



Trustees' Financial Summary

FY2012-13

Submit ID: 0104-05529768

**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 no later than September 15th. (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*

Certification

Business Manager/Clerk: Karen Carlson **Phone #:** (406) 736-5167

(Signature)

(Date)

Chair, Board of Trustees: Nancy Mayernik

(Signature)

(Date)

County Superintendent: Jamie Bailey

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY13 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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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
014	OTO Multidistrict014 Coop	STATE		
026	ACADEMIC AWARD	FEDERAL	0701043112	84.010
028	MNCESR (NON FED)	LOCAL		
031	ISA #8871 MT Common Core State Standards	STATE		
032	CSPD MINI GRANT	LOCAL	N/A	N/A
033	ISA #9171 RTI	STATE		
034	MT Partnership with Regions for Excellence in STEM	LOCAL		
112	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	0701041112	84.358A
113	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	0701041113	84.358A
142	Title II Part A	FEDERAL	0701041412	84.367
143	Title II Part A	FEDERAL	0701041413	84.367
173	Title IV, Part B, 21st Century	FEDERAL	0701041713	84.287
271	Aggregate Reim/Indirects	LOCAL		Local
312	Title I Improving Basic Programs	FEDERAL	0701043112	84.010A
313	Title I, Part A, Improving Basic Programs	FEDERAL	0701043113	84.010A
329	Indian Ed for All - Professional	STATE	0701044613IM	84.060
360	MNCESR G & T	STATE	0701041313	STATE
372	Quality Schools Facility Grant	STATE	07010412	NA
430	Title II, Part A ESR	FEDERAL	0701041413SLA	84.367A
431	Title II, Part D, Ed Technology	FEDERAL	0701046012CMP	84.318
659	State OTO Indian Education for All	STATE	0701043609	state
910	Budget Amendment			
911	Budget Amendment			



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ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	149,020.14	26,913.76	83,722.88	18,332.09
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	30,008.47	4,643.85	1,835.64	
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	179,028.61	31,557.61	85,558.52	18,332.09
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	30,008.47	4,643.85	1,835.64	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	30,008.47	4,643.85	1,835.64	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	32,171.36	97.00	48,637.50	5,983.00
48	Fund Balance for Budget	116,848.78	26,816.76	35,085.38	12,349.09
52	TOTAL FUND BALANCE/EQUITY	149,020.14	26,913.76	83,722.88	18,332.09
53	TOTAL LIABILITIES AND FUND BALANCE	179,028.61	31,557.61	85,558.52	18,332.09



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Balance Sheet

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)	15,460.23	55,351.36	37,764.92	6,161.25
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	670.21			26.08
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	16,130.44	55,351.36	37,764.92	6,187.33
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	670.21			26.08
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	670.21			26.08
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			7,560.80	
48	Fund Balance for Budget	15,460.23	55,351.36	30,204.12	6,161.25
52	TOTAL FUND BALANCE/EQUITY	15,460.23	55,351.36	37,764.92	6,161.25
53	TOTAL LIABILITIES AND FUND BALANCE	16,130.44	55,351.36	37,764.92	6,187.33



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				2,800.46
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				2,800.46
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				2,800.46
52	TOTAL FUND BALANCE/EQUITY				2,800.46
53	TOTAL LIABILITIES AND FUND BALANCE				2,800.46



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Balance Sheet

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				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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)	3,699.73	5,913.98		31,993.21
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				7,158.86
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	3,699.73	5,913.98		39,152.07
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				7,158.86
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				7,158.86
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	3,699.73	5,913.98		31,993.21
52	TOTAL FUND BALANCE/EQUITY	3,699.73	5,913.98		31,993.21
53	TOTAL LIABILITIES AND FUND BALANCE	3,699.73	5,913.98		39,152.07



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,963.97			
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	2,963.97			
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)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	2,963.97			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,963.97			
53	TOTAL LIABILITIES AND FUND BALANCE	2,963.97			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (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)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
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		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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)	95,715.86	44,729.52		
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	95,715.86	44,729.52		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	95,715.86	44,729.52		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	95,715.86	44,729.52		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	95,715.86	44,729.52		



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (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 (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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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	290,892.45	275,426.67
1112 District Levy - Personal Property	3,228.55	14,016.37
1114 District Levy - Pers Prop/Mobile Homes	1,648.06	12,766.40
1190 Penalties and Interest on Taxes	2,070.72	1,755.38
1510 Interest Earnings	563.63	254.24
3110 Direct State Aid	425,271.32	518,231.68
3111 Quality Educator	51,491.93	51,653.16
3112 At Risk Student	9,377.27	8,973.06
3113 Indian Education For All	3,406.80	3,406.80
3114 American Indian Achievement Gap	1,800.00	2,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	25,141.85	25,071.71
3120 State Guaranteed Tax Base Aid	225,580.05	236,029.50
3444 State School Block Grant	34,512.63	38,540.11
3446 SB372 Block Grant Reimbursement	0.00	1,479.20
6100 Material Prior Period Revenue Adjustments	71.40	0.00
7810 Education Jobs Fund	498.77	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,075,555.43	1,189,804.28

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	504,125.15	482,853.67
2XX Personal Services - Employee Benefits	52,346.90	47,019.68
3XX Purchased Professional and Technical Services	2,780.00	6,538.03
4XX Purchased Property Services	1,244.67	5,237.32
5XX Other Purchased Services	3,855.64	6,678.99
6XX Supplies and Materials	17,391.16	20,088.64
810 Dues and Fees	643.00	321.50
21XX Support Services - Students		
1XX Personal Services - Salaries	26,800.08	27,094.15
2XX Personal Services - Employee Benefits	2,592.21	2,627.94
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	500.00
3XX Purchased Professional and Technical Services	0.00	220.00
5XX Other Purchased Services	244.05	0.00
810 Dues and Fees	0.00	1,375.00
222X Educational Media Services		
1XX Personal Services - Salaries	25,989.44	26,168.65
2XX Personal Services - Employee Benefits	2,590.36	2,606.14



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			6XX Supplies and Materials	4,609.05	5,587.18
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	33,587.31	31,987.16
			2XX Personal Services - Employee Benefits	7,320.22	5,940.43
			3XX Purchased Professional and Technical Services	357.27	2,230.95
			5XX Other Purchased Services	8,838.71	31,364.74
			6XX Supplies and Materials	3,663.71	7,476.83
			810 Dues and Fees	2,191.00	306.66
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	32,711.34	45,325.90
			2XX Personal Services - Employee Benefits	5,282.16	6,895.67
			3XX Purchased Professional and Technical Services	16.50	16.50
			5XX Other Purchased Services	265.86	62.02
			6XX Supplies and Materials	475.23	432.01
			810 Dues and Fees	231.00	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	12,817.52	13,911.08
			2XX Personal Services - Employee Benefits	624.22	605.82
			3XX Purchased Professional and Technical Services	140.10	5,750.00
			5XX Other Purchased Services	168.23	431.65
			6XX Supplies and Materials	3,581.61	4,572.93
			810 Dues and Fees	1,366.66	1,181.34
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	48,536.36	44,615.35
			2XX Personal Services - Employee Benefits	10,912.79	9,323.05
			3XX Purchased Professional and Technical Services	3,550.35	0.00
			4XX Purchased Property Services	44,818.86	51,480.79
			5XX Other Purchased Services	227.80	115.50
			6XX Supplies and Materials	32,467.16	28,304.28
			7XX Property and Equipment Acquisition	3,000.00	0.00
			810 Dues and Fees	0.00	114.90
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	0.00	90.00
			2XX Personal Services - Employee Benefits	0.00	12.43
			4XX Purchased Property Services	455.79	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	63,825.15	64,202.96
			2XX Personal Services - Employee Benefits	6,770.02	7,728.52
			5XX Other Purchased Services	3,020.56	0.00
			6XX Supplies and Materials	970.18	2,143.32
	221X Improvement of Instruction Services				



Trustees' Financial Summary

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07 Cascade County
0104 Centerville Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	280 Special Education - Local and State				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	49.00	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,765.42	2,757.70
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	614.30	2,000.00
			5XX Other Purchased Services	0.00	1,237.55
			6XX Supplies and Materials	2,792.50	168.45
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	14,834.73	13,647.80
			2XX Personal Services - Employee Benefits	1,212.67	502.13
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	0.00	329.93
			4XX Purchased Property Services	294.79	80.86
			5XX Other Purchased Services	1,326.33	1,030.60
			6XX Supplies and Materials	173.50	663.86
		222X Educational Media Services			
			1XX Personal Services - Salaries	16,515.98	14,737.81
			2XX Personal Services - Employee Benefits	69.39	378.21
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	3,199.04	4,037.31
			2XX Personal Services - Employee Benefits	150.21	417.84
			5XX Other Purchased Services	676.98	333.12
			6XX Supplies and Materials	1,195.43	1,453.36
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	16,503.12	18,940.96
			2XX Personal Services - Employee Benefits	338.10	603.49
			6XX Supplies and Materials	1,167.46	5,942.77
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	22,800.93	24,883.68
			2XX Personal Services - Employee Benefits	3,408.99	3,960.92
			4XX Purchased Property Services	127.70	0.00
			5XX Other Purchased Services	193.11	268.16
			6XX Supplies and Materials	494.30	494.23
			810 Dues and Fees	56.95	0.00
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	999 Undistributed				
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	10,000.00
	910 Budget Amendment				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	40,000.00
			2XX Personal Services - Employee Benefits	0.00	2,800.00
			6XX Supplies and Materials	0.00	20,666.04
	910 Subtotal			0.00	63,466.04
	911 Budget Amendment				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials	0.00	14,167.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,068,366.31	1,188,044.35

Schedule Of Changes Worksheet

Beginning Fund Balance					117,315.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,189,804.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,188,044.35	(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	32,171.36	Less Last Year	2,226.93	(4b)	29,944.43	
					29,944.43	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					149,020.14	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	52,172.25	48,230.26
1112 District Levy - Personal Property	457.94	2,434.26
1114 District Levy - Pers Prop/Mobile Homes	227.91	2,239.99
1190 Penalties and Interest on Taxes	214.63	292.48
1510 Interest Earnings	63.98	34.02
1900 Other Revenue from Local Sources	0.00	7.98
2220 County On-Schedule Trans Reimb	25,321.80	25,222.33
3210 State On-Schedule Trans Reimb	25,321.80	25,222.33
3444 State School Block Grant	1,194.46	1,947.41
3446 SB372 Block Grant Reimbursement	0.00	276.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	104,974.77	105,907.60

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	66,893.99	64,588.19
2XX Personal Services - Employee Benefits	13,147.88	11,601.59
3XX Purchased Professional and Technical Services	116.25	282.25
4XX Purchased Property Services	11,480.15	14,490.27
5XX Other Purchased Services	2,105.76	207.93
6XX Supplies and Materials	10,442.78	13,169.93
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	2,823.10
6XX Supplies and Materials	74.91	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	104,261.72	107,163.26



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						29,324.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						105,907.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						107,163.26	(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	97.00	Less Last Year	1,252.00	(4b)		-1,155.00	
						-1,155.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						26,913.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	13,489.88	13,987.24
1112 District Levy - Personal Property	133.40	729.31
1114 District Levy - Pers Prop/Mobile Homes	67.77	648.82
1190 Penalties and Interest on Taxes	75.73	98.21
1510 Interest Earnings	215.84	187.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,982.62	15,651.06

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	48,637.50
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	9,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	57,637.50

Schedule Of Changes Worksheet

Beginning Fund Balance					77,071.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,651.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					57,637.50	(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	48,637.50	Less Last Year	0.00	(4b)	48,637.50	
					48,637.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					83,722.88	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	75.59	40.91
1611 National School Lunch Program	36,560.58	39,597.33
4550 Federal Child Nutrition	48,315.03	53,873.65
4552 Fresh Fruit And Vegetable	0.00	6,220.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	84,951.20	99,732.21

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

PRC Program Function Object	2012 Value	2013 Value
460 Fresh Fruit And Vegetable		
31XX Food Services		
6XX Supplies and Materials	0.00	5,565.23
910 Food Services		
31XX Food Services		
4XX Purchased Property Services	978.80	0.00
5XX Other Purchased Services	190.00	5,983.00
6XX Supplies and Materials	91,674.45	96,024.29
810 Dues and Fees	0.00	85.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	92,843.25	107,657.52

Schedule Of Changes Worksheet

Beginning Fund Balance	20,274.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	99,732.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	107,657.52	(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	5,983.00	
Less Last Year	0.00	(4b)
	5,983.00	
	5,983.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,332.09	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	1,269.78	13,622.62
1112 District Levy - Personal Property	9.84	632.35
1114 District Levy - Pers Prop/Mobile Homes	4.74	623.59
1190 Penalties and Interest on Taxes	2.35	34.24
1510 Interest Earnings	4.91	10.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,291.62	14,922.91

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

PRC Program Function Object	2012 Value	2013 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	1,900.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,900.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	537.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,922.91	(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)	15,460.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	152.81	99.48
2240 County Retirement Distribution	141,451.89	137,735.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	141,604.70	137,834.78

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	77,039.75	80,434.75
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,853.62	3,832.84
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,872.13	4,030.98
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,393.71	4,373.46
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,014.55	6,930.02
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,934.29	2,055.94
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,601.15	6,025.35
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,724.76	9,932.20
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,459.09	9,580.11
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,239.30	2,082.05
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,288.26	0.00
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts		
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	2,148.22
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	474.96	595.27
720 School Sponsored Athletics		



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,216.29	2,534.47
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,215.69	3,465.66
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	6,509.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				133,327.55	144,530.35

Schedule Of Changes Worksheet

Beginning Fund Balance					62,046.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					137,834.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					144,530.35	(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)					55,351.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
014 OTO Multidistrict014 Coop	
3290 State - Other State Grants	2,744.95
028 MNCSR (NON FED)	
1900 Other Revenue from Local Sources	52,651.60
031 ISA #8871 MT Common Core State Standards	
1900 Other Revenue from Local Sources	8,343.54
033 ISA #9171 RTI	
1900 Other Revenue from Local Sources	874.35
112 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,199.00
113 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,943.00
142 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,511.00
143 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,323.00
173 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	72,600.00
271 Aggregate Reim/Indirects	
1900 Other Revenue from Local Sources	300.94
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	3,500.28
271 Subtotal	3,801.22
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	83,256.00
329 Indian Ed for All - Professional	
3290 State - Other State Grants	15,000.00
360 MNCSR G & T	
1900 Other Revenue from Local Sources	288.45
3600 State Gifted & Talented Reimbursement	12,548.16
360 Subtotal	12,836.61
372 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	22,524.04
430 Title II, Part A ESR	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	30,114.00
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	14,353.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
112 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	1,898.98
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	3,314.47
2XX Personal Services - Employee Benefits	426.94
3XX Purchased Professional and Technical Services	4,407.50
23XX Support Services - General Administration	
5XX Other Purchased Services	799.00
112 Subtotal	11,446.89
113 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	59.96
2XX Personal Services - Employee Benefits	9.47
3XX Purchased Professional and Technical Services	1,000.00
6XX Supplies and Materials	7,494.67
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,673.11
6XX Supplies and Materials	64.51
23XX Support Services - General Administration	
5XX Other Purchased Services	2,238.14
113 Subtotal	13,539.86
142 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	385.53
2XX Personal Services - Employee Benefits	100.45
5XX Other Purchased Services	1,825.49
23XX Support Services - General Administration	
5XX Other Purchased Services	3,192.04
24XX Support Services - School Administration	
5XX Other Purchased Services	13.00
142 Subtotal	5,516.51
143 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	218.84
2XX Personal Services - Employee Benefits	18.57



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
143 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	4,000.00
2XX Personal Services - Employee Benefits	637.30
3XX Purchased Professional and Technical Services	2,610.00
5XX Other Purchased Services	835.12
23XX Support Services - General Administration	
5XX Other Purchased Services	1,003.13
143 Subtotal	9,322.96
173 Title IV, Part B, 21st Century	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	49,659.40
2XX Personal Services - Employee Benefits	7,705.82
3XX Purchased Professional and Technical Services	1,200.00
5XX Other Purchased Services	2,360.81
6XX Supplies and Materials	3,307.65
221X Improvement of Instruction Services	
5XX Other Purchased Services	680.43
27XX Student Transportation Services	
1XX Personal Services - Salaries	6,332.42
2XX Personal Services - Employee Benefits	1,353.47
173 Subtotal	72,600.00
271 Aggregate Reim/Indirects	
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
23XX Support Services - General Administration	
1XX Personal Services - Salaries	2,000.00
2XX Personal Services - Employee Benefits	318.09
25XX Support Services - Business	
1XX Personal Services - Salaries	2,500.00
2XX Personal Services - Employee Benefits	384.58
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	0.01
271 Subtotal	5,202.68
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	66,679.26
2XX Personal Services - Employee Benefits	14,595.70
6XX Supplies and Materials	1,981.04



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
313 Subtotal	83,256.00
329 Indian Ed for All - Professional	
329 State Miscellaneous Grants	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	9,292.42
5XX Other Purchased Services	4,752.64
6XX Supplies and Materials	610.94
62XX Resources Transferred to Other School Districts or Cooperatives	
920 Resources Transferred to Other School Districts or Cooperatives	344.00
329 Subtotal	15,000.00
360 MNCESR G & T	
360 State Gifted & Talented Reimbursement	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	7,520.77
5XX Other Purchased Services	1,930.15
6XX Supplies and Materials	239.08
360 Subtotal	9,690.00
372 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
26XX Operation and Maintenance of Plant Services	
7XX Property and Equipment Acquisition	22,524.04
430 Title II, Part A ESR	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	19,020.31
5XX Other Purchased Services	8,450.76
6XX Supplies and Materials	1,840.12
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	688.81
430 Subtotal	30,000.00
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
21XX Support Services - Students	
6XX Supplies and Materials	5,250.94
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	7,370.50
5XX Other Purchased Services	1,739.98



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
431 Subtotal	14,361.42
659 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
6XX Supplies and Materials	405.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	344,158.74

Schedule Of Changes Worksheet

Beginning Fund Balance	26,042.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	353,075.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	344,158.74	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year 7,560.80 Less Last Year 4,754.71	(4b)	2,806.09
	2,806.09	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	37,764.92	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
014 OTO Multidistrict014 Coop	2,744.95	0.00	2,744.95
026 ACADEMIC AWARD	0.00	2,393.65	-2,393.65
028 MNCSR (NON FED)	52,651.60	44,754.80	7,896.80
031 ISA #8871 MT Common Core State Standards	8,343.54	0.00	8,343.54
032 CSPD MINI GRANT	0.00	2,936.44	-2,936.44
033 ISA #9171 RTI	874.35	874.35	0.00
034 MT Partnership with Regions for Excellence in STEM	0.00	333.98	-333.98
112 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,199.00	11,446.89	4,752.11
113 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,943.00	13,539.86	-6,596.86
142 Title II Part A	1,511.00	5,516.51	-4,005.51
143 Title II Part A	9,323.00	9,322.96	0.04



Trustees' Financial Summary

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07 Cascade County
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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
173 Title IV, Part B, 21st Century	72,600.00	72,600.00	0.00
271 Aggregate Reim/Indirects	3,801.22	5,202.68	-1,401.46
313 Title I, Part A, Improving Basic Programs	83,256.00	83,256.00	0.00
329 Indian Ed for All - Professional	15,000.00	15,000.00	0.00
360 MNCESR G & T	12,836.61	9,690.00	3,146.61
372 Quality Schools Facility Grant	22,524.04	22,524.04	0.00
430 Title II, Part A ESR	30,114.00	30,000.00	114.00
431 Title II, Part D, Ed Technology	14,353.00	14,361.42	-8.42
659 State OTO Indian Education for All	0.00	405.16	-405.16
Total	353,075.31	344,158.74	8,916.57



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	0.22	0.18
1112 District Levy - Personal Property	0.00	0.59
1114 District Levy - Pers Prop/Mobile Homes	0.06	0.00
1190 Penalties and Interest on Taxes	0.23	0.28
1510 Interest Earnings	19.65	14.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20.16	15.83

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	6,145.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15.83	(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)	6,161.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	8.93	6.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8.93	6.72

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,793.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6.72	(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)	2,800.46	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	22.76	19.47
3281 State Technology Aid	1,089.64	1,099.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,112.40	1,119.28

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	4,787.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	4,787.97

Schedule Of Changes Worksheet

Beginning Fund Balance		7,368.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,119.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,787.97	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		3,699.73	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	3.85	8.18
3445 State Combined Fund School Block Grant	1,756.69	3,097.41
3447 SB372 Combined Block Grant Reimbursement	0.00	492.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,760.54	3,598.01

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		2,315.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,598.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		5,913.98	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	80,829.33	70,491.94
1112 District Levy - Personal Property	854.93	3,567.60
1114 District Levy - Pers Prop/Mobile Homes	433.16	3,271.93
1190 Penalties and Interest on Taxes	502.42	445.77
1510 Interest Earnings	143.21	119.56
3120 State Guaranteed Tax Base Aid	28,791.63	30,971.31

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>111,554.68</u>	<u>108,868.11</u>
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	65,000.00	70,000.00
850 Interest on Debt	39,137.50	36,375.00
860 Agent Fees/Issuance Costs	250.00	250.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>104,387.50</u>	<u>106,625.00</u>
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Schedule Of Changes Worksheet

Beginning Fund Balance		29,750.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		108,868.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		106,625.00	(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)		31,993.21	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	9.44	7.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9.44	7.13

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,956.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		7.13 (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)	2,963.97	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2012 Value	2013 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	49,538.05	49,804.31
XX	39X 1XXX 112	Certified Teacher Staff Salaries	31,155.59	28,035.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	562,654.13	562,931.38
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,334.17	3,930.38
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	160.18	550.20
XX	XXX 26XX 41X	Energy Utility Services	18,799.74	20,486.64
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	0.00	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	1,900.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	25,071.71
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	25,071.71

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,356.68
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	36,103.07
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	76,832.50
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, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2015 Maximum Budget: 100%



Trustees' Financial Summary

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07 Cascade County
0104 Centerville Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	64,202.96	0.00	0.00	0.00	
280	1XXX	2XX	7,728.52	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	2,143.32	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	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,757.70	0.00	0.00	0.00	
Totals			76,832.50	0.00	0.00	0.00	76,832.50

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 FY13.



Trustees' Financial Summary

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0104 Centerville Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Buildings	1,992,103.24	0.00	3,949.00	0.00	1,996,052.24
Machinery and Equipment	338,418.50	0.00	0.00	4,225.00	334,193.50
Totals at Historical Cost	2,330,521.74	0.00	3,949.00	4,225.00	2,330,245.74
Less Accumulated Depreciation For:					
Building Accum	703,042.00	0.00	40,622.00	0.00	743,664.00
Machinery and Equipment Accum	258,987.50	0.00	21,154.50	4,225.00	275,917.00
Total Accumulated Depreciation	962,029.50	0.00	61,776.50	4,225.00	1,019,581.00
Governmental Activities, Capital Assets, net	1,368,492.24	0.00	-57,827.50	0.00	1,310,664.74

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

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

Depreciation by Function for FY2013	Governmental	Business-Type	Adjustments
	Activities	Activities	
Instruction (1XXX)	12,444.50	0.00	-1,028.00
General Administration (23XX)	7,572.00	0.00	-757.00
Operations and Maintenance (26XX)	10,550.00	0.00	-625.00
Transportation (27XX)	303,627.00	0.00	-18,207.00
Total Depreciation for FY2013	334,193.50	0.00	-20,617.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Bonds							
02/01/2001	775,000.00	0.00	70,000.00	0.00	705,000.00	75,000.00	630,000.00
Compensated Absences	92,190.08	370.64	0.00	0.00	92,560.72	0.00	92,560.72
Total Governmental Activity							
Long-Term Liabilities	867,190.08	370.64	70,000.00	0.00	797,560.72	75,000.00	722,560.72

* 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.