



Trustees' Financial Summary

FY2002-03

Submit ID: 0131-686689810000

07 Cascade County

0131 Ulm Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

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

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Diane Whitmore

Phone #: (406) 866-3313

(Signature)

(Date)

Chair, Board of Trustees Greg Giskaas

(Signature)

(Date)

County Superintendent Jess Anderson

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY03 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
102	Title IV Drug Free	FEDERAL	991607173023	84.1846
103	Gifted & Talented	STATE	07 0131 1302	State
104	ECIA Title I & VI	FEDERAL	993907170131	84.298
201	School Renovation/IDEA/Technology Grant	STATE	07 0131 65 02	
301	MISC LOCAL	LOCAL		

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	19,208.41	13,315.43	18,265.29	4,252.48
02	Taxes Receivable - Real and Personal (120-149)	19,118.25	1,407.37	314.73	
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	38,326.66	14,722.80	18,580.02	4,252.48
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	1.13			
25	Deferred Revenue (680)	19,118.25	1,407.37	314.73	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	19,119.38	1,407.37	314.73	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	19,207.28	13,315.43	18,265.29	4,252.48
52	TOTAL FUND BALANCE/EQUITY	19,207.28	13,315.43	18,265.29	4,252.48
53	TOTAL LIABILITIES AND FUND BALANCE	38,326.66	14,722.80	18,580.02	4,252.48

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	155.75	29,547.62	1,189.28	
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	155.75	29,547.62	1,189.28	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	155.75	29,547.62	1,189.28	
52	TOTAL FUND BALANCE/EQUITY	155.75	29,547.62	1,189.28	
53	TOTAL LIABILITIES AND FUND BALANCE	155.75	29,547.62	1,189.28	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON- OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				3,064.78
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				3,064.78
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				3,064.78
52	TOTAL FUND BALANCE/EQUITY				3,064.78
53	TOTAL LIABILITIES AND FUND BALANCE				3,064.78

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			15,565.63	
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			15,565.63	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			15,565.63	
52	TOTAL FUND BALANCE/EQUITY			15,565.63	
53	TOTAL LIABILITIES AND FUND BALANCE			15,565.63	



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		4,116.35	6,973.62	
02	Taxes Receivable - Real and Personal (120-149)			406.89	
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		4,116.35	7,380.51	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			406.89	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			406.89	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		4,116.35	6,973.62	
52	TOTAL FUND BALANCE/EQUITY		4,116.35	6,973.62	
53	TOTAL LIABILITIES AND FUND BALANCE		4,116.35	7,380.51	

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		23,403.06		
02	Taxes Receivable - Real and Personal (120-149)		1,103.54		
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		24,506.60		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,103.54		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,103.54		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		23,403.06		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY		23,403.06		
53	TOTAL LIABILITIES AND FUND BALANCE		24,506.60		

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,194.49	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,194.49	
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)				
48	Fund Balance for Budget (961-970)			1,194.49	
52	TOTAL FUND BALANCE/EQUITY			1,194.49	
53	TOTAL LIABILITIES AND FUND BALANCE			1,194.49	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,571.45	49,371.14		
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	4,571.45	49,371.14		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	4,571.45	49,371.14		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	4,571.45	49,371.14		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	4,571.45	49,371.14		



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
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)				
10	Land and Land Improvements (311-322)			34,062.00	
11	Buildings and Building Improvements (331 & 332)			891,031.00	
12	Machinery and Equipment (341 & 342)			138,603.00	
13	Construction Work in Progress (351)			5,592.38	
14	Amount Available in Debt Service and Compensated Absence Funds (403)				10,038.40
15	Amounts to be Provided (404-406)				85,427.14
20	TOTAL ASSETS AND OTHER DEBITS			1,069,288.38	95,465.54
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				25,000.00
28	Notes Payable - Noncurrent (720)				25,369.47
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				45,096.07
35	TOTAL LIABILITIES				95,465.54
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			1,069,288.38	
52	TOTAL FUND BALANCE/EQUITY			1,069,288.38	
53	TOTAL LIABILITIES AND FUND BALANCE			1,069,288.38	95,465.54



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01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	148,009.47	172,217.45
1510	Interest Earnings	1,796.43	215.87
3110	Direct State Aid	246,365.06	220,558.74
3115	State Spec Ed Allowable Cost Pymt to Districts	16,819.54	15,023.19
3120	State Guaranteed Tax Base Aid	133,178.70	116,789.76
3440	State HB20/SB417 Prop Tax Reimb	345.85	317.42
3444	State School Block Grant	19,566.99	19,069.55
6100	Material Prior Period Revenue Adjustments	115.00	-541.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		566,197.04	543,650.65

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	325,642.93	310,291.16
2XX	Personal Services - Employee Benefits	25,175.74	25,584.51
3XX	Purchased Professional and Technical Services	3,216.08	4,079.09
4XX	Purchased Property Services	1,855.00	0.00
5XX	Other Purchased Services	1,298.83	609.43
6XX	Supplies and Materials	16,779.24	27,398.60
7XX	Property and Equipment Acquisition	254.94	1,697.90
21XX	Support Services - Students		
1XX	Personal Services - Salaries	5,483.92	5,839.80
4XX	Purchased Property Services	0.00	599.00
5XX	Other Purchased Services	1,332.32	1,203.04
222X	Educational Media Services		
1XX	Personal Services - Salaries	15,331.00	15,728.67
2XX	Personal Services - Employee Benefits	51.23	54.92
6XX	Supplies and Materials	2,213.75	2,129.93
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	15,783.20	6,554.28
2XX	Personal Services - Employee Benefits	6,052.88	22.88
3XX	Purchased Professional and Technical Services	495.49	0.00
5XX	Other Purchased Services	352.94	383.54
6XX	Supplies and Materials	183.72	144.98
810	Dues and Fees	1,553.00	1,012.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	17,197.40	20,272.02
2XX	Personal Services - Employee Benefits	3,608.07	4,134.62

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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value	
1XX	Regular Education Programs - Elementary/Secondary					
	25XX	Support Services - Business				
		3XX	Purchased Professional and Technical Services	3,454.75	3,020.56	
		5XX	Other Purchased Services	4,823.08	7,179.43	
		6XX	Supplies and Materials	1,274.12	1,094.53	
		7XX	Property and Equipment Acquisition	1,195.99	0.00	
	26XX	Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	19,925.42	22,207.43	
		2XX	Personal Services - Employee Benefits	4,199.12	4,543.53	
		3XX	Purchased Professional and Technical Services	13,495.61	603.50	
		4XX	Purchased Property Services	16,856.96	26,395.71	
		5XX	Other Purchased Services	949.27	5,570.39	
		6XX	Supplies and Materials	15,772.73	14,478.41	
		7XX	Property and Equipment Acquisition	2,170.94	2,340.00	
270	Gifted and Talented					
	1XXX	Instruction				
		1XX	Personal Services - Salaries	2,133.84	0.00	
		2XX	Personal Services - Employee Benefits	7.13	0.00	
280	Special Education - Local and State					
	1XXX	Instruction				
		1XX	Personal Services - Salaries	32,974.37	28,842.75	
		2XX	Personal Services - Employee Benefits	643.12	392.10	
		5XX	Other Purchased Services	0.00	72.27	
		6XX	Supplies and Materials	343.40	89.75	
	62XX	Resources Transferred to Other School Districts or Cooper				
		920	Resources Transferred to Other School Districts or Cooper	1,547.59	1,436.65	
720	School Sponsored Athletics					
	27XX	Student Transportation Services				
		1XX	Personal Services - Salaries	1,582.17	0.00	
		2XX	Personal Services - Employee Benefits	2.70	0.00	
		3XX	Purchased Professional and Technical Services	950.00	0.00	
		6XX	Supplies and Materials	690.27	0.00	
999	Undistributed					
	61XX	Operating Transfers to Other Funds				
		910	Operating Transfers to Other Funds	0.00	3,064.78	
103	Gifted & Talented					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	2,204.28



Trustees' Financial Summary

FY2002-03

Submit ID: 0131-686689810000

07 Cascade County

0131 Ulm Elem

01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	7.70
6XX Supplies and Materials	0.00	141.71
103 Subtotal	0.00	2,353.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	568,854.26	551,425.85

Schedule of Changes Worksheet

Beginning Fund Balance	26,982.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	543,650.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	551,425.85	(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)	19,207.28	(5)



Trustees' Financial Summary

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07 Cascade County

0131 Ulm Elem

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	17,945.91	11,481.77
1510	Interest Earnings	104.11	80.52
2220	County On-Schedule Trans Reimb	4,084.08	3,794.40
3210	State On-Schedule Trans Reimb	4,084.08	3,794.40
3440	State HB20/SB417 Prop Tax Reimb	42.59	20.45
3444	State School Block Grant	1,450.87	1,413.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>27,711.64</u>	<u>20,585.53</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	14,687.88	12,934.91
2XX	Personal Services - Employee Benefits	355.58	378.72
3XX	Purchased Professional and Technical Services	0.00	403.80
4XX	Purchased Property Services	1,842.02	696.58
5XX	Other Purchased Services	0.00	1,301.10
6XX	Supplies and Materials	1,549.52	1,774.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>18,435.00</u>	<u>17,489.42</u>



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0131 Ulm Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						10,219.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						20,585.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,489.42	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,315.43	(5)

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07 Cascade County

0131 Ulm Elem

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	2,696.30	2,618.85
1114	District Levy - Pers Prop/Mobile Homes	0.00	4.79
1510	Interest Earnings	527.98	131.39
3440	State HB20/SB417 Prop Tax Reimb	6.20	0.00
3444	State School Block Grant	526.52	513.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,757.00</u>	<u>3,268.16</u>

Schedule of Changes Worksheet

Beginning Fund Balance				14,997.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				3,268.16	(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)				18,265.29	(5)



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0131 Ulm Elem

12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	98.82	739.58
1611 National School Lunch Program	0.00	10,630.09
1621 Lunch Sales	10,923.20	0.00
3220 State Food Services Match	171.82	0.00
4550 Federal Child Nutrition	16,094.32	12,747.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,288.16	24,117.49

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	10,300.62	9,310.61
2XX Personal Services - Employee Benefits	3,996.04	2,427.35
3XX Purchased Professional and Technical Services	66.20	218.49
4XX Purchased Property Services	1,547.92	0.00
5XX Other Purchased Services	210.08	0.00
6XX Supplies and Materials	13,255.19	9,207.47
7XX Property and Equipment Acquisition	39.98	49.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	29,416.03	21,213.91



Trustees' Financial Summary

FY2002-03

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07 Cascade County

0131 Ulm Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,348.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					24,117.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					21,213.91	(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)					4,252.48	(5)



Trustees' Financial Summary

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07 Cascade County

0131 Ulm Elem

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,398.62	252.77
2240	County Retirement Distribution	61,475.15	66,190.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>62,873.77</u>	<u>66,443.66</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	48,691.35	45,355.22
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	2,358.25	2,412.07
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	1,257.52	515.71
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	2,285.79	2,659.55
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	2,935.82	3,260.49
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	1,612.96	1,545.29
270	Gifted and Talented		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	373.00	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	5,278.49	4,795.48
291	Federal Title I Grant - Educationally Deprived/Compensat		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	296.18	0.00
422	Title I, Part A, Improvement Grants		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	1,506.89
720	School Sponsored Athletics		
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	11.87	0.00



Trustees' Financial Summary

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14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,473.28	1,336.21
103 Gifted & Talented		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	333.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	66,574.51	63,720.15

Schedule of Changes Worksheet

Beginning Fund Balance	26,824.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,443.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,720.15	(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)	29,547.62	(5)



Trustees' Financial Summary

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07 Cascade County

0131 Ulm Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
103 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	918.00
104 ECIA Title I & VI	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,982.00
4200 Title I, Part A, Improving Basic Programs	8,334.00
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,335.00
4310 Title II, Part D, Educational Technology	368.00
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	877.00
4350 Title V, Part A, Innovative Programs	1,021.00
5700 Resources Transferred from Other School Districts or Cooperatives	8,603.14
104 Subtotal	40,520.14
201 School Renovation/IDEA/Technology Grant	
4650 Federal Miscellaneous Grants from OPI	5,800.00
301 MISC LOCAL	
1900 Other Revenue from Local Sources	200.00
6100 Material Prior Period Revenue Adjustments	541.33
301 Subtotal	741.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	47,979.47

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

PRC Program Function Object	2003 Value
102 Title IV Drug Free	
920 Enterprise or Internal Service Programs	
32XX Enterprise Services	
8XX Other Expenditures	129.82
103 Gifted & Talented	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	453.12
6XX Supplies and Materials	464.88
103 Subtotal	918.00



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
104 ECIA Title I & VI	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	4,000.00
6XX Supplies and Materials	11,982.00
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,830.30
2XX Personal Services - Employee Benefits	11.86
421 Title I, Part A, Accountability	
1XXX Instruction	
1XX Personal Services - Salaries	7,176.21
2XX Personal Services - Employee Benefits	2,059.32
5XX Other Purchased Services	492.75
6XX Supplies and Materials	2,996.56
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	139.85
5XX Other Purchased Services	228.15
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	1,502.49
3XX Purchased Professional and Technical Services	340.88
6XX Supplies and Materials	4,789.87
7XX Property and Equipment Acquisition	1,969.90
104 Subtotal	40,520.14
201 School Renovation/IDEA/Technology Grant	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	5,592.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 47,160.34



Trustees' Financial Summary

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0131 Ulm Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						370.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						47,979.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						47,160.34	(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)						1,189.28	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Title IV Drug Free	0.00	129.82	-129.82
103 Gifted & Talented	0.00	2353.69	-2353.69
103 Gifted & Talented	0.00	333.24	-333.24
103 Gifted & Talented	918.00	918.00	.00
104 ECIA Title I & VI	40,520.14	40520.14	.00
201 School Renovation/IDEA/Technology Grant	5,800.00	5592.38	207.62
301 MISC LOCAL	741.33	0.00	741.33
Total	<u>47,979.47</u>	<u>49,847.27</u>	<u>-1,867.80</u>



Trustees' Financial Summary

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07 Cascade County

0131 Ulm Elem

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
5300 Operating Transfers from Other Funds	0.00	3,064.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,064.78

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,064.78	(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)	3,064.78	(5)



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26 - Impact Aid Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	266.86	98.78
4820 Federal Impact Aid - Title VIII	6,131.00	4,963.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,397.86	5,062.43

Schedule of Changes Worksheet

Beginning Fund Balance	10,503.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,062.43	(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)	15,565.63	(5)



Trustees' Financial Summary

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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	4,116.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	4,116.35

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,116.35	(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)	4,116.35	(5)



Trustees' Financial Summary

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50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	4,301.42	3,334.29
1510	Interest Earnings	375.07	72.66
3120	State Guaranteed Tax Base Aid	7,474.35	6,964.38
3440	State HB20/SB417 Prop Tax Reimb	21.53	6.03
3444	State School Block Grant	566.56	552.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>12,738.93</u>	<u>10,929.52</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	10,000.00	10,000.00
	850 Interest on Debt	2,190.00	1,720.00
	860 Agent Fees/Issuance Costs	100.00	100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>12,290.00</u>	<u>11,820.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				7,864.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				10,929.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				11,820.00	(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)				6,973.62	(5)



Trustees' Financial Summary

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61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	9,449.85	9,078.79
1112	District Levy - Personal Property	0.00	16.60
1510	Interest Earnings	767.77	163.01
3444	State School Block Grant	2,037.81	1,986.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,255.43	11,244.40

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
52XX	Capital Leases or Long Term Notes with Board of Investm		
	840 Principal On Debt	8,711.00	9,205.65
	850 Interest on Debt	1,953.01	1,016.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		10,664.01	10,222.57

Schedule of Changes Worksheet

Beginning Fund Balance		22,381.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		11,244.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		10,222.57	(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)		23,403.06	(5)



Trustees' Financial Summary

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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	0.00	4,706.76
1XXX Revenues from Student Activities	4,848.64	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,848.64	4,706.76

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	4,880.51	5,227.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,880.51	5,227.29

Schedule of Changes Worksheet

Beginning Fund Balance	1,715.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,706.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,227.29	(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)	1,194.49	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	11,409.19	10,186.57
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



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,061.52
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	13,061.52

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,353.48
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,808.47
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	30,833.52
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
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Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0131-686689810000

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	28,842.75	0.00	0.00	0.00	
280	1XXX	2XX	392.10	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	72.27	0.00	0.00	0.00	
280	1XXX	6XX	89.75	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	1,436.65	0.00	0.00	0.00	
Totals			30,833.52	0.00	0.00	0.00	30,833.52



Trustees' Financial Summary

FY2002-03

Submit ID: 0131-686689810000

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Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*