



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

Due Dates:

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

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

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

Certification

Business Manager/Clerk: Lora Tauck

Phone #: (406) 775-8602

(Signature)

(Date)

Chair, Board of Trustees: Les Kreitel

(Signature)

(Date)

County Superintendent: Marilyn Hutchinson

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY12 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
115	Misc	LOCAL		
300	Indirect Costs	LOCAL	Indirect Costs	
311	Title I Improving Basic Programs	FEDERAL	ACADEMIC ACHIEVEMENT	84.010A
314	State OTO FullTime Kindergarten Startup	STATE	314	state
316	IDEA Part B	FEDERAL	0996927711	84.027
317	SPEECH AIDE	LOCAL	BCEC SPEECH AIDE	
334	Schoolwide Projects	FEDERAL	0087	federal
336	Home Energy Challenge	LOCAL		
366	State OTO Capital Invest & Deferred Maintenance	STATE	fy08	state
419	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	101,453.56	12,692.29	72,785.96	2,735.20
02	Taxes Receivable - Real and Personal (120-149)	1,495.41	183.49	102.06	
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)	13,636.92			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	116,585.89	12,875.78	72,888.02	2,735.20
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,495.41	183.49	102.06	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,495.41	183.49	102.06	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	13,636.92			
37	Reserve for Encumbrances (953)		196.10		
48	Fund Balance for Budget	101,453.56	12,496.19	72,785.96	2,735.20
52	TOTAL FUND BALANCE/EQUITY	115,090.48	12,692.29	72,785.96	2,735.20
53	TOTAL LIABILITIES AND FUND BALANCE	116,585.89	12,875.78	72,888.02	2,735.20



Trustees' Financial Summary

FY2011-12

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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		8,141.66	25,773.64	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,715.94	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		8,141.66	27,489.58	
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)			438.00	
48	Fund Balance for Budget		8,141.66	27,051.58	
52	TOTAL FUND BALANCE/EQUITY		8,141.66	27,489.58	
53	TOTAL LIABILITIES AND FUND BALANCE		8,141.66	27,489.58	



Trustees' Financial Summary

FY2011-12

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06 Carter County
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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			163.39	3,579.13
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			163.39	3,579.13
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			163.39	3,579.13
52	TOTAL FUND BALANCE/EQUITY			163.39	3,579.13
53	TOTAL LIABILITIES AND FUND BALANCE			163.39	3,579.13



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



Trustees' Financial Summary

FY2011-12

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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,051.99	48,148.93		
02	Taxes Receivable - Real and Personal (120-149)	87.43			
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	9,139.42	48,148.93		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	87.43			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	87.43			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	9,051.99	48,148.93		
52	TOTAL FUND BALANCE/EQUITY	9,051.99	48,148.93		
53	TOTAL LIABILITIES AND FUND BALANCE	9,139.42	48,148.93		



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FY2011-12

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06 Carter County
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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,178.07	89,418.06		
02	Taxes Receivable - Real and Personal (120-149)		9.92		
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	12,178.07	89,427.98		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		9.92		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		9.92		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	12,178.07	89,418.06		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	12,178.07	89,418.06		
53	TOTAL LIABILITIES AND FUND BALANCE	12,178.07	89,427.98		



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FY2011-12

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



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2011-12

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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,417.52			
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	6,417.52			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	6,417.52			
52	TOTAL FUND BALANCE/EQUITY	6,417.52			
53	TOTAL LIABILITIES AND FUND BALANCE	6,417.52			



Trustees' Financial Summary

FY2011-12

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0087 Ekalaka Elem

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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		81,402.41		
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		81,402.41		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		81,402.41		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		81,402.41		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		81,402.41		



Trustees' Financial Summary

FY2011-12

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06 Carter County
0087 Ekalaka Elem

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

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0087 Ekalaka Elem

**** Recalculated ****

Balance Sheet

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



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FY2011-12

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0087 Ekalaka Elem

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	0.00	299,191.83
1111 District Levy - Real Property	228,572.19	0.00
1112 District Levy - Personal Property	6,499.80	190.55
1114 District Levy - Pers Prop/Mobile Homes	22,285.95	3,122.15
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,663.16	2,276.26
1190 Penalties and Interest on Taxes	508.82	262.58
1510 Interest Earnings	2,553.92	828.47
3110 Direct State Aid	194,829.81	227,618.24
3111 Quality Educator	33,081.75	30,572.10
3112 At Risk Student	0.00	3,636.71
3113 Indian Education For All	1,652.40	1,611.60
3114 American Indian Achievement Gap	400.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	10,515.84	11,291.25
3117 State Tuition for State Placement	1,473.29	0.00
3120 State Guaranteed Tax Base Aid	16,435.26	3,537.72
3444 State School Block Grant	45,934.46	45,934.46
3460 Montana Oil and Gas Tax	23,320.72	6,577.48
3730 HB645 State Special Education Allowable Costs	628.56	0.00
6100 Material Prior Period Revenue Adjustments	94.76	2,084.00
7800 ARRA - State Fiscal Stabilization Fund	21,984.11	0.00
7810 Education Jobs Fund	18,375.98	266.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	631,810.78	639,802.36

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	303,822.12	272,839.07
2XX Personal Services - Employee Benefits	62,869.07	58,897.64
3XX Purchased Professional and Technical Services	513.24	415.62
4XX Purchased Property Services	147.20	197.95
5XX Other Purchased Services	411.50	0.00
6XX Supplies and Materials	13,988.36	15,449.20
21XX Support Services - Students		
1XX Personal Services - Salaries	12,973.78	12,742.99
2XX Personal Services - Employee Benefits	2,232.79	2,233.20
3XX Purchased Professional and Technical Services	0.00	100.00
5XX Other Purchased Services	257.00	0.00
6XX Supplies and Materials	3,873.15	2,146.66
221X Improvement of Instruction Services		



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	612.07
			6XX Supplies and Materials	0.00	694.90
			810 Dues and Fees	1,616.00	3,187.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	372.50	9,025.62
			2XX Personal Services - Employee Benefits	3.29	1,388.77
			3XX Purchased Professional and Technical Services	747.67	239.07
			5XX Other Purchased Services	175.57	0.00
			6XX Supplies and Materials	4,613.65	1,612.24
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	19,750.64	25,171.48
			2XX Personal Services - Employee Benefits	3,254.07	6,130.25
			3XX Purchased Professional and Technical Services	1,838.00	5,224.23
			5XX Other Purchased Services	1,517.66	3,746.11
			6XX Supplies and Materials	963.62	778.07
			810 Dues and Fees	1,354.50	1,481.50
		25XX Support Services - Business			
			1XX Personal Services - Salaries	7,371.26	26,023.91
			2XX Personal Services - Employee Benefits	5,105.08	12,838.43
			3XX Purchased Professional and Technical Services	3,154.12	470.00
			5XX Other Purchased Services	4,574.97	12,524.82
			6XX Supplies and Materials	4,779.38	4,414.34
			810 Dues and Fees	75.00	124.50
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	13,268.46	26,108.75
			2XX Personal Services - Employee Benefits	6,571.19	6,702.17
			3XX Purchased Professional and Technical Services	397.50	223.50
			4XX Purchased Property Services	10,419.09	8,901.68
			5XX Other Purchased Services	928.00	287.67
			6XX Supplies and Materials	32,049.25	39,180.07
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,811.87	11,111.71
			2XX Personal Services - Employee Benefits	1,069.84	3,107.94
			5XX Other Purchased Services	12.00	9.50
			6XX Supplies and Materials	0.00	2,107.61
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	10,845.88	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	14,955.64	13,217.07
			2XX Personal Services - Employee Benefits	3,681.65	3,014.73



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	576.86	498.01
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	625.95	962.83
			2XX Personal Services - Employee Benefits	29.68	125.63
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	0.00	1,774.40
			2XX Personal Services - Employee Benefits	0.00	233.33
			3XX Purchased Professional and Technical Services	0.00	1,000.00
			4XX Purchased Property Services	96.35	500.00
			5XX Other Purchased Services	511.73	810.80
			6XX Supplies and Materials	313.59	845.85
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,005.74	1,109.64
			2XX Personal Services - Employee Benefits	8.88	136.72
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	4,107.91	3,679.36
			2XX Personal Services - Employee Benefits	588.25	432.94
			4XX Purchased Property Services	43.10	47.16
			5XX Other Purchased Services	359.14	32.00
			6XX Supplies and Materials	811.66	1,581.94
	780 ARRA - State Fiscal Stabilization Fund				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	14,984.11	0.00
			2XX Personal Services - Employee Benefits	7,000.00	0.00
	781 Education Jobs Fund				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	266.96
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	18,375.98	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	7,657.35
			2XX Personal Services - Employee Benefits	0.00	1,672.83
			6XX Supplies and Materials	17,989.46	14,856.61
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	3,000.00	500.00

940



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
940	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	14,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>646,793.95</u>	<u>633,406.40</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					95,057.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					639,802.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					633,406.40	(3)
Increase/Decrease of Reserve for Inventories						
This Year	13,636.92	Less Last Year	0.00	(4a)	13,636.92	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					13,636.92	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					115,090.48	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	13,389.81	53,840.10
1112 District Levy - Personal Property	336.63	162.43
1114 District Levy - Pers Prop/Mobile Homes	1,289.12	554.14
1190 Penalties and Interest on Taxes	26.68	21.79
1510 Interest Earnings	155.13	13.01
2220 County On-Schedule Trans Reimb	34,088.34	29,929.20
3210 State On-Schedule Trans Reimb	28,543.27	27,243.50
3444 State School Block Grant	90.09	90.09
3460 Montana Oil and Gas Tax	986.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78,906.06	111,854.26

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	12,897.22	6,386.01
2XX Personal Services - Employee Benefits	3,697.78	1,606.25
25XX Support Services - Business		
1XX Personal Services - Salaries	3,580.97	857.30
2XX Personal Services - Employee Benefits	1,846.63	565.63
27XX Student Transportation Services		
1XX Personal Services - Salaries	41,602.31	34,770.88
2XX Personal Services - Employee Benefits	11,881.79	13,760.35
3XX Purchased Professional and Technical Services	552.36	765.05
4XX Purchased Property Services	5,603.87	13,191.16
5XX Other Purchased Services	2,952.96	6,263.50
6XX Supplies and Materials	14,878.13	21,664.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	99,494.02	99,830.53



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						472.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						111,854.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						99,830.53	(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	196.10	Less Last Year	0.00	(4b)		196.10	
						196.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,692.29	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	13,910.81	23,068.74
1112 District Levy - Personal Property	378.11	116.35
1114 District Levy - Pers Prop/Mobile Homes	1,353.09	239.54
1190 Penalties and Interest on Taxes	25.56	16.39
1510 Interest Earnings	934.17	425.63
3460 Montana Oil and Gas Tax	1,050.44	20.52

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,652.18	23,887.17
--	-----------	-----------

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	42,135.00	0.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	5,000.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	42,135.00	5,000.00
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Schedule Of Changes Worksheet

Beginning Fund Balance					53,898.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					23,887.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,000.00	(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)					72,785.96	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	215.06	4.54
1611 National School Lunch Program	17,998.59	12,758.94
1632 Daily Adult Sales	3,260.00	2,184.50
1634 Daily Ala Carte Sales	1,321.82	1,736.81
4550 Federal Child Nutrition	21,548.52	27,566.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44,343.99	44,251.73

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	31,740.11	25,815.11
2XX Personal Services - Employee Benefits	9,114.06	8,282.28
3XX Purchased Professional and Technical Services	115.00	350.00
4XX Purchased Property Services	147.00	152.00
5XX Other Purchased Services	333.20	389.85
6XX Supplies and Materials	2,729.78	6,692.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	44,179.15	41,681.37

Schedule Of Changes Worksheet

Beginning Fund Balance	164.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,251.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,681.37	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,735.20	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	459.99	34.69
2240 County Retirement Distribution	35,993.01	79,389.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,453.00	79,424.04

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

PRC Program Function Object	2011 Value	2012 Value
170 Distance Learning		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,836.49	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	43,384.92	39,029.18
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	1,809.08
222X Educational Media Services		
2XX Personal Services - Employee Benefits	734.95	2,263.36
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,700.92	4,891.39
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,954.92	3,945.03
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,323.65	3,638.44
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,807.19	4,744.57
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,408.11	3,566.95
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,143.81	1,902.23
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	85.24	379.69
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	679.32	633.53
910 Food Services		
31XX Food Services		



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	4,239.82	4,739.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>74,299.34</u>	<u>71,543.03</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					260.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					79,424.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					71,543.03 (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)					8,141.66 (5)



Trustees' Financial Summary

FY2011-12

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06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

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

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

PRC Revenue	2012 Value
115 Misc	
1900 Other Revenue from Local Sources	1,163.67
300 Indirect Costs	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	212.49
311 Title I Improving Basic Programs	
4650 Federal Miscellaneous Grants from OPI	11,405.00
316 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	21,752.00
317 SPEECH AIDE	
5700 Resources Transferred from Other School Districts or Cooperatives	1,095.00
334 Schoolwide Projects	
4940 Schoolwide Program	51,349.00
336 Home Energy Challenge	
1920 Contributions/Donations from Private Sources	12,115.35
419 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,791.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	111,883.62

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

PRC Program Function Object	2012 Value
314 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
1XX Personal Services - Salaries	245.00
2XX Personal Services - Employee Benefits	129.20
6XX Supplies and Materials	1,175.26
221X Improvement of Instruction Services	
5XX Other Purchased Services	67.97
314 Subtotal	1,617.43
316 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	5,795.65
2XX Personal Services - Employee Benefits	2,258.80
5XX Other Purchased Services	748.32
6XX Supplies and Materials	1,957.27
62XX Resources Transferred to Other School Districts or Cooperatives	



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

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

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 131,182.24

Schedule Of Changes Worksheet

Beginning Fund Balance	46,350.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	111,883.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	131,182.24	(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	438.00	
Less Last Year	0.00	(4b)
		438.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	27,489.58	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
115 Misc	1,163.67	0.00	1,163.67
300 Indirect Costs	212.49	0.00	212.49
311 Title I Improving Basic Programs	11,405.00	0.00	11,405.00
314 State OTO FullTime Kindergarten Startup	0.00	1,617.43	-1,617.43
316 IDEA Part B	21,752.00	21,752.00	0.00
317 SPEECH AIDE	1,095.00	1,929.34	-834.34
334 Schoolwide Projects	51,349.00	51,349.00	0.00
336 Home Energy Challenge	12,115.35	0.00	12,115.35
366 State OTO Capital Invest & Deferred Maintenance	0.00	41,743.67	-41,743.67
419 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,791.11	12,790.80	0.31
Total	111,883.62	131,182.24	-19,298.62



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	2.28	1.13
1910 Rentals	0.00	75.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.28	76.13

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	199.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	199.50	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		87.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		76.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)		163.39 (5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	5.59	18.72
5300 Operating Transfers from Other Funds	3,000.00	500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,005.59	518.72

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	1,851.34	0.00
2XX Personal Services - Employee Benefits	27.85	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	250.00	0.00
2XX Personal Services - Employee Benefits	3.76	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,132.95	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	3,060.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	518.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)
	3,579.13	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	15,260.80	16,009.35
1112 District Levy - Personal Property	410.02	134.35
1114 District Levy - Pers Prop/Mobile Homes	1,464.97	167.70
1190 Penalties and Interest on Taxes	31.54	16.54
1510 Interest Earnings	52.41	62.51
3281 State Technology Aid	590.52	580.61
3460 Montana Oil and Gas Tax	1,481.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,292.06	16,971.06

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
5XX Other Purchased Services	153.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	4,775.00	6,112.50
2XX Personal Services - Employee Benefits	1,537.52	1,260.47
3XX Purchased Professional and Technical Services	225.00	394.41
4XX Purchased Property Services	6,459.30	3,184.79
5XX Other Purchased Services	87.50	0.00
6XX Supplies and Materials	0.00	5,567.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,237.32	16,519.73



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						8,600.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						16,971.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,519.73	(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)						9,051.99	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	110.90	80.87
1900 Other Revenue from Local Sources	0.00	62.35
3445 State Combined Fund School Block Grant	9,979.78	9,979.78
3460 Montana Oil and Gas Tax	0.00	19,607.19
940		
9710 Residual Equity Transfers In	14,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,090.68	29,730.19

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
7XX Property and Equipment Acquisition	10,699.50	0.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	2,800.00	0.00
25XX Support Services - Business		
6XX Supplies and Materials	1,131.31	0.00
27XX Student Transportation Services		
4XX Purchased Property Services	928.38	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,559.19	0.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						18,418.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						29,730.19	(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)						48,148.93	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	310.69	81.71
1920 Contributions/Donations from Private Sources	3.60	0.00
5200 Sale or Compensation for Loss of Assets	0.00	1,706.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	314.29	1,788.23

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	5,818.56	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,818.56	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance					10,389.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,788.23	(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)					12,178.07	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	101.32	3.87
1112 District Levy - Personal Property	279.42	77.65
1114 District Levy - Pers Prop/Mobile Homes	499.76	0.00
1190 Penalties and Interest on Taxes	14.09	0.96
1510 Interest Earnings	1,883.87	764.84
3460 Montana Oil and Gas Tax	253.28	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,031.74	847.32
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	10,000.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	10,000.00
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Schedule Of Changes Worksheet

Beginning Fund Balance	98,570.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	847.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	89,418.06	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	81.71	57.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	81.71	57.70

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	6,359.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57.70	(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)	6,417.52	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	5,516.87	11,041.71
XX	39X 1XXX 112	Certified Teacher Staff Salaries	14,920.64	12,171.57
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	9,328.97	5,265.65
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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	332,663.14	322,073.61
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,507.48	13,941.40
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	283.20	29.95
XX	XXX 26XX 41X	Energy Utility Services	6,803.16	2,842.74
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	40,151.69
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

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,291.25
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	11,291.25

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,763.50
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	16,259.32
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	16,336.76
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 75%



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	11,111.71	0.00	0.00	0.00	
280	1XXX	2XX	3,107.94	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	9.50	0.00	0.00	0.00	
280	1XXX	6XX	2,107.61	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	
Totals			16,336.76	0.00	0.00	0.00	16,336.76

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 FY12.



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

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

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	15,349.00	468,344.60
Machinery and Equipment	231,036.77	0.00	40,151.69	0.00	271,188.46
Totals at Historical Cost	727,670.37	0.00	40,151.69	15,349.00	752,473.06
Less Accumulated Depreciation For:					
Improvement Accum	3,814.50	0.00	552.00	0.00	4,366.50
Building Accum	441,074.59	0.00	3,574.21	9,379.96	435,268.84
Machinery and Equipment Accum	86,939.13	0.00	31,973.94	0.00	118,913.07
Total Accumulated Depreciation	531,828.22	0.00	36,100.15	9,379.96	558,548.41
Governmental Activities, Capital Assets, net	195,842.15	0.00	4,051.54	5,969.04	193,924.65

* 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 FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	2,278.50	0.00	0.00
Operations and Maintenance (26XX)	4,137.72	0.00	0.00
Transportation (27XX)	19,652.97	0.00	0.00
Unallocated	10,030.96	0.00	0.00
Total Depreciation for FY2012	36,100.15	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0087-58263177

06 Carter County

**** Recalculated ****

0087 Ekalaka Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	17,773.61	8,636.47	0.00	0.00	26,410.08	0.00	26,410.08
Total Governmental Activity							
Long-Term Liabilities	17,773.61	8,636.47	0.00	0.00	26,410.08	0.00	26,410.08

* 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.