



Trustees' Financial Summary

FY2005-06

Submit ID: 0104-77923887

07 Cascade County
0104 Centerville Elem

Due Dates:

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

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

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

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 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 Jamie Kapp

(Signature)

(Date)

County Superintendent Jess Anderson

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY06 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 #
115	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	0701049905	84.358B
116	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	0701049906	84.358B
126	State OTO Energy Cost Relief and Transportation	STATE	070104/05	State
136	Gifted and Talented	STATE	0701041306	State
145	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0701041405	84.367
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0701041406	84.367
165	Title IV, Part A, Safe & Drug-Free	FEDERAL	0701041605	84.186A
166	Title IV, Part A, Safe & Drug-Free	FEDERAL	0701041606	84.186A
175	Title IV, Part B, 21st Century	FEDERAL	0701041705	84.287
176	Title IV, Part B, 21st Century	FEDERAL	0701041706	84.287
315	Title I, Part A, Accountability	FEDERAL	0701043105	84.348A
316	Title I, Part A, Accountability	FEDERAL	0701043106	84.348A
355	Title I, Part B, Subpart 1 Reading First	FEDERAL	0701043505	84.357
356	Title I, Part B, Subpart 1 Reading First	FEDERAL	0701043506	84.357
396	Title V, Part A, Innovative Programs	FEDERAL	0701043906	84.298
575	NCLRC IDEA	LOCAL	0701045705	
576	NCLRC IDEA	LOCAL	0701045706	
605	Title II, Part D, Ed Technology	FEDERAL	0701041605	84.318
606	Title II, Part D, Ed Technology	FEDERAL	0701041606	84.318
896	Tobacco Prevention	STATE	0701049806	



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	138,170.49	29,541.09	75,632.51	36,709.14
02	Taxes Receivable - Real and Personal (120-149)	38,716.89	5,018.20	4,418.85	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)	5,051.21			
05	Due From Other Governments (180)				474.40
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	181,938.59	34,559.29	80,051.36	37,183.54
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	38,716.89	5,018.20	4,418.85	474.40
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	38,716.89	5,018.20	4,418.85	474.40
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	53,109.69		58,989.50	9,750.00
48	Fund Balance for Budget (961-970)	90,112.01	29,541.09	16,643.01	26,959.14
52	TOTAL FUND BALANCE/EQUITY	143,221.70	29,541.09	75,632.51	36,709.14
53	TOTAL LIABILITIES AND FUND BALANCE	181,938.59	34,559.29	80,051.36	37,183.54



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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)	2,706.84	47,716.00	646.66	3,603.13
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)			22,114.39	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,706.84	47,716.00	22,761.05	3,603.13
LIABILITIES					
21	Payable to Other Funds (601-606)			5,051.21	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			22,114.39	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			27,165.60	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			17,709.84	
48	Fund Balance for Budget (961-970)	2,706.84	47,716.00	-22,114.39	3,603.13
52	TOTAL FUND BALANCE/EQUITY	2,706.84	47,716.00	-4,404.55	3,603.13
53	TOTAL LIABILITIES AND FUND BALANCE	2,706.84	47,716.00	22,761.05	3,603.13



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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)				2,497.68
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				2,497.68
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				2,497.68
52	TOTAL FUND BALANCE/EQUITY				2,497.68
53	TOTAL LIABILITIES AND FUND BALANCE				2,497.68



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,458.22	368.23		41,355.90
02	Taxes Receivable - Real and Personal (120-149)				8,908.11
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	1,458.22	368.23		50,264.01
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				8,908.11
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				8,908.11
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)	1,458.22	368.23		41,355.90
52	TOTAL FUND BALANCE/EQUITY	1,458.22	368.23		41,355.90
53	TOTAL LIABILITIES AND FUND BALANCE	1,458.22	368.23		50,264.01



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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)	162.60			
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	162.60			
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)	162.60			
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	162.60			
53	TOTAL LIABILITIES AND FUND BALANCE	162.60			



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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					
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25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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



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01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	278,767.09	284,883.84
1112 District Levy - Personal Property	2,873.94	5,392.05
1114 District Levy - Pers Prop/Mobile Homes	3,690.66	4,933.91
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,318.58	37.02
1190 Penalties and Interest on Taxes	2,587.32	2,567.81
1510 Interest Earnings	2,152.42	6,115.40
1900 Other Revenue from Local Sources	272.00	678.45
3110 Direct State Aid	418,573.95	452,188.90
3115 State Spec Ed Allowable Cost Pymt to Districts	25,887.16	30,152.78
3120 State Guaranteed Tax Base Aid	222,166.62	238,634.10
3440 State HB20/SB417 Prop Tax Reimb	2,667.85	1,904.85
3444 State School Block Grant	32,979.88	33,230.53
6100 Material Prior Period Revenue Adjustments	180.79	1,186.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	996,118.26	1,061,906.50

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	441,457.54	455,046.77
2XX Personal Services - Employee Benefits	41,880.86	43,815.22
3XX Purchased Professional and Technical Services	3,246.29	674.65
4XX Purchased Property Services	3,281.51	1,162.16
5XX Other Purchased Services	4,645.49	4,435.23
6XX Supplies and Materials	38,682.73	41,677.76
810 Dues and Fees	2,021.84	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	23,027.98	23,523.16
2XX Personal Services - Employee Benefits	2,643.51	2,668.36
3XX Purchased Professional and Technical Services	30.00	0.00
6XX Supplies and Materials	1,152.11	1,061.80
221X Improvement of Instruction Services		
5XX Other Purchased Services	1,219.10	8.00
6XX Supplies and Materials	810.70	810.70
222X Educational Media Services		
1XX Personal Services - Salaries	21,797.57	22,406.34
2XX Personal Services - Employee Benefits	117.06	774.50
6XX Supplies and Materials	6,048.39	5,706.78



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	28,739.50	36,814.32
		2XX	Personal Services - Employee Benefits	5,705.81	733.24
		3XX	Purchased Professional and Technical Services	81.74	5,975.27
		5XX	Other Purchased Services	22,478.20	33,331.82
		6XX	Supplies and Materials	5,330.99	681.07
		810	Dues and Fees	2,629.75	600.66
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	33,779.60	34,306.89
		2XX	Personal Services - Employee Benefits	1,532.04	1,285.39
		5XX	Other Purchased Services	2,506.20	1,305.44
		6XX	Supplies and Materials	1,109.65	1,196.37
		810	Dues and Fees	355.10	195.81
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	19,777.14	20,807.58
		2XX	Personal Services - Employee Benefits	1,400.15	1,381.00
		3XX	Purchased Professional and Technical Services	3,350.00	3,522.83
		5XX	Other Purchased Services	566.94	653.62
		6XX	Supplies and Materials	3,602.50	3,150.07
		810	Dues and Fees	50.25	100.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	49,119.89	55,657.73
		2XX	Personal Services - Employee Benefits	8,773.98	10,333.63
		3XX	Purchased Professional and Technical Services	60.00	0.00
		4XX	Purchased Property Services	60,745.62	56,217.95
		5XX	Other Purchased Services	229.82	97.46
		6XX	Supplies and Materials	19,250.42	36,826.16
		7XX	Property and Equipment Acquisition	0.00	19,600.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	39,339.19	46,731.34
		2XX	Personal Services - Employee Benefits	282.05	2,010.81
		3XX	Purchased Professional and Technical Services	30.00	0.00
		6XX	Supplies and Materials	4,717.38	4,256.01
	21XX	Support Services - Students			
		6XX	Supplies and Materials	387.51	361.14
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	446.90	476.64
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,837.60	2,883.37



Trustees' Financial Summary

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07 Cascade County

0104 Centerville Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	5,499.09	6,446.87
		2XX	Personal Services - Employee Benefits	1,138.73	1,105.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	14,962.66	2,873.74
		2XX	Personal Services - Employee Benefits	852.96	514.62
		3XX	Purchased Professional and Technical Services	4,396.36	0.00
		4XX	Purchased Property Services	5,233.03	4,479.62
		5XX	Other Purchased Services	375.74	521.53
		6XX	Supplies and Materials	117.21	619.67
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	0.00	12,765.55
		2XX	Personal Services - Employee Benefits	0.00	91.21
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	14.40
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	2,145.64	1,663.76
		2XX	Personal Services - Employee Benefits	227.49	55.50
		5XX	Other Purchased Services	1,205.34	556.49
		6XX	Supplies and Materials	1,153.43	696.88
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	11,530.60	11,819.94
		2XX	Personal Services - Employee Benefits	235.12	172.45
		4XX	Purchased Property Services	84.42	0.00
		6XX	Supplies and Materials	2,642.00	2,870.34
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	26,725.94	21,925.66
		2XX	Personal Services - Employee Benefits	1,750.27	2,584.26
		3XX	Purchased Professional and Technical Services	56.80	66.80
		4XX	Purchased Property Services	0.00	157.45
		5XX	Other Purchased Services	0.00	164.41
		6XX	Supplies and Materials	1,030.42	1,398.97



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01 - General Fund

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>992,641.85</u>	<u>1,058,830.17</u>

Schedule of Changes Worksheet

Beginning Fund Balance					147,140.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,061,906.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,058,830.17	(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	53,109.69	Less Last Year	60,105.24	(4b)	-6,995.55	
					-6,995.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					143,221.70	(5)



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10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	24,706.30	36,747.69
1112	District Levy - Personal Property	464.42	563.67
1114	District Levy - Pers Prop/Mobile Homes	402.13	527.40
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	536.27	3.26
1190	Penalties and Interest on Taxes	253.20	308.74
1510	Interest Earnings	422.73	653.15
2220	County On-Schedule Trans Reimb	26,010.30	25,761.26
3210	State On-Schedule Trans Reimb	26,010.32	25,761.25
3440	State HB20/SB417 Prop Tax Reimb	234.70	246.87
3444	State School Block Grant	1,141.42	1,150.09
6100	Material Prior Period Revenue Adjustments	30.00	1,032.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>80,211.79</u>	<u>92,756.11</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
2XX	Personal Services - Employee Benefits	160.88	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	49,494.15	55,628.14
2XX	Personal Services - Employee Benefits	8,537.82	9,175.14
3XX	Purchased Professional and Technical Services	224.50	169.00
4XX	Purchased Property Services	18,334.03	19,579.86
5XX	Other Purchased Services	3,993.89	660.99
6XX	Supplies and Materials	8,482.94	5,009.62
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	803.44	0.00
2XX	Personal Services - Employee Benefits	46.53	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>90,078.18</u>	<u>90,222.75</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						27,065.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						92,756.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						90,222.75	(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	57.98	(4b)		-57.98	
						-57.98	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						29,541.09	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	29,137.72	32,473.81
1112	District Levy - Personal Property	271.27	584.49
1114	District Levy - Pers Prop/Mobile Homes	374.59	537.47
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	313.24	3.87
1190	Penalties and Interest on Taxes	267.04	287.53
1510	Interest Earnings	392.32	1,941.48
3440	State HB20/SB417 Prop Tax Reimb	279.10	217.42

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

31,035.28	36,046.07
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
6XX	Supplies and Materials	904.79	0.00
7XX	Property and Equipment Acquisition	803.88	58,989.50

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

1,708.67	58,989.50
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Schedule of Changes Worksheet

Beginning Fund Balance					39,586.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					36,046.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					58,989.50	(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	58,989.50	Less Last Year	0.00	(4b)	58,989.50	
					58,989.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					75,632.51	(5)



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12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	403.21	1,279.88
1611	National School Lunch Program	43,898.17	40,015.90
1900	Other Revenue from Local Sources	4,500.00	0.00
3220	State Food Services Match	174.09	0.00
4550	Federal Child Nutrition	47,683.21	46,956.70
6100	Material Prior Period Revenue Adjustments	0.00	1.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>96,658.68</u>	<u>88,254.39</u>

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	82,195.14	100,277.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>82,195.14</u>	<u>100,277.82</u>

Schedule of Changes Worksheet

Beginning Fund Balance				40,005.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				88,254.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				100,277.82	(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	9,750.00	Less Last Year	1,023.00	(4b)	8,727.00
					8,727.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					36,709.14 (5)



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13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	37.20	96.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37.20	96.72

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

PRC Program Function Object	2005 Value	2006 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	250.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	250.80	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	2,610.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	96.72	(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)	2,706.84	(5)



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14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	917.82	1,804.69
2240 County Retirement Distribution	99,199.25	117,177.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100,117.07	118,981.89

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	65,063.14	67,079.51
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,393.92	3,450.90
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,212.58	3,242.33
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,235.70	5,569.85
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,978.52	5,048.01
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,914.81	3,006.29
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,239.42	7,107.14
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	7,294.57	8,788.05
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,797.91	6,743.97
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	118.41	0.00
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	810.47	962.06
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,205.24	424.03



Trustees' Financial Summary

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14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	222X		Educational Media Services		
		2XX	Personal Services - Employee Benefits	875.75	1,935.05
710	School Sponsored Extracurricular Activities				
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	316.23	250.99
720	School Sponsored Athletics				
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	1,699.41	1,446.01
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	3,938.94	3,034.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				114,095.02	118,088.69

Schedule of Changes Worksheet

Beginning Fund Balance					46,822.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					118,981.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					118,088.69	(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)					47,716.00	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
115 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	26,183.80
6100 Material Prior Period Revenue Adjustments	5.39
115 Subtotal	26,189.19
116 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,753.00
126 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	2,699.82
136 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,105.00
146 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	18,388.00
166 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,695.00
176 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	120,000.00
316 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	101,844.00
355 Title I, Part B, Subpart 1 Reading First	
4230 Title I, Part B, Subpart 1, Reading First	8,407.00
6100 Material Prior Period Revenue Adjustments	-15,614.17
355 Subtotal	-7,207.17
356 Title I, Part B, Subpart 1 Reading First	
4230 Title I, Part B, Subpart 1, Reading First	50,550.00
396 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,718.00
575 NCLRC IDEA	
6100 Material Prior Period Revenue Adjustments	10.00
576 NCLRC IDEA	
5700 Resources Transferred from Other School Districts or Cooperatives	14,801.48
606 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	3,111.00
896 Tobacco Prevention	
3290 State - Other State Grants	1,015.00



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15 - Miscellaneous Programs Fund

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

340,672.32

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

PRC Program Function Object	2006 Value
116 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	6,305.48
2XX Personal Services - Employee Benefits	514.25
3XX Purchased Professional and Technical Services	891.00
6XX Supplies and Materials	22,543.27
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	1,339.00
116 Subtotal	31,593.00
126 State OTO Energy Cost Relief and Transportation	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
27XX Student Transportation Services	
6XX Supplies and Materials	2,699.82
136 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,105.00
145 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	120.00
2XX Personal Services - Employee Benefits	20.20
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	78.44
5XX Other Purchased Services	2,308.46
6XX Supplies and Materials	633.23
222X Educational Media Services	
6XX Supplies and Materials	93.19
145 Subtotal	3,253.52



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	2006 Value
146 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	330.00
2XX Personal Services - Employee Benefits	34.05
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1,000.00
5XX Other Purchased Services	7,819.61
222X Educational Media Services	
5XX Other Purchased Services	171.56
24XX Support Services - School Administration	
5XX Other Purchased Services	1,247.98
	10,603.20
146 Subtotal	
166 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
5XX Other Purchased Services	566.00
6XX Supplies and Materials	1,033.60
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	63.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,032.40
	3,695.00
166 Subtotal	
176 Title IV, Part B, 21st Century	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	57,485.69
2XX Personal Services - Employee Benefits	8,698.11
5XX Other Purchased Services	3,470.98
6XX Supplies and Materials	30,004.46
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,250.68
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,268.00
27XX Student Transportation Services	
1XX Personal Services - Salaries	7,751.20



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
434 Title IV, Part B, 21st Century Community Learning Center	
27XX Student Transportation Services	
2XX Personal Services - Employee Benefits	1,660.88
5XX Other Purchased Services	6,410.00
	120,000.00
176 Subtotal	
316 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	79,770.35
2XX Personal Services - Employee Benefits	19,259.83
6XX Supplies and Materials	1,879.81
221X Improvement of Instruction Services	
5XX Other Purchased Services	934.01
	101,844.00
316 Subtotal	
355 Title I, Part B, Subpart 1 Reading First	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
1XX Personal Services - Salaries	3,846.61
2XX Personal Services - Employee Benefits	331.39
6XX Supplies and Materials	5,493.93
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	103.94
5XX Other Purchased Services	4,627.67
	14,403.54
355 Subtotal	
356 Title I, Part B, Subpart 1 Reading First	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
1XX Personal Services - Salaries	37,101.67
2XX Personal Services - Employee Benefits	7,017.73
6XX Supplies and Materials	4,487.60
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	34.29
5XX Other Purchased Services	1,522.99
23XX Support Services - General Administration	
5XX Other Purchased Services	695.52



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
423 Title I, Part B, Subpart 1, Reading First 23XX Support Services - General Administration	
356 Subtotal	50,859.80
396 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs 21XX Support Services - Students 3XX Purchased Professional and Technical Services	1,718.00
576 NCLRC IDEA	
456 IDEA, Part B, Children with Disabilities 1XXX Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 6XX Supplies and Materials	11,978.96 1,911.08 911.44
576 Subtotal	14,801.48
606 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology 222X Educational Media Services 3XX Purchased Professional and Technical Services 5XX Other Purchased Services	2,000.00 1,111.00
606 Subtotal	3,111.00
896 Tobacco Prevention	
329 State Miscellaneous Grants 1XXX Instruction 6XX Supplies and Materials	1,015.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 361,702.36



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					34,442.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					340,672.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					361,702.36	(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	17,709.84	Less Last Year	35,527.03	(4b)	-17,817.19	
					-17,817.19	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-4,404.55	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
115 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	26,189.19	0.00	26,189.19
116 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	1,753.00	31,593.00	-29,840.00
126 State OTO Energy Cost Relief and Transportation	2,699.82	2,699.82	0.00
136 Gifted and Talented	2,105.00	2,105.00	0.00
145 Title II, Part A, Teacher/Principal Train/Recruit	0.00	3,253.52	-3,253.52
146 Title II, Part A, Teacher/Principal Train/Recruit	18,388.00	10,603.20	7,784.80
166 Title IV, Part A, Safe & Drug-Free	3,695.00	3,695.00	0.00
176 Title IV, Part B, 21st Century	120,000.00	120,000.00	0.00
316 Title I, Part A, Accountability	101,844.00	101,844.00	0.00
355 Title I, Part B, Subpart 1 Reading First	-7,207.17	14,403.54	-21,610.71
356 Title I, Part B, Subpart 1 Reading First	50,550.00	50,859.80	-309.80
396 Title V, Part A, Innovative Programs	1,718.00	1,718.00	0.00
575 NCLRC IDEA	10.00	0.00	10.00
576 NCLRC IDEA	14,801.48	14,801.48	0.00
606 Title II, Part D, Ed Technology	3,111.00	3,111.00	0.00
896 Tobacco Prevention	1,015.00	1,015.00	0.00
Total	<u>340,672.32</u>	<u>361,702.36</u>	<u>-21,030.04</u>



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17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	54.68	128.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	54.68	128.74

Schedule of Changes Worksheet

Beginning Fund Balance	3,474.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	128.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,603.13	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	131.17	306.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	131.17	306.35

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	212.00	8,573.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	212.00	8,573.95

Schedule of Changes Worksheet

Beginning Fund Balance	8,267.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	306.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,573.95	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	37.89	89.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37.89	89.24

Schedule of Changes Worksheet

Beginning Fund Balance	2,408.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	89.24	(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)	2,497.68	(5)



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	13.19	78.39
3281 State Technology Aid	3,982.65	6,234.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,995.84	6,312.41

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

PRC Program Function Object	2005 Value	2006 Value
390 State Career & Technical Ed Entitlement - Undistributed		
221X Improvement of Instruction Services		
4XX Purchased Property Services	0.00	4,020.00
6XX Supplies and Materials	0.00	1,200.00
222X Educational Media Services		
1XX Personal Services - Salaries	5,942.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,942.00	5,220.00

Schedule of Changes Worksheet

Beginning Fund Balance	365.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,312.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,220.00	(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)	1,458.22	(5)



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29 - Flexibility Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	132.43	368.23
3445	State Combined Fund School Block Grant	1,678.68	1,691.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,811.11</u>	<u>2,059.67</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	0.00	10,870.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>10,870.06</u>

Schedule of Changes Worksheet

Beginning Fund Balance				9,178.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,059.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				10,870.06	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				368.23	(5)



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50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	58,778.63	65,251.75
1112	District Levy - Personal Property	803.74	725.06
1114	District Levy - Pers Prop/Mobile Homes	920.69	1,082.50
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	928.11	7.78
1190	Penalties and Interest on Taxes	569.10	1,243.13
1510	Interest Earnings	832.84	1,778.37
3120	State Guaranteed Tax Base Aid	33,092.20	40,109.68
3440	State HB20/SB417 Prop Tax Reimb	561.59	438.28

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		96,486.90	110,636.55
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	45,000.00	50,000.00
	850 Interest on Debt	55,845.00	53,820.00
	860 Agent Fees/Issuance Costs	250.00	250.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		101,095.00	104,070.00
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Schedule of Changes Worksheet

Beginning Fund Balance					34,789.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					110,636.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					104,070.00	(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)					41,355.90	(5)



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60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	218.39	463.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	218.39	463.19

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
6XX Supplies and Materials	911.20	12,962.60
7XX Property and Equipment Acquisition	1,186.57	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,097.77	12,962.60

Schedule of Changes Worksheet

Beginning Fund Balance					12,499.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					463.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,962.60	(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	162.60	Less Last Year	0.00	(4b)	162.60	
					162.60	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					162.60	(5)



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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	38,758.56	45,034.85
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	15,501.17
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	9,666.45	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	588,185.87
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	14,135.12
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	1,014.32
XX	XXX 26XX	41X Energy Utility Services	20,898.05	28,694.30
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	1,186.57	0.00
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	250.80	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	26,216.19
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	26,216.19

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,737.47
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	37,750.90
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	56,719.31
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.

Percentage of Special Ed Funding in FY2008 Maximum Budget: 88%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	46,731.34	0.00	0.00	0.00	
280	1XXX	2XX	2,010.81	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	4,256.01	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	361.14	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	476.64	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	2,883.37	0.00	0.00	0.00	
Totals			56,719.31	0.00	0.00	0.00	56,719.31



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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 FY06.*



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Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	1,785,952.76	0.00	0.00	0.00	1,785,952.76
Machinery And Equipment	390,806.49	0.00	0.00	0.00	390,806.49
Construction in Progress	12,499.41	0.00	0.00	12,499.41	0.00
Totals at historical cost	2,189,258.66	0.00	0.00	12,499.41	2,176,759.25
Governmental activities, capital assets, net	2,189,258.66	0.00	0.00	12,499.41	2,176,759.25

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

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



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
General Obligation Bonds:							
2/1/2001 Issue	1,180,000.00	0.00	50,000.00	0.00	1,130,000.00	50,000.00	1,080,000.00
Capital	439.62	0.00	439.62	0.00	0.00	0.00	0.00
Compensated	19,175.22	9,672.98	0.00	0.00	28,848.20	0.00	28,848.20
Total Governmental Activity							
Long-Term Liabilities	1,199,614.84	9,672.98	50,439.62	0.00	1,158,848.20	50,000.00	1,108,848.20

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

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