



Trustees' Financial Summary

FY2005-06

Submit ID: 0105-06557771

07 Cascade County

0105 Centerville H S

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 #
126	OTO Energy	STATE	070104/05	
215	MOST(DPHHS)	STATE	0502MOST0008	
216	MOST(DPHHS)	STATE	070105MOST	
326	Montana Heritage Project	STATE	070105	
405	Title I, Part G, Advanced Placement	FEDERAL	0701054005	84.330C
520	2001 Activity Bus	LOCAL		
816	Carl Perkins	FEDERAL	0701058106BG	84.148A
825	Vo Ed Trades & Industry	STATE	070105	State
826	Vo Ed Trades & Industry	STATE	0701053906	State
836	Vo Ed Trades & Industry	STATE	070106	State



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	116,351.82	30,160.62	75,851.54	
02	Taxes Receivable - Real and Personal (120-149)	19,376.22	4,755.58	4,228.39	
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	TOTAL ASSETS AND OTHER DEBITS	135,728.04	34,916.20	80,079.93	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	19,376.22	4,755.58	4,228.39	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	19,376.22	4,755.58	4,228.39	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	59,565.19		58,989.50	
48	Fund Balance for Budget (961-970)	56,786.63	30,160.62	16,862.04	
52	TOTAL FUND BALANCE/EQUITY	116,351.82	30,160.62	75,851.54	
53	TOTAL LIABILITIES AND FUND BALANCE	135,728.04	34,916.20	80,079.93	



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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)	2,756.93	30,368.57	64,262.62	3,618.08
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	2,756.93	30,368.57	64,262.62	3,618.08
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)			612.62	
48	Fund Balance for Budget (961-970)	2,756.93	30,368.57	63,650.00	3,618.08
52	TOTAL FUND BALANCE/EQUITY	2,756.93	30,368.57	64,262.62	3,618.08
53	TOTAL LIABILITIES AND FUND BALANCE	2,756.93	30,368.57	64,262.62	3,618.08



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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)	9,662.88			2,506.12
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)	1,634.43			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,297.31			2,506.12
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,634.43			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,634.43			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	9,662.88			2,506.12
52	TOTAL FUND BALANCE/EQUITY	9,662.88			2,506.12
53	TOTAL LIABILITIES AND FUND BALANCE	11,297.31			2,506.12



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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)	1,609.24	7,232.73		27,155.71
02	Taxes Receivable - Real and Personal (120-149)				3,859.65
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	1,609.24	7,232.73		31,015.36
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				3,859.65
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				3,859.65
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		6,997.20		
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	1,609.24	235.53		27,155.71
52	TOTAL FUND BALANCE/EQUITY	1,609.24	7,232.73		27,155.71
53	TOTAL LIABILITIES AND FUND BALANCE	1,609.24	7,232.73		31,015.36



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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)	8,233.10			
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	8,233.10			
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)	8,233.10			
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	8,233.10			
53	TOTAL LIABILITIES AND FUND BALANCE	8,233.10			



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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)	37,515.09		45,968.39	
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	37,515.09		45,968.39	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY	37,515.09		45,968.39	
53	TOTAL LIABILITIES AND FUND BALANCE	37,515.09		45,968.39	



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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)	73,364.16	148,405.23		
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	73,364.16	148,405.23		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	73,364.16	148,405.23		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	73,364.16	148,405.23		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	73,364.16	148,405.23		



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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	146,692.47	149,679.65
1112 District Levy - Personal Property	1,581.55	2,788.43
1114 District Levy - Pers Prop/Mobile Homes	1,968.35	2,571.34
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,370.18	19.16
1190 Penalties and Interest on Taxes	1,378.16	1,346.52
1510 Interest Earnings	1,664.22	4,292.83
1900 Other Revenue from Local Sources	140.94	340.00
3110 Direct State Aid	320,950.47	341,773.07
3115 State Spec Ed Allowable Cost Pymt to Districts	18,866.94	18,417.07
3120 State Guaranteed Tax Base Aid	184,184.48	195,597.39
3440 State HB20/SB417 Prop Tax Reimb	1,928.50	1,357.85
3444 State School Block Grant	14,785.49	14,897.86
6100 Material Prior Period Revenue Adjustments	559.74	300.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	696,071.49	733,381.18

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	184,077.47	197,605.78
2XX Personal Services - Employee Benefits	13,684.76	17,705.98
3XX Purchased Professional and Technical Services	4,919.18	1,472.35
4XX Purchased Property Services	1,995.96	868.10
5XX Other Purchased Services	2,652.04	5,656.92
6XX Supplies and Materials	27,544.95	23,031.08
810 Dues and Fees	1,630.16	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	23,028.06	23,487.21
2XX Personal Services - Employee Benefits	2,643.64	2,668.32
3XX Purchased Professional and Technical Services	30.00	0.00
6XX Supplies and Materials	1,016.08	1,047.84
221X Improvement of Instruction Services		
5XX Other Purchased Services	555.44	643.01
6XX Supplies and Materials	399.30	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	21,581.45	22,421.07
2XX Personal Services - Employee Benefits	118.15	775.05
6XX Supplies and Materials	4,649.50	4,401.09



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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		18,333.20	21,993.49
	2XX	Personal Services - Employee Benefits		3,736.06	440.06
	3XX	Purchased Professional and Technical Services		40.26	5,760.04
	5XX	Other Purchased Services		15,862.44	15,304.62
	6XX	Supplies and Materials		13,934.30	332.40
	810	Dues and Fees		1,295.25	0.00
	8XX	Other Expenditures		0.00	397.34
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		45,547.76	46,109.96
	2XX	Personal Services - Employee Benefits		2,296.25	1,871.71
	5XX	Other Purchased Services		1,918.60	1,544.69
	6XX	Supplies and Materials		1,111.93	1,090.42
	810	Dues and Fees		174.90	147.19
25XX	Support Services - Business				
	1XX	Personal Services - Salaries		8,990.13	9,458.43
	2XX	Personal Services - Employee Benefits		1,331.29	1,295.04
	3XX	Purchased Professional and Technical Services		1,710.00	1,735.15
	5XX	Other Purchased Services		566.74	517.17
	6XX	Supplies and Materials		2,071.46	1,632.44
	810	Dues and Fees		49.75	100.00
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		32,848.53	37,117.22
	2XX	Personal Services - Employee Benefits		5,236.10	6,392.51
	4XX	Purchased Property Services		30,242.63	36,260.72
	5XX	Other Purchased Services		111.87	48.01
	6XX	Supplies and Materials		9,483.75	23,223.58
	7XX	Property and Equipment Acquisition		0.00	24,900.00
27XX	Student Transportation Services				
	2XX	Personal Services - Employee Benefits		0.00	424.00
4XXX	Facilities Acquisition and Construction Services				
	7XX	Property and Equipment Acquisition		14,706.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	28,113.32	26,734.70
		2XX	Personal Services - Employee Benefits	193.88	961.27
		3XX	Purchased Professional and Technical Services	60.00	0.00
		6XX	Supplies and Materials	1,175.35	1,077.82
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	254.67	370.90



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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
280	Special Education - Local and State				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,326.11	1,479.82
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	16,497.32	19,340.76
		2XX	Personal Services - Employee Benefits	3,416.24	3,315.17
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	30,815.30	21,594.13
		2XX	Personal Services - Employee Benefits	4,779.96	2,381.88
		4XX	Purchased Property Services	459.48	3,688.16
		5XX	Other Purchased Services	80.63	346.72
		6XX	Supplies and Materials	3,470.14	799.54
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	17,571.77	12,729.54
		2XX	Personal Services - Employee Benefits	355.00	91.22
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	9,457.88	9,362.44
		2XX	Personal Services - Employee Benefits	568.22	505.56
		5XX	Other Purchased Services	526.11	3,284.94
		6XX	Supplies and Materials	1,074.31	948.85
		810	Dues and Fees	500.00	500.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	36,200.52	37,360.78
		2XX	Personal Services - Employee Benefits	964.91	877.37
		4XX	Purchased Property Services	241.58	0.00
		5XX	Other Purchased Services	769.15	2,863.84
		6XX	Supplies and Materials	5,480.63	11,459.38
		810	Dues and Fees	2,220.00	3,315.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	22,806.28	21,804.96
		2XX	Personal Services - Employee Benefits	1,510.33	2,574.52
		3XX	Purchased Professional and Technical Services	13.20	13.20
		4XX	Purchased Property Services	0.00	77.55
		5XX	Other Purchased Services	0.00	82.43
		6XX	Supplies and Materials	526.92	665.00



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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		
31XX Food Services		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	693,554.55	730,487.44

Schedule of Changes Worksheet

Beginning Fund Balance	118,815.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	733,381.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	730,487.44	(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 59,565.19 Less Last Year 64,922.54	(4b)	-5,357.35
		-5,357.35 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		116,351.82 (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	24,441.88	36,560.78
1112	District Levy - Personal Property	418.21	550.19
1114	District Levy - Pers Prop/Mobile Homes	387.10	519.02
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	362.32	3.17
1190	Penalties and Interest on Taxes	248.07	306.54
1510	Interest Earnings	468.57	691.95
2220	County On-Schedule Trans Reimb	25,719.66	25,952.65
3210	State On-Schedule Trans Reimb	25,719.66	25,952.65
3440	State HB20/SB417 Prop Tax Reimb	319.49	333.23
3444	State School Block Grant	1,324.90	1,334.97
6100	Material Prior Period Revenue Adjustments	30.00	1,030.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>79,439.86</u>	<u>93,235.87</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	49,479.93	55,751.93
2XX	Personal Services - Employee Benefits	8,536.51	8,866.57
3XX	Purchased Professional and Technical Services	224.50	169.00
4XX	Purchased Property Services	18,334.01	19,579.92
5XX	Other Purchased Services	3,993.89	1,039.40
6XX	Supplies and Materials	8,483.02	4,882.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>89,212.74</u>	<u>90,289.39</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					27,270.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					93,235.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					90,289.39	(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	55.97	(4b)	-55.97	
					-55.97	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					30,160.62	(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	29,206.88	32,622.30
1112	District Levy - Personal Property	267.46	544.79
1114	District Levy - Pers Prop/Mobile Homes	373.79	534.68
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	231.72	3.82
1190	Penalties and Interest on Taxes	268.73	320.21
1510	Interest Earnings	433.65	2,020.02
3440	State HB20/SB417 Prop Tax Reimb	384.50	296.36

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

31,166.73	36,342.18
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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	904.78	0.00
7XX	Property and Equipment Acquisition	803.87	58,989.50

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

1,708.65	58,989.50
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Schedule of Changes Worksheet

Beginning Fund Balance				39,509.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				36,342.18	(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)				75,851.54	(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	44.01	101.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44.01	101.30

Schedule of Changes Worksheet

Beginning Fund Balance	2,655.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	101.30	(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)	2,756.93	(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	591.25	1,074.27
2240 County Retirement Distribution	69,078.43	84,107.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	69,669.68	85,181.87

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	27,368.20	29,413.35
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,358.94	3,451.04
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,147.94	3,247.24
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,674.14	3,341.95
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6,643.73	6,826.13
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,311.33	1,366.57
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,791.39	4,952.03
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	7,217.29	8,804.04
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,100.69	4,015.76
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,406.35	2,886.49
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,494.81	3,120.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,197.58	1,935.05



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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
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	1,379.55	1,390.38
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	5,280.32	4,930.22
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	3,326.59	3,025.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>80,698.85</u>	<u>82,705.70</u>

Schedule of Changes Worksheet

Beginning Fund Balance					27,892.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					85,181.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					82,705.70	(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)					30,368.57	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
126 OTO Energy	
3630 OTO State Energy Cost Relief & Transportation	1,302.90
215 MOST(DPHHS)	
4700 Federal Miscellaneous Grants from other State Agencies	825.00
216 MOST(DPHHS)	
4700 Federal Miscellaneous Grants from other State Agencies	5,000.00
326 Montana Heritage Project	
3290 State - Other State Grants	1,000.00
405 Title I, Part G, Advanced Placement	
6100 Material Prior Period Revenue Adjustments	-468.16
520 2001 Activity Bus	
5200 Sale or Compensation for Loss of Assets	63,650.00
816 Carl Perkins	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	6,366.00
826 Vo Ed Trades & Industry	
3900 State Career & Technical Ed Entitlement	771.00
836 Vo Ed Trades & Industry	
3900 State Career & Technical Ed Entitlement	807.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	79,253.74

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

PRC Program Function Object	2006 Value
126 OTO Energy	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
27XX Student Transportation Services	
6XX Supplies and Materials	1,302.90
216 MOST(DPHHS)	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	3,246.11
2XX Personal Services - Employee Benefits	487.91
5XX Other Purchased Services	164.50
6XX Supplies and Materials	1,101.48



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
216 Subtotal	5,000.00
326 Montana Heritage Project	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	330.00
2XX Personal Services - Employee Benefits	56.85
6XX Supplies and Materials	613.15
326 Subtotal	1,000.00
816 Carl Perkins	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	5,643.62
21XX Support Services - Students	
8XX Other Expenditures	155.95
221X Improvement of Instruction Services	
5XX Other Purchased Services	496.43
222X Educational Media Services	
8XX Other Expenditures	70.00
816 Subtotal	6,366.00
826 Vo Ed Trades & Industry	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	771.00
836 Vo Ed Trades & Industry	
397 State Career & Technical Ed Entitlement - Trades & Indust	
1XXX Instruction	
6XX Supplies and Materials	807.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 15,246.90



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,155.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						79,253.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						15,246.90	(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	612.62	Less Last Year	1,512.00	(4b)		-899.38	
						-899.38	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						64,262.62	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
126 OTO Energy	1,302.90	1,302.90	0.00
215 MOST(DPHHS)	825.00	0.00	825.00
216 MOST(DPHHS)	5,000.00	5,000.00	0.00
326 Montana Heritage Project	1,000.00	1,000.00	0.00
405 Title I, Part G, Advanced Placement	-468.16	0.00	-468.16
520 2001 Activity Bus	63,650.00	0.00	63,650.00
816 Carl Perkins	6,366.00	6,366.00	0.00
826 Vo Ed Trades & Industry	771.00	771.00	0.00
836 Vo Ed Trades & Industry	807.00	807.00	0.00
Total	79,253.74	15,246.90	64,006.84



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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	60.08	132.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	60.08	132.93

Schedule of Changes Worksheet

Beginning Fund Balance	3,485.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	132.93	(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)	3,618.08	(5)



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18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1311 Driver's Education Fees	0.00	6,150.00
1510 Interest Earnings	89.60	202.04
3260 State Driver's Education Reimbursement	1,674.69	2,590.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,764.29	8,942.96

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	3,552.00	0.00
2XX Personal Services - Employee Benefits	19.32	0.00
4XX Purchased Property Services	600.00	0.00
6XX Supplies and Materials	400.10	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,571.42	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	719.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,942.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,662.88	(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	41.62	92.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41.62	92.07

Schedule of Changes Worksheet

Beginning Fund Balance	2,414.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	92.07	(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)	2,506.12	(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	13.02	88.77
3281 State Technology Aid	3,041.63	4,660.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,054.65	4,749.74

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	1,980.00
6XX Supplies and Materials	0.00	1,595.12
222X Educational Media Services		
1XX Personal Services - Salaries	4,350.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,350.00	3,575.12

Schedule of Changes Worksheet

Beginning Fund Balance	434.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,749.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,575.12	(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)	1,609.24	(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	82.28	235.53
3445	State Combined Fund School Block Grant	1,531.20	1,542.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,613.48</u>	<u>1,778.37</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	6,997.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>6,997.20</u>

Schedule of Changes Worksheet

Beginning Fund Balance				5,454.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,778.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				6,997.20	(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	6,997.20	Less Last Year	0.00	(4b)	6,997.20
				6,997.20	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				7,232.73	(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	28,406.66	29,653.70
1112	District Levy - Personal Property	363.55	626.02
1114	District Levy - Pers Prop/Mobile Homes	405.31	486.37
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	314.96	3.73
1190	Penalties and Interest on Taxes	516.61	361.46
1510	Interest Earnings	541.55	1,075.20
3120	State Guaranteed Tax Base Aid	20,643.34	25,887.21
3440	State HB20/SB417 Prop Tax Reimb	375.97	270.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>51,567.95</u>	<u>58,364.09</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		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	25,000.00	25,000.00
	850 Interest on Debt	28,735.00	27,610.00
	860 Agent Fees/Issuance Costs	250.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>53,985.00</u>	<u>52,860.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				21,651.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				58,364.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				52,860.00	(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)				27,155.71	(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	409.79	881.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	409.79	881.41

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	23,989.09
4XXX Facilities Acquisition and Construction Services		
6XX Supplies and Materials	448.80	0.00
7XX Property and Equipment Acquisition	584.43	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,033.23	23,989.09

Schedule of Changes Worksheet

Beginning Fund Balance	23,107.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	881.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,989.09	(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 8,233.10 Less Last Year 0.00	(4b)	8,233.10
Ending Fund Balance (1 + 2 - 3 + 4)	8,233.10	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	639.84	1,395.18
1920	Contributions/Donations from Private Sources	250.00	356.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>889.84</u>	<u>1,751.68</u>

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

PRC Program Function Object		2005 Value	2006 Value
890	Other Community Services		
	33XX Community Services		
	870 Student Scholarships	800.00	1,075.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>800.00</u>	<u>1,075.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				36,838.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,751.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,075.00	(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)				37,515.09	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1700 Student Extracurricular Activity Receipts	119,286.83	99,839.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	119,286.83	99,839.35

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	113,684.88	95,879.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	113,684.88	95,879.18

Schedule of Changes Worksheet

Beginning Fund Balance	42,008.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	99,839.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	95,879.18	(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)	45,968.39	(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	27,602.85	25,865.08
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	21,623.50
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	213,917.10
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	630.40
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	438.14
XX	XXX 26XX	41X Energy Utility Services	10,263.57	14,297.95
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	584.43	0.00
XX	XXX 4XXX	73X Major Equipment-New	14,706.00	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



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,454.87
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,454.87

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,484.31
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	19,374.80
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	30,624.51
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: 75%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	26,734.70	0.00	0.00	0.00	
280	1XXX	2XX	961.27	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	1,077.82	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	370.90	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,479.82	0.00	0.00	0.00	
Totals			30,624.51	0.00	0.00	0.00	30,624.51



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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	Adjustments	Additions	Removals	Ending Balance
Buildings	1,121,956.98	0.00	0.00	0.00	1,121,956.98
Machinery And Equipment	419,474.79	0.00	0.00	0.00	419,474.79
Construction in Progress	46,471.32	0.00	0.00	46,471.32	0.00
Totals at historical cost	1,587,903.09	0.00	0.00	46,471.32	1,541,431.77
Governmental activities, capital assets, net	1,587,903.09	0.00	0.00	46,471.32	1,541,431.77

* 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	605,000.00	0.00	25,000.00	0.00	580,000.00	25,000.00	555,000.00
Compensated	9,587.47	4,836.41	0.00	0.00	14,423.88	0.00	14,423.88
Total Governmental Activity							
Long-Term Liabilities	614,587.47	4,836.41	25,000.00	0.00	594,423.88	25,000.00	569,423.88

* 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.