



# Trustees' Financial Summary

FY2002-03

Submit ID: 0105-106944440000

**07 Cascade County**  
**0105 Centerville H S**

**\*\* 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.**



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PRC	Title	Project Type	Project Number	CFDA #
200	ABC	LOCAL		
213	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	0701059903	84.358A
277	IDEA-B (Trans from Coop)	FEDERAL	0701057703	84.027A
472	Vo Ed Carl D Perkins-TP	FEDERAL	0701058103	84.243A
823	Vo Ed Carl D Perkins-Comp	FEDERAL	0701058103BG	84.048A
860	Vo Ed Business/Marketing	STATE	STATE	State
880	Vo Ed Trades & Industry	STATE	STATE	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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	67,042.69	25,180.33	19,727.98	
02	Taxes Receivable - Real and Personal (120-149)	18,193.77	4,349.30	2,410.28	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>85,236.46</b>	<b>29,529.63</b>	<b>22,138.26</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	18,183.77	4,349.30	2,410.28	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>18,183.77</b>	<b>4,349.30</b>	<b>2,410.28</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	17,755.33			
48	Fund Balance for Budget (961-970)	49,297.36	25,180.33	19,727.98	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>67,052.69</b>	<b>25,180.33</b>	<b>19,727.98</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>85,236.46</b>	<b>29,529.63</b>	<b>22,138.26</b>	

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,584.45	37,011.50		3,282.88
02	Taxes Receivable - Real and Personal (120-149)				234.84
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			16,551.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>2,584.45</b>	<b>37,011.50</b>	<b>16,551.00</b>	<b>3,517.72</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				234.84
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>234.84</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			16,551.00	
48	Fund Balance for Budget (961-970)	2,584.45	37,011.50		3,282.88
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>2,584.45</b>	<b>37,011.50</b>	<b>16,551.00</b>	<b>3,282.88</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>2,584.45</b>	<b>37,011.50</b>	<b>16,551.00</b>	<b>3,517.72</b>

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**07 Cascade County**  
**0105 Centerville H S**

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-100.87			2,347.75
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)	3,600.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>3,499.13</b>			<b>2,347.75</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,600.00			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>3,600.00</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-100.87			2,347.75
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>-100.87</b>			<b>2,347.75</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,499.13</b>			<b>2,347.75</b>

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0105 Centerville H S

ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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0105 Centerville H S

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		2,292.45	13,953.22	
02	Taxes Receivable - Real and Personal (120-149)			3,182.39	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		2,292.45	17,135.61	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			3,182.39	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			3,182.39	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		2,292.45	13,953.22	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		2,292.45	13,953.22	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		2,292.45	17,135.61	

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	24,426.20			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	24,426.20			
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	24,426.20			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	24,426.20			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	24,426.20			

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	29,459.03		25,654.47	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	29,459.03		25,654.47	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)	18,250.00			
48	Fund Balance for Budget (961-970)	11,209.03		25,654.47	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	29,459.03		25,654.47	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	29,459.03		25,654.47	

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	51,336.68	75,663.09		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>51,336.68</b>	<b>75,663.09</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	51,336.68	75,663.09		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>51,336.68</b>	<b>75,663.09</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>51,336.68</b>	<b>75,663.09</b>		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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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)
<b>ASSETS AND OTHER DEBITS</b>					
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)			1,132,285.42	
12	Machinery and Equipment (341 & 342)			394,081.97	
13	Construction Work in Progress (351)			24,426.20	
14	Amount Available in Debt Service and Compensated Absence Funds (403)				16,300.97
15	Amounts to be Provided (404-406)				678,679.41
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>1,550,793.59</b>	<b>694,980.38</b>
<b>LIABILITIES</b>					
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)				650,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				5,535.36
31	Compensated Absences Payable (760)				39,445.02
35	<b>TOTAL LIABILITIES</b>				<b>694,980.38</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			1,550,793.59	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>1,550,793.59</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>1,550,793.59</b>	<b>694,980.38</b>



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0105 Centerville H S

## 01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	144,109.62	148,681.85
1112	District Levy - Personal Property	3,528.93	2,091.09
1114	District Levy - Pers Prop/Mobile Homes	1,218.19	1,042.60
1190	Penalties and Interest on Taxes	1,458.26	714.71
1510	Interest Earnings	2,462.05	628.89
1900	Other Revenue from Local Sources	210.70	0.00
3110	Direct State Aid	307,506.27	322,525.03
3115	State Spec Ed Allowable Cost Pymt to Districts	18,478.98	18,068.08
3120	State Guaranteed Tax Base Aid	166,722.40	176,756.03
3440	State HB20/SB417 Prop Tax Reimb	3,321.91	2,812.19
3444	State School Block Grant	14,750.79	14,375.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>663,768.10</u>	<u>687,696.26</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	188,057.93	177,230.40
2XX	Personal Services - Employee Benefits	19,943.27	21,628.13
3XX	Purchased Professional and Technical Services	1,480.00	2,343.14
4XX	Purchased Property Services	4,330.86	4,341.61
5XX	Other Purchased Services	1,988.12	4,994.28
6XX	Supplies and Materials	25,325.87	31,400.09
810	Dues and Fees	1,355.37	5,775.85
21XX	Support Services - Students		
1XX	Personal Services - Salaries	21,722.58	21,906.42
2XX	Personal Services - Employee Benefits	2,591.44	2,826.25
5XX	Other Purchased Services	0.00	169.64
6XX	Supplies and Materials	1,902.27	1,614.67
221X	Improvement of Instruction Services		
5XX	Other Purchased Services	554.85	1,406.04
6XX	Supplies and Materials	399.30	605.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	7,924.82	20,193.43
2XX	Personal Services - Employee Benefits	28.62	72.43
6XX	Supplies and Materials	4,859.08	4,321.51
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	21,140.33	24,801.28
2XX	Personal Services - Employee Benefits	4,468.80	5,251.22

# Trustees' Financial Summary

FY2002-03

Submit ID: 0105-106944440000

07 Cascade County

**\*\* Recalculated \*\***

0105 Centerville H S

## 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			
		3XX	Purchased Professional and Technical Services	3,681.43	3,781.03
		5XX	Other Purchased Services	17,035.27	14,394.44
		6XX	Supplies and Materials	1,906.72	1,686.14
		810	Dues and Fees	1,204.12	555.09
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	31,838.10	31,893.89
		2XX	Personal Services - Employee Benefits	370.85	392.26
		3XX	Purchased Professional and Technical Services	60.00	286.86
		5XX	Other Purchased Services	3,926.87	1,664.78
		6XX	Supplies and Materials	3,706.52	1,190.16
		810	Dues and Fees	457.50	270.73
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	10,327.01	8,682.28
		2XX	Personal Services - Employee Benefits	1,282.02	1,247.42
		3XX	Purchased Professional and Technical Services	1,648.97	455.57
		4XX	Purchased Property Services	0.00	15.00
		5XX	Other Purchased Services	290.64	95.50
		6XX	Supplies and Materials	3,200.16	1,832.30
		810	Dues and Fees	25.00	116.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	45,494.11	36,506.30
		2XX	Personal Services - Employee Benefits	3,852.67	5,161.15
		3XX	Purchased Professional and Technical Services	218.75	26.40
		4XX	Purchased Property Services	26,327.24	41,009.09
		5XX	Other Purchased Services	257.42	9.87
		6XX	Supplies and Materials	15,698.37	11,782.11
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,762.36	0.00
		6XX	Supplies and Materials	1,435.56	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	35,716.48	35,582.79
		2XX	Personal Services - Employee Benefits	115.34	126.96
		3XX	Purchased Professional and Technical Services	0.00	264.45
		5XX	Other Purchased Services	20.01	0.00
		6XX	Supplies and Materials	1,442.71	1,884.18
	21XX	Support Services - Students			
		6XX	Supplies and Materials	26.39	0.00

# Trustees' Financial Summary

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07 Cascade County

**\*\* Recalculated \*\***

0105 Centerville H S

## 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				
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	381.42	40.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,192.41	1,303.63
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	29,941.02	0.00
		2XX	Personal Services - Employee Benefits	87.61	0.00
		4XX	Purchased Property Services	517.55	0.00
		6XX	Supplies and Materials	2,419.09	0.00
360	Business/Marketing				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	17,570.89	0.00
		2XX	Personal Services - Employee Benefits	4,004.55	0.00
		3XX	Purchased Professional and Technical Services	1,000.00	0.00
		6XX	Supplies and Materials	2,338.14	0.00
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	60.00	0.00
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	12,182.52	0.00
		2XX	Personal Services - Employee Benefits	52.39	0.00
		4XX	Purchased Property Services	1,209.23	0.00
		6XX	Supplies and Materials	585.36	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	42,353.08
		2XX	Personal Services - Employee Benefits	0.00	7,778.78
		4XX	Purchased Property Services	0.00	6,724.61
		5XX	Other Purchased Services	0.00	512.88
		6XX	Supplies and Materials	0.00	4,531.56
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	1,395.43
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	0.00	11,455.88
		2XX	Personal Services - Employee Benefits	0.00	55.52
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	8,009.31	5,243.81



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

0105 Centerville H S

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
710	School Sponsored	Extracurricular	Activities		
	34XX	Extracurricular -	Activities		
		2XX	Personal Services - Employee Benefits	259.32	440.73
		5XX	Other Purchased Services	1,913.65	2,633.95
		6XX	Supplies and Materials	873.36	843.50
720	School Sponsored	Athletics			
	35XX	Extracurricular -	Athletics		
		1XX	Personal Services - Salaries	31,078.95	40,554.40
		2XX	Personal Services - Employee Benefits	252.14	2,225.88
		3XX	Purchased Professional and Technical Services	0.00	634.10
		4XX	Purchased Property Services	0.00	426.17
		5XX	Other Purchased Services	902.87	1,216.00
		6XX	Supplies and Materials	4,994.29	8,847.98
		810	Dues and Fees	2,430.00	2,250.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	17,888.08	19,919.87
		2XX	Personal Services - Employee Benefits	693.67	861.88
		4XX	Purchased Property Services	937.48	291.40
		5XX	Other Purchased Services	240.77	0.00
		6XX	Supplies and Materials	1,303.13	975.32
		810	Dues and Fees	25.00	25.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>668,746.30</u>	<u>695,336.00</u>



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

0105 Centerville H S

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					56,927.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					687,696.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					695,336.00	(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	17,755.33	Less Last Year	0.00	(4b)	17,755.33	
					17,755.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					67,042.69	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

0105 Centerville H S

## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	35,689.68	38,157.36
1112	District Levy - Personal Property	739.00	502.82
1114	District Levy - Pers Prop/Mobile Homes	272.56	236.46
1190	Penalties and Interest on Taxes	348.62	177.64
1510	Interest Earnings	631.44	128.39
2220	County On-Schedule Trans Reimb	21,025.34	21,598.64
3210	State On-Schedule Trans Reimb	21,025.34	21,598.65
3440	State HB20/SB417 Prop Tax Reimb	828.98	723.28
3444	State School Block Grant	2,643.59	2,576.38
6100	Material Prior Period Revenue Adjustments	0.00	7,695.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>83,204.55</u>	<u>93,394.76</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	63,646.68	58,994.14
2XX	Personal Services - Employee Benefits	7,359.54	4,568.37
3XX	Purchased Professional and Technical Services	81.00	619.50
4XX	Purchased Property Services	9,507.54	16,585.72
6XX	Supplies and Materials	4,863.44	5,909.04
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>85,458.20</u>	<u>86,676.77</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0105-106944440000

**07 Cascade County**  
**0105 Centerville H S**

**\*\* Recalculated \*\***

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						18,462.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						93,394.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						86,676.77	(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)						25,180.33	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

0105 Centerville H S

## 11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	9,831.97	22,566.78
1112 District Levy - Personal Property	282.13	279.24
1114 District Levy - Pers Prop/Mobile Homes	92.04	98.43
1190 Penalties and Interest on Taxes	103.33	95.30
1510 Interest Earnings	1,719.72	375.44
3440 State HB20/SB417 Prop Tax Reimb	224.78	431.90
3444 State School Block Grant	1,360.86	1,326.26

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

13,614.83	25,173.35
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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	32,719.90	34,967.00

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

32,719.90	34,967.00
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## Schedule of Changes Worksheet

Beginning Fund Balance	29,521.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,173.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	34,967.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,727.98	(5)



# Trustees' Financial Summary

FY2002-03

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**\*\* Recalculated \*\***

0105 Centerville H S

## 13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	85.77	35.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	85.77	35.12

### Schedule of Changes Worksheet

Beginning Fund Balance	2,549.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35.12	(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)	2,584.45	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

0105 Centerville H S

## 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,517.71	523.94
2240	County Retirement Distribution	68,899.44	79,937.24
6100	Material Prior Period Revenue Adjustments	0.00	-0.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>70,417.15</u>	<u>80,461.03</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	26,983.21	28,307.24
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	3,074.22	3,227.92
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	1,159.65	2,945.18
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	2,888.98	3,621.08
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	4,736.75	4,672.02
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	1,505.75	1,251.48
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	5,703.01	4,846.27
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	10,635.25	5,832.43
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	5,288.44	5,398.23
350	Technology Education/Industrial Arts		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	6,990.56	0.00
360	Business/Marketing		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	2,595.45	0.00
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	1,551.27	0.00



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	6,142.23
	222X	Educational Media Services			
		2XX	Personal Services - Employee Benefits	0.00	1,746.66
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	1,252.84	764.46
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	3,913.40	5,208.37
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	2,496.64	2,781.01
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>80,775.42</u>	<u>76,744.58</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					33,295.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					80,461.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					76,744.58	(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)					37,011.50	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>200 ABC</b>	
1920 Contributions/Donations from Private Sources	68.49
<b>213 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,551.00
<b>277 IDEA-B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	11,236.00
<b>472 Vo Ed Carl D Perkins-TP</b>	
4720 Carl Perkins (Federal Vo-Ed) - Tech Prep	1,200.00
<b>823 Vo Ed Carl D Perkins-Comp</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,651.00
<b>860 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	969.00
<b>880 Vo Ed Trades &amp; Industry</b>	
3900 State Career & Technical Ed Entitlement	545.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	33,220.49

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

PRC Program Function Object	2003 Value
<b>200 ABC</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	68.49
<b>213 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	14,385.84
222X Educational Media Services	
4XX Purchased Property Services	2,165.16
<b>213 Subtotal</b>	16,551.00
<b>277 IDEA-B (Trans from Coop)</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	8,851.95



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
6XX Supplies and Materials	2,384.05
	<hr/>
<b>277 Subtotal</b>	11,236.00
<b>472 Vo Ed Carl D Perkins-TP</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	560.11
6XX Supplies and Materials	546.29
221X Improvement of Instruction Services	
5XX Other Purchased Services	93.60
	<hr/>
<b>472 Subtotal</b>	1,200.00
<b>823 Vo Ed Carl D Perkins-Comp</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
3XX Purchased Professional and Technical Services	300.00
5XX Other Purchased Services	60.87
6XX Supplies and Materials	2,290.13
	<hr/>
<b>823 Subtotal</b>	2,651.00
<b>860 Vo Ed Business/Marketing</b>	
392 State Career & Technical Ed Entitlement - Marketing	
1XXX Instruction	
6XX Supplies and Materials	969.00
<b>880 Vo Ed Trades &amp; Industry</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	545.00
	<hr/> <hr/>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      33,220.49



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,220.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					33,220.49	(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	16,551.00	Less Last Year	0.00	(4b)	16,551.00	
					16,551.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,551.00	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
200 ABC	68.49	68.49	.00
213 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,551.00	16551.00	.00
277 IDEA-B (Trans from Coop)	11,236.00	11236.00	.00
472 Vo Ed Carl D Perkins-TP	1,200.00	1200.00	.00
823 Vo Ed Carl D Perkins-Comp	2,651.00	2651.00	.00
860 Vo Ed Business/Marketing	969.00	969.00	.00
880 Vo Ed Trades & Industry	545.00	545.00	.00
<b>Total</b>	<u>33,220.49</u>	<u>33,220.49</u>	<u>.00</u>



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## 17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	1,520.40	2,137.19
1112	District Levy - Personal Property	38.26	28.13
1114	District Levy - Pers Prop/Mobile Homes	13.08	12.10
1190	Penalties and Interest on Taxes	15.48	9.66
1510	Interest Earnings	61.95	24.55
3440	State HB20/SB417 Prop Tax Reimb	35.04	40.63
3444	State School Block Grant	166.75	162.51

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		1,850.96	2,414.77
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### 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

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		500.00	2,000.00
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## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						2,868.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,414.77	(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)						3,282.88	(5)



# Trustees' Financial Summary

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07 Cascade County

**\*\* Recalculated \*\***

0105 Centerville H S

## 18 - Traffic Education Fund

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

PRC Revenue		2002 Value	2003 Value
1311	Driver's Education Fees	1,500.00	1,875.00
1510	Interest Earnings	151.58	43.23
3260	State Driver's Education Reimbursement	0.00	1,500.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,651.58</u>	<u>3,418.38</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	2,580.00	6,080.00
2XX	Personal Services - Employee Benefits	6.12	24.67
4XX	Purchased Property Services	600.00	1,374.00
6XX	Supplies and Materials	289.45	562.56
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>3,475.57</u>	<u>8,041.23</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				4,521.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				3,418.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				8,041.23	(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)					-100.87 (5)



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**\*\* Recalculated \*\***

0105 Centerville H S

## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	74.25	31.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	74.25	31.89

### Schedule of Changes Worksheet

Beginning Fund Balance	2,315.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year            0.00            (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,347.75	(5)



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**\*\* Recalculated \*\***

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## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	10.19
3282 State Flexibility Fund Allocation	0.00	2,282.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	2,292.45

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,292.45	(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)	2,292.45	(5)



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## 50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	36,266.26	26,899.81
1112	District Levy - Personal Property	424.53	319.23
1114	District Levy - Pers Prop/Mobile Homes	206.52	163.33
1190	Penalties and Interest on Taxes	323.92	127.09
1510	Interest Earnings	267.02	296.11
3120	State Guaranteed Tax Base Aid	32,119.99	15,309.94
3440	State HB20/SB417 Prop Tax Reimb	857.59	507.68

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

70,465.83      43,623.19

### 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	10,500.00	35,367.50
850	Interest on Debt	44,396.52	15,467.50
860	Agent Fees/Issuance Costs	200.00	100.00

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

55,096.52      50,935.00



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						21,265.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						43,623.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						50,935.00	(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)						13,953.22	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

0105 Centerville H S

## 60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	11,458.01	412.46
5200 Sale or Compensation for Loss of Assets	3,228.00	30.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	14,686.01	442.46

### 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	306.00
2XX Personal Services - Employee Benefits	0.00	43.89
7XX Property and Equipment Acquisition	610,625.17	10,421.01
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	610,625.17	10,770.90

## Schedule of Changes Worksheet

Beginning Fund Balance	34,754.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	442.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,770.90	(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)	24,426.20	(5)



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**\*\* Recalculated \*\***

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## 81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	2,144.81	461.71
1920 Contributions/Donations from Private Sources	3,744.00	275.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,888.81	736.71

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

PRC Program Function Object	2002 Value	2003 Value
890 Other Community Services		
33XX Community Services		
3XX Purchased Professional and Technical Services	1,855.00	6,390.94
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,855.00	6,390.94

## Schedule of Changes Worksheet

Beginning Fund Balance	35,113.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	736.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,390.94	(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)	29,459.03	(5)



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**\*\* Recalculated \*\***

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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	96,520.12	116,431.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	96,520.12	116,431.67

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	91,250.93	134,706.79
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	91,250.93	134,706.79

## Schedule of Changes Worksheet

Beginning Fund Balance	43,929.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	116,431.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	134,706.79	(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)	25,654.47	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	11,442.30	12,516.41
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	610,625.17	10,421.01
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

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,852.12
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	11,852.12

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,950.38
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	17,066.94
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	39,202.01
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	35,582.79	0.00	0.00	0.00	
280	1XXX	2XX	126.96	0.00	0.00	0.00	
280	1XXX	3XX	264.45	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	1,884.18	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	40.00	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	1,303.63	0.00	0.00	0.00	
<b>Totals</b>			39,202.01	0.00	0.00	0.00	39,202.01



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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 FY03.*