

CASCADE SCHOOL DISTRICT 3 & B

Meeting of the Board of Trustees



APPENDICES



APPENDIX A

STAFF REPORTS

Section I - Activities Director

Section II - Principal

Section III - Superintendent

Section IV - Business Manager

SECTION I - ACTIVITIES DIRECTOR

Activities Board Report - August 20, 2024

Priorities

1. Develop sustainable & repeatable processes
2. Football Scoreboard Project
3. Align coaching evaluation & hiring practices with established procedures
4. Assess facilities/identify and prioritize needs
5. Identify opportunities to better recognize student-athletes (eg Academic All-State)
6. Develop a Badger Mentorship program linking Badger Virtues, school traditions and positive school culture

Since Last Board Report

1. Football scoreboard installed; power ran and operational; last item is to install sponsor panel (signs arrived)
2. Fixed ImPACT account (concussion testing); all students who need this requirement were emailed an individual, trackable code
3. Completed Cascade Sports Physical Day w/Alluvion Health on July 31, 38 attended
4. Completed Fall Sports eligibility prerequisites; 116 kids participating
5. Preseason meeting with all Fall Sports coaches, grouped by individual sports; updated them on policy changes, outlined program expectations
6. Activated card reader accounts, successfully implemented and utilized on Back-2-School Night; will be utilized for concessions and admissions to games throughout the year
7. Received \$20,000 check from Admiral Beverage as part of our contract with them; installed 5 vending machines throughout the school
8. Preparing all competition facilities to host games
9. 8 coaches attended MCA Clinic July 31-Aug 2 (Heather Lewis guest speaker)
10. Met with Booster Club & Speed C organizations for direction on Fall Sport support
11. Identified problem with Crows Nest NFHS camera system; replaced cables and CPU

Upcoming Events (next 30 days)

1. Remove old scoreboard (expected by Aug 30)
2. First Day of Fall Sports Practice-August 16

ACTIVITIES UPDATE

FFA

- District Leadership Summit (Cascade Host), Sep 10

BPA

- Mrs Iverson has agreed to take on BPA Advisor role

Music

N/A

Science Fair

N/A

Pep Club

N/A

ATHLETICS UPDATE

HS Football

- Practice underway, 25 athletes
- First game is Aug 30 @ Rocky Boy

HS Volleyball

- Practice underway, 23 athletes
- First game is Aug 29 @ Centerville

XC

- Practice underway, 10 athletes
- First meet is Aug 30 @ Jefferson

JH Football

- Practice underway, 33 athletes
- First game is Aug 30 @ Rocky Boy

JH Volleyball

- Practice underway, 25 athletes
- First game is Aug 30 vs PDB

Football Scoreboard

Delivered April 3

- Support beams installed
- Scoreboard installation/power connected July 10
- Awaiting sponsor signs for sponsor panel install

Coaching Recommendations

HS Football Volunteer Assistant: Sawyer Evans

JH Football 2nd Assistant (from Volunteer Assistant): Lawni Raether

SECTION II - PRINCIPAL

Greetings and welcome back for the 2024-2025 school year,

First off, I would like to recognize the efforts of our maintenance staff over the summer. Staff and students returned to a refreshed, clean, and organized school environment. The maintenance staff took on many large responsibilities as a number of changes occurred inside the building, room assignments changed, and a lot of technology was updated. Our staff consisted of our full-time crew, plus a couple of individuals from our teaching staff and a handful of students. The efforts of the crew over the summer are certainly noticed and greatly appreciated.

All staff kicked off the year last Monday morning with a time to catch up on summer happenings, review our annual training, and receive specialized training on the Emergent 3 mobile application. The E:3 app allows staff to communicate and remain updated in an emergency situation. With the app, all staff receive the proper procedures on how to respond to specific threats. This app coincides with the updating of our emergency manuals that are in every classroom and common area. During Tuesday's PIR time, teachers reviewed specific information and discussed our goals for the school year.

Back to School Night was a success, with all grade levels reporting around 90-95% participation from students and families. Mr. Collins and I held two assemblies reviewing our goals for the school year and the changes to school fees, as well as our situation regarding the Xcell! after-school program. The atmosphere in the building was exciting and fun. We received a lot of positive feedback on the change in format and playing Cascade Bingo. A big thank you to all staff and the volleyball team for making the event such a success.

I couldn't be happier with our teaching and administrative staff. Our new staff members, along with those who took on different roles within the building, have jumped right in and have already made a positive impact on our school operations, and most importantly, our support and offerings to our students. I feel that we had a great recruiting year and have brought on staff members who bring a lot of knowledge and are able to provide more opportunities for our students.

Last Wednesday, we opened our doors to 349 students. There are many new faces in our classrooms this year. Over the course of open enrollment, we enrolled over 60 new students in our district. While we graduated 22 seniors and approximately eight students moved out of the district, by rough estimate, we gained well over 30 students. It has been wonderful greeting all our returning students while introducing ourselves to the new students. Last week was a short week with students in the building on Wednesday and Thursday. This felt like a great way to start the year and get acclimated back into the groove of school. This week, the training wheels are off, and we are ready to learn.

With all the items that require my attention at the start of the school year, and in order to provide a meaningful report on our ACT scores, I will present our scores and how we compare to the state and nation next month.

I'm looking forward to another awesome year at Cascade Public Schools. Let's go Badgers!

SECTION III - SUPERINTENDENT

08/20/2024

Superintendent's Message to the Board,

The first week of school this year is now finished and it seems that we are off to a great start. The staff has worked hard to make it a great week and I think it went well.

The company that we hired to replace outdated windows has yet to receive the windows we ordered months ago. Therefore, we are working on a contract with them that will allow us to expend the remaining ESSER funds before the final September deadline for ESSER funds arrives. We expect the work to be completed in the Summer of 2025.

Most of the cabinet heaters at entryways were replaced this summer along with several doors at entryways that allowed significant airflow into and out of the building. These changes plus the upcoming changes with the windows should help increase our energy efficiency and make our indoor temperatures more consistent and comfortable. These updates were also done using ESSER funds.

The open enrollment bill came into effect this school year. We calculated teacher student capacities with our current staff and allowed some room for local students who might move into the district. I had a feeling that we would increase our student enrollment based on climate survey data and general feedback. We did increase our student enrollment to the point where we are almost at full student capacity per staff available at all levels. We have yet to reach our building capacity and we still have some rooms that could be repurposed if needed.

Discussions on the value of increasing staff are needed at this time as our staff has become the limiting factor in our student population. There does seem to be a demand to increase our staff capacity but determining the amount of increase needed as well as the proper area for increase will be a little challenging to determine as we decide which grades/subjects have the most need and can reach the most students. Which endorsements prospective teachers possess will also factor into these discussions.

We are also consistently increasing support staff. Cascade as well as the rest of Montana, and the rest of the nation for that matter, are experiencing an increase in Individuals with Disabilities in Education Act (IDEA) students. IDEA students often have accommodations that require specialized staff. While required by law and also needed, the support staff typically work with this subgroup of students which increases costs without adding course offerings so it usually does not increase student capacity. 10-20 years ago, about 8% of students were identified as IDEA students. That number has increased to an average of 10-14% statewide. We are currently sitting around 13% here in Cascade.

Superintendent yearly meetings are coming up next month and typically have great information that is relevant to Montana public schools. I will attend those meetings in Bozeman in September and report any significant changes or findings.

As always, call or contact me with any questions or comments.

With Badger Pride,

Levi Collins

SECTION IV - BUSINESS MANAGER

CASCADE COUNTY ATTORNEY'S OFFICE

State of Montana

Telephone: (406) 454-6915 Criminal Department

(406) 454-6904 Civil Department

FAX: (406) 454-6949



Joshua A. Racki
County Attorney

121 Fourth Street North – Suite 2A
Great Falls, Montana 59401

July 30, 2024

Cascade School District No. 3
321 Central Avenue W.
Cascade, MT 59421

Re: Cascade School District No.3,
Fiscal Year Ended June 30, 2023

Dear Trustees,

In accordance with Mont. Code Ann. §§ 2-7-503 and 20-9-213(8), MCA, I have reviewed that certain Audit Report for Cascade Public School, for the fiscal year ended June 30, 2023. Upon my review, the independent auditor has identified no violation of law or non-performance of duty by any officer, employee, or board. Consequently, at this time, I anticipate no enforcement proceedings under § 2-7-515, MCA.

I recommend that the Board follow any recommendations set forth in the independent auditor's report. If you have any questions or concerns, please contact this office at your convenience. Thank you.

Sincerely,

JOSHUA A. RACKI
CASCADE COUNTY ATTORNEY



Trustees' Financial Summary

FY2023-24

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07 Cascade County

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Due Date:

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

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

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

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

Certification

Business Manager/Clerk:	Karsen Floerchinger	Phone #:	(406) 468-9383
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(Signature)

(Date)

Chair, Board of Trustees:	John Rumney
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(Signature)

(Date)

County Superintendent	Diane Heikkila
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(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY24 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	Debt Service Residuals	LOCAL	002	
013	State-Base Limit Increase Payment 2022-2023	STATE	013	
027	USDA National School Lunch Program - Supply Chain Assistance	STATE	027	10.555
028	USDA National School Lunch Program - Supply Chain Assistance	STATE	028	10.555
029	USDA National School Lunch Program - Supply Chain Assistance	LOCAL	029	10.555
033	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL	033	84.425D
034	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL	034	84.425U
090	Donations & Misc Revenue	LOCAL	090	
123	MTSS District Cohort 2022-2023	STATE	123	84.323A
124	MTSS District Cohort 2023-2024	STATE	124	84.323A
423	Title IV, Part B, 21st Century Community Learning Centers	FEDERAL	423	84.287
523	Title I, ESEA Schoolwide Program	FEDERAL	523	Federal
524	Title I, ESEA Schoolwide Program	FEDERAL	524	Federal



Trustees' Financial Summary

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	140,711.26	69,903.93	175,072.78	68,051.65
02	Taxes Receivable - Real and Personal (120-149)	13,689.97	8,269.50	1,195.67	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				4,997.17
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	154,401.23	78,173.43	176,268.45	73,048.82
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	12,112.26			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	12,112.26			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	13,689.97	8,269.50	1,195.67	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				4,997.17
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	128,599.00	69,903.93	175,072.78	68,051.65
52	TOTAL FUND BALANCE/EQUITY	128,599.00	69,903.93	175,072.78	73,048.82
53	TOTAL LIABILITIES AND FUND BALANCE	154,401.23	78,173.43	176,268.45	73,048.82



Trustees' Financial Summary

FY2023-24

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,659.86	89,309.87	71,597.72	
02	Taxes Receivable - Real and Personal (120-149)	1,974.00			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,388.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,633.86	89,309.87	72,985.72	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			1,446.24	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			1,446.24	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,974.00			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	9,659.86	89,309.87	71,539.48	
52	TOTAL FUND BALANCE/EQUITY	9,659.86	89,309.87	71,539.48	
53	TOTAL LIABILITIES AND FUND BALANCE	11,633.86	89,309.87	72,985.72	



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				11,640.47
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				11,640.47
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				11,640.47
52	TOTAL FUND BALANCE/EQUITY				11,640.47
53	TOTAL LIABILITIES AND FUND BALANCE				11,640.47



Trustees' Financial Summary

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Balance Sheet

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



Trustees' Financial Summary

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	107,910.51	7,067.00		
02	Taxes Receivable - Real and Personal (120-149)	1,555.03			282.79
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	109,465.54	7,067.00		282.79
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,555.03			282.79
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	107,910.51	7,067.00		
52	TOTAL FUND BALANCE/EQUITY	107,910.51	7,067.00		
53	TOTAL LIABILITIES AND FUND BALANCE	109,465.54	7,067.00		282.79



Trustees' Financial Summary

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		113,235.45		
02	Taxes Receivable - Real and Personal (120-149)		718.59		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		113,954.04		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		718.59		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		113,235.45		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		113,235.45		
53	TOTAL LIABILITIES AND FUND BALANCE		113,954.04		



Trustees' Financial Summary

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Balance Sheet

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



Trustees' Financial Summary

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Balance Sheet

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



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Balance Sheet

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



Trustees' Financial Summary

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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

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



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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	2023 Value	2024 Value
1111	District Levy - Real Property	397,050.97	432,137.05
1112	District Levy - Personal Property	3,452.99	2,140.82
1190	Penalties and Interest on Taxes	882.24	844.32
1510	Interest Earnings	15,026.20	7,263.78
3110	Direct State Aid	657,855.40	708,325.37
3111	Quality Educator	62,669.60	64,580.26
3112	At Risk Student	7,028.63	7,300.73
3113	Indian Education For All	4,772.40	5,188.47
3114	American Indian Achievement Gap	1,374.00	2,820.00
3115	State Special Education Allowable Cost Payment to Districts	40,572.44	33,463.57
3116	Data For Achievement	4,569.45	4,967.13
3120	State - Guaranteed Tax Base Aid	287,695.32	269,275.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,482,949.64	1,538,307.01

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	541,447.02	640,956.71
			2XX Personal Services - Employee Benefits	63,094.87	67,863.03
			3XX Purchased Professional and Technical Services	5,003.35	10,267.51
			4XX Purchased Property Services	1,526.51	300.00
			5XX Other Purchased Services	2,261.51	306.94
			6XX Supplies and Materials	48,925.14	38,294.92
			810 Dues and Fees	110.49	1,375.82
21XX Support Services - Students					
			1XX Personal Services - Salaries	21,346.49	23,018.51
			2XX Personal Services - Employee Benefits	2,621.59	2,233.44
			3XX Purchased Professional and Technical Services	475.11	0.00
			6XX Supplies and Materials	442.46	494.63
22XX Educational Media Services					
			1XX Personal Services - Salaries	31,705.99	32,974.45
			2XX Personal Services - Employee Benefits	5,253.82	4,503.78
			6XX Supplies and Materials	5,179.18	5,250.22
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	46,136.18	51,111.39
			2XX Personal Services - Employee Benefits	161.36	181.77
			3XX Purchased Professional and Technical Services	9,886.03	11,092.30



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

PRC	Program	Function	Object	2023 Value	2024 Value
			5XX Other Purchased Services	4,374.14	3,983.41
			6XX Supplies and Materials	4,621.37	4,439.82
			810 Dues and Fees	4,336.28	1,489.68
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	51,256.60	51,734.74
			2XX Personal Services - Employee Benefits	15,190.00	204.37
			3XX Purchased Professional and Technical Services	415.00	984.40
			4XX Purchased Property Services	0.00	187.11
			5XX Other Purchased Services	371.25	916.80
			6XX Supplies and Materials	1,907.11	2,518.38
			810 Dues and Fees	250.00	3.00
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	24,126.09	28,552.01
			2XX Personal Services - Employee Benefits	7,574.79	9,076.17
			3XX Purchased Professional and Technical Services	11,782.62	40,375.58
			4XX Purchased Property Services	512.23	471.91
			5XX Other Purchased Services	2,417.54	4,497.03
			6XX Supplies and Materials	15,705.40	23,579.68
			7XX Property and Equipment Acquisition	0.00	2,962.51
			810 Dues and Fees	1,090.00	1,389.60
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	69,298.72	97,713.29
			2XX Personal Services - Employee Benefits	3,258.00	4,096.69
			3XX Purchased Professional and Technical Services	7,488.28	6,935.77
			4XX Purchased Property Services	80,905.71	75,656.32
			5XX Other Purchased Services	19,149.00	23,233.51
			6XX Supplies and Materials	52,245.79	41,844.81
			810 Dues and Fees	1,357.00	979.08
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	9,789.60	0.00
280	Special Education - Local and State				
		1XXX	Instruction		
			1XX Personal Services - Salaries	81,695.24	97,935.47
			2XX Personal Services - Employee Benefits	14,922.53	16,175.46
			5XX Other Purchased Services	199.99	0.00
			6XX Supplies and Materials	784.15	313.34
365	Indian Education for All				
		1XXX	Instruction		
			1XX Personal Services - Salaries	1,736.00	0.00
			3XX Purchased Professional and Technical Services	0.00	2,050.00
			6XX Supplies and Materials	0.00	26.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value	
	24XX Support Services - School Administration					
		1XX	Personal Services - Salaries	3,036.40	3,112.47	
	390 State Career & Technical Education Entitlement - Undistributed					
	1XXX Instruction					
		1XX	Personal Services - Salaries	34,473.29	27,593.80	
		2XX	Personal Services - Employee Benefits	4,877.85	4,245.58	
		6XX	Supplies and Materials	446.52	0.00	
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
		1XX	Personal Services - Salaries	7,885.45	9,293.68	
		2XX	Personal Services - Employee Benefits	166.16	149.23	
		3XX	Purchased Professional and Technical Services	392.58	323.55	
		5XX	Other Purchased Services	136.64	0.00	
		6XX	Supplies and Materials	1,357.46	78.76	
		810	Dues and Fees	0.00	141.00	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
		1XX	Personal Services - Salaries	21,331.19	21,511.70	
		2XX	Personal Services - Employee Benefits	262.62	157.21	
		3XX	Purchased Professional and Technical Services	0.00	145.51	
		5XX	Other Purchased Services	250.00	296.96	
		6XX	Supplies and Materials	10,096.28	13,467.38	
	910 Food Services					
	31XX Food Services					
		1XX	Personal Services - Salaries	43,927.53	30,799.93	
		2XX	Personal Services - Employee Benefits	1,971.30	1,274.36	
	999 Undistributed					
	61XX Operating Transfers to Other Funds					
		910	Operating Transfers to Other Funds	7,904.11	5,000.00	
	62XX Resources Transferred to Other School Districts or Cooperatives					
		920	Resources Transferred to Other School Districts or Cooperatives	62,190.20	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,475,043.11</u>	<u>1,552,142.48</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						142,434.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,538,307.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,552,142.48 (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)						128,599.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC	Revenue	2023 Value	2024 Value
1111	District Levy - Real Property	236,740.99	266,895.39
1112	District Levy - Personal Property	1,842.28	1,263.84
1190	Penalties and Interest on Taxes	425.32	507.17
1510	Interest Earnings	0.00	5,326.52
2220	County On-Schedule Transportation Reimbursement	29,696.53	11,801.09
3210	State - On-Schedule Transportation Reimbursement	27,043.48	11,801.09
5200	Sale or Compensation for Loss of Assets	8,127.13	8,752.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		303,875.73	306,347.71

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
	1XX	Personal Services - Salaries		22,490.03	24,853.83
	2XX	Personal Services - Employee Benefits		78.64	88.33
24XX Support Services - School Administration					
	1XX	Personal Services - Salaries		15,710.93	14,294.40
	2XX	Personal Services - Employee Benefits		2,371.48	53.26
25XX Support Services - Business					
	1XX	Personal Services - Salaries		5,973.61	6,744.62
	2XX	Personal Services - Employee Benefits		1,893.25	2,199.48
	5XX	Other Purchased Services		308.58	194.66
	6XX	Supplies and Materials		5,390.48	5,038.70
26XX Operation and Maintenance of Plant Services					
	1XX	Personal Services - Salaries		13,139.91	18,012.34
	2XX	Personal Services - Employee Benefits		603.44	815.63
	4XX	Purchased Property Services		40,313.32	37,965.22
	5XX	Other Purchased Services		19,092.50	23,233.51
27XX Student Transportation Services					
	1XX	Personal Services - Salaries		83,335.22	78,002.49
	2XX	Personal Services - Employee Benefits		3,658.60	6,110.23
	3XX	Purchased Professional and Technical Services		1,679.08	2,457.33
	4XX	Purchased Property Services		1,207.13	8,238.24
	5XX	Other Purchased Services		1,932.46	1,266.84
	6XX	Supplies and Materials		39,418.22	36,962.47
	810	Dues and Fees		133.69	188.91



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2023 Value	2024 Value
	999 Undistributed					
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives		41,269.43	33,279.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					300,000.00	300,000.00

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					63,556.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					306,347.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					300,000.00	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					69,903.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11	
PRC	Revenue		2023 Value	2024 Value
	1111 District Levy - Real Property		76,506.15	17,290.87
	1112 District Levy - Personal Property		667.39	18,148.49
	1190 Penalties and Interest on Taxes		170.19	176.32
	1510 Interest Earnings		0.00	9,037.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>77,343.73</u>	<u>44,653.26</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	1,724.71
			7XX Property and Equipment Acquisition	75,078.00	132,950.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>75,078.00</u>	<u>134,674.71</u>

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						265,094.23 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						44,653.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						134,674.71 (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)						175,072.78 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

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

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	4,985.41	3,512.95
	1611 National School Lunch Program	75,153.80	79,123.31
	1900 Other Revenue from Local Sources	257.07	131.50
	4550 Federal School Nutrition Reimbursement	80,052.27	92,067.48
	4555 School Nutrition Summer Food Service Program	7,635.61	4,602.15
027	USDA National School Lunch Program - Supply Chain Assistance		
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)	8,927.00	985.86
028	USDA National School Lunch Program - Supply Chain Assistance		
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)	6,624.00	466.89
029	USDA National School Lunch Program - Supply Chain Assistance		
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)	0.00	11,214.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		183,635.16	192,104.58

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

PRC	Program	Function	Object	2023 Value	2024 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	28,133.89	20,670.33
			2XX Personal Services - Employee Benefits	1,584.71	1,107.39
			3XX Purchased Professional and Technical Services	0.00	70.00
			4XX Purchased Property Services	4,014.75	2,382.95
			6XX Supplies and Materials	119,048.60	162,001.62
			810 Dues and Fees	396.00	396.00
026	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	4,154.98	0.00
027	USDA National School Lunch Program - Supply Chain Assistance				
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	29,068.23	481.15
028	USDA National School Lunch Program - Supply Chain Assistance				
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	9,686.43	3,395.19



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object		2023 Value	2024 Value
029	USDA National School Lunch Program - Supply Chain Assistance					
	910	Food Services				
		31XX	Food Services			
			6XX	Supplies and Materials	0.00	1,366.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					196,087.59	191,870.86

Schedule Of Changes Worksheet							Fund Code 12	
Beginning Fund Balance							72,815.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							192,104.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							191,870.86	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	4,997.17	Less Last Year	4,997.17	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)	
Ending Fund Balance (1 + 2 - 3 + 4)							73,048.82	(5)



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

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

PRC	Revenue	2023 Value	2024 Value
1111	District Levy - Real Property	20,105.53	63,067.93
1112	District Levy - Personal Property	304.16	232.56
1190	Penalties and Interest on Taxes	103.89	85.43
1510	Interest Earnings	0.00	498.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		20,513.58	63,884.58

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

PRC	Program	Function	Object	2023 Value	2024 Value
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	40,199.55	50,118.56
			2XX Personal Services - Employee Benefits	472.66	568.82
			6XX Supplies and Materials	387.56	1,712.56
21XX Support Services - Students					
			3XX Purchased Professional and Technical Services	3,267.74	0.00
999 Undistributed					
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	22,321.84	23,630.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				66,649.35	76,030.03

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	21,805.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63,884.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	76,030.03	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,659.86	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	0.00	4,610.34
	2240 County Retirement Distribution	195,888.41	211,353.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		195,888.41	215,963.42

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	89,172.39	104,419.95
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	3,534.42	3,861.75
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	5,075.96	18,782.05
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	11,294.98	12,540.70
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	15,001.30	11,675.85
		258X Admin. Tech. - Technology Coordinator			
			2XX Personal Services - Employee Benefits	0.00	438.31
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	5,208.43	5,402.28
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	11,910.27	14,374.58
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	9,789.81	10,716.92
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	18,178.51	23,282.95
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,814.95	4,710.07
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	732.98	761.58
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,890.01	1,806.32



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2023 Value	2024 Value
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits		12,048.78	7,793.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					189,652.79	220,566.68

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					93,913.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					215,963.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					220,566.68	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					89,309.87	(5)



Trustees' Financial Summary

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

PRC	Program	Function	Object	2023 Value	2024 Value
523	Title I, ESEA Schoolwide Program				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			6XX Supplies and Materials		5,579.00
			523 Subtotal		<u>5,579.00</u>
524	Title I, ESEA Schoolwide Program				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		72,778.06
			2XX Personal Services - Employee Benefits		20,783.47
			6XX Supplies and Materials		255.88
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		9,837.19
			2XX Personal Services - Employee Benefits		1,738.30
			524 Subtotal		<u><u>105,392.90</u></u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u><u>241,618.95</u></u>

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					75,192.43 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					255,402.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					241,618.95 (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	17,436.24	(4b)	-17,436.24
					-17,436.24 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					71,539.48 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
033 CRRSA - State School Emergency Relief Fund II (ESSER II)	156.24	0.00	156.24
034 ARP - State School Emergency Relief Fund (ESSER III)	137,722.00	124,258.62	13,463.38
090 Donations & Misc Revenue	500.00	496.84	3.16
123 MTSS District Cohort 2022-2023	2,356.00	0.00	2,356.00
124 MTSS District Cohort 2023-2024	3,534.00	5,891.59	-2,357.59
523 Title I, ESEA Schoolwide Program	5,733.00	5,579.00	154.00
524 Title I, ESEA Schoolwide Program	105,401.00	105,392.90	8.10
Total	<u><u>255,402.24</u></u>	<u><u>241,618.95</u></u>	<u><u>13,783.29</u></u>



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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		2023 Value	2024 Value
	1510 Interest Earnings		0.00	600.90
	5300 Operating Transfers from Other Funds		7,904.11	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			7,904.11	5,600.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object		2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries		339.93	0.00
	27XX Student Transportation Services					
			1XX Personal Services - Salaries		1,286.86	1,864.54
			2XX Personal Services - Employee Benefits		101.12	0.00
	280 Special Education - Local and State					
	1XXX Instruction					
			1XX Personal Services - Salaries		1,619.25	0.00
			2XX Personal Services - Employee Benefits		4.91	0.00
	910 Food Services					
	31XX Food Services					
			1XX Personal Services - Salaries		2,629.71	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					5,981.78	1,864.54

Schedule Of Changes Worksheet					Fund Code 21	
Beginning Fund Balance					7,904.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,600.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,864.54	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,640.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC	Revenue	2023 Value	2024 Value
	1111 District Levy - Real Property	49,613.23	49,027.18
	1112 District Levy - Personal Property	429.45	253.25
	1190 Penalties and Interest on Taxes	109.20	100.51
	1510 Interest Earnings	3,881.63	5,570.54
	3281 State - Technology Aid	1,287.30	1,335.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		55,320.81	56,286.56

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	5,256.91	0.00
			810 Dues and Fees	25.00	0.00
		23XX Support Services - General Administration			
			6XX Supplies and Materials	580.30	0.00
		258X Admin. Tech. - Technology Coordinator			
			1XX Personal Services - Salaries	2,352.90	1,057.56
			2XX Personal Services - Employee Benefits	111.19	121.36
			3XX Purchased Professional and Technical Services	17,004.63	0.00
			5XX Other Purchased Services	4,552.71	0.00
			6XX Supplies and Materials	6,088.12	0.00
		25XX Support Services - Business			
			6XX Supplies and Materials	3,410.08	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				39,381.84	1,178.92



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						52,802.87 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						56,286.56 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,178.92 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						107,910.51 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	0.00	364.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>364.81</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					6,702.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					364.81	(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)					7,067.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

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

PRC	Revenue	2023 Value	2024 Value
1111	District Levy - Real Property	53.90	25.84
1112	District Levy - Personal Property	4.98	54.92
1190	Penalties and Interest on Taxes	15.05	9.76
1510	Interest Earnings	0.00	606.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		73.93	696.65

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

PRC	Program	Function	Object	2023 Value	2024 Value
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	0.00	11,741.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	11,741.73

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	11,045.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	696.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,741.73	(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)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61	
PRC	Revenue		2023 Value	2024 Value
	1111 District Levy - Real Property		21,310.76	22,388.94
	1112 District Levy - Personal Property		189.24	113.47
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes		69.47	0.00
	1190 Penalties and Interest on Taxes		49.94	44.77
	1510 Interest Earnings		5,321.42	5,239.31
	3283 State - School Major Maintenance Aid (SMMA)		15,191.13	14,660.80
002	Debt Service Residuals			
	9710 Residual Equity Transfers In		0.00	11,741.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>42,131.96</u>	<u>54,189.02</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61		
PRC	Program	Function	Object	2023 Value	2024 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	0.00	6,407.12
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	40,181.98	6,935.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>40,181.98</u>	<u>13,342.37</u>	

Schedule Of Changes Worksheet						Fund Code 61	
Beginning Fund Balance						72,388.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						54,189.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						13,342.37	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						113,235.45	(5)



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Detail Expenditure

Fund	Account	Description	2023 Value	2024 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	70,957.00	80,688.53
XX	39X 1XXX 112	Certified Teacher Staff Salaries	34,473.29	27,593.80
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	586,193.05	631,072.67
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,634.30	7,395.61
XX	XXX 26XX 41X	Energy Utility Services	83,472.19	77,451.70
XX	XXX 4XXX 725	Major Construction Services	129,147.93	126,567.87
XX	XXX XXXX 355	Technology Contracted Services	16,573.38	17,291.72
XX	XXX XXXX 682	Technology Supplies	111,089.68	58,691.82
XX	XXX XXXX 735	Technology Equipment and Software	0.00	2,962.50
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	13,347.65	0.00
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	33,463.57
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	33,463.57

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,153.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	48,187.30
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	166,824.21
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2026 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	97,935.47	50,118.56	0.00	0.00	0.00
280	1XXX	2XX	16,175.46	568.82	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	313.34	1,712.56	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			114,424.27	52,399.94	0.00	0.00	0.00

166,824.21

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

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY24 in TEAMS.*



Trustees' Financial Summary

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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	133,324.05	0.00	0.00	0.00	133,324.05
*** Buildings	4,638,822.17	0.00	126,737.39	0.00	4,765,559.56
*** Machinery and Equipment	908,544.92	0.00	215,384.41	17,898.00	1,106,031.33
Totals at Historical Cost	5,698,191.14	0.00	342,121.80	17,898.00	6,022,414.94
Depreciation					
Improvement Accum	120,704.79	0.00	3,218.18	0.00	123,922.97
Building Accum	2,181,553.18	0.00	100,531.20	0.00	2,282,084.38
Machinery and Equipment Accum	592,405.48	0.00	71,059.60	17,898.00	645,567.08
Total Accumulated Depreciation	2,894,663.45	0.00	174,808.98	17,898.00	3,051,574.43
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,803,527.69	0.00	167,312.82	0.00	2,970,840.51

* 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.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2023	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2024) [a+b-c-d]	(f) Current Portion Due FY2025	(g) Long-Term Portion Due FY2026
Governmental Activities *							
Compensated Absences	26,347.05	13,919.68	0.00	0.00	40,266.73	0.00	40,266.73
Other Post Employment Benefits	487,620.00	22,657.00	0.00	0.00	510,277.00	0.00	510,277.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	513,967.05	36,576.68	0.00	0.00	550,543.73	0.00	550,543.73

* 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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Net Pension Liability FY2024

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	287,827.00	0.00	49,626.00	238,201.00
Net Pension - TRS	1,127,820.00	204,125.00	0.00	1,331,945.00



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Due Date:

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

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

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

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

Certification

Business Manager/Clerk:

Karsen Floerchinger

Phone #:

(406) 468-9383

(Signature)

(Date)

Chair, Board of Trustees:

John Rumney

(Signature)

(Date)

County Superintendent

Diane Heikkila

(Signature)

(Date)

Software

Accounting Package:

Black Mountain

For FY24 did the district employ a certified special education director?

No

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

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



Trustees' Financial Summary

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	Debt Service Residuals	LOCAL	002	
015	FCC License Lease	LOCAL	015	
016	Track Renovation	LOCAL	016	
017	IGraduate Montana (ACT Grant)	STATE	017	
023	State Career & Technical Education - All Programs	STATE	023	State
024	State Career & Technical Education - All Programs	STATE	024	State
089	Retirement/COBRA Insurance Funds	LOCAL	089	
090	Donations & Misc Revenue	LOCAL	090	
100	Scoreboard Sponsorships	LOCAL	100	
224	State Jobs for Montana Graduates	STATE	224	State
323	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	323	84.048A
324	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	324	84.048A
910	Budget Amendment			



Trustees' Financial Summary

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	90,196.56	70,249.44	175,458.10	
02	Taxes Receivable - Real and Personal (120-149)	9,745.93	8,197.07	1,062.49	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	99,942.49	78,446.51	176,520.59	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	4,519.50			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	4,519.50			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	9,745.93	8,197.07	1,062.49	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	2,600.93			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	83,076.13	70,249.44	175,458.10	
52	TOTAL FUND BALANCE/EQUITY	85,677.06	70,249.44	175,458.10	
53	TOTAL LIABILITIES AND FUND BALANCE	99,942.49	78,446.51	176,520.59	



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,191.53	56,364.73	140,899.55	13,632.38
02	Taxes Receivable - Real and Personal (120-149)	955.22			170.39
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,146.75	56,364.73	140,899.55	13,802.77
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	955.22			170.39
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,191.53	56,364.73	140,899.55	13,632.38
52	TOTAL FUND BALANCE/EQUITY	1,191.53	56,364.73	140,899.55	13,632.38
53	TOTAL LIABILITIES AND FUND BALANCE	2,146.75	56,364.73	140,899.55	13,802.77



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(1,674.57)			7,450.96
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,800.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	125.43			7,450.96
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	125.43			7,450.96
52	TOTAL FUND BALANCE/EQUITY	125.43			7,450.96
53	TOTAL LIABILITIES AND FUND BALANCE	125.43			7,450.96



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Balance Sheet

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



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	283,475.68	12,714.75		
02	Taxes Receivable - Real and Personal (120-149)	3,034.37			242.67
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	286,510.05	12,714.75		242.67
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,034.37			242.67
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	283,475.68	12,714.75		
52	TOTAL FUND BALANCE/EQUITY	283,475.68	12,714.75		
53	TOTAL LIABILITIES AND FUND BALANCE	286,510.05	12,714.75		242.67



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,039.86	96,095.06		
02	Taxes Receivable - Real and Personal (120-149)		391.13		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	5,039.86	96,486.19		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		391.13		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	5,039.86	96,095.06		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	5,039.86	96,095.06		
53	TOTAL LIABILITIES AND FUND BALANCE	5,039.86	96,486.19		



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,103,472.54	127,175.95	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)			818.72	
20	TOTAL ASSETS AND OTHER DEBITS		1,103,472.54	127,994.67	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			13,536.37	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			13,536.37	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		1,103,472.54	114,458.30	
52	TOTAL FUND BALANCE/EQUITY		1,103,472.54	114,458.30	
53	TOTAL LIABILITIES AND FUND BALANCE		1,103,472.54	127,994.67	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Clearing Fund (86)	Claims Clearing Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	84,912.36	160,048.50		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	84,912.36	160,048.50		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	2,784.86			
24	Warrants Payable (620)	81,137.37	160,048.50		
25	Other Current Liabilities (621-679)	990.13			
35	TOTAL LIABILITIES	84,912.36	160,048.50		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	84,912.36	160,048.50		



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Balance Sheet

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



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Balance Sheet

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



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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	2023 Value	2024 Value
1111	District Levy - Real Property	285,477.69	315,653.55
1112	District Levy - Personal Property	3,289.66	2,108.85
1190	Penalties and Interest on Taxes	607.49	600.07
1510	Interest Earnings	23,626.64	5,044.33
3110	Direct State Aid	462,505.54	520,286.99
3111	Quality Educator	40,518.24	35,588.68
3112	At Risk Student	2,670.65	2,807.44
3113	Indian Education For All	2,141.76	2,510.55
3114	American Indian Achievement Gap	458.00	470.00
3115	State Special Education Allowable Cost Payment to Districts	17,161.19	16,192.05
3116	Data For Achievement	2,050.68	2,403.45
3119	Significant Enrollment Increase	0.00	12,544.00
3120	State - Guaranteed Tax Base Aid	214,268.69	201,564.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,054,776.23	1,117,774.20

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	274,357.63	256,697.22
			2XX Personal Services - Employee Benefits	21,647.75	16,808.41
			3XX Purchased Professional and Technical Services	3,145.97	14,259.39
			4XX Purchased Property Services	1,526.50	0.00
			5XX Other Purchased Services	1,376.50	205.13
			6XX Supplies and Materials	36,003.73	45,447.39
			810 Dues and Fees	1,563.50	1,398.32
21XX Support Services - Students					
			1XX Personal Services - Salaries	21,346.51	23,018.50
			2XX Personal Services - Employee Benefits	2,621.61	2,233.56
			3XX Purchased Professional and Technical Services	475.11	0.00
			6XX Supplies and Materials	240.32	211.81
222X Educational Media Services					
			1XX Personal Services - Salaries	31,706.01	32,974.55
			2XX Personal Services - Employee Benefits	5,253.89	4,503.89
			6XX Supplies and Materials	3,502.47	3,997.04
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	46,136.14	51,111.61
			2XX Personal Services - Employee Benefits	161.51	181.91



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

PRC	Program	Function	Object	2023 Value	2024 Value
			3XX Purchased Professional and Technical Services	6,590.68	7,780.70
			5XX Other Purchased Services	3,232.68	3,128.85
			6XX Supplies and Materials	3,534.75	3,272.19
			810 Dues and Fees	3,374.50	504.27
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	40,598.65	44,603.14
			2XX Personal Services - Employee Benefits	1,162.65	169.97
			3XX Purchased Professional and Technical Services	15.00	789.60
			4XX Purchased Property Services	0.00	187.11
			5XX Other Purchased Services	191.25	1,072.20
			6XX Supplies and Materials	1,594.73	2,912.64
			810 Dues and Fees	250.00	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	24,126.05	26,978.54
			2XX Personal Services - Employee Benefits	7,574.67	9,076.01
			3XX Purchased Professional and Technical Services	9,782.62	54,734.16
			4XX Purchased Property Services	601.29	553.94
			5XX Other Purchased Services	2,676.30	9,495.83
			6XX Supplies and Materials	12,651.44	7,210.95
			810 Dues and Fees	1,090.00	1,375.37
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	40,912.44	55,767.73
			2XX Personal Services - Employee Benefits	1,943.53	2,313.82
			3XX Purchased Professional and Technical Services	7,488.34	6,900.77
			4XX Purchased Property Services	51,454.43	50,552.85
			5XX Other Purchased Services	19,143.47	23,233.50
			6XX Supplies and Materials	34,085.92	40,504.52
			810 Dues and Fees	1,357.00	969.07
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	20,000.07	25,592.50
			2XX Personal Services - Employee Benefits	2,679.06	2,963.93
			6XX Supplies and Materials	1,213.04	1,053.09
	365 Indian Education for All				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,902.05	0.00
			3XX Purchased Professional and Technical Services	0.00	2,050.00
			6XX Supplies and Materials	0.00	53.77
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	239.71	406.78



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2023 Value	2024 Value	
	390	State Career & Technical Education Entitlement - Undistributed				
		1XXX	Instruction			
			1XX Personal Services - Salaries	72,333.23	85,852.18	
			2XX Personal Services - Employee Benefits	9,434.07	16,704.92	
			6XX Supplies and Materials	9,770.31	4,927.35	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	27,020.40	28,337.62	
			2XX Personal Services - Employee Benefits	255.63	317.62	
			3XX Purchased Professional and Technical Services	392.57	323.55	
			5XX Other Purchased Services	2,267.75	104.00	
			6XX Supplies and Materials	1,521.73	618.34	
			810 Dues and Fees	1,201.00	1,168.99	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	65,182.44	75,915.80	
			2XX Personal Services - Employee Benefits	942.36	835.12	
			3XX Purchased Professional and Technical Services	0.00	339.50	
			4XX Purchased Property Services	235.00	0.00	
			5XX Other Purchased Services	505.33	549.30	
			6XX Supplies and Materials	24,447.74	40,427.96	
			810 Dues and Fees	4,087.23	4,030.51	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	36,784.55	25,332.70	
			2XX Personal Services - Employee Benefits	1,661.30	1,042.49	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	25,061.80	2,500.00	
910	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	0.00	12,544.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,035,635.91</u>	<u>1,141,128.48</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						106,430.41 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,117,774.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,141,128.48 (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	2,600.93	Less Last Year	0.00	(4b)		2,600.93
						2,600.93 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						85,677.06 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC	Revenue	2023 Value	2024 Value
1111	District Levy - Real Property	236,392.36	269,780.66
1112	District Levy - Personal Property	2,489.03	1,741.25
1190	Penalties and Interest on Taxes	400.95	499.52
1510	Interest Earnings	0.00	6,847.93
2220	County On-Schedule Transportation Reimbursement	29,696.53	11,801.09
3210	State - On-Schedule Transportation Reimbursement	26,180.34	11,801.09
5200	Sale or Compensation for Loss of Assets	8,127.13	8,752.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		303,286.34	311,224.14

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	3,468.32	4,212.39
			2XX Personal Services - Employee Benefits	13.25	16.58
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	15,709.93	14,292.55
			2XX Personal Services - Employee Benefits	459.62	53.25
25XX Support Services - Business					
			1XX Personal Services - Salaries	5,973.61	6,744.62
			2XX Personal Services - Employee Benefits	1,893.25	2,199.48
			5XX Other Purchased Services	323.16	203.98
			6XX Supplies and Materials	5,390.48	5,038.70
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	13,139.61	18,011.59
			2XX Personal Services - Employee Benefits	603.41	826.66
			4XX Purchased Property Services	45,631.98	43,146.95
			5XX Other Purchased Services	19,092.50	23,233.50
27XX Student Transportation Services					
			1XX Personal Services - Salaries	83,330.69	77,859.31
			2XX Personal Services - Employee Benefits	3,658.68	6,088.62
			3XX Purchased Professional and Technical Services	1,679.07	2,457.33
			4XX Purchased Property Services	1,207.13	8,238.27
			5XX Other Purchased Services	205.55	1,285.35
			6XX Supplies and Materials	39,409.99	33,637.92
			810 Dues and Fees	133.70	255.93



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2023 Value	2024 Value
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	58,676.07	52,197.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>300,000.00</u>	<u>300,000.00</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					59,025.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					311,224.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					300,000.00	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					70,249.44	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11	
PRC	Revenue		2023 Value	2024 Value
	1111 District Levy - Real Property		80,470.19	31,462.28
	1112 District Levy - Personal Property		920.08	399.52
	1190 Penalties and Interest on Taxes		167.86	113.63
	1510 Interest Earnings		0.00	9,812.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			81,558.13	41,788.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	1,724.70
			7XX Property and Equipment Acquisition	75,078.00	132,950.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				75,078.00	134,674.70

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						268,344.71 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						41,788.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						134,674.70 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						175,458.10 (5)



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

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13	
PRC	Revenue		2023 Value	2024 Value
	1111 District Levy - Real Property		14,869.37	31,697.26
	1112 District Levy - Personal Property		183.87	162.65
	1190 Penalties and Interest on Taxes		35.97	45.65
	1510 Interest Earnings		0.00	66.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			15,089.21	31,972.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object		2023 Value	2024 Value
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries		12,061.00	23,256.99
			2XX Personal Services - Employee Benefits		39.57	107.92
			3XX Purchased Professional and Technical Services		0.00	199.00
			6XX Supplies and Materials		1,232.49	3,066.23
	999 Undistributed					
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives		9,598.40	11,433.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					22,931.46	38,064.06

Schedule Of Changes Worksheet						Fund Code 13	
Beginning Fund Balance						7,283.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						31,972.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						38,064.06	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,191.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	0.00	3,152.25
	2240 County Retirement Distribution	146,281.94	135,459.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		146,281.94	138,611.30

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	46,414.84	44,558.35
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	3,534.49	3,861.71
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	5,076.08	18,782.29
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	8,168.75	9,105.98
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	6,206.62	9,939.95
		258X Admin. Tech. - Technology Coordinator			
			2XX Personal Services - Employee Benefits	0.00	438.31
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	5,208.48	5,402.31
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	8,142.04	9,429.16
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	9,751.72	10,658.52
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,151.18	7,761.12
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	11,890.97	13,827.03
	610 Adult Continuing Education Programs				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	112.57	161.99
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	3,287.22	2,910.34



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2023 Value	2024 Value
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	6,106.76	7,748.77
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	6,109.90	4,002.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>124,161.62</u>	<u>148,588.28</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance						66,341.71 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						138,611.30 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						148,588.28 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						56,364.73 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC	Revenue	2024 Value
015	FCC License Lease	
	1900 Other Revenue from Local Sources	18,454.12
024	State Career & Technical Education - All Programs	
	3900 State - Career & Technical Education	6,556.00
090	Donations & Misc Revenue	
	1900 Other Revenue from Local Sources	514.00
100	Scoreboard Sponsorships	
	1900 Other Revenue from Local Sources	12,000.00
224	State Jobs for Montana Graduates	
	3290 State - Other State Grants	3,000.00
324	Federal Carl Perkins (Career & Technical Education (CTE))	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	8,219.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		48,743.12

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

PRC	Program	Function	Object	2023 Value	2024 Value
016	Track Renovation				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services		600.00
			016 Subtotal		600.00
017	IGraduate Montana (ACT Grant)				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		124.00
			017 Subtotal		124.00
023	State Career & Technical Education - All Programs				
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
		6XX	Supplies and Materials		1,492.14
			023 Subtotal		1,492.14
024	State Career & Technical Education - All Programs				
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
		6XX	Supplies and Materials		2,596.95
			024 Subtotal		2,596.95



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15			
PRC	Program	Function	Object		2023 Value	2024 Value		
090	Donations & Misc Revenue							
	1XX Regular Education Programs - Elementary/Secondary							
		26XX Operation and Maintenance of Plant Services						
			4XX	Purchased Property Services		3,598.70		
			6XX	Supplies and Materials		3,018.95		
			090 Subtotal			6,617.65		
100	Scoreboard Sponsorships							
	1XX Regular Education Programs - Elementary/Secondary							
		26XX Operation and Maintenance of Plant Services						
			7XX	Property and Equipment Acquisition		12,000.00		
			100 Subtotal			12,000.00		
324	Federal Carl Perkins (Career & Technical Education (CTE))							
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant							
		1XXX Instruction						
			5XX	Other Purchased Services		4,944.38		
			6XX	Supplies and Materials		3,274.06		
			324 Subtotal			8,218.44		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						31,649.18		

Schedule Of Changes Worksheet					Fund Code 15	
Beginning Fund Balance					123,805.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					48,743.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					31,649.18	(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)					140,899.55	(5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
015 FCC License Lease	18,454.12	0.00	18,454.12
016 Track Renovation	0.00	600.00	-600.00
017 IGraduate Montana (ACT Grant)	0.00	124.00	-124.00
023 State Career & Technical Education - All Programs	0.00	1,492.14	-1,492.14
024 State Career & Technical Education - All Programs	6,556.00	2,596.95	3,959.05
090 Donations & Misc Revenue	514.00	6,617.65	-6,103.65
100 Scoreboard Sponsorships	12,000.00	12,000.00	0.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
224 State Jobs for Montana Graduates	3,000.00	0.00	3,000.00
324 Federal Carl Perkins (Career & Technical Education (CTE))	8,219.00	8,218.44	0.56
Total	48,743.12	31,649.18	17,093.94



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

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

PRC	Revenue	2023 Value	2024 Value
1111	District Levy - Real Property	1,165.42	5,182.10
1112	District Levy - Personal Property	20.72	26.00
1190	Penalties and Interest on Taxes	5.04	6.07
1510	Interest Earnings	0.00	762.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,191.18	5,976.57

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

PRC	Program	Function	Object	2023 Value	2024 Value
610 Adult Continuing Education Programs					
1XXX Instruction					
			6XX Supplies and Materials	4,769.49	6,073.99
21XX Support Services - Students					
			1XX Personal Services - Salaries	652.50	935.25
			2XX Personal Services - Employee Benefits	2.89	4.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,424.88	7,014.23

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	14,670.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,976.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,014.23	(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)	13,632.38	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

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

PRC	Revenue	2023 Value	2024 Value
	1311 Driver's Education Fees	2,750.00	2,475.00
	3260 State - Driver's Education Reimbursement	2,000.00	1,118.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,750.00	3,593.76

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	4,931.25	4,191.25
			2XX Personal Services - Employee Benefits	21.86	24.48
			6XX Supplies and Materials	295.88	164.45
			7XX Property and Equipment Acquisition	0.00	15,015.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,248.99	19,395.18

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	15,926.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,593.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,395.18	(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)	125.43	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21	
PRC	Revenue		2023 Value	2024 Value
	1510 Interest Earnings		0.00	416.70
	5300 Operating Transfers from Other Funds		5,357.91	2,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>5,357.91</u>	<u>2,916.70</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object		2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries		226.62	180.38
	27XX Student Transportation Services					
			1XX Personal Services - Salaries		1,819.74	1,684.18
			2XX Personal Services - Employee Benefits		101.13	0.00
	910 Food Services					
	31XX Food Services					
			1XX Personal Services - Salaries		1,137.27	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>3,284.76</u>	<u>1,864.56</u>

Schedule Of Changes Worksheet							Fund Code 21	
Beginning Fund Balance							6,398.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							2,916.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							1,864.56	(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)							7,450.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC	Revenue	2023 Value	2024 Value
	1111 District Levy - Real Property	99,072.29	97,891.87
	1112 District Levy - Personal Property	1,137.28	690.74
	1190 Penalties and Interest on Taxes	209.52	197.32
	1510 Interest Earnings	31,640.03	15,853.64
	3281 State - Technology Aid	879.93	950.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>132,939.05</u>	<u>115,584.36</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	9,990.63	2,441.96
			810 Dues and Fees	50.00	0.00
		23XX Support Services - General Administration			
			6XX Supplies and Materials	1,019.63	0.00
		258X Admin. Tech. - Technology Coordinator			
			1XX Personal Services - Salaries	2,352.90	2,631.00
			2XX Personal Services - Employee Benefits	111.19	121.36
			3XX Purchased Professional and Technical Services	34,080.11	0.00
			5XX Other Purchased Services	11,805.30	0.00
			6XX Supplies and Materials	12,003.92	21,834.97
			7XX Property and Equipment Acquisition	0.00	2,962.49
		25XX Support Services - Business			
			6XX Supplies and Materials	134.52	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>71,548.20</u>	<u>30,341.78</u>



Trustees' Financial Summary

FY2023-24

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07 Cascade County

0102 Cascade H S

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						198,233.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						115,584.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						30,341.78 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						283,475.68 (5)



Trustees' Financial Summary

FY2023-24

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07 Cascade County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	0.00	711.08
	1900 Other Revenue from Local Sources	0.00	2,773.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>3,484.83</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					9,229.92 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,484.83 (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)					12,714.75 (5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

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

PRC	Revenue	2023 Value	2024 Value
1111	District Levy - Real Property	45.67	34.16
1112	District Levy - Personal Property	15.42	57.26
1190	Penalties and Interest on Taxes	12.87	9.50
1510	Interest Earnings	0.00	661.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>73.96</u>	<u>762.37</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
002	Debt Service Residuals				
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	11,827.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>11,827.20</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	11,064.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	762.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,827.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	0.00	281.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>281.86</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					4,758.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					281.86	(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)					5,039.86	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC	Revenue	2023 Value	2024 Value
1111	District Levy - Real Property	11,416.68	12,470.79
1112	District Levy - Personal Property	583.32	100.93
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.71	0.00
1190	Penalties and Interest on Taxes	24.65	25.20
1510	Interest Earnings	10,623.58	4,980.01
3283	State - School Major Maintenance Aid (SMMA)	12,809.87	12,548.28
002	Debt Service Residuals		
9710	Residual Equity Transfers In	0.00	11,827.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>35,458.81</u>	<u>41,952.41</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	0.00	5,481.63
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	18,517.12	6,935.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>18,517.12</u>	<u>12,416.89</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	66,559.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,952.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,416.89	(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)	96,095.06	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82	
PRC	Revenue		2023 Value	2024 Value
	1510 Interest Earnings		0.00	56,932.38
	5300 Operating Transfers from Other Funds		78,379.96	52,197.02
	5700 Resources Transferred from Other School Districts or Cooperatives		103,459.63	33,279.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			181,839.59	142,408.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 82	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	3,578.41	2,197.00
			8XX Other Expenditures	1,785.47	0.00
		24XX Support Services - School Administration			
			6XX Supplies and Materials	0.00	2,063.56
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	16,475.00
			7XX Property and Equipment Acquisition	0.00	108,211.80
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	51,004.80	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			3XX Purchased Professional and Technical Services	0.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				56,368.68	133,947.36

Schedule Of Changes Worksheet				Fund Code 82	
Beginning Fund Balance				1,095,010.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				142,408.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				133,947.36	(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)				1,103,472.54	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	272.82	410.49
	1700 Student Extracurricular Activity Receipts	0.00	818.72
	1XXX Revenues from Student Activities	159,731.11	196,163.71
	6100 Material Prior Period Revenue Adjustments	0.00	14.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>160,003.93</u>	<u>197,407.07</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	7XX		Extracurricular Athletics and Activities		
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	158,639.08	182,568.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>158,639.08</u>	<u>182,568.41</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance	99,619.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	197,407.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	182,568.41	(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)	114,458.30	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2023 Value	2024 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	18,800.01	23,162.18
XX	39X 1XXX 112	Certified Teacher Staff Salaries	70,210.71	83,807.20
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	266,205.95	247,455.92
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,242.27	10,313.82
XX	XXX 26XX 41X	Energy Utility Services	63,592.69	61,300.26
XX	XXX 4XXX 725	Major Construction Services	14,959.07	6,935.26
XX	XXX XXXX 355	Technology Contracted Services	33,648.86	35,107.40
XX	XXX XXXX 682	Technology Supplies	78,857.88	65,752.44
XX	XXX XXXX 735	Technology Equipment and Software	0.00	2,962.49
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	3,558.05	0.00
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	54,504.80	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,192.05
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,192.05

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,397.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	23,316.44
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	56,239.66
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2026 Maximum Budget: 83%



Trustees' Financial Summary

FY2023-24

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	25,592.50	23,256.99	0.00	0.00	0.00
280	1XXX	2XX	2,963.93	107.92	0.00	0.00	0.00
280	1XXX	3XX	0.00	199.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,053.09	3,066.23	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			29,609.52	26,630.14	0.00	0.00	0.00

56,239.66

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

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY24 in TEAMS.



Trustees' Financial Summary

FY2023-24

Submit ID:

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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	148,525.05	0.00	0.00	0.00	148,525.05
*** Buildings	4,068,827.02	0.00	23,240.74	0.00	4,092,067.76
*** Machinery and Equipment	1,008,986.39	0.00	195,914.82	0.00	1,204,901.21
Totals at Historical Cost	5,273,838.46	0.00	219,155.56	0.00	5,492,994.02
Depreciation					
Improvement Accum	133,288.14	0.00	4,274.15	0.00	137,562.29
Building Accum	2,030,126.91	0.00	86,567.28	0.00	2,116,694.19
Machinery and Equipment Accum	621,561.31	0.00	76,360.84	0.00	697,922.15
Total Accumulated Depreciation	2,784,976.36	0.00	167,202.27	0.00	2,952,178.63
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,488,862.10	0.00	51,953.29	0.00	2,540,815.39

* 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

FY2023-24

Submit ID:

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0102 Cascade H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2023	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2024) [a+b-c-d]	(f) Current Portion Due FY2025	(g) Long-Term Portion Due FY2026
Governmental Activities *							
Compensated Absences	21,329.40	8,948.62	0.00	0.00	30,278.02	0.00	30,278.02
Other Post Employment Benefits	353,104.00	0.00	0.00	40,353.00	312,751.00	0.00	312,751.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	374,433.40	8,948.62	0.00	40,353.00	343,029.02	0.00	343,029.02

* 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

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Net Pension Liability FY2024

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	208,426.00	49,626.00	0.00	258,052.00
Net Pension - TRS	816,697.00	0.00	245,858.00	570,839.00



APPENDIX B

BOARD REPORTS

Section I - Board Evaluation

Section II - Board Hours

SECTION I - BOARD EVALUATION

Regular Board Meeting Assessment

5 responses

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Please Enter the Date of the Board Meeting

5 responses

Jul 2024

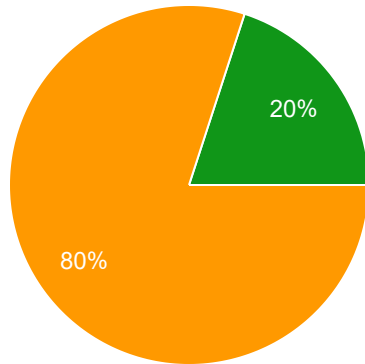
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An agenda was used and followed.

[Copy](#)

5 responses



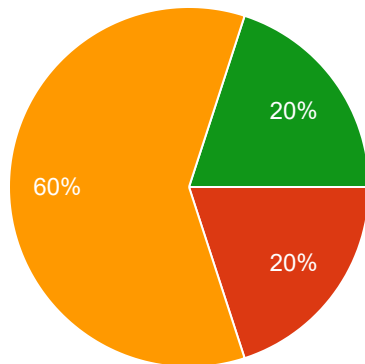
- 1 - Ineffective
- 2 - Needs Improvement
- 3 - Proficient
- 4 - Very Effective
- Not Applicable or Unobserved

Discussion focused on areas of board authority.

[Copy chart](#)

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5 responses



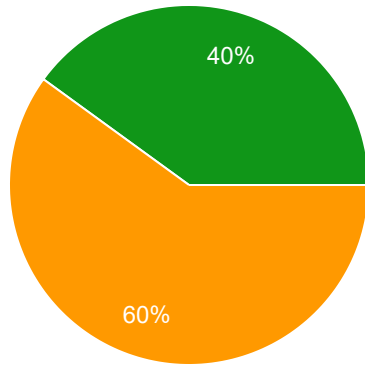
- 1 - Ineffective
- 2 - Needs Improvement
- 3 - Proficient
- 4 - Very Effective
- Not Applicable or Unobserved



The board discussed all available options.



5 responses

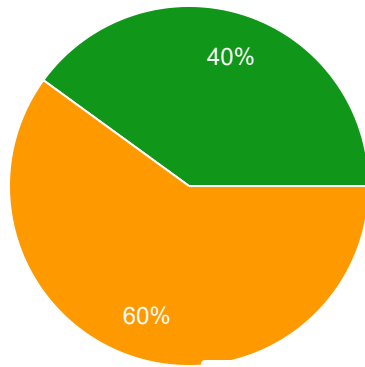


- 1 - Ineffective
- 2 - Needs Improvement
- 3 - Proficient
- 4 - Very Effective
- Not Applicable or Unobserved

Everyone was on time and prepared to work.



5 responses



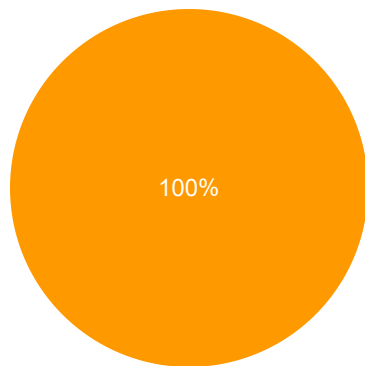
- 1 - Ineffective
- 2 - Needs Improvement
- 3 - Proficient
- 4 - Very Effective
- Not Applicable or Unobserved

Copy chart

Decisions were clear, informed, and focused on the district's priorities.



5 responses



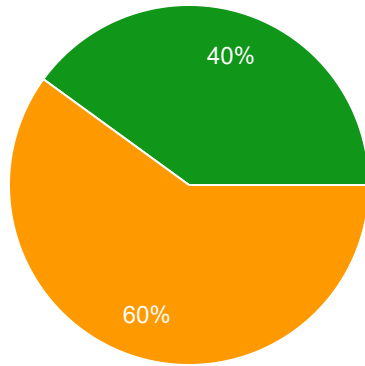
- 1 - Ineffective
- 2 - Needs Improvement
- 3 - Proficient
- 4 - Very Effective
- Not Applicable or Unobserved



Facts and feelings about issues were discussed.

 Copy

5 responses

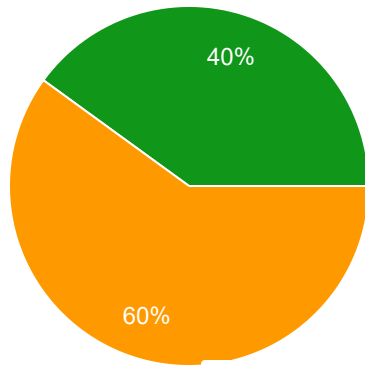


- 1 - Ineffective
- 2 - Needs Improvement
- 3 - Proficient
- 4 - Very Effective
- Not Applicable or Unobserved

Disagreements (conflicts) were dealt with, not avoided.

 Copy

5 responses



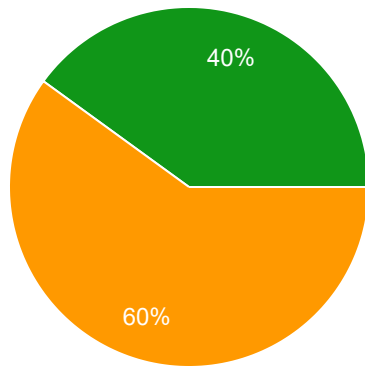
- 1 - Ineffective
- 2 - Needs Improvement
- 3 - Proficient
- 4 - Very Effective
- Not Applicable or Unobserved

Copy chart

Rewards (compliments and/or thanks) for good work were handed out during meeting.

 Copy

5 responses



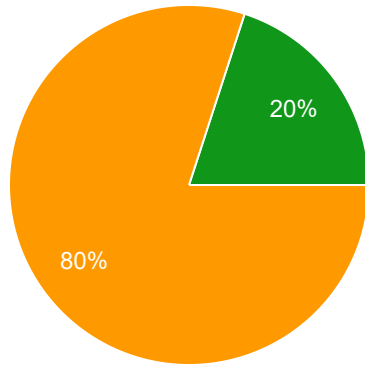
- 1 - Ineffective
- 2 - Needs Improvement
- 3 - Proficient
- 4 - Very Effective
- Not Applicable or Unobserved



Please total your numbers. How did you score the meeting?

 Copy

5 responses



- 0 - 6 Ineffective
- 7 - 14 Needs Improvement
- 15 - 24 Proficient
- 25 - 32 Very Effective
- Not Applicable or Unobserved

Optional: What can the board do to improve meeting effectiveness?

0 responses

No responses yet for this question.

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SECTION II - BOARD HOURS

Cascade Board Hours 2024-2025

NAME	DATE	TRAINING	CREDITS
John Rumney			
Total			0
Iain McGregor			
Total			0
Ruth Mortag			
Total			0
Chris Wilson			
Total			0
Rick Cummings			
Total			0
Mark McKamey	7/29/24	Emergency Employment Authorization	1
Total			1



APPENDIX C

NEW BUSINESS

Section I - Out of District Student List

Section II - Budgets

SECTION I - OUT-OF-DISTRICT STUDENT LIST

**Student Attendance Agreements
2024-2025 School Year
Students attending school in Cascade from out of District**

Helena School Dist. 7th-12th 1325 Poplar St 59601	Grade	Mailed Date	Returned Date	Appvd Date
AE	9	04/04/24	04/10/24	06/25/24
TC	10	04/04/24	05/02/24	06/25/24
MF	8	04/04/24	04/22/24	06/25/24
AG	12	04/04/24	04/17/24	06/25/24
AK	8	04/04/24	05/01/24	06/25/24
BL	11	04/04/24	04/24/24	06/25/24
CO	12	04/04/24	04/10/24	06/25/24
SS	11	04/04/24	04/15/24	06/25/24
CM	10	04/04/24	06/06/24	06/25/24
TM	6	04/04/24	06/06/24	06/25/24
IH	7	04/04/24	04/10/24	06/25/24

Wolf Creek School Dist. EK-6th PO Box 200 59648	Grade	Mailed Date	Returned Date	Appvd Date
NA	K2	04/04/24	04/10/24	06/25/24
CB	5		08/14/24	
AB	4	04/04/24	05/01/24	06/25/24
SB	K2	04/04/24	05/02/24	06/25/24
AF	5	-	04/29/24	06/25/24
DL	2	04/04/24	04/24/24	06/25/24
JL	4	04/04/24	04/24/24	06/25/24
BO	6	04/04/24	04/22/24	06/25/24
BS	JS	-	05/01/24	06/25/24
FS	5	04/04/24	04/24/24	06/25/24
LS	5	04/04/24	04/24/24	06/25/24
MS	6	04/04/24	04/18/24	06/25/24

Sun River Valley District PO BOox 380 59477	Grade	Mailed Date	Returned Date	Appvd Date
IO	11	04/04/24	05/07/24	06/25/24

Simms Elementary District PO BOox 380 59477	Grade	Mailed Date	Returned Date	Appvd Date

Augusta Elem/HS School Dist. PO Box 307 59410	Grade	Mailed Date	Returned Date	Appvd Date
BG	9	04/04/24	04/15/24	06/25/24
JG	10	04/04/24	04/15/24	06/25/24

Cascade students attending school in another District				
Great Falls Dist. EK-12th PO Box 2429 59403	Grade	Approved Date	Rvcd Date	
GS	9th	06/25/24	06/04/24	

Great Falls Dist. EK-12th PO Box 2429 59403	Grade	Mailed Date	Returned Date	Appvd Date
KA	JStart	-	06/07/24	06/25/24
JB	8	04/04/24	04/15/24	06/25/24
AC	6	-	05/01/24	06/25/24
KC	4	-	05/01/24	06/25/24
CC	10	04/04/24	05/22/24	06/25/24
TE	9	04/04/24	05/22/24	06/25/24
BF	11	04/04/24		06/25/24
PH	11	04/04/24	04/15/24	06/25/24
KL	7	-	05/01/24	06/25/24
KL	1		05/06/24	06/25/24
KT	8	04/04/24	04/17/24	06/25/24
KB	1		04/15/24	06/25/24
LM	9		05/08/24	06/25/24
CC	5		05/20/24	06/25/24
DC	4		05/20/24	06/25/24
GB	9		05/28/24	06/25/24
BKB	9		05/28/24	06/25/24
LS	4		05/28/24	06/25/24
AB	K		06/06/24	
OB	1		06/06/24	

Ulm School Dist. EK-8th PO Box 189 59485	Grade	Mailed Date	Returned Date	Appvd Date
KC	8	04/04/24	04/22/24	06/25/24
KC	8	04/04/24	04/22/24	06/25/24
BF	8	04/04/24	06/14/24	06/25/24
TC	6	-	06/04/24	06/25/24
DC	7		08/14/24	
KC	5		08/14/24	
NF	6	04/04/24	04/04/24	06/25/24
RH	8	04/04/24	04/04/24	06/25/24
RH	6	04/04/24	04/04/24	06/25/24
TJ	6	-	05/07/24	06/25/24
AL	7	-	05/07/24	06/25/24
AR	4	04/04/24	04/16/24	06/25/24
KR	1	04/04/24	04/16/24	06/25/24
AM	3	-	04/15/24	06/25/24
OM	K	-	04/15/24	06/25/24
HM	JumpStart	-	04/11/24	06/25/24
TP	6		05/20/24	06/25/24
EP	5		05/20/24	06/25/24
KJ	4		05/06/24	06/25/24
CJ	2		05/06/24	06/25/24
BJ	1		05/06/24	06/25/24

New agreement received since last Bd Mtg
Updated 08/14/2024 KF

SECTION II - BUDGETS



Budget Report

FY 2025

07 Cascade

0101 Cascade Elem

Submit ID:

Due Dates:

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

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

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

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 209	N/A	10,392,299

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

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

Certification

District Clerk:

Karsen Floerchinger

(Signature)

(Date)

Chairperson, School Trustees:

John Rumney

(Signature)

(Date)

County Superintendent:

Diane Heikkila

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



Budget Report

FY 2025

07 Cascade

Submit ID:

0101 Cascade Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,606,677.10	128,599.00	10%	8.00%	0.00	1,168,971.93	437,705.17	42.12
10 Transportation	290,000.00	58,000.00	20%	20.00%	11,903.93	51,600.45	226,495.62	21.79
11 Bus Depreciation Reserve	265,920.81	0.00	N/A	0.00%	175,072.78	0.00	90,848.03	8.74
13 Tuition	112,000.00		N/A		9,659.86	0.00	102,340.14	9.85
14 Retirement	277,965.00	55,593.00	20%	20.00%	33,716.87	244,248.13		
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	109,210.72	0.00	N/A	0.00%	107,910.51	1,300.21	0.00	0.00
29 Flexibility	7,067.00	0.00	N/A	0.00%	7,067.00	0.00	0.00	0.00
61 Building Reserve	152,105.45	0.00	N/A	0.00%	113,235.45	16,469.23	22,400.77	2.16
Total of All Funds	2,820,946.08	242,192.00			458,566.40	1,482,589.95	879,789.73	84.66

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



Budget Report

FY 2025

07 Cascade

Submit ID:

0101 Cascade Elem

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)	707,200.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	67,381.19
D.	At Risk Student	(I-D)	6,418.24
E.	Indian Education For All	(I-E)	5,147.67
F.	American Indian Achievement Gap	(I-F)	2,420.00
G.	Data For Achievement	(I-G)	4,928.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	38,066.59
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,011.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	14,255.00
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)	217
B.	BASE Budget Limit	(II-B)	1,403,863.51
C.	Maximum Budget Limit	(II-C)	1,747,558.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	148,488.83
E.	Adopted Budget	(II-E)	1,552,352.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,409,676.27
H.	Maximum Budget Limit	(II-H)	1,755,543.92
I.	Highest Budget Without a Vote	(II-I)	1,558,165.10
J.	Highest Budget	(II-J)	1,755,543.92
K.	Highest Voted Amount	(II-K)	197,378.82
L.	Amount Approved on Ballot by Voters	(II-L)	48,512.00
M.	Adopted Budget	(II-M)	1,606,677.10



Budget Report

FY 2025

07 Cascade

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Submit ID:

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

A.	Operating Reserve (961)	(III-A)		128,599.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		128,599.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,606,677.10
1.	BASE Budget Limit	(V-A1)	1,409,676.27	
2.	Over-BASE Budget	(V-A2)	197,000.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		707,200.44
1.	Direct State Aid Paid By State	(V-B1)	707,200.44	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		67,381.19
D.	At Risk Student	(V-D)		6,418.24
E.	Indian Education For All	(V-E)		5,147.67
F.	American Indian Achievement Gap	(V-F)		2,420.00
G.	Data For Achievement	(V-G)		4,928.22
H.	Special Education Allowable Cost Payment	(V-H)		38,066.59
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,263.78
1.	Actual Non-Levy Revenue	(V-J1)	7,263.78	
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)		570,850.14
1.	State - Guaranteed Tax Base Aid	(V-L1)	330,145.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	240,704.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,409,676.27

Funding The Over-BASE Budget:

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



Budget Report

FY 2025

07 Cascade

Submit ID:

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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)		197,000.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		197,000.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.16
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.96
	1. District Property Tax Levy Mills	(V-U1)	18.96	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.12

* 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 2025

07 Cascade

Submit ID:

0101 Cascade Elem

01 General Fund

Adopted Budget	0001	1,606,677.10
Budget Uses		
Expenditure Budget	0002	1,606,677.10
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	707,200.44
Quality Educator	3111	67,381.19
At Risk Student	3112	6,418.24
Indian Education For All	3113	5,147.67
American Indian Achievement Gap	3114	2,420.00
State Special Education Allowable Cost Payment to Districts	3115	38,066.59
Data For Achievement	3116	4,928.22
State - Guaranteed Tax Base Aid	3120	330,145.80
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,263.78
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
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00



Budget Report

FY 2025

07 Cascade

Submit ID:

0101 Cascade Elem

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	240,704.34	
Over-BASE Levy	1110(c)	197,000.83	
District Tax Levy		1110	437,705.17
Total Estimated Revenues to Fund Adopted Budget		0004	1,606,677.10
Estimated Revenues Exceeding Adopted Budget		0004a	0.00



Budget Report

FY 2025

07 Cascade

Submit ID:

0101 Cascade Elem

10 Transportation Fund

Adopted Budget	0001	290,000.00
Budget Uses		
Expenditure Budget	0002	290,000.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	46,909.50
Contingency	0006	4,690.95
Over-Schedule	0011	238,399.55
Fund Balance for Budget	TFS48	69,903.93
Operating Reserve	0961	58,000.00
Unreserved Fund Balance Reappropriated	0970	11,903.93
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
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	25,800.22
State - On-Schedule Transportation Reimbursement	3210	25,800.23
District Tax Levy	1110	226,495.62
District Mills	999	21.79
Total Estimated Revenues to Fund Adopted Budget	0004	290,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

07 Cascade

Submit ID:

0101 Cascade Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	265,920.81
Budget Uses		
Expenditure Budget	0002	265,920.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	175,072.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	175,072.78
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	90,848.03
District Mills	999	8.74
Total Estimated Revenues to Fund Adopted Budget	0004	265,920.81

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird Vision	2024	47,450.00	0.00	9,490.00	0.00
2023 GMC Savana Mini Bus 2-14560	2024	54,500.00	0.00	10,900.00	5,450.00
2021 Ford Expedition Max Platinum 2-09756C	2023	36,961.00	0.00	7,392.20	7,022.59
2023 Ford Expedition XLT 2-09740C	2023	38,117.00	0.00	7,623.40	7,242.23
2021 Ultra Coachliner 2-89451B	2022	121,784.76	12,178.48	24,356.95	23,139.10
2020 Chevy MicroBird 2-64611B	2020	39,000.00	14,430.00	7,800.00	6,630.00
2020 Bluebird Vision 2-51422B	2019	49,680.00	31,795.20	9,936.00	6,955.20
2002 Thomas 2-70788A - SPARE	2018	4,224.00	5,068.80	844.80	844.80
2015 Chevy Express 299584A	2018	20,538.88	20,744.28	4,107.78	3,491.61
2018 Bluebird Vision 2-21789B	2017	66,175.00	54,925.25	13,235.00	9,264.50
2015 Bluebird 2-97028A	2015	28,375.00	36,536.25	5,675.00	5,675.00
2015 Bluebird Vision 2-97038A	2014	91,700.00	112,957.00	18,340.00	11,921.00
2013 Bluebird Vision 2-4076	2013	47,600.00	68,188.00	9,520.00	3,212.00
2010 Thomas 2-2550	2010	45,617.50	68,426.25	N/A	NA
Total					90,848.03



Budget Report FY 2025

07 Cascade

Submit ID:

0101 Cascade Elem

13 Tuition Fund

Adopted Budget	0001	112,000.00
Budget Uses		
Expenditure Budget	0002	112,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,659.86
Unreserved Fund Balance Reappropriated	0970	9,659.86
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	102,340.14
District Mills	999	9.85
Total Estimated Revenues to Fund Adopted Budget	0004	112,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2025

07 Cascade

Submit ID:

0101 Cascade Elem

14 Retirement Fund

Adopted Budget	0001	277,965.00
Budget Uses		
Expenditure Budget	0002	277,965.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	89,309.87
Operating Reserve	0961	55,593.00
Unreserved Fund Balance Reappropriated	0970	33,716.87
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	244,248.13
Total Estimated Revenues to Fund Adopted Budget	0004	277,965.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

07 Cascade

Submit ID:

0101 Cascade Elem

17 Adult Education Fund

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



Budget Report

FY 2025

07 Cascade

Submit ID:

0101 Cascade Elem

19 Non-Operating Fund

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



Budget Report FY 2025

07 Cascade

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0101 Cascade Elem

28 Technology Fund

Adopted Budget	0001	109,210.72
Budget Uses		
Expenditure Budget	0002	109,210.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	107,910.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	107,910.51
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,300.21
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	109,210.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2025

07 Cascade

Submit ID:

0101 Cascade Elem

29 Flexibility Fund

Adopted Budget	0001	7,067.00
Budget Uses		
Expenditure Budget	0002	7,067.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,067.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,067.00
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 - 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	7,067.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

07 Cascade

Submit ID:

0101 Cascade Elem

50 Debt Service Fund

0101

Taxable Value		0.00
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	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

07 Cascade

Submit ID:

0101 Cascade Elem

61 Building Reserve Fund

Adopted Budget		0001	152,105.45
Budget Uses			
Expenditure Budget		0002	152,105.45
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	113,235.45
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	113,235.45
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	16,469.23
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,400.77	
District Tax Levy		1110	22,400.77
District Mills		999	2.16
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.16
Total Estimated Revenues to Fund Adopted Budget		0004	152,105.45



Budget Report

FY 2025

07 Cascade

Submit ID:

0102 Cascade H S

Due Dates:

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

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

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

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	114	12,394,555

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

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

Certification

District Clerk:

Karsen Floerchinger

(Signature)

(Date)

Chairperson, School Trustees:

John Rumney

(Signature)

(Date)

County Superintendent:

Diane Heikkila

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



Budget Report

FY 2025

07 Cascade

Submit ID:

0102 Cascade H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,215,416.96	83,076.13	10%	6.84%	0.00	914,524.45	300,892.51	24.27
10 Transportation	290,000.00	58,000.00	20%	20.00%	12,249.44	51,600.45	226,150.11	18.25
11 Bus Depreciation Reserve	272,365.63	0.00	N/A	0.00%	175,458.10	0.00	96,907.53	7.82
13 Tuition	55,000.00		N/A		1,191.53	0.00	53,808.47	4.34
14 Retirement	178,248.00	35,649.60	20%	20.00%	20,715.13	157,532.87		
17 Adult Education	20,000.00	7,000.00	35%	35.00%	6,632.38	0.00	13,367.62	1.08
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	284,477.81	0.00	N/A	0.00%	283,475.68	1,002.13	0.00	0.00
29 Flexibility	12,714.75	0.00	N/A	0.00%	12,714.75	0.00	0.00	0.00
61 Building Reserve	122,645.06	0.00	N/A	0.00%	96,095.06	13,970.16	12,579.84	1.01
Total of All Funds	2,450,868.21	183,725.73			608,532.07	1,138,630.06	703,706.08	56.77

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



Budget Report

FY 2025

07 Cascade

Submit ID:

0102 Cascade H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CASCADE HS 9-12 114

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

A.	Direct State Aid	(I-A)	568,189.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	32,671.34
D.	At Risk Student	(I-D)	2,468.06
E.	Indian Education For All	(I-E)	2,807.82
F.	American Indian Achievement Gap	(I-F)	1,210.00
G.	Data For Achievement	(I-G)	2,688.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,106.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,035.16
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	20,284.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	105
B.	BASE Budget Limit	(II-B)	999,770.19
C.	Maximum Budget Limit	(II-C)	1,240,116.96
D.	Over-BASE Levy As Submitted on Budget	(II-D)	128,915.09
E.	Adopted Budget	(II-E)	1,128,685.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,086,501.87
H.	Maximum Budget Limit	(II-H)	1,349,174.80
I.	Highest Budget Without a Vote	(II-I)	1,215,416.96
J.	Highest Budget	(II-J)	1,349,174.80
K.	Highest Voted Amount	(II-K)	133,757.84
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,215,416.96



Budget Report

FY 2025

07 Cascade

0102 Cascade H S

Submit ID:

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

A.	Operating Reserve (961)	(III-A)		83,076.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		83,076.13

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,215,416.96
1.	BASE Budget Limit	(V-A1)	1,086,501.87	
2.	Over-BASE Budget	(V-A2)	128,915.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		568,189.08
1.	Direct State Aid Paid By State	(V-B1)	568,189.08	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		32,671.34
D.	At Risk Student	(V-D)		2,468.06
E.	Indian Education For All	(V-E)		2,807.82
F.	American Indian Achievement Gap	(V-F)		1,210.00
G.	Data For Achievement	(V-G)		2,688.12
H.	Special Education Allowable Cost Payment	(V-H)		18,106.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,044.33
1.	Actual Non-Levy Revenue	(V-J1)	5,044.33	
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)		453,316.50
1.	State - Guaranteed Tax Base Aid	(V-L1)	281,339.08	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	171,977.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,086,501.87

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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07 Cascade

0102 Cascade H S

Submit ID:

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		128,915.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		128,915.09
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)		13.87
U.	Over-BASE Mills	(V-U)		10.40
	1. District Property Tax Levy Mills	(V-U1)	10.40	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.27

* 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 2025

07 Cascade

Submit ID:

0102 Cascade H S

01 General Fund

Adopted Budget	0001	1,215,416.96
Budget Uses		
Expenditure Budget	0002	1,215,416.96
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	568,189.08
Quality Educator	3111	32,671.34
At Risk Student	3112	2,468.06
Indian Education For All	3113	2,807.82
American Indian Achievement Gap	3114	1,210.00
State Special Education Allowable Cost Payment to Districts	3115	18,106.62
Data For Achievement	3116	2,688.12
State - Guaranteed Tax Base Aid	3120	281,339.08
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,044.33
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
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00



Budget Report

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0102 Cascade H S

Submit ID:

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	171,977.42	
Over-BASE Levy	1110(c)	128,915.09	
District Tax Levy		1110	300,892.51
Total Estimated Revenues to Fund Adopted Budget		0004	1,215,416.96
Estimated Revenues Exceeding Adopted Budget		0004a	0.00



Budget Report

FY 2025

07 Cascade

Submit ID:

0102 Cascade H S

10 Transportation Fund

Adopted Budget	0001	290,000.00
Budget Uses		
Expenditure Budget	0002	290,000.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	46,909.50
Contingency	0006	4,690.95
Over-Schedule	0011	238,399.55
Fund Balance for Budget	TFS48	70,249.44
Operating Reserve	0961	58,000.00
Unreserved Fund Balance Reappropriated	0970	12,249.44
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
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	25,800.22
State - On-Schedule Transportation Reimbursement	3210	25,800.23
District Tax Levy	1110	226,150.11
District Mills	999	18.25
Total Estimated Revenues to Fund Adopted Budget	0004	290,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

07 Cascade

0102 Cascade H S

Submit ID:

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	272,365.63
Budget Uses		
Expenditure Budget	0002	272,365.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	175,458.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	175,458.10
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	96,907.53
District Mills	999	7.82
Total Estimated Revenues to Fund Adopted Budget	0004	272,365.63

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird Vision	2024	47,450.00	0.00	9,490.00	0.00
2023 GMC Savana Mini Bus	2024	54,500.00	0.00	10,900.00	5,450.00
2021 Ford Expedition Max Platinum 2-09756C	2023	36,961.00	0.00	7,392.20	7,022.59
2023 Ford Expedition XLT 2-09740C	2023	38,117.00	0.00	7,623.40	7,242.23
2021 Ultra Coachliner 2-89451B	2022	165,215.24	16,521.52	33,043.05	31,390.90
2020 Chevy MicroBird 2-64611B	2020	39,000.00	14,430.00	7,800.00	6,630.00
2020 Bluebird Vision 2-51422B	2019	49,680.00	31,635.20	9,936.00	6,425.90
2002 Thomas 2-70788A - SPARE	2018	4,224.00	5,068.80	844.80	844.80
2018 Bluebird 2-21789B	2018	66,175.00	56,910.50	13,235.00	9,264.50
2018 Chevy Express 299584A	2018	20,538.88	20,949.67	4,107.78	3,491.61
2015 Bluebird 2-97038A	2015	28,375.00	36,536.25	5,675.00	3,405.00
2015 Bluebird Vision 2-97038A	2014	91,700.00	115,125.00	18,340.00	11,004.00
2013 Bluebird Vision 2-4076	2013	47,600.00	66,664.00	9,520.00	4,736.00
2010 Thomas 2-2550	2010	45,617.50	68,426.25	N/A	NA
Total					96,907.53



Budget Report FY 2025

07 Cascade

Submit ID:

0102 Cascade H S

13 Tuition Fund

Adopted Budget	0001	55,000.00
Budget Uses		
Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,191.53
Unreserved Fund Balance Reappropriated	0970	1,191.53
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	53,808.47
District Mills	999	4.34
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

07 Cascade

Submit ID:

0102 Cascade H S

14 Retirement Fund

Adopted Budget	0001	178,248.00
Budget Uses		
Expenditure Budget	0002	178,248.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,364.73
Operating Reserve	0961	35,649.60
Unreserved Fund Balance Reappropriated	0970	20,715.13
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	157,532.87
Total Estimated Revenues to Fund Adopted Budget	0004	178,248.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

07 Cascade

Submit ID:

0102 Cascade H S

17 Adult Education Fund

Adopted Budget	0001	20,000.00
Budget Uses		
Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,632.38
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	6,632.38
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,367.62
District Mills	999	1.08
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

07 Cascade

Submit ID:

0102 Cascade H S

19 Non-Operating Fund

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



Budget Report FY 2025

07 Cascade

Submit ID:

0102 Cascade H S

28 Technology Fund

Adopted Budget	0001	284,477.81
Budget Uses		
Expenditure Budget	0002	284,477.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	283,475.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	283,475.68
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,002.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	284,477.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

07 Cascade

Submit ID:

0102 Cascade H S

29 Flexibility Fund

Adopted Budget	0001	12,714.75
Budget Uses		
Expenditure Budget	0002	12,714.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,714.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,714.75
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	12,714.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

07 Cascade

Submit ID:

0102 Cascade H S

50 Debt Service Fund

0102

Taxable Value		0.00
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	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

07 Cascade

Submit ID:

0102 Cascade H S

61 Building Reserve Fund

Adopted Budget		0001	122,645.06
Budget Uses			
Expenditure Budget		0002	122,645.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	96,095.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	96,095.06
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	13,970.16
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)	12,579.84	
District Tax Levy		1110	12,579.84
District Mills		999	1.01
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.01
Total Estimated Revenues to Fund Adopted Budget		0004	122,645.06



APPENDIX D

CONSENT AGENDA

Section I - Meeting Minutes

Section II - Business Claims

Section III - Student Activity Account

Section IV - Sub List

SECTION I - MEETING MINUTES

Regular Meeting

Cascade School District 3B

Board of Trustees

July 23, 2024 - 6:00 pm

Board Members Present

High School Board

John Rumney - Chair

Iain McGregor

Ruth Mortag

Rick Cummings

Chris Wilson

Mark McKamey

Elementary Board

John Rumney - Chair

Iain McGregor

Ruth Mortag

Rick Cummings

Chris Wilson

Others Present: Levi Collins, Karsen Floerchinger, Jason Raether, Lawni Raether, Wiley Aker, Merrill McKamey, Ray Castellanos, Susie Nelsen, Dave Nelsen, Savannah Collins, Tami Snyder, Farrah McGregor

John Rumney - Board Chair, called the Board of Trustees meeting to order at 6:04 pm. The Board said the Pledge of Allegiance. Mr. Rumney asked for public comment on non-agenda items. There was no public comment.

Staff Reports

A. Jason Raether, Activities Director

- a. Football scoreboard installed; sponsor panel pending.
- b. All orders received except HS Girls Basketball uniforms (due July 31).
- c. Advertising HS Track Head Coach position; recommending Heather Lewis for hire.
- d. Handbooks reviewed and revised with School Board Policy committee.
- e. Academic Letter Qualifiers determined; awards to be given at new school year start.
- f. Air Quality Monitors installed.
- g. Staff and Coach shirts ordered and received.
- h. ImPACT concussion testing account fixed; remote testing plan in development.
- i. CPR class held (new MHSA coach requirement) on July 17.
- j. Fall Sports Picture Day set for September 3.
- k. Wall pads installed in Wrestling Room.
- l. Breakthrough Basketball Camp held July 19-21.
- m. Cascade Sports Physical Day scheduled for July 31 with Alluvion Health.

B. Levi Collins, Superintendent

- a. All certified positions are filled or covered for the upcoming school year.
- b. Most classified staffing positions are also filled.
- c. Positive outlook on the quality of staff and their potential to improve student success.
- d. Interviews for the open secretary position were successful; recommending Brittany

Smith for hire.

- e. Maintenance is on track, with the building expected to be ready for Day 1.
 - f. Concern about window project delays, but completion before school starts is still possible.
 - g. Several HVAC-related projects funded by ESSER are underway.
 - h. Enrollment increase from Ulm has necessitated changes to bus routes.
 - i. Ford Expeditions are being used as school buses, helping with transportation efficiency and cost-cutting
- C. Karsen Floerchinger, Business Manager
- a. Year End summary - recoded technology expenses (EL: \$58,393 ; HS: \$68,022) to the general fund and transferred transportation funds to the interlocal agreement fund(EL: \$33,279; HS: \$52,197.02).

Board Report

- A. Board Evaluation
- B. Board Training Hours
- C. Finance Committee Report
 - a. XCELL
 - b. Early Literacy
 - c. Debt Service Fund
 - d. Tech Levy

New Business

- A. Consideration of Recommendation for K1-12 Librarian SY2024-2025, Savannah Collins
Rick Cummings moved, seconded by Iain McGregor to approve the recommendation to hire Savannah Collins as K1-12 Librarian for SY2024-2025.
Mortag asked if this position was a 1 or 3 year contract since it was an emergency, to which Mr. Collins answered 1 year, as all teaching contracts are.
Mr. McKamey asked who was on the hiring committee and how many applicants there were for the position. He was informed that Mr. Michael Wilson, Mr. Chris Wilson and several teachers were on the committee and there were only two applicants.
Passed unanimously.
- B. Consideration of Recommendation for Front Office Secretary SY2024-2025, Brittany Martinez
Iain McGregor moved, seconded by Ruth Mortag to approve the recommendation to hire Brittany Martinez as Front Office Secretary for SY2024-2025, pending background check.
Mr. McKamey asked how many applicants there were for the position. He was informed there were three.
Passed unanimously.
- C. Consideration of Recommendation for Long-Term Sub SY2024-2025, Genevieve Kimble

Ruth Mortag moved, seconded by Iain McGregor to approve the recommendation to hire Genevieve Kimble as Long-Term Sub for SY2024-2025.

Passed unanimously.

D. Consideration of Recommendation for SY2024-2025 Coaches

Rick Cummings moved, seconded by Iain McGregor to approve the recommendation to hire the coaches as listed for SY2024-2025.

Coaches recommended for hire include Heather Lewis for HS Track Head and Tina Mann for JH Track Head.

Passed unanimously.

E. Consideration of Recommendation of SY2024-2025 Bus Routes

Chris Wilson moved, seconded by Mark McKamey to approve the bus routes for SY2024-2025.

Passed unanimously.

F. Consideration of Recommendation for SY2024-2025 Handbook Updates

Chris Wilson moved, seconded by Iain McGregor to approve the 2024-2025 handbook updates.

The board discussed the newly proposed fee schedule. A discussion was held on if the District should charge technology fees when opting to use funds to run the XCELL program through the semester.

Amendment 1:

Mark McKamey moved to amend motion to remove the technology fees. Rick Cummings seconded.

Merril McKamey made public comment in support of the amendment.

Chris Wilson noted that XCELL and Tech are separate funding and since the technology levy failed, its necessary to charge the technology fees. Mr. McKamey quoted the mission statement. Rick Cummings stated that the technology fees ensure the students have some skin in the game when it comes to the chromebooks. Ruth Mortag pointed out that if families are FRAM, they will not be charged these fees. Approximately 38% of our families qualify. Iain McGregor noted that the technology fees help in campaigning for the passage of the next levy. John Rumney noted that the District is not unique in charging technology fees and we must be forward thinking in case the next levies fail again.

Vote: Mark McKamey & Rick Cummings in favor. Chris Wilson, Ruth Mortag, Iain McGregor, John Rumney opposed. Amendment motion fails.

Mark McKamey asked about Friday school and how often it was implemented, as well as the 7 day probation policy. Mr. Raether noted that grades are pulled every tuesday, including those for AP, dual credit & MTDA.

Amendment 2:

Mark McKamy moved to amend the academic eligibility policy to require students notified that they are on the ineligibility list to attend Friday school. Ruth Mortag seconded.

Levi stated that this change will greatly increase discipline. Chris Wilson noted that the teacher

who can and should help the student in the particular area may not be on Friday School duty. Mr. Collins noted that there is Badger Time during the school day for this particular reason. Mr. McGregor inquired if the district was required to provide transportation for student if this were implemented, which administration believed to be true.

Vote: Mark McKamey in favor. Chris Wilson, Rick Cummings, Ruth Mortag, Iain McGregor, and John Rumney opposed. Amendment motion fails.

Amendment 3:

Mark McKamey moved include nonparticipating students for attendance to activities will have the same 7 day grace period that student athletes have in order to participate in the activity or ride the bus to events. Chris Wilson seconds.

Rick Cummings stated it's not good practice to write handbook policies during the board meetings as the entire board.

Vote: Chris Wilson, Mark McKamey, Ruth Mortag, Iain McGregor, John Rumney in favor. Rick Cummings opposed.

Amendment motion passes.

Mark McKamey commented his concerns on the 7 day absence policy and the 2.0/pass language.

Merril McKamey made public comment in regards to funding, ANB, and the technology levy. Passed unanimously.

G. Consideration of Policy Revisions and Updates - 2nd Reading

Ruth Mortag moved, seconded by Iain McGregor to approve and adopt the 2nd reading of the policy updates and revisions as listed.

Passed unanimously.

H. Consideration of Recommendation to Close Debt Service Funds

Iain McGregor moved, seconded by Chris Wilson to approve the close of the Debt Service Funds and transfer the monies to the Building Reserve Fund.

Passed unanimously.

I. Consent Agenda (Appendix D)

- a. Minutes of Regular Board Meeting, June 25, 2024
- b. Business Claims
- c. Student Activity Account
- d. Sub List
- e. Individual Transportation Contracts

Rick Cummings moved, seconded by Chris Wilson to approve the consent agenda.

Mrs. Mortag noted the negative balances in the BPA and HS Girls Basketball funds.

Passed unanimously.

Board Meeting Evaluation (I)

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

Announcements (I)

- A. Regular School Board Meeting, August 20, 2024
- B. Upcoming Trainings

Adjournment (A)

At 8:18 pm Iain McGregor moved, seconded by Chris Wilson to adjourn. Passed unanimously.

John Rumney, Board Chair

ATTEST: Karsen Floerchinger, District Clerk

Date Signed _____

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

SECTION II - BUSINESS CLAIMS

08/14/24
12:33:29

CASCADE PUBLIC SCHOOLS
Claim Details
For the Accounting Period: 7/24

Page: 1 of 8
Report ID: AP100

* ... Over spent expenditure

Claim	Warrant	Vendor #/Name	Amount				Acct/Source/		
Line #		Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj	Proj	
8896	13313S	401 MTSBA	7,745.00						
1		0014736 07/01/24 FY25 MTSBA Membership	2,613.60*		101	100-2300	330		
2		0014736 07/01/24 FY25 MTSBA Membership	1,346.40*		201	100-2300	330		
3		0015086 07/01/24 FY25 Policy Service Main't	1,178.10*		101	100-2300	330		
4		0015086 07/01/24 FY25 Policy Service Main't	606.90*		201	100-2300	330		
5		0014850 07/01/24 FY25 Strategy Main't	600.00*		101	100-2300	330		
6		0014850 07/01/24 FY25 Strategy Main't	400.00*		201	100-2300	330		
7		0014899 07/01/24 FY25 Labor Relations Main't	600.00*		101	100-2300	330		
8		0014899 07/01/24 FY25 Labor Relations Main't	400.00*		201	100-2300	330		
8897	13311S	3400 MREA	1,800.00						
1		4013 07/01/24 FY25 MREA Annual Dues	900.00*		101	100-2300	330		
2		4013 07/01/24 FY25 MREA Annual Dues	900.00*		201	100-2300	330		
3		4013 07/01/24 FY25 MCS Membership	0.00*		101	100-2300	330		
4		4013 07/01/24 FY25 MCS Membership	0.00*		201	100-2300	330		
8898	13312S	1150 MSGIA	111,498.00						
1		PC25-13011 07/01/24 FY25 Property & Liability	27,874.50*		101	100-2600	520		
2		PC25-13011 07/01/24 FY25 Property & Liability	27,874.50*		201	100-2600	520		
3		PC25-13011 07/01/24 FY25 Property & Liability	27,874.50*		110	100-2600	520		
4		PC25-13011 07/01/24 FY25 Property & Liability	27,874.50*		210	100-2600	520		
8899	13309S	829 MONTANA HIGH SCHOOL ASSOCIATIO	3,618.00						
1		07/01/24 FY25 Annual Dues & Fees	3,250.00*		201	720-3500	810		
2		07/01/24 FY25 Liability & Catastrophe	302.00*		201	720-3500	810		
3		07/01/24 FY25 Concussion Insurance	66.00*		201	720-3500	810		
8900	13306S	1298 IES, Inc.	1,100.00						
1		188341 07/01/24 Website Hosting Annual Fee	308.00*		128	100-2580	682		
2		188341 07/01/24 Website Hosting Annual Fee	792.00*		228	100-2580	682		
8901	13307S	1321 INFINITE CAMPUS	4,139.00						
1		045583 05/01/24 Infinite Campus Renewal	1,158.92*		128	100-2580	682		
2		045583 05/01/24 Infinite Campus Renewal	2,980.08*		228	100-2580	682		
8902	13314S	1651 NWEA	4,690.00						
4		113762 07/01/24 MAP Growth Testing	2,110.50*		115 158	420-1000	682	524	
5		113762 07/01/24 MAP Growth Testing	984.90*		115 661	420-1000	682	524	
6		113762 07/01/24 MAP Growth Testing	1,594.60*		115 157	420-1000	682	524	

* ... Over spent expenditure

Claim	Warrant	Vendor #/Name	Amount						
Line #		Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Acct/Source/ Prog-Func	Obj	Proj	
8903	13335S	1324 OETC	3,144.20						
1		25-1010 07/01/24 OETC Membership Renewal	37.50*		128	100-2580	682		
2		25-1010 07/01/24 OETC Membership Renewal	37.50*		228	100-2580	682		
3		332739 08/16/24 Microsoft 365 Renewal	859.38*		128	100-2580	682		
4		332739 08/16/24 Microsoft 365 Renewal	2,209.82*		228	100-2580	682		
8904	13318S	1812 SCHOOL SERVICES OF MONTANA	1,131.50						
1		7555 07/01/24 Infinite Cmapus Support	316.82*		128	100-2580	682		
2		7555 07/01/24 Infinite Cmapus Support	814.68*		228	100-2580	682		
8905	13310S	2143 MQEC	1,250.00						
1		192 07/01/24 FY254 MQEC Membership	750.00*		101	100-2300	330		
2		192 07/01/24 FY254 MQEC Membership	500.00*		201	100-2300	330		
8906	13320S	1808 TEACHER INNOVATIONS, INC	540.00						
1		951372 07/02/24 Planbook Subscription	270.00*		101	100-1000	682		
2		951372 07/02/24 Planbook Subscription	270.00*		201	100-1000	682		
8907	13304S	1599 FRONTLINE TECHNOLOGIES GROUP, LLC	6,778.99						
1		202277 07/01/24 Recruiting & Hiring Subscripti	729.82*		101	100-2580	682		
2		202277 07/01/24 Recruiting & Hiring Subscripti	528.48*		110	100-2580	682		
3		202277 07/01/24 Recruiting & Hiring Subscripti	729.81*		201	100-2580	682		
4		202277 07/01/24 Recruiting & Hiring Subscripti	528.48*		210	100-2580	682		
5		202277 07/01/24 Absence & Sub Management	1,236.10*		101	100-2580	682		
6		202277 07/01/24 Absence & Sub Management	895.10*		110	100-2580	682		
7		202277 07/01/24 Absence & Sub Management	1,236.10*		201	100-2580	682		
8		202277 07/01/24 Absence & Sub Management	895.10*		210	100-2580	682		
8908	13319S	1691 SCHOOLHOUSE IT	4,399.50						
1		3343 07/01/24 Contract Tech Services	1,451.83*		128	100-2580	355		
July 2024									
2		3343 07/01/24 Contract Tech Services	2,947.67*		228	100-2580	355		
July 2024									
8909	13308S	1705 JOHNSON CONTROLS FIRE PROTECTION	1,435.97						
1		24171069 06/10/24 FY25 Fire Alarm Contract	358.97*		101	100-2600	340		
2		24171069 06/10/24 FY25 Fire Alarm Contract	359.00*		110	100-2700	340		
3		24171069 06/10/24 FY25 Fire Alarm Contract	359.00*		201	100-2600	340		
4		24171069 06/10/24 FY25 Fire Alarm Contract	359.00*		210	100-2700	340		

* ... Over spent expenditure

Claim	Warrant	Vendor #/Name	Amount						
Line #		Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Acct/Source/ Prog-Func	Obj	Proj	
8910	13303S	3351 BENCHMARK EDUCATION COMPANY	34,030.50						
1		528398 05/30/24 Gr. PK - Reading Curri cul	4,980.00*	323	115 158	785-1000	640	34	
WILSON M									
2		528398 05/30/24 Gr. 1 - Reading Curri cul u	4,590.00*	323	115 158	785-1000	640	34	
WILSON M									
3		528398 05/30/24 Gr. 2 - Reading Curri cul u	5,710.00*	323	115 158	785-1000	640	34	
WILSON M									
4		528398 05/30/24 Gr. 3 - Reading Curri cul u	5,710.00*	323	115 158	785-1000	640	34	
WILSON M									
5		528398 05/30/24 Gr. 4 - Reading Curri cul u	5,710.00*	323	115 158	785-1000	640	34	
WILSON M									
6		528398 05/30/24 Gr. 5 - Reading Curri cul u	5,710.00*	323	115 158	785-1000	640	34	
WILSON M									
7		528398 05/30/24 Shi ppi ng	1,620.50*	323	115 158	785-1000	640	34	
WILSON M									
8911	13321S	1564 BENEFIS HEALTH SYSTEM	70.00						
1		100029870 05/13/24 Physi cal - LCE	35.00*		110	100-2700	330		
2		100029870 05/13/24 Physi cal - LCE	35.00*		210	100-2700	330		
8912	13322S	1953 BROWN, AMANDA	1,000.00						
1		3 07/17/24 CPR/1st Aid Class - Coaches	500.00*		101	720-3500	330		
2		3 07/17/24 CPR/1st Aid Class - Coaches	500.00*		201	720-3500	330		
8913	13323S	1758 BSN SPORTS	5,175.69						
1		926051659 07/05/24 BSN Hammock VB Cart	209.99*	317	201	720-3500	610		
RAETHER J									
2		926051659 07/05/24 BSN Hammock VB Cart	209.99*	317	101	720-3500	610		
RAETHER J									
3		926051659 07/05/24 Frei ght	9.99*	317	201	720-3500	610		
RAETHER J									
4		926051659 07/05/24 Frei ght	10.00*	317	101	720-3500	610		
RAETHER J									
5		926043497 07/04/24 Staff Pol os	356.38*	319	101	100-2300	610		
RAETHER J									
6		926043497 07/04/24 Staff Pol os	356.39*	319	201	100-2300	610		
RAETHER J									
7		926043497 07/04/24 Staff Pol os	681.77*	319	101	100-2300	610		
RAETHER J									
8		926043497 07/04/24 Staff Pol os	681.79*	319	201	100-2300	610		
RAETHER J									
9		926043497 07/04/24 Shi ppi ng	30.68*	319	101	100-2300	610		
RAETHER J									

* ... Over spent expenditure

Claim	Warrant	Vendor #/Name	Amount				Acct/Source/		
Line #		Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prag-Func	Obj	Proj	
10		926043497 07/04/24 Shi ppi ng	30.68*	319	201	100-2300	610		
RAETHER J									
11		926236011 07/27/24 Coaches Shi rts	454.93*	327	201	720-3500	611		
RAETHER J									
12		926236011 07/27/24 Coaches Shi rts	454.93*	327	101	720-3500	611		
RAETHER J									
13		926236011 07/27/24 Coaches Shi rts	389.94*	327	101	720-3500	611		
RAETHER J									
14		926236011 07/27/24 Coaches Shi rts	389.94*	327	201	720-3500	611		
RAETHER J									
15		926236011 07/27/24 Shi ppi ng	24.75*		101	720-3500	611		
16		926236011 07/27/24 Shi ppi ng	24.75*		201	720-3500	611		
17		925827661 06/04/24 Red/Whi te/Navy - Baden VB	91.98*	322	101	720-3500	610		
RAETHER J									
18		925827661 06/04/24 Red/Whi te/Navy - Baden VB	91.98*	322	201	720-3500	610		
RAETHER J									
19		925827661 06/04/24 Bl ack/Yel l /Whi te - Baden	229.95*	322	101	720-3500	610		
RAETHER J									
20		925827661 06/04/24 Bl ack/Yel l /Whi te - Baden	229.95*	322	201	720-3500	610		
RAETHER J									
21		925827661 06/04/24 VB Net S/Pro	89.99*	322	101	720-3500	610		
RAETHER J									
22		925827661 06/04/24 VB Net S/Pro	89.99*	322	201	720-3500	610		
RAETHER J									
23		925827661 06/04/24 Shi ppi ng	17.47*	322	101	720-3500	610		
RAETHER J									
24		925827661 06/04/24 Shi ppi ng	17.48*	322	201	720-3500	610		
RAETHER J									
8914	13324S	3987 CULLIGAN	111.00						
1		06/30/24 Water Servi ces	51.06*		101	100-2600	452		
2		06/30/24 Water Servi ces	59.94*		201	100-2600	452		
8915	13325S	1836 FISHER' S TECHNOLOGY	122.95						
1		1333307 05/23/24 Printer Suppl ies	61.47*		101	100-2580	350		
2		1333307 05/23/24 Printer Suppl ies	61.48*		201	100-2580	350		

* ... Over spent expenditure

Claim	Warrant	Vendor #/Name	Amount						
Line #		Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Acct/Source/ Prog-Func	Obj	Proj	
8916	13326S	541 GAME ONE	1,543.30						
1		10261099 06/04/24 FB - Pants	1,543.30*		201	720-3500	611		
8917	13327S	206 GENERAL DISTRIBUTING CO.	150.48						
1		1392976 06/30/24 Welding Gases	150.48*		215	390-1000	610	24	
8918	13328S	1501 GREAT FALLS MEDICAL SERVICES	160.00						
1		2757 07/08/24 DOT Physical - WA	80.00*		110	100-2700	330		
2		2757 07/08/24 DOT Physical - WA	80.00*		210	100-2700	330		
8919	13329S	2080 GREER, RICK	214.50						
1		39112 07/23/24 Name Plates	107.25*		101	100-2400	610		
2		39112 07/23/24 Name Plates	107.25*		201	100-2400	610		
8920	13330S	3580 HAWK'S FIRE PROTECTION	1,997.00						
1		9403 07/23/24 Fire Extinguisher Servicing	469.25*		101	100-2600	340		
2		9403 07/23/24 Fire Extinguisher Servicing	469.25*		201	100-2600	340		
3		9403 07/23/24 Fire Extinguisher Servicing	469.25*		110	100-2700	340		
4		9403 07/23/24 Fire Extinguisher Servicing	469.25*		210	100-2700	340		
5		9403 07/23/24 New Fire Extinguisher	60.00*		101	100-2600	610		
6		9403 07/23/24 New Fire Extinguisher	60.00*		201	100-2600	610		
8921	13331S	716 I-STATE TRUCK CENTER	486.04						
1		252053381 07/26/24 Labor - Engine Light	243.02*		110	100-2700	440		
2		252053381 07/26/24 Labor - Engine Light	243.02*		210	100-2700	440		
8922	13332S	2076 JEROME'S BAND REPAIR	2,908.00						
1		06/23/24 Instrument Repair	1,454.00*		101	100-1000	440		
2		06/23/24 Instrument Repair	1,454.00*		201	100-1000	440		
8923	13333S	2224 LONG BUILDING TECHNOLOGIES, INC	74,898.77						
1		JC019430 07/12/24 Kitchen HVAC Project	14,371.65*		115 158	785-4600	725	34	
2		JC019430 07/12/24 Kitchen HVAC Project	6,706.77*		115 661	785-4600	725	34	
3		JC019430 07/12/24 Kitchen HVAC Project	10,858.58*		115 157	785-4600	725	34	
4		JC019429 07/12/24 JH/Admin Wing HVAC Project	14,250.60*		115 158	785-4600	725	34	
5		JC019429 07/12/24 JH/Admin Wing HVAC Project	6,650.28*		115 661	785-4600	725	34	
6		JC019429 07/12/24 JH/Admin Wing HVAC Project	10,767.12*		115 157	785-4600	725	34	
7		536 06/18/24 Contractor	87.85*		101	100-2600	340		
8		536 06/18/24 Contractor	87.84*		201	100-2600	340		
9		778 06/26/24 Boiler Maint/Repair - Labor	780.00*		161	100-2600	440		
10		778 06/26/24 Boiler Maint/Repair - Labor	780.00*		261	100-2600	440		
11		778 06/26/24 Boiler Maint/Repair - Material	4,779.04*		161	100-2600	440		

* ... Over spent expenditure

Claim	Warrant	Vendor #/Name	Amount			Acct/Source/		
Line #		Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj	Proj
12		778 06/26/24 Boiler Maint/Repair - Material	4,779.04*		261	100-2600	440	
8924	13334S	400 NORTHWESTERN ENERGY	5,983.07					
1		07/08/24 Electricity	1,745.71*		101	100-2600	412	
2		07/08/24 Electricity	1,280.20*		110	100-2600	412	
3		07/08/24 Electricity	1,280.20*		201	100-2600	412	
4		07/08/24 Electricity	1,512.96*		210	100-2600	412	
5		07/08/24 Electricity	49.20*		101	100-2600	412	1
6		07/08/24 Electricity	36.08*		110	100-2600	412	1
7		07/08/24 Electricity	36.08*		201	100-2600	412	1
8		07/08/24 Electricity	42.64*		210	100-2600	412	1
8925	13336S	2731 PITNEY BOWES GLOBAL FINANCIAL	200.00					
1		07/03/24 Postage	92.00*		101	100-2500	452	
2		07/03/24 Postage	108.00*		201	100-2500	452	
8926	13337S	1710 REPUBLIC SERVICES	1,592.12					
1		467804 06/30/24 Disposal Services	398.03*		101	100-2600	431	
2		467804 06/30/24 Disposal Services	398.03*		110	100-2700	431	
3		467804 06/30/24 Disposal Services	398.03*		201	100-2600	431	
4		467804 06/30/24 Disposal Services	398.03*		210	100-2700	431	
8927	13338S	3311 SPECTRUM	64.99					
1		07/01/24 Dist House Internet	32.49*		128	100-2580	531	1
2		07/01/24 Dist House Internet	32.50*		228	100-2580	531	1
8928	13339S	616 SYSCO MONTANA INC.	1,049.09					
1		543045743 07/03/24 Food	304.24*		112 157	910-3100	630	
2		543045743 07/03/24 Food	472.09*		112 158	910-3100	630	
3		543045743 07/03/24 Food	272.76*		112 661	910-3100	630	
8929	13340S	505 TOWN OF CASCADE	7,693.54					
1		07/24/24 Water/Sewer Services	2,341.76*		101	100-2600	421	
2		07/24/24 Water/Sewer Services	1,812.98*		110	100-2600	421	
3		07/24/24 Water/Sewer Services	1,510.82*		201	100-2600	421	
4		07/24/24 Water/Sewer Services	1,888.52*		210	100-2600	421	
5		07/24/24 Water/Sewer Services	43.23*		101	100-2600	421	1
6		07/24/24 Water/Sewer Services	33.47*		110	100-2600	421	1
7		07/24/24 Water/Sewer Services	27.89*		201	100-2600	421	1
8		07/24/24 Water/Sewer Services	34.87*		210	100-2600	421	1

* ... Over spent expenditure

Claim	Warrant	Vendor #/Name	Amount			Acct/Source/		
Line #		Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj	Proj
8930	13344S	2047 US FOODS	2,343.54					
1		5563669 06/13/24 Food (CREDIT)	-304.96*		112 157	910-3100	630	
2		5563669 06/13/24 Food (CREDIT)	-403.61*		112 158	910-3100	630	
3		5563669 06/13/24 Food (CREDIT)	-188.35*		112 661	910-3100	630	
4		3388986 07/10/24 Food	19.94*		112 157	910-3100	630	
5		3388986 07/10/24 Food	26.39*		112 158	910-3100	630	
6		3388986 07/10/24 Food	12.32*		112 661	910-3100	630	
7		3411912 07/11/24 Food	164.13*		112 157	910-3100	630	
8		3411912 07/11/24 Food	217.23*		112 158	910-3100	630	
9		3411912 07/11/24 Food	101.37*		112 661	910-3100	630	
10		3423980 07/11/24 Food	79.02*		112 157	910-3100	630	
11		3423980 07/11/24 Food	104.58*		112 158	910-3100	630	
12		3423980 07/11/24 Food	48.80*		112 661	910-3100	630	
13		3475244 07/13/24 Food	99.47*		112 157	910-3100	630	
14		3475244 07/13/24 Food	131.64*		112 158	910-3100	630	
15		3475244 07/13/24 Food	61.43*		112 661	910-3100	630	
16		3475245 07/13/24 Food	461.70*		112 157	910-3100	630	
17		3475245 07/13/24 Food	611.06*		112 158	910-3100	630	
18		3475245 07/13/24 Food	285.16*		112 661	910-3100	630	
19		3588757 07/18/24 Food	198.50*		112 157	910-3100	630	
20		3588757 07/18/24 Food	262.72*		112 158	910-3100	630	
21		3588757 07/18/24 Food	122.60*		112 661	910-3100	630	
22		3645736 07/19/24 Food	79.02*		112 157	910-3100	630	
23		3645736 07/19/24 Food	104.58*		112 158	910-3100	630	
24		3645736 07/19/24 Food	48.80*		112 661	910-3100	630	
8931	13342S	2111 UNITED ELECTRIC	837.68					
1		2495 07/18/24 Heater Hookup	418.84*		101	100-2600	340	
2		2495 07/18/24 Heater Hookup	418.84*		201	100-2600	340	
8932	13343S	3641 UNITY SCHOOL BUS PARTS	223.97					
1		0585183-IN 07/18/24 Bus Parts	111.98*		110	100-2700	610	
2		0585183-IN 07/18/24 Bus Parts	111.99*		210	100-2700	610	
8933	13341S	3170 U. S. BANK EQUIPMENT FINANCE	298.37					
1		533408357 08/02/24 Copier Lease	149.18*		101	100-2580	350	
2		533408357 08/02/24 Copier Lease	149.19*		201	100-2580	350	

of Claims 38 Total: 296,424.76 # of Vendors 38

Fund/Account	Amount
101 General Fund	
101	47,727.75
110 Transportation	
101	34,157.09
112 Food Services	
101	3,392.63
115 Federal Programs	
101	102,325.50
128 Technology	
101	4,164.94
161 Building Reserve	
101	5,559.04
201 General Fund	
101	49,100.68
210 Transportation	
101	34,473.36
215 Federal Programs	
101	150.48
228 Technology	
101	9,814.25
261 Building Reserve	
101	5,559.04
Total :	296,424.76

SECTION III - STUDENT ACCOUNTS

08/14/24
12:34:46

CASCADE PUBLIC SCHOOLS
Statement of Activity by Account Name for 07/01/24 to 07/31/24

Page: 1 of 2
Report ID: S100

Account	Opening Balance	Receipts				Transfers (+)	Invest (+)	Misc.	Misc.	Closing Balance
		Disbursed (-)	in Transit (+)	Deposits (+)	Earnings (+)			Charges (-)		
1 ANNUAL	43.24	0.00	6.00	0.00	0.00	0.00	0.00	0.00	49.24	
36 ART	2317.32	108.61	0.00	0.00	0.00	0.00	0.00	0.00	2208.71	
2 ATHLETICS	16251.77	-126.23	0.00	650.21	0.00	0.00	0.00	0.00	17028.21	
5 BAND	6613.98	-635.56	0.00	0.00	0.00	0.00	0.00	0.00	7249.54	
51 BOOK FAIR	887.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	897.00	
3 BPA	-4892.34	0.00	0.00	1795.74	0.00	0.00	0.00	0.00	-3096.60	
4 CHEER/PEP CLUB	2269.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2269.60	
7 CHOIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
60 CLASS OF 2021	0.00	-80.00	0.00	0.00	0.00	0.00	0.00	0.00	80.00	
16 CLASS OF 2022	0.00	-200.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	
62 CLASS OF 2024	1051.71	1030.50	0.00	0.00	0.00	0.00	0.00	0.00	21.21	
68 CLASS OF 2025	1161.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1161.27	
69 CLASS OF 2026	216.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	216.43	
71 CLASS OF 2027	357.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	357.71	
41 CLOSE UP	1444.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1444.83	
13 CONCESSIONS	25375.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25375.53	
47 COUNSELING	1900.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1900.82	
65 DRIVERS EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32 FCS	387.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	387.03	
15 FFA	3409.84	-178.98	0.00	2000.00	0.00	0.00	0.00	0.00	5588.82	
64 FOOD SERVICE CLEARING	2105.98	-10.15	0.00	0.00	0.00	0.00	0.00	0.00	2116.13	
12 HS BOYS' BB	1921.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1921.50	
46 HS CROSS COUNTRY	2225.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2225.16	
38 HS FOOTBALL	4120.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4120.36	
40 HS GIRLS' BB	-412.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-412.98	
66 HS GOLF	101.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101.67	
19 HS HONOR SOCIETY	4017.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4017.58	
29 HS STUDENT COUNCIL/MBI	701.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	701.97	
37 HS TRACK	49.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49.49	
10 HS VOLLEYBALL	12278.80	765.00	75.00	0.00	0.00	0.00	0.00	0.00	11588.80	
34 HS WRESTLING	2073.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2073.21	
57 JH BOYS BB	1329.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1329.08	
39 JH FOOTBALL	2196.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2196.16	
56 JH GIRLS BB	282.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	282.11	
35 JH HONOR SOCIETY	207.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	207.67	
27 JH STUDENT COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
53 JH TRACK	320.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	320.92	
54 JH VOLLEYBALL	841.75	377.00	0.00	0.00	0.00	0.00	0.00	0.00	464.75	
55 JH WRESTLING	128.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128.22	
43 JMG	208.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	208.66	
6 JUNIOR TIRP	0.00	-363.47	0.00	0.00	0.00	0.00	0.00	0.00	363.47	
18 K-8 MISC EARNINGS	1724.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1724.31	
26 LIVING 2 SERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25 REVOLVING	5306.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5306.53	
24 ROBOTICS	97.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97.22	
9 SCHOLARSHIP	1720.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1720.30	
33 SHOP FUND	1305.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1305.87	
31 TECHNOLOGY	10130.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10130.30	
17 XCELL	422.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	422.34	
898 MISC EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
899 MISC CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

SECTION IV - SUB LIST

Substitute Teachers	
Name	
CERTIFIED	
Corder, Mary	C/FP
Cox-Marez, Dawna	C/FP
Gearing, Michele	C/FP
Gist, Virginia	C/FP
McKamey, Jeanne	C/FP
Robinson, Diane	C/FP
Schulte, Carly	C/FP
Skogley, Melody	C/FP
NON-CERTIFIED	
Brown, Molly	FP
Gonzalez, Jordan	FP
Kimble, Genevieve	FP
Ludvigson, Caybree*	
McKamey, Rachelle	FP
Secretarial	
Name	
Corder, Mary	C/FP
Gearing, Michele	C/FP
Skogley, Meolody	FP
McKamey, Jeanne	FP
XCELL! Afterschool Program	
Name	
Antonich, Myrtle	FP
Culp, Genevieve*	FP
Dickinson, Paige*	FP
Deshayes, Heidi	FP
Gonzalez, Jordan	FP

Bus Drivers	
Name	
Cope, Ted	FP/PH
Cummings, Thomas	FP/PH
Faulkner, Byron	FP/PH
McKamey, Jeanne	FP/PH
Nelsen, Dave	FP/PH
Skogley, Jeff	FP/PH
Tilleman, Eric	FP/PH
Custodian	
Name	
Cortez-Estrada, Laura	FP/PH
Hall-Elmore, Robbie	FP/PH
Hughes, Sam	FP
Jacobs, Tanner	FP/PH
Mann, Connor	FP
Martin, Dawn	FP/PH
Miller, Fred	FP/PH
Sorenson, Sierra	FP
Stefonic, Kristen	FP
Ward, Jennifer	FP
Wilson, Victoria	FP
Kitchen	
Name	
McKamey, Jeanne	FP
Vinson, JoAnn	FP/PH
Volunteers	
Name	
Legel, Erin (trainer)	
Nelsen, Jessica (piano)	

***Need Approval by the Trustees**

T.B. Approved (No longer required)

C - Some teaching certification

FP - FINGERPRINTED

PH - Physical Approved

All approval of employment is contingent upon passing background checks