achievement Gap	432.00	1,320.00
3115	State Special Education Allowable Cost Payment to Districts	12,728.52	23,936.68
3116	Data For Achievement	1,997.85	2,033.95
3120	State - Guaranteed Tax Base Aid	188,547.32	193,379.76
6100	Material Prior Period Revenue Adjustments	3,175.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		992,882.56	1,015,133.84

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

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	228,755.80	175,445.61
			2XX Personal Services - Employee Benefits	20,662.13	21,012.66
			3XX Purchased Professional and Technical Services	2,557.10	3,067.35
			4XX Purchased Property Services	408.20	0.00
			5XX Other Purchased Services	51.78	0.00
			6XX Supplies and Materials	5,797.07	12,000.86
			810 Dues and Fees	51.96	0.00
21XX Support Services - Students					
			1XX Personal Services - Salaries	30,113.50	33,564.17
			2XX Personal Services - Employee Benefits	144.83	126.39
			6XX Supplies and Materials	53.75	64.97
222X Educational Media Services					
			1XX Personal Services - Salaries	29,314.01	30,787.04
			2XX Personal Services - Employee Benefits	4,969.64	5,016.59
			6XX Supplies and Materials	1,852.65	697.20
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	37,599.97	37,608.95
			2XX Personal Services - Employee Benefits	291.18	124.92
			3XX Purchased Professional and Technical Services	15,326.62	16,014.53



Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2020 Value	2021 Value	
			4XX Purchased Property Services	297.31	0.00	
			5XX Other Purchased Services	16,308.67	15,914.40	
			6XX Supplies and Materials	1,428.69	2,693.68	
			810 Dues and Fees	2,794.00	3,031.76	
			24XX Support Services - School Administration			
			1XX Personal Services - Salaries	74,185.38	72,002.57	
			2XX Personal Services - Employee Benefits	40,853.75	18,620.16	
			3XX Purchased Professional and Technical Services	676.95	734.08	
			5XX Other Purchased Services	109.02	0.00	
			6XX Supplies and Materials	1,768.43	814.38	
			810 Dues and Fees	434.00	149.60	
			25XX Support Services - Business			
			1XX Personal Services - Salaries	21,468.87	22,553.11	
			2XX Personal Services - Employee Benefits	3,549.49	3,638.14	
			5XX Other Purchased Services	0.00	212.50	
			6XX Supplies and Materials	3,000.00	4,000.00	
			810 Dues and Fees	0.00	75.00	
			26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	36,609.77	39,101.60	
			2XX Personal Services - Employee Benefits	1,968.07	1,495.08	
			3XX Purchased Professional and Technical Services	7,347.75	4,425.74	
			4XX Purchased Property Services	28,088.08	39,821.07	
			5XX Other Purchased Services	675.91	581.25	
			6XX Supplies and Materials	18,417.75	18,837.35	
			810 Dues and Fees	1,802.97	1,032.10	
			280 Special Education - Local and State			
			1XXX Instruction			
			1XX Personal Services - Salaries	54,522.33	62,052.07	
			2XX Personal Services - Employee Benefits	5,491.38	4,687.68	
			6XX Supplies and Materials	364.65	0.00	
			390 State Career & Technical Education Entitlement - Undistributed			
			1XXX Instruction			
			1XX Personal Services - Salaries	70,880.26	60,770.73	
			2XX Personal Services - Employee Benefits	516.74	703.49	
			6XX Supplies and Materials	9,541.54	2,236.77	
			710 School Sponsored Extracurricular Activities			
			34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	20,444.92	16,830.50	
			2XX Personal Services - Employee Benefits	116.47	208.46	
			6XX Supplies and Materials	1,092.12	190.29	
			810 Dues and Fees	535.00	385.00	



Trustees' Financial Summary

FY2020-21

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07 Cascade County

0102 Cascade H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2020 Value	2021 Value
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries		44,039.45	57,272.69
			2XX Personal Services - Employee Benefits		807.62	582.43
			6XX Supplies and Materials		18,050.72	17,475.52
			810 Dues and Fees		3,850.00	4,847.51
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries		24,481.27	24,843.89
			2XX Personal Services - Employee Benefits		1,227.87	939.03
			6XX Supplies and Materials		0.00	5,000.00
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds		75,631.54	170,059.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>971,328.93</u>	<u>1,014,350.00</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					83,363.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,015,133.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,014,350.00	(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)					84,147.72	(5)

X01 GENERAL FUND LINE ITEM BUDGET

Statement of Expenditure - Budget vs. Actual Report

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	489,900.00	489,900.00	489,900.00	0 %
122 Professional/Education/Sub Teach	0.00	0.00	5,500.00	5,500.00	5,500.00	0 %
250 Workers' Compensation	0.00	0.00	2,378.00	2,378.00	2,378.00	0 %
260 Health Insurance	-375.00	-375.00	59,019.00	59,019.00	59,394.00	-0 %
270 Life and Disability Insurance	0.00	0.00	200.00	200.00	200.00	0 %
330 Purchased Prof Educational Servi	0.00	0.00	7,500.00	7,500.00	7,500.00	0 %
340 Technical Services	0.00	0.00	750.03	750.03	750.03	0 %
582 Travel Out-of-District	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
610 Supplies	6,048.07	6,048.07	26,748.00	26,748.00	20,699.93	22 %
630 Food	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
640 Books	0.00	0.00	8,840.00	8,840.00	8,840.00	0 %
682 Technology Supplies	604.04	604.04	5,000.00	5,000.00	4,395.96	12 %
810 Dues & Fees	0.00	0.00	750.00	750.00	750.00	0 %
Function Total:	6,277.11	6,277.11	611,085.03	611,085.03	604,807.92	1 %
2100 Support Services - Students						
113 Professional-Site Coordinator	0.00	0.00	20,435.00	20,435.00	20,435.00	0 %
250 Workers' Compensation	0.00	0.00	98.00	98.00	98.00	0 %
260 Health Insurance	0.00	0.00	2,472.00	2,472.00	2,472.00	0 %
270 Life and Disability Insurance	0.00	0.00	10.00	10.00	10.00	0 %
340 Technical Services	423.70	423.70	2,000.00	2,000.00	1,576.30	21 %
610 Supplies	0.00	0.00	300.00	300.00	300.00	0 %
Function Total:	423.70	423.70	25,315.00	25,315.00	24,891.30	1 %
2220 Supporting Services - Education						
113 Professional-Site Coordinator	0.00	0.00	31,706.00	31,706.00	31,706.00	0 %
250 Workers' Compensation	0.00	0.00	152.00	152.00	152.00	0 %
260 Health Insurance	0.00	0.00	4,980.00	4,980.00	4,980.00	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	0.00	0.00	0.00	0.00	0.00	0 %
682 Technology Supplies	553.31	553.31	5,000.00	5,000.00	4,446.69	11 %
Function Total:	553.31	553.31	44,148.00	44,148.00	43,594.69	1 %
2300 General Administration						
111 Administrative-Certified	3,327.54	3,327.54	39,691.00	39,691.00	36,363.46	8 %
250 Workers' Compensation	15.97	15.97	191.00	191.00	175.03	8 %
270 Life and Disability Insurance	0.51	0.51	10.00	10.00	9.49	5 %
330 Purchased Prof Educational Servi	1,919.92	1,919.92	22,000.00	22,000.00	20,080.08	8 %
340 Technical Services	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
520 Insurance/Liability	16,967.50	16,967.50	16,968.00	16,968.00	0.50	99 %
550 Printing, Binding & Duplication	0.00	0.00	750.00	750.00	750.00	0 %
582 Travel Out-of-District	0.00	0.00	4,000.00	4,000.00	4,000.00	0 %
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 %
640 Books	0.00	0.00	200.00	200.00	200.00	0 %
682 Technology Supplies	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
810 Dues & Fees	2,733.96	2,733.96	2,500.00	2,500.00	-233.96	109 %
Function Total:	24,965.40	24,965.40	92,510.00	92,510.00	67,544.60	26 %

101 General Fund

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 General						
100 General						
2400 School Administration						
111 Administrative-Certified	5,063.23	5,063.23	60,249.00	60,249.00	55,185.77	8 %
115 Office/Clerical/Technology	745.14	745.14	20,755.00	20,755.00	20,009.86	3 %
120 Temporary Salaries	192.37	192.37	150.00	150.00	-42.37	128 %
250 Workers' Compensation	28.81	28.81	390.00	390.00	361.19	7 %
260 Health Insurance	1,733.14	1,733.14	22,021.00	22,021.00	20,287.86	7 %
270 Life and Disability Insurance	1.50	1.50	50.00	50.00	48.50	3 %
330 Purchased Prof Educational Servi	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
582 Travel Out-of-District	0.00	0.00	400.00	400.00	400.00	0 %
610 Supplies	0.00	0.00	1,500.00	1,500.00	1,500.00	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	543.00	543.00	3,000.00	3,000.00	2,457.00	18 %
Function Total:	8,307.19	8,307.19	111,215.00	111,215.00	102,907.81	7 %
2500 Business Services						
115 Office/Clerical/Technology	1,822.66	1,822.66	21,632.00	21,632.00	19,809.34	8 %
121 Office/Administrative	0.00	0.00	800.00	800.00	800.00	0 %
250 Workers' Compensation	8.76	8.76	108.00	108.00	99.24	8 %
260 Health Insurance	302.00	302.00	3,624.00	3,624.00	3,322.00	8 %
270 Life and Disability Insurance	0.51	0.51	10.00	10.00	9.49	5 %
330 Purchased Prof Educational Servi	0.00	0.00	750.00	750.00	750.00	0 %
452 Rental of Equip. & Vehicles	172.86	172.86	500.00	500.00	327.14	34 %
532 Postage	49.65	49.65	1,550.00	1,550.00	1,500.35	3 %
540 Advertising	45.90	45.90	250.00	250.00	204.10	18 %
582 Travel Out-of-District	25.00	25.00	500.00	500.00	475.00	5 %
682 Technology Supplies	0.00	0.00	4,000.00	4,000.00	4,000.00	0 %
810 Dues & Fees	49.02	49.02	150.00	150.00	100.98	32 %
Function Total:	2,476.36	2,476.36	33,874.00	33,874.00	31,397.64	7 %
2580 Administrative Technology Services						
350 Contract Payments-Technical Serv	223.51	223.51	5,000.00	5,000.00	4,776.49	4 %
531 Telephone	39.97	39.97	8,000.00	8,000.00	7,960.03	0 %
730 Major Equipment - New	3,244.79	3,244.79	3,250.00	3,250.00	5.21	99 %
Function Total:	3,508.27	3,508.27	16,250.00	16,250.00	12,741.73	21 %
2600 Operations & Maintenance of Plant						
114 Custodial/Maintenance	4,876.80	4,876.80	86,281.00	86,281.00	81,404.20	5 %
119 Supervisory	788.50	788.50	11,310.00	11,310.00	10,521.50	6 %
120 Temporary Salaries	204.00	204.00	11,000.00	11,000.00	10,796.00	1 %
130 Overtime Wages	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
250 Workers' Compensation	363.83	363.83	6,733.00	6,733.00	6,369.17	5 %
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	5,000.00	5,000.00	4,315.71	13 %
350 Contract Payments-Technical Serv	0.00	0.00	3,500.00	3,500.00	3,500.00	0 %
411 Gas - Heat	0.00	0.00	20,000.00	20,000.00	20,000.00	0 %
412 Electricity	1,637.61	1,637.61	26,000.00	26,000.00	24,362.39	6 %
421 Water/Sewer	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
431 Disposal Services	466.27	466.27	7,000.00	7,000.00	6,533.73	6 %

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						
440 Repair & Maintenance Services	54.06	54.06	7,000.00	7,000.00	6,945.94	0 %
452 Rental of Equip. & Vehicles	21.16	21.16	1,000.00	1,000.00	978.84	2 %
582 Travel Out-of-District	0.00	0.00	300.00	300.00	300.00	0 %
610 Supplies	1,037.84	1,037.84	24,000.00	24,000.00	22,962.16	4 %
660 Minor Equipment - New	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
810 Dues & Fees	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
Function Total:	10,136.08	10,136.08	228,674.00	228,674.00	218,537.92	4 %
Program Total:	56,647.42	56,647.42	1,163,071.03	1,163,071.03	1,106,423.61	4 %
Program Group Total:	56,647.42	56,647.42	1,163,071.03	1,163,071.03	1,106,423.61	4 %
200 Special Programs						
280 Special Education - Instruction						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	70,348.00	70,348.00	70,348.00	0 %
117 Instructional Aides	0.00	0.00	35,496.00	35,496.00	35,496.00	0 %
122 Professional/Education/Sub Teach	0.00	0.00	300.00	300.00	300.00	0 %
250 Workers' Compensation	0.00	0.00	509.00	509.00	509.00	0 %
260 Health Insurance	0.00	0.00	14,132.00	14,132.00	14,132.00	0 %
270 Life and Disability Insurance	0.00	0.00	50.00	50.00	50.00	0 %
610 Supplies	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
Function Total:	0.00	0.00	121,835.00	121,835.00	121,835.00	0 %
6200 Resources Transferred to Specia						
920 Resources Transferred to Coopera	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
Function Total:	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
Program Total:	0.00	0.00	126,835.00	126,835.00	126,835.00	0 %
Program Group Total:	0.00	0.00	126,835.00	126,835.00	126,835.00	0 %
300 Vocational Programs						
300 Vocational Programs						
1000 Instructional Services						
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	167.00	167.00	167.00	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 Technology Supplies	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
Function Total:	0.00	0.00	12,882.00	12,882.00	12,882.00	0 %
Program Total:	0.00	0.00	12,882.00	12,882.00	12,882.00	0 %
391 VoEd Ag						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	18,396.00	18,396.00	18,396.00	0 %
260 Health Insurance	0.00	0.00	4,301.00	4,301.00	4,301.00	0 %
Function Total:	0.00	0.00	22,697.00	22,697.00	22,697.00	0 %
Program Total:	0.00	0.00	22,697.00	22,697.00	22,697.00	0 %

101 General Fund

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
300 Vocational Programs						
392 VoEd Business						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	6,770.00	6,770.00	6,770.00	0 %
Function Total:	0.00	0.00	6,770.00	6,770.00	6,770.00	0 %
Program Total:	0.00	0.00	6,770.00	6,770.00	6,770.00	0 %
394 VoEd FCS						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	8,516.00	8,516.00	8,516.00	0 %
Function Total:	0.00	0.00	8,516.00	8,516.00	8,516.00	0 %
Program Total:	0.00	0.00	8,516.00	8,516.00	8,516.00	0 %
Program Group Total:	0.00	0.00	50,865.00	50,865.00	50,865.00	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	5,250.00	5,250.00	5,250.00	0 %
250 Workers' Compensation	0.00	0.00	118.00	118.00	118.00	0 %
810 Dues & Fees	0.00	0.00	500.00	500.00	500.00	0 %
Function Total:	0.00	0.00	7,368.00	7,368.00	7,368.00	0 %
Program Total:	0.00	0.00	7,368.00	7,368.00	7,368.00	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	17,333.00	17,333.00	17,333.00	0 %
250 Workers' Compensation	0.00	0.00	238.00	238.00	238.00	0 %
610 Supplies	0.00	0.00	3,500.00	3,500.00	3,500.00	0 %
624 Gasoline, Oil, Repairs	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
682 Technology Supplies	0.00	0.00	750.00	750.00	750.00	0 %
810 Dues & Fees	0.00	0.00	500.00	500.00	500.00	0 %
Function Total:	0.00	0.00	27,321.00	27,321.00	27,321.00	0 %
Program Total:	0.00	0.00	27,321.00	27,321.00	27,321.00	0 %
Program Group Total:	0.00	0.00	34,689.00	34,689.00	34,689.00	0 %
900						
910 Food Services						
3100 Food Services						
116 Cooks	240.00	240.00	27,432.00	27,432.00	27,192.00	0 %
119 Supervisory	595.23	595.23	8,450.00	8,450.00	7,854.77	7 %
120 Temporary Salaries	158.34	158.34	3,500.00	3,500.00	3,341.66	4 %
250 Workers' Compensation	61.59	61.59	2,442.00	2,442.00	2,380.41	2 %
270 Life and Disability Insurance	0.51	0.51	20.00	20.00	19.49	2 %
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:	1,055.67	1,055.67	54,844.00	54,844.00	53,788.33	1 %
Program Total:	1,055.67	1,055.67	54,844.00	54,844.00	53,788.33	1 %
Program Group Total:	1,055.67	1,055.67	54,844.00	54,844.00	53,788.33	1 %
Fund Total:	57,703.09	57,703.09	1,430,304.03	1,430,304.03	1,372,600.94	4 %

201 General Fund

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Avai lable Appropriation	% Commi tted
100 General						
100 General						
1000 Instructional Services						
112 Professional -Educational	0.00	0.00	236,154.00	236,154.00	236,154.00	0 %
122 Professional /Education/Sub Teach	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
250 Workers' Compensation	0.00	0.00	1,158.00	1,158.00	1,158.00	0 %
260 Health Insurance	0.00	0.00	21,189.00	21,189.00	21,189.00	0 %
270 Life and Disability Insurance	0.00	0.00	150.00	150.00	150.00	0 %
330 Purchased Prof Educational Servi	0.00	0.00	7,500.00	7,500.00	7,500.00	0 %
340 Technical Services	0.00	0.00	500.00	500.00	500.00	0 %
582 Travel Out-of-District	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
610 Supplies	3,691.85	3,691.85	13,621.00	13,621.00	9,929.15	27 %
630 Food	0.00	0.00	500.00	500.00	500.00	0 %
640 Books	29.99	29.99	5,000.00	5,000.00	4,970.01	0 %
682 Technology Supplies	275.35	275.35	1,000.00	1,000.00	724.65	27 %
810 Dues & Fees	0.00	0.00	200.00	200.00	200.00	0 %
Function Total :	3,997.19	3,997.19	293,472.00	293,472.00	289,474.81	1 %
2100 Support Services - Students						
113 Professional -Site Coordinator	0.00	0.00	20,435.00	20,435.00	20,435.00	0 %
250 Workers' Compensation	0.00	0.00	98.00	98.00	98.00	0 %
260 Health Insurance	0.00	0.00	2,472.00	2,472.00	2,472.00	0 %
270 Life and Disability Insurance	0.00	0.00	10.00	10.00	10.00	0 %
610 Supplies	0.00	0.00	200.00	200.00	200.00	0 %
Function Total :	0.00	0.00	23,215.00	23,215.00	23,215.00	0 %
2220 Supporting Services - Education						
113 Professional -Site Coordinator	0.00	0.00	31,706.00	31,706.00	31,706.00	0 %
250 Workers' Compensation	0.00	0.00	152.00	152.00	152.00	0 %
260 Health Insurance	0.00	0.00	4,980.00	4,980.00	4,980.00	0 %
270 Life and Disability Insurance	0.00	0.00	10.00	10.00	10.00	0 %
610 Supplies	0.00	0.00	250.00	250.00	250.00	0 %
640 Books	0.00	0.00	4,000.00	4,000.00	4,000.00	0 %
681 Computer Software	0.00	0.00	0.00	0.00	0.00	0 %
682 Technology Supplies	618.88	618.88	1,000.00	1,000.00	381.12	61 %
Function Total :	618.88	618.88	42,098.00	42,098.00	41,479.12	1 %
2300 General Administration						
111 Administrative-Certified	3,327.53	3,327.53	39,691.00	39,691.00	36,363.47	8 %
250 Workers' Compensation	15.98	15.98	191.00	191.00	175.02	8 %
270 Life and Disability Insurance	0.50	0.50	9.98	9.98	9.48	5 %
330 Purchased Prof Educational Servi	862.58	862.58	15,000.00	15,000.00	14,137.42	5 %
340 Technical Services	0.00	0.00	500.00	500.00	500.00	0 %
520 Insurance/Liability	16,967.50	16,967.50	16,968.00	16,968.00	0.50	99 %
582 Travel Out-of-District	0.00	0.00	2,300.00	2,300.00	2,300.00	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 %
810 Dues & Fees	1,244.20	1,244.20	3,500.00	3,500.00	2,255.80	35 %
Function Total :	22,418.29	22,418.29	81,259.98	81,259.98	58,841.69	27 %

CASCADE PUBLIC SCHOOLS
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 7 / 21

201 General Fund

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Availabl e Appropriation	% Committed
100 General						
100 General						
2400 School Administration						
111 Administrative-Certified	4,544.25	4,544.25	54,081.00	54,081.00	49,536.75	8 %
115 Office/Clerical/Technology	745.15	745.15	20,755.00	20,755.00	20,009.85	3 %
121 Office/Administrative	192.38	192.38	150.00	150.00	-42.38	128 %
250 Workers' Compensation	26.31	26.31	360.00	360.00	333.69	7 %
260 Health Insurance	1,529.25	1,529.25	17,128.00	17,128.00	15,598.75	8 %
270 Life and Disability Insurance	1.38	1.38	30.00	30.00	28.62	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	1,500.00	1,500.00	1,500.00	0 %
630 Food	0.00	0.00	250.00	250.00	250.00	0 %
640 Books	0.00	0.00	300.00	300.00	300.00	0 %
810 Dues & Fees	362.00	362.00	400.00	400.00	38.00	90 %
Function Total:	7,400.72	7,400.72	96,554.00	96,554.00	89,153.28	7 %
2500 Business Services						
115 Office/Clerical/Technology	1,822.67	1,822.67	21,632.00	21,632.00	19,809.33	8 %
121 Office/Administrative	0.00	0.00	800.00	800.00	800.00	0 %
250 Workers' Compensation	8.75	8.75	108.00	108.00	99.25	8 %
260 Health Insurance	302.00	302.00	3,624.00	3,624.00	3,322.00	8 %
270 Life and Disability Insurance	0.50	0.50	10.00	10.00	9.50	5 %
452 Rental of Equip. & Vehicles	0.00	0.00	600.00	600.00	600.00	0 %
532 Postage	65.81	65.81	2,100.00	2,100.00	2,034.19	3 %
540 Advertising	89.10	89.10	500.00	500.00	410.90	17 %
550 Printing, Binding & Duplication	0.00	0.00	950.00	950.00	950.00	0 %
582 Travel Out-of-District	25.00	25.00	500.00	500.00	475.00	5 %
610 Supplies	0.00	0.00	500.00	500.00	500.00	0 %
682 Technology Supplies	0.00	0.00	4,000.00	4,000.00	4,000.00	0 %
810 Dues & Fees	49.01	49.01	200.00	200.00	150.99	24 %
Function Total:	2,362.84	2,362.84	35,524.00	35,524.00	33,161.16	6 %
2580 Administrative Technology Services						
350 Contract Payments-Technical Serv	223.52	223.52	5,000.00	5,000.00	4,776.48	4 %
531 Telephone	27.04	27.04	5,000.00	5,000.00	4,972.96	0 %
730 Major Equipment - New	3,244.80	3,244.80	3,245.00	3,245.00	0.20	99 %
Function Total:	3,495.36	3,495.36	13,245.00	13,245.00	9,749.64	26 %
2600 Operations & Maintenance of Plant						
114 Custodial/Maintenance	3,103.44	3,103.44	57,213.00	57,213.00	54,109.56	5 %
119 Supervisory	473.10	473.10	6,786.00	6,786.00	6,312.90	6 %
120 Temporary Salaries	96.00	96.00	5,000.00	5,000.00	4,904.00	1 %
130 Overtime Wages	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
250 Workers' Compensation	227.71	227.71	4,278.00	4,278.00	4,050.29	5 %
270 Life and Disability Insurance	1.07	1.07	20.00	20.00	18.93	5 %
330 Purchased Prof Educational Servi	0.00	0.00	500.00	500.00	500.00	0 %
340 Technical Services	684.30	684.30	5,000.00	5,000.00	4,315.70	13 %
350 Contract Payments-Technical Serv	0.00	0.00	3,300.00	3,300.00	3,300.00	0 %
411 Gas - Heat	0.00	0.00	6,500.00	6,500.00	6,500.00	0 %
412 Electricity	1,200.92	1,200.92	20,000.00	20,000.00	18,799.08	6 %
421 Water/Sewer	0.00	0.00	6,500.00	6,500.00	6,500.00	0 %

201 General Fund

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Avai lable Appropriation	% Committed
100 General						
100 General						
2600 Operations & Maintenance of Plant						
431 Disposal Services	466.28	466.28	6,500.00	6,500.00	6,033.72	7 %
440 Repair & Maintenance Services	51.94	51.94	5,000.00	5,000.00	4,948.06	1 %
452 Rental of Equip. & Vehicles	24.84	24.84	1,000.00	1,000.00	975.16	2 %
582 Travel Out-of-District	0.00	0.00	300.00	300.00	300.00	0 %
610 Supplies	997.12	997.12	20,100.00	20,100.00	19,102.88	4 %
624 Gasoline, Oil, Repairs	0.00	0.00	300.00	300.00	300.00	0 %
810 Dues & Fees	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
Function Total:	7,326.72	7,326.72	154,297.00	154,297.00	146,970.28	4 %
Program Total:	47,620.00	47,620.00	739,664.98	739,664.98	692,044.98	6 %
Program Group Total:	47,620.00	47,620.00	739,664.98	739,664.98	692,044.98	6 %
200 Special Programs						
280 Special Education - Instruction						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	17,339.00	17,339.00	17,339.00	0 %
117 Instructional Aides	0.00	0.00	23,664.00	23,664.00	23,664.00	0 %
122 Professional/Education/Sub Teach	0.00	0.00	500.00	500.00	500.00	0 %
250 Workers' Compensation	0.00	0.00	199.00	199.00	199.00	0 %
260 Health Insurance	0.00	0.00	2,496.00	2,496.00	2,496.00	0 %
270 Life and Disability Insurance	0.00	0.00	25.00	25.00	25.00	0 %
610 Supplies	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
Function Total:	0.00	0.00	45,223.00	45,223.00	45,223.00	0 %
Program Total:	0.00	0.00	45,223.00	45,223.00	45,223.00	0 %
Program Group Total:	0.00	0.00	45,223.00	45,223.00	45,223.00	0 %
300 Vocational Programs						
300 Vocational Programs						
1000 Instructional Services						
122 Professional/Education/Sub Teach	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
250 Workers' Compensation	0.00	0.00	335.00	335.00	335.00	0 %
270 Life and Disability Insurance	0.00	0.00	50.00	50.00	50.00	0 %
610 Supplies	0.00	0.00	6,000.00	6,000.00	6,000.00	0 %
640 Books	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
Function Total:	0.00	0.00	8,885.00	8,885.00	8,885.00	0 %
Program Total:	0.00	0.00	8,885.00	8,885.00	8,885.00	0 %
391 VoEd Ag						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	32,704.00	32,704.00	32,704.00	0 %
260 Health Insurance	0.00	0.00	7,645.00	7,645.00	7,645.00	0 %
Function Total:	0.00	0.00	40,349.00	40,349.00	40,349.00	0 %
Program Total:	0.00	0.00	40,349.00	40,349.00	40,349.00	0 %
392 VoEd Business						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	27,080.00	27,080.00	27,080.00	0 %
Function Total:	0.00	0.00	27,080.00	27,080.00	27,080.00	0 %
Program Total:	0.00	0.00	27,080.00	27,080.00	27,080.00	0 %

CASCADE PUBLIC SCHOOLS
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 7 / 21

201 General Fund

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
300 Vocational Programs						
394 VoEd FCS						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	8,516.00	8,516.00	8,516.00	0%
Function Total:	0.00	0.00	8,516.00	8,516.00	8,516.00	0%
Program Total:	0.00	0.00	8,516.00	8,516.00	8,516.00	0%
Program Group Total:	0.00	0.00	84,830.00	84,830.00	84,830.00	0%
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	19,185.00	19,185.00	19,185.00	0%
250 Workers' Compensation	0.00	0.00	278.00	278.00	278.00	0%
624 Gasoline, Oil, Repairs	0.00	0.00	2,500.00	2,500.00	2,500.00	0%
810 Dues & Fees	0.00	0.00	600.00	600.00	600.00	0%
Function Total:	0.00	0.00	25,563.00	25,563.00	25,563.00	0%
Program Total:	0.00	0.00	25,563.00	25,563.00	25,563.00	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	49,318.00	49,318.00	49,318.00	0%
250 Workers' Compensation	0.00	0.00	578.00	578.00	578.00	0%
610 Supplies	620.46	620.46	15,000.00	15,000.00	14,379.54	4%
624 Gasoline, Oil, Repairs	0.00	0.00	3,500.00	3,500.00	3,500.00	0%
682 Technology Supplies	0.00	0.00	3,500.00	3,500.00	3,500.00	0%
810 Dues & Fees	3,868.00	3,868.00	4,452.00	4,452.00	584.00	86%
Function Total:	4,488.46	4,488.46	81,848.00	81,848.00	77,359.54	5%
Program Total:	4,488.46	4,488.46	81,848.00	81,848.00	77,359.54	5%
Program Group Total:	4,488.46	4,488.46	107,411.00	107,411.00	102,922.54	4%
900						
910 Food Services						
3100 Food Services						
116 Cooks	192.00	192.00	21,946.00	21,946.00	21,754.00	0%
119 Supervisory	595.08	595.08	8,450.00	8,450.00	7,854.92	7%
120 Temporary Salaries	114.66	114.66	2,500.00	2,500.00	2,385.34	4%
250 Workers' Compensation	55.91	55.91	2,040.00	2,040.00	1,984.09	2%
270 Life and Disability Insurance	0.48	0.48	20.00	20.00	19.52	2%
630 Food	0.00	0.00	5,000.00	5,000.00	5,000.00	0%
Function Total:	958.13	958.13	39,956.00	39,956.00	38,997.87	2%
Program Total:	958.13	958.13	39,956.00	39,956.00	38,997.87	2%
Program Group Total:	958.13	958.13	39,956.00	39,956.00	38,997.87	2%
Fund Total:	53,066.59	53,066.59	1,017,084.98	1,017,084.98	964,018.39	5%
Grand Total:	110,769.68	110,769.68	2,447,389.01	2,447,389.01	2,336,619.33	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

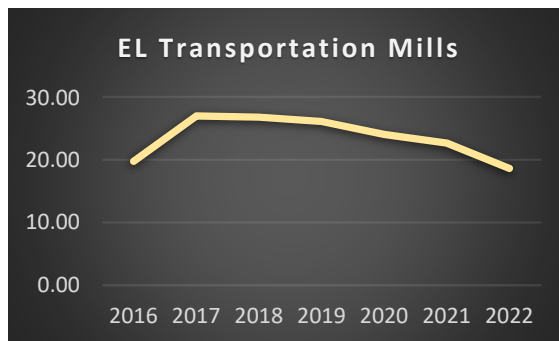
Costs of field trips, travel costs related to extracurricular activities and athletics, and staff travel costs are NOT ALLOWABLE costs of the fund.

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.

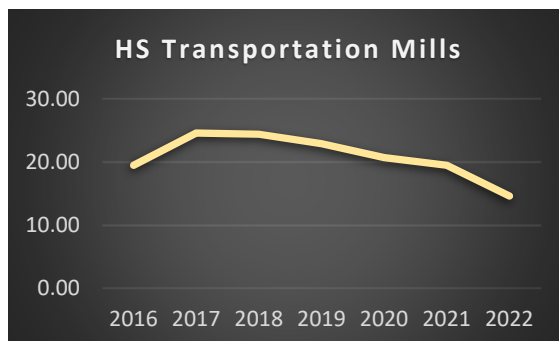
Voting Requirements: The transportation fund tax levy is permissive. Consequently, it is not subject to voter approval.

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
2016	19.81
2017	27.08
2018	26.89
2019	26.20
2020	24.13
2021	22.73
2022	18.67

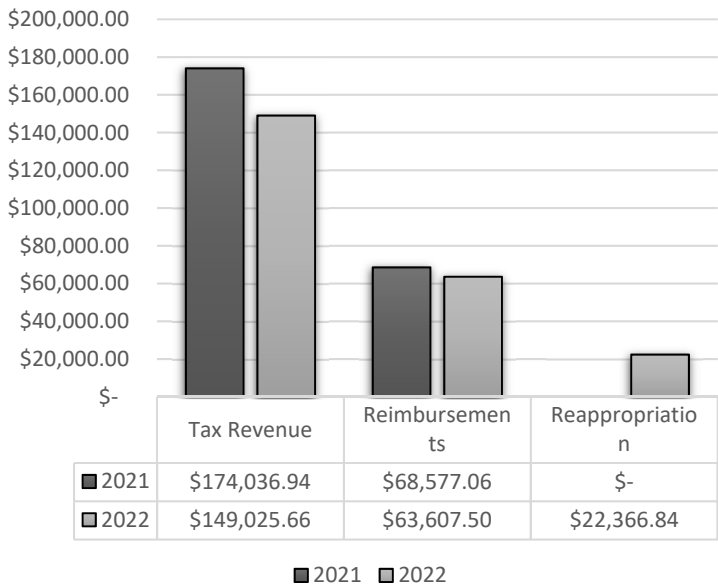


Year	210 Mills
2016	19.48
2017	24.60
2018	24.39
2019	22.90
2020	20.70
2021	19.48
2022	14.59



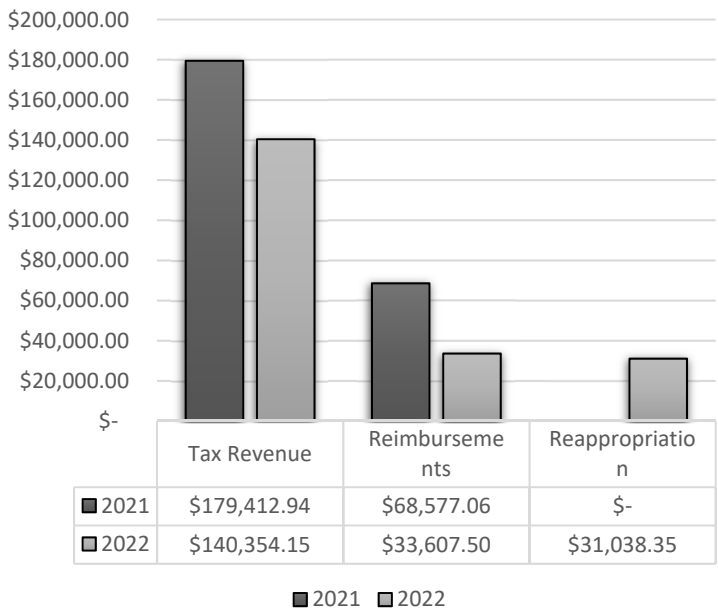
X10 TRANSPORTATION REVENUES

Elementary



EL Taxpayer Impact	\$100K home - (\$5.48) \$200K home - (\$10.96)
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High School



HS Taxpayer Impact	\$100K home - (\$6.60) \$200K home - (\$13.20)
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ANALYSIS

In FY2020, the Finance Committee decided to reduce the amount of each Transportation Budget. The total reduction was 3 mills between the Funds. In FY2021, the budget remained the same. For FY2022, the Budget was again reduced. The Elementary will decrease by 4.06 mills and the High School will decrease by 4.89 mills.

School Year 2022 has seen one change to the bus routes and may have additional changes throughout the year if the shortage of bus drivers persists. Currently, the Deep Creek and Ulm routes have been combined to compensate for lack of drivers. This change may result in the loss of “On-Schedule” reimbursement funds from the state and county, resulting in a revenue shortfall to the budget. Fortunately, the FY2021 budget had remaining cash balance at the end of the year, which the FY2022 budget will use for Operating Reserves.

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 or FY21, but still has the ability to if the need arises in FY22.

With the reduction in overall budget, as well as an increase in taxable value, the taxpayer obligation has been lowered.





Budget Report

FY 2022

07 Cascade

Submit ID: 0101-41949291

0101 Cascade Elem

10 Transportation Fund

Adopted Budget	0001	235,000.00
Budget Uses		
Expenditure Budget	0002	235,000.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	57,825.00
Contingency	0006	5,782.50
Over-Schedule	0011	171,392.50
Fund Balance for Budget	TFS48	69,366.84
Operating Reserve	0961	47,000.00
Unreserved Fund Balance Reappropriated	0970	22,366.84
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	31,803.75
State - On-Schedule Transportation Reimbursement	3210	31,803.75
District Tax Levy	1110	149,025.66
District Mills	999	18.67
Total Estimated Revenues to Fund Adopted Budget	0004	235,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2022

07 Cascade

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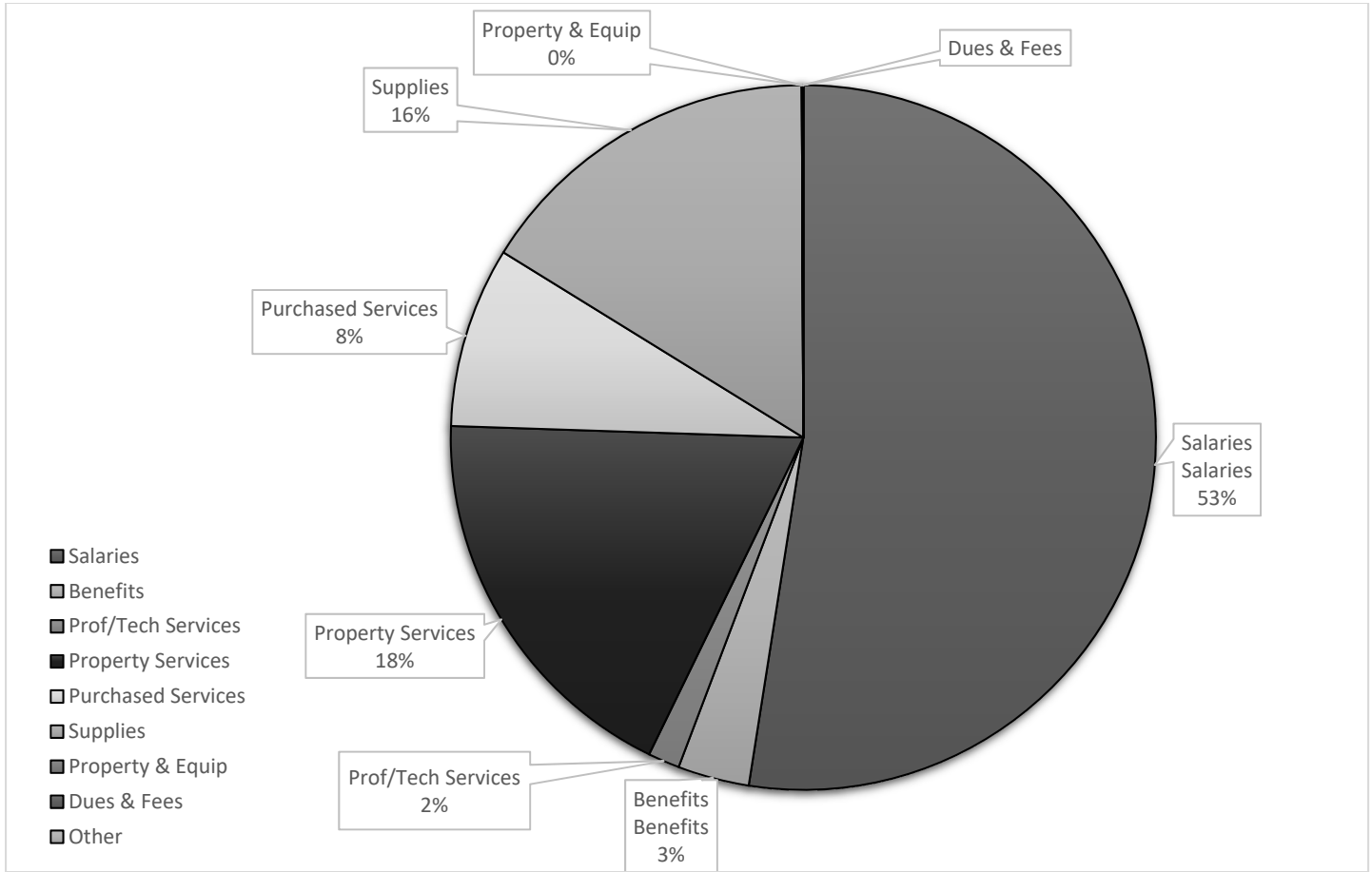
Submit ID: 0102-99790373

10 Transportation Fund

Adopted Budget	0001	235,000.00
Budget Uses		
Expenditure Budget	0002	235,000.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	57,825.00
Contingency	0006	5,782.50
Over-Schedule	0011	171,392.50
Fund Balance for Budget	TFS48	78,038.35
Operating Reserve	0961	47,000.00
Unreserved Fund Balance Reappropriated	0970	31,038.35
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	31,803.75
State - On-Schedule Transportation Reimbursement	3210	31,803.75
District Tax Levy	1110	140,354.15
District Mills	999	14.59
Total Estimated Revenues to Fund Adopted Budget	0004	235,000.00
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 2021. 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 \$193,500 of its \$242,614 overall budget, leaving \$30,812 remaining. The High School Transportation Fund had expended \$189,780 of its \$247,990 overall budget, leaving \$29,748 remaining. With the significant transfer of funds from the General Fund to the Interlocal as well as the anticipated revenue shortfall from On-Schedule payments, the District opted to reappropriate year end Transportation funds to the FY2022 budget, rather than transferring as usual. The remaining funds will be used to fund the Operating Reserves for the Fiscal Year 2022 Budget. Both Elementary and High School Funds will have their reserves maxed at 20%, which will help with any revenue shortfalls due to route changes that may occur throughout the year.

Fiscal Year 2022’s line item budget mirrors the actual expenditures in FY2021, with inflationary contingencies calculated in.



Trustees' Financial Summary

FY2020-21

Submit ID: 0101-41949291

07 Cascade County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC	Revenue	2020 Value	2021 Value
1111	District Levy - Real Property	177,143.44	173,874.38
1112	District Levy - Personal Property	1,136.73	1,436.03
1190	Penalties and Interest on Taxes	453.76	531.79
1510	Interest Earnings	821.38	90.68
2220	County On-Schedule Transportation Reimbursement	26,096.70	28,443.14
3210	State - On-Schedule Transportation Reimbursement	27,765.56	28,443.15
6100	Material Prior Period Revenue Adjustments	3,017.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		236,434.57	232,819.17

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

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
	1XX		Personal Services - Salaries	9,399.96	9,600.96
	2XX		Personal Services - Employee Benefits	42.23	32.05
	3XX		Purchased Professional and Technical Services	400.00	400.00
	5XX		Other Purchased Services	13,247.56	13,482.51
24XX Support Services - School Administration					
	1XX		Personal Services - Salaries	11,654.73	13,816.66
	2XX		Personal Services - Employee Benefits	5,229.25	2,449.29
25XX Support Services - Business					
	1XX		Personal Services - Salaries	5,367.22	5,631.00
	2XX		Personal Services - Employee Benefits	887.37	909.28
	6XX		Supplies and Materials	3,000.00	3,000.00
26XX Operation and Maintenance of Plant Services					
	1XX		Personal Services - Salaries	6,852.89	1,490.19
	2XX		Personal Services - Employee Benefits	360.52	51.57
	4XX		Purchased Property Services	0.00	5,855.73
27XX Student Transportation Services					
	1XX		Personal Services - Salaries	61,794.61	72,024.63
	2XX		Personal Services - Employee Benefits	4,329.72	2,914.91
	3XX		Purchased Professional and Technical Services	408.84	2,393.17
	4XX		Purchased Property Services	29,834.96	27,129.55
	5XX		Other Purchased Services	987.94	2,499.00
	6XX		Supplies and Materials	20,487.55	27,907.75
	7XX		Property and Equipment Acquisition	2,850.00	0.00
	810		Dues and Fees	15.00	154.40



Trustees' Financial Summary

FY2020-21

Submit ID: 0101-41949291

07 Cascade County

0101 Cascade Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10			
PRC	Program	Function	Object		2020 Value	2021 Value		
	280 Special Education - Local and State							
		27XX Student Transportation Services						
			5XX Other Purchased Services		0.00	1,757.00		
	999 Undistributed							
		62XX Resources Transferred to Other School Districts or Cooperatives						
			920 Resources Transferred to Other School Districts or Cooperatives		39,000.00	0.00		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>216,150.35</u>	<u>193,499.65</u>		

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance						30,047.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						232,819.17 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						193,499.65 (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)						69,366.84 (5)



Trustees' Financial Summary

FY2020-21

Submit ID: 0102-99790373

07 Cascade County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC	Revenue	2020 Value	2021 Value
1111	District Levy - Real Property	182,510.21	178,971.02
1112	District Levy - Personal Property	1,422.51	2,110.23
1190	Penalties and Interest on Taxes	449.30	542.05
1510	Interest Earnings	1,434.37	128.31
2220	County On-Schedule Transportation Reimbursement	26,078.12	27,655.89
3210	State - On-Schedule Transportation Reimbursement	27,759.07	27,655.89
6100	Material Prior Period Revenue Adjustments	1,294.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		240,947.58	237,063.39

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

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
	1XX		Personal Services - Salaries	9,399.96	9,600.95
	2XX		Personal Services - Employee Benefits	42.23	32.05
	3XX		Purchased Professional and Technical Services	400.00	400.00
	5XX		Other Purchased Services	13,247.52	13,482.50
24XX Support Services - School Administration					
	1XX		Personal Services - Salaries	11,854.71	14,022.56
	2XX		Personal Services - Employee Benefits	3,697.34	2,449.95
25XX Support Services - Business					
	1XX		Personal Services - Salaries	5,367.22	5,631.01
	2XX		Personal Services - Employee Benefits	887.37	909.28
	6XX		Supplies and Materials	2,500.00	3,000.00
26XX Operation and Maintenance of Plant Services					
	1XX		Personal Services - Salaries	6,852.60	708.87
	2XX		Personal Services - Employee Benefits	360.50	32.78
	4XX		Purchased Property Services	0.00	6,099.73
27XX Student Transportation Services					
	1XX		Personal Services - Salaries	61,794.38	68,623.20
	2XX		Personal Services - Employee Benefits	4,329.67	2,775.76
	3XX		Purchased Professional and Technical Services	192.83	2,373.24
	4XX		Purchased Property Services	32,386.20	31,107.99
	5XX		Other Purchased Services	1,127.56	533.84
	6XX		Supplies and Materials	20,124.20	27,894.96
	7XX		Property and Equipment Acquisition	2,850.00	0.00
	810		Dues and Fees	165.00	101.50



Trustees' Financial Summary

FY2020-21

Submit ID: 0102-99790373

07 Cascade County

0102 Cascade H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2020 Value	2021 Value
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	50,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>227,579.29</u>	<u>189,780.17</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					30,755.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					237,063.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					189,780.17	(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)					78,038.35	(5)

X10 TRANSPORTATION FUND LINE ITEM BUDGET

Statement of Expenditure - Budget vs. Actual Report

110 Transportation

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Availabl e Appropriation	% Committed
100 General						
100 General						
2300 General Administration						
111 Administrative-Certified	831.88	831.88	9,923.00	9,923.00	9,091.12	8 %
250 Workers' Compensation	3.99	3.99	48.00	48.00	44.01	8 %
270 Life and Disability Insurance	0.12	0.12	5.00	5.00	4.88	2 %
520 Insurance/Liability	16,967.50	16,967.50	16,968.00	16,968.00	0.50	99 %
582 Travel Out-of-District	0.00	0.00	650.00	650.00	650.00	0 %
Function Total:	17,803.49	17,803.49	27,594.00	27,594.00	9,790.51	64 %
2400 School Administration						
111 Administrative-Certified	593.48	593.48	7,062.00	7,062.00	6,468.52	8 %
115 Office/Clerical/Technology	319.40	319.40	7,301.00	7,301.00	6,981.60	4 %
250 Workers' Compensation	4.38	4.38	69.00	69.00	64.62	6 %
260 Health Insurance	203.90	203.90	2,447.00	2,447.00	2,243.10	8 %
270 Life and Disability Insurance	0.31	0.31	5.00	5.00	4.69	6 %
Function Total:	1,121.47	1,121.47	16,884.00	16,884.00	15,762.53	6 %
2500 Business Services						
115 Office/Clerical/Technology	455.67	455.67	5,408.00	5,408.00	4,952.33	8 %
250 Workers' Compensation	2.18	2.18	26.00	26.00	23.82	8 %
260 Health Insurance	75.50	75.50	906.00	906.00	830.50	8 %
270 Life and Disability Insurance	0.12	0.12	5.00	5.00	4.88	2 %
681 Computer Software	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
Function Total:	533.47	533.47	9,345.00	9,345.00	8,811.53	5 %
2580 Administrative Technology Services						
531 Telephone	24.67	24.67	1,500.00	1,500.00	1,475.33	1 %
Function Total:	24.67	24.67	1,500.00	1,500.00	1,475.33	1 %
2600 Operations & Maintenance of Plant						
114 Custodial/Maintenance	443.41	443.41	16,783.00	16,783.00	16,339.59	2 %
250 Workers' Compensation	27.51	27.51	1,040.00	1,040.00	1,012.49	2 %
270 Life and Disability Insurance	0.11	0.11	0.00	0.00	-0.11	*** %
411 Gas - Heat	0.00	0.00	6,500.00	6,500.00	6,500.00	0 %
412 Electricity	1,200.92	1,200.92	19,850.00	19,850.00	18,649.08	6 %
421 Water/Sewer	0.00	0.00	7,000.00	7,000.00	7,000.00	0 %
Function Total:	1,671.95	1,671.95	51,173.00	51,173.00	49,501.05	3 %
2700 Student Transportation						
118 Bus Drivers	0.00	0.00	45,066.00	45,066.00	45,066.00	0 %
119 Supervisory	788.50	788.50	11,310.00	11,310.00	10,521.50	6 %
120 Temporary Salaries	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
130 Overtime Wages	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
180 Bonuses	0.00	0.00	9,500.00	9,500.00	9,500.00	0 %
250 Workers' Compensation	48.89	48.89	4,487.00	4,487.00	4,438.11	1 %
270 Life and Disability Insurance	0.31	0.31	5.00	5.00	4.69	6 %
330 Purchased Prof Educational Servi	0.00	0.00	1,136.00	1,136.00	1,136.00	0 %
340 Technical Services	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
440 Repair & Maintenance Services	0.00	0.00	5,500.00	5,500.00	5,500.00	0 %
514 Individual Transportation	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
610 Supplies	84.92	84.92	17,000.00	17,000.00	16,915.08	0 %
624 Gasoline, Oil, Repairs	0.00	0.00	17,000.00	17,000.00	17,000.00	0 %
660 Minor Equipment - New	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %

110 Transportation

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 General						
100 General						
2700 Student Transportation						
810 Dues & Fees	0.00	0.00	500.00	500.00	500.00	0 %
Function Total:	922.62	922.62	128,504.00	128,504.00	127,581.38	0 %
Program Total:	22,077.67	22,077.67	235,000.00	235,000.00	212,922.33	9 %
Program Group Total:	22,077.67	22,077.67	235,000.00	235,000.00	212,922.33	9 %
Fund Total:	22,077.67	22,077.67	235,000.00	235,000.00	212,922.33	9 %

210 Transportation

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Avail able Appropriation	% Committed
100 General						
100 General						
2300 General Administration						
111 Administrative-Certified	831.88	831.88	9,923.00	9,923.00	9,091.12	8 %
250 Workers' Compensation	3.99	3.99	48.00	48.00	44.01	8 %
270 Life and Disability Insurance	0.12	0.12	5.00	5.00	4.88	2 %
520 Insurance/Liability	16,967.50	16,967.50	16,968.00	16,968.00	0.50	99 %
582 Travel Out-of-District	0.00	0.00	650.00	650.00	650.00	0 %
Function Total:	17,803.49	17,803.49	27,594.00	27,594.00	9,790.51	64 %
2400 School Administration						
111 Administrative-Certified	605.90	605.90	7,211.00	7,211.00	6,605.10	8 %
115 Office/Clerical/Technology	319.07	319.07	7,301.00	7,301.00	6,981.93	4 %
250 Workers' Compensation	4.43	4.43	70.00	70.00	65.57	6 %
260 Health Insurance	203.90	203.90	2,447.00	2,447.00	2,243.10	8 %
270 Life and Disability Insurance	0.31	0.31	5.00	5.00	4.69	6 %
Function Total:	1,133.61	1,133.61	17,034.00	17,034.00	15,900.39	6 %
2500 Business Services						
115 Office/Clerical/Technology	455.67	455.67	5,408.00	5,408.00	4,952.33	8 %
250 Workers' Compensation	2.18	2.18	26.00	26.00	23.82	8 %
260 Health Insurance	75.50	75.50	906.00	906.00	830.50	8 %
270 Life and Disability Insurance	0.12	0.12	5.00	5.00	4.88	2 %
681 Computer Software	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
Function Total:	533.47	533.47	9,345.00	9,345.00	8,811.53	5 %
2580 Administrative Technology Services						
531 Telephone	25.83	25.83	1,000.00	1,000.00	974.17	2 %
Function Total:	25.83	25.83	1,000.00	1,000.00	974.17	2 %
2600 Operations & Maintenance of Plant						
114 Custodial/Maintenance	443.11	443.11	16,783.00	16,783.00	16,339.89	2 %
250 Workers' Compensation	27.50	27.50	1,040.00	1,040.00	1,012.50	2 %
270 Life and Disability Insurance	0.11	0.11	0.00	0.00	-0.11	*** %
411 Gas - Heat	0.00	0.00	7,500.00	7,500.00	7,500.00	0 %
412 Electricity	1,419.26	1,419.26	23,000.00	23,000.00	21,580.74	6 %
421 Water/Sewer	0.00	0.00	7,000.00	7,000.00	7,000.00	0 %
Function Total:	1,889.98	1,889.98	55,323.00	55,323.00	53,433.02	3 %
2700 Student Transportation						
118 Bus Drivers	0.00	0.00	45,066.00	45,066.00	45,066.00	0 %
119 Supervisory	788.50	788.50	11,310.00	11,310.00	10,521.50	6 %
120 Temporary Salaries	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
130 Overtime Wages	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
180 Bonuses	0.00	0.00	9,500.00	9,500.00	9,500.00	0 %
250 Workers' Compensation	48.89	48.89	4,487.00	4,487.00	4,438.11	1 %
270 Life and Disability Insurance	0.31	0.31	5.00	5.00	4.69	6 %
330 Purchased Prof Educational Servi	0.00	0.00	350.00	350.00	350.00	0 %
340 Technical Services	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
440 Repair & Maintenance Services	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
514 Individual Transportation	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
582 Travel Out-of-District	0.00	0.00	500.00	500.00	500.00	0 %
610 Supplies	84.92	84.92	17,000.00	17,000.00	16,915.08	0 %
624 Gasoline, Oil, Repairs	0.00	0.00	17,000.00	17,000.00	17,000.00	0 %

CASCADE PUBLIC SCHOOLS
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 7 / 21

210 Transportation

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 General						
100 General						
2700 Student Transportation						
660 Minor Equipment - New	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
681 Computer Software	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
810 Dues & Fees	0.00	0.00	486.00	486.00	486.00	0 %
Function Total :	922.62	922.62	124,704.00	124,704.00	123,781.38	0 %
Program Total :	22,309.00	22,309.00	235,000.00	235,000.00	212,691.00	9 %
Program Group Total :	22,309.00	22,309.00	235,000.00	235,000.00	212,691.00	9 %
Fund Total :	22,309.00	22,309.00	235,000.00	235,000.00	212,691.00	9 %
Grand Total :	44,386.67	44,386.67	470,000.00	470,000.00	425,613.33	9 %

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.

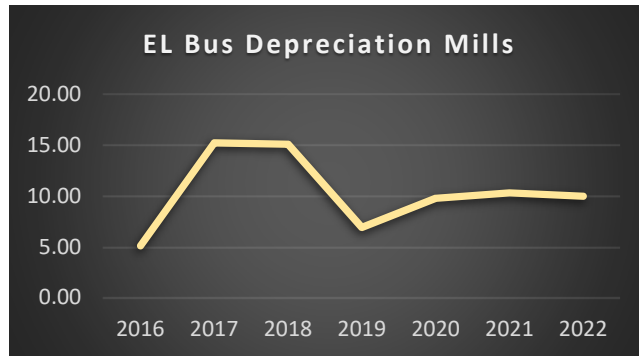
Purpose: A district that owns buses, including Type E buses, used for transportation of students to and from school may establish a Bus Depreciation Reserve Fund. This fund is to be used for the conversion, remodeling, or rebuilding of a bus or for the replacement of a bus or communication systems and 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.

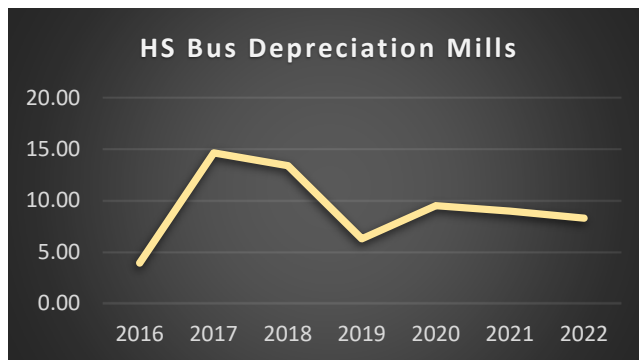
Any expenditure of Bus Depreciation Reserve Fund money must be within the limitations of the district's final Bus Depreciation Reserve Fund budget.

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

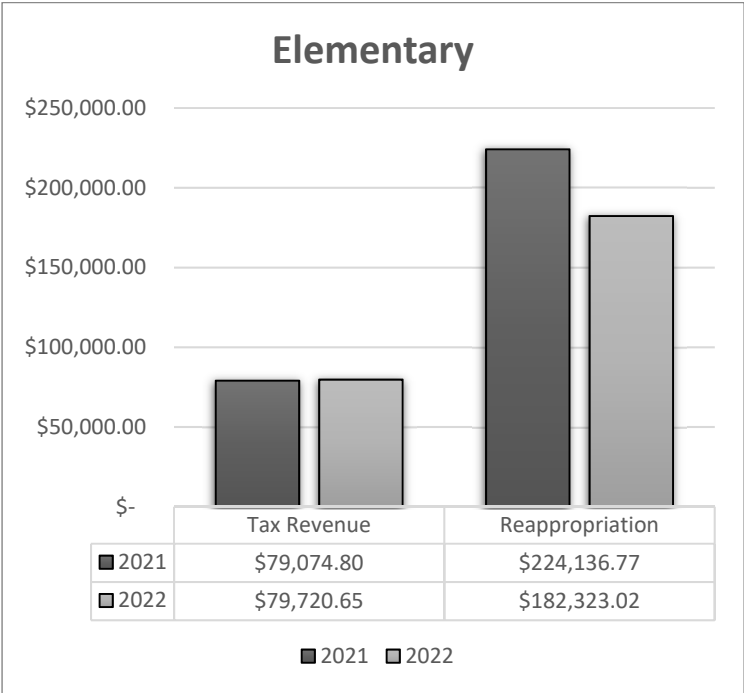
Year	111 Mills
2016	5.11
2017	15.25
2018	15.12
2019	6.92
2020	9.79
2021	10.33
2022	9.99



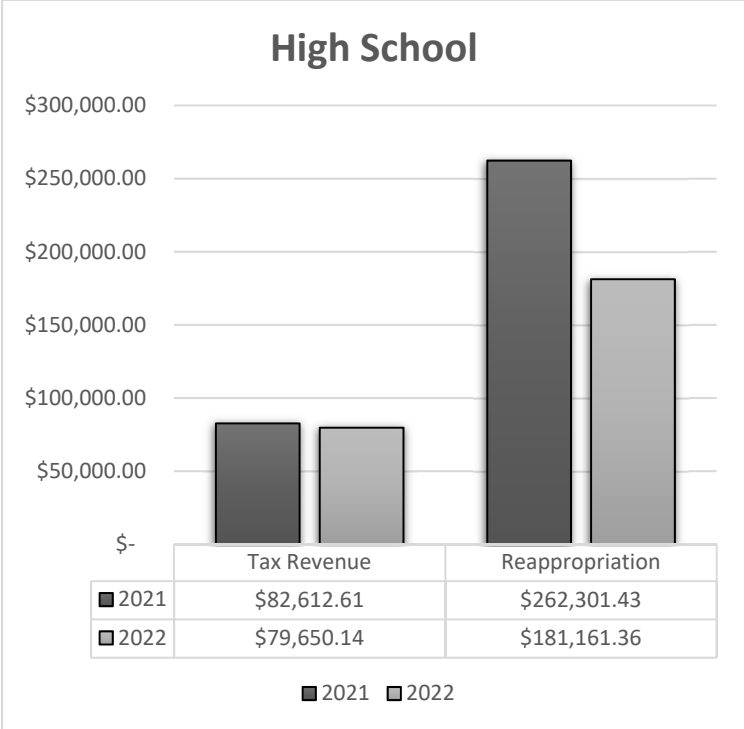
Year	211 Mills
2016	3.90
2017	14.64
2018	13.40
2019	6.26
2020	9.49
2021	8.97
2022	8.28



X11 BUS DEPRECIATION REVENUES



EL Taxpayer Impact	\$100K home - (\$0.46) \$200K home - (\$0.92)
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HS Taxpayer Impact	\$100K home - (\$0.93) \$200K home - (\$1.86)
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ANALYSIS

All buses in the fleet are put into the bus depreciation schedule. They are scheduled to be fully depreciated after 8 full years. There are currently 12 buses in the fleet being depreciated each year at various percentages, based on the life they have remaining. The District has fully depreciated a 2006 Bluebird that was acting as a spare with no intentions to replace at this time.

The District also has fully depreciated and decommissioned the 2000 MCI (Badger Activity Bus) used primarily for activities. The bus was replaced with a 2021 Ultra Coachliner SE102. The total purchase price of the new activity bus was \$287,000. The Transportation Committee has discussed the possibility of adding an additional “Badger Bus” for activities to the fleet. The initial purchase for an additional activity bus would need to be paid out of a different fund, since the Bus Depreciation Fund does not allow for the purchase of activity buses, only replacements.

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 an adequate balance to purchase at least one new bus in case of an emergency, as well as to keep all buses up to date and in safe running condition for the well-being of our drivers and student passengers.





Budget Report

FY 2022

07 Cascade

Submit ID: 0101-41949291

0101 Cascade Elem

11 Bus Depreciation Fund

Adopted Budget	0001	262,043.67
Budget Uses		
Expenditure Budget	0002	262,043.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	182,323.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	182,323.02
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	79,720.65
District Mills	999	9.99
Total Estimated Revenues to Fund Adopted Budget	0004	262,043.67

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	390.00	7,800.00	6,630.00
2020 Bluebird Vision 2-51422B	2019	49,680.00	13,910.40	9,936.00	8,942.40
2002 Thomas 2-70788A - SPARE	2018	4,224.00	2,534.40	844.80	844.80
2015 Chevy Express 299584A	2018	20,538.88	9,858.67	4,107.78	3,697.00
2018 Bluebird Vision 2-21789B	2017	66,175.00	36,396.25	13,235.00	9,264.50
2015 Bluebird 2-97028A	2015	28,375.00	22,632.50	5,675.00	3,972.50
2008 Bluebird Vision 2-70788A	2014	20,000.00	20,600.00	4,000.00	3,600.00
2015 Bluebird Vision 2-97038A	2014	91,700.00	80,862.00	18,340.00	11,921.00
2013 Bluebird Vision 2-4076	2013	47,600.00	41,532.00	9,520.00	7,616.00
2010 Thomas 2-2550	2010	45,617.50	49,239.15	9,123.50	6,386.45
2006 Ford MicroBird 2-2427	2008	30,100.00	39,594.00	6,020.00	5,556.00
2006 Ford MicroBird 2-2428	2008	30,100.00	45,150.00	N/A	NA
2000 MCI 2-2331	2006	76,000.00	102,710.00	15,200.00	11,290.00
Total					79,720.65



Budget Report

FY 2022

07 Cascade

Submit ID: 0102-99790373

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11 Bus Depreciation Fund

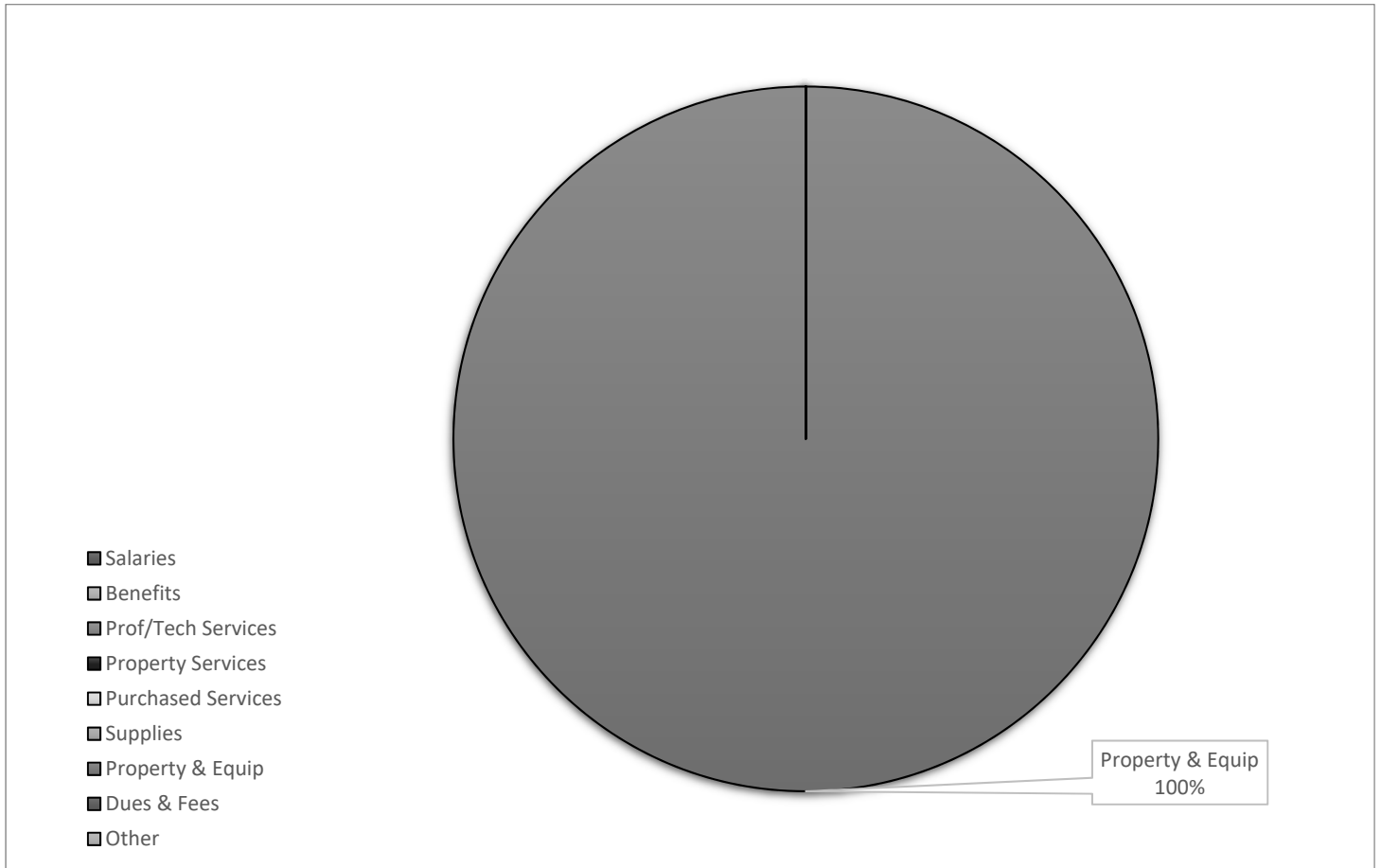
Adopted Budget	0001	260,811.50
Budget Uses		
Expenditure Budget	0002	260,811.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	181,161.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	181,161.36
TIF Fund Balance Reappropriated	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	79,650.14
District Mills	999	8.28
Total Estimated Revenues to Fund Adopted Budget	0004	260,811.50

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	390.00	7,800.00	6,630.00
2020 Bluebird Vision 2-51422B	2019	49,680.00	13,840.40	9,936.00	8,897.40
2002 Thomas 2-70788A - SPARE	2018	4,224.00	2,534.40	844.80	844.80
2018 Bluebird 2-21789B	2018	66,175.00	38,381.50	13,235.00	9,264.50
2018 Chevy Express 299584A	2018	20,538.88	9,242.50	4,107.78	4,107.78
2015 Bluebird 2-97038A	2015	28,375.00	22,632.50	5,675.00	3,972.50
2008 Bluebird Vision 2-70788A	2014	20,000.00	21,400.00	4,000.00	4,000.00
2015 Bluebird Vision 2-97038A	2014	91,700.00	83,030.00	18,340.00	12,838.00
2013 Bluebird Vision 2-4076	2013	47,600.00	43,340.00	9,520.00	9,520.00
2010 Thomas 2-2550	2010	45,617.50	47,468.01	9,123.50	6,842.63
2006 Ford MicroBird 2-2427	2008	30,100.00	39,762.00	6,020.00	5,388.00
2000 MCI 2-2331	2006	114,000.00	163,655.47	22,800.00	7,344.53
Total					79,650.14

X11 BUS DEPRECIATION EXPENDITURES

This chart shows the actual combined Elementary and High School Bus Depreciation Fund expenditures for fiscal year 2021. The entirety of this fund is used to finance the purchase of new or replacement buses.



At fiscal year-end, the Elementary Bus Depreciation Fund had expended \$121,785 and the High School Bus Depreciation fund had expended \$165,215 of their total budgets. This expenditure was for the new activity bus, 2021 Ultra Coachliner SE102, whose total cost was \$287,000 and shared between the Districts. The ending balance of the Bus Depreciation Fund in the Elementary was \$181,427 and \$179,699 in the High School. The remaining unreserved fund balance is being reappropriated to the FY2022 budget, adding to the fund balance along with the district tax levy for current year depreciation of the fleet.



Trustees' Financial Summary

FY2020-21

Submit ID: 0101-41949291

07 Cascade County

0101 Cascade Elem

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		2020 Value	2021 Value
	1111 District Levy - Real Property		71,352.36	78,728.27
	1112 District Levy - Personal Property		432.41	628.63
	1190 Penalties and Interest on Taxes		155.51	222.51
	1510 Interest Earnings		2,669.72	391.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			74,610.00	79,971.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			7XX Property and Equipment Acquisition	39,000.00	121,784.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				39,000.00	121,784.76

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						224,136.77 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						79,971.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						121,784.76 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	117,248.76	Less Last Year	0.00	(4b)	117,248.76
						117,248.76 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						299,571.78 (5)



Trustees' Financial Summary

FY2020-21

Submit ID: 0102-99790373

07 Cascade County

0102 Cascade H S

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	2020 Value	2021 Value
	1111 District Levy - Real Property	17,666.52	11,811.74
	1112 District Levy - Personal Property	124.80	150.75
	1190 Penalties and Interest on Taxes	32.23	42.47
	1510 Interest Earnings	147.36	15.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17,970.91	12,020.28

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

PRC	Program	Function	Object	2020 Value	2021 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,510.75	0.00
			2XX Personal Services - Employee Benefits	11.88	0.00
			6XX Supplies and Materials	242.15	405.00
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	9,754.67	10,584.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,519.45	10,989.09

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	8,288.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,020.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,989.09	(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)	9,319.61	(5)

X13 TUITION FUND

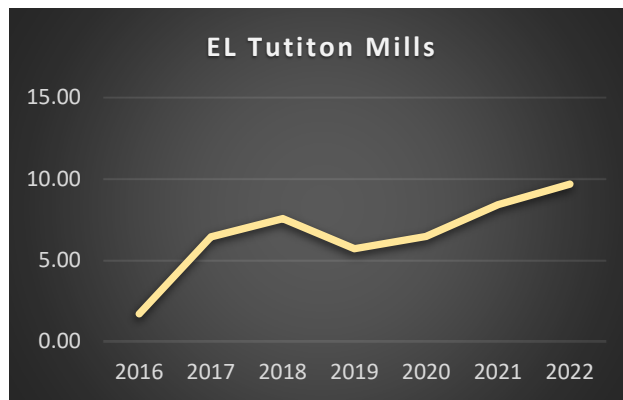
Historically, the Tuition Fund is used in limited cases to pay tuition for a student who attends school outside their district of residence. Usually, the District pays tuition only for students the trustees have placed in another district or where geographic conditions make it impractical for the student 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.

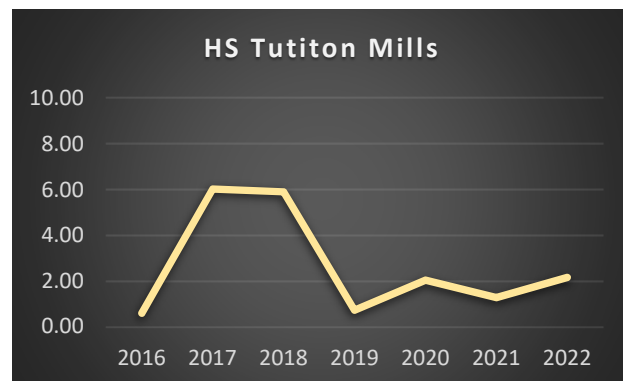
The Montana Office of Public Instruction site has an In-District Special Education Permissive Levy Tuition Calculator Spreadsheet for school districts to use to help determine the potential tuition amount which may be levied. Under 41-5-1807 MCA, Tuition is for students detained in youth detention centers 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
2016	1.69
2017	6.42
2018	7.55
2019	5.70
2020	6.45
2021	8.40
2022	9.67

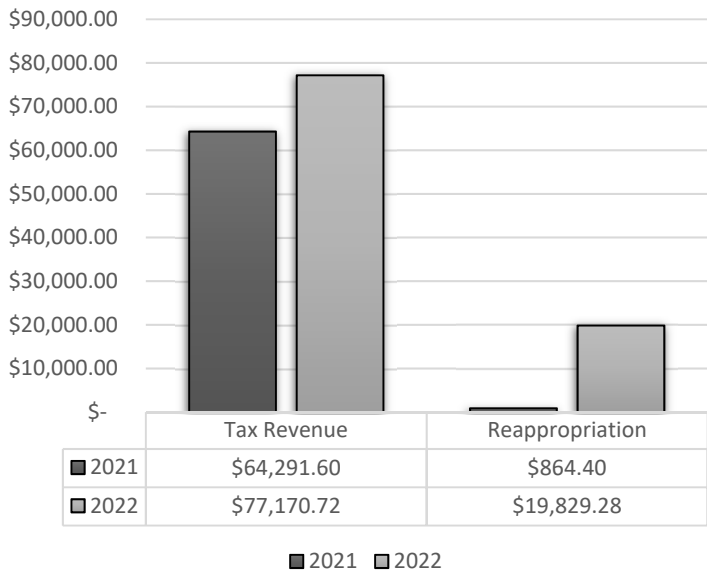


Year	213 Mills
2016	0.58
2017	6.03
2018	5.91
2019	0.71
2020	2.03
2021	1.27
2022	2.15



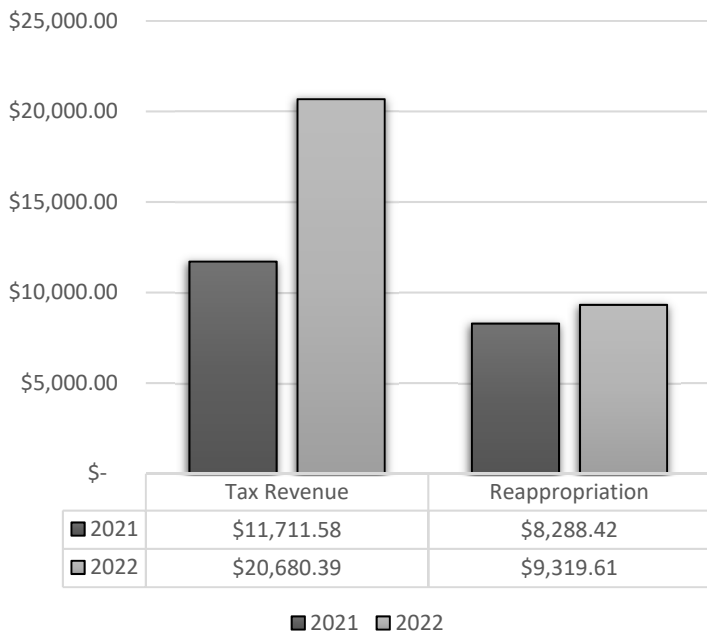
X13 TUITION FUND REVENUES

Elementary



EL Taxpayer Impact	\$100K home - \$1.71 \$200K home - \$3.42
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High School



HS Taxpayer Impact	\$100K home - \$1.19 \$200K home - \$2.38
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ANALYSIS

The Tuition Fund has seen many fluctuations over the years, including for FY2022. The Tuition levy was reduced in FY2021. Mid-way through the year, a high needs student moved into our District and by law, the District is obligated to provide services for that student. We were unable to do so at our school, so the student was sent to Great Falls Public Schools to receive special services. When this happens, the District is responsible for funding that student's tuition costs. The Tuition Fund did not have the funds available to do so, so the District paid the expenses from the General Fund. For FY2022, the District is still responsible for that student, so we were able to properly budget for those service costs, as well as a small contingency for any other students who may end up needing special services or who move into our District throughout the year.

Year-end funds were reappropriated to fund the FY2022 budget and lower the tax obligation. Overall the budgets for the Tuition Funds were increased, the Elementary more significantly than the High School, to accommodate for those special needs students and the tuition costs, as well as salaries and benefits for paraprofessionals on staff and annual dues to the SpEd Coop.





Budget Report

FY 2022

07 Cascade

Submit ID: 0101-41949291

0101 Cascade Elem

13 Tuition Fund

Adopted Budget	0001	97,000.00
Budget Uses		
Expenditure Budget	0002	97,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,829.28
Unreserved Fund Balance Reappropriated	0970	19,829.28
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	77,170.72
District Mills	999	9.67
Total Estimated Revenues to Fund Adopted Budget	0004	97,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2022

07 Cascade

Submit ID: 0102-99790373

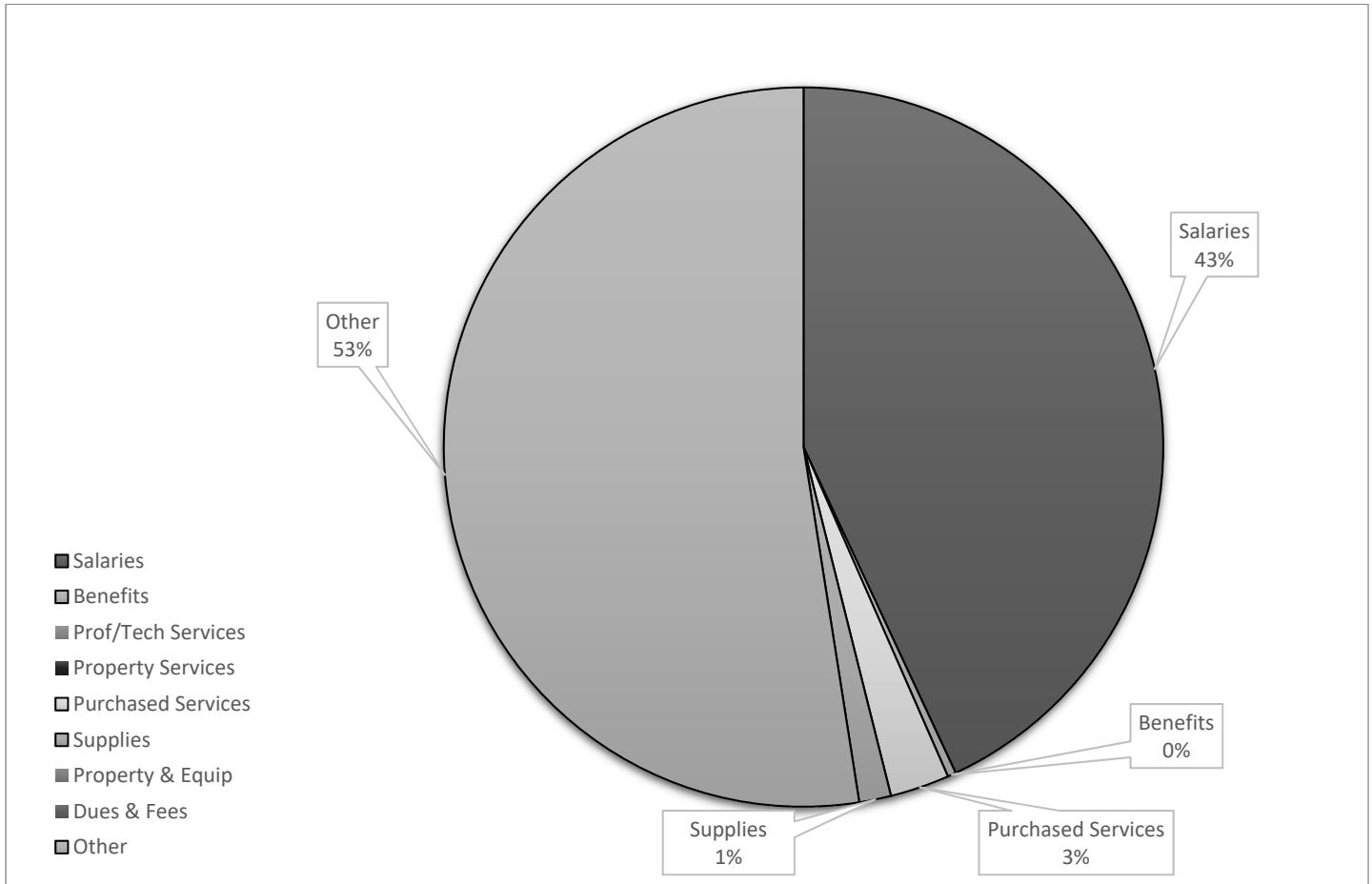
0102 Cascade H S

13 Tuition Fund

Adopted Budget	0001	30,000.00
Budget Uses		
Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,319.61
Unreserved Fund Balance Reappropriated	0970	9,319.61
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	20,680.39
District Mills	999	2.15
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
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 2021. 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 aides and for the District's Special Education Co-Op dues.



At fiscal year end, the Elementary Tuition fund had expended \$45,387 of its \$65,156 budget. The High School Tuition Fund had expended \$10,989 of its \$20,000 budget. The remaining funds from these budgets were used to fund the FY2022 budget as unreserved fund balance reappropriated.



Trustees' Financial Summary

FY2020-21

Submit ID: 0102-99790373

07 Cascade County

0102 Cascade H S

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	2020 Value	2021 Value
	1111 District Levy - Real Property	17,666.52	11,811.74
	1112 District Levy - Personal Property	124.80	150.75
	1190 Penalties and Interest on Taxes	32.23	42.47
	1510 Interest Earnings	147.36	15.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>17,970.91</u>	<u>12,020.28</u>

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

PRC	Program	Function	Object	2020 Value	2021 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,510.75	0.00
			2XX Personal Services - Employee Benefits	11.88	0.00
			6XX Supplies and Materials	242.15	405.00
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	9,754.67	10,584.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>11,519.45</u>	<u>10,989.09</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					8,288.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,020.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,989.09	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,319.61	(5)



Trustees' Financial Summary

FY2020-21

Submit ID: 0101-41949291

07 Cascade County

0101 Cascade Elem

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		2020 Value	2021 Value
	1111 District Levy - Real Property		47,165.04	63,700.80
	1112 District Levy - Personal Property		293.12	474.30
	1190 Penalties and Interest on Taxes		110.10	150.77
	1510 Interest Earnings		10.30	25.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			47,578.56	64,351.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object		2020 Value	2021 Value
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries		19,448.08	24,268.64
			2XX Personal Services - Employee Benefits		239.00	213.27
			5XX Other Purchased Services		1,124.80	1,500.00
			6XX Supplies and Materials		1,319.89	405.00
	999 Undistributed					
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives		24,618.93	19,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					46,750.70	45,386.91

Schedule Of Changes Worksheet					Fund Code 13	
Beginning Fund Balance					864.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					64,351.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					45,386.91	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					19,829.28	(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.

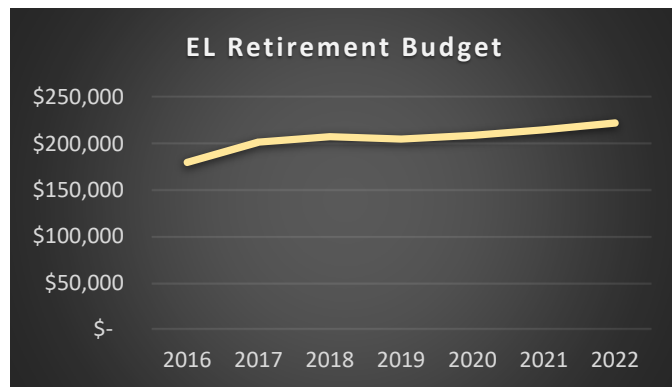
Purpose: This fund is used to pay the employer contributions to the Teachers’ Retirement System, Public Employees’ Retirement System, unemployment insurance, social security and Medicare.

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)

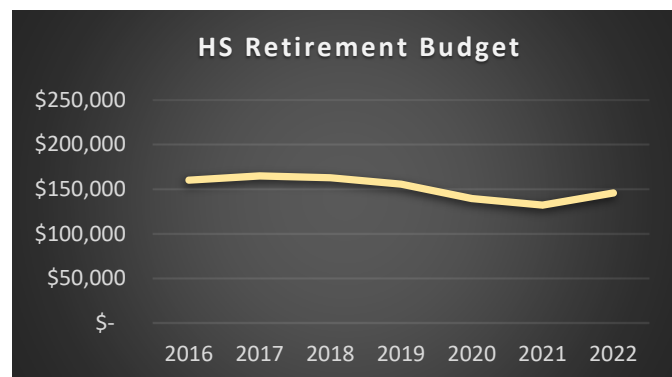
Funding: District non-levy revenue and fund balance re-appropriated reduces the county retirement distribution requirement. The county retirement distribution is funded by countywide levy, county oil and gas taxes, county coal gross proceeds taxes, county school retirement fund block grant (20-0-631, 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.

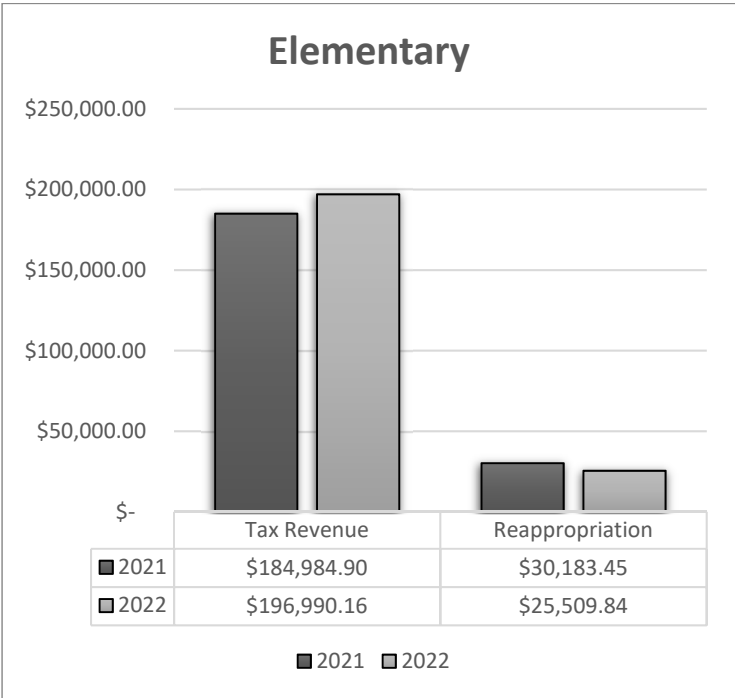
Year	114 Budget
2016	\$ 180,000
2017	\$ 201,902
2018	\$ 207,831
2019	\$ 205,154
2020	\$ 209,148
2021	\$ 215,168
2022	\$ 222,500



Year	214 Budget
2016	\$ 160,000
2017	\$ 164,800
2018	\$ 162,723
2019	\$ 155,548
2020	\$ 139,377
2021	\$ 131,991
2022	\$ 145,600



X14 RETIREMENT FUND REVENUES

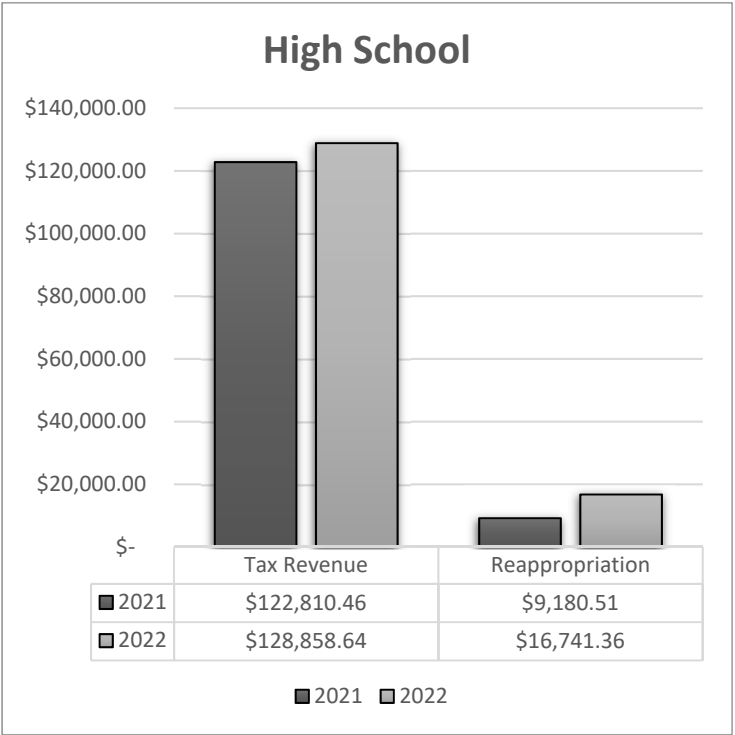


ANALYSIS

The Retirement Funds will not see a drastic change in revenue from FY2021 to FY2022. The Elementary and High School Funds will both increase slightly due to yearly salary increases.

The revenue for this fund comes from County Taxes.

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

FY 2022

07 Cascade

Submit ID: 0101-41949291

0101 Cascade Elem

14 Retirement Fund

Adopted Budget	0001	222,500.00
Budget Uses		
Expenditure Budget	0002	222,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,016.84
Operating Reserve	0961	44,500.00
Unreserved Fund Balance Reappropriated	0970	25,516.84
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	196,983.16
Total Estimated Revenues to Fund Adopted Budget	0004	222,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2022

07 Cascade

0102 Cascade H S

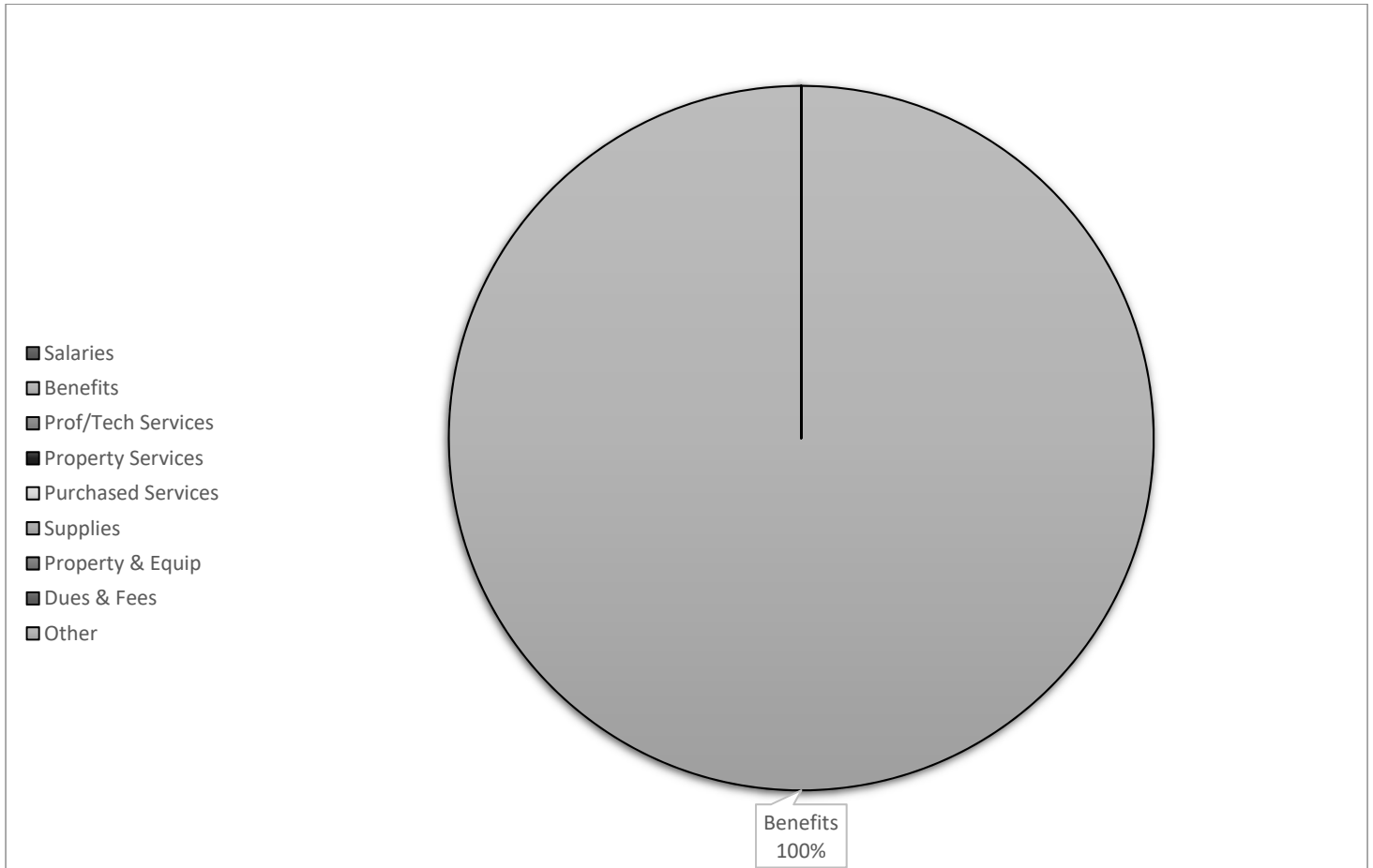
Submit ID: 0102-99790373

14 Retirement Fund

Adopted Budget	0001	145,600.00
Budget Uses		
Expenditure Budget	0002	145,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,121.57
Operating Reserve	0961	29,120.00
Unreserved Fund Balance Reappropriated	0970	15,001.57
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	130,598.43
Total Estimated Revenues to Fund Adopted Budget	0004	145,600.00
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 2021. The only expenditures allowed in the Retirement Fund are for employer share of District employee benefits. Allowable expenditures from the Retirement Fund include Social Security/Medicare, Teacher's Retirement System, Public Employee Retirement System and Unemployment Insurance.



At fiscal year end, the Elementary Retirement Fund had expended \$188,796 of its \$215,168 overall budget. The High School Retirement Fund had expended \$115,445 of its \$131,990 overall budget. The remaining monies between the two funds will be used as unreserved fund balance reappropriated to reduce the county tax levy.



Trustees' Financial Summary

FY2020-21

Submit ID: 0101-41949291

07 Cascade County

0101 Cascade Elem

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	2020 Value	2021 Value
	1510 Interest Earnings	872.10	91.53
	2240 County Retirement Distribution	194,024.14	185,504.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		194,896.24	185,595.74

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

PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	95,381.65	86,553.84
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	5,113.22	7,726.12
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	4,609.53	4,884.63
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	7,685.97	7,605.87
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	12,964.83	15,005.07
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	4,828.93	4,855.75
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	10,268.76	10,948.97
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	9,035.59	9,684.27
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	16,677.39	26,282.76
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,480.75	5,257.19
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	673.15	456.73
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,236.55	1,458.41
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	7,699.54	8,076.41



Trustees' Financial Summary

FY2020-21

Submit ID: 0101-41949291

07 Cascade County

0101 Cascade Elem

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	182,655.86	188,796.02
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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance		73,217.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		185,595.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		188,796.02	(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)		70,016.84	(5)



Trustees' Financial Summary

FY2020-21

Submit ID: 0102-99790373

07 Cascade County

0102 Cascade H S

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	2020 Value	2021 Value
	1510 Interest Earnings	632.56	72.55
	2240 County Retirement Distribution	139,598.80	123,915.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		140,231.36	123,988.25

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

PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	53,064.85	30,073.15
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	5,113.32	7,726.14
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	4,609.60	4,884.77
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	7,582.42	7,605.86
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	13,239.00	14,092.52
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	4,828.91	4,860.16
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	6,544.87	6,367.08
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	9,019.29	8,602.32
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	8,876.89	9,572.15
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	12,469.25	10,033.60
	610 Adult Continuing Education Programs				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	27.70	28.48
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	3,184.52	2,643.64
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	4,564.49	5,570.65



Trustees' Financial Summary

FY2020-21

Submit ID: 0102-99790373

07 Cascade County

0102 Cascade H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2020 Value	2021 Value
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	3,509.10	3,384.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>136,634.21</u>	<u>115,445.38</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					35,578.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					123,988.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					115,445.38	(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)					44,121.57	(5)

217 ADULT ED FUND

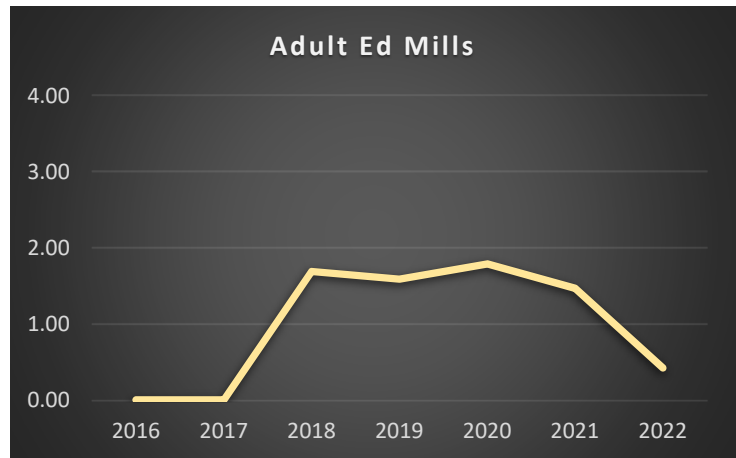
State law authorizes districts to establish an adult education program (MCA 20-7-702). The program may provide any area of instruction approved by the trustees, including basic and secondary general education and vocational/ technical education. Revenue sources for this fund are fund balance re-appropriated,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

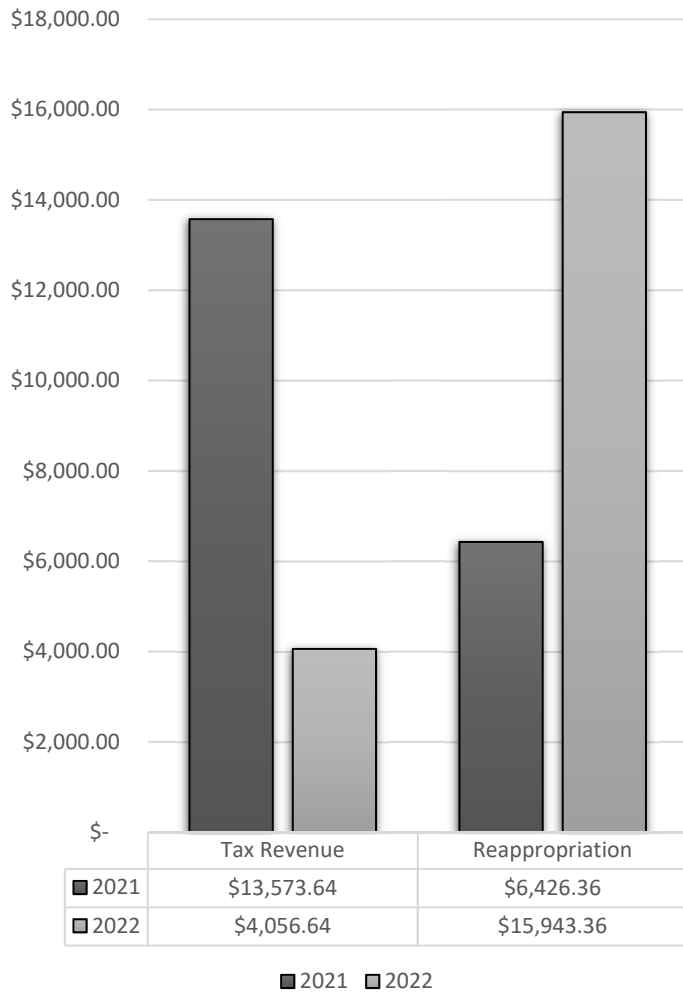
Cascade School District started utilizing this fund in 2018 to provide adult education classes to the community of Cascade.

Year	217 Mills
2016	0.00
2017	0.00
2018	1.69
2019	1.59
2020	1.79
2021	1.47
2022	0.42



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, culinary and ceramics 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, FCS and Art departments. The District hopes to implement more classes such as adult fitness classes that will benefit the PE and athletic departments.

HS Taxpayer Impact	\$100K home - (\$1.42)
	\$200K home - (\$2.84)





Budget Report

FY 2022

07 Cascade

0102 Cascade H S

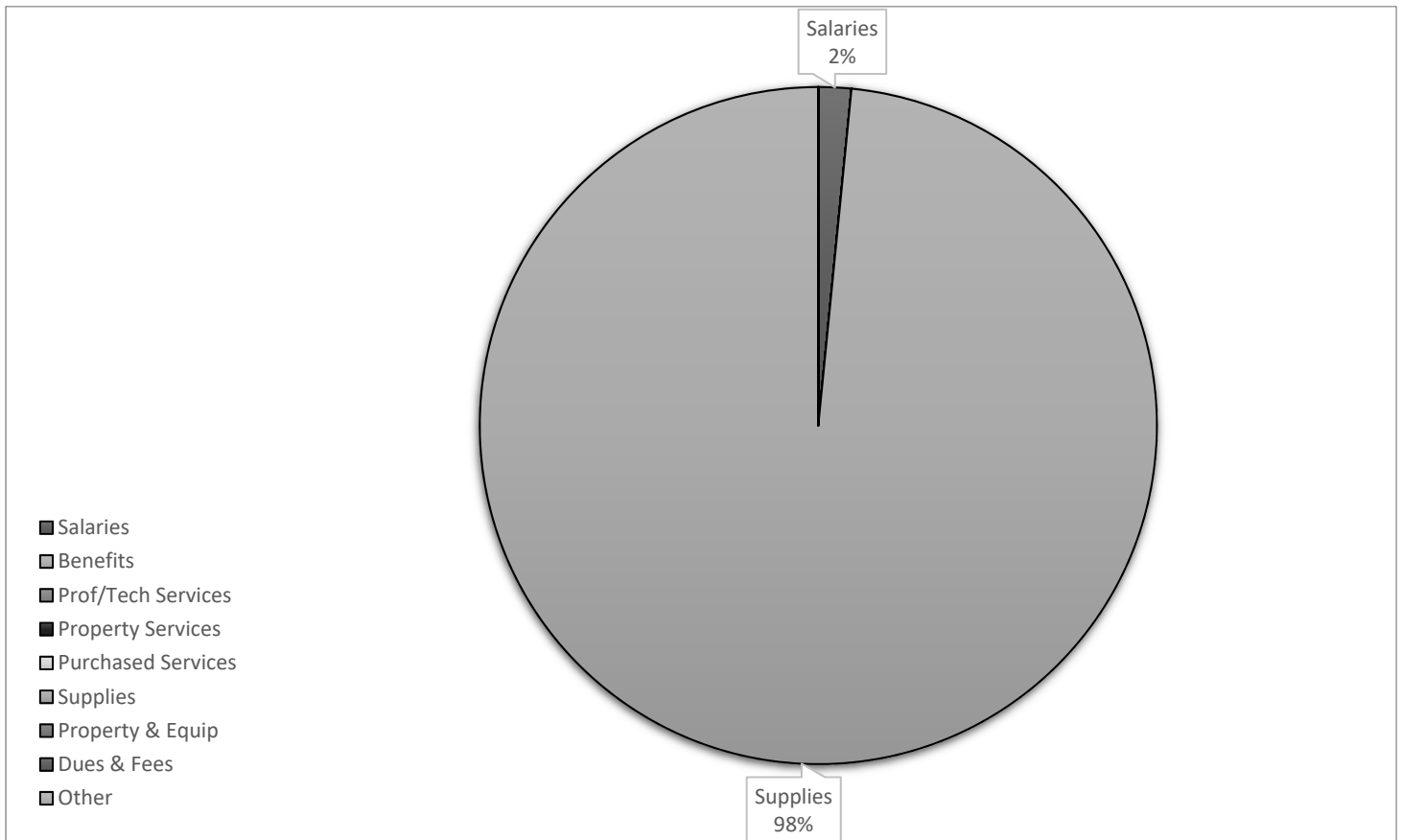
Submit ID: 0102-99790373

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	15,943.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,943.36
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	4,056.64
District Mills	999	0.42
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 FY2021 in the Adult Education Fund. The majority of the expenditures went to supplies. Some of the supplies purchased include a ceramics kiln and more miscellaneous supplies affiliated with the art department.



At fiscal year end, the Adult Education Fund had expended \$7,257 of its overall budget of \$20,000. The remaining will be used as unreserved fund balance reappropriated for the FY2022 budget to reduce the tax levy requirement.



Trustees' Financial Summary

FY2020-21

Submit ID: 0102-99790373

07 Cascade County

0102 Cascade H S

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	2020 Value	2021 Value
1111	District Levy - Real Property	15,719.72	13,550.72
1112	District Levy - Personal Property	116.40	159.34
1190	Penalties and Interest on Taxes	33.88	39.37
1510	Interest Earnings	167.59	26.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		16,037.59	13,775.64

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

PRC	Program	Function	Object	2020 Value	2021 Value
610 Adult Continuing Education Programs					
1XXX Instruction					
			6XX Supplies and Materials	10,383.68	7,092.73
21XX Support Services - Students					
			1XX Personal Services - Salaries	164.28	165.00
			2XX Personal Services - Employee Benefits	0.00	0.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,547.96	7,258.64

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	9,426.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,775.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,258.64	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,943.36	(5)

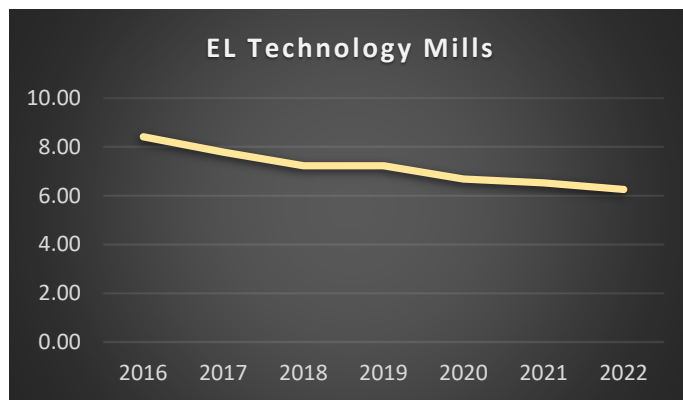
X28 TECHNOLOGY FUND

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.

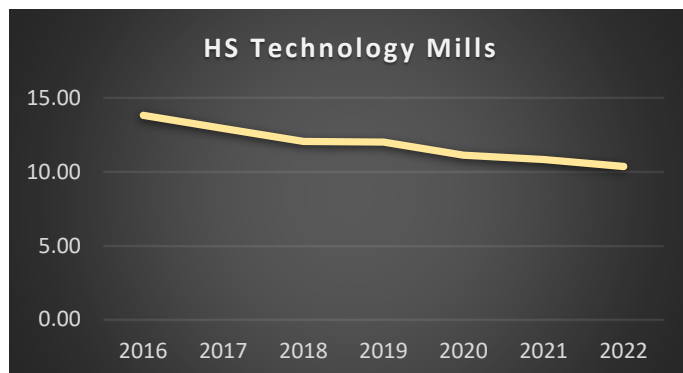
Purpose: This fund is used for:

- 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.

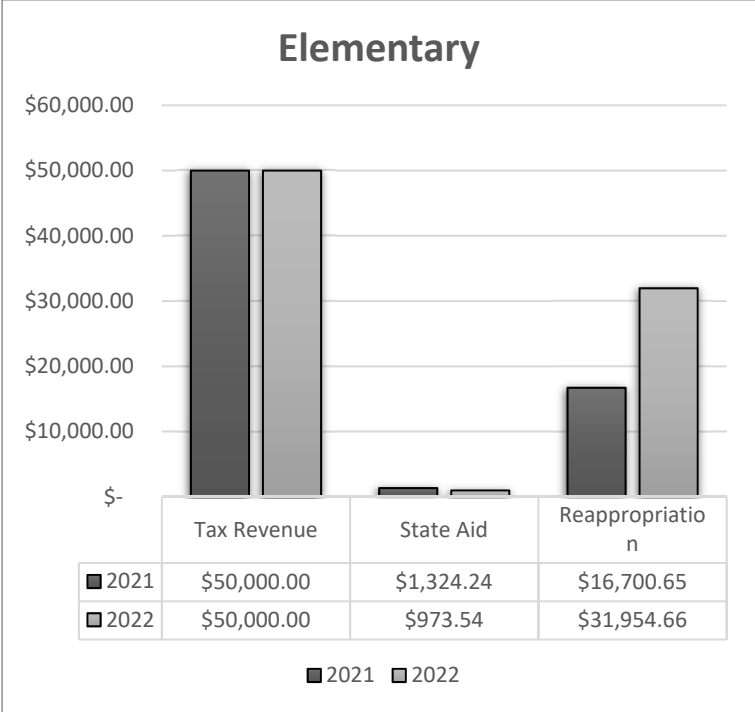
Year	128 Mills
2016	8.42
2017	7.79
2018	7.23
2019	7.23
2020	6.69
2021	6.53
2022	6.26



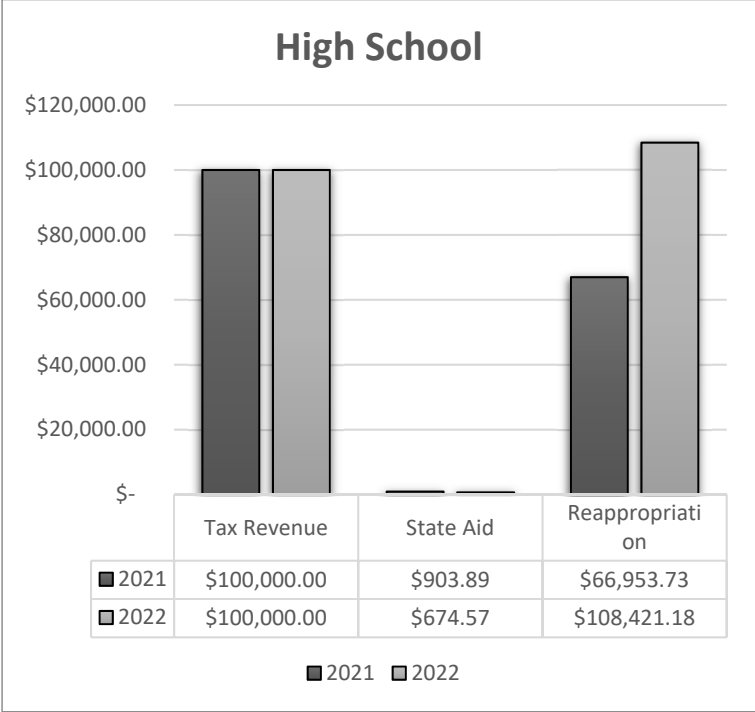
Year	228 Mills
2016	13.86
2017	12.97
2018	12.09
2019	12.04
2020	11.15
2021	10.86
2022	10.39



X28 TECHNOLOGY FUND REVENUES



EL Taxpayer Impact	\$100K home - (\$0.36) \$200K home - (\$0.72)
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HS Taxpayer Impact	\$100K home - (\$0.63) \$200K home - (\$1.26)
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ANALYSIS

The District is entering the 7th 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 \$199,326 was remaining at the end of FY2021, the District is being proactive in building the fund balance of the Technology Fund for the remaining 3 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. For FY2022, the District will receive the State Aid as referenced in the charts.

While the District is not reducing the levy amount, the taxpayer impact from the levy is actually reduced for FY2022. 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.



Budget Report

FY 2022

07 Cascade

Submit ID: 0101-41949291

0101 Cascade Elem

28 Technology Fund

Adopted Budget	0001	82,928.20
Budget Uses		
Expenditure Budget	0002	82,928.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,954.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,954.66
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	973.54
District Tax Levy	1110	50,000.00
District Mills	999	6.26
Total Estimated Revenues to Fund Adopted Budget	0004	82,928.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2022

07 Cascade

Submit ID: 0102-99790373

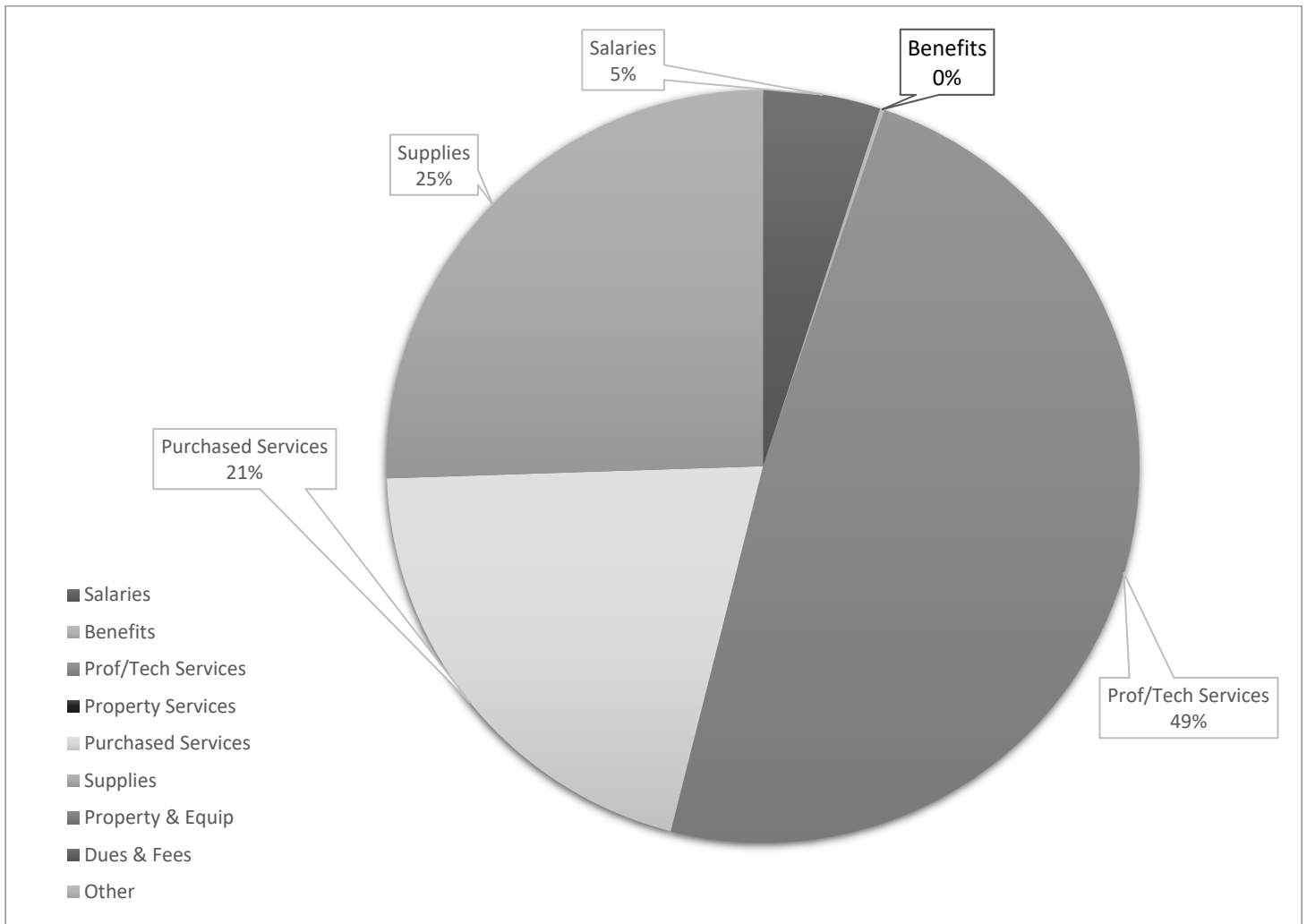
0102 Cascade H S

28 Technology Fund

Adopted Budget	0001	209,095.75
Budget Uses		
Expenditure Budget	0002	209,095.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	108,421.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	108,421.18
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	674.57
District Tax Levy	1110	100,000.00
District Mills	999	10.39
Total Estimated Revenues to Fund Adopted Budget	0004	209,095.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

X28 TECHNOLOGY FUND EXPENDITURES

This chart shows the actual expenditures for FY2021 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 \$36,556 of its \$68,025 overall budget. The High School Technology Fund had expended \$60,720 of its \$167,857 overall budget. The remaining \$199,326 will add to fund balance in the FY2022 budget.

Expenditures decreased in the Technology Funds due to the COVID-19 Relief Funds provided to school districts. These funds could be used for technology related purchases to help with distance learning and learning loss. The District took advantage of these funds and used them towards technology expenses, which saved monies in the Technology Funds. The District can anticipate to see this trend through FY2024.

In FY2020, the District started the process of replacing/updating the camera system, as well as continuing to replace outdated hardware and continued doing so in FY2021.



Trustees' Financial Summary

FY2020-21

Submit ID: 0101-41949291

07 Cascade County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC	Revenue	2020 Value	2021 Value
1111	District Levy - Real Property	49,108.08	49,900.33
1112	District Levy - Personal Property	315.08	400.24
1190	Penalties and Interest on Taxes	126.19	143.70
1510	Interest Earnings	198.92	41.77
3281	State - Technology Aid	1,329.32	1,324.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		51,077.59	51,810.28

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

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			3XX Purchased Professional and Technical Services	1,564.00	0.00
			4XX Purchased Property Services	275.00	0.00
			6XX Supplies and Materials	9,557.69	1,746.87
222X Educational Media Services					
			6XX Supplies and Materials	1,478.02	476.44
23XX Support Services - General Administration					
			6XX Supplies and Materials	397.24	44.88
24XX Support Services - School Administration					
			6XX Supplies and Materials	3,758.59	3,614.77
258X Admin. Tech. - Technology Coordinator					
			1XX Personal Services - Salaries	3,810.60	2,451.69
			2XX Personal Services - Employee Benefits	200.56	92.59
25XX Support Services - Business					
			3XX Purchased Professional and Technical Services	15,640.00	15,638.04
			5XX Other Purchased Services	1,535.00	9,990.99
			6XX Supplies and Materials	2,494.57	2,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				40,711.27	36,556.27



Trustees' Financial Summary

FY2020-21

Submit ID: 0101-41949291

07 Cascade County

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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						16,700.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						51,810.28 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						36,556.27 (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	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						31,954.66 (5)



Trustees' Financial Summary

FY2020-21

Submit ID: 0102-99790373

07 Cascade County

0102 Cascade H S

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	2020 Value	2021 Value
1111	District Levy - Real Property	98,262.10	99,676.11
1112	District Levy - Personal Property	761.46	1,143.38
1190	Penalties and Interest on Taxes	240.26	285.90
1510	Interest Earnings	1,190.37	178.27
3281	State - Technology Aid	902.65	903.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		101,356.84	102,187.55

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

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			3XX Purchased Professional and Technical Services	7,261.61	0.00
			4XX Purchased Property Services	275.00	0.00
			6XX Supplies and Materials	19,007.24	2,241.71
222X Educational Media Services					
			6XX Supplies and Materials	1,851.16	0.00
23XX Support Services - General Administration					
			6XX Supplies and Materials	500.89	333.52
24XX Support Services - School Administration					
			6XX Supplies and Materials	8,670.28	7,449.18
258X Admin. Tech. - Technology Coordinator					
			1XX Personal Services - Salaries	3,810.60	2,450.59
			2XX Personal Services - Employee Benefits	200.56	92.58
			3XX Purchased Professional and Technical Services	0.00	31,749.96
25XX Support Services - Business					
			3XX Purchased Professional and Technical Services	23,460.00	0.00
			5XX Other Purchased Services	1,535.02	9,991.01
			6XX Supplies and Materials	6,717.68	6,411.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				73,290.04	60,720.10



Trustees' Financial Summary

FY2020-21

Submit ID: 0102-99790373

07 Cascade County

0102 Cascade H S

Schedule Of Changes Worksheet

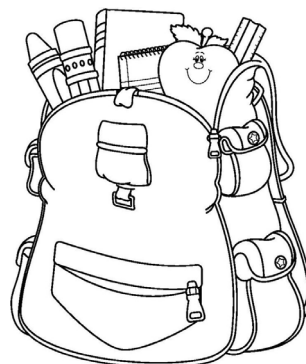
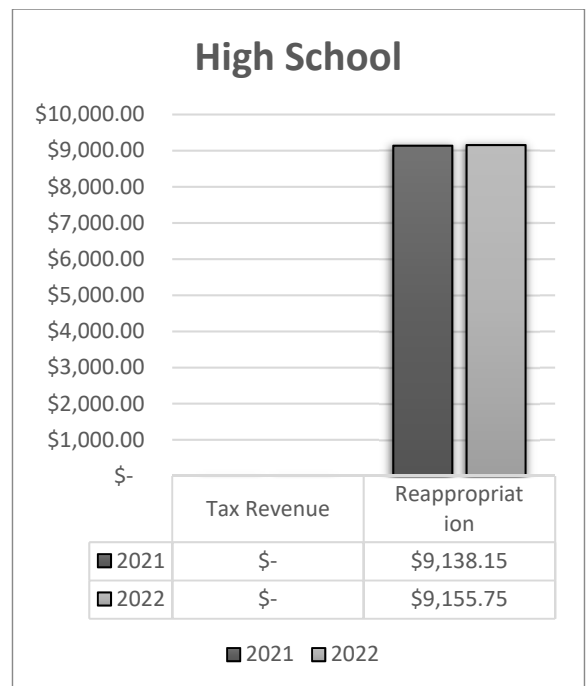
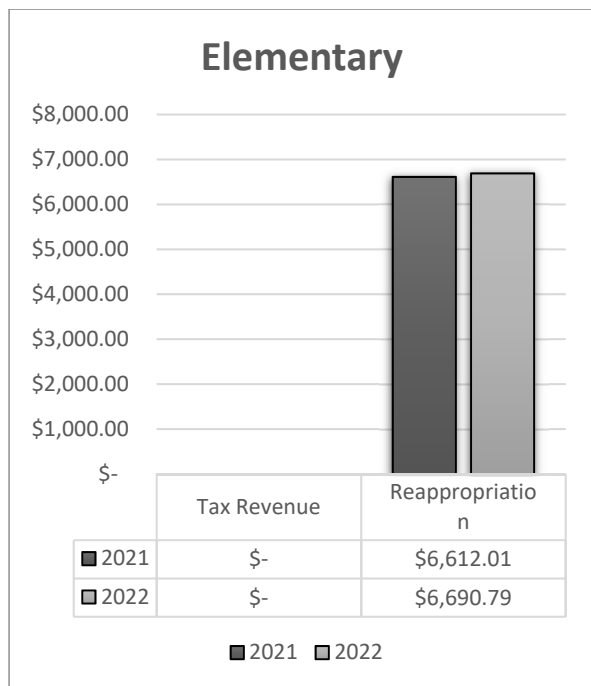
Fund Code 28

Beginning Fund Balance						66,953.73 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						102,187.55 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						60,720.10 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						108,421.18 (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 2022

07 Cascade

Submit ID: 0101-41949291

0101 Cascade Elem

29 Flexibility Fund

Adopted Budget	0001	6,690.79
Budget Uses		
Expenditure Budget	0002	6,690.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,690.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,690.79
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	6,690.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2022

07 Cascade

0102 Cascade H S

Submit ID: 0102-99790373

29 Flexibility Fund

Adopted Budget	0001	9,155.75
Budget Uses		
Expenditure Budget	0002	9,155.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,155.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,155.75
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	9,155.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Trustees' Financial Summary

FY2020-21

Submit ID: 0102-99790373

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	2020 Value	2021 Value
1510	Interest Earnings	162.47	15.05
1900	Other Revenue from Local Sources	1,046.61	0.00
1925	Innovative Education Payment	0.00	2.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,209.08	17.60

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

PRC	Program	Function	Object	2020 Value	2021 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					9,138.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,155.75	(5)



Trustees' Financial Summary

FY2020-21

Submit ID: 0101-41949291

07 Cascade County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC	Revenue	2020 Value	2021 Value
1510	Interest Earnings	78.76	8.75
1900	Other Revenue from Local Sources	1,046.61	64.96
1925	Innovative Education Payment	0.00	5.07
6100	Material Prior Period Revenue Adjustments	318.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,443.37	78.78

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

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			2XX Personal Services - Employee Benefits	318.00	0.00
			8XX Other Expenditures	2.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				320.50	0.00

Schedule Of Changes Worksheet

Fund Code 29

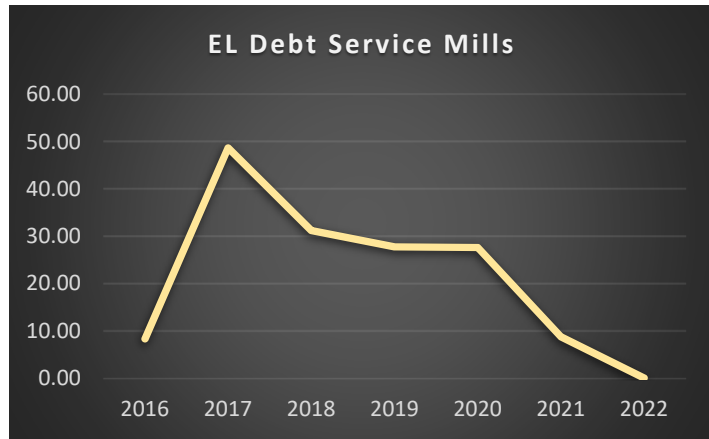
Beginning Fund Balance	6,612.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(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)	6,690.79	(5)

X50 DEBT SERVICE FUND

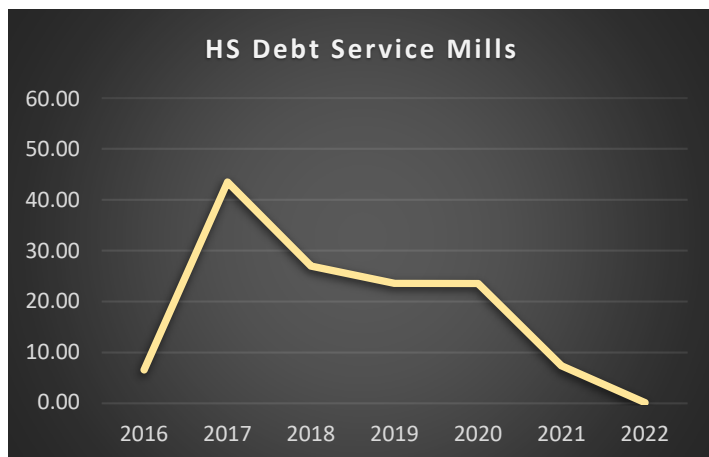
The Debt Service Fund (20-9-438 MCA) is used to budget and pay for a school district's bond debt, including principal and interest payments and agent fees, and/or special improvement district payments (SIDs). State equalization aid (known as state reimbursement for school facilities) may be available 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
2016	8.27
2017	48.69
2018	31.21
2019	27.74
2020	27.61
2021	8.71
2022	0.00

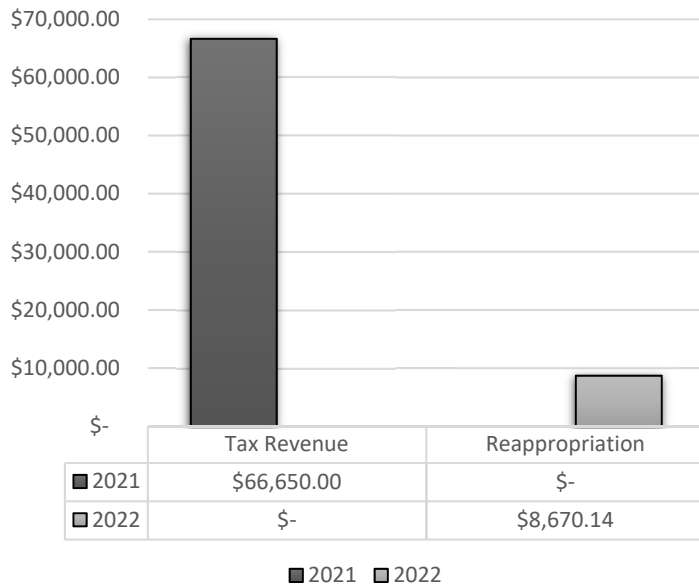


Year	250 Mills
2016	6.46
2017	43.53
2018	26.95
2019	23.54
2020	23.50
2021	7.24
2022	0.00



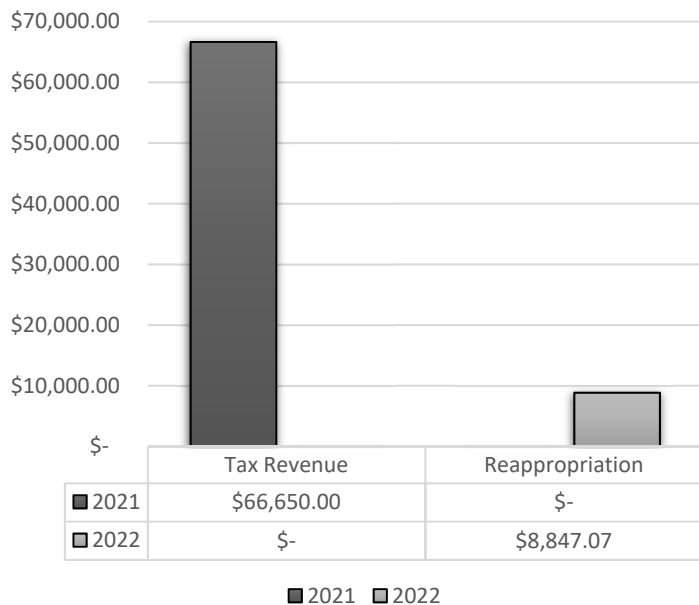
X50 DEBT SERVICE FUND REVENUES

Elementary



EL Taxpayer Impact	\$100K home - (\$11.76)
	\$200K home - (\$23.52)

High School



HS Taxpayer Impact	\$100K home - (\$9.77)
	\$200K home - (\$19.54)

ANALYSIS

Cascade School District's bond was passed in 2001 and was structured for 20 years. FY2021 was 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.

For FY2022, the District will not bring in any additional revenue to the Debt Service Funds, as the bond has been paid off. If a District does not have a bond in place, they are not allowed to levy in the fund.

The Debt Service Funds each have about \$9,000 cash balance remaining. This is due to the contingencies budgeted for in prior years, as well as recovered protested tax revenue coming in.

At the end of FY2022, the Board will need to decide where to transfer the remaining funds so the Debt Service Funds can be closed out.





Budget Report

FY 2022

07 Cascade

Submit ID: 0101-41949291

0101 Cascade Elem

50 Debt Service Fund

0101

Taxable Value		7,982,902.00
Adopted Budget	0001	0.00
Budget Uses		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,670.14
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,670.14
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	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	8,670.14



Budget Report

FY 2022

07 Cascade

0102 Cascade H S

Submit ID: 0102-99790373

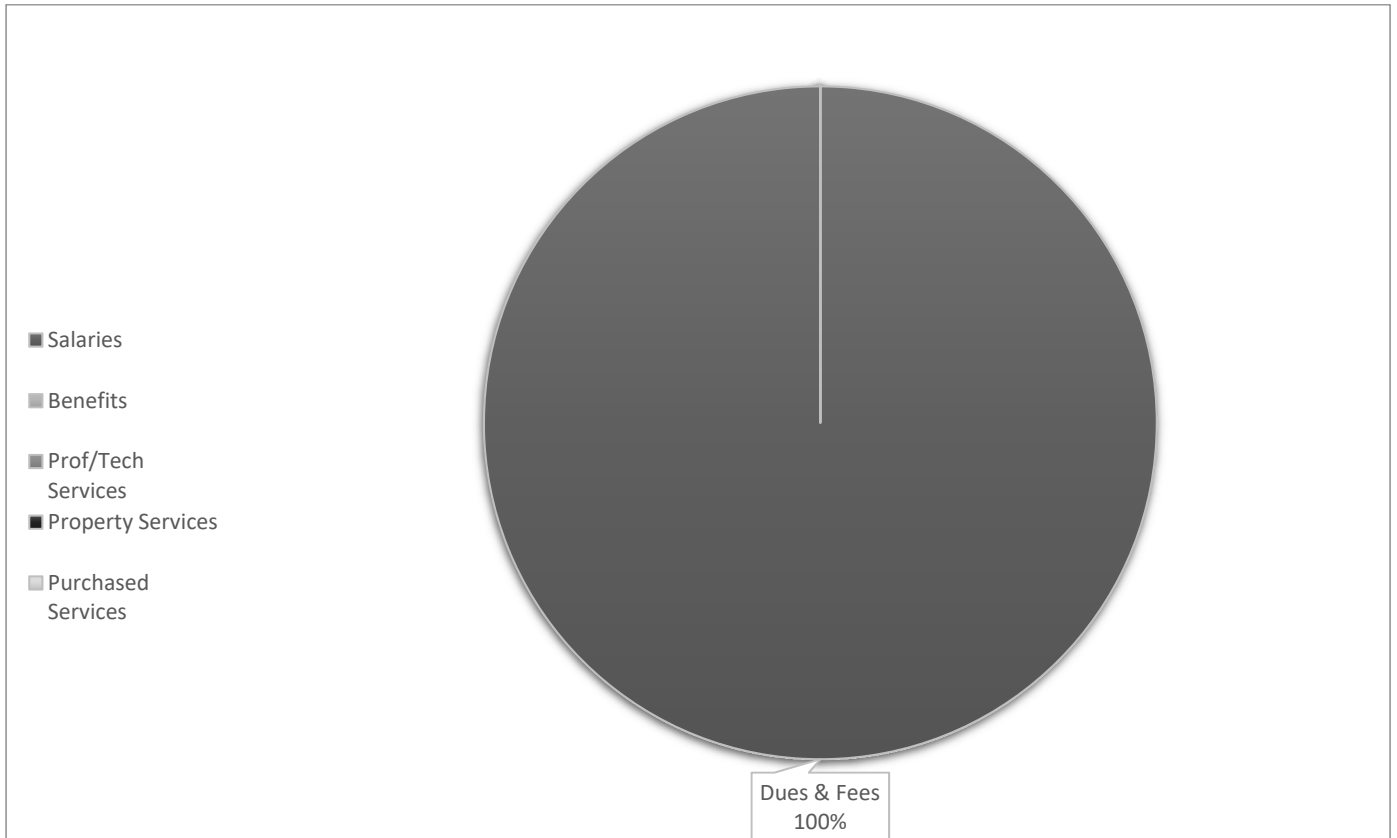
50 Debt Service Fund

0102

Taxable Value		9,622,365.00
Adopted Budget	0001	0.00
Budget Uses		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,847.07
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,847.07
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	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	8,847.07

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 just under \$9,000 remaining. At the end of FY2022, the Board will need to decide where to transfer the remaining funds so the Debt Service Funds can be closed out.



Trustees' Financial Summary

FY2020-21

Submit ID: 0101-41949291

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	2020 Value	2021 Value
1111	District Levy - Real Property	202,378.64	70,608.41
1112	District Levy - Personal Property	1,283.18	916.11
1190	Penalties and Interest on Taxes	501.41	492.24
1510	Interest Earnings	39.35	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		204,202.58	72,016.76

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

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs - Elementary/Secondary					
51XX General Obligation Bonds, Special Assessments and Interest					
			840 Principal On Debt	202,650.00	65,000.00
			850 Interest on Debt	2,650.00	1,300.00
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				205,650.00	66,650.00

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance					3,303.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					72,016.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					66,650.00	(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)					8,670.14	(5)



Trustees' Financial Summary

FY2020-21

Submit ID: 0102-99790373

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	2020 Value	2021 Value
1111	District Levy - Real Property	206,819.27	70,320.27
1112	District Levy - Personal Property	1,589.37	1,190.07
1190	Penalties and Interest on Taxes	490.15	481.54
1510	Interest Earnings	62.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		208,961.11	71,991.88

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

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs - Elementary/Secondary					
51XX General Obligation Bonds, Special Assessments and Interest					
			840 Principal On Debt	207,700.00	65,000.00
			850 Interest on Debt	2,700.00	1,300.00
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				210,750.00	66,650.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	3,505.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	71,991.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	66,650.00	(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)	8,847.07	(5)

X61 BUILDING RESERVE FUND

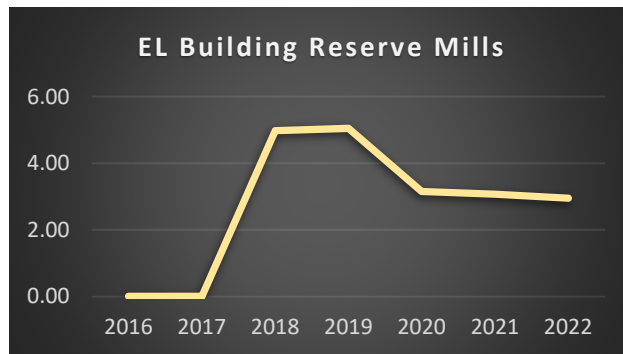
Purpose: A voted Building Reserve Fund accumulates funding for the future construction, equipping or enlarging of school buildings and purchasing land needed for school purposes. The funds can also be used for transition costs related to opening or closing a school or replacing a school building or to 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.

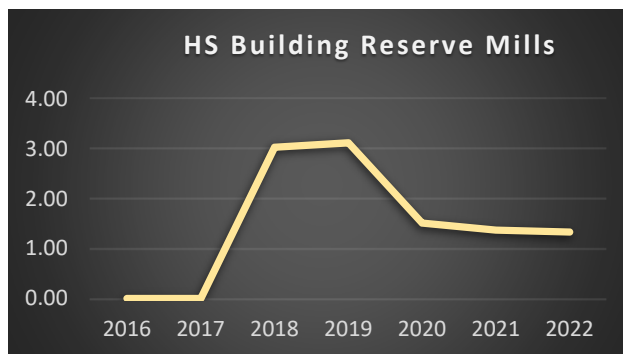
Levy Limits & Voting Requirements: Tax levies are limited by the building reserve election(s): For a "regular" building reserve project, the annual tax levy is limited to the total authorized by the vote, divided by the number of years authorized. For a "transition" building reserve project, the election 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
2016	0.00
2017	0.00
2018	4.98
2019	5.05
2020	3.15
2021	3.07
2022	2.95

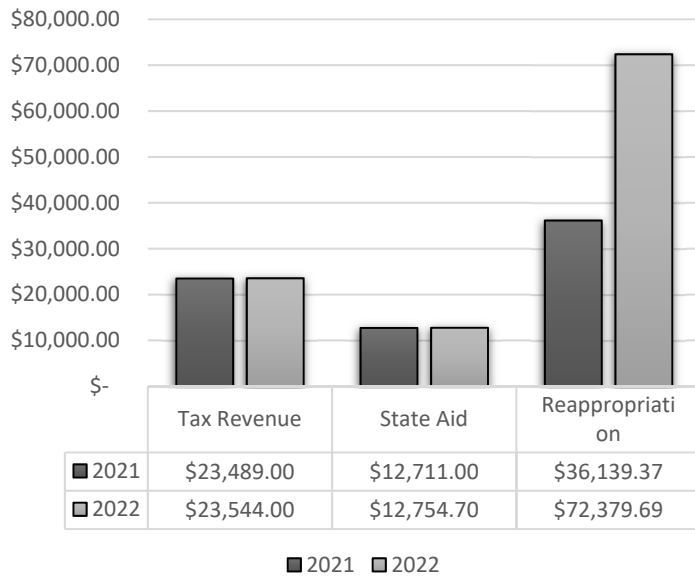


Year	261 Mills
2016	0.00
2017	0.00
2018	3.03
2019	3.12
2020	1.51
2021	1.37
2022	1.33



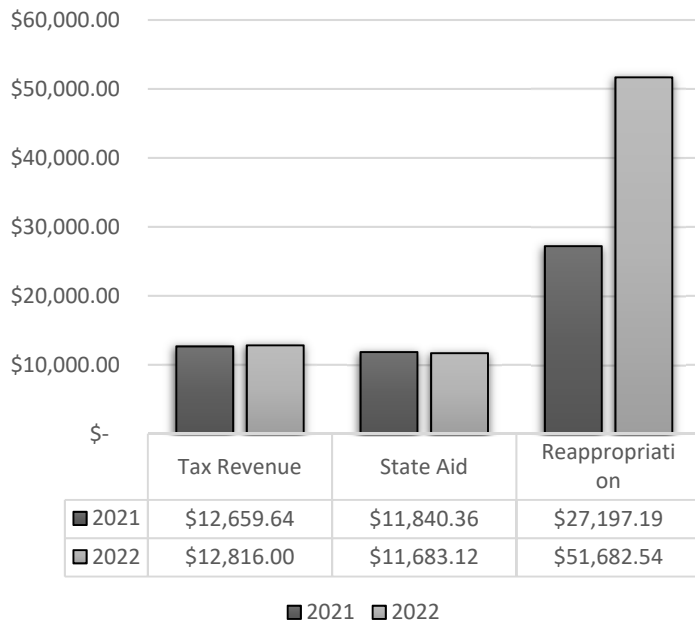
X61 BUILDING RESERVE FUND REVENUES

Elementary



EL Taxpayer Impact	\$100K home - \$0.01 \$200K home - \$0.02
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High School



HS Taxpayer Impact	\$100K home - \$0.03 \$200K home - \$0.06
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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 FY2022, Cascade Elementary's SMMA is \$36,300 and Cascade High School's SMMA is \$24,500.

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 and deferred maintenance of the building and infrastructure. The taxpayers had funded these levies in full until FY2020. The State had balanced their budget and was able to contribute 30-49% of the allowable permissive levy under SB307.

For FY2022, the OPI ensured that the state would be able to fund 100% of their portion of the permissive levy, so the District levied only for our portion of the SMMA.



Budget Report

FY 2022

07 Cascade

Submit ID: 0101-41949291

0101 Cascade Elem

61 Building Reserve Fund

Adopted Budget		0001	108,678.39
Budget Uses			
Expenditure Budget		0002	108,678.39
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	72,379.69
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	72,379.69
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	12,754.70
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)	23,544.00	
District Tax Levy		1110	23,544.00
District Mills		999	2.95
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.95
Total Estimated Revenues to Fund Adopted Budget		0004	108,678.39



Budget Report

FY 2022

07 Cascade

Submit ID: 0102-99790373

0102 Cascade H S

61 Building Reserve Fund

Adopted Budget		0001	76,181.66
Budget Uses			
Expenditure Budget		0002	76,181.66
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	51,682.54
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	51,682.54
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	11,683.12
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)	12,816.00	
District Tax Levy		1110	12,816.00
District Mills		999	1.33
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.33
Total Estimated Revenues to Fund Adopted Budget		0004	76,181.66

X61 BUILDING RESERVE FUND EXPENDITURES

At fiscal year-end, the neither the Elementary or High School Building Reserve Budget had expended any of their FY2021 budgets. This left \$124,036 between the two funds. The year-end monies are being reappropriated to FY2022 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 on the deferred revenue list and improving our facilities overall.

In FY2021, the Facilities Committee had several meetings to discuss large projects. The major projects included things such as:

- Replacing all windows throughout the building
- Replacing doors throughout the building
- Adding/upgrading HVAC in the building
- Renovations to the bus barn
- Renovations to the track and football field, including an all-weather, rubberized track
- Building a community fitness center

Some projects were able to be completed using ESSER Funds, but other projects could be funded using Building Reserve Permissive Levy funds.



Trustees' Financial Summary

FY2020-21

Submit ID: 0101-41949291

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	2020 Value	2021 Value
1111	District Levy - Real Property	23,353.54	23,476.19
1112	District Levy - Personal Property	161.29	192.18
1190	Penalties and Interest on Taxes	71.67	69.24
1510	Interest Earnings	487.12	100.83
3283	State - School Major Maintenance Aid (SMMA)	11,059.47	12,401.88
6100	Material Prior Period Revenue Adjustments	-3,710.01	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>31,423.08</u>	<u>36,240.32</u>

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

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs - Elementary/Secondary					
26XX Operation and Maintenance of Plant Services					
		6XX	Supplies and Materials	5,373.10	0.00
4XXX Facilities Acquisition and Construction Services					
		7XX	Property and Equipment Acquisition	22,514.01	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>27,887.11</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance	36,139.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,240.32	(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)	72,379.69	(5)



Trustees' Financial Summary

FY2020-21

Submit ID: 0102-99790373

07 Cascade County

0102 Cascade H S

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	2020 Value	2021 Value
1111	District Levy - Real Property	13,537.96	12,624.92
1112	District Levy - Personal Property	170.15	167.02
1190	Penalties and Interest on Taxes	53.46	56.02
1510	Interest Earnings	483.55	84.98
3283	State - School Major Maintenance Aid (SMMA)	11,314.19	11,552.41
6100	Material Prior Period Revenue Adjustments	4.53	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>25,563.84</u>	<u>24,485.35</u>

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

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs - Elementary/Secondary					
26XX Operation and Maintenance of Plant Services					
		6XX	Supplies and Materials	4,220.94	0.00
4XXX Facilities Acquisition and Construction Services					
		7XX	Property and Equipment Acquisition	18,735.24	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>22,956.18</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	27,197.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,485.35	(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)	51,682.54	(5)

SECTION 4

Budgeted Funds Revenue & Expenditure Actuals Summary



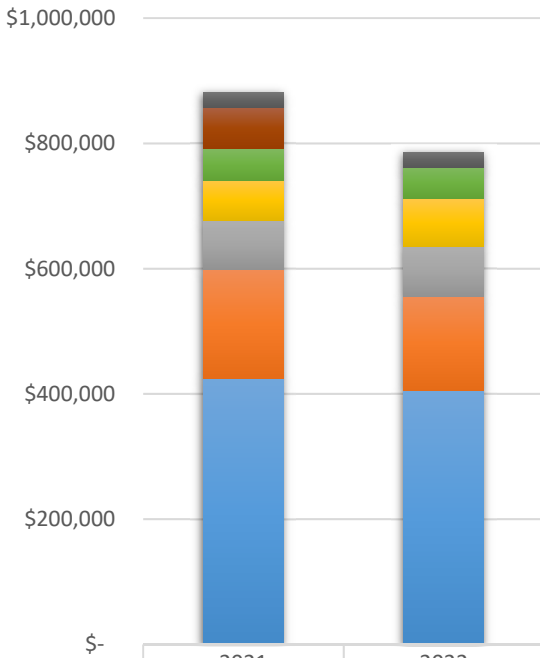
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2021 vs 2022 BUDGET COMPARISONS - ELEMENTARY

Fiscal Year 2022 will see a decrease in both overall levied dollars and mills compared to Fiscal Year 2021 in the Elementary district. In FY21, the total dollars levied were \$881,428 (115.15 mills), decreasing by \$95,865 (16.73 mills) in FY22 for a total of \$785,563 (98.42 mills).

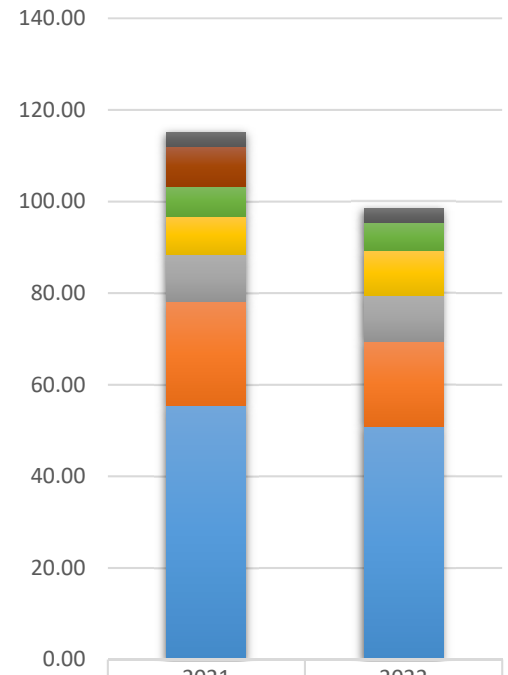
The decrease can be attributed to a few main factors – an increase in the Elementary Taxable Value, a decrease in ANB, a reduction in Transportation budget and the expiration of the 2001 bond in the Debt Service Fund.

**EL Levied Dollars Comparison
FY2020 vs FY2021**



	2021	2022
Building Reserve	\$23,489	\$23,544
Debt Service	\$66,650	\$-
Flexibility	\$-	\$-
Technology	\$50,000	\$50,000
Adult Ed	\$-	\$-
Tuition	\$64,292	\$77,171
Bus Depreciation	\$79,075	\$79,721
Transportation	\$174,037	\$149,026
General	\$423,885	\$406,102

**EL Levied Mills Comparison
FY2020 vs FY2021**



	2021	2022
Building Reserve	3.07	2.95
Debt Service	8.71	0.00
Flexibility	0.00	0.00
Technology	6.53	6.26
Adult Ed	0.00	0.00
Tuition	8.40	9.67
Bus Depreciation	10.33	9.99
Transportation	22.73	18.67
General	55.38	50.88



Trustees' Financial Summary

FY2020-21

Submit ID: 0101-41949291

07 Cascade County

0101 Cascade Elem

Detail Expenditure

Fund	Account	Description	2020 Value	2021 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	58,628.00	60,974.00
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	623,255.44	604,775.24
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	10,132.78	7,765.86
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	36,495.07	41,832.32
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	22,514.01	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 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	1,124.80	23,295.98
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	3,566.62	476.44
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00

2021 vs 2022 BUDGET COMPARISONS – HIGH SCHOOL

Fiscal Year 2022 will see a decrease in both overall levied dollars and mills compared to Fiscal Year 2021 in the High School district. In FY21, the total dollars levied were \$769,370 (83.52mills), decreasing by \$118,585 (15.89 mills) in FY22 for a total of \$650,785 (67.63 mills).

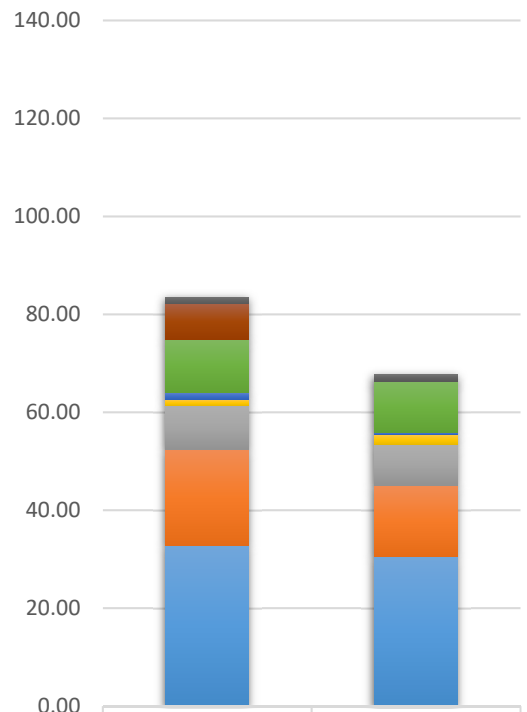
The decrease can be attributed to a few main factors – an increase in the High School Taxable Value, a reduction in Transportation budget and the expiration of the 2001 bond in the Debt Service Fund.

**HS Levied Dollars Comparison
FY2020 vs FY2021**



	2021	2022
■ Building Reserve	\$12,660	\$12,816
■ Debt Service	\$66,650	\$-
■ Flexibility	\$-	\$-
■ Technology	\$100,000	\$100,000
■ Adult Ed	\$13,574	\$4,057
■ Tuition	\$11,712	\$20,680
■ Bus Depreciation	\$82,613	\$79,650
■ Transportation	\$179,413	\$140,354
■ General	\$302,749	\$293,228

**HS Levied Mills Comparison
FY2020 vs FY2021**



	2021	2022
■ Building Reserve	1.37	1.33
■ Debt Service	7.24	0.00
■ Flexibility	0.00	0.00
■ Technology	10.86	10.39
■ Adult Ed	1.47	0.42
■ Tuition	1.27	2.15
■ Bus Depreciation	8.97	8.28
■ Transportation	19.48	14.59
■ General	32.86	30.47



Trustees' Financial Summary

FY2020-21

Submit ID: 0102-99790373

07 Cascade County

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Detail Expenditure

Fund	Account	Description	2020 Value	2021 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	34,067.00	35,116.00
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	313,572.51	236,831.42
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,060.56	2,356.77
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	15,327.37	23,282.40
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	18,735.24	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 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	5,259.63	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00

SECTION 5

Non-Budgeted Funds



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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. Historically ending 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 has helped to fund the Food Service Fund, without having to supplement as much 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. The FP-14s also help the District with reimbursement rates.

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.

FY2022's Food Service Budget is set as follows:

100-199 Salaries:	\$27,386
200-299 Benefits:	\$2,713
300-399 Professional:	\$1,000
400-499 Repair & Main't:	\$5,000
500-599 Travel:	\$301
600-699 Supplies & Food:	\$125,600
800-899 Dues & Fees:	\$500

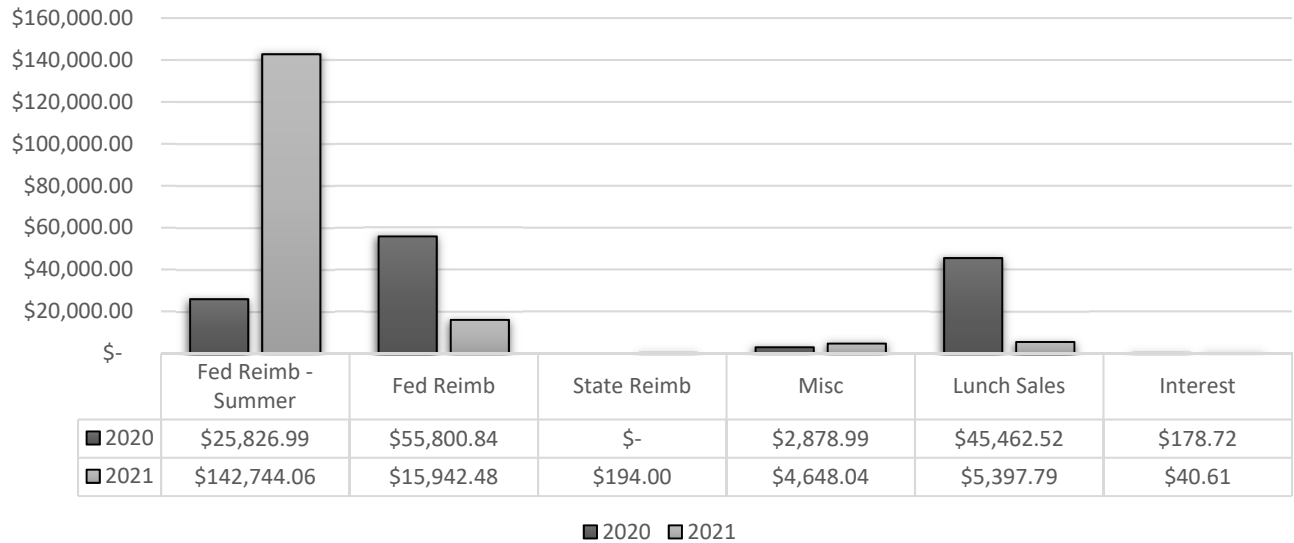


The Food Service fund's ending cash balance at June 30, 2021 was \$31,065, of which \$10,000 was General Fund transfers. This will be used to fund the Food Service account for FY2022. The total budget is set at \$170,000.

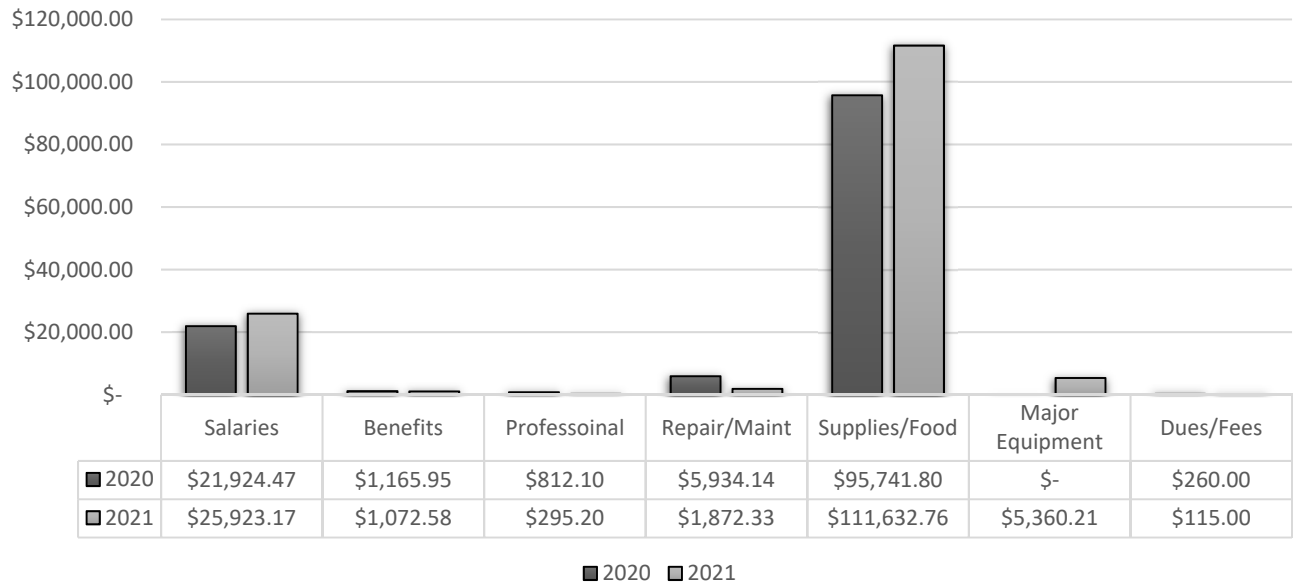
112 FOOD SERVICE FUND REVENUES & EXPENDITURES

With students back in school for the entire school year following the pandemic shut down, the District saw an increase in revenues and expenditures in the Food Service fund. In March of 2020, the USDA allowed schools to operate the Summer Food program throughout the school year, which allowed the District to provide free meals to students. That program was extended through FY2022. The Summer Food program reimburses schools at a higher rate than the regular School Food program, which is why there was such a significant increase in revenue.

FY20 vs FY21 112 Revenue



FY20 vs FY21 112 Expenditures





Trustees' Financial Summary

FY2020-21

Submit ID: 0101-41949291

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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

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

PRC	Revenue	2020 Value	2021 Value
	1510 Interest Earnings	178.72	40.61
	1611 National School Lunch Program	45,462.52	5,397.79
	1900 Other Revenue from Local Sources	2,878.99	89.04
	3220 State - School Nutrition Match	0.00	194.00
	4550 Federal School Nutrition Reimbursement	55,800.84	15,942.48
	4555 School Nutrition Summer Food Service Program	25,826.99	142,744.06
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)	0.00	4,559.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		130,148.06	168,966.98

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

PRC	Program	Function	Object	2020 Value	2021 Value
	461 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)				
		31XX Food Services			
			7XX Property and Equipment Acquisition	0.00	4,558.98
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	21,924.47	25,923.17
			2XX Personal Services - Employee Benefits	1,165.95	1,072.58
			3XX Purchased Professional and Technical Services	812.10	110.00
			4XX Purchased Property Services	5,934.14	1,872.34
			5XX Other Purchased Services	0.00	185.20
			6XX Supplies and Materials	101,743.91	118,183.27
			7XX Property and Equipment Acquisition	0.00	801.22
			810 Dues and Fees	260.00	115.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				131,840.57	152,821.76



Trustees' Financial Summary

FY2020-21

Submit ID: 0101-41949291

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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance						22,426.86 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						168,966.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						152,821.76 (3)
Increase/Decrease of Reserve for Inventories						
This Year	10,629.35	Less Last Year	7,507.00	(4a)		3,122.35
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						3,122.35 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						41,694.43 (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 Remaining: \$25,227***
 - ***FY2022 Grant Award: \$121,167***

- **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.
 - In FY21, OPI allowed schools to roll over remaining funds from FY20 not expended due to the COVID-19 pandemic. It is unconfirmed if the same allowance will be applicable for FY21 funds.
 - ***FY2021 Grant Remaining: \$80,021***
 - ***FY2022 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 CTE groups such as FCS, FFA & BPA. The grant is ran through the High School District.
 - ***FY2022 Grant Award: \$7,955***

- **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 Remaining: \$6,343***
- ***FY2022 Grant Award: \$7,360***

- **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 fun Vocational Education classes including Agriculture, Business and Family & Consumer Sciences. The grant is ran through the High School District.
 - ***FY2021 Grant Remaining: \$1,277***
 - ***FY2022 Grant Award: TBD (typically around \$7,500)***

- **Jobs for Montana Graduates**
 - JMG is a program funded by the Montana Department of Labor and Industry with the main purpose of preparing middle and high school students for the workforce. JMG actively promotes student success by connecting students with local employer and teaching them workplace professionalism, leadership skills and career readiness.
 - Cascade Schools uses this grant to fund the JMG activity group. The grant is ran through the High School District.
 - ***FY2020 Grant Remaining: \$1,798***
 - ***FY2021 Grant Remaining: \$3,000***
 - ***FY2022 Grand 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.
 - ***FY2022 Grant Award: \$17,395***

- **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. In the past, Medicaid reimbursed the school 100% for the services provided to the school. FY2022 has brought changes to CSCT funding that will affect these revenues.

- **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.

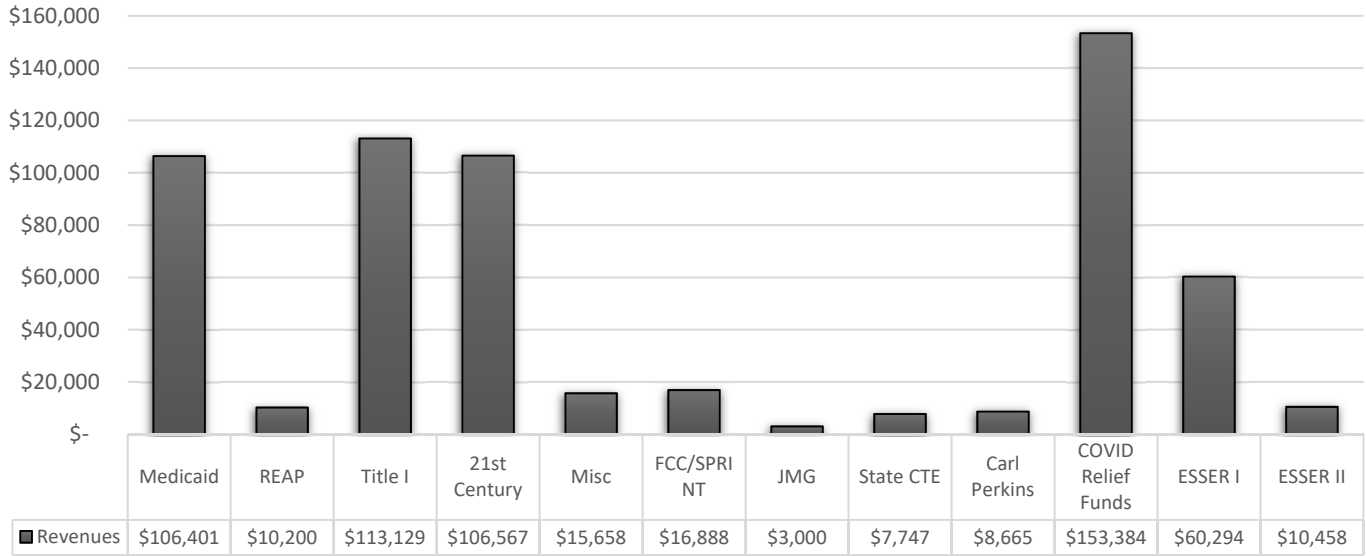
- Use of Funds: Public Law 116-136 §23004: (a) Subject to subsection (b), and notwithstanding any other provision of law, funds made available in this Act, or transferred pursuant to authorization granted in this Act may only be used to prevent, prepare for, and respond to coronavirus. Legislation: Pub 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.
 - **Grant Award: \$89,153 – EL, \$39,763 – HS**
- **ESSER II Consolidated**
 - Coronavirus Response and Relief Supplemental Appropriations (CRRSE) Act, 2021
 - 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. The CRRSE, was signed into law on December 27, 2020 and provides an additional \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund).
 - ESSER II Fund awards to the States are in the same proportion as each State received funds under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended, in fiscal year 2020.
 - 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.
 - Funds must be obligated by September 30, 2023 and fully liquidated by November 10, 2023.
 - **Grant Award: \$188,934**
- **ESSER III Consolidated**
 - American Rescue Plan Act of 2021

- Purpose: The American Rescue Plan, Section 2001, Elementary and Secondary Emergency Relief Fund (ARP ESSER), was signed into law on March 11, 2021 and provides an additional \$122 billion to States to support the Nation’s schools in safely reopening and sustaining safe operations of schools while meeting the academic, social, emotional, and mental health needs of students resulting from the COVID-19 pandemic.
 - ESSER III Fund awards to the States are in the same proportion as each State received funds under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended, in fiscal year 2020.
 - Use of Funds: Of the total amount allocated to an LEA from the State’s ARP ESSER award, the LEA must reserve at least 20 percent of funds to address learning loss through the implementation of evidence-based interventions and ensure that those interventions respond to students’ social, emotional, and academic needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups(each major racial and ethnic group, children from low-income families, children with disabilities, English learners, gender, migrant students, students experiencing homelessness, and children and youth in foster care).Remaining LEA funds may be used for a wide range of activities to address needs arising from the coronavirus pandemic, including any activity authorized by the ESEA, the Individuals with Disabilities Education Act (IDEA), Adult Education and Family Literacy Act (AEFLA), or Carl D. Perkins Career and Technical Education Act of 2006 (Perkins CTE). Specifically, ARP ESSER funds may be used to develop strategies and implement public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention (CDC) on reopening and operating schools to effectively maintain the health and safety of students, educators, and other staff.
 - Funds must be obligated by September 30, 2024 and fully liquidated by December 31, 2024.
 - ***Grant Award: \$593,357***
- **Miscellaneous Grants**
 - Miscellaneous grants include non-reoccurring, small funds granted to the district for a specified purpose.
 - **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.

FY2021 X15 Revenues



■ Revenues

FY2021 X15 Expenditures



■ Expenditures



Trustees' Financial Summary

FY2020-21

Submit ID: 0101-41949291

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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	2021 Value
010	Bern & Pugh Forfeitures	
1900	Other Revenue from Local Sources	15,357.77
030	CARES - State School Emergency Relief Fund	
7650	CARES - State School Emergency Relief Fund	60,294.00
031	CARES - Governor's Coronavirus Relief Fund, Per-ANB	
7700	CARES - Governor's Coronavirus Relief Fund Per-ANB	106,074.00
033	CRRSA - State School Emergency Relief Fund II (ESSER II)	
7750	CRRSA - State School Emergency Relief Fund	10,458.00
090	Donations & Misc Revenue	
3290	State - Other State Grants	300.00
420	21st Century 2019-2020	
4340	Title IV, Part B, 21st Century Community Learning Centers	9,878.00
421	Title IV, Part B, 21st Century Community Learning Centers	
4340	Title IV, Part B, 21st Century Community Learning Centers	96,689.00
520	Title I - Schoolwide 2019-2020	
4200	Title I, Part A, Improving Basic Programs	22,704.00
521	Title I, ESEA Schoolwide Program	
4200	Title I, Part A, Improving Basic Programs	90,425.00
555	Medicaid	
3355	Medicaid - Miscellaneous	106,401.37
564	REAP 2019-20 ELEM	
4120	Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	5,117.82
565	REAP 2020-21 ELEM	
4120	Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	2,672.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		526,371.50

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

PRC	Program	Function	Object	2020 Value	2021 Value
030	CARES - State School Emergency Relief Fund				
	765	CARES - State School Emergency Relief Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		26,459.96
			2XX Personal Services - Employee Benefits		3,974.62
			6XX Supplies and Materials		7,555.88
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services		60.00
			5XX Other Purchased Services		450.00



Trustees' Financial Summary

FY2020-21

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

PRC	Program	Function	Object	2020 Value	2021 Value
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries		1,416.12
		2XX	Personal Services - Employee Benefits		295.64
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries		197.64
		2XX	Personal Services - Employee Benefits		36.34
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries		10,892.63
		2XX	Personal Services - Employee Benefits		2,033.17
		6XX	Supplies and Materials		519.82
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries		4,523.86
		2XX	Personal Services - Employee Benefits		739.80
		31XX	Food Services		
		1XX	Personal Services - Salaries		575.26
		2XX	Personal Services - Employee Benefits		76.50
		6XX	Supplies and Materials		486.76
			030 Subtotal		<u>60,294.00</u>
031	CARES - Governor's Coronavirus Relief Fund, Per-ANB				
	770 CARES - Governor's Coronavirus Relief Fund Per-ANB				
		1XXX	Instruction		
		1XX	Personal Services - Salaries		7,063.52
		2XX	Personal Services - Employee Benefits		1,084.45
		6XX	Supplies and Materials		67,042.35
		222X	Educational Media Services		
		6XX	Supplies and Materials		1,606.48
		23XX	Support Services - General Administration		
		1XX	Personal Services - Salaries		1,590.16
		2XX	Personal Services - Employee Benefits		262.93
		6XX	Supplies and Materials		179.88
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries		2,146.77
		2XX	Personal Services - Employee Benefits		840.00
		6XX	Supplies and Materials		460.00
		25XX	Support Services - Business		
		6XX	Supplies and Materials		818.49
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries		13,892.65
		2XX	Personal Services - Employee Benefits		1,029.11
		6XX	Supplies and Materials		1,551.01



Trustees' Financial Summary

FY2020-21

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

PRC	Program	Function	Object	2020 Value	2021 Value
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries		3,129.12
		2XX	Personal Services - Employee Benefits		254.59
		3XX	Purchased Professional and Technical Services		12.95
		31XX	Food Services		
		1XX	Personal Services - Salaries		1,912.08
		2XX	Personal Services - Employee Benefits		133.15
		6XX	Supplies and Materials		1,000.79
			031 Subtotal		<u>106,010.48</u>
033	CRRSA - State School Emergency Relief Fund II (ESSER II)				
	775 CRRSA - State School Emergency Relief Fund - Basic				
	1XXX Instruction				
		1XX	Personal Services - Salaries		4,046.01
		2XX	Personal Services - Employee Benefits		349.66
	24XX Support Services - School Administration				
		1XX	Personal Services - Salaries		295.12
	26XX Operation and Maintenance of Plant Services				
		7XX	Property and Equipment Acquisition		5,766.78
			033 Subtotal		<u>10,457.57</u>
090	Donations & Misc Revenue				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
		1XX	Personal Services - Salaries		250.00
		2XX	Personal Services - Employee Benefits		43.02
			090 Subtotal		<u>293.02</u>
420	21st Century 2019-2020				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
		1XX	Personal Services - Salaries		6,599.88
		2XX	Personal Services - Employee Benefits		796.57
		3XX	Purchased Professional and Technical Services		1,000.00
		6XX	Supplies and Materials		1,102.01
			420 Subtotal		<u>9,498.46</u>
421	Title IV, Part B, 21st Century Community Learning Centers				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
		1XX	Personal Services - Salaries		50,375.14
		2XX	Personal Services - Employee Benefits		8,346.34
		3XX	Purchased Professional and Technical Services		4,000.00
		5XX	Other Purchased Services		629.00



Trustees' Financial Summary

FY2020-21

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2020 Value	2021 Value
			6XX Supplies and Materials		33,217.27
		21XX Support Services - Students			
			6XX Supplies and Materials		890.00
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits		32.14
		25XX Support Services - Business			
			6XX Supplies and Materials		197.88
			421 Subtotal		<u>97,687.77</u>
520	Title I - Schoolwide 2019-2020				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		7,124.02
			2XX Personal Services - Employee Benefits		3,403.99
			6XX Supplies and Materials		2,917.50
		222X Educational Media Services			
			6XX Supplies and Materials		4,025.26
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		3,392.76
			2XX Personal Services - Employee Benefits		1,774.38
			520 Subtotal		<u>22,637.91</u>
521	Title I, ESEA Schoolwide Program				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		57,919.70
			2XX Personal Services - Employee Benefits		16,953.63
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		10,178.26
			2XX Personal Services - Employee Benefits		5,372.74
			521 Subtotal		<u>90,424.33</u>
555	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		106,401.38
			555 Subtotal		<u>106,401.38</u>
564	REAP 2019-20 ELEM				
	412 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)				
		1XXX Instruction			
			7XX Property and Equipment Acquisition		5,117.82
			564 Subtotal		<u>5,117.82</u>



Trustees' Financial Summary

FY2020-21

Submit ID: 0101-41949291

07 Cascade County

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

PRC	Program	Function	Object	2020 Value	2021 Value	
565	REAP 2020-21	ELEM				
	412	Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)				
		1XXX	Instruction			
			6XX Supplies and Materials		1,199.32	
			7XX Property and Equipment Acquisition		1,772.63	
		26XX	Operation and Maintenance of Plant Services			
			6XX Supplies and Materials		4,751.99	
			565 Subtotal		7,723.94	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					516,546.68	

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	27,220.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	526,371.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	516,546.68	(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)	37,045.18	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
010 Bern & Pugh Forfeitures	15,357.77	0.00	15,357.77
030 CARES - State School Emergency Relief Fund	60,294.00	60,294.00	0.00
031 CARES - Governor's Coronavirus Relief Fund, Per-ANB	106,074.00	106,010.48	63.52
033 CRRSA - State School Emergency Relief Fund II (ESSER II)	10,458.00	10,457.57	0.43
090 Donations & Misc Revenue	300.00	293.02	6.98
420 21st Century 2019-2020	9,878.00	9,498.46	379.54
421 Title IV, Part B, 21st Century Community Learning Centers	96,689.00	97,687.77	-998.77
520 Title I - Schoolwide 2019-2020	22,704.00	22,637.91	66.09
521 Title I, ESEA Schoolwide Program	90,425.00	90,424.33	0.67
555 Medicaid	106,401.37	106,401.38	-0.01
564 REAP 2019-20 ELEM	5,117.82	5,117.82	0.00
565 REAP 2020-21 ELEM	2,672.54	7,723.94	-5,051.40
Total	526,371.50	516,546.68	9,824.82



Trustees' Financial Summary

FY2020-21

Submit ID: 0102-99790373

07 Cascade County

0102 Cascade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2021 Value
015 FCC License Lease	
1910 Rentals	16,888.14
021 State Career & Technical Education - All Programs	
3900 State - Career & Technical Education	7,747.00
032 CARES - Governor's Coronavirus Relief Fund, Per-ANB	
7700 CARES - Governor's Coronavirus Relief Fund Per-ANB	47,310.00
221 State Jobs for Montana Graduates	
3290 State - Other State Grants	3,000.00
321 Federal Carl Perkins (Career & Technical Education (CTE))	
4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	6,316.00
574 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	
4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	2,409.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	83,670.69

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

PRC Program Function Object	2020 Value	2021 Value
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		15,996.70
850 Interest on Debt		891.44
015 Subtotal		16,888.14
017 IGraduate Montana		
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
6XX Supplies and Materials		345.00
017 Subtotal		345.00
021 State Career & Technical Education - All Programs		
391 State Career & Technical Education Entitlement - Agriculture		
1XXX Instruction		
6XX Supplies and Materials		5,077.49
394 State Career & Technical Education Entitlement - Family & Consumer Sciences		
1XXX Instruction		
6XX Supplies and Materials		86.57
021 Subtotal		5,164.06



Trustees' Financial Summary

FY2020-21

Submit ID: 0102-99790373

07 Cascade County

0102 Cascade H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15		
PRC	Program	Function	Object	2020 Value	2021 Value	
032	CARES - Governor's Coronavirus Relief Fund, Per-ANB					
	770 CARES - Governor's Coronavirus Relief Fund Per-ANB					
		1XXX Instruction				
			1XX Personal Services - Salaries		4,776.61	
			2XX Personal Services - Employee Benefits		810.01	
			6XX Supplies and Materials		36,912.90	
		222X Educational Media Services				
			6XX Supplies and Materials		659.69	
		24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits		278.89	
		25XX Support Services - Business				
			6XX Supplies and Materials		272.83	
		26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries		1,875.30	
			2XX Personal Services - Employee Benefits		335.00	
			6XX Supplies and Materials		117.58	
		27XX Student Transportation Services				
			1XX Personal Services - Salaries		807.63	
			2XX Personal Services - Employee Benefits		124.53	
		31XX Food Services				
			1XX Personal Services - Salaries		286.65	
			2XX Personal Services - Employee Benefits		38.12	
			032 Subtotal		47,295.74	
321	Federal Carl Perkins (Career & Technical Education (CTE))					
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant					
		1XXX Instruction				
			5XX Other Purchased Services		3,425.00	
			6XX Supplies and Materials		2,891.00	
			321 Subtotal		6,316.00	
574	Title V, Part B, Subpart 1, Small Rural Schools (SRS)					
	412 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)					
		1XXX Instruction				
			7XX Property and Equipment Acquisition		2,409.55	
			574 Subtotal		2,409.55	
575	Title V, Part B, Subpart 1, Small Rural Schools (SRS)					
	412 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)					
		1XXX Instruction				
			6XX Supplies and Materials		199.60	
		26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials		2,448.00	
			575 Subtotal		2,647.60	



Trustees' Financial Summary

FY2020-21

Submit ID: 0102-99790373

07 Cascade County

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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 81,066.09

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance	28,455.25		(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	83,670.69		(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	81,066.09		(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)	31,059.85		(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
015 FCC License Lease	16,888.14	16,888.14	0.00
017 IGraduate Montana	0.00	345.00	-345.00
021 State Career & Technical Education - All Programs	7,747.00	5,164.06	2,582.94
032 CARES - Governor's Coronavirus Relief Fund, Per-ANB	47,310.00	47,295.74	14.26
221 State Jobs for Montana Graduates	3,000.00	0.00	3,000.00
321 Federal Carl Perkins (Career & Technical Education (CTE))	6,316.00	6,316.00	0.00
574 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	2,409.55	2,409.55	0.00
575 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	0.00	2,647.60	-2,647.60
Total	83,670.69	81,066.09	2,604.60

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 2021 for Fiscal Year 2022 Budget:

School District Name/No.	Cascade School District						
For Fiscal Year Ended:	2021						
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	41,012.69	3,137.47	2,056.61	1,722.83	139.43	973.54	49,042.57
Teaching Staff	31,160.59	2,383.78	0.00	2,888.58	105.95	146.45	36,685.35
TOTALS	72,173.28	5,521.25	2,056.61	4,611.41	245.38	1,119.99	85,727.92

COMPENSATED ABSENCE LIABILITY FUND LIMIT (see 20-9-512, MCA below):		121	221
Total Liability for Administrative & Non-Teaching Staff	49,042.57	26,353.83	22,688.74
	X 30%	30%	30%
Maximum amount allowed in Compensated Absences Liability Fund (21)	14,712.77	7,906.15	6,806.62
Enter Cash Balance in Fund 21 as of June 30	11,974.91	6,582.81	5,392.10
Amount allowed to transfer (if negative, must transfer back to General Fund; if positive, may transfer up to this amount from General Fund)	2,737.86	1,323.34	1,414.52

FY2022 Compensated Absence Fund Budgets:

- Elementary: \$7,580
- High School: \$6,389



Trustees' Financial Summary

FY2020-21

Submit ID: 0101-41949291

07 Cascade County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2020 Value	2021 Value
	5300 Operating Transfers from Other Funds	1,895.59	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,895.59	1,000.00

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

PRC	Program	Function	Object	2020 Value	2021 Value	
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			1XX Personal Services - Salaries	2,508.92	0.00	
			2XX Personal Services - Employee Benefits	11.93	0.00	
	26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	0.00	1,427.25	
			2XX Personal Services - Employee Benefits	0.00	75.77	
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	0.00	408.07	
			2XX Personal Services - Employee Benefits	0.00	25.63	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,520.85	1,936.72	

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance	8,516.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,936.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,580.09	(5)



Trustees' Financial Summary

FY2020-21

Submit ID: 0102-99790373

07 Cascade County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2020 Value	2021 Value
	5300 Operating Transfers from Other Funds	616.51	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		616.51	1,000.00

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

PRC	Program	Function	Object	2020 Value	2021 Value	
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			1XX Personal Services - Salaries	2,315.93	0.00	
			2XX Personal Services - Employee Benefits	11.02	0.00	
	26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	0.00	908.25	
			2XX Personal Services - Employee Benefits	0.00	48.22	
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	0.00	408.06	
			2XX Personal Services - Employee Benefits	0.00	25.63	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,326.95	1,390.16	

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance	6,779.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,390.16	(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)	6,389.38	(5)

260 BUILDING FUND

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

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

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

Current Fund Balance of this fund is \$4,758



282 INTERLOCAL AGREEMENT FUND

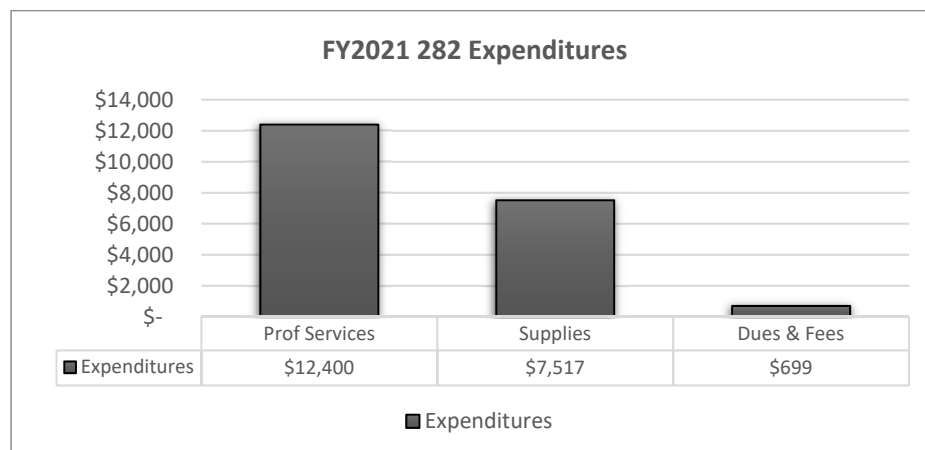
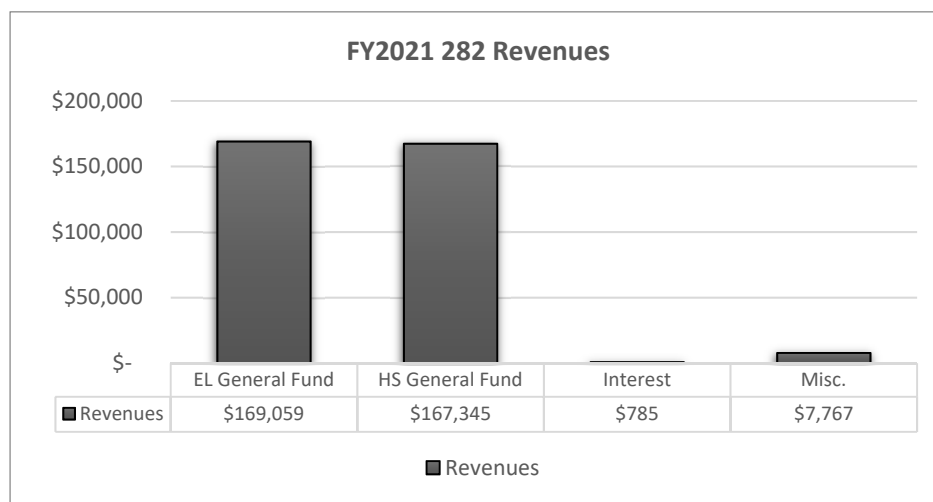
The Interlocal Agreement Fund, authorized by Sections 20-7-457, 20-3-363, 20-9-511, 20-7-801, and 20-9-701, MCA, for the purpose of accounting for revenues and expenditures related to an interlocal agreement between two or more school districts or other local governments. Expenditures are limited to 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: \$813,686





Trustees' Financial Summary

FY2020-21

Submit ID: 0102-99790373

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	2020 Value	2021 Value
1510	Interest Earnings	0.00	784.76
1900	Other Revenue from Local Sources	1,000.00	7,766.64
5300	Operating Transfers from Other Funds	125,015.03	169,059.13
5700	Resources Transferred from Other School Districts or Cooperatives	176,280.82	167,344.95
6100	Material Prior Period Revenue Adjustments	-2,252.74	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		300,043.11	344,955.48

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

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	13,921.35	0.00
			2XX Personal Services - Employee Benefits	86.85	0.00
23XX Support Services - General Administration					
			8XX Other Expenditures	0.00	699.47
26XX Operation and Maintenance of Plant Services					
			3XX Purchased Professional and Technical Services	0.00	12,400.00
			6XX Supplies and Materials	0.00	6,516.64
			7XX Property and Equipment Acquisition	39,260.00	0.00
27XX Student Transportation Services					
			6XX Supplies and Materials	0.00	1,000.00
720 School Sponsored Athletics					
35XX Extracurricular - Athletics					
			6XX Supplies and Materials	5,120.91	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				58,389.11	20,616.11



Trustees' Financial Summary

FY2020-21

Submit ID: 0102-99790373

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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance					489,347.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					344,955.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					20,616.11	(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)					813,686.51	(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	659.60	0.00	0.00	0.00	0.00		0.00	0.00	659.60	
36 ART	1275.02	0.00	0.00	0.00	0.00		0.00	0.00	1275.02	
2 ATHLETICS	18034.15	0.00	0.00	0.00	0.00		0.00	0.00	18034.15	
5 BAND	2783.46	0.00	0.00	0.00	0.00		0.00	0.00	2783.46	
51 BOOK FAIR	384.68	0.00	0.00	0.00	0.00		0.00	0.00	384.68	
3 BPA	7950.22	0.00	0.00	0.00	0.00		0.00	0.00	7950.22	
4 CHEER/PEP CLUB	988.90	0.00	0.00	0.00	0.00		0.00	0.00	988.90	
60 CLASS OF 2021	1285.80	0.00	0.00	0.00	0.00		0.00	0.00	1285.80	
16 CLASS OF 2022	1318.30	0.00	0.00	0.00	0.00		0.00	0.00	1318.30	
61 CLASS OF 2023	243.23	0.00	0.00	0.00	0.00		0.00	0.00	243.23	
13 CONCESSIONS	23428.35	0.00	0.00	0.00	0.00		0.00	0.00	23428.35	
47 COUNSELING	1649.47	0.00	0.00	0.00	0.00		0.00	0.00	1649.47	
65 DRIVERS EDUCATION	6078.92	0.00	0.00	0.00	0.00		0.00	0.00	6078.92	
32 FCS	0.23	0.00	0.00	0.00	0.00		0.00	0.00	0.23	
15 FFA	5738.93	0.00	0.00	0.00	0.00		0.00	0.00	5738.93	
64 FOOD SERVICE CLEARING	3456.23	0.00	0.00	0.00	0.00		0.00	0.00	3456.23	
12 HS BOYS' BB	5.12	0.00	0.00	0.00	0.00		0.00	0.00	5.12	
46 HS CROSS COUNTRY	308.90	0.00	0.00	0.00	0.00		0.00	0.00	308.90	
38 HS FOOTBALL	3773.15	0.00	0.00	0.00	0.00		0.00	0.00	3773.15	
40 HS GIRLS' BB	752.99	0.00	0.00	0.00	0.00		0.00	0.00	752.99	
66 HS GOLF	261.77	0.00	0.00	0.00	0.00		0.00	0.00	261.77	
19 HS HONOR SOCIETY	4170.36	0.00	0.00	0.00	0.00		0.00	0.00	4170.36	
29 HS STUDENT COUNCIL/MBI	1026.76	0.00	0.00	0.00	0.00		0.00	0.00	1026.76	
37 HS TRACK	107.16	0.00	0.00	0.00	0.00		0.00	0.00	107.16	
10 HS VOLLEYBALL	5568.19	0.00	0.00	0.00	0.00		0.00	0.00	5568.19	
34 HS WRESTLING	1326.77	0.00	0.00	0.00	0.00		0.00	0.00	1326.77	
57 JH BOYS BB	335.92	0.00	0.00	0.00	0.00		0.00	0.00	335.92	
39 JH FOOTBALL	1.72	0.00	0.00	0.00	0.00		0.00	0.00	1.72	
56 JH GIRLS BB	507.49	0.00	0.00	0.00	0.00		0.00	0.00	507.49	
35 JH HONOR SOCIETY	205.81	0.00	0.00	0.00	0.00		0.00	0.00	205.81	
53 JH TRACK	784.18	0.00	0.00	0.00	0.00		0.00	0.00	784.18	
54 JH VOLLEYBALL	254.36	0.00	0.00	0.00	0.00		0.00	0.00	254.36	
55 JH WRESTLING	127.03	0.00	0.00	0.00	0.00		0.00	0.00	127.03	
43 JMG	206.80	0.00	0.00	0.00	0.00		0.00	0.00	206.80	
6 JUNIOR TIRP	1.43	0.00	0.00	0.00	0.00		0.00	0.00	1.43	
18 K-8 MISC EARNINGS	3386.72	0.00	0.00	0.00	0.00		0.00	0.00	3386.72	
26 LIVING 2 SERVE	0.16	0.00	0.00	0.00	0.00		0.00	0.00	0.16	
25 REVOLVING	6966.98	0.00	0.00	0.00	0.00		0.00	0.00	6966.98	
24 ROBOTICS	96.37	0.00	0.00	0.00	0.00		0.00	0.00	96.37	
9 SCHOLARSHIP	1704.73	0.00	0.00	0.00	0.00		0.00	0.00	1704.73	
33 SHOP FUND	1294.02	0.00	0.00	0.00	0.00		0.00	0.00	1294.02	
31 TECHNOLOGY	7717.43	0.00	0.00	0.00	0.00		0.00	0.00	7717.43	
17 XCELL	726.78	0.00	0.00	0.00	0.00		0.00	0.00	726.78	
898 MISC EARNINGS	119.08	0.00	0.00	0.00	0.00		0.00	0.00	119.08	
899 MISC CHARGES	-49.96	0.00	0.00	0.00	0.00		0.00	0.00	-49.96	
Total for Student Accounts	116963.71								116963.71	



Trustees' Financial Summary

FY2020-21

Submit ID: 0102-99790373

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		2020 Value	2021 Value
	1510 Interest Earnings		209.44	262.12
	1700 Student Extracurricular Activity Receipts		181,634.31	108,515.40
	6100 Material Prior Period Revenue Adjustments		19.68	-75.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			181,863.43	108,701.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 84	
PRC	Program	Function	Object	2020 Value	2021 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	146,012.14	104,208.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				146,012.14	104,208.41

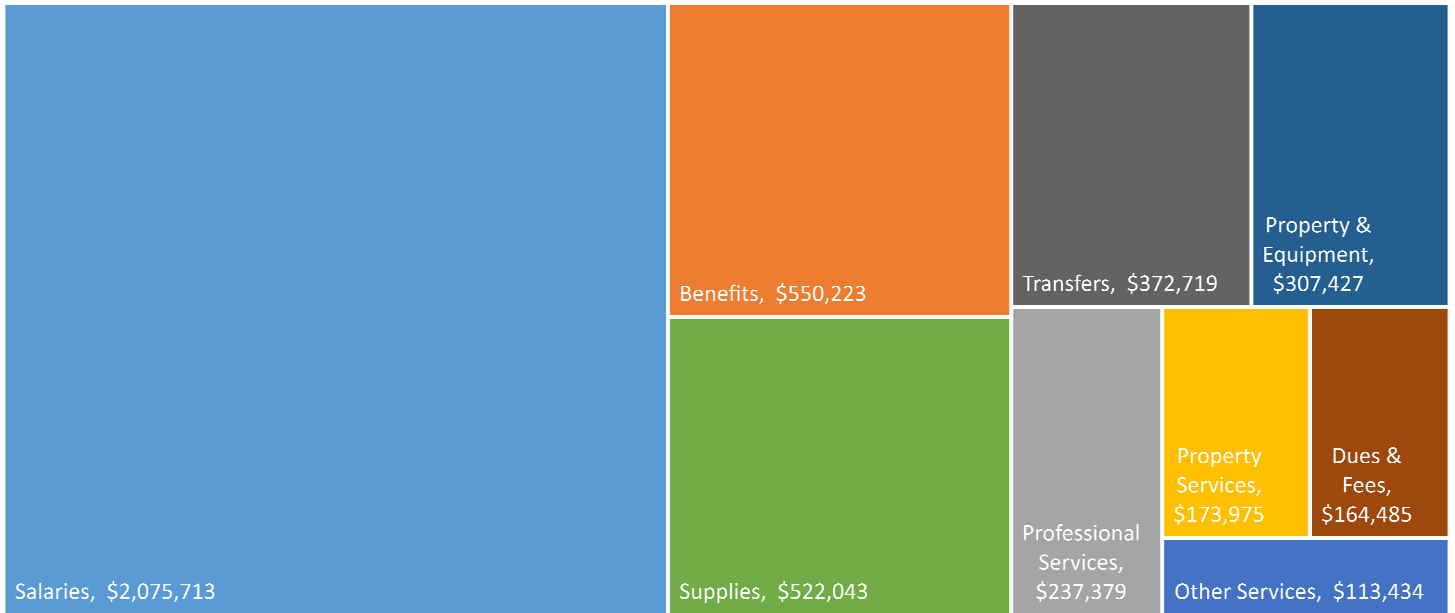
Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance					102,935.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					108,701.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					104,208.41	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					107,428.56	(5)

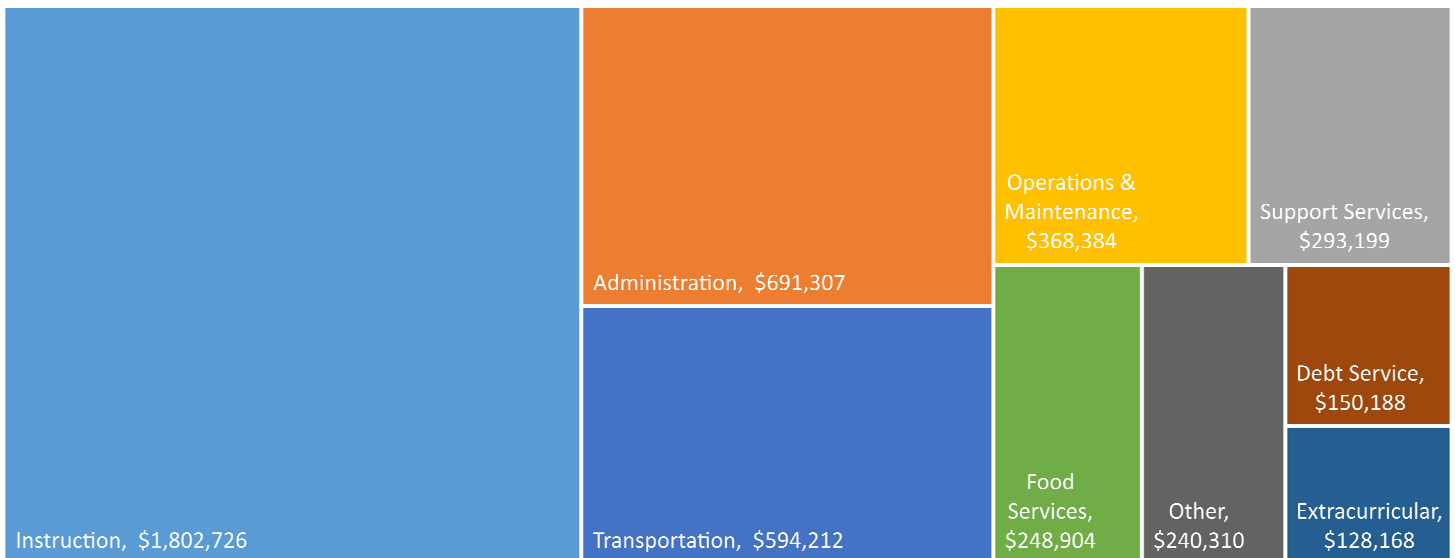
FY2021 Expenditures by Type

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



FY2021 Expenditures by Service

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



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SECTION 6

Fixed Assets & Liabilities



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Trustees' Financial Summary

FY2020-21

Submit ID: 0101-41949291

07 Cascade County

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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	4,423,748.09	5,372.00	0.00	0.00	4,429,120.09
*** Machinery and Equipment	832,065.77	0.00	30,995.20	10,120.00	852,940.97
Totals at Historical Cost	5,405,704.86	5,372.00	30,995.20	10,120.00	5,431,952.06
Depreciation					
Improvement Accum	113,571.21	0.00	3,379.92	0.00	116,951.13
Building Accum	1,909,114.36	29.85	93,037.46	0.00	2,002,181.67
Machinery and Equipment Accum	587,144.65	0.00	54,625.24	10,120.00	631,649.89
Total Accumulated Depreciation	2,609,830.22	29.85	151,042.62	10,120.00	2,750,782.69
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,795,874.64	5,342.15	-120,047.42	0.00	2,681,169.37

* 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

FY2020-21

Submit ID: 0102-99790373

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	4,051,273.76	-38,817.77	0.00	0.00	4,012,455.99
*** Machinery and Equipment	974,447.78	39,260.00	29,145.18	73,406.00	969,446.96
Totals at Historical Cost	5,220,813.54	442.23	29,145.18	73,406.00	5,176,994.95
Depreciation					
Improvement Accum	122,599.25	0.00	4,823.55	0.00	127,422.80
*** Building Accum	1,800,984.06	-5,010.66	84,816.86	0.00	1,880,790.26
Machinery and Equipment Accum	711,056.39	2,131.11	60,744.84	73,406.00	700,526.34
Total Accumulated Depreciation	2,634,639.70	-2,879.55	150,385.25	73,406.00	2,708,739.40
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,586,173.84	3,321.78	-121,240.07	0.00	2,468,255.55

* 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, 2021

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
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	-
9	1956 ADDITION	1/1/1941	SL	50.000	107,917.00	-	-	107,917.00	107,917.00	-	-	107,917.00	-
11	1936 ADDITION (LIBRARY)	1/1/1963	SL	50.000	34,642.00	-	-	34,642.00	34,642.00	-	-	34,642.00	-
12	1968 ADDITION (ELEMENTARY)	1/1/1968	SL	50.000	73,934.00	-	-	73,934.00	73,934.00	-	-	73,934.00	-
18	CONCESSION STAND-1 STORY	1/1/1974	SL	50.000	12,322.00	-	-	12,322.00	11,209.64	246.44	-	11,456.08	865.92
13	1977 HS WING	1/1/1977	SL	50.000	386,010.00	-	-	386,010.00	328,107.20	7,720.20	-	335,827.40	50,182.60
16	WELL HOUSE-1 STORY	1/1/1981	SL	50.000	2,850.00	-	-	2,850.00	2,195.00	57.00	-	2,252.00	598.00
15	BUS BARN ONE STORY	1/1/1985	SL	50.000	89,734.00	-	-	89,734.00	61,919.08	1,794.68	-	63,713.76	26,020.24
8	ATHLETIC STORAGE SHED	3/28/2000	SL	50.000	6,000.00	-	-	6,000.00	2,340.00	120.00	-	2,460.00	3,540.00
14	2002 ADDITION-GYM 9 CLASS	6/1/2000	SL	50.000	2,064,500.00	-	-	2,064,500.00	826,879.00	41,290.00	-	868,169.00	1,196,331.00
17	ROOF	3/30/2007	SL	50.000	702,250.00	-	-	702,250.00	196,463.00	14,045.00	-	210,508.00	491,742.00
19	CAFETERIA REMODEL	8/14/2007	SL	50.000	20,440.00	-	-	20,440.00	5,896.80	408.80	-	6,305.60	14,134.40
112	ELECTRICAL UPDATE	8/14/2007	SL	50.000	7,320.00	-	-	7,320.00	1,888.40	146.40	-	2,034.80	5,285.20
111	DOORS	11/20/2007	SL	50.000	6,176.00	-	-	6,176.00	1,557.12	123.52	-	1,680.64	4,495.36
116	PHONE SYSTEM	4/18/2008	SL	15.000	18,000.00	-	-	18,000.00	14,600.00	1,200.00	-	15,800.00	2,200.00
110	BATHROOM STALLS	6/24/2008	SL	50.000	2,786.00	-	-	2,786.00	670.32	55.72	-	726.04	2,059.96
118	BLINDS	6/24/2008	SL	15.000	6,873.00	-	-	6,873.00	5,497.20	458.20	-	5,955.40	917.60
20	CARPETING	6/30/2008	SL	10.000	13,394.00	-	-	13,394.00	13,394.00	-	-	13,394.00	-
100	CHORUS ROOM CARPET	7/15/2008	SL	10.000	2,993.00	-	-	2,993.00	2,993.00	-	-	2,993.00	-
101	OFFICES (2) CARPET	8/12/2008	SL	10.000	3,356.00	-	-	3,356.00	3,356.00	-	-	3,356.00	-
95	ELECTRICAL UPDATE-SCHOOL	1/20/2009	SL	50.000	8,132.00	-	-	8,132.00	1,858.84	162.64	-	2,021.48	6,110.52
98	BUS BARN DOOR	5/19/2009	SL	50.000	5,532.00	-	-	5,532.00	1,227.84	110.64	-	1,338.48	4,193.52
126	ENERGY EFFICIENCY UPGRADE	9/30/2009	SL	50.000	80,341.00	-	-	80,341.00	17,273.92	1,606.82	-	18,880.74	61,460.26
127	ENERGY EFFICIENCY UPGRADE	9/30/2009	SL	50.000	200,734.00	-	-	200,734.00	43,159.08	4,014.68	-	47,173.76	153,560.24
128	ENERGY EFFICIENCY UPGRADE	9/30/2009	SL	50.000	87,783.00	-	-	87,783.00	18,874.96	1,755.66	-	20,630.62	67,152.38
123	NEW GYMNASIUM LIGHTING	2/19/2010	SL	50.000	19,691.00	-	-	19,691.00	4,069.92	393.82	-	4,463.74	15,227.26
120	CARPETING	6/23/2010	SL	10.000	4,872.00	-	-	4,872.00	4,871.20	0.80	-	4,872.00	-
121	CARPETING	6/23/2010	SL	10.000	2,298.00	-	-	2,298.00	2,298.00	-	-	2,298.00	-
119	LOCKERS	6/28/2010	SL	15.000	5,870.00	-	-	5,870.00	3,912.00	391.33	-	4,303.33	1,566.67
139	BUS BN ELECTRICAL UPGRADE	9/8/2010	SL	50.000	2,341.00	-	-	2,341.00	460.92	46.82	-	507.74	1,833.26
136	SEWER, PLUMB, REST REMODEL	6/30/2011	SL	50.000	205,599.00	-	-	205,599.00	37,007.88	4,111.98	-	41,119.86	164,479.14
143	BUS BARN FLOOR REPAIR/CONCRETE	6/29/2012	SL	15.000	8,117.00	-	-	8,117.00	4,328.80	541.13	-	4,869.93	3,247.07
145	NEW BOILER EQUIPMENT	6/29/2012	SL	15.000	38,000.00	-	-	38,000.00	20,266.00	2,533.33	-	22,799.33	15,200.67
159	BOILER-PMT	10/16/2012	SL	15.000	15,000.00	-	-	15,000.00	7,750.00	1,000.00	-	8,750.00	6,250.00
161	POILER-PMT	11/16/2012	SL	15.000	6,626.00	-	-	6,626.00	3,350.40	441.73	-	3,792.13	2,833.87
169	MAKE UP AIR UNIT	8/15/2014	SL	15.000	6,017.00	-	-	6,017.00	2,373.67	401.13	-	2,774.80	3,242.20
171	BAND SOUND ROOMS	9/22/2014	SL	50.000	21,205.00	-	-	21,205.00	2,438.50	424.10	-	2,862.60	18,342.40
173	ELECTRONIC DOOR SYSTEM	9/22/2014	SL	10.000	9,515.00	-	-	9,515.00	5,471.50	951.50	-	6,423.00	3,092.00
191	SECURITY WINDOW UPGRADE	3/2/2016	SL	50.000	29,234.00	-	-	29,234.00	2,485.04	584.68	-	3,069.72	26,164.28
183	REKEY SCHOOL BUILDING	4/1/2016	SL	30.000	3,279.00	-	-	3,279.00	709.90	109.30	-	819.20	2,459.80
	HEATING UPGRADE	1/11/2018	SL	20.000	7,500.00	-	-	7,500.00	937.50	375.00	-	1,312.50	6,187.50
	S GYM FURNACE/HOT WATER	12/1/2017	SL	15.000	34,474.75	-	-	34,474.75	5,937.32	2,298.32	-	8,235.63	26,239.12
	WIFI UPGRADE	6/7/2019	SL	15.000	3,913.73	-	-	3,913.73	282.66	260.92	-	543.57	3,370.16
	CRACK SEAL/REPAIRS	6/26/2019	SL	15.000	12,709.60	-	-	12,709.60	847.31	847.31	-	1,694.61	11,014.99
	CLASSROOM FLOORS	8/1/2019	SL	10.000	4,463.68	-	-	4,463.68	409.17	446.37	-	855.54	3,608.14
	GYM FLOOR RECONDITIONING	6/1/2020	SL	15.000	23,422.33	-	-	23,422.33	130.12	1,561.49	-	1,691.61	21,730.72
Subtotal: Elementary Buildings & Improvements					4,429,120.09	-	-	4,429,120.09	1,909,144.20	93,037.46	-	2,002,181.67	2,426,938.42
Less dispositions & exchanges:					-	-	-	-	-	-	-	-	-
Net for: Elementary Buildings & Improvements					4,429,120.09	-	-	4,429,120.09	1,909,144.20	93,037.46	-	2,002,181.67	2,426,938.42
Elementary Land													
1	LAND - ELEMENTARY	7/17/2001		0.000	17,500.00	-	-	17,500.00	-	-	-	-	17,500.00
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	-
2	SPRINKLER SYSTEM	7/3/2001	SL	20.000	5,391.00	-	-	5,391.00	5,126.30	264.70	-	5,391.00	-
5	POLE VAULT PIT	2/13/2003	SL	20.000	2,625.00	-	-	2,625.00	2,294.50	131.25	-	2,425.75	199.25
7	PAVING	9/21/2004	SL	15.000	50,157.00	-	-	50,157.00	50,157.00	-	-	50,157.00	-
3	SPRINKLER SYSTEM	9/9/2005	SL	20.000	11,570.00	-	-	11,570.00	8,682.00	578.50	-	9,260.50	2,309.50
6	PAVING	9/20/2005	SL	15.000	19,520.00	-	-	19,520.00	19,517.00	3.00	-	19,520.00	-
131	BUILD/GRAVEL NEW PARK LOT	9/17/2009	SL	15.000	16,250.00	-	-	16,250.00	11,645.00	1,083.33	-	12,728.33	3,521.67
130	SEWER LINE IMPROVE	5/25/2010	SL	20.000	11,110.00	-	-	11,110.00	5,603.00	555.50	-	6,158.50	4,951.50
137	BUS BARN 5'X190' SIDEWALK	8/30/2010	SL	20.000	2,823.00	-	-	2,823.00	1,387.90	141.15	-	1,529.05	1,293.95
	PLAYGROUND UPGRADE	8/1/2016	SL	10.000	6,225.00	-	-	6,225.00	2,438.50	622.50	-	3,061.00	3,164.00
Subtotal: Elementary Land Improvements					132,391.00	-	-	132,391.00	113,571.20	3,379.93	-	116,951.13	15,439.87
Less dispositions & exchanges:					-	-	-	-	-	-	-	-	-
Net for: Elementary Land Improvements					132,391.00	-	-	132,391.00	113,571.20	3,379.93	-	116,951.13	15,439.87
Elementary Machinery & Equipment													
42	SERVING COUNTER	1/1/1980	SL	15.000	3,273.00	-	-	3,273.00	3,273.00	-	-	3,273.00	-
24	WALK IN COOLER/FREEZER	1/1/1984	SL	15.000	9,090.00	-	-	9,090.00	9,090.00	-	-	9,090.00	-
25	60 LOCKERS.MEDARD INTER	6/27/1995	SL	15.000	2,944.00	-	-	2,944.00	2,944.00	-	-	2,944.00	-
46	100 GALLON WATER HEATER	5/15/1996	SL	15.000	2,994.00	-	-	2,994.00	2,994.00	-	-	2,994.00	-
29	WRESTLING COMPLETE	1/1/1998	SL	10.000	4,807.00	-	-	4,807.00	4,807.00	-	-	4,807.00	-
41	OUTDOOR FREEZER	6/30/1998	SL	15.000	3,200.00	-	-	3,200.00	3,200.00	-	-	3,200.00	-
37	2002 THOMAS - VIN#3808	11/13/2001	SL	8.000	21,462.00	-	-	21,462.00	21,462.00	-	-	21,462.00	-
23	SCOREBOARD, CONTROL PANEL	8/14/2001	SL	10.000	7,898.00	-	-	7,898.00	7,898.00	-	-	7,898.00	-
22	10 CAMERAS 11 RECORD 2KE	6/30/2005	SL	15.000	5,832.00	-	5,832.00	-	5,832.00	-	5,832.00	-	-
28	1/2 LOT LOCKERS	9/20/2005	SL	15.000	7,072.00	-	-	7,072.00	7,068.80	3.20	-	7,072.00	-
34	2000 MCI - VIN#3217	3/21/2006	SL	10.000	76,000.00	-	-	76,000.00	76,000.00	-	-	76,000.00	-

35	ATV 06 SUZUKI/SNOW BLOW	6/30/2006	SL	10,000	2,930.00	-	-	2,930.00	2,930.00	-	-	2,930.00	-
27	CLASSROOM FURNITURE	7/1/2006	SL	15,000	3,000.00	-	-	3,000.00	2,800.00	200.00	-	3,000.00	-
26	CLARKE BEXT 300 HV EXTRA	9/12/2006	SL	15,000	2,900.00	-	-	2,900.00	2,704.00	193.33	-	2,897.33	2.67
30	2003 CHEVY TRUCK - VIN#959E	5/22/2007	SL	8,000	10,000.00	-	-	10,000.00	10,000.00	-	-	10,000.00	-
45	2008 BLUEBIRD - VIN#1594	8/14/2007	SL	8,000	44,000.00	-	-	44,000.00	44,000.00	-	-	44,000.00	-
43	2006 MICROBIRD - VIN#0270	3/20/2008	SL	8,000	23,100.00	-	-	23,100.00	23,100.00	-	-	23,100.00	-
44	2006 MICROBIRD - VIN#0273	3/20/2008	SL	8,000	23,100.00	-	-	23,100.00	23,100.00	-	-	23,100.00	-
102	BLINDS	9/16/2008	SL	15,000	3,505.00	-	-	3,505.00	2,747.00	233.67	-	2,980.67	524.33
103	LOCKERS	9/16/2008	SL	15,000	30,147.00	-	-	30,147.00	23,615.80	2,009.80	-	25,625.60	4,521.40
104	CANON IMAGE RUNNER 5050	6/23/2009	SL	5,000	4,288.00	-	4,288.00	-	4,288.00	-	4,288.00	-	-
135	GAS VULCAN MODEL #VG40	7/1/2009	SL	15,000	11,397.00	-	-	11,397.00	8,358.80	759.80	-	9,118.60	2,278.40
133	2010 THOMAS BUS - VIN#6208	10/28/2009	SL	8,000	63,700.00	-	-	63,700.00	63,700.00	-	-	63,700.00	-
141	JOHN DEERE LAWN TRACTOR	8/30/2010	SL	10,000	2,467.00	-	-	2,467.00	2,427.20	39.80	-	2,467.00	-
151	HAND DRYERS	7/21/2011	SL	8,000	1,613.00	-	-	1,613.00	1,613.00	-	-	1,613.00	-
149	BLACK MOUNTAIN FINANCIAL SOFTWARE	12/20/2011	SL	15,000	14,965.00	-	-	14,965.00	8,481.00	997.67	-	9,478.67	5,486.33
147	BUS RADIOS	6/29/2012	SL	8,000	5,000.00	-	-	5,000.00	5,000.00	-	-	5,000.00	-
155	2013 BLUEBIRD - VIN#4555	10/16/2012	SL	8,000	47,600.00	-	-	47,600.00	46,113.00	1,487.00	-	47,600.00	-
163	2015 BLUEBIRD - VIN#9466	4/15/2014	SL	8,000	45,850.00	-	-	45,850.00	35,820.50	5,731.25	-	41,551.75	4,298.25
165	2008 BLUEBIRD - VIN#6651	4/15/2014	SL	8,000	10,000.00	-	-	10,000.00	7,813.00	1,250.00	-	9,063.00	937.00
167	2008 TOYOTA SIENA VAN - BLUE	6/30/2014	SL	8,000	8,853.00	-	-	8,853.00	6,639.75	1,106.63	-	7,746.38	1,106.63
175	SCISSOR LIFT	10/14/2014	SL	10,000	2,600.00	-	-	2,600.00	1,495.00	260.00	-	1,755.00	845.00
182	NEW SERVER	6/15/2015	SL	10,000	5,825.00	-	-	5,825.00	2,961.50	582.50	-	3,544.00	2,281.00
177	2015 CHEVY EXPRESS BUS - VIN#9415	6/25/2015	SL	8,000	28,375.00	-	-	28,375.00	17,734.38	3,546.88	-	21,281.25	7,093.75
	1515 BLUEBIRD - VIN#8116	9/1/2015	SL	8,000	32,092.00	-	-	32,092.00	19,388.92	4,011.50	-	23,400.42	8,691.58
	FORD ECOLINE E 350 - ACTIVITY VAN VIN#5334	11/1/2015	SL	8,000	13,450.00	1,740.73	-	15,190.73	7,846.00	1,898.84	-	9,744.84	5,445.89
	BUS MOTOR	4/1/2017	SL	8,000	12,544.00	-	-	12,544.00	5,096.00	1,568.00	-	6,664.00	5,880.00
	2018 BLUEBIRD - VIN#6679	12/1/2016	SL	8,000	66,175.00	-	-	66,175.00	29,640.89	8,271.88	-	37,912.76	28,262.24
	CANON IR ADVANCE 6565I	7/1/2016	SL	10,000	12,400.00	-	-	12,400.00	4,960.00	1,240.00	-	6,200.00	6,200.00
	PRINT & CUT CM1800 GOLD	7/1/2016	SL	10,000	10,899.00	-	-	10,899.00	4,359.60	1,089.90	-	5,449.50	5,449.50
	DELL OPTIPLEX 3020 SFF	8/1/2016	SL	5,000	5,980.00	-	-	5,980.00	4,684.00	1,196.00	-	5,880.00	100.00
	SCRUBBER - CAPITAL LEASE	11/1/2016	SL	8,000	11,390.00	-	-	11,390.00	3,796.67	1,423.75	-	5,220.42	6,169.58
	N. GYM SOUND SYSTEM	4/1/2018	SL	15,000	8,693.00	-	-	8,693.00	1,303.95	579.53	-	1,883.48	6,809.52
	EXPANSION TANK	4/1/2018	SL	10,000	6,667.50	-	-	6,667.50	1,500.19	666.75	-	2,166.94	4,500.56
	PA SYSTEM	11/1/2017	SL	20,000	14,732.27	-	-	14,732.27	1,964.30	736.61	-	2,700.92	12,031.35
	2020 BLUEBIRD VISON - VIN#2183	3/1/2019	SL	8,000	49,430.00	-	-	49,430.00	8,238.33	6,178.75	-	14,417.08	35,012.92
	BUS MOTOR	8/1/2018	SL	8,000	5,976.00	-	-	5,976.00	1,431.75	747.00	-	2,178.75	3,797.25
	SKID STEER SWEEPER ATTACHMENT	12/1/2019	SL	15,000	2,850.00	-	-	2,850.00	110.83	190.00	-	300.83	2,549.17
	2020 CHEVY MICROBIRD 30 PASS - VIN#1075	5/1/2020	SL	8,000	39,000.00	-	-	39,000.00	812.50	4,875.00	-	5,687.50	33,312.50
	LOCKERS - LOWER EAST HALLWAY (JH)	3/1/2021	SL	15,000	-	6,516.64	-	6,516.64	-	144.81	-	144.81	6,371.83
	SECURITY CAMERA REPLACEMENT	9/1/2021	SL	10,000	-	14,494.23	-	14,494.23	-	1,207.85	-	1,207.85	13,286.38
	KAIVAC 2750 CLEANING SYSTEM MACHINE	4/1/2021	SL	8,000	-	2,883.39	-	2,883.39	-	30.04	-	30.04	2,853.35
	FS KITCHEN OVEN	6/1/2021	SL	8,000	-	5,360.21	-	5,360.21	-	167.51	-	167.51	5,192.70
Subtotal: Elementary Machinery & Equipment					832,065.77	30,995.20	10,120.00	852,940.97	587,144.65	54,625.24	10,120.00	631,649.89	221,291.08
Less dispositions & exchanges:					-	-	-	-	-	-	-	-	-
Net for: Elementary Machinery & Equipment					832,065.77	30,995.20	10,120.00	852,940.97	587,144.65	54,625.24	10,120.00	631,649.89	221,291.08
							ELEMENTARY TOTAL	5,431,952.06	2,609,860.06	151,042.63	10,120.00	2,750,782.69	2,681,169.37
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	-
56	1956 ADDITION	1/1/1956	SL	50,000	107,917.00	-	-	107,917.00	107,917.00	-	-	107,917.00	-
57	1963 ADDITION (LIBRARY)	1/1/1963	SL	50,000	34,642.00	-	-	34,642.00	34,642.00	-	-	34,642.00	-
58	1968 ADDITION-ELEM	1/1/1968	SL	50,000	73,934.00	-	-	73,934.00	73,934.00	-	-	73,934.00	-
64	CONCESSION STAND-1 STORY	1/1/1974	SL	50,000	12,322.00	-	-	12,322.00	11,210.64	246.44	-	11,457.08	864.92
59	1977 ADDITION (HS WING)	1/1/1977	SL	50,000	386,010.00	-	-	386,010.00	328,107.20	7,720.20	-	335,827.40	50,182.60
62	WELL HOUSE-1 STORY	1/1/1981	SL	50,000	2,850.00	-	-	2,850.00	2,195.00	57.00	-	2,252.00	598.00
61	BUS BARN-1 STORY	1/1/1985	SL	50,000	89,734.00	-	-	89,734.00	61,918.08	1,794.68	-	63,712.76	26,021.24
55	ATHLETIC STORAGE SHED	3/28/2000	SL	50,000	6,000.00	-	-	6,000.00	2,340.00	120.00	-	2,460.00	3,540.00
60	2002 ADDITION-GYM, 9 CLASS	6/1/2000	SL	50,000	2,064,500.00	-	-	2,064,500.00	826,879.00	41,290.00	-	868,169.00	1,196,331.00
63	ROOF	6/30/2007	SL	50,000	542,460.00	-	-	542,460.00	183,846.60	10,849.20	-	194,695.80	347,764.20
113	ELECTRICAL UPDATE	8/14/2007	SL	50,000	18,559.00	-	-	18,559.00	5,100.08	371.18	-	5,471.26	13,087.74
115	PHONE SYSTEM	4/18/2008	SL	15,000	13,906.00	-	-	13,906.00	11,411.40	927.07	-	12,338.47	1,567.53
109	BATHROOM STALLS	6/24/2008	SL	50,000	2,269.00	-	-	2,269.00	542.28	45.38	-	587.66	1,681.34
117	BLINDS	6/24/2008	SL	15,000	5,208.00	-	-	5,208.00	4,165.20	347.20	-	4,512.40	695.60
114	CARPET	6/30/2008	SL	10,000	6,810.00	-	-	6,810.00	6,810.00	-	-	6,810.00	-
93	2009 BUS BARN ADDITION	7/1/2008	SL	50,000	15,500.00	-	-	15,500.00	3,720.00	310.00	-	4,030.00	11,470.00
94	WELECTRICAL UPDATE-BB	7/1/2008	SL	50,000	2,449.00	-	-	2,449.00	587.88	48.98	-	636.86	1,812.14
97	BUS BARN TRUSSES	7/1/2008	SL	50,000	3,647.00	-	-	3,647.00	875.64	72.94	-	948.58	2,698.42
96	ELECTRICAL UPDATE-SCHOOL	1/20/2009	SL	50,000	7,438.00	-	-	7,438.00	1,699.56	148.76	-	1,848.32	5,589.68
99	BUS BARN DOOR	5/19/2009	SL	50,000	5,532.00	-	-	5,532.00	1,227.84	110.64	-	1,338.48	4,193.52
125	DVR & CAMERA EQ UPGRADE	11/11/2009	SL	5,000	9,986.00	-	-	9,986.00	9,986.00	-	-	9,986.00	-
124	NEW GYMNASIUM LIGHTING	2/19/2010	SL	50,000	6,453.00	-	-	6,453.00	1,333.36	129.06	-	1,462.42	4,990.58
122	CARPET	6/23/2010	SL	10,000	4,066.00	-	-	4,066.00	4,066.00	-	-	4,066.00	-
140	BUS BN ELECTRICAL UPDATE	9/8/2010	SL	50,000	2,341.00	-	-	2,341.00	460.92	46.82	-	507.74	1,833.26
144	BUS BARN FLOOR REPAIR/CONCRETE	6/29/2012	SL	15,000	8,117.00	-	-	8,117.00	4,328.80	541.13	-	4,869.93	3,247.07
146	NEW BOILER EQUIPMENT-FIRST P	6/29/2012	SL	15,000	42,000.00	-	-	42,000.00	22,400.00	2,800.00	-	25,200.00	16,800.00
160	BOILER-PMT	10/16/2012	SL	15,000	15,000.00	-	-	15,000.00	7,750.00	1,000.00	-	8,750.00	6,250.00
162	BOILER-PMT	11/16/2012	SL	15,000	6,626.00	-	-	6,626.00	3,350.40	441.73	-	3,792.13	2,833.87
170	MAKE UP AIR UNIT	8/15/2014	SL	15,000	6,016.00	-	-	6,016.00	2,373.20	401.07	-	2,774.27	3,241.73
172	BAND SOUND ROOMS	9/22/2014	SL	50,000	21,205.00	-	-	21,205.00	2,438.30	424.10	-	2,862.40	18,342.60
174	ELECTRONIC DOOR SYSTEM	9/22/2014	SL	10,000	9,514.00	-	-	9,514.00	5,470.20	951.40	-	6,421.60	3,092.40
180	HOUSE & LOT PURCHASE	9/23/2014	SL	50,000	120,476.00	-	-	120,476.00	13,855.56	2,409.52	-	16,265.08	104,210.92
183	REKEY OF SCHOOL BUILDING	4/1/2016	SL	30,000	7,133.00	-	-	7,133.00	1,605.30	237.77	-	1,843.07	5,289.93
	FENCING	3/2/2016	SL	15,000	8,749.00	-	-	8,749.00	2,624.80	583.27	-	3,208.07	5,540.93
	SECURITY WINDOW UPGRADE	4/15/2016	SL	50,000	29,234.00	-	-	29,234.00	2,485.04	584.68	-	3,069.72	26,164.28
	ROOF REPAIR	6/1/2017	SL	50,000	153,881.00	-	-	153,881.00	9,489.86	3,077.62	-	12,567.48	141,313.52
	S GYM FURNACE/HOT WATER	12/1/2017	SL	15,000	30,878.13	-	-	30,878.13	5,317.90	2,058.54	-	7,376.44	23,501.69
	HEATING UPGRADE	12/12/2017	SL	50,000	1,000.00	-	-	1,000.0					

High School Land					139,018.99															
47	LAND-HIGH SCHOOL	7/17/2001	NO CA	0.000	17,500.00	-	-	17,500.00	-	-	-	-	-	-	-	-	-	-	-	17,500.00
181	HOUSE & LOT PURCHASE	9/23/2014	NO CA	0.000	30,000.00	-	-	30,000.00	-	-	-	-	-	-	-	-	-	-	-	30,000.00
Subtotal: High School Land					47,500.00	-	-	47,500.00	-	-	-	-	-	-	-	-	-	-	-	47,500.00
Less dispositions & exchanges:					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net for: High School Land					47,500.00	-	-	47,500.00	-	-	-	-	-	-	-	-	-	-	-	47,500.00
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	-
48	SPRINKLER SYSTEM	7/3/2001	SL	20.000	5,391.00	-	-	5,391.00	5,126.65	264.35	-	-	-	-	-	-	-	-	5,391.00	-
50	POLE VAULT PIT	2/13/2003	SL	20.000	2,625.00	-	-	2,625.00	2,294.75	131.25	-	-	-	-	-	-	-	-	2,426.00	199.00
52	PAVING PARKING LOT	9/21/2004	SL	15.000	50,157.00	-	-	50,157.00	50,157.00	-	-	-	-	-	-	-	-	-	50,157.00	-
51	PAVING PARKING LOT	9/20/2005	SL	15.000	19,520.00	-	-	19,520.00	19,517.00	3.00	-	-	-	-	-	-	-	-	19,520.00	-
53	PAVE PARKING LOT	6/30/2006	SL	15.000	5,820.00	-	-	5,820.00	5,432.00	388.00	-	-	-	-	-	-	-	-	5,820.00	-
129	CONCRETE ENTRANCE BUS	7/20/2009	SL	15.000	5,175.00	-	-	5,175.00	3,766.00	345.00	-	-	-	-	-	-	-	-	4,111.00	1,064.00
132	BUILD/GRAVEL NEW PARK LOT	9/17/2009	SL	15.000	16,250.00	-	-	16,250.00	11,645.00	1,083.33	-	-	-	-	-	-	-	-	12,728.33	3,521.67
138	BUS BARN 5'X190' SIDEWALK	8/30/2010	SL	20.000	2,823.00	-	-	2,823.00	1,387.45	141.15	-	-	-	-	-	-	-	-	1,528.60	1,294.40
154	SWEEP, REPAIR, SEAL PARKING LOT	6/29/2012	SL	15.000	25,309.00	-	-	25,309.00	13,497.80	1,687.27	-	-	-	-	-	-	-	-	15,185.07	10,123.93
	PLAYGROUND UPGRADE	8/1/2016	SL	10.000	7,802.00	-	-	7,802.00	3,055.60	780.20	-	-	-	-	-	-	-	-	3,835.80	3,966.20
Subtotal: High School Land & Improvements					147,592.00	-	-	147,592.00	122,599.25	4,823.55	-	-	-	-	-	-	-	-	127,422.80	20,169.20
Less dispositions & exchanges:					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net for: High School Land & Improvements					147,592.00	-	-	147,592.00	122,599.25	4,823.55	-	-	-	-	-	-	-	-	127,422.80	20,169.20
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	-
85	WALK IN COOLER/FREEZER	1/1/1984	SL	15.000	9,090.00	-	-	9,090.00	9,090.00	-	-	-	-	-	-	-	-	-	9,090.00	-
71	60 LOCKERS/MEDARD INTER	6/27/1995	SL	15.000	2,944.00	-	-	2,944.00	2,944.00	-	-	-	-	-	-	-	-	-	2,944.00	-
92	100 GALLON WATER HEATER	5/15/1996	SL	15.000	2,994.00	-	-	2,994.00	2,994.00	-	-	-	-	-	-	-	-	-	2,994.00	-
72	WRESTLING COMPLETE	1/1/1998	SL	10.000	4,807.00	-	-	4,807.00	4,807.00	-	-	-	-	-	-	-	-	-	4,807.00	-
86	OUTDOOR FREEZER	6/30/1998	SL	15.000	3,200.00	-	-	3,200.00	3,200.00	-	-	-	-	-	-	-	-	-	3,200.00	-
67	SCOREBOARD CONTROL PANEL	9/21/1999	SL	10.000	7,898.00	-	-	7,898.00	7,898.00	-	-	-	-	-	-	-	-	-	7,898.00	-
79	2002 INT'L BUS	8/14/2001	SL	8.000	26,191.00	-	26,191.00	-	26,191.00	-	-	-	-	-	-	-	-	-	26,191.00	-
83	2002 THOMAS - VIN#3808	11/13/2001	SL	8.000	68,980.00	-	-	68,980.00	68,980.00	-	-	-	-	-	-	-	-	-	68,980.00	-
77	2004 IC	5/14/2002	SL	8.000	26,671.00	-	26,671.00	-	26,671.00	-	-	-	-	-	-	-	-	-	26,671.00	-
74	2004 CHEVY VENTURE	5/3/2004	SL	8.000	9,425.00	-	-	9,425.00	-	9,425.00	-	-	-	-	-	-	-	-	9,425.00	-
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	-
68	1/2 LOT LOCKERS	6/30/2005	SL	15.000	7,072.00	-	-	7,072.00	7,068.80	3.20	-	-	-	-	-	-	-	-	7,072.00	-
75	2000 MCI - VIN#3217	9/20/2005	SL	10.000	114,000.00	-	-	114,000.00	114,000.00	-	-	-	-	-	-	-	-	-	114,000.00	-
82	ATV 06 SUZUKI/SNOW BLOW	3/21/2006	SL	10.000	6,400.00	-	-	6,400.00	6,400.00	-	-	-	-	-	-	-	-	-	6,400.00	-
70	CLASSROOM FURNITURE	6/30/2006	SL	15.000	13,566.00	-	-	13,566.00	12,659.40	904.40	-	-	-	-	-	-	-	-	13,563.80	2.20
69	CLARKE BEXT 300 HV EXTRA	7/1/2006	SL	15.000	2,900.00	-	-	2,900.00	2,705.00	193.33	-	-	-	-	-	-	-	-	2,898.33	1.67
73	2003 CHEVY TRUCK - VIN#9598	9/19/2006	SL	8.000	5,599.00	-	-	5,599.00	5,599.00	-	-	-	-	-	-	-	-	-	5,599.00	-
88	2008 BLUEBIRD - VIN#1594	5/22/2007	SL	8.000	25,000.00	-	-	25,000.00	25,000.00	-	-	-	-	-	-	-	-	-	25,000.00	-
89	ELEC CONV OVEN/COUNTER	8/14/2007	SL	15.000	6,275.00	-	-	6,275.00	5,436.00	418.33	-	-	-	-	-	-	-	-	5,854.33	420.67
90	2006 MICROBIRD - VIN#0270	8/14/2007	SL	8.000	32,500.00	-	-	32,500.00	32,500.00	-	-	-	-	-	-	-	-	-	32,500.00	-
91	2006 MICROBIRD - VIN#0273	3/20/2008	SL	8.000	32,500.00	-	-	32,500.00	32,500.00	-	-	-	-	-	-	-	-	-	32,500.00	-
108	DELL COMPUTER TOWER	3/20/2008	SL	5.000	6,188.00	-	-	6,188.00	6,188.00	-	-	-	-	-	-	-	-	-	6,188.00	-
107	2000 DODGE STRATUS	7/9/2008	SL	8.000	1,000.00	-	1,000.00	-	1,000.00	-	-	-	-	-	-	-	-	-	1,000.00	-
105	CANON IMAGE RUNNER 5050	4/3/2009	SL	5.000	4,287.00	-	4,287.00	-	4,287.00	-	-	-	-	-	-	-	-	-	4,287.00	-
134	2010 THOMAS BUS - VIN#6208	6/23/2009	SL	8.000	27,300.00	-	-	27,300.00	27,300.00	-	-	-	-	-	-	-	-	-	27,300.00	-
142	JOHN DEERE LAWN TRACTOR	10/28/2009	SL	10.000	2,467.00	-	-	2,467.00	2,427.20	39.80	-	-	-	-	-	-	-	-	2,467.00	-
152	HAND DRYERS	8/30/2010	SL	8.000	1,613.00	-	-	1,613.00	1,613.00	-	-	-	-	-	-	-	-	-	1,613.00	-
150	BLACK MOUNTAIN FINANCIAL SOFTWARE	7/21/2011	SL	15.000	18,316.00	-	-	18,316.00	10,379.40	1,221.07	-	-	-	-	-	-	-	-	11,600.47	6,715.53
153	WATER HEATER	12/20/2011	SL	15.000	1,250.00	-	-	1,250.00	680.00	83.33	-	-	-	-	-	-	-	-	763.33	486.67
148	BUS RADIOS	5/12/2012	SL	8.000	6,905.00	-	-	6,905.00	6,904.75	0.25	-	-	-	-	-	-	-	-	6,905.00	-
156	2013 BLUEBIRD - VIN#4555	6/29/2012	SL	8.000	47,600.00	-	-	47,600.00	46,113.00	1,487.00	-	-	-	-	-	-	-	-	47,600.00	-
157	FORKLIFT FOR BUS BARN	10/16/2012	SL	8.000	9,900.00	-	-	9,900.00	8,663.00	1,237.00	-	-	-	-	-	-	-	-	9,900.00	-
158	COMPRESSOR, AIR HOSE	6/26/2013	SL	8.000	2,310.00	-	-	2,310.00	2,021.50	288.50	-	-	-	-	-	-	-	-	2,310.00	-
164	2015 BLUEBIRD - VIN#9466	4/15/2014	SL	8.000	45,850.00	-	-	45,850.00	35,820.50	5,731.25	-	-	-	-	-	-	-	-	41,551.75	4,298.25
166	2008 BLUEBIRD - VIN#6651	4/15/2014	SL	8.000	10,000.00	-	-	10,000.00	7,813.00	1,250.00	-	-	-	-	-	-	-	-	9,063.00	937.00
168	2008 TOYOTA SIENA VAN - VIN#636E	4/15/2014	SL	8.000	8,346.00	-	-	8,346.00	6,259.50	1,043.25	-	-	-	-	-	-	-	-	7,302.75	1,043.25
176	SCISSOR LIFT	6/30/2014	SL	10.000	2,400.00	-	-	2,400.00	1,380.00	240.00	-	-	-	-	-	-	-	-	1,620.00	780.00
178	2015 CHEVY EXPRESS BUS - VIN#9415	6/25/2015	SL	8.000	28,375.00	-	-	28,375.00	17,734.38	3,546.88	-	-	-	-	-	-	-	-	21,281.25	7,093.75
179	USED COLOR COPIER & PRINTER	6/25/2015	SL	5.000	5,598.00	-	-	5,598.00	5,598.00	-	-	-	-	-	-	-	-	-	5,598.00	-
	2015 BLUEBIRD - VIN#8116	9/1/2015	SL	8.000	32,092.00	-	-	32,092.00	19,388.92	4,011.50	-	-	-	-	-	-	-	-	23,400.42	8,691.58
	TABLE SAW	10/1/2015	SL	15.000	3,297.00	-	-	3,297.00	1,044.05	219.80	-	-	-	-	-	-	-	-	1,263.85	2,033.15
	FORD ECOLINE E 350 - ACTIVITY VAN VIN#5334	11/1/2015	SL	8.000	13,450.00	1,740.74	-	15,190.74	7,845.86	1,898.84	-	-	-	-	-	-	-	-	9,744.71	5,446.04
	BUS MOTOR	4/1/2017	SL	8.000																



Trustees' Financial Summary

FY2020-21

Submit ID: 0101-41949291

07 Cascade County

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2020	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2021) [a+b-c-d]	(f) Current Portion Due FY2022	(g) Long-Term Portion Due FY2023
Governmental Activities *							
Compensated Absences	28,389.38	0.00	0.00	2,035.55	26,353.83	0.00	26,353.83
Other Post Employment Benefits	375,813.32	26,534.42	0.00	39,454.50	362,893.24	0.00	362,893.24
Total Governmental Activity							
Non-bond Long-Term Liabilities	404,202.70	26,534.42	0.00	41,490.05	389,247.07	0.00	389,247.07
Bond(s)							
03/20/2014	65,000.00	0.00	65,000.00	0.00	0.00	0.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	65,000.00	0.00	65,000.00	0.00	0.00	0.00	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

FY2020-21

Submit ID: 0102-99790373

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2020	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2021) [a+b-c-d]	(f) Current Portion Due FY2022	(g) Long-Term Portion Due FY2023
Governmental Activities *							
Compensated Absences	22,598.46	90.28	0.00	0.00	22,688.74	0.00	22,688.74
Other Post Employment Benefits	272,140.68	19,214.58	0.00	28,570.50	262,784.76	0.00	262,784.76
Total Governmental Activity							
Non-bond Long-Term Liabilities	294,739.14	19,304.86	0.00	28,570.50	285,473.50	0.00	285,473.50
Bond(s)							
03/20/2014	65,000.00	0.00	65,000.00	0.00	0.00	0.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	65,000.00	0.00	65,000.00	0.00	0.00	0.00	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.

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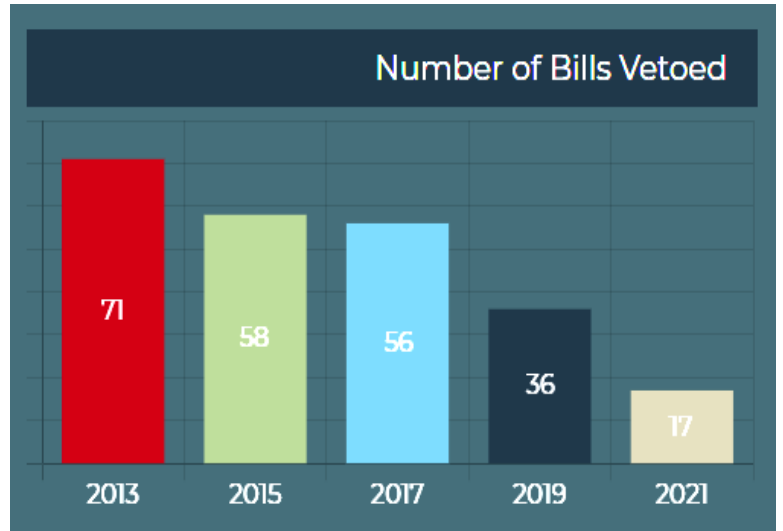
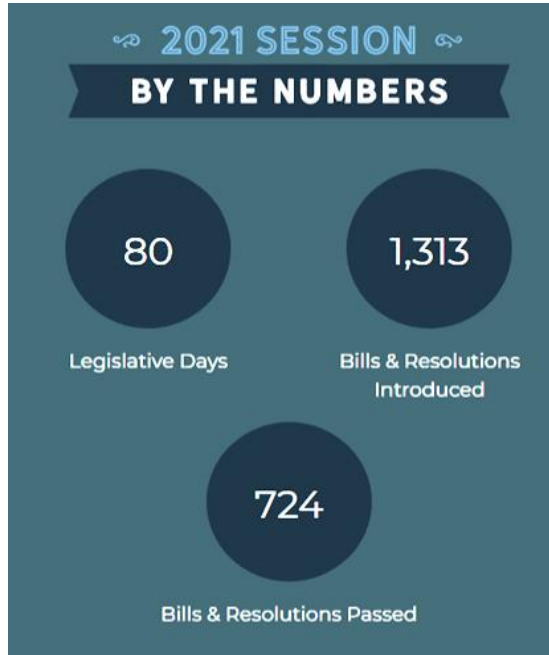
SECTION 7

2021 Montana Legislative Session



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2021 MONTANA LEGISLATIVE SESSION SUMMARY



Following is a summary of bills that impact education in the areas of School Finance, Facilities Funding, Elections, School Safety, and Other Related Education bills.

ANB = Average Number Belonging (Student Count)
 FY = Fiscal Year (July 1 - June 30)
 GTB = Guaranteed Tax Base
 HB = House Bill
 MPERA = Montana Public Employees Retirement Administration
 OPI = Office of Public Instruction
 QEC = Quality Educator Component
 SB = Senate Bill
 SOS = Secretary of State
 TRS = Teachers Retirement System

SCHOOL FINANCE	BILL NUMBER	DESCRIPTION
	HB3 Supplemental Appropriations Bill	Appropriated money for the fiscal year ending June 30, 2021, including federal funds for COVID-19 relief for the fiscal year ending June 30, 2021 while allowing COVID-19 relief appropriations to continue into the 2023 biennium.
	HB15 Implement K-12 Inflation	Provided inflationary adjustments of 1.5% and 2.57% to school funding formula components during the next two years of the biennium.
	HB26 Clarify the definition of pupil	Simplified the definition of "pupil" to ensure that older students admitted at the discretion of the trustees are considered pupils which allows these students to be included in ANB calculations.
	HB32 Repeal ending fund balance limits for school district funds	Eliminated ending fund balance limits by repealing 20-9-323, MCA
	HB33 Clarify school funding related to anticipated enrollment increases	Revised school funding laws related to anticipated enrollment increases by striking the language "basic entitlement and total per-ANB entitlement" and replacing it with "BASE aid and special education allowable cost payment".
	HB46 Revise special education funding	Revised special education funding laws, including the special education allowable cost payment in the definition of "base aid" by establishing a method for calculating the total special education allocation. It applies the inflation factor calculated under 20-9-326 to the total special education allocation for determining the present law base calculated under Title 17, Ch 7, Part 1, MCA.

SCHOOL FINANCE

BILL NUMBER	DESCRIPTION
HB89 Revise transformational learning program	Provided for a lottery when applications are greater than available funding and revised the rulemaking authority.
HB143 Provide incentives for increasing starting teacher pay	Incentivized increases in base pay for teachers in public school districts by increasing the quality educator payment for districts that meet legislative goals for competitive base pay of teachers. Districts must meet established criteria to receive additional state money. Payments for meeting the criteria are made in the next fiscal year.
HB155 DPHHS Budget Request	Requires specific provisions of what must be included in DPHHS budget request and provides an inflation adjustment for department-operated institutions defined in 53- 1-602 and services provided by private sector businesses and other entities that provide direct services for Medicaid program beneficiaries overseen by DPHHS divisions impacting the elderly and people with mental illness, physical disabilities or developmental disabilities.
HB159 Revise governor's power to spend certain unanticipated federal funds	Revised the governor's power to spend certain unanticipated federal funds, items, and services. Provides for review of the governor's emergency and disaster expenditure plan by the legislative finance committee. Limits statutory appropriation authority by providing for a legislative polling process by the secretary of state to vote on whether to approve the governor's expenditure plan and exceed the appropriation limit.
HB181 Reauthorizing the e-rate broadband program	Temporarily redirected and statutorily appropriated technology funding 25% to E-Rate broadband matching funds and 75% for distribution to schools.
HB192 Revising laws related to school major maintenance funding	Revised laws related to school major maintenance and safety funding by increasing the transparency of the notice requirements for the non-voted building reserve levy for major maintenance. Clarifies when safety transfers to the building reserve fund may be made and increased the school major maintenance amount and the multiplier used to calculate state major maintenance aid while simplifying the uses of the state major maintenance aid.
HB206 Revise education laws related to tuition and in-state treatment	Established a tuition per-ANB amount that reflects updates to the school funding formula. Required the district of residence to contribute a portion of the tuition costs for pupils placed in group homes or foster care and for a portion of the educational costs of eligible children in in-state children's psychiatric hospitals and in-state residential treatment facilities. Revised funding for the educational costs of eligible children in in-state children's psychiatric hospitals and in-state residential treatment facilities.
HB233 Revise funding for students with disabilities	Revised age parameters related to school funding by revising the definition of "pupil". Allows certain students with disabilities up to 21 years of age to be included in average number belonging calculations.
HB252 Non-refundable tax credit for employer-paid education of trade professions	Establishes an employer tax credit for trades education and training expenses by providing that the credit be taken against individual income tax and corporate income tax liabilities.
HB279 Revise laws related to tax credit scholarship and innovative education programs	Revises laws related to the tax credit scholarship program and the innovative educational program by removing the assessment requirements for qualified education providers. It revises limits on scholarship amounts from \$150 to \$200,000 and allows tax credits earned under the programs to be carried forward. The new law revises the tax credit limit and the aggregate limit of credits under the programs by revising the preapproval process for the tax credit scholarship program. It streamlines the donation process for the innovative education program and extends the termination date for the tax credit scholarship program and the innovative educational program.

SCHOOL FINANCE

BILL NUMBER	DESCRIPTION
<p><u>HB303</u> Revise business equipment tax laws: Business Investment Grows (BIG) Jobs Act</p>	<p>Increases the class eight business equipment tax exemption by providing a reimbursement to local governments and tax increment financing districts to school districts through guaranteed tax base aid. GTB \$ for FY22 is 232%; for FY23 and beyond is 234%.</p>
<p><u>HB330</u> Generally revise laws related to budget stability and managing volatility</p>	<p>Generally revises laws related to budget stabilization and the budget stabilization reserve fund by revising conditions for transferring funds from the fire suppression account and providing for a financial modernization and risk analysis study to be completed by a committee of members of the legislative finance committee. This bill directs the legislative finance committee to conduct a study on long-term budget efficiency while setting parameters for the studies.</p>
<p><u>HB630</u> Appropriate CARES II funds, supplemental, and temporarily revise ed funding</p>	<p>Generally revised state finance laws related to appropriating federal funds for COVID-19 relief for the fiscal year ending June 30, 2021. It established a temporary maintenance of equity payment for school districts and temporarily suspended anticipated enrollment increases due to COVID-19. This bill temporarily modified financial support for unanticipated enrollment increases due to COVID-19 and allows COVID-19 relief appropriations to continue into the biennium beginning July 1, 2021.</p>
<p><u>HB632</u> Implement receipt of and appropriate federal stimulus and COVID recovery funds</p>	<p>Implemented the American Rescue Plan Act by providing appropriations of federal funds and other funds available because of the receipt of federal funds for the fiscal year ending June 30, 2021. It allows appropriations to continue into the 2023 biennium by providing conditions and restrictions on the use of funds.</p>
<p><u>HB663</u> Generally revising school funding to increase GTB and lower property taxes</p>	<p>Generally revised school funding laws by increasing the GTB multiplier and linking additional increases to revenue generated by marijuana taxes.</p>
<p><u>HJ36</u> Interim study on residential property taxes</p>	<p>Requests an interim study on residential property taxes.</p>
<p><u>SB23</u> Eliminate state school flexibility account</p>	<p>Eliminated the state special revenue school flexibility account and definitions related to the account's distribution formula and the local levy dependent on the state distribution.</p>
<p><u>SB72</u> Revise school laws related to participation in extracurricular activities</p>	<p>Allows certain students who participate in extracurricular activities to be included as partial enrollment for ANB calculations.</p>
<p><u>SB75</u> Revise school funding laws related to unforeseen emergencies</p>	<p>Revises and clarifies school funding laws related to minimum aggregate hours and unforeseen emergencies. Applies retroactively, within the meaning of 1-2-109 to school fiscal years beginning on or after July 1, 2020.</p>
<p><u>SB385</u> Revise special district laws and provide time limit on property tax levies</p>	<p>Generally revised property tax and assessment laws and revised special district laws. It limited the duration of a special district and required a referendum to create, extend, or revise a special district. It revised the notice of election for property tax levies to raise the statement of the impact of the election on a home valued at \$100,000 and \$200,000 to \$200,000 and \$400,000.</p>

ELECTIONS

BILL NUMBER	DESCRIPTION
<p><u>HB176</u> Close late voter registration on Friday before the election</p>	Effective upon passage, this bill closed late voter registration at noon the day before the election. It also provided an exception so military and overseas electors may continue to register through the day of the election.
<p><u>HB530</u> Require secretary of state to adopt rules governing election security</p>	Requires the secretary of state to adopt rules and election security assessments defining and governing election security. Established that security assessments are confidential information.
<p><u>SB15</u> Revise election laws related to accessibility for disabled electors</p>	Revises definitions; clarifies provisions on designated agents; revises reference to applicable federal laws, election cost provisions, timelines; applies accessibility provisions to all elections and requires voter interface devices be available for all elections and provided exceptions, accessibility of polling places, alternative methods for disabled electors to cast ballots and receive assistance and the penalty provision for deceiving a disabled elector.
<p><u>SB93</u> Revise provisions related to poll watchers</p>	Authorizes poll watchers at each place of deposit in mail ballot elections.
<p><u>SB169</u> Generally revise voter ID laws</p>	Revised certain identification requirements for voter registration, voting, and provisional voting.
<p><u>SB170</u> Require annual voter registration list maintenance</p>	Changed annual voter registration list maintenance from every odd numbered year to annually.
<p><u>SB196</u> Generally revise polling place hours laws</p>	Revised laws related to polling place times. It allowed certain polling places to open later by requiring notice to affected voters. It required certain consultations with governing bodies of Indian reservations.

TRANSPORTATION

BILL NUMBER	DESCRIPTION
<p><u>HB207</u> Generally revise school bus safety laws</p>	Revises laws related to school bus lighting by authorizing the use of additional flashing red lights on school buses.
<p><u>HB267</u> School bus stop</p>	Requires a stop arm if a child must cross the roadway at a stop, requires that the Board of Trustees approve each school bus stop that requires a child to cross a roadway, and allows one to report a school bus violation they observe to the county sheriff and adds fines. The bill was amended to take out language that would have allowed cameras on buses.
<p><u>HB300</u> Generally revise school transportation laws</p>	Authorizes the use of 8-passenger to 15-passenger vehicles for transportation of students to and from certain events.
<p><u>SB74</u> Revise county school transportation laws</p>	Revises the composition of County Transportation Committee by requiring a representative from each school district within a county to be a member of the committee and it clarifies that each member of the committee is a voting member.

OTHER EDUCATION RELATED

BILL NUMBER	DESCRIPTION
<p>HB68 Provide early school enrollment for children of relocated military families</p>	<p>Requires trustees to allow children of military families who are relocating to Montana under military orders to preliminarily enroll in classes prior to establishing residency.</p>
<p>HB81 Generally revise laws on administration of MPERA retirement systems</p>	<p>Revises provisions related to alternate payee rights under family law orders, required benefit distributions under federal law, and military service purchase eligibility; clarifies when Guaranteed Annual Benefit Adjustments (GABA) may commence; clarifies the amount of the GABA payable under the Public Employees' Retirement System (PERS) defined benefit plan; clarifies provisions governing long-term disability benefit payments under the PERS defined contribution plan.</p>
<p>HB88 Generally revise laws on administration of TRS</p>	<p>Clarifies the definition of earned compensation by clarifying employer reporting requirements. This new law revises mandatory distribution provisions to conform with federal law and corrects the referenced time period for reporting compensation earned by a disabled member.</p>
<p>HB 102 Addresses where guns may be carried, specifically including Montana University campuses</p>	<p>The K-12 public education community remains concerned that the bill could still result in the authorization of guns at school-sponsored events and activities not held in the school building. Future litigation on the matter is extremely likely.</p>
<p>HB 105 Tobacco product</p>	<p>Includes selling or giving a tobacco product, alternative nicotine product, or vapor product to a child in the list of offenses of unlawful transactions with children.</p>
<p>HB112 Require interscholastic athletes to participate under sex assigned at birth</p>	<p>Creates the "Save Women's Sports Act" by requiring public school athletic teams to be designated based on biological sex.</p>
<p>HB121 Emergency orders</p>	<p>Allows the local city councils and county commissions to amend or rescind emergency orders of local health boards and require new regulations recommended by the health boards to be approved by local elected officials.</p>
<p>HB129 Revise the Family Education Savings Act</p>	<p>Limits Montana tax benefits to the Montana Family Education Savings Program by revising qualifying expenditures to include K-12 tuition, certain expenses for registered apprenticeships, and repaying student loans. It revises program requirements and revises the duties of the board of regents in administering the Family Education Savings program.</p>
<p>HB130 General contractor construction management contract</p>	<p>Defines "general contractor construction management contract" as "a contract in which the general contractor, in addition to providing the preconstruction, budgeting, and scheduling services, procures necessary construction services, equipment, supplies, and materials through competitive bidding contracts with subcontractors and suppliers to construct the project.</p>
<p>HB210 Speech Language</p>	<p>Provides for licensing of speech-language pathology and audiology assistants.</p>

BILL NUMBER	DESCRIPTION
<p>HB246 Revise education laws to enhance local control and opportunities for pupils</p>	<p>This new law broadens the concept of instruction to expand a focus on the outcome of learning for each pupil by revising teacher, specialist, and administrator certification to codify flexibilities available to elected school boards under rules of the board of public education. It streamlines the process of licensing to assist elected school boards to successfully recruit and retain qualified educators by clarifying the conditions under which an elected school board may qualify for emergency authorization to employ an unlicensed teacher. It codifies the authority of elected school boards to waive specific course requirements based on individual pupil needs, interests, aspirations, and performance levels and the authority of elected school boards to grant credit for any course when a pupil has gained proficiency over course content through alternative means. It authorizes elected school boards to expand partnerships with work-based learning partners and grant equivalent credit for time spent by a pupil participating in on-the-job experiences with a work-based learning partner and authorizes an elected school board to allow nonresident students to participate in offsite instruction in certain circumstances.</p>
<p>HB254 Wrongful Discharge Act</p>	<p>Revises the Wrongful Discharge Act to include “the employee’s material or repeated violation of an express provision of the employer’s written policies” in the “good cause” definition. The bill also defines “leave of absence” as “an employee’s absence from work for a period of more than 5 consecutive working days for any reason other than holidays and vacations.” It expands the description of a discharge that is wrongful if the “employer materially violated the express provisions of its an express provision of its own written personnel policy prior to the discharge and the violation deprived the employee of a fair and reasonable opportunity to remain in a position of employment with the employer.”</p>
<p>HB257 Limits the authority of a county</p>	<p>It is directed to and limits the authority of a county to enforce regulations related to infectious disease on private business. It neither increases nor decreases the authority of counties to implement and enforce regulations for public entities like public schools.</p>
<p>HB282 Revise labor laws relating to the employment of minors</p>	<p>Allows student-employees 16 years of age or older to perform work functions under certain circumstances by revising exemptions in agriculture to allow a student-learner to perform regular work functions.</p>
<p>HB283 Revise workers' compensation laws relating to student interns</p>	<p>Requires workers' compensation insurance coverage for volunteers enrolled in an elementary, secondary, or postsecondary educational institution.</p>
<p>HB289 Generally revise labor laws relating to employee associations</p>	<p>An act only prohibiting union dues and other assessments to be charged to non-member public employees.</p>
<p>HB334 Revise laws on medical exemption from vaccines</p>	<p>Establishes requirements for medical exemption forms by establishing limitations on examination and use of immunization records.</p>
<p>HB362 Paid military leave</p>	<p>Allows for paid military leave for public employees after six months of employment. Military leave may not be charged against an employee’s vacation time.</p>
<p>HB403 Create "grow your own" teacher grant program</p>	<p>Provides for laws addressing educator recruitment and retention problems in rural Montana and Indian country by establishing a multifaceted grow your own grant program administered by the commissioner of higher education to strengthen teacher pipelines.</p>

BILL NUMBER	DESCRIPTION
<p>HB435 Limit liability for exposure to COVID-19</p>	<p>This bill limits school district liability for exposure to COVID-19. Section 2 of the bill provides for cases in which a school district or other governmental entity would be liable.</p> <ol style="list-style-type: none"> 1. a school district admitting students and up to six guests for each student to an extracurricular event including a graduation ceremony; or 2. a school district conducting in-person instruction or extracurricular activities. Note that the “safe harbor” immunity of allowing 6 people per student at an event is extraordinarily broad. A school district admitting students and up to six guests for each student to an extracurricular event including a graduation ceremony.
<p>HB454 Revise school tuition laws</p>	<p>Clarifies the entities for which a district may choose to waive tuition. It authorizes trustees of a unified school system to waive tuition regardless of whether the student was or was not a resident of the elementary district unified with a county high school.</p>
<p>HB543 Pledge of Allegiance</p>	<p>Requires the pledge of allegiance to be said at the beginning of the first class each day in grades kindergarten through grade 12 and may be followed by a moment of silence. Districts must also ensure instruction on the pledge of allegiance and the Constitution occurs in grades 3 through 12.</p>
<p>HB556 High School Diploma</p>	<p>Allows for the state superintendent to create a process for students to earn a high school diploma, this will specifically impact the Montana Youth Challenge Academy.</p>
<p>HB611 American flags</p>	<p>Requires American flags inside and outside of public schools.</p>
<p>HB644 Tribal computer programming scholarship</p>	<p>Establishes a tribal computer programming scholarship program that will support the development of computer programming courses at high schools located on reservations and increase interest of Native students pursuing technology related careers.</p>
<p>HB671 Implement provisions of HB2 Section E-education</p>	<p>Provides for interim studies on Indian language preservation, the Montana Digital Academy and funding for K-12 enrollment increases. It requires the Office of Public Instruction and the Department of Public Health & Human Services to collaborate in supporting school districts in seeking reimbursement for school-based eligible services under Medicaid and the Children’s Health Insurance Program.</p>
<p>HB702 Vaccination status</p>	<p>Prohibits an employer from discriminating against a person in compensation or in a term condition, or privilege of employment based on the person's vaccination status. It also prohibits limiting opportunities based on the person's vaccination status or whether the person has an immunity passport.</p>
<p>HJ8 Provide for a study of pension laws</p>	<p>Requests an interim study of Montana's public employee retirement systems and the development of recommendations for a long-term strategic approach to funding the retirement systems recognizing the concerns of all stakeholders, including the citizens of Montana.</p>
<p>SB18 Establish graduation requirements for educationally-disrupted youth</p>	<p>Allows certain high school students who meet the state minimum graduation credit requirements to receive a diploma from a district that has a higher credit requirement.</p>

OTHER EDUCATION RELATED

BILL NUMBER	DESCRIPTION
<p>SB22 Increases amount of support for state-level CTSO program</p>	<p>Revises laws related to secondary K-12 career and vocational/technical education programs by establishing that 25% of the appropriation for secondary K-12 career & vocational/technical education is designated to support the state-level. The intent is to strengthen the career and technology student organizations program.</p>
<p>SB90 Revise psychology licensing laws</p>	<p>Revises licensure for psychologists by allowing individuals with experience and no discipline in other jurisdictions temporary licensure of post-doctoral supervisees. It repeals sections 37-17-304 and 37-17-310, MCA.</p>
<p>SB99 Establish parameters for K-12 human sexuality education</p>	<p>Establishes parameters for K-12 human sexuality education by requiring a school district to obtain written consent from a parent or guardian before instructing students in human sexuality education. A school district is required to inform the parent or guardian when events or courses on human sexuality will be held or taught. It also prohibits a school district from allowing any abortion services provider to offer materials or instruction at a school.</p>
<p>SB109 Revise laws related to gifted and talented education</p>	<p>Requires school districts to identify gifted and talented children.</p>
<p>SB118 Revise laws relating to false statements to employers and workers' compensation</p>	<p>Provides that a false statement in an employer provided questionnaire under certain circumstances is a basis for barring workers' compensation benefits.</p>
<p>SB133 Revise property tax appraisal and tax appeal process</p>	<p>Provides for the assessment of attorney fees against the department of revenue (DOR) when certain taxpayers prevail in a property tax dispute. It requires the DOR to justify usage of the cost approach when valuing residential class four property and clarifies that a taxpayer may refuse to allow the department to enter into certain structures during an appraisal.</p>
<p>SB157 Allow nonpublic students to participate in public school extracurriculars</p>	<p>Revises laws related to the ability of a student attending a nonpublic school or home school to participate in extracurricular activities offered by the student's resident school district.</p>
<p>SB199 Provide for the Montana Local Food Choice Act</p>	<p>Provides for the Montana Local Food Choice Act by exempting certain homemade food producers from food licensure, permits, certification, packaging, labeling, and inspection regulations as well as certain other standards and requirements while providing exceptions to certain requirements.</p>
<p>SB206 Revise report publication date for teacher loan forgiveness program</p>	<p>Revises laws related to the quality educator loan assistance program by revising the timing of the annual report of the board of public education for the program.</p>
<p>SB215 Religion</p>	<p>Recognizes the free exercise of religion as a fundamental right and restores the use of the compelling governmental interest test for decisions in legal cases.</p>

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BILL NUMBER	DESCRIPTION
<p><u>SB248</u> Establish student-athlete rights and protections</p>	<p>Establishes student-athlete rights and protections by ensuring that a student-athlete can earn compensation for the use of the student-athlete's name, image, or likeness; and provides a delayed effective date.”</p>
<p><u>SB283</u> Generally revise laws regarding firearms on school grounds</p>	<p>Revises laws regarding firearms on school grounds by clarifying what the requirement for expulsion means and what constitutes a violation. The law requires school officials to provide notice of certain rights and requires the OPI to make certain information public.</p>
<p><u>SB300</u> Generally revise laws related to driver education</p>	<p>Revises the traffic education duties of the superintendent of public instruction by authorizing OPI to approve private traffic education courses. This new law authorizes a school district to provide the traffic education classroom instruction in a distance learning format. It also allows a parent or guardian of a student who completes the traffic education classroom instruction to instruct the student in the hands-on driving portion of the traffic education course and allows a temporary opportunity for a student to obtain a learner license after taking an online traffic education course due to the COVID-19 pandemic.</p>
<p><u>SB388</u> Provide for infrastructure through tax increment financing</p>	<p>Generally revises property tax laws by revising targeted economic development district laws. It provides for infrastructure through tax increment financing. The law provides that the tax increment may not include certain state equalization mills for elementary and high school education and limits the duration of a tax increment provision.</p>
<p><u>SB400</u> Restrict governmental entity from interfering with parental rights</p>	<p>Restricts a governmental entity's ability to interfere with fundamental parental rights by establishing a cause of action for interference with parental rights.</p>

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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
