



# Trustees' Financial Summary

FY2005-06

Submit ID: 0131-03914801

07 Cascade County

0131 Ulm Elem

### Due Dates:

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

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

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

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

## Certification

**Business Manager/Clerk** 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 FY06 did the district employ a certified special education director? No

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

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



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PRC	Title	Project Type	Project Number	CFDA #
103	Gifted & Talented	STATE	07 0131 1302	State
104	Title I Improving Basic Programs	FEDERAL	0701313103	84.010A
105	IDEA Part B	FEDERAL	0796997704ALLO	84.027
106	Title VIII Impact Aid 8007(b) Construction	FEDERAL	S041B 2006 2927	84.041C
107	State Technology Grant	STATE	1320	State
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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	39,055.04	8,601.26	27,338.24	9,009.51
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>39,055.04</b>	<b>8,601.26</b>	<b>27,338.24</b>	<b>9,009.51</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 (961-970)	39,055.04	8,601.26	27,338.24	9,009.51
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>39,055.04</b>	<b>8,601.26</b>	<b>27,338.24</b>	<b>9,009.51</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>39,055.04</b>	<b>8,601.26</b>	<b>27,338.24</b>	<b>9,009.51</b>



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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)	155.75	35,063.88	1,495.71	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>155.75</b>	<b>35,063.88</b>	<b>1,495.71</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 (961-970)	155.75	35,063.88	1,495.71	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>155.75</b>	<b>35,063.88</b>	<b>1,495.71</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>155.75</b>	<b>35,063.88</b>	<b>1,495.71</b>	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				3,066.28
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				<b>3,066.28</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 (961-970)				3,066.28
52	<b>TOTAL FUND BALANCE/EQUITY</b>				<b>3,066.28</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				<b>3,066.28</b>



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			25,154.81	
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>			25,154.81	
<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 (961-970)			25,154.81	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			25,154.81	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			25,154.81	



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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)	6,058.44	11,827.57		784.80
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>6,058.44</b>	<b>11,827.57</b>		<b>784.80</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)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	6,058.44	11,827.57		784.80
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>6,058.44</b>	<b>11,827.57</b>		<b>784.80</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,058.44</b>	<b>11,827.57</b>		<b>784.80</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		9,803.42		
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>		9,803.42		
<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)				
48	Fund Balance for Budget (961-970)		9,803.42		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		9,803.42		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		9,803.42		



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (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)				
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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>					
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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)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,049.07	
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>			1,049.07	
<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)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,049.07	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,049.07	



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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)
<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>				



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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)
<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>				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (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	<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>				



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## 01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	179,625.30	162,866.72
1112 District Levy - Personal Property	0.00	178.32
1113 District Levy - Heavy Motor Vehicles	0.00	136.02
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	1,547.29
1510 Interest Earnings	1,228.59	2,987.93
1910 Rentals	80.00	0.00
3110 Direct State Aid	227,657.51	229,177.27
3115 State Spec Ed Allowable Cost Pymt to Districts	15,521.86	17,250.86
3120 State Guaranteed Tax Base Aid	113,533.20	118,366.87
3440 State HB20/SB417 Prop Tax Reimb	544.41	178.32
3444 State School Block Grant	19,613.02	19,762.08
6100 Material Prior Period Revenue Adjustments	0.00	-1,484.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>557,803.89</b>	<b>550,967.25</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	302,242.54	314,603.08
2XX Personal Services - Employee Benefits	19,720.26	13,537.18
3XX Purchased Professional and Technical Services	3,784.42	3,223.23
4XX Purchased Property Services	415.00	0.00
5XX Other Purchased Services	1,866.25	1,981.30
6XX Supplies and Materials	34,907.80	19,218.57
7XX Property and Equipment Acquisition	692.60	1,241.55
21XX Support Services - Students		
1XX Personal Services - Salaries	6,352.88	0.00
3XX Purchased Professional and Technical Services	0.00	6,451.64
5XX Other Purchased Services	1,317.95	1,426.30
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	17,971.57	0.00
2XX Personal Services - Employee Benefits	97.61	0.00
3XX Purchased Professional and Technical Services	1,573.00	0.00
5XX Other Purchased Services	131.22	0.00
6XX Supplies and Materials	2,358.94	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	21,705.04
2XX Personal Services - Employee Benefits	0.00	141.69
5XX Other Purchased Services	0.00	136.17



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## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		6XX	Supplies and Materials	0.00	2,531.40
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	10,415.04	10,935.96
		2XX	Personal Services - Employee Benefits	2,280.30	1,151.39
		5XX	Other Purchased Services	1,003.16	616.56
		8XX	Other Expenditures	2,521.00	5,550.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	16,745.35	18,488.64
		2XX	Personal Services - Employee Benefits	78.68	120.65
		3XX	Purchased Professional and Technical Services	6,198.33	4,774.84
		5XX	Other Purchased Services	7,831.91	8,328.47
		6XX	Supplies and Materials	1,414.02	1,460.34
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	23,326.57	25,720.66
		2XX	Personal Services - Employee Benefits	5,085.16	6,340.46
		3XX	Purchased Professional and Technical Services	537.06	216.00
		4XX	Purchased Property Services	23,375.18	23,026.03
		5XX	Other Purchased Services	6,652.45	7,183.07
		6XX	Supplies and Materials	2,957.21	4,969.28
		7XX	Property and Equipment Acquisition	119.98	7,350.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	30,279.07	29,228.18
		2XX	Personal Services - Employee Benefits	5,434.34	3,420.40
		5XX	Other Purchased Services	310.20	0.00
		6XX	Supplies and Materials	4.59	465.27
		810	Dues and Fees	0.00	1,388.29
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	2,314.56	2,227.72
		2XX	Personal Services - Employee Benefits	408.61	735.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>542,724.81</u>	<u>549,895.23</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0131-03914801

07 Cascade County

0131 Ulm Elem

01 - General Fund

## Schedule of Changes Worksheet

Beginning Fund Balance					37,983.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					550,967.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					549,895.23	(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)					39,055.04	(5)



# Trustees' Financial Summary

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## 10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	2,088.38	2,478.84
1112	District Levy - Personal Property	5.42	2.73
1113	District Levy - Heavy Motor Vehicles	0.00	2.09
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	18.71
1510	Interest Earnings	207.26	456.83
2220	County On-Schedule Trans Reimb	8,025.84	8,025.84
3210	State On-Schedule Trans Reimb	8,025.84	8,025.84
3440	State HB20/SB417 Prop Tax Reimb	1.16	2.73
3444	State School Block Grant	727.14	732.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>19,081.04</u>	<u>19,746.28</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	11,644.20	12,869.20
2XX	Personal Services - Employee Benefits	1,003.80	1,565.39
3XX	Purchased Professional and Technical Services	195.00	329.51
4XX	Purchased Property Services	1,993.02	3,662.94
5XX	Other Purchased Services	0.00	1,532.40
6XX	Supplies and Materials	4,762.92	4,109.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>19,598.94</u>	<u>24,069.31</u>



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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					12,924.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,746.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					24,069.31	(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)					8,601.26	(5)



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	2,732.88	1,493.12
1112 District Levy - Personal Property	6.74	1.60
1113 District Levy - Heavy Motor Vehicles	0.00	1.22
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	23.27
1510 Interest Earnings	384.91	1,170.06
3440 State HB20/SB417 Prop Tax Reimb	1.44	1.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,125.97	2,690.87

### Schedule of Changes Worksheet

Beginning Fund Balance	24,647.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,690.87	(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)	27,338.24	(5)



# Trustees' Financial Summary

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## 12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	81.80	158.17
1621	Lunch Sales	15,037.85	11,628.76
3220	State Food Services Match	15,433.85	0.00
4550	Federal Child Nutrition	0.00	28,048.80

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

30,553.50      39,835.73

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

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	10,968.54	11,102.61
	2XX Personal Services - Employee Benefits	1,802.95	2,267.71
	3XX Purchased Professional and Technical Services	60.00	0.00
	4XX Purchased Property Services	2,793.85	387.80
	5XX Other Purchased Services	0.00	24.25
	6XX Supplies and Materials	20,038.93	18,458.34
	7XX Property and Equipment Acquisition	0.00	2,900.00

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

35,664.27      35,140.71

## Schedule of Changes Worksheet

Beginning Fund Balance				4,314.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				39,835.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				35,140.71	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				9,009.51	(5)



# Trustees' Financial Summary

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13 - Tuition Fund

## Schedule of Changes Worksheet

Beginning Fund Balance						155.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00	(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)						155.75	(5)



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	624.29	1,648.32
2240 County Retirement Distribution	61,174.98	66,498.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>61,799.27</b>	<b>68,147.01</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	44,301.73	46,053.32
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	2,774.16	0.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	3,336.02
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,691.50	1,713.12
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,453.27	2,744.87
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,450.21	3,795.98
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,407.93	1,573.10
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,564.51	4,380.13
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	350.04	336.93
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,629.63	1,650.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>62,622.98</b>	<b>65,584.44</b>



# Trustees' Financial Summary

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0131 Ulm Elem

## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						32,501.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						68,147.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						65,584.44	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						35,063.88	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>103 Gifted &amp; Talented</b>	
3600 State Gifted & Talented Reimbursement	2,105.00
<b>104 Title I Improving Basic Programs</b>	
3290 State - Other State Grants	306.00
4200 Title I, Part A, Improving Basic Programs	29,582.00
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	7,163.00
4310 Title II, Part D, Educational Technology	905.00
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,114.00
4350 Title V, Part A, Innovative Programs	615.00
<b>104 Subtotal</b>	39,685.00
<b>105 IDEA Part B</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	5,564.06
<b>106 Title VIII Impact Aid 8007(b) Construction</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	369.10
<b>201 School Renovation/IDEA/Technology Grant</b>	
4650 Federal Miscellaneous Grants from OPI	8,810.64
<b>301 MISC LOCAL</b>	
3290 State - Other State Grants	1,534.50
3630 OTO State Energy Cost Relief & Transportation	1,289.46
<b>301 Subtotal</b>	2,823.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	59,357.76

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

PRC Program Function Object	2006 Value
<b>103 Gifted &amp; Talented</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	2,105.00
<b>104 Title I Improving Basic Programs</b>	
329 State Miscellaneous Grants	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	1,534.50



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	32,934.77
2XX Personal Services - Employee Benefits	7,003.79
	41,473.06
<b>104 Subtotal</b>	
<b>105 IDEA Part B</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	5,425.00
6XX Supplies and Materials	3,385.64
	8,810.64
<b>105 Subtotal</b>	
<b>107 State Technology Grant</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	905.00
<b>201 School Renovation/IDEA/Technology Grant</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	4,073.96
2XX Personal Services - Employee Benefits	283.08
3XX Purchased Professional and Technical Services	696.31
6XX Supplies and Materials	510.71
	5,564.06
<b>201 Subtotal</b>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      58,857.76



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					995.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					59,357.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					58,857.76	(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)					1,495.71	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
103 Gifted & Talented	2,105.00	2,105.00	0.00
104 Title I Improving Basic Programs	39,685.00	41,473.06	-1,788.06
105 IDEA Part B	5,564.06	8,810.64	-3,246.58
106 Title VIII Impact Aid 8007(b) Construction	369.10	0.00	369.10
107 State Technology Grant	0.00	905.00	-905.00
201 School Renovation/IDEA/Technology Grant	8,810.64	5,564.06	3,246.58
301 MISC LOCAL	2,823.96	0.00	2,823.96
<b>Total</b>	<b>59,357.76</b>	<b>58,857.76</b>	<b>500.00</b>



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	52.57	145.75
6100 Material Prior Period Revenue Adjustments	0.00	-220.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	52.57	-74.37

### Schedule of Changes Worksheet

Beginning Fund Balance	3,140.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-74.37	(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)	3,066.28	(5)



# Trustees' Financial Summary

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## 26 - Impact Aid Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	330.22	1,055.65
4820 Federal Impact Aid - Title VIII	2,940.01	2,337.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,270.23	3,393.32

### Schedule of Changes Worksheet

Beginning Fund Balance	21,761.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,393.32	(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)	25,154.81	(5)



# Trustees' Financial Summary

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## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
3281 State Technology Aid	2,175.59	3,178.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,175.59	3,178.96

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	392.84	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	392.84	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	2,879.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,178.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00 Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00 Less Last Year            0.00            (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,058.44	(5)



# Trustees' Financial Summary

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## 29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
3445 State Combined Fund School Block Grant	2,570.36	2,589.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,570.36	2,589.89

### Schedule of Changes Worksheet

Beginning Fund Balance	9,237.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,589.89	(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)	11,827.57	(5)



# Trustees' Financial Summary

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## 50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	9,876.39	342.23
1112	District Levy - Personal Property	26.14	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	90.12
1510	Interest Earnings	171.24	52.71
3440	State HB20/SB417 Prop Tax Reimb	5.57	0.00
6100	Material Prior Period Revenue Adjustments	0.00	-10,620.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>10,079.34</u>	<u>-10,134.94</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
830	Special Assessments	5,380.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>5,380.00</u>	<u>0.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				10,919.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				-10,134.94	(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)				784.80	(5)



# Trustees' Financial Summary

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## 61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	1,003.27	0.00
1510 Interest Earnings	301.16	469.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,304.43	469.16

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	10,633.98	5,360.71
850 Interest on Debt	0.00	101.02
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	10,633.98	5,461.73

## Schedule of Changes Worksheet

Beginning Fund Balance	14,795.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	469.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,461.73	(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)	9,803.42	(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	2005 Value	2006 Value
1510 Interest Earnings	0.49	0.00
1700 Student Extracurricular Activity Receipts	1,876.13	0.00
1XXX Revenues from Student Activities	0.00	3,646.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,876.62	3,646.34

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	1,696.20	3,478.16
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,696.20	3,478.16

## Schedule of Changes Worksheet

Beginning Fund Balance	880.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,646.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,478.16	(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)	1,049.07	(5)



# Trustees' Financial Summary

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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	29,614.57	28,440.62
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	325,383.58
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	6,301.76
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	13,001.92	15,170.88
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	12,622.61
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,622.61

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,206.93
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,176.36
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	33,113.85
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

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

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

**Percentage of Special Ed Funding in FY2008 Maximum Budget: 92%**



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	29,228.18	0.00	0.00	0.00	
280	1XXX	2XX	3,420.40	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	465.27	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	0.00	0.00	0.00	0.00	
<b>Totals</b>			33,113.85	0.00	0.00	0.00	33,113.85



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

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY06.*



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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	15,600.00	0.00	0.00	0.00	15,600.00
Land Improvements	16,616.00	0.00	0.00	0.00	16,616.00
Buildings	721,034.00	0.00	0.00	0.00	721,034.00
Machinery And Equipment	127,897.00	0.00	2,300.00	0.00	130,197.00
Totals at historical cost	881,147.00	0.00	2,300.00	0.00	883,447.00
Less Accumulated depreciation for:					
Improvement Accum	0.00	0.00	1,846.00	0.00	1,846.00
Building Accum	0.00	0.00	21,729.00	8,400.00	13,329.00
Machinery And Equipment Accum	0.00	0.00	85,394.00	0.00	85,394.00
Total accumulated depreciation	0.00	0.00	108,969.00	8,400.00	100,569.00
Governmental activities, capital assets, net	881,147.00	0.00	-106,669.00	-8,400.00	782,878.00

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

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



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
<b>Governmental Activities *</b>							
Compensated	38,777.00	4,667.00	0.00	0.00	43,444.00	0.00	43,444.00
Loans	5,461.73	0.00	5,461.73	0.00	0.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	44,238.73	4,667.00	5,461.73	0.00	43,444.00	0.00	43,444.00

\* 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.