



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0105-58467554**

**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 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.**



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0105-58467554**

**07 Cascade County**

**0105 Centerville H S**

## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
014	OTO Multidistrict coop	STATE		
026	ACADEMIC AWARD	FEDERAL	0701043112	84.010
027	ALTACARE	STATE	0701050007	STATE
109	Alliance for Youth	LOCAL		
213	MOST	STATE	070105MOST3	93.558
812	Vo Ed Carl Perkins Basic Grant	FEDERAL	0701058112BG	84.048A
813	Vo Ed Carl Perkins Basic Grant	FEDERAL	0701058113BG	84.048A
828	Vo Ed All Career & Tech Ed Programs	STATE	0701053913	State



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	145,806.40	28,997.01	81,143.07	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	18,105.35	4,456.67	1,803.53	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	163,911.75	33,453.68	82,946.60	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	18,105.35	4,456.67	1,803.53	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	18,105.35	4,456.67	1,803.53	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	57,897.69	97.00	48,637.50	
48	Fund Balance for Budget	87,908.71	28,900.01	32,505.57	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	145,806.40	28,997.01	81,143.07	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	163,911.75	33,453.68	82,946.60	



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,167.04	52,178.23	15,780.48	6,303.62
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				27.71
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,167.04	52,178.23	15,780.48	6,331.33
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				27.71
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				27.71
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,616.35	
48	Fund Balance for Budget	3,167.04	52,178.23	12,164.13	6,303.62
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,167.04	52,178.23	15,780.48	6,303.62
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,167.04	52,178.23	15,780.48	6,331.33



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,371.30			2,878.17
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)	1,800.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	12,171.30			2,878.17
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,800.00			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	1,800.00			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	10,371.30			2,878.17
52	<b>TOTAL FUND BALANCE/EQUITY</b>	10,371.30			2,878.17
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	12,171.30			2,878.17



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

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



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,382.11	5,727.55		27,569.37
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				2,736.56
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,382.11	5,727.55		30,305.93
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				2,736.56
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				2,736.56
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	1,382.11	5,727.55		27,569.37
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,382.11	5,727.55		27,569.37
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,382.11	5,727.55		30,305.93



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,732.41			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,732.41			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	2,732.41			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,732.41			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,732.41			



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## 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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	59,798.38	10,002.25	67,593.18	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	59,798.38	10,002.25	67,593.18	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	59,798.38	10,002.25	67,593.18	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	59,798.38	10,002.25	67,593.18	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	59,798.38	10,002.25	67,593.18	



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## Balance Sheet

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



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## Balance Sheet

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



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## 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	200,300.40	181,552.35
1112 District Levy - Personal Property	2,119.56	9,023.30
1114 District Levy - Pers Prop/Mobile Homes	1,078.10	8,214.42
1190 Penalties and Interest on Taxes	1,320.01	1,118.56
1510 Interest Earnings	381.85	278.71
1900 Other Revenue from Local Sources	0.00	346.21
3110 Direct State Aid	379,531.47	380,577.36
3111 Quality Educator	32,169.15	33,690.15
3112 At Risk Student	1,615.23	1,493.17
3113 Indian Education For All	1,917.60	1,856.40
3114 American Indian Achievement Gap	1,000.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	17,039.02	16,355.59
3120 State Guaranteed Tax Base Aid	238,403.34	238,649.25
3444 State School Block Grant	15,472.64	18,135.32
3446 SB372 Block Grant Reimbursement	0.00	1,002.29
6100 Material Prior Period Revenue Adjustments	25.80	-4,624.74
7810 Education Jobs Fund	445.13	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>892,819.30</b>	<b>888,668.34</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	256,496.50	270,910.05
2XX Personal Services - Employee Benefits	21,625.41	18,571.35
3XX Purchased Professional and Technical Services	2,345.00	7,006.03
4XX Purchased Property Services	2,539.79	6,635.50
5XX Other Purchased Services	3,904.26	4,689.00
6XX Supplies and Materials	47,594.29	29,636.09
810 Dues and Fees	470.00	411.50
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	26,800.08	27,094.16
2XX Personal Services - Employee Benefits	2,592.18	2,629.21
5XX Other Purchased Services	0.00	75.00
6XX Supplies and Materials	261.00	402.70
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	0.00	81.00
810 Dues and Fees	0.00	1,375.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	25,883.79	26,108.69



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## 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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>22XX Educational Media Services</b>				
			2XX Personal Services - Employee Benefits	2,589.85	2,605.76
			6XX Supplies and Materials	4,082.47	3,569.48
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	22,568.70	32,095.63
			2XX Personal Services - Employee Benefits	4,713.43	6,053.68
			3XX Purchased Professional and Technical Services	7,685.29	1,980.97
			5XX Other Purchased Services	7,507.98	23,160.21
			6XX Supplies and Materials	3,386.24	5,484.85
			810 Dues and Fees	3,021.00	206.34
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	40,660.79	31,303.64
			2XX Personal Services - Employee Benefits	7,307.97	4,331.48
			3XX Purchased Professional and Technical Services	536.50	208.50
			5XX Other Purchased Services	843.51	336.89
			6XX Supplies and Materials	2,681.94	2,020.56
			810 Dues and Fees	711.00	310.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	12,817.52	13,911.11
			2XX Personal Services - Employee Benefits	624.28	605.98
			3XX Purchased Professional and Technical Services	6,689.30	5,750.00
			5XX Other Purchased Services	1,036.38	107.90
			6XX Supplies and Materials	960.61	2,168.47
			810 Dues and Fees	1,413.86	702.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	48,533.25	43,833.62
			2XX Personal Services - Employee Benefits	10,893.09	9,275.51
			3XX Purchased Professional and Technical Services	1,748.67	0.00
			4XX Purchased Property Services	50,796.85	51,188.70
			5XX Other Purchased Services	112.20	131.70
			6XX Supplies and Materials	33,858.87	26,626.46
			7XX Property and Equipment Acquisition	5,600.00	12,982.00
			810 Dues and Fees	0.00	70.10
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	0.00	35.00
			2XX Personal Services - Employee Benefits	0.00	13.41
			4XX Purchased Property Services	1,449.58	19.73
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	26,119.42	26,220.31
			2XX Personal Services - Employee Benefits	2,551.44	2,670.36
			6XX Supplies and Materials	388.87	1,906.26
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## 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
	<b>280 Special Education - Local and State</b>				
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	1,556.58	1,420.14
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	220.00	0.00
			6XX Supplies and Materials	1,697.60	1,856.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	42,931.15	41,022.51
			2XX Personal Services - Employee Benefits	5,202.31	3,243.57
			3XX Purchased Professional and Technical Services	0.00	169.96
			4XX Purchased Property Services	670.65	398.83
			5XX Other Purchased Services	0.00	749.12
			6XX Supplies and Materials	1,264.07	633.39
		<b>221X Improvement of Instruction Services</b>			
			4XX Purchased Property Services	168.43	0.00
			5XX Other Purchased Services	957.45	0.00
			6XX Supplies and Materials	123.85	0.00
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	16,515.99	14,737.79
			2XX Personal Services - Employee Benefits	69.38	378.21
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	13,662.41	13,248.39
			2XX Personal Services - Employee Benefits	1,272.68	972.20
			5XX Other Purchased Services	1,152.91	2,451.14
			6XX Supplies and Materials	1,195.49	1,453.41
			810 Dues and Fees	500.00	1,200.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	50,219.73	48,011.37
			2XX Personal Services - Employee Benefits	1,279.02	1,177.18
			3XX Purchased Professional and Technical Services	1,149.38	710.00
			5XX Other Purchased Services	6,442.63	5,680.90
			6XX Supplies and Materials	7,026.40	9,136.77
			810 Dues and Fees	2,750.00	5,515.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	22,800.92	24,883.47
			2XX Personal Services - Employee Benefits	3,409.01	3,960.87
			4XX Purchased Property Services	127.70	0.00
			5XX Other Purchased Services	193.11	144.20



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## 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
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	291.21	239.06
			810 Dues and Fees	28.05	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>889,281.27</u>	<u>890,905.37</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					139,300.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					888,668.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					890,905.37	(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	57,897.69	Less Last Year	49,155.15	(4b)	8,742.54	
					8,742.54	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					145,806.40	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## 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	52,114.37	46,671.22
1112 District Levy - Personal Property	447.98	2,320.34
1114 District Levy - Pers Prop/Mobile Homes	222.87	2,115.82
1190 Penalties and Interest on Taxes	213.29	285.41
1510 Interest Earnings	67.50	38.31
1900 Other Revenue from Local Sources	0.00	8.30
2220 County On-Schedule Trans Reimb	24,736.50	25,113.30
3210 State On-Schedule Trans Reimb	24,736.50	25,113.30
3444 State School Block Grant	1,386.48	2,104.24
3446 SB372 Block Grant Reimbursement	0.00	270.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>103,925.49</b>	<b>104,040.42</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	540.55
2XX Personal Services - Employee Benefits	0.00	113.12
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	65,100.44	64,581.48
2XX Personal Services - Employee Benefits	12,893.60	11,604.86
3XX Purchased Professional and Technical Services	141.25	282.25
4XX Purchased Property Services	11,480.34	14,497.96
5XX Other Purchased Services	406.40	143.48
6XX Supplies and Materials	11,382.15	13,169.94
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>101,404.18</b>	<b>104,933.64</b>



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						31,045.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						104,040.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						104,933.64	(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)						28,997.01	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## 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	14,129.34	14,053.24
1112 District Levy - Personal Property	144.91	718.61
1114 District Levy - Pers Prop/Mobile Homes	73.96	635.56
1190 Penalties and Interest on Taxes	88.18	97.18
1510 Interest Earnings	206.09	181.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>14,642.48</b>	<b>15,685.79</b>

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance		74,457.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		15,685.79	(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)		81,143.07	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## 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
1510 Interest Earnings	10.91	7.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10.91	7.58

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,159.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7.58	(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)	3,167.04	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## 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	108.31	76.69
2240 County Retirement Distribution	99,695.27	110,882.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>99,803.58</b>	<b>110,959.68</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	38,948.66	41,478.66
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	3,853.43	3,832.82
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	3,855.90	4,021.61
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	3,467.29	4,540.50
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	6,445.73	4,765.12
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	1,934.34	2,055.98
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	6,600.37	5,917.94
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	9,545.09	9,921.11
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	3,868.25	3,854.76
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	6,495.54	2,556.25
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	2,288.29	0.00
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>		
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	0.00	2,148.22
<b>397 State Career &amp; Technical Ed Entitlement - Trades &amp; Industry</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	3,696.03
<b>710 School Sponsored Extracurricular Activities</b>		



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## 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
	710	School Sponsored Extracurricular Activities			
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	2,049.40	2,012.70
	720	School Sponsored Athletics			
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	6,845.20	6,629.08
	910	Food Services			
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,216.24	3,466.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				99,413.73	100,897.09

### Schedule Of Changes Worksheet

Beginning Fund Balance						42,115.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						110,959.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						100,897.09	(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	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						52,178.23	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## 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
<b>014 OTO Multidistrict coop</b>	
3290 State - Other State Grants	2,285.71
<b>027 ALTACARE</b>	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	129,402.80
<b>213 MOST</b>	
4700 Federal Miscellaneous Grants from other State Agencies	4,000.00
<b>813 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	222.00
<b>828 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	902.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	136,812.51

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

PRC Program Function Object	2013 Value
<b>027 ALTACARE</b>	
<b>361 Services for Significant Needs Students</b>	
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	140,242.95
<b>109 Alliance for Youth</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	143.56
<b>213 MOST</b>	
<b>470 Federal Miscellaneous Grants from other State Agencies</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	3,102.50
2XX Personal Services - Employee Benefits	493.07
3XX Purchased Professional and Technical Services	1,375.15
6XX Supplies and Materials	29.28
<b>213 Subtotal</b>	5,000.00
<b>813 Vo Ed Carl Perkins Basic Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	3,616.35
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	539.65



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## 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
813 Subtotal	4,156.00
828 Vo Ed All Career & Tech Ed Programs	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	1,232.09
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	150,774.60

### Schedule Of Changes Worksheet

Beginning Fund Balance	28,527.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	136,812.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	150,774.60	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year                      3,616.35    Less Last Year                      2,401.51	(4b)	1,214.84
		1,214.84 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,780.48	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
014 OTO Multidistrict coop	2,285.71	0.00	2,285.71
027 ALTACARE	129,402.80	140,242.95	-10,840.15
109 Alliance for Youth	0.00	143.56	-143.56
213 MOST	4,000.00	5,000.00	-1,000.00
813 Vo Ed Carl Perkins Basic Grant	222.00	4,156.00	-3,934.00
828 Vo Ed All Career & Tech Ed Programs	902.00	1,232.09	-330.09
<b>Total</b>	136,812.51	150,774.60	-13,962.09



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## 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	0.18	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	0.20	0.28
1510 Interest Earnings	20.07	15.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>20.51</b>	<b>16.17</b>

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance					6,287.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16.17	(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)					6,303.62	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2012 Value	2013 Value
1311 Driver's Education Fees	4,000.00	0.00
1510 Interest Earnings	24.85	23.79
1982 Summer Session - Driver's Education Fees	0.00	2,800.00
3260 State Driver's Education Reimbursement	2,123.64	3,571.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>6,148.49</b>	<b>6,395.22</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	3,360.00	2,560.00
2XX Personal Services - Employee Benefits	16.83	12.56
4XX Purchased Property Services	1,647.64	703.03
6XX Supplies and Materials	525.40	458.43
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>5,549.87</b>	<b>3,734.02</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	7,710.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,395.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,734.02	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	10,371.30	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## 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	9.15	6.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9.15	6.91

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	2,871.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6.91 (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)	2,878.17	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## 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	16.07	14.05
3281 State Technology Aid	933.56	915.81
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	949.63	929.86

### 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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	4,787.97

### Schedule Of Changes Worksheet

Beginning Fund Balance	5,240.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	929.86	(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)
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)	1,382.11	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## 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	9.32	9.57
3445 State Combined Fund School Block Grant	1,602.36	2,242.12
3447 SB372 Combined Block Grant Reimbursement	0.00	240.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,611.68</b>	<b>2,492.51</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
6XX Supplies and Materials	1,343.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,343.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		3,235.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,492.51	(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)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		5,727.55	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## 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	33,389.83	24,782.01
1112 District Levy - Personal Property	326.72	1,249.65
1114 District Levy - Pers Prop/Mobile Homes	164.35	1,126.20
1190 Penalties and Interest on Taxes	180.86	171.32
1510 Interest Earnings	88.71	83.12
3120 State Guaranteed Tax Base Aid	27,243.79	26,923.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	61,394.26	54,335.50

### 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	35,000.00	35,000.00
850 Interest on Debt	20,260.00	18,772.50
860 Agent Fees/Issuance Costs	250.00	250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	55,510.00	54,022.50

### Schedule Of Changes Worksheet

Beginning Fund Balance	27,256.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	54,335.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	54,022.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)                      0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)                      0.00		
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	27,569.37	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## 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	8.69	6.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	8.69	6.57

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	2,725.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6.57 (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)	2,732.41	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	131.78	113.20
1920 Contributions/Donations from Private Sources	300.00	23,766.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	431.78	23,879.70

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

PRC Program Function Object	2012 Value	2013 Value
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	2,125.00	4,375.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,125.00	4,375.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		40,293.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		23,879.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,375.00	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		59,798.38	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 82 - Interlocal Agreement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.00	2.25
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	10,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	10,002.25

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,002.25	(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)	10,002.25	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	123,102.16	183,510.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	123,102.16	183,510.92

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	97,704.89	187,274.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	97,704.89	187,274.54

### Schedule Of Changes Worksheet

Beginning Fund Balance	71,356.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	183,510.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	187,274.54	(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)	67,593.18	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## 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	24,733.24	25,181.68
XX	39X 1XXX 112	Certified Teacher Staff Salaries	59,173.24	55,338.54
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	256,191.59	259,772.97
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,921.48	1,767.46
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	38.85	159.80
XX	XXX 26XX 41X	Energy Utility Services	23,113.66	20,396.46
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	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,911.18
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,911.18

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,303.44
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,592.01
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	32,217.07
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: 97%**



# Trustees' Financial Summary

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	26,220.31	0.00	0.00	0.00	
280	1XXX	2XX	2,670.36	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	1,906.26	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	1,420.14	0.00	0.00	0.00	
<b>Totals</b>			32,217.07	0.00	0.00	0.00	32,217.07

*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

FY2012-13

Submit ID: 0105-58467554

07 Cascade County  
0105 Centerville H S

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Buildings	1,186,103.00	0.00	3,949.00	0.00	1,190,052.00
Machinery and Equipment	338,418.50	0.00	0.00	4,225.00	334,193.50
Totals at Historical Cost	1,524,521.50	0.00	3,949.00	4,225.00	1,524,245.50
Less Accumulated Depreciation For:					
Building Accum	455,522.00	0.00	21,402.00	0.00	476,924.00
Machinery and Equipment Accum	258,987.50	0.00	21,154.50	4,225.00	275,917.00
Total Accumulated Depreciation	714,509.50	0.00	42,556.50	4,225.00	752,841.00
Governmental Activities, Capital Assets, net	810,012.00	0.00	-38,607.50	0.00	771,404.50

\* 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.

<b>Depreciation by Function for FY2013</b>	<b>Governmental</b>	<b>Business-Type</b>	<b>Adjustments</b>
	<b>Activities</b>	<b>Activities</b>	
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

FY2012-13

Submit ID: 0105-58467554

07 Cascade County

0105 Centerville H S

## 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-
<b>Governmental Activities*</b>							
Bonds							
02/01/2001	400,000.00	0.00	35,000.00	0.00	365,000.00	40,000.00	325,000.00
Compensated Absences	72,958.40	0.00	0.00	2,663.20	70,295.20	0.00	70,295.20
Total Governmental Activity							
Long-Term Liabilities	472,958.40	0.00	35,000.00	2,663.20	435,295.20	40,000.00	395,295.20

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

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