



Trustees' Financial Summary

FY2004-05

Submit ID: 0105-90743675

07 Cascade County

0105 Centerville H S

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.



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PRC	Title	Project Type	Project Number	CFDA #
215	MOST(DPHHS)	STATE	0502MOST0008	
325	Montana Heritage Project	STATE	070105	
404	Title I, Part G, Advanced Placement	FEDERAL	0701054004	84.330C
405	Title I, Part G, Advanced Placement	FEDERAL	0701054005	84.330C
810	Carl Perkins	FEDERAL	070105810BG	84.048A
815	Carl Perkins	FEDERAL	0701058105BG	84.048A
825	Vo Ed Trades & Industry	STATE	070105	State



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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)	118,815.43	27,270.11	39,509.36	
02	Taxes Receivable - Real and Personal (120-149)	18,261.05	3,025.31	3,641.15	
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	137,076.48	30,295.42	43,150.51	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	18,261.05	3,025.31	3,641.15	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	18,261.05	3,025.31	3,641.15	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	64,922.54	55.97		
48	Fund Balance for Budget (961-970)	53,892.89	27,214.14	39,509.36	
52	TOTAL FUND BALANCE/EQUITY	118,815.43	27,270.11	39,509.36	
53	TOTAL LIABILITIES AND FUND BALANCE	137,076.48	30,295.42	43,150.51	



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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)	2,655.63	27,892.40	1,155.16	3,485.15
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)			825.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,655.63	27,892.40	1,980.16	3,485.15
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			825.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			825.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,512.00	
48	Fund Balance for Budget (961-970)	2,655.63	27,892.40	-356.84	3,485.15
52	TOTAL FUND BALANCE/EQUITY	2,655.63	27,892.40	1,155.16	3,485.15
53	TOTAL LIABILITIES AND FUND BALANCE	2,655.63	27,892.40	1,980.16	3,485.15



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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)	719.92			2,414.05
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,550.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,269.92			2,414.05
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,550.00			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,550.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	719.92			2,414.05
52	TOTAL FUND BALANCE/EQUITY	719.92			2,414.05
53	TOTAL LIABILITIES AND FUND BALANCE	3,269.92			2,414.05



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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				



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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)	434.62	5,454.36		21,651.62
02	Taxes Receivable - Real and Personal (120-149)				3,560.07
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	434.62	5,454.36		25,211.69
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				3,560.07
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				3,560.07
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)	434.62	5,454.36		21,651.62
52	TOTAL FUND BALANCE/EQUITY	434.62	5,454.36		21,651.62
53	TOTAL LIABILITIES AND FUND BALANCE	434.62	5,454.36		25,211.69



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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)	23,107.68			
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	23,107.68			
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)	23,107.68			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	23,107.68			
53	TOTAL LIABILITIES AND FUND BALANCE	23,107.68			



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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				



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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				



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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)	36,838.41		42,008.22	
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	36,838.41		42,008.22	
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	36,838.41		42,008.22	
53	TOTAL LIABILITIES AND FUND BALANCE	36,838.41		42,008.22	



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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)	66,018.25	55,969.33		
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	66,018.25	55,969.33		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	66,018.25	55,969.33		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	66,018.25	55,969.33		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	66,018.25	55,969.33		



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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				



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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				



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01 - General Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	149,778.14	146,692.47
1112 District Levy - Personal Property	706.19	1,581.55
1114 District Levy - Pers Prop/Mobile Homes	2,681.61	1,968.35
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	1,370.18
1190 Penalties and Interest on Taxes	1,367.71	1,378.16
1510 Interest Earnings	803.03	1,664.22
1900 Other Revenue from Local Sources	1,451.21	140.94
3110 Direct State Aid	323,742.88	320,950.47
3115 State Spec Ed Allowable Cost Pymt to Districts	19,096.79	18,866.94
3120 State Guaranteed Tax Base Aid	184,504.25	184,184.48
3440 State HB20/SB417 Prop Tax Reimb	2,262.22	1,928.50
3444 State School Block Grant	14,673.97	14,785.49
6100 Material Prior Period Revenue Adjustments	0.00	559.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	701,068.00	696,071.49

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	180,116.85	184077.47
2XX Personal Services - Employee Benefits	9,630.10	13684.76
3XX Purchased Professional and Technical Services	0.00	4919.18
4XX Purchased Property Services	1,755.36	1995.96
5XX Other Purchased Services	2,867.90	2652.04
6XX Supplies and Materials	36,820.00	27544.95
810 Dues and Fees	1,071.51	1630.16
21XX Support Services - Students		
1XX Personal Services - Salaries	22,059.67	23028.06
2XX Personal Services - Employee Benefits	2,617.75	2643.64
3XX Purchased Professional and Technical Services	0.00	30.00
5XX Other Purchased Services	135.59	.00
6XX Supplies and Materials	1,172.59	1016.08
221X Improvement of Instruction Services		
5XX Other Purchased Services	452.58	555.44
6XX Supplies and Materials	399.30	399.30
222X Educational Media Services		
1XX Personal Services - Salaries	20,653.26	21581.45
2XX Personal Services - Employee Benefits	91.94	118.15
6XX Supplies and Materials	8,703.41	4649.50



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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		27,167.56	18333.20
	2XX	Personal Services - Employee Benefits		5,094.05	3736.06
	3XX	Purchased Professional and Technical Services		2,152.43	40.26
	5XX	Other Purchased Services		28,519.14	15862.44
	6XX	Supplies and Materials		1,071.06	13934.30
	810	Dues and Fees		148.17	1295.25
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		40,673.91	45547.76
	2XX	Personal Services - Employee Benefits		6,158.42	2296.25
	3XX	Purchased Professional and Technical Services		73.12	.00
	4XX	Purchased Property Services		23.09	.00
	5XX	Other Purchased Services		1,752.92	1918.60
	6XX	Supplies and Materials		1,965.26	1111.93
	810	Dues and Fees		141.90	174.90
25XX	Support Services - Business				
	1XX	Personal Services - Salaries		9,067.32	8990.13
	2XX	Personal Services - Employee Benefits		1,306.19	1331.29
	3XX	Purchased Professional and Technical Services		165.78	1710.00
	5XX	Other Purchased Services		421.51	566.74
	6XX	Supplies and Materials		2,427.04	2071.46
	810	Dues and Fees		75.00	49.75
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		29,703.55	32848.53
	2XX	Personal Services - Employee Benefits		4,648.99	5236.10
	3XX	Purchased Professional and Technical Services		1,560.22	.00
	4XX	Purchased Property Services		50,307.27	30242.63
	5XX	Other Purchased Services		83.75	111.87
	6XX	Supplies and Materials		13,178.76	9483.75
4XXX	Facilities Acquisition and Construction Services				
	7XX	Property and Equipment Acquisition		0.00	14706.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	32,622.27	28113.32
		2XX	Personal Services - Employee Benefits	768.49	193.88
		3XX	Purchased Professional and Technical Services	0.00	60.00
		6XX	Supplies and Materials	58.32	1175.35
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	393.71	254.67



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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	1,322.38	1326.11
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	16497.32
		2XX	Personal Services - Employee Benefits	0.00	3416.24
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	54,399.42	30815.30
		2XX	Personal Services - Employee Benefits	7,620.90	4779.96
		4XX	Purchased Property Services	4,054.36	459.48
		5XX	Other Purchased Services	264.64	80.63
		6XX	Supplies and Materials	870.06	3470.14
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	0.00	17571.77
		2XX	Personal Services - Employee Benefits	0.00	355.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	10,655.30	9457.88
		2XX	Personal Services - Employee Benefits	1,271.03	568.22
		5XX	Other Purchased Services	1,532.76	526.11
		6XX	Supplies and Materials	818.47	1074.31
		810	Dues and Fees	450.00	500.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	30,423.74	36200.52
		2XX	Personal Services - Employee Benefits	404.09	964.91
		4XX	Purchased Property Services	262.04	241.58
		5XX	Other Purchased Services	2,541.67	769.15
		6XX	Supplies and Materials	7,620.59	5480.63
		810	Dues and Fees	2,105.00	2220.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	20,380.54	22806.28
		2XX	Personal Services - Employee Benefits	1,097.11	1510.33
		3XX	Purchased Professional and Technical Services	0.00	13.20
		4XX	Purchased Property Services	274.36	.00
		6XX	Supplies and Materials	306.94	526.92
		810	Dues and Fees	27.00	.00



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0105 Centerville H S

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		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	698,979.41	693,554.55

Schedule of Changes Worksheet

Beginning Fund Balance	94,421.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	696,071.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	693,554.55	(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 64,922.54 Less Last Year 43,045.76 (4b)	21,876.78	
		21,876.78 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		118,815.43 (5)



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10 - Transportation Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	39,565.24	24,441.88
1112	District Levy - Personal Property	183.85	418.21
1114	District Levy - Pers Prop/Mobile Homes	703.07	387.10
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	362.32
1190	Penalties and Interest on Taxes	357.90	248.07
1510	Interest Earnings	227.62	468.57
2220	County On-Schedule Trans Reimb	27,490.35	25,719.66
3210	State On-Schedule Trans Reimb	27,490.37	25,719.66
3440	State HB20/SB417 Prop Tax Reimb	598.23	319.49
3444	State School Block Grant	1,314.91	1,324.90
5200	Sale or Compensation for Loss of Assets	1,338.96	0.00
6100	Material Prior Period Revenue Adjustments	0.00	30.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>99,270.50</u>	<u>79,439.86</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		
23XX	Support Services - General Administration		
2XX	Personal Services - Employee Benefits	0.00	160.88
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	55,249.96	49,479.93
2XX	Personal Services - Employee Benefits	6,503.25	8,536.51
3XX	Purchased Professional and Technical Services	0.00	224.50
4XX	Purchased Property Services	18,024.14	18,334.01
5XX	Other Purchased Services	443.70	3,993.89
6XX	Supplies and Materials	7,242.76	8,483.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>87,463.81</u>	<u>89,212.74</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						37,769.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						79,439.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						89,212.74	(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	55.97	Less Last Year	782.77	(4b)		-726.80	
						-726.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						27,270.11	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	25,242.44	29,206.88
1112	District Levy - Personal Property	113.20	267.46
1114	District Levy - Pers Prop/Mobile Homes	440.60	373.79
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	231.72
1190	Penalties and Interest on Taxes	223.27	268.73
1510	Interest Earnings	296.02	433.65
3440	State HB20/SB417 Prop Tax Reimb	382.59	384.50

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

26,698.12	31,166.73
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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	904.78
7XX Property and Equipment Acquisition	36,374.82	803.87

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

36,374.82	1,708.65
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Schedule of Changes Worksheet

Beginning Fund Balance	46,426.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,166.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,708.65	(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	36,374.82	(4b)
	-36,374.82	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	39,509.36	(5)



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13 - Tuition Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	27.17	44.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27.17	44.01

Schedule of Changes Worksheet

Beginning Fund Balance	2,611.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44.01	(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)	2,655.63	(5)



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14 - Retirement Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	396.78	591.25
2240	County Retirement Distribution	77,738.50	69,078.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>78,135.28</u>	<u>69,669.68</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		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	25,731.26	27368.20
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	3,191.70	3358.94
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	2,993.36	3147.94
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	3,759.71	2674.14
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	6,017.44	6643.73
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	1,304.80	1311.33
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	3,750.38	4791.39
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	7,980.39	7217.29
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	4,952.52	4100.69
360	State Gifted & Talented Reimbursement		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	2406.35
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	7,820.85	4494.81
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	397.72	3197.58



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14 - Retirement Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	1,557.06	1379.55
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	3,929.80	5280.32
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	2,838.22	3326.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>76,225.21</u>	<u>80,698.85</u>

Schedule of Changes Worksheet

Beginning Fund Balance					38,921.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					69,669.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					80,698.85	(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	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					27,892.40	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
215 MOST(DPHHS)	
4700 Federal Miscellaneous Grants from other State Agencies	4,175.00
325 Montana Heritage Project	
3290 State - Other State Grants	1,000.00
404 Title I, Part G, Advanced Placement	
4290 Title I, Part G, Advanced Placement	2,202.00
6100 Material Prior Period Revenue Adjustments	-1,632.05
404 Subtotal	569.95
405 Title I, Part G, Advanced Placement	
4290 Title I, Part G, Advanced Placement	4,180.00
815 Carl Perkins	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	6,524.00
825 Vo Ed Trades & Industry	
3900 State Career & Technical Ed Entitlement	1,512.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,960.95

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

PRC Program Function Object	2005 Value
215 MOST(DPHHS)	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	1424.00
2XX Personal Services - Employee Benefits	225.15
6XX Supplies and Materials	3326.55
221X Improvement of Instruction Services	
5XX Other Purchased Services	24.30
215 Subtotal	5,000.00
325 Montana Heritage Project	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	220.00
2XX Personal Services - Employee Benefits	45.92
6XX Supplies and Materials	734.08



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
329 State Miscellaneous Grants	
325 Subtotal	1,000.00
404 Title I, Part G, Advanced Placement	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
6XX Supplies and Materials	55.94
810 Dues and Fees	883.45
221X Improvement of Instruction Services	
5XX Other Purchased Services	721.50
404 Subtotal	1,660.89
405 Title I, Part G, Advanced Placement	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
6XX Supplies and Materials	65.00
810 Dues and Fees	2025.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	1616.75
405 Subtotal	3,706.75
815 Carl Perkins	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	56.41
6XX Supplies and Materials	5375.47
810 Dues and Fees	744.00
21XX Support Services - Students	
5XX Other Purchased Services	348.12
815 Subtotal	6,524.00
825 Vo Ed Trades & Industry	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	721.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
397 State Career & Technical Ed Entitlement - Trades & Indust	
1XXX Instruction	
6XX Supplies and Materials	791.00
825 Subtotal	1,512.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 19,403.64

Schedule of Changes Worksheet

Beginning Fund Balance	3,713.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,960.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,403.64	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year 1,512.00 Less Last Year 2,627.62	(4b)	-1,115.62
		-1,115.62 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,155.16 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
215 MOST(DPHHS)	4,175.00	5,000.00	-825.00
325 Montana Heritage Project	1,000.00	1,000.00	0.00
404 Title I, Part G, Advanced Placement	569.95	1,660.89	-1,090.94
405 Title I, Part G, Advanced Placement	4,180.00	3,706.75	473.25
815 Carl Perkins	6,524.00	6,524.00	0.00
825 Vo Ed Trades & Industry	1,512.00	1,512.00	0.00
Total	17,960.95	19,403.64	-1,442.69



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17 - Adult Education Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	81.47	0.00
1112 District Levy - Personal Property	5.80	0.00
1114 District Levy - Pers Prop/Mobile Homes	12.04	0.00
1190 Penalties and Interest on Taxes	7.47	0.00
1510 Interest Earnings	35.41	60.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	142.19	60.08

Schedule of Changes Worksheet

Beginning Fund Balance	3,425.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	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)	3,485.15	(5)



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18 - Traffic Education Fund

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

PRC Revenue	2004 Value	2005 Value
1311 Driver's Education Fees	4,200.00	0.00
1510 Interest Earnings	46.15	89.60
3260 State Driver's Education Reimbursement	3,535.45	1,674.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,781.60	1,764.29

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	2,608.00	3552.00
2XX Personal Services - Employee Benefits	12.01	19.32
4XX Purchased Property Services	1,204.05	600.00
6XX Supplies and Materials	329.62	400.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,153.68	4,571.42

Schedule of Changes Worksheet

Beginning Fund Balance	3,527.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,764.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,571.42	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	719.92	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	24.68	41.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24.68	41.62

Schedule of Changes Worksheet

Beginning Fund Balance	2,372.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41.62	(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)	2,414.05	(5)



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28 - Technology Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	7.60	13.02
3281 State Technology Aid	0.00	3,041.63
4650 Federal Miscellaneous Grants from OPI	1,722.37	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,729.97	3,054.65

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	4350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	4,350.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,729.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,054.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,350.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		434.62 (5)



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29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	28.78	82.28
3445 State Combined Fund School Block Grant	1,519.65	1,531.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,548.43	1,613.48

Schedule of Changes Worksheet

Beginning Fund Balance	3,840.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,613.48	(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)	5,454.36	(5)



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50 - Debt Service Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	34,151.14	28,406.66
1112 District Levy - Personal Property	142.54	363.55
1114 District Levy - Pers Prop/Mobile Homes	575.29	405.31
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	314.96
1190 Penalties and Interest on Taxes	288.89	516.61
1510 Interest Earnings	238.53	541.55
3120 State Guaranteed Tax Base Aid	24,134.03	20,643.34
3440 State HB20/SB417 Prop Tax Reimb	520.03	375.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	60,050.45	51,567.95

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	20,000.00	25000.00
850 Interest on Debt	29,685.00	28735.00
860 Agent Fees/Issuance Costs	250.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	49,935.00	53,985.00

Schedule of Changes Worksheet

Beginning Fund Balance	24,068.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	51,567.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	53,985.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	21,651.62	(5)



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60 - Building Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	250.70	409.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	250.70	409.79

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
6XX Supplies and Materials	0.00	448.80
7XX Property and Equipment Acquisition	945.78	584.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	945.78	1,033.23

Schedule of Changes Worksheet

Beginning Fund Balance	23,731.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	409.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,033.23	(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)	23,107.68	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	311.91	639.84
1920	Contributions/Donations from Private Sources	8,327.63	250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>8,639.54</u>	<u>889.84</u>

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

PRC Program Function Object		2004 Value	2005 Value
890	Other Community Services		
	33XX Community Services		
	870 Student Scholarships	1,350.00	800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,350.00</u>	<u>800.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				36,748.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				889.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				800.00	(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)				36,838.41	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2004 Value	2005 Value
1700 Student Extracurricular Activity Receipts	100,349.30	119,286.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100,349.30	119,286.83

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

PRC Program Function Object	2004 Value	2005 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	89,597.50	113,684.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	89,597.50	113,684.88

Schedule of Changes Worksheet

Beginning Fund Balance	36,406.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	119,286.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	113,684.88	(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)	42,008.22	(5)



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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	27,602.85
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	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	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	10,371.42	10,263.57
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	945.78	584.43
XX	XXX 4XXX	73X Major Equipment-New	0.00	14,706.00
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	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,057.45
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,057.45

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,018.53
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	17,362.52
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	31,123.33
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.



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	28,113.32	0.00	0.00	0.00	
280	1XXX	2XX	193.88	0.00	0.00	0.00	
280	1XXX	3XX	60.00	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	1,175.35	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	0.00	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	254.67	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	1,326.11	0.00	0.00	0.00	
Totals			31,123.33	0.00	0.00	0.00	31,123.33



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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.*



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Buildings	1,121,956.98	0.00	0.00	1,121,956.98
Machinery And Equipment	419,474.79	0.00	0.00	419,474.79
Construction in Progress	46,471.32	0.00	0.00	46,471.32
Totals at historical cost	1,587,903.09	0.00	0.00	1,587,903.09
Governmental activities, capital assets, net	1,587,903.09	0.00	0.00	1,587,903.09

* 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	52,240.00	0.00
Total Depreciation for FY2005	84,615.86	0.00



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	(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	630,000.00	0.00	25,000.00	0.00	605,000.00	25,000.00	580,000.00
Capital Leases	2,400.18	0.00	2,400.18	0.00	0.00	0.00	0.00
Compensated Absences	46,999.00	0.00	0.00	37,411.53	9,587.47	0.00	9,587.47
Total Governmental Activity							
Long-Term Liabilities	679,399.18	0.00	27,400.18	37,411.53	614,587.47	25,000.00	589,587.47

* 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.