



# Trustees' Financial Summary

FY2005-06

Submit ID: 0574-62225228

**30 Meagher County  
0574 Ringling 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** Maureen Brewer

Phone #: (406) 547-3549

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Chris Schlepp

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Bonnie Lower

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Manual

For FY06 did the district employ a certified special education director? No

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

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



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| <b>PRC</b> | <b>Title</b>                          | <b>Project Type</b> | <b>Project Number</b> | <b>CFDA #</b> |
|------------|---------------------------------------|---------------------|-----------------------|---------------|
| 115        | Title VI,Part B,Subpart 1,Small Rural | FEDERAL             | 3005742005            | 84.358A       |



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**30 Meagher County  
0574 Ringling Elem**

| ASSETS, LIABILITIES, AND FUND BALANCE |  | GENERAL FUND (01) | TRANSP FUND (10) | BUS DEPRECIATION FUND (11) | SCHOOL FOOD SERVICES FUND (12) |
|---------------------------------------|--|-------------------|------------------|----------------------------|--------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                   |                  |                            |                                |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                   |                  |                            |                                |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                   |                  |                            |                                |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                   |                  |                            |                                |
| 04                                    | Receivables from Other Funds (160-179)                   |                   |                  |                            |                                |
| 05                                    | Due From Other Governments (180)                         |                   |                  |                            |                                |
| 06                                    | Other Current Assets (190-210)                           |                   |                  |                            |                                |
| 07                                    | Inventories (220 & 230)                                  |                   |                  |                            |                                |
| 08                                    | Prepaid Expenses (240)                                   |                   |                  |                            |                                |
| 09                                    | Deposits (250)   |                   |                  |                            |                                |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                   |                  |                            |                                |
| <b>LIABILITIES</b>                    |  |                   |                  |                            |                                |
| 21                                    | Payable to Other Funds (601-606)                         |                   |                  |                            |                                |
| 22                                    | Due to Other Governments (611)                           |                   |                  |                            |                                |
| 24                                    | Other Current Liabilities (621-679)                      |                   |                  |                            |                                |
| 25                                    | Deferred Revenue (680)                                   |                   |                  |                            |                                |
| 26                                    | Other Liabilities (690-699)                              |                   |                  |                            |                                |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                   |                  |                            |                                |
| <b>FUND BALANCE/EQUITY</b>            |  |                   |                  |                            |                                |
| 36                                    | Reserve for Inventories (951)                            |                   |                  |                            |                                |
| 37                                    | Reserve for Encumbrances (953)                           |                   |                  |                            |                                |
| 48                                    | Fund Balance for Budget (961-970)                        |                   |                  |                            |                                |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                   |                  |                            |                                |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                   |                  |                            |                                |



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| ASSETS, LIABILITIES, AND FUND BALANCE |  | TUITION FUND (13) | RETIREMENT FUND (14) | MISCELLANEOUS PROGRAMS FUND (15) | ADULT EDUCATION FUND (17) |
|---------------------------------------|--|-------------------|----------------------|----------------------------------|---------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                   |                      |                                  |                           |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                   |                      |                                  |                           |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                   |                      |                                  |                           |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                   |                      |                                  |                           |
| 04                                    | Receivables from Other Funds (160-179)                   |                   |                      |                                  |                           |
| 05                                    | Due From Other Governments (180)                         |                   |                      |                                  |                           |
| 06                                    | Other Current Assets (190-210)                           |                   |                      |                                  |                           |
| 07                                    | Inventories (220 & 230)                                  |                   |                      |                                  |                           |
| 08                                    | Prepaid Expenses (240)                                   |                   |                      |                                  |                           |
| 09                                    | Deposits (250)   |                   |                      |                                  |                           |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                   |                      |                                  |                           |
| <b>LIABILITIES</b>                    |  |                   |                      |                                  |                           |
| 21                                    | Payable to Other Funds (601-606)                         |                   |                      |                                  |                           |
| 22                                    | Due to Other Governments (611)                           |                   |                      |                                  |                           |
| 24                                    | Other Current Liabilities (621-679)                      |                   |                      |                                  |                           |
| 25                                    | Deferred Revenue (680)                                   |                   |                      |                                  |                           |
| 26                                    | Other Liabilities (690-699)                              |                   |                      |                                  |                           |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                   |                      |                                  |                           |
| <b>FUND BALANCE/EQUITY</b>            |  |                   |                      |                                  |                           |
| 36                                    | Reserve for Inventories (951)                            |                   |                      |                                  |                           |
| 37                                    | Reserve for Encumbrances (953)                           |                   |                      |                                  |                           |
| 48                                    | Fund Balance for Budget (961-970)                        |                   |                      |                                  |                           |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                   |                      |                                  |                           |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                   |                      |                                  |                           |



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| ASSETS, LIABILITIES, AND FUND BALANCE |  | TRAFFIC EDUCATION FUND (18) | NON-OPERATING FUND (19) | LEASE RENTAL AGREEMENT FUND (20) | COMPENSATED ABSENCE LIABILITY FUND (21) |
|---------------------------------------|--|-----------------------------|-------------------------|----------------------------------|---|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                             |                         |                                  |   |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                             | 35,123.70               |                                  |   |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                             | 7.11                    |                                  |   |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                             | 331.74                  |                                  |   |
| 04                                    | Receivables from Other Funds (160-179)                   |                             |                         |                                  |   |
| 05                                    | Due From Other Governments (180)                         |                             |                         |                                  |   |
| 06                                    | Other Current Assets (190-210)                           |                             |                         |                                  |   |
| 07                                    | Inventories (220 & 230)                                  |                             |                         |                                  |   |
| 08                                    | Prepaid Expenses (240)                                   |                             |                         |                                  |   |
| 09                                    | Deposits (250)   |                             |                         |                                  |   |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                             | <b>35,462.55</b>        |                                  |   |
| <b>LIABILITIES</b>                    |  |                             |                         |                                  |   |
| 21                                    | Payable to Other Funds (601-606)                         |                             |                         |                                  |   |
| 22                                    | Due to Other Governments (611)                           |                             |                         |                                  |   |
| 24                                    | Other Current Liabilities (621-679)                      |                             |                         |                                  |   |
| 25                                    | Deferred Revenue (680)                                   |                             | 338.85                  |                                  |   |
| 26                                    | Other Liabilities (690-699)                              |                             |                         |                                  |   |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                             | <b>338.85</b>           |                                  |   |
| <b>FUND BALANCE/EQUITY</b>            |  |                             |                         |                                  |   |
| 36                                    | Reserve for Inventories (951)                            |                             |                         |                                  |   |
| 37                                    | Reserve for Encumbrances (953)                           |                             |                         |                                  |   |
| 48                                    | Fund Balance for Budget (961-970)                        |                             | 35,123.70               |                                  |   |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                             | <b>35,123.70</b>        |                                  |   |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                             | <b>35,462.55</b>        |                                  |   |



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



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| ASSETS, LIABILITIES, AND FUND BALANCE |  | TECHNOLOGY FUND (28) | FLEXIBILITY FUND (29) | PERMANENT ENDOWMENT FUND (45) | DEBT SERVICE FUND (50) |
|---------------------------------------|--|----------------------|-----------------------|-------------------------------|------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                      |                       |                               |                        |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                      |                       |                               |                        |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                      |                       |                               |                        |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                      |                       |                               |                        |
| 04                                    | Receivables from Other Funds (160-179)                   |                      |                       |                               |                        |
| 05                                    | Due From Other Governments (180)                         |                      |                       |                               |                        |
| 06                                    | Other Current Assets (190-210)                           |                      |                       |                               |                        |
| 07                                    | Inventories (220 & 230)                                  |                      |                       |                               |                        |
| 08                                    | Prepaid Expenses (240)                                   |                      |                       |                               |                        |
| 09                                    | Deposits (250)   |                      |                       |                               |                        |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                      |                       |                               |                        |
| <b>LIABILITIES</b>                    |  |                      |                       |                               |                        |
| 21                                    | Payable to Other Funds (601-606)                         |                      |                       |                               |                        |
| 22                                    | Due to Other Governments (611)                           |                      |                       |                               |                        |
| 24                                    | Other Current Liabilities (621-679)                      |                      |                       |                               |                        |
| 25                                    | Deferred Revenue (680)                                   |                      |                       |                               |                        |
| 26                                    | Other Liabilities (690-699)                              |                      |                       |                               |                        |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                      |                       |                               |                        |
| <b>FUND BALANCE/EQUITY</b>            |  |                      |                       |                               |                        |
| 36                                    | Reserve for Inventories (951)                            |                      |                       |                               |                        |
| 37                                    | Reserve for Encumbrances (953)                           |                      |                       |                               |                        |
| 38                                    | Reserve for Endowments (954)                             |                      |                       |                               |                        |
| 48                                    | Fund Balance for Budget (961-970)                        |                      |                       |                               |                        |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                      |                       |                               |                        |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                      |                       |                               |                        |



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| ASSETS, LIABILITIES, AND FUND BALANCE |  | BUILDING FUND (60) | BUILDING RESERVE FUND (61) | DAYCARE/PRESCHOOL FUND (70) | INDUSTRIAL ARTS FUND (71) |
|---------------------------------------|--|--------------------|----------------------------|-----------------------------|---------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                    |                            |                             |                           |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                    |                            |                             |                           |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                    |                            |                             |                           |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                    |                            |                             |                           |
| 04                                    | Receivables from Other Funds (160-179)                   |                    |                            |                             |                           |
| 05                                    | Due From Other Governments (180)                         |                    |                            |                             |                           |
| 06                                    | Other Current Assets (190-210)                           |                    |                            |                             |                           |
| 07                                    | Inventories (220 & 230)                                  |                    |                            |                             |                           |
| 08                                    | Prepaid Expenses (240)                                   |                    |                            |                             |                           |
| 09                                    | Deposits (250)   |                    |                            |                             |                           |
| 10                                    | Land and Land Improvements (311-322)                     |                    |                            |                             |                           |
| 11                                    | Buildings and Building Improvements (331 & 332)          |                    |                            |                             |                           |
| 12                                    | Machinery and Equipment (341 & 342)                      |                    |                            |                             |                           |
| 13                                    | Construction Work in Progress (351)                      |                    |                            |                             |                           |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                    |                            |                             |                           |
| <b>LIABILITIES</b>                    |  |                    |                            |                             |                           |
| 21                                    | Payable to Other Funds (601-606)                         |                    |                            |                             |                           |
| 22                                    | Due to Other Governments (611)                           |                    |                            |                             |                           |
| 24                                    | Other Current Liabilities (621-679)                      |                    |                            |                             |                           |
| 25                                    | Deferred Revenue (680)                                   |                    |                            |                             |                           |
| 26                                    | Other Liabilities (690-699)                              |                    |                            |                             |                           |
| 28                                    | Notes Payable - Noncurrent (720)                         |                    |                            |                             |                           |
| 29                                    | Lease Obligations Payable (730)                          |                    |                            |                             |                           |
| 31                                    | Compensated Absences Payable (760)                       |                    |                            |                             |                           |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                    |                            |                             |                           |
| <b>FUND BALANCE/EQUITY</b>            |  |                    |                            |                             |                           |
| 36                                    | Reserve for Inventories (951)                            |                    |                            |                             |                           |
| 37                                    | Reserve for Encumbrances (953)                           |                    |                            |                             |                           |
| 48                                    | Fund Balance for Budget (961-970)                        |                    |                            |                             |                           |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |                    |                            |                             |                           |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                    |                            |                             |                           |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                    |                            |                             |                           |



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



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



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| ASSETS, LIABILITIES, AND FUND BALANCE |  | ENDOWMENT FUND (81) | INTERLOCAL AGREEMENT FUND (82) | STUDENT EXTRA-CURRICULAR FUND (84) | MISCELLANEOUS TRUST FUND (85) |
|---------------------------------------|--|---------------------|--------------------------------|------------------------------------|-------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                     |                                |                                    |                               |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                     |                                |                                    |                               |
| 04                                    | Receivables from Other Funds (160-179)                   |                     |                                |                                    |                               |
| 05                                    | Due From Other Governments (180)                         |                     |                                |                                    |                               |
| 06                                    | Other Current Assets (190-210)                           |                     |                                |                                    |                               |
| 07                                    | Inventories (220 & 230)                                  |                     |                                |                                    |                               |
| 08                                    | Prepaid Expenses (240)                                   |                     |                                |                                    |                               |
| 09                                    | Deposits (250)   |                     |                                |                                    |                               |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                     |                                |                                    |                               |
| <b>LIABILITIES</b>                    |  |                     |                                |                                    |                               |
| 21                                    | Payable to Other Funds (601-606)                         |                     |                                |                                    |                               |
| 22                                    | Due to Other Governments (611)                           |                     |                                |                                    |                               |
| 24                                    | Other Current Liabilities (621-679)                      |                     |                                |                                    |                               |
| 25                                    | Deferred Revenue (680)                                   |                     |                                |                                    |                               |
| 26                                    | Other Liabilities (690-699)                              |                     |                                |                                    |                               |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                     |                                |                                    |                               |
| <b>FUND BALANCE/EQUITY</b>            |  |                     |                                |                                    |                               |
| 36                                    | Reserve for Inventories (951)                            |                     |                                |                                    |                               |
| 37                                    | Reserve for Encumbrances (953)                           |                     |                                |                                    |                               |
| 38                                    | Reserve for Endowments (954)                             |                     |                                |                                    |                               |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                     |                                |                                    |                               |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                     |                                |                                    |                               |



# Trustees' Financial Summary

FY2005-06

Submit ID: 0574-62225228

**30 Meagher County**  
**0574 Ringling Elem**

| ASSETS, LIABILITIES, AND FUND BALANCE |  | PAYROLL FUND (86) | CLAIMS FUND (87) | INVESTMENT EARNINGS CLEARING FUND (88) | RETIREMENT/ COBRA INSURANCE FUND (89) |
|---------------------------------------|--|-------------------|------------------|--|---------------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                   |                  |  |                                       |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 233.30            | 599.14           |  |                                       |
| 04                                    | Receivables from Other Funds (160-179)                   |                   |                  |  |                                       |
| 05                                    | Due From Other Governments (180)                         |                   |                  |  |                                       |
| 06                                    | Other Current Assets (190-210)                           |                   |                  |  |                                       |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 233.30            | 599.14           |  |                                       |
| <b>LIABILITIES</b>                    |  |                   |                  |  |                                       |
| 21                                    | Payable to Other Funds (601-606)                         |                   |                  |  |                                       |
| 22                                    | Due to Other Governments (611)                           |                   |                  |  |                                       |
| 23                                    | Warrants Payable (620)                                   | 233.30            | 599.14           |  |                                       |
| 24                                    | Other Current Liabilities (621-679)                      |                   |                  |  |                                       |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 | 233.30            | 599.14           |  |                                       |
| <b>FUND BALANCE/EQUITY</b>            |  |                   |                  |  |                                       |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                   |                  |  |                                       |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 233.30            | 599.14           |  |                                       |



# Trustees' Financial Summary

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**30 Meagher County**  
**0574 Ringling Elem**

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



# Trustees' Financial Summary

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**30 Meagher County**  
**0574 Ringling Elem**

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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0574-62225228

**30 Meagher County  
0574 Ringling Elem**

## 01 - General Fund

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

| PRC Revenue  | 2005 Value       | 2006 Value      |
|--|------------------|-----------------|
| 1110 District Tax Levy   | 12,609.52        | 0.00            |
| 1190 Penalties and Interest on Taxes   | 17.76            | 0.00            |
| 1510 Interest Earnings   | 563.83           | 0.00            |
| 1900 Other Revenue from Local Sources  | 681.95           | 0.00            |
| 3110 Direct State Aid  | 16,083.86        | 0.00            |
| 3115 State Spec Ed Allowable Cost Pymt to Districts                                      | 518.60           | 0.00            |
| 3440 State HB20/SB417 Prop Tax Reimb   | 385.51           | 0.00            |
| 3444 State School Block Grant  | 1,162.12         | 1,170.95        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | <b>32,023.15</b> | <b>1,170.95</b> |

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

| PRC Program Function Object  | 2005 Value       | 2006 Value      |
|--|------------------|-----------------|
| 1XX Regular Education Programs - Elementary/Secondary                                      |                  |                 |
| 1XXX Instruction   |                  |                 |
| 1XX Personal Services - Salaries   | 18,325.75        | 0.00            |
| 2XX Personal Services - Employee Benefits  | 1,903.48         | 0.00            |
| 6XX Supplies and Materials   | 696.74           | 0.00            |
| 23XX Support Services - General Administration   |                  |                 |
| 1XX Personal Services - Salaries   | 2,400.00         | 0.00            |
| 5XX Other Purchased Services   | 664.40           | 0.00            |
| 26XX Operation and Maintenance of Plant Services   |                  |                 |
| 1XX Personal Services - Salaries   | 1,375.00         | 0.00            |
| 4XX Purchased Property Services  | 5,774.76         | 0.00            |
| 5XX Other Purchased Services   | 1,452.38         | 0.00            |
| 6XX Supplies and Materials   | 127.33           | 0.00            |
| 280 Special Education - Local and State  |                  |                 |
| 62XX Resources Transferred to Other School Districts or Cooper                             |                  |                 |
| 920 Resources Transferred to Other School Districts or Cooper                              | 746.78           | 0.00            |
| 999 Undistributed  |                  |                 |
| 9999 Undistributed   |                  |                 |
| 971 Residual Equity Transfers Out  | 13,855.98        | 1,170.95        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | <b>47,322.60</b> | <b>1,170.95</b> |



# Trustees' Financial Summary

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30 Meagher County

0574 Ringling Elem

## 01 - General Fund

### Schedule of Changes Worksheet

|  |      |                |      |      |  |          |     |
|--|------|----------------|------|------|--|----------|-----|
| Beginning Fund Balance   |      |                |      |      |  | 0.00     | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      |  | 1,170.95 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      |  | 1,170.95 | (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

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30 Meagher County  
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## 10 - Transportation Fund

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

| PRC Revenue  |                                | 2005 Value | 2006 Value |
|--|--------------------------------|------------|------------|
| 2220   | County On-Schedule Trans Reimb | 248.75     | 0.00       |
| 3210   | State On-Schedule Trans Reimb  | 248.75     | 0.00       |
| 9710   | Residual Equity Transfers In   | 72.39      | 0.00       |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                | 569.89     | 0.00       |

### 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                   |            |            |
| 5XX  | Other Purchased Services                          | 953.00     | 0.00       |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   | 953.00     | 0.00       |

## 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 |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      | 0.00 | (5)  |



# Trustees' Financial Summary

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**30 Meagher County  
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## 14 - Retirement Fund

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

| PRC Revenue  | 2005 Value | 2006 Value |
|--|------------|------------|
| 2240 County Retirement Distribution  | 3,475.34   | 0.00       |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 3,475.34   | 0.00       |

### 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  | 2,781.32   | 0.00       |
| 23XX Support Services - General Administration   |            |            |
| 2XX Personal Services - Employee Benefits  | 183.60     | 0.00       |
| 26XX Operation and Maintenance of Plant Services   |            |            |
| 2XX Personal Services - Employee Benefits  | 105.16     | 0.00       |
| 999 Undistributed  |            |            |
| 9999 Undistributed   |            |            |
| 971 Residual Equity Transfers Out  | 2,331.93   | 0.00       |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 5,402.01   | 0.00       |

## 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 |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 0.00 | (4)  |
|  |      | (5)  |



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

| PRC Program Function Object  | 2006 Value       |
|--|------------------|
| 115 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)                                     |                  |
| 1XX Regular Education Programs - Elementary/Secondary                                      |                  |
| 1XXX Instruction   |                  |
| 6XX Supplies and Materials   | 528.32           |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 0.00      528.32 |

### Schedule of Changes Worksheet

|  |           |                |
|--|-----------|----------------|
| Beginning Fund Balance   | 14,373.54 | (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 | 528.32    | (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                      13,845.22  | (4b)      | -13,845.22     |
|  |           | -13,845.22 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 0.00      | (5)            |

### Project Reporter Summaries

| Project Reporter                                       | Revenues | Expenditures | Difference |
|--|----------|--------------|------------|
| 115 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | 0.00     | 528.32       | -528.32    |
| <b>Total</b>   | .00      | 528.32       | -528.32    |



# Trustees' Financial Summary

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## 19 - Non-Operating Fund

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

| PRC Revenue  |   | 2005 Value       | 2006 Value      |
|--|---|------------------|-----------------|
| 1110   | District Tax Levy                         | 0.00             | 2,538.25        |
| 1190   | Penalties and Interest on Taxes           | 0.00             | 17.16           |
| 1900   | Other Revenue from Local Sources          | 0.00             | 1,989.09        |
| 2240   | County Retirement Distribution            | 0.00             | 360.00          |
| 3440   | State HB20/SB417 Prop Tax Reimb           | 0.00             | 346.59          |
| 3445   | State Combined Fund School Block Grant    | 0.00             | 181.43          |
| 6100   | Material Prior Period Revenue Adjustments | 0.00             | -4.99           |
| 9710   | Residual Equity Transfers In              | 39,888.25        | 1,170.95        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <u>39,888.25</u> | <u>6,598.48</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                                       |              |                  |
| 1XX  | Personal Services - Salaries                      | 0.00         | 830.12           |
| 2XX  | Personal Services - Employee Benefits             | 0.00         | 794.99           |
| 6XX  | Supplies and Materials                            | 0.00         | 176.13           |
| 23XX   | Support Services - General Administration         |              |                  |
| 1XX  | Personal Services - Salaries                      | 0.00         | 2,400.30         |
| 2XX  | Personal Services - Employee Benefits             | 0.00         | 224.91           |
| 5XX  | Other Purchased Services                          | 0.00         | 1,101.21         |
| 6XX  | Supplies and Materials                            | 0.00         | 20.24            |
| 26XX   | Operation and Maintenance of Plant Services       |              |                  |
| 4XX  | Purchased Property Services                       | 0.00         | 4,161.45         |
| 5XX  | Other Purchased Services                          | 0.00         | 1,515.21         |
| 6XX  | Supplies and Materials                            | 0.00         | 66.08            |
| 999  | Undistributed                                     |              |                  |
| 9999   | Undistributed                                     |              |                  |
| 971  | Residual Equity Transfers Out                     | 72.39        | 0.00             |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   | <u>72.39</u> | <u>11,290.64</u> |



# Trustees' Financial Summary

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## 19 - Non-Operating Fund

### Schedule of Changes Worksheet

|  |      |                |      |      |  |           |     |
|--|------|----------------|------|------|--|-----------|-----|
| Beginning Fund Balance   |      |                |      |      |  | 39,815.86 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      |  | 6,598.48  | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      |  | 11,290.64 | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |  |           |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) |  | 0.00      |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |  |           |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) |  | 0.00      |     |
|  |      |                |      |      |  | 0.00      | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      |  | 35,123.70 | (5) |



# Trustees' Financial Summary

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## 28 - Technology Fund

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

| PRC Revenue  | 2005 Value | 2006 Value |
|--|------------|------------|
| 3281 State Technology Aid  | 149.35     | 0.00       |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 149.35     | 0.00       |

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

| PRC Program Function Object  | 2005 Value | 2006 Value |
|--|------------|------------|
| 999 Undistributed  |            |            |
| 9999 Undistributed   |            |            |
| 971 Residual Equity Transfers Out  | 322.55     | 0.00       |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 322.55     | 0.00       |

### 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

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## 29 - Flexibility Fund

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

| PRC Revenue  | 2005 Value | 2006 Value |
|--|------------|------------|
| 3445 State Combined Fund School Block Grant  | 180.06     | 0.00       |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 180.06     | 0.00       |

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

| PRC Program Function Object  | 2005 Value | 2006 Value |
|--|------------|------------|
| 999 Undistributed  |            |            |
| 9999 Undistributed   |            |            |
| 971 Residual Equity Transfers Out  | 976.09     | 0.00       |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 976.09     | 0.00       |

### 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

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## 61 - Building Reserve Fund

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

| PRC Revenue  | 2005 Value      | 2006 Value  |
|--|-----------------|-------------|
| 1110 District Tax Levy   | 2,808.43        | 0.00        |
| 1190 Penalties and Interest on Taxes   | 3.66            | 0.00        |
| 1510 Interest Earnings   | 0.18            | 0.00        |
| 3440 State HB20/SB417 Prop Tax Reimb   | 76.60           | 0.00        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | <u>2,888.87</u> | <u>0.00</u> |

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

| PRC Program Function Object  | 2005 Value       | 2006 Value  |
|--|------------------|-------------|
| 999 Undistributed  |                  |             |
| 9999 Undistributed   |                  |             |
| 971 Residual Equity Transfers Out  | 22,401.70        | 0.00        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | <u>22,401.70</u> | <u>0.00</u> |

## 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

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| Fund | Account  | Description  | 2005 Value | 2006 Value |
|------|----------|--|------------|------------|
| XX   | 210 1XXX | 112 Certified Teacher Staff Salaries                       | 0.00       | 0.00       |
| XX   | 260 1XXX | 112 Certified Teacher Staff Salaries                       | 0.00       | 0.00       |
| XX   | 280 1XXX | 112 Certified Teacher Staff Salaries                       | 0.00       | 0.00       |
| XX   | 39X 1XXX | 112 Certified Teacher Staff Salaries                       | 0.00       | 0.00       |
| XX   | 427 1XXX | 112 Certified Teacher Staff Salaries                       | 0.00       | 0.00       |
| XX   | 432 1XXX | 112 Certified Teacher Staff Salaries                       | 0.00       | 0.00       |
| XX   | 451 1XXX | 112 Certified Teacher Staff Salaries                       | 0.00       | 0.00       |
| XX   | 452 1XXX | 112 Certified Teacher Staff Salaries                       | 0.00       | 0.00       |
| XX   | 456 1XXX | 112 Certified Teacher Staff Salaries                       | 0.00       | 0.00       |
| XX   | 457 1XXX | 112 Certified Teacher Staff Salaries                       | 0.00       | 0.00       |
| XX   | 458 1XXX | 112 Certified Teacher Staff Salaries                       | 0.00       | 0.00       |
| XX   | XXX 1XXX | 112 Certified Teacher Staff Salaries                       | 17,920.75  | 830.12     |
| XX   | XXX 1XXX | 640 Textbooks and Other Printed Materials - No On-line Ser | 2,868.11   | 0.00       |
| XX   | XXX 1XXX | 650 Periodicals - Not On-Line Subscriptions                | 0.00       | 0.00       |
| XX   | XXX 26XX | 41X Energy Utility Services                                | 5,206.38   | 4,098.13   |
| XX   | XXX 4XXX | 710 Land   | 0.00       | 0.00       |
| XX   | XXX 4XXX | 715 Land Improvements                                      | 0.00       | 0.00       |
| XX   | XXX 4XXX | 720 Purchase of Existing Buildings                         | 0.00       | 0.00       |
| XX   | XXX 4XXX | 725 Major Construction Services                            | 0.00       | 0.00       |
| XX   | XXX 4XXX | 73X Major Equipment-New                                    | 0.00       | 0.00       |
| XX   | XXX 4XXX | 74X Major Equipment-Replacement                            | 0.00       | 0.00       |
| XX   | XXX XXXX | 561 Tuition to Other School Districts Within the State     | 0.00       | 0.00       |
| XX   | XXX XXXX | 562 Tuition to Other School Districts Outside the State    | 0.00       | 0.00       |
| XX   | XXX XXXX | 563 Educational Fees to Detention Facilities               | 0.00       | 0.00       |



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## Special Education Allowable Cost Payments:

|   |      |
|---|------|
| a. Instructional Block Grant Entitlement    | 0.00 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion  | 0.00 |

## Prorated Cooperative Cost Payments:

|   |      |
|---|------|
| d. Related Services Block Grant Entitlement (paid to coop)  | 0.00 |
| e. Minimum Special Education Expenditures to Avoid Reversion<br>[(c) * (1.33)] + [(d) * (0.33)]                                   | 0.00 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet)  | 0.00 |
| g. Special Education Reversion Amount<br>If f = 0 then c = reversion ELSE<br>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%**



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## 30 Meagher County 0574 Ringling Elem

| Program       | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 |      |
|---------------|----------|--------|---------|---------|---------|---------|------|
| 280           | 1XXX     | 1XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 1XXX     | 2XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 1XXX     | 3XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 1XXX     | 4XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 1XXX     | 5XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 1XXX     | 6XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 1XXX     | 7XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 21XX     | 1XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 21XX     | 2XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 21XX     | 3XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 21XX     | 4XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 21XX     | 5XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 21XX     | 6XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 21XX     | 7XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 221X     | 1XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 221X     | 2XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 221X     | 3XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 221X     | 4XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 221X     | 5XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 221X     | 6XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 221X     | 7XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 222X     | 1XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 222X     | 2XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 222X     | 3XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 222X     | 4XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 222X     | 5XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 222X     | 6XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 222X     | 7XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 24XX     | 1XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 24XX     | 2XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 24XX     | 3XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 24XX     | 4XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 24XX     | 5XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 24XX     | 6XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 24XX     | 7XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 62XX     | 920    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| <b>Totals</b> |          |        | 0.00    | 0.00    | 0.00    | 0.00    | 0.00 |



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

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



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# Trustees' Financial Summary

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