



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County
0104 Centerville Elem

**** Recalculated ****

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 FY03 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

FY2002-03

Submit ID: 0104-705925930000

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0104 Centerville Elem

PRC	Title	Project Type	Project Number	CFDA #
019	School Renovation, IDEA, Technology	FEDERAL	0701046502	84.352
100	ABC	LOCAL		
112	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	0701049903	84.358A
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0701041403	84.367
163	Title IV, Part A, Safe & Drug-Free	FEDERAL	0701041603	84.186A
313	Title I, Part A, Improving Basic Programs	FEDERAL	0701043103	84.010A
393	Title V, Part A, Innovative Programs	FEDERAL	0701043903	84.298
603	Title II, Part D, Ed Technology	FEDERAL	0701046003	84.318
783	WE TEACH ALL	FEDERAL	0701047803	84.358

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FY2002-03

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07 Cascade County
0104 Centerville Elem

**** Recalculated ****

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)	98,509.62	21,661.01	20,064.14	36,226.77
02	Taxes Receivable - Real and Personal (120-149)	33,306.71	4,400.62	515.57	
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	131,816.33	26,061.63	20,579.71	36,226.77
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	33,306.71	4,400.62	515.57	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	33,306.71	4,400.62	515.57	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	14,522.07			
48	Fund Balance for Budget (961-970)	83,987.55	21,661.01	20,064.14	36,226.77
52	TOTAL FUND BALANCE/EQUITY	98,509.62	21,661.01	20,064.14	36,226.77
53	TOTAL LIABILITIES AND FUND BALANCE	131,816.33	26,061.63	20,579.71	36,226.77

Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County
0104 Centerville Elem

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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)	2,799.11	46,162.81		3,290.59
02	Taxes Receivable - Real and Personal (120-149)	21.15			221.33
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			21,206.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,820.26	46,162.81	21,206.00	3,511.92
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	21.15			221.33
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	21.15			221.33
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			21,206.00	
48	Fund Balance for Budget (961-970)	2,799.11	46,162.81		3,290.59
52	TOTAL FUND BALANCE/EQUITY	2,799.11	46,162.81	21,206.00	3,290.59
53	TOTAL LIABILITIES AND FUND BALANCE	2,820.26	46,162.81	21,206.00	3,511.92

Trustees' Financial Summary

FY2002-03

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07 Cascade County
0104 Centerville Elem

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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)			8,275.67	2,349.89
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			8,275.67	2,349.89
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)			8,275.67	2,349.89
52	TOTAL FUND BALANCE/EQUITY			8,275.67	2,349.89
53	TOTAL LIABILITIES AND FUND BALANCE			8,275.67	2,349.89

Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County
0104 Centerville Elem

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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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County
0104 Centerville Elem

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		5,648.63	24,761.14	
02	Taxes Receivable - Real and Personal (120-149)			6,463.13	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		5,648.63	31,224.27	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			6,463.13	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			6,463.13	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		5,648.63	24,761.14	
52	TOTAL FUND BALANCE/EQUITY		5,648.63	24,761.14	
53	TOTAL LIABILITIES AND FUND BALANCE		5,648.63	31,224.27	

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FY2002-03

Submit ID: 0104-705925930000

07 Cascade County
0104 Centerville Elem

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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)	16,150.56			
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	16,150.56			
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)	16,150.56			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	16,150.56			
53	TOTAL LIABILITIES AND FUND BALANCE	16,150.56			

Trustees' Financial Summary

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0104 Centerville Elem

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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	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

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07 Cascade County
0104 Centerville Elem

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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	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

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07 Cascade County
0104 Centerville Elem

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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)				
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)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County

**** Recalculated ****

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

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County

**** Recalculated ****

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

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County
0104 Centerville Elem

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
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)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)			1,801,015.57	
12	Machinery and Equipment (341 & 342)			338,084.16	
13	Construction Work in Progress (351)			16,167.12	
14	Amount Available in Debt Service and Compensated Absence Funds (403)				27,111.03
15	Amounts to be Provided (404-406)				1,292,276.72
20	TOTAL ASSETS AND OTHER DEBITS			2,155,266.85	1,319,387.75
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				1,270,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				49,387.75
35	TOTAL LIABILITIES				1,319,387.75
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			2,155,266.85	
52	TOTAL FUND BALANCE/EQUITY			2,155,266.85	
53	TOTAL LIABILITIES AND FUND BALANCE			2,155,266.85	1,319,387.75

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FY2002-03

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07 Cascade County
0104 Centerville Elem

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01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	245,508.18	267,761.21
1112	District Levy - Personal Property	11,853.47	3,915.21
1114	District Levy - Pers Prop/Mobile Homes	2,296.41	1,974.64
1190	Penalties and Interest on Taxes	2,630.87	1,219.51
1510	Interest Earnings	3,616.19	1,090.50
1900	Other Revenue from Local Sources	427.80	699.95
3110	Direct State Aid	434,926.67	436,458.17
3115	State Spec Ed Allowable Cost Pymt to Districts	26,662.45	26,243.98
3120	State Guaranteed Tax Base Aid	213,219.27	223,412.34
3440	State HB20/SB417 Prop Tax Reimb	4,408.80	3,793.49
3444	State School Block Grant	32,902.47	32,066.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>978,452.58</u>	<u>998,635.00</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	420,494.23	438,388.90
2XX	Personal Services - Employee Benefits	33,604.49	40,463.91
3XX	Purchased Professional and Technical Services	1,520.00	3,200.50
4XX	Purchased Property Services	4,393.12	5,289.48
5XX	Other Purchased Services	1,871.18	8,126.29
6XX	Supplies and Materials	57,165.16	33,848.54
7XX	Property and Equipment Acquisition	14,609.00	0.00
810	Dues and Fees	2,751.81	6,458.50
21XX	Support Services - Students		
1XX	Personal Services - Salaries	24,897.97	21,906.32
2XX	Personal Services - Employee Benefits	2,808.65	2,808.89
5XX	Other Purchased Services	0.00	83.33
6XX	Supplies and Materials	995.41	1,298.39
221X	Improvement of Instruction Services		
5XX	Other Purchased Services	2,031.25	1,733.25
6XX	Supplies and Materials	810.70	605.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	8,796.26	20,532.42
2XX	Personal Services - Employee Benefits	31.94	76.60
3XX	Purchased Professional and Technical Services	139.00	0.00
5XX	Other Purchased Services	0.00	86.31
6XX	Supplies and Materials	4,436.49	3,446.30



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County

**** Recalculated ****

0104 Centerville Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	25,008.52	25,690.54
		2XX	Personal Services - Employee Benefits	4,083.68	5,251.23
		3XX	Purchased Professional and Technical Services	4,261.57	5,503.55
		5XX	Other Purchased Services	18,759.51	24,894.57
		6XX	Supplies and Materials	5,700.93	2,420.18
		810	Dues and Fees	1,897.88	1,106.91
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	27,446.86	26,366.49
		2XX	Personal Services - Employee Benefits	351.52	376.70
		3XX	Purchased Professional and Technical Services	100.00	489.64
		5XX	Other Purchased Services	1,405.51	1,656.06
		6XX	Supplies and Materials	1,212.48	1,504.86
		810	Dues and Fees	37.50	196.77
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	19,242.14	19,100.08
		2XX	Personal Services - Employee Benefits	1,310.26	1,285.14
		3XX	Purchased Professional and Technical Services	1,647.53	376.77
		5XX	Other Purchased Services	478.95	416.46
		6XX	Supplies and Materials	4,550.81	3,534.39
		810	Dues and Fees	25.00	133.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	46,758.58	51,520.48
		2XX	Personal Services - Employee Benefits	3,899.68	7,040.90
		3XX	Purchased Professional and Technical Services	272.25	53.60
		4XX	Purchased Property Services	54,283.53	61,760.26
		5XX	Other Purchased Services	354.91	33.72
		6XX	Supplies and Materials	28,765.61	14,255.88
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	6,757.70	0.00
		2XX	Personal Services - Employee Benefits	17.06	0.00
		6XX	Supplies and Materials	1,435.57	0.00
270	Gifted and Talented				
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	25.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	32,037.01	36,022.56
		2XX	Personal Services - Employee Benefits	1,370.83	5,197.74
		6XX	Supplies and Materials	743.10	3,089.95



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County

**** Recalculated ****

0104 Centerville Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	21XX	Support Services - Students			
		3XX	Purchased Professional and Technical Services	1,440.00	1,880.00
		6XX	Supplies and Materials	257.72	114.91
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	642.47	134.33
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	149.85	2,480.50
		2XX	Personal Services - Employee Benefits	0.66	104.04
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,778.06	2,886.60
289	Federal Title VI Grant - Regular Programs				
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	5.67	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	28,471.56	0.00
		2XX	Personal Services - Employee Benefits	130.62	0.00
		5XX	Other Purchased Services	10.22	0.00
	21XX	Support Services - Students			
		6XX	Supplies and Materials	87.89	0.00
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	361.45	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.54	0.00
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	7.99	0.00
	222X	Educational Media Services			
		2XX	Personal Services - Employee Benefits	210.77	0.00
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	11,353.15	0.00
		2XX	Personal Services - Employee Benefits	33.22	0.00
360	Business/Marketing				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	11,121.08	0.00
		2XX	Personal Services - Employee Benefits	563.01	0.00

Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County
0104 Centerville Elem

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
360	Business/Marketing				
	1XXX	Instruction			
		6XX	Supplies and Materials	935.39	0.00
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	84.00	0.00
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	1,615.08	0.00
		2XX	Personal Services - Employee Benefits	72.20	0.00
		4XX	Purchased Property Services	986.50	0.00
		6XX	Supplies and Materials	653.36	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	7,610.72
		2XX	Personal Services - Employee Benefits	0.00	1,199.53
		4XX	Purchased Property Services	0.00	8,504.43
		5XX	Other Purchased Services	0.00	713.44
		6XX	Supplies and Materials	0.00	2,613.81
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	0.00	11,995.86
		2XX	Personal Services - Employee Benefits	0.00	55.52
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	30,646.47
		2XX	Personal Services - Employee Benefits	0.00	878.40
		5XX	Other Purchased Services	0.00	43.00
		6XX	Supplies and Materials	0.00	144.72
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	1,472.86
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	2,171.17	1,248.96
		2XX	Personal Services - Employee Benefits	25.53	9.37
		5XX	Other Purchased Services	1,542.83	1,749.77
		6XX	Supplies and Materials	607.94	707.48
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	14,515.40	17,234.70
		2XX	Personal Services - Employee Benefits	154.43	570.87
		3XX	Purchased Professional and Technical Services	0.00	224.40



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County

**** Recalculated ****

0104 Centerville Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		4XX	Purchased Property Services	0.00	426.17
		5XX	Other Purchased Services	0.00	85.11
		6XX	Supplies and Materials	2,595.83	1,734.67
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	17,888.99	19,921.80
		2XX	Personal Services - Employee Benefits	693.76	861.91
		4XX	Purchased Property Services	937.49	527.42
		5XX	Other Purchased Services	240.78	0.00
		6XX	Supplies and Materials	5,284.45	1,526.37
		810	Dues and Fees	25.00	25.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>984,254.20</u>	<u>1,007,965.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance					93,317.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					998,635.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,007,965.00	(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	14,522.07	Less Last Year	0.00	(4b)	14,522.07	
Ending Fund Balance (1 + 2 - 3 + 4)					98,509.62	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County
0104 Centerville Elem

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	37,910.13	39,325.96
1112	District Levy - Personal Property	723.21	507.34
1114	District Levy - Pers Prop/Mobile Homes	275.18	236.42
1190	Penalties and Interest on Taxes	422.44	179.09
1510	Interest Earnings	369.07	71.34
2220	County On-Schedule Trans Reimb	21,471.60	21,598.64
3210	State On-Schedule Trans Reimb	21,471.60	21,598.65
3440	State HB20/SB417 Prop Tax Reimb	680.61	558.78
3444	State School Block Grant	2,277.49	2,219.59
6100	Material Prior Period Revenue Adjustments	0.00	7,822.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>85,601.33</u>	<u>94,118.57</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	61,496.63	58,999.69
2XX	Personal Services - Employee Benefits	7,359.53	4,568.34
3XX	Purchased Professional and Technical Services	81.00	619.50
4XX	Purchased Property Services	9,507.77	16,492.18
6XX	Supplies and Materials	4,863.45	5,784.06
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	2,052.01	1,197.00
2XX	Personal Services - Employee Benefits	89.45	130.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>85,449.84</u>	<u>87,791.23</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County
0104 Centerville Elem

**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						15,333.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						94,118.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						87,791.23	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						21,661.01	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County
0104 Centerville Elem

**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	9,827.73	22,830.88
1112	District Levy - Personal Property	285.36	282.18
1114	District Levy - Pers Prop/Mobile Homes	92.09	98.92
1190	Penalties and Interest on Taxes	104.14	94.46
1510	Interest Earnings	1,384.20	294.78
3440	State HB20/SB417 Prop Tax Reimb	172.74	327.61
3444	State School Block Grant	1,385.84	1,350.61

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,252.10	25,279.44
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	32,719.91	31,467.01

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		32,719.91	31,467.01
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Schedule of Changes Worksheet

Beginning Fund Balance		26,251.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		25,279.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		31,467.01	(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
Ending Fund Balance (1 + 2 - 3 + 4)		20,064.14	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County

**** Recalculated ****

0104 Centerville Elem

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,021.29	364.97
1611	National School Lunch Program	27,638.63	37,075.80
3220	State Food Services Match	652.92	0.00
4550	Federal Child Nutrition	31,824.65	34,815.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>61,137.49</u>	<u>72,256.59</u>

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	6XX Supplies and Materials	66,134.87	68,451.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>66,134.87</u>	<u>68,451.02</u>

Schedule of Changes Worksheet

Beginning Fund Balance				32,421.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				72,256.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				68,451.02	(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)				36,226.77	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County

**** Recalculated ****

0104 Centerville Elem

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	78.30	32.72
3444 State School Block Grant	31.73	30.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	110.03	63.64

Schedule of Changes Worksheet

Beginning Fund Balance	2,735.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63.64	(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)	2,799.11	(5)

Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County
0104 Centerville Elem

**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	964.55	540.09
2240	County Retirement Distribution	123,228.96	127,035.45
6100	Material Prior Period Revenue Adjustments	0.00	-0.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>124,193.51</u>	<u>127,575.39</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	62,898.31	70,065.49
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	3,119.43	3,228.05
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	1,232.10	2,985.59
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	3,174.10	3,621.06
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	4,066.82	3,879.18
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	2,805.44	2,753.11
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	5,802.35	6,893.12
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	10,750.89	5,825.88
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	4,936.82	5,593.88
	27XX Student Transportation Services		
	2XX Personal Services - Employee Benefits	291.40	490.61
289	Federal Title VI Grant - Regular Programs		
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	143.68	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	6,047.35	0.00

Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County

**** Recalculated ****

0104 Centerville Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	13.87	0.00
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	312.27	0.00
	222X	Educational Media Services			
		2XX	Personal Services - Employee Benefits	575.02	0.00
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,664.66	0.00
360	Business/Marketing				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,544.97	0.00
	222X	Educational Media Services			
		2XX	Personal Services - Employee Benefits	2,052.99	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	505.20
	222X	Educational Media Services			
		2XX	Personal Services - Employee Benefits	0.00	1,746.65
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	519.23
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,851.36
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	317.65	188.40
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	1,917.81	2,151.22
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	2,496.29	2,780.63



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County
0104 Centerville Elem

**** Recalculated ****

14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	117,164.22	115,078.66
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Schedule of Changes Worksheet

Beginning Fund Balance	33,666.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	127,575.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	115,078.66	(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)	46,162.81	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County

**** Recalculated ****

0104 Centerville Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
019 School Renovation, IDEA, Technology	
4650 Federal Miscellaneous Grants from OPI	28,326.00
100 ABC	
1920 Contributions/Donations from Private Sources	156.87
112 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	21,206.00
143 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	11,899.00
163 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,768.00
313 Title I, Part A, Improving Basic Programs	
4210 Title I, Part A, Accountability	12,122.00
393 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	2,722.00
603 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	535.00
783 WE TEACH ALL	
4580 IDEA, Part D, State Program Improvement	2,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	81,234.87

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

PRC Program Function Object	2003 Value
019 School Renovation, IDEA, Technology	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,692.94
6XX Supplies and Materials	3,346.50
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	37,725.85
019 Subtotal	42,765.29



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County

**** Recalculated ****

0104 Centerville Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
100 ABC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	156.87
112 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
4XX Purchased Property Services	1,834.84
6XX Supplies and Materials	19,371.16
	21,206.00
112 Subtotal	
143 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	3,083.33
6XX Supplies and Materials	145.13
810 Dues and Fees	2,530.65
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,550.00
5XX Other Purchased Services	4,413.08
6XX Supplies and Materials	176.81
	11,899.00
143 Subtotal	
163 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
5XX Other Purchased Services	1,290.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	478.00
	1,768.00
163 Subtotal	
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	11,728.77
5XX Other Purchased Services	393.23



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County

**** Recalculated ****

0104 Centerville Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
313 Subtotal	12,122.00
393 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
810 Dues and Fees	2,722.00
603 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	535.00
783 WE TEACH ALL	
458 IDEA State Program Improvement	
1XXX Instruction	
1XX Personal Services - Salaries	2,134.39
6XX Supplies and Materials	365.61
783 Subtotal	2,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 95,674.16



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County

**** Recalculated ****

0104 Centerville Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						14,439.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						81,234.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						95,674.16	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	21,206.00	Less Last Year	0.00	(4b)		21,206.00	
						21,206.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						21,206.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
019 School Renovation, IDEA, Technology	28,326.00	42765.29	-14439.29
100 ABC	156.87	156.87	.00
112 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	21,206.00	21206.00	.00
143 Title II, Part A, Teacher/Principal Train/Recruit	11,899.00	11899.00	.00
163 Title IV, Part A, Safe & Drug-Free	1,768.00	1768.00	.00
313 Title I, Part A, Improving Basic Programs	12,122.00	12122.00	.00
393 Title V, Part A, Innovative Programs	2,722.00	2722.00	.00
603 Title II, Part D, Ed Technology	535.00	535.00	.00
783 WE TEACH ALL	2,500.00	2500.00	.00
Total	<u>81,234.87</u>	<u>95,674.16</u>	<u>-14,439.29</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

**07 Cascade County
0104 Centerville Elem**

**** Recalculated ****

17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	795.54	2,007.24
1112	District Levy - Personal Property	40.95	28.28
1114	District Levy - Pers Prop/Mobile Homes	11.30	11.46
1190	Penalties and Interest on Taxes	23.71	8.78
1510	Interest Earnings	70.76	22.02
3440	State HB20/SB417 Prop Tax Reimb	13.63	28.70
3444	State School Block Grant	257.16	250.62

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

1,213.05	2,357.10
----------	----------

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

PRC Program Function Object	2002 Value	2003 Value
170 Distance Learning		
1XXX Instruction		
810 Dues and Fees	0.00	2,000.00
420 Distance Learning		
1XXX Instruction		
810 Dues and Fees	500.00	0.00

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

500.00	2,000.00
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Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County
0104 Centerville Elem

**** Recalculated ****

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						2,933.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,357.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,000.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,290.59	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County
0104 Centerville Elem

**** Recalculated ****

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	235.93	97.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	235.93	97.54

Schedule of Changes Worksheet

Beginning Fund Balance	8,178.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	97.54	(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)	8,275.67	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County

**** Recalculated ****

0104 Centerville Elem

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	64.00	27.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64.00	27.69

Schedule of Changes Worksheet

Beginning Fund Balance	2,322.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,349.89	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County

**** Recalculated ****

0104 Centerville Elem

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	23.27
3282 State Flexibility Fund Allocation	0.00	5,625.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	5,648.63

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,648.63	(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)	5,648.63	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County

**** Recalculated ****

0104 Centerville Elem

50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	70,125.84	63,771.95
1112	District Levy - Personal Property	830.43	738.29
1114	District Levy - Pers Prop/Mobile Homes	400.83	332.79
1190	Penalties and Interest on Taxes	633.08	283.44
1510	Interest Earnings	317.91	411.51
3120	State Guaranteed Tax Base Aid	54,938.73	27,381.55
3440	State HB20/SB417 Prop Tax Reimb	1,274.89	906.29

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

128,521.71 93,825.82

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
840	Principal On Debt	16,500.00	70,041.25
850	Interest on Debt	86,460.90	30,141.25
860	Agent Fees/Issuance Costs	200.00	100.00

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

103,160.90 100,282.50



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County
0104 Centerville Elem

**** Recalculated ****

50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						31,217.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						93,825.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						100,282.50	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						24,761.14	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County

**** Recalculated ****

0104 Centerville Elem

60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	16,595.31	271.23
5200 Sale or Compensation for Loss of Assets	500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,095.31	271.23

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
1XX Personal Services - Salaries	0.00	594.00
2XX Personal Services - Employee Benefits	0.00	85.20
7XX Property and Equipment Acquisition	1,217,282.01	14,671.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,217,282.01	15,350.60

Schedule of Changes Worksheet

Beginning Fund Balance	31,229.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	271.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,350.60	(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)	16,150.56	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County
0104 Centerville Elem

**** Recalculated ****

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	18,684.60	26,052.69
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	1,217,282.01	52,380.69
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	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



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County

**** Recalculated ****

0104 Centerville Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	26,243.98
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	26,243.98

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,747.27
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	37,791.09
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	49,326.09
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
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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

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County

**** Recalculated ****

0104 Centerville Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	36,022.56	0.00	0.00	0.00	
280	1XXX	2XX	5,197.74	0.00	0.00	0.00	
280	1XXX	3XX	0.00	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	3,089.95	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	1,880.00	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	114.91	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	134.33	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	2,886.60	0.00	0.00	0.00	
Totals			49,326.09	0.00	0.00	0.00	49,326.09



Trustees' Financial Summary

FY2002-03

Submit ID: 0104-705925930000

07 Cascade County

**** Recalculated ****

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 FY03.*