



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

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 20.*
- *This report and any amendments initiated by the district through December 20 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 Carla Workman

Phone #: (406) 736-5167

(Signature)

(Date)

Chair, Board of Trustees Janna Yuhas

(Signature)

(Date)

County Superintendent Jess Anderson

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY05 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), 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, 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

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

PRC	Title	Project Type	Project Number	CFDA #
114	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	070104	84.358B
115	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	0701049905	84.358B
131	Title I, Part A, Improvement Grants	FEDERAL	0701043104	84.010
134	Gifted and Talented	STATE	0701041304	State
135	Gifted and Talented	STATE	0701041305	State
144	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0701041404	84.367
145	Title II Part A, Teacher/Principal Training	FEDERAL	0701041405	84.367
165	Title IV, Part A, Safe & Drug-Free	FEDERAL	0701041605	84.186A
175	Title IV, Part B, 21st Century	FEDERAL	0701041705	84.287
214	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	070104	84.358B
315	Title I Accountability, Part A	FEDERAL	0701043105	84.010A
354	Title I, Part B, Subpart 1, Reading First	FEDERAL	0701043504	84.357
355	Title I, Part B, Subpart 1 Reading First	FEDERAL	0701043505	84.357
395	Title V, Part A, Innovative Programs	FEDERAL	0701043905	84.298
575	IDEA, Part B, Children w/Disabilities, NCLRC	STATE	0701045705	
605	Title II Part D, Technology	FEDERAL	0701041605	84.318



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	147,140.92	27,065.71	39,586.44	40,005.57
02	Taxes Receivable - Real and Personal (120-149)	34,730.35	3,055.67	3,633.16	
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	181,871.27	30,121.38	43,219.60	40,005.57
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	34,730.35	3,055.67	3,633.16	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	34,730.35	3,055.67	3,633.16	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	60,105.24	57.98		1,023.00
48	Fund Balance for Budget (961-970)	87,035.68	27,007.73	39,586.44	38,982.57
52	TOTAL FUND BALANCE/EQUITY	147,140.92	27,065.71	39,586.44	40,005.57
53	TOTAL LIABILITIES AND FUND BALANCE	181,871.27	30,121.38	43,219.60	40,005.57



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,610.12	46,822.80	34,442.68	3,474.39
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	2,610.12	46,822.80	34,442.68	3,474.39
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			35,527.03	
48	Fund Balance for Budget (961-970)	2,610.12	46,822.80	-1,084.35	3,474.39
52	TOTAL FUND BALANCE/EQUITY	2,610.12	46,822.80	34,442.68	3,474.39
53	TOTAL LIABILITIES AND FUND BALANCE	2,610.12	46,822.80	34,442.68	3,474.39



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,267.60	2,408.44
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			8,267.60	2,408.44
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			8,267.60	2,408.44
52	TOTAL FUND BALANCE/EQUITY			8,267.60	2,408.44
53	TOTAL LIABILITIES AND FUND BALANCE			8,267.60	2,408.44



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	365.81	9,178.62		34,789.35
02	Taxes Receivable - Real and Personal (120-149)				7,310.86
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	365.81	9,178.62		42,100.21
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				7,310.86
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				7,310.86
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	365.81	9,178.62		34,789.35
52	TOTAL FUND BALANCE/EQUITY	365.81	9,178.62		34,789.35
53	TOTAL LIABILITIES AND FUND BALANCE	365.81	9,178.62		42,100.21



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,499.41			
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)				
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	12,499.41			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	12,499.41			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	12,499.41			
53	TOTAL LIABILITIES AND FUND BALANCE	12,499.41			



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS 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)				
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					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (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					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (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					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

01 - General Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	268,451.52	278,767.09
1112 District Levy - Personal Property	1,275.06	2,873.94
1114 District Levy - Pers Prop/Mobile Homes	4,805.43	3,690.66
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	3,318.58
1190 Penalties and Interest on Taxes	2,441.70	2,587.32
1510 Interest Earnings	813.83	2,152.42
1900 Other Revenue from Local Sources	1,346.78	272.00
3110 Direct State Aid	434,860.19	418,573.95
3115 State Spec Ed Allowable Cost Pymt to Districts	26,128.71	25,887.16
3120 State Guaranteed Tax Base Aid	228,600.04	222,166.62
3440 State HB20/SB417 Prop Tax Reimb	3,046.95	2,667.85
3444 State School Block Grant	32,731.12	32,979.88
6100 Material Prior Period Revenue Adjustments	0.00	180.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,004,501.33	996,118.26

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	434,692.88	441,457.54
2XX Personal Services - Employee Benefits	43,501.25	41,880.86
3XX Purchased Professional and Technical Services	0.00	3,246.29
4XX Purchased Property Services	4,090.06	3,281.51
5XX Other Purchased Services	4,131.75	4,645.49
6XX Supplies and Materials	54,449.38	38,682.73
810 Dues and Fees	3,369.84	2,021.84
21XX Support Services - Students		
1XX Personal Services - Salaries	22,059.67	23,027.98
2XX Personal Services - Employee Benefits	2,617.66	2,643.51
3XX Purchased Professional and Technical Services	0.00	30.00
5XX Other Purchased Services	275.29	.00
6XX Supplies and Materials	1,133.51	1,152.11
221X Improvement of Instruction Services		
5XX Other Purchased Services	189.67	1,219.10
6XX Supplies and Materials	810.70	810.70
222X Educational Media Services		
1XX Personal Services - Salaries	20,706.75	21,797.57
2XX Personal Services - Employee Benefits	92.00	117.06
6XX Supplies and Materials	5,427.04	6,048.39



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	28,110.58	28739.50
		2XX	Personal Services - Employee Benefits	5,093.96	5705.81
		3XX	Purchased Professional and Technical Services	9,908.57	81.74
		5XX	Other Purchased Services	11,914.54	22478.20
		6XX	Supplies and Materials	1,805.55	5330.99
		810	Dues and Fees	300.83	2629.75
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	30,855.10	33779.60
		2XX	Personal Services - Employee Benefits	3,837.44	1532.04
		3XX	Purchased Professional and Technical Services	75.38	.00
		4XX	Purchased Property Services	46.90	.00
		5XX	Other Purchased Services	2,268.47	2506.20
		6XX	Supplies and Materials	2,613.15	1109.65
		810	Dues and Fees	338.10	355.10
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	19,947.79	19777.14
		2XX	Personal Services - Employee Benefits	1,352.09	1400.15
		3XX	Purchased Professional and Technical Services	336.59	3350.00
		5XX	Other Purchased Services	508.95	566.94
		6XX	Supplies and Materials	5,802.73	3602.50
		810	Dues and Fees	50.00	50.25
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	50,784.67	49119.89
		2XX	Personal Services - Employee Benefits	8,257.30	8773.98
		3XX	Purchased Professional and Technical Services	122.28	60.00
		4XX	Purchased Property Services	56,107.51	60745.62
		5XX	Other Purchased Services	86.25	229.82
		6XX	Supplies and Materials	27,307.14	19250.42
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	48,859.78	39339.19
		2XX	Personal Services - Employee Benefits	5,443.49	282.05
		3XX	Purchased Professional and Technical Services	0.00	30.00
		6XX	Supplies and Materials	1,580.17	4717.38
	21XX	Support Services - Students			
		3XX	Purchased Professional and Technical Services	325.50	.00
		6XX	Supplies and Materials	37.00	387.51
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	188.83	446.90



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
280	Special Education - Local and State				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,874.16	2837.60
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	5499.09
		2XX	Personal Services - Employee Benefits	0.00	1138.73
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	26,519.61	14962.66
		2XX	Personal Services - Employee Benefits	2,577.49	852.96
		3XX	Purchased Professional and Technical Services	0.00	4396.36
		4XX	Purchased Property Services	4,079.30	5233.03
		5XX	Other Purchased Services	273.36	375.74
		6XX	Supplies and Materials	830.21	117.21
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	154.69	.00
		2XX	Personal Services - Employee Benefits	204.39	.00
470	Federal Miscellaneous Grants from other State Agencies				
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	14.38	.00
		5XX	Other Purchased Services	90.68	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,984.91	2145.64
		2XX	Personal Services - Employee Benefits	108.03	227.49
		5XX	Other Purchased Services	1,351.27	1205.34
		6XX	Supplies and Materials	499.83	1153.43
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	14,131.44	11530.60
		2XX	Personal Services - Employee Benefits	145.58	235.12
		4XX	Purchased Property Services	393.26	84.42
		6XX	Supplies and Materials	4,108.61	2642.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	20,401.00	26725.94



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	1,097.18	1750.27
		3XX	Purchased Professional and Technical Services	0.00	56.80
		4XX	Purchased Property Services	626.91	.00
		6XX	Supplies and Materials	622.23	1030.42
		810	Dues and Fees	27.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,004,929.61</u>	<u>992,641.85</u>

Schedule of Changes Worksheet

Beginning Fund Balance					143,279.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					996,118.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					992,641.85	(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	60,105.24	Less Last Year	59,720.57	(4b)	384.67	
					384.67	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					147,140.92	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County
0104 Centerville Elem

10 - Transportation Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	43,237.48	24,706.30
1112 District Levy - Personal Property	195.76	464.42
1114 District Levy - Pers Prop/Mobile Homes	755.62	402.13
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	536.27
1190 Penalties and Interest on Taxes	381.43	253.20
1510 Interest Earnings	165.08	422.73
2220 County On-Schedule Trans Reimb	27,453.53	26,010.30
3210 State On-Schedule Trans Reimb	27,453.54	26,010.32
3440 State HB20/SB417 Prop Tax Reimb	492.35	234.70
3444 State School Block Grant	1,132.81	1,141.42
5200 Sale or Compensation for Loss of Assets	1,338.97	0.00
6100 Material Prior Period Revenue Adjustments	0.00	30.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	102,606.57	80,211.79

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	0.00	160.88
27XX Student Transportation Services		
1XX Personal Services - Salaries	55,246.73	49,494.15
2XX Personal Services - Employee Benefits	6,503.43	8,537.82
3XX Purchased Professional and Technical Services	0.00	224.50
4XX Purchased Property Services	17,996.89	18,334.03
5XX Other Purchased Services	376.20	3,993.89
6XX Supplies and Materials	7,242.78	8,482.94
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	21.00	803.44
2XX Personal Services - Employee Benefits	6.43	46.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	87,393.46	90,078.18



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County
0104 Centerville Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						37,656.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						80,211.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						90,078.18	(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	57.98	Less Last Year	782.77	(4b)		-724.79	
						-724.79	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						27,065.71	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

11 - Bus Depreciation Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	25,258.49	29,137.72
1112 District Levy - Personal Property	114.57	271.27
1114 District Levy - Pers Prop/Mobile Homes	441.83	374.59
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	313.24
1190 Penalties and Interest on Taxes	223.05	267.04
1510 Interest Earnings	244.98	392.32
3440 State HB20/SB417 Prop Tax Reimb	287.60	279.10

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

26,570.52	31,035.28
-----------	-----------

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	904.79
7XX Property and Equipment Acquisition	36,374.83	803.88

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

36,374.83	1,708.67
-----------	----------

Schedule of Changes Worksheet

Beginning Fund Balance	46,634.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,035.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,708.67	(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	36,374.83	(4b)
	-36,374.83	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	39,586.44	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

12 - School Food Services Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	242.51	403.21
1611 National School Lunch Program	35,013.23	43,898.17
1900 Other Revenue from Local Sources	0.00	4,500.00
3220 State Food Services Match	0.00	174.09
4550 Federal Child Nutrition	33,471.60	47,683.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	68,727.34	96,658.68

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

PRC Program Function Object	2004 Value	2005 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	80,435.08	82,195.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	80,435.08	82,195.14

Schedule of Changes Worksheet

Beginning Fund Balance	24,519.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	96,658.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	82,195.14	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 1,023.00 Less Last Year 0.00 (4b) 1,023.00		
	1,023.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	40,005.57	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

13 - Tuition Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	24.61	37.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24.61	37.20

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

PRC Program Function Object	2004 Value	2005 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	0.00	250.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	250.80

Schedule of Changes Worksheet

Beginning Fund Balance	2,823.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	250.80	(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)	2,610.12	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	460.66	917.82
2240 County Retirement Distribution	126,637.19	99,199.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	127,097.85	100,117.07

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	63,991.88	65063.14
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,191.74	3393.92
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,998.03	3212.58
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,759.74	4235.70
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,554.17	4978.52
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,870.49	2914.81
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,550.91	7239.42
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	7,979.59	7294.57
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,291.49	5797.91
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2.78	118.41
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	810.47
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,789.98	2205.24



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	222X		Educational Media Services		
		2XX	Personal Services - Employee Benefits	0.00	875.75
420	Title I, Part A, Improving Basic Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	541.01	.00
710	School Sponsored Extracurricular Activities				
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	295.97	316.23
720	School Sponsored Athletics				
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	1,802.35	1699.41
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	2,839.78	3938.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				112,459.91	114,095.02

Schedule of Changes Worksheet

Beginning Fund Balance					60,800.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					100,117.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					114,095.02	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					46,822.80	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
114 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,684.00
115 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,920.20
135 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	917.00
145 Title II Part A, Teacher/Principal Training	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	18,398.00
165 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,744.00
175 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	120,000.00
214 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,864.00
315 Title I Accountability, Part A	
4200 Title I, Part A, Improving Basic Programs	98,404.00
354 Title I, Part B, Subpart 1, Reading First	
4230 Title I, Part B, Subpart 1, Reading First	48,627.22
355 Title I, Part B, Subpart 1 Reading First	
4230 Title I, Part B, Subpart 1, Reading First	108,785.00
395 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	2,456.00
575 IDEA, Part B, Children w/Disabilities, NCLRC	
5700 Resources Transferred from Other School Districts or Cooperatives	15,212.34
605 Title II Part D, Technology	
4310 Title II, Part D, Educational Technology	4,038.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	447,049.76

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

PRC Program Function Object	2005 Value
115 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	558.25



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
2XX Personal Services - Employee Benefits	92.67
3XX Purchased Professional and Technical Services	1337.00
4XX Purchased Property Services	200.35
5XX Other Purchased Services	677.18
6XX Supplies and Materials	37832.38
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	690.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	716.17
	42,104.00
115 Subtotal	
135 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	917.00
145 Title II Part A, Teacher/Principal Training	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	368.75
2XX Personal Services - Employee Benefits	62.29
810 Dues and Fees	2850.00
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	552.56
5XX Other Purchased Services	10376.68
222X Educational Media Services	
5XX Other Purchased Services	423.70
23XX Support Services - General Administration	
5XX Other Purchased Services	303.30
24XX Support Services - School Administration	
5XX Other Purchased Services	207.20
	15,144.48
145 Subtotal	



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
165 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
5XX Other Purchased Services	1068.00
6XX Supplies and Materials	2676.00
	3,744.00
165 Subtotal	
175 Title IV, Part B, 21st Century	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	52501.87
2XX Personal Services - Employee Benefits	8206.85
5XX Other Purchased Services	6189.26
6XX Supplies and Materials	30461.47
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	479.38
5XX Other Purchased Services	5145.40
24XX Support Services - School Administration	
5XX Other Purchased Services	419.85
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2500.00
27XX Student Transportation Services	
1XX Personal Services - Salaries	6302.16
2XX Personal Services - Employee Benefits	1378.76
5XX Other Purchased Services	6415.00
	120,000.00
175 Subtotal	
315 Title I Accountability, Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	81439.68
2XX Personal Services - Employee Benefits	16813.03
6XX Supplies and Materials	151.29
	98,404.00
315 Subtotal	



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
354 Title I, Part B, Subpart 1, Reading First	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
1XX Personal Services - Salaries	6149.96
2XX Personal Services - Employee Benefits	961.48
6XX Supplies and Materials	6464.30
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	399.23
5XX Other Purchased Services	9464.39
	23,439.36
354 Subtotal	
355 Title I, Part B, Subpart 1 Reading First	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
1XX Personal Services - Salaries	41966.86
2XX Personal Services - Employee Benefits	6527.81
5XX Other Purchased Services	118.71
6XX Supplies and Materials	21536.06
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	452.76
5XX Other Purchased Services	11948.72
6XX Supplies and Materials	61.03
23XX Support Services - General Administration	
5XX Other Purchased Services	2460.34
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2102.00
	87,174.29
355 Subtotal	
395 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	2456.00
575 IDEA, Part B, Children w/Disabilities, NCLRC	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	9951.45
2XX Personal Services - Employee Benefits	1589.10
6XX Supplies and Materials	3671.79



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
456 IDEA, Part B, Children with Disabilities 1XXX Instruction	
575 Subtotal	15,212.34
605 Title II Part D, Technology	
431 Title II, Part D, Educational Technology 1XXX Instruction 6XX Supplies and Materials	2038.00
222X Educational Media Services 4XX Purchased Property Services	2000.00
605 Subtotal	4,038.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 412,633.47



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					20,192.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					447,049.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					412,633.47	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	35,527.03	Less Last Year	55,692.72	(4b)	-20,165.69	
					-20,165.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,442.68	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
114 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	4,684.00	0.00	4,684.00
115 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	15,920.20	42,104.00	-26,183.80
135 Gifted and Talented	917.00	917.00	0.00
145 Title II Part A, Teacher/Principal Training	18,398.00	15,144.48	3,253.52
165 Title IV, Part A, Safe & Drug-Free	3,744.00	3,744.00	0.00
175 Title IV, Part B, 21st Century	120,000.00	120,000.00	0.00
214 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	5,864.00	0.00	5,864.00
315 Title I Accountability, Part A	98,404.00	98,404.00	0.00
354 Title I, Part B, Subpart 1, Reading First	48,627.22	23,439.36	25,187.86
355 Title I, Part B, Subpart 1 Reading First	108,785.00	87,174.29	21,610.71
395 Title V, Part A, Innovative Programs	2,456.00	2,456.00	0.00
575 IDEA, Part B, Children w/Disabilities, NCLRC	15,212.34	15,212.34	0.00
605 Title II Part D, Technology	4,038.00	4,038.00	0.00
Total	<u>447,049.76</u>	<u>412,633.47</u>	<u>34,416.29</u>



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

17 - Adult Education Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	75.96	0.00
1112 District Levy - Personal Property	5.46	0.00
1114 District Levy - Pers Prop/Mobile Homes	11.08	0.00
1190 Penalties and Interest on Taxes	6.97	0.00
1510 Interest Earnings	29.65	54.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	129.12	54.68

Schedule of Changes Worksheet

Beginning Fund Balance					3,419.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					54.68	(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)					3,474.39	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

20 - Lease-Rental Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	72.76	131.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>72.76</u>	<u>131.17</u>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	212.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>212.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance	8,348.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	131.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	212.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,267.60	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

21 - Compensated Absence Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	20.66	37.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20.66	37.89

Schedule of Changes Worksheet

Beginning Fund Balance	2,370.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37.89	(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)	2,408.44	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

28 - Technology Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	8.58	13.19
3281 State Technology Aid	0.00	3,982.65
4650 Federal Miscellaneous Grants from OPI	2,303.39	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,311.97	3,995.84

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

PRC Program Function Object	2004 Value	2005 Value
390 State Career & Technical Ed Entitlement - Undistributed		
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	5942.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	5,942.00

Schedule of Changes Worksheet

Beginning Fund Balance	2,311.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,995.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,942.00	(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)	365.81	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	52.86	132.43
3445 State Combined Fund School Block Grant	1,666.02	1,678.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,718.88	1,811.11

Schedule of Changes Worksheet

Beginning Fund Balance	7,367.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,811.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,178.62	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

50 - Debt Service Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	74,667.29	58,778.63
1112	District Levy - Personal Property	327.24	803.74
1114	District Levy - Pers Prop/Mobile Homes	1,284.28	920.69
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	928.11
1190	Penalties and Interest on Taxes	645.38	569.10
1510	Interest Earnings	362.32	832.84
3120	State Guaranteed Tax Base Aid	39,730.15	33,092.20
3440	State HB20/SB417 Prop Tax Reimb	852.15	561.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>117,868.81</u>	<u>96,486.90</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	45,000.00	45000.00
	850 Interest on Debt	57,982.50	55845.00
	860 Agent Fees/Issuance Costs	250.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>103,232.50</u>	<u>101,095.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				39,397.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				96,486.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				101,095.00	(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)				34,789.35	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

60 - Building Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	131.89	218.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>131.89</u>	<u>218.39</u>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
6XX Supplies and Materials	0.00	911.20
7XX Property and Equipment Acquisition	1,903.66	1186.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,903.66</u>	<u>2,097.77</u>

Schedule of Changes Worksheet

Beginning Fund Balance	14,378.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	218.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,097.77	(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)	12,499.41	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

Fund	Account	Description	2004 Value	2005 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	38,758.56
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	9,666.45
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	0.00
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	23,503.26	20,898.05
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	1,186.57
XX	XXX 4XXX	73X Major Equipment-New	1,903.66	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	250.80
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	25,800.35
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	25,800.35

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,598.79
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	37,152.07
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	48,040.63
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	39,339.19	0.00	0.00	0.00	
280	1XXX	2XX	282.05	0.00	0.00	0.00	
280	1XXX	3XX	30.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	4,717.38	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	387.51	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	446.90	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,837.60	0.00	0.00	0.00	
Totals			48,040.63	0.00	0.00	0.00	48,040.63



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

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.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY05.*



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Buildings	1,785,952.76	0.00	0.00	1,785,952.76
Machinery And Equipment	354,431.49	36,375.00	0.00	390,806.49
Construction in Progress	47,867.60	0.00	35,368.19	12,499.41
Totals at historical cost	2,188,251.85	36,375.00	35,368.19	2,189,258.66
Governmental activities, capital assets, net	2,188,251.85	36,375.00	35,368.19	2,189,258.66

* 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.

Depreciation by Function for FY2005	Governmental Activities	Business-Type Activities
Instruction (1XXX)	1,460.90	0.00
Transportation (27XX)	30,914.96	0.00
Unallocated	37,330.00	0.00
Total Depreciation for FY2005	69,705.86	0.00



Trustees' Financial Summary

FY2004-05

Submit ID: 0104-68557070

07 Cascade County

0104 Centerville Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
Governmental Activities *							
General Obligation Bonds:							
2/1/2001 Issue	1,225,000.00	0.00	45,000.00	0.00	1,180,000.00	50,000.00	1,130,000.00
Capital Leases	4,873.12	0.00	4,433.50	0.00	439.62	0.00	439.62
Compensated Absences	57,552.43	0.00	0.00	38,377.21	19,175.22	0.00	19,175.22
Total Governmental Activity							
Long-Term Liabilities	1,287,425.55	0.00	49,433.50	38,377.21	1,199,614.84	50,000.00	1,149,614.84

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

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