



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka 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 Lora Tauck

Phone #: (406) 775-8767

(Signature)

(Date)

Chair, Board of Trustees Sally Young

(Signature)

(Date)

County Superintendent Carole Carey

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

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.



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County

0087 Ekalaka Elem

PRC	Title	Project Type	Project Number	CFDA #
333	Aggregate Reim/Indirects	LOCAL		Local
419	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A030851	84.358A
611	Title I Improving Basic Programs	FEDERAL	0600973106	84.010A
616	IDEA Part B	FEDERAL	0996927706	84.027
640	ENERGY COST RELIEF OTO	STATE	FY06 OTO	



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

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)	89,453.26	16,723.54	63,781.60	14,397.14
02	Taxes Receivable - Real and Personal (120-149)	5,522.95	216.09	305.26	
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)	10,239.70			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	105,215.91	16,939.63	64,086.86	14,397.14
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,522.95	216.09	305.26	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,522.95	216.09	305.26	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	10,239.70			
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	89,453.26	16,723.54	63,781.60	14,397.14
52	TOTAL FUND BALANCE/EQUITY	99,692.96	16,723.54	63,781.60	14,397.14
53	TOTAL LIABILITIES AND FUND BALANCE	105,215.91	16,939.63	64,086.86	14,397.14



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

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)		46,750.96	240.11	
02	Taxes Receivable - Real and Personal (120-149)	29.60			
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	29.60	46,750.96	240.11	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	29.60			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	29.60			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		46,750.96	240.11	
52	TOTAL FUND BALANCE/EQUITY		46,750.96	240.11	
53	TOTAL LIABILITIES AND FUND BALANCE	29.60	46,750.96	240.11	



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

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)			620.72	4,848.15
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			620.72	4,848.15
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)			620.72	4,848.15
52	TOTAL FUND BALANCE/EQUITY			620.72	4,848.15
53	TOTAL LIABILITIES AND FUND BALANCE			620.72	4,848.15



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,913.81	27,068.44		
02	Taxes Receivable - Real and Personal (120-149)	204.25			
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	14,118.06	27,068.44		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	204.25			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	204.25			
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)	13,913.81	27,068.44		
52	TOTAL FUND BALANCE/EQUITY	13,913.81	27,068.44		
53	TOTAL LIABILITIES AND FUND BALANCE	14,118.06	27,068.44		



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

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)	9,526.53	61,412.22		
02	Taxes Receivable - Real and Personal (120-149)		473.70		
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	9,526.53	61,885.92		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		473.70		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		473.70		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	9,526.53	61,412.22		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	9,526.53	61,412.22		
53	TOTAL LIABILITIES AND FUND BALANCE	9,526.53	61,885.92		



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

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)	5,519.38			
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	5,519.38			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY	5,519.38			
53	TOTAL LIABILITIES AND FUND BALANCE	5,519.38			



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County

0087 Ekalaka Elem

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)	25,495.35	116,281.60		
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	25,495.35	116,281.60		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	25,495.35	116,281.60		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	25,495.35	116,281.60		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	25,495.35	116,281.60		



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County

0087 Ekalaka Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County

0087 Ekalaka Elem

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	191,764.97	209,069.98
1112 District Levy - Personal Property	6,691.91	10,062.87
1114 District Levy - Pers Prop/Mobile Homes	2,487.16	2,691.40
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,823.96	6,183.50
1190 Penalties and Interest on Taxes	864.04	597.08
1320 Tuition from Schl Dists Within State	6,568.00	0.00
1510 Interest Earnings	805.80	1,598.72
1900 Other Revenue from Local Sources	180.00	278.03
3110 Direct State Aid	230,352.61	244,759.00
3115 State Spec Ed Allowable Cost Pymt to Districts	12,994.00	11,790.35
3120 State Guaranteed Tax Base Aid	54,967.36	44,823.90
3440 State HB20/SB417 Prop Tax Reimb	3,479.62	2,517.19
3444 State School Block Grant	41,731.10	42,048.26
6100 Material Prior Period Revenue Adjustments	150.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	556,860.53	576,420.28

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	218,091.65	216,714.64
2XX Personal Services - Employee Benefits	38,671.98	40,663.24
3XX Purchased Professional and Technical Services	675.10	1,167.00
4XX Purchased Property Services	886.19	739.08
5XX Other Purchased Services	633.70	2,414.59
6XX Supplies and Materials	22,728.50	21,794.03
7XX Property and Equipment Acquisition	9,600.00	0.00
8XX Other Expenditures	11,480.20	14,400.00
21XX Support Services - Students		
1XX Personal Services - Salaries	12,232.92	12,365.03
2XX Personal Services - Employee Benefits	2,023.08	1,799.44
5XX Other Purchased Services	50.00	0.00
6XX Supplies and Materials	384.19	1,674.33
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	2,500.00	1,250.00
5XX Other Purchased Services	164.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	6,052.66	8,372.65
2XX Personal Services - Employee Benefits	953.85	1,240.59



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

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			
		3XX	Purchased Professional and Technical Services	1,113.23	200.00
		6XX	Supplies and Materials	12,366.04	2,891.40
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	21,600.00	20,295.00
		2XX	Personal Services - Employee Benefits	4,066.60	3,087.19
		3XX	Purchased Professional and Technical Services	6,223.35	14,540.81
		5XX	Other Purchased Services	4,789.38	6,186.42
		6XX	Supplies and Materials	1,417.25	617.02
		8XX	Other Expenditures	110.00	447.50
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	21,585.09	22,063.18
		2XX	Personal Services - Employee Benefits	7,739.45	5,062.77
		3XX	Purchased Professional and Technical Services	1,600.00	590.63
		4XX	Purchased Property Services	45.00	50.00
		5XX	Other Purchased Services	3,121.31	3,019.10
		6XX	Supplies and Materials	5,447.58	3,288.77
		8XX	Other Expenditures	62.50	150.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	45,442.99	48,153.17
		2XX	Personal Services - Employee Benefits	10,565.79	11,025.46
		3XX	Purchased Professional and Technical Services	134.00	139.00
		4XX	Purchased Property Services	9,987.62	10,996.89
		5XX	Other Purchased Services	2,437.00	3,911.05
		6XX	Supplies and Materials	19,977.65	23,743.72
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	13,270.40	12,678.69
		2XX	Personal Services - Employee Benefits	1,465.79	1,145.91
		5XX	Other Purchased Services	493.42	215.76
		6XX	Supplies and Materials	2,773.81	758.25
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	4,381.67	5,546.75
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	10,681.02	12,218.99
		2XX	Personal Services - Employee Benefits	1,850.81	2,745.26
		3XX	Purchased Professional and Technical Services	0.00	100.00
		4XX	Purchased Property Services	24.00	0.00
		5XX	Other Purchased Services	49.58	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		6XX	Supplies and Materials	632.67	1,443.71
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	468.00	461.77
		2XX	Personal Services - Employee Benefits	29.96	37.56
		6XX	Supplies and Materials	350.84	588.26
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	405.00	122.65
		2XX	Personal Services - Employee Benefits	4.26	0.00
		5XX	Other Purchased Services	970.98	3,037.56
		6XX	Supplies and Materials	0.00	210.02
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	624.00	474.00
		2XX	Personal Services - Employee Benefits	40.70	55.91
		6XX	Supplies and Materials	653.02	332.67
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	2,835.00	2,940.00
		2XX	Personal Services - Employee Benefits	15.08	46.62
		3XX	Purchased Professional and Technical Services	25.00	0.00
		5XX	Other Purchased Services	0.00	337.50
		6XX	Supplies and Materials	21.11	0.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	8,175.02	1,601.25
		2XX	Personal Services - Employee Benefits	3,176.63	126.78
		6XX	Supplies and Materials	0.00	17,529.06
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	1,512.54	328.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>561,890.16</u>	<u>570,137.55</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					100,276.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					576,420.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					570,137.55	(3)
Increase/Decrease of Reserve for Inventories						
This Year	10,239.70	Less Last Year	10,475.04	(4a)	-235.34	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	6,630.94	(4b)	-6,630.94	
					-6,866.28	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					99,692.96	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	54.68	9,646.71
1112	District Levy - Personal Property	0.52	321.70
1114	District Levy - Pers Prop/Mobile Homes	0.17	103.04
1190	Penalties and Interest on Taxes	11.71	10.09
1510	Interest Earnings	157.17	223.67
2220	County On-Schedule Trans Reimb	35,921.67	32,146.29
3210	State On-Schedule Trans Reimb	41,219.33	25,577.50
3440	State HB20/SB417 Prop Tax Reimb	182.96	265.56
3444	State School Block Grant	86.10	86.75
5200	Sale or Compensation for Loss of Assets	8,459.11	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		86,093.42	68,381.31

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	5,400.00	7,380.00
2XX	Personal Services - Employee Benefits	1,202.40	1,393.94
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,400.01	4,375.92
2XX	Personal Services - Employee Benefits	657.31	1,859.05
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	40,068.39	31,170.19
2XX	Personal Services - Employee Benefits	9,700.04	7,694.69
3XX	Purchased Professional and Technical Services	194.50	263.00
4XX	Purchased Property Services	9,609.11	9,815.46
5XX	Other Purchased Services	5,649.60	3,715.50
6XX	Supplies and Materials	12,771.85	11,239.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		86,653.21	78,907.60



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County

0087 Ekalaka Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					27,249.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					68,381.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					78,907.60	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,723.54	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	11,941.53	11,931.31
1112 District Levy - Personal Property	407.40	584.59
1114 District Levy - Pers Prop/Mobile Homes	155.97	154.09
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	289.63
1190 Penalties and Interest on Taxes	48.40	34.40
1510 Interest Earnings	324.57	815.31
3440 State HB20/SB417 Prop Tax Reimb	141.83	95.91

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>13,019.70</u>	<u>13,905.24</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		
6XX Supplies and Materials	0.00	742.30
7XX Property and Equipment Acquisition	9,370.11	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>9,370.11</u>	<u>742.30</u>
--	-----------------	---------------

Schedule of Changes Worksheet

Beginning Fund Balance	50,618.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,905.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	742.30	(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)	63,781.60	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	56.24	71.87
1611	National School Lunch Program	23,565.93	24,374.45
1630	Catering Sales	27.32	0.00
1632	Daily Adult Sales	2,452.50	3,171.05
1634	Daily Ala Carte Sales	1,613.64	1,498.00
4550	Federal Child Nutrition	18,989.16	19,924.88
6100	Material Prior Period Revenue Adjustments	8.47	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		46,713.26	49,040.25
--	--	-----------	-----------

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	17,036.06	22,093.22
	2XX Personal Services - Employee Benefits	5,378.63	6,470.95
	3XX Purchased Professional and Technical Services	190.00	100.00
	5XX Other Purchased Services	97.32	201.25
	6XX Supplies and Materials	32,889.90	8,201.70

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		55,591.91	37,067.12
--	--	-----------	-----------

Schedule of Changes Worksheet

Beginning Fund Balance						2,458.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						49,040.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						37,067.12	(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	34.24	(4b)		-34.24	
							-34.24 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,397.14	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

13 - Tuition Fund

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(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)	0.00	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	269.35	690.67
2240	County Retirement Distribution	81,937.48	53,891.20
6100	Material Prior Period Revenue Adjustments	436.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>82,643.03</u>	<u>54,581.87</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	31,947.63	32,212.68
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	1,755.91	1,838.75
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	880.95	1,251.82
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	4,139.15	4,253.86
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	3,044.77	3,405.68
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	6,149.59	7,353.35
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	5,275.33	4,017.70
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	3,854.17	3,854.82
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	1,562.04	1,770.71
710	School Sponsored Extracurricular Activities		
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	37.41	47.22
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	61.45	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	65.18	51.08
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	221.27	341.76
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	3,213.16	2,959.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				62,208.01	63,359.08

Schedule of Changes Worksheet

Beginning Fund Balance					55,528.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					54,581.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					63,359.08	(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)					46,750.96	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County

0087 Ekalaka Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
333 Aggregate Reim/Indirects	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	211.19
419 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,870.00
611 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	44,400.00
616 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	22,608.00
640 ENERGY COST RELIEF OTO	
3630 OTO State Energy Cost Relief & Transportation	1,316.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78,405.52

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

PRC Program Function Object	2006 Value
333 Aggregate Reim/Indirects	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	1,561.00
419 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
470 Federal Miscellaneous Grants from other State Agencies	
27XX Student Transportation Services	
5XX Other Purchased Services	9,870.00
611 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	30,047.15
2XX Personal Services - Employee Benefits	11,464.39
5XX Other Purchased Services	2,476.53
6XX Supplies and Materials	36.52
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	94.51
6XX Supplies and Materials	280.90
611 Subtotal	44,400.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
616 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	15,877.26
2XX Personal Services - Employee Benefits	5,506.16
5XX Other Purchased Services	44.50
6XX Supplies and Materials	988.54
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	191.54
	22,608.00
616 Subtotal	22,608.00
640 ENERGY COST RELIEF OTO	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	1,316.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 79,755.33



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County

0087 Ekalaka Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3,590.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						78,405.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						79,755.33	(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	2,000.85	(4b)		-2,000.85	
							-2,000.85 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						240.11	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
333 Aggregate Reim/Indirects	211.19	1,561.00	-1,349.81
419 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,870.00	9,870.00	0.00
611 Title I Improving Basic Programs	44,400.00	44,400.00	0.00
616 IDEA Part B	22,608.00	22,608.00	0.00
640 ENERGY COST RELIEF OTO	1,316.33	1,316.33	0.00
Total	<u>78,405.52</u>	<u>79,755.33</u>	<u>-1,349.81</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	11.53	23.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11.53	23.40

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		
6XX Supplies and Materials	0.00	1,035.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,035.10

Schedule of Changes Worksheet

Beginning Fund Balance	1,632.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,035.10	(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)	620.72	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	21.90	68.25
5300 Operating Transfers from Other Funds	1,512.54	328.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,534.44	397.17

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	0.00	283.66
2XX Personal Services - Employee Benefits	0.00	21.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	305.37

Schedule of Changes Worksheet

Beginning Fund Balance	4,756.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	397.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	305.37	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	4,848.15	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	9,345.84	9,406.08
1112	District Levy - Personal Property	307.39	462.01
1114	District Levy - Pers Prop/Mobile Homes	118.74	120.43
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	228.95
1190	Penalties and Interest on Taxes	20.39	17.57
1510	Interest Earnings	76.00	231.79
3281	State Technology Aid	2,181.99	3,325.75
3440	State HB20/SB417 Prop Tax Reimb	112.23	75.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>12,162.58</u>	<u>13,868.38</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		
1XXX	Instruction		
6XX	Supplies and Materials	513.26	7,970.00
222X	Educational Media Services		
3XX	Purchased Professional and Technical Services	1,739.22	3,590.66
6XX	Supplies and Materials	0.00	1,095.90
280	Special Education - Local and State		
1XXX	Instruction		
6XX	Supplies and Materials	0.00	1,504.00
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
6XX	Supplies and Materials	0.00	1,199.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>2,252.48</u>	<u>15,359.56</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						15,404.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13,868.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						15,359.56	(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)						13,913.81	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	121.82	365.70
1900 Other Revenue from Local Sources	52.71	0.00
3445 State Combined Fund School Block Grant	7,338.70	7,394.47
5700 Resources Transferred from Other School Districts or Cooperatives	6,068.82	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,582.05	7,760.17

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	0.00	849.95
2XX Personal Services - Employee Benefits	0.00	455.34
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	771.96
2XX Personal Services - Employee Benefits	0.00	456.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,534.10

Schedule of Changes Worksheet

Beginning Fund Balance	21,842.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,760.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,534.10	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	27,068.44	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	65.71	134.20
1900 Other Revenue from Local Sources	0.00	100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65.71	234.20

Schedule of Changes Worksheet

Beginning Fund Balance	9,292.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	234.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,526.53	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	18,926.10	18,850.92
1112 District Levy - Personal Property	675.83	924.05
1114 District Levy - Pers Prop/Mobile Homes	256.12	241.50
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	457.91
1190 Penalties and Interest on Taxes	75.03	50.47
1510 Interest Earnings	253.42	815.83
1900 Other Revenue from Local Sources	0.00	557.87
3440 State HB20/SB417 Prop Tax Reimb	224.48	151.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,410.98	22,049.94

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	5,111.73
2XX Personal Services - Employee Benefits	0.00	891.88
4XX Purchased Property Services	207.15	1,070.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	207.15	7,073.61

Schedule of Changes Worksheet

Beginning Fund Balance	46,435.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,049.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,073.61	(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)	61,412.22	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	84.26	139.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	84.26	139.41

Schedule of Changes Worksheet

Beginning Fund Balance	5,379.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	139.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,519.38	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County 0087 Ekalaka Elem

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	12,700.40	11,411.91
XX	39X 1XXX	112 Certified Teacher Staff Salaries	10,681.02	11,863.16
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	6,497.55
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	268,685.97	260,283.28
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	5,902.29	11,663.27
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	372.38	709.09
XX	XXX 26XX	41X Energy Utility Services	3,822.69	5,170.43
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	6,015.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County
0087 Ekalaka Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,790.35
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	11,790.35

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,929.55
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	16,977.92
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	20,345.36
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

Percentage of Special Ed Funding in FY2008 Maximum Budget: 75%



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County

0087 Ekalaka Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	12,678.69	0.00	0.00	0.00	
280	1XXX	2XX	1,145.91	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	215.76	0.00	0.00	0.00	
280	1XXX	6XX	758.25	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	5,546.75	0.00	0.00	0.00	
Totals			20,345.36	0.00	0.00	0.00	20,345.36



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County

0087 Ekalaka Elem

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.*



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County

0087 Ekalaka Elem

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	1,900.00	0.00	0.00	0.00	1,900.00
Land Improvements	11,040.00	0.00	0.00	0.00	11,040.00
Buildings	483,693.60	0.00	0.00	0.00	483,693.60
Machinery And Equipment	115,510.00	0.00	0.00	0.00	115,510.00
Totals at historical cost	612,143.60	0.00	0.00	0.00	612,143.60
Less Accumulated depreciation for:					
Improvement Accum	502.50	0.00	552.00	0.00	1,054.50
Building Accum	408,450.72	0.00	8,036.11	0.00	416,486.83
Machinery And Equipment Accum	28,631.04	0.00	10,677.71	0.00	39,308.75
Total accumulated depreciation	437,584.26	0.00	19,265.82	0.00	456,850.08
Governmental activities, capital assets, net	174,559.34	0.00	-19,265.82	0.00	155,293.52

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

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

Depreciation by Function for FY2006	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	2,278.50	0.00	0.00
Transportation (27XX)	7,120.57	0.00	0.00
Unallocated	9,866.75	0.00	0.00
Total Depreciation for FY2006	19,265.82	0.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0087-03044284

06 Carter County

0087 Ekalaka Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	19,396.82	568.29	0.00	0.00	19,965.11	0.00	19,965.11
Other	45,599.80	0.00	14,400.00	0.00	31,199.80	14,400.00	16,799.80
Total Governmental Activity							
Long-Term Liabilities	64,996.62	568.29	14,400.00	0.00	51,164.91	14,400.00	36,764.91

* 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.