



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

**16 Gallatin County
0366 Anderson Elem**

**** Recalculated ****

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Linda Svensrud

Phone #: (406) 587-1305

(Signature)

(Date)

Chair, Board of Trustees Carmen McSpadden

(Signature)

(Date)

County Superintendent Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: Softwise

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

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

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

**16 Gallatin County
0366 Anderson Elem**

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PRC	Title	Project Type	Project Number	CFDA #
101	Title II, Part D, Ed Technology	FEDERAL	160366002F5	84.318
102	Miscellaneous State Grant	STATE	1234	State
133	Gifted & Talented	STATE	1603661303	State
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1603661403	84.367
163	Title IV, Part A, Safe & Drug-Free	FEDERAL	1603661603	84.186A
213	Title VI, Part B, Subpart 1, Small Rural	FEDERAL	84.358A	84.358A
313	Title I, Part A, Improving Basic Programs	FEDERAL	1603663100	84.010A
393	Title V, Part A, Innovative Programs	FEDERAL	1603663903	84.298
603	Title II, Part D, Ed Technology	FEDERAL	1603666003	84.318
773	IDEA, Part B, Children w/Disabilities	FEDERAL	1603667803	84.027

Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

**16 Gallatin County
0366 Anderson Elem**

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	75,437.84	18,049.65	37,400.15	4,829.27
02	Taxes Receivable - Real and Personal (120-149)	10,846.16	1,549.53	565.87	
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	86,284.00	19,599.18	37,966.02	4,829.27
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	2,928.55			
25	Deferred Revenue (680)	10,846.16	1,549.53	565.87	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	13,774.71	1,549.53	565.87	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	624.34			
48	Fund Balance for Budget (961-970)	71,884.95	18,049.65	37,400.15	4,829.27
52	TOTAL FUND BALANCE/EQUITY	72,509.29	18,049.65	37,400.15	4,829.27
53	TOTAL LIABILITIES AND FUND BALANCE	86,284.00	19,599.18	37,966.02	4,829.27

Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

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)	5,722.19	52,325.26	-997.94	254.25
02	Taxes Receivable - Real and Personal (120-149)	12.58			601.38
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			997.94	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,734.77	52,325.26		855.63
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		12,250.00		
25	Deferred Revenue (680)	12.58			601.38
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	12.58	12,250.00		601.38
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	5,722.19	40,075.26		254.25
52	TOTAL FUND BALANCE/EQUITY	5,722.19	40,075.26		254.25
53	TOTAL LIABILITIES AND FUND BALANCE	5,734.77	52,325.26		855.63

Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				96.70
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				96.70
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				96.70
52	TOTAL FUND BALANCE/EQUITY				96.70
53	TOTAL LIABILITIES AND FUND BALANCE				96.70

Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

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

Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	174.05	39.48	18,378.87	
02	Taxes Receivable - Real and Personal (120-149)			5,706.77	
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	174.05	39.48	24,085.64	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			5,706.77	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			5,706.77	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	174.05	39.48	18,378.87	
52	TOTAL FUND BALANCE/EQUITY	174.05	39.48	18,378.87	
53	TOTAL LIABILITIES AND FUND BALANCE	174.05	39.48	24,085.64	

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FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	24,148.53	36,247.10		
02	Taxes Receivable - Real and Personal (120-149)		645.92		
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	24,148.53	36,893.02		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		645.92		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		645.92		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	24,148.53	36,247.10		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	24,148.53	36,247.10		
53	TOTAL LIABILITIES AND FUND BALANCE	24,148.53	36,893.02		

Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

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

Trustees' Financial Summary

FY2002-03

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**16 Gallatin County
0366 Anderson Elem**

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

Trustees' Financial Summary

FY2002-03

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16 Gallatin County
0366 Anderson Elem

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,452.99		12,572.46	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	15,452.99		12,572.46	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	15,452.99		12,572.46	
52	TOTAL FUND BALANCE/EQUITY	15,452.99		12,572.46	
53	TOTAL LIABILITIES AND FUND BALANCE	15,452.99		12,572.46	

Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	78,814.99			
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	78,814.99			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	78,814.99			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	78,814.99			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	78,814.99			



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

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

Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			120,519.64	
11	Buildings and Building Improvements (331 & 332)			2,020,797.71	
12	Machinery and Equipment (341 & 342)			141,389.01	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				18,475.57
15	Amounts to be Provided (404-406)				1,365,049.98
20	TOTAL ASSETS AND OTHER DEBITS			2,282,706.36	1,383,525.55
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				1,305,000.00
28	Notes Payable - Noncurrent (720)				44,222.00
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				34,303.55
35	TOTAL LIABILITIES				1,383,525.55
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			2,282,706.36	
52	TOTAL FUND BALANCE/EQUITY			2,282,706.36	
53	TOTAL LIABILITIES AND FUND BALANCE			2,282,706.36	1,383,525.55



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01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	178,687.75	170,713.79
1310	Individual Tuition	11,506.00	18,005.98
1320	Tuition from Schl Dists/Counties Within State	1,829.00	1,275.13
1510	Interest Earnings	7,395.70	1,936.25
1900	Other Revenue from Local Sources	449.44	96.65
3110	Direct State Aid	360,630.74	362,156.29
3115	State Spec Ed Allowable Cost Pymt to Districts	38,302.22	37,358.69
3120	State Guaranteed Tax Base Aid	160,473.24	166,358.77
3440	State HB20/SB417 Prop Tax Reimb	930.57	744.14
3444	State School Block Grant	28,109.81	27,395.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		788,314.47	786,040.88

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	391,690.58	408,149.87
2XX	Personal Services - Employee Benefits	32,585.11	40,349.78
3XX	Purchased Professional and Technical Services	2,233.04	3,005.94
4XX	Purchased Property Services	463.29	254.67
5XX	Other Purchased Services	703.14	0.00
6XX	Supplies and Materials	40,660.59	21,774.46
810	Dues and Fees	99.00	484.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	12,347.00	10,344.00
2XX	Personal Services - Employee Benefits	112.42	38.60
5XX	Other Purchased Services	500.00	0.00
6XX	Supplies and Materials	5.00	60.95
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	1,582.50	513.50
2XX	Personal Services - Employee Benefits	0.34	2.26
5XX	Other Purchased Services	1,546.52	0.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	21,557.85	28,916.96
2XX	Personal Services - Employee Benefits	141.20	175.52
4XX	Purchased Property Services	0.00	254.00
5XX	Other Purchased Services	451.33	0.00
6XX	Supplies and Materials	4,872.45	9,695.49



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FY2002-03

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16 Gallatin County
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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	0.63	0.84
		3XX	Purchased Professional and Technical Services	75.31	86.71
		5XX	Other Purchased Services	100.00	175.84
		6XX	Supplies and Materials	307.52	755.66
		810	Dues and Fees	1,286.00	1,435.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	66,142.16	63,936.32
		2XX	Personal Services - Employee Benefits	3,550.53	18,976.59
		4XX	Purchased Property Services	127.50	342.65
		5XX	Other Purchased Services	1,969.65	642.28
		6XX	Supplies and Materials	937.59	2,044.21
		810	Dues and Fees	210.00	210.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	16,875.10	17,468.38
		2XX	Personal Services - Employee Benefits	3,266.40	3,733.76
		3XX	Purchased Professional and Technical Services	2,500.00	2,500.00
		4XX	Purchased Property Services	4,795.56	4,067.08
		5XX	Other Purchased Services	8,951.45	12,189.62
		6XX	Supplies and Materials	2,235.13	2,870.03
		810	Dues and Fees	75.00	75.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	28,841.12	19,676.51
		2XX	Personal Services - Employee Benefits	6,898.81	7,857.50
		3XX	Purchased Professional and Technical Services	1,279.00	5,055.92
		4XX	Purchased Property Services	27,963.19	25,892.55
		5XX	Other Purchased Services	1,242.95	1,619.20
		6XX	Supplies and Materials	6,886.37	4,863.17
		810	Dues and Fees	0.00	297.25
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	6,918.96	0.00
		2XX	Personal Services - Employee Benefits	26.03	0.00
		6XX	Supplies and Materials	19.46	0.00
		810	Dues and Fees	80.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	52,580.58	53,597.34
		2XX	Personal Services - Employee Benefits	12,735.26	13,995.67
		5XX	Other Purchased Services	298.14	20.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		6XX	Supplies and Materials	78.99	677.34
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,245.00	2,394.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	9,382.00
		2XX	Personal Services - Employee Benefits	0.00	1,115.62
		6XX	Supplies and Materials	0.00	13.40
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	3,819.59	2,825.50
		2XX	Personal Services - Employee Benefits	52.31	52.94
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	5,615.89	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>782,538.54</u>	<u>804,865.88</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

**16 Gallatin County
0366 Anderson Elem**

**** Recalculated ****

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						109,766.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						786,040.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						804,865.88	(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	624.34	Less Last Year	19,056.75	(4b)		-18,432.41	
						-18,432.41	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						72,509.29	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	20,680.61	27,908.67
1410 Individual Transportation Fees	12,249.72	11,286.00
1510 Interest Earnings	545.56	376.61
2220 County On-Schedule Trans Reimb	1,438.20	1,438.20
3210 State On-Schedule Trans Reimb	1,438.20	1,438.20
3440 State HB20/SB417 Prop Tax Reimb	107.26	122.73
3444 State School Block Grant	3,286.14	3,202.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	39,745.69	45,773.01

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	24,858.09	40,621.37
2XX Personal Services - Employee Benefits	836.78	1,019.04
3XX Purchased Professional and Technical Services	251.00	90.00
4XX Purchased Property Services	1,690.83	982.46
5XX Other Purchased Services	1,077.68	1,262.20
6XX Supplies and Materials	2,533.40	2,304.57
8XX Other Expenditures	0.00	305.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	31,247.78	46,584.95



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

**16 Gallatin County
0366 Anderson Elem**

**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						18,861.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						45,773.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						46,584.95	(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)						18,049.65	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	8,801.21	10,012.03
1510	Interest Earnings	860.63	579.29
3440	State HB20/SB417 Prop Tax Reimb	48.76	44.20
3444	State School Block Grant	152.16	148.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,862.76</u>	<u>10,783.81</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	0.00	10,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>10,000.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		36,616.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		10,783.81	(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)		37,400.15	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	253.28	75.33
1621	Lunch Sales	9,591.37	0.00
1623	Milk Sales	4,370.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>14,214.65</u>	<u>75.33</u>

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	2,710.26	0.00
	2XX Personal Services - Employee Benefits	11.12	0.00
	6XX Supplies and Materials	13,715.40	85.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>16,436.78</u>	<u>85.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		4,838.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		75.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		85.00	(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)		4,829.27	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	0.00	1.28
1510 Interest Earnings	161.22	90.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	161.22	91.36

Schedule of Changes Worksheet

Beginning Fund Balance	5,630.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	91.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,722.19	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,471.84	696.59
2240	County Retirement Distribution	85,744.17	109,990.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>87,216.01</u>	<u>110,686.67</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	56,915.68	59,045.12
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	1,743.38	1,573.48
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	6.40	36.74
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	2,675.90	4,049.96
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	11.67	14.64
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	9,602.33	22,037.87
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	2,455.32	2,539.91
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	3,990.97	3,317.08
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	3,433.94	5,477.71
277	Federal Individuals with Disabilities Education Act (IDEA)		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	42.36	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	7,345.48	7,275.14
62XX	Resources Transferred to Other School Districts or Cooper		
920	Resources Transferred to Other School Districts or Cooper	2,322.87	3,317.31



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

**16 Gallatin County
0366 Anderson Elem**

**** Recalculated ****

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
288	Federal Eisenhower Professional Development Grant (Titl				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3.88	0.00
289	Federal Title VI Grant - Regular Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	20.92	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,443.10
412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,025.48
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,090.34
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	184.22
431	Title II, Part D, Educational Technology				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	571.76
433	Title IV, Part A, Safe & Drug-Free Schools & Communitie				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	169.25
435	Title V, Part A, Innovative Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	50.70
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	366.59
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	8.14



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

**16 Gallatin County
0366 Anderson Elem**

**** Recalculated ****

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	325.59	576.21
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	210.05	0.00
301	Gifted & Talented State				
270	Gifted and Talented				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,074.95	0.00
302	Title IV Drug Free Schools				
286	Federal Drug Free Grant (Title IV)				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	222.97	0.00
304	Title I Part A				
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	933.83	0.00
305	Class Size Reduction Grant				
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	528.62	0.00
306	Title III-Techno Literacy				
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3,617.08	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>97,484.19</u>	<u>116,170.75</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

**16 Gallatin County
0366 Anderson Elem**

**** Recalculated ****

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					45,559.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					110,686.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					116,170.75	(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)					40,075.26	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
101 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	7,414.27
102 Miscellaneous State Grant	
5400 Proceeds from Long-Term Liabilities	44,222.00
133 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	917.86
143 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,151.00
163 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	5,403.33
213 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	20,210.64
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	7,575.99
393 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,541.00
603 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	334.00
773 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	1,499.55
5700 Resources Transferred from Other School Districts or Cooperatives	4,413.65
773 Subtotal	5,913.20

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

99,683.29

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

PRC Program Function Object	2003 Value
101 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	3,600.00
2XX Personal Services - Employee Benefits	16.36
3XX Purchased Professional and Technical Services	1,984.13
6XX Supplies and Materials	1,813.78



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

**16 Gallatin County
0366 Anderson Elem**

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
101 Subtotal	7,414.27
102 Miscellaneous State Grant	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
7XX Property and Equipment Acquisition	44,222.00
133 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	118.50
2XX Personal Services - Employee Benefits	0.51
5XX Other Purchased Services	620.00
6XX Supplies and Materials	178.85
133 Subtotal	917.86
143 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	1,045.00
2XX Personal Services - Employee Benefits	9.35
3XX Purchased Professional and Technical Services	1,085.00
5XX Other Purchased Services	3,368.99
6XX Supplies and Materials	642.66
143 Subtotal	6,151.00
163 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	1,220.00
2XX Personal Services - Employee Benefits	5.07
3XX Purchased Professional and Technical Services	2,015.87
5XX Other Purchased Services	172.81
6XX Supplies and Materials	1,989.58
163 Subtotal	5,403.33



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
213 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	4,733.24
2XX Personal Services - Employee Benefits	20.83
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	15,388.87
2XX Personal Services - Employee Benefits	67.70
213 Subtotal	20,210.64
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	7,225.76
2XX Personal Services - Employee Benefits	31.28
5XX Other Purchased Services	318.95
313 Subtotal	7,575.99
393 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	495.00
2XX Personal Services - Employee Benefits	2.17
5XX Other Purchased Services	1,043.83
393 Subtotal	1,541.00
603 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	334.00
773 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	3,082.52
2XX Personal Services - Employee Benefits	13.56



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
5XX Other Purchased Services	514.23
6XX Supplies and Materials	2,302.89
	5,913.20
773 Subtotal	5,913.20
	99,683.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	388.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	99,683.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	99,683.29	(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 388.90 (4b) -388.90		
	-388.90	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

**16 Gallatin County
0366 Anderson Elem**

**** Recalculated ****

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 Title II, Part D, Ed Technology	7,414.27	7414.27	.00
102 Miscellaneous State Grant	44,222.00	44222.00	.00
133 Gifted & Talented	917.86	917.86	.00
143 Title II, Part A, Teacher/Principal Train/Recruit	6,151.00	6151.00	.00
163 Title IV, Part A, Safe & Drug-Free	5,403.33	5403.33	.00
213 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	20,210.64	20210.64	.00
313 Title I, Part A, Improving Basic Programs	7,575.99	7575.99	.00
393 Title V, Part A, Innovative Programs	1,541.00	1541.00	.00
603 Title II, Part D, Ed Technology	334.00	334.00	.00
773 IDEA, Part B, Children w/Disabilities	5,913.20	5913.20	.00
Total	99,683.29	99,683.29	.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	0.00	14,046.34
1340	Fees for Adult Education	0.00	879.25
1510	Interest Earnings	0.00	56.47
3440	State HB20/SB417 Prop Tax Reimb	0.00	63.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>15,045.25</u>

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

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	0.00	105.00
	2XX Personal Services - Employee Benefits	0.00	0.46
	3XX Purchased Professional and Technical Services	0.00	219.00
	4XX Purchased Property Services	0.00	35.00
	6XX Supplies and Materials	0.00	79.75
	24XX Support Services - School Administration		
	1XX Personal Services - Salaries	0.00	1,859.00
	2XX Personal Services - Employee Benefits	0.00	8.18
	26XX Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	0.00	8,503.61
	2XX Personal Services - Employee Benefits	0.00	461.74
	4XX Purchased Property Services	0.00	3,519.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>14,791.00</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

**16 Gallatin County
0366 Anderson Elem**

**** Recalculated ****

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15,045.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,791.00	(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)						254.25	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

21 - Compensated Absence Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	0.00	80.81
5300	Operating Transfers from Other Funds	5,615.89	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,615.89	80.81

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	0.00	5,600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	5,600.00

Schedule of Changes Worksheet

Beginning Fund Balance				5,615.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				80.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				5,600.00	(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)					96.70 (5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	368.61	6.11
3281 State Technology Aid	177.66	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	546.27	6.11

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	4,527.81	266.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,527.81	266.00

Schedule of Changes Worksheet

Beginning Fund Balance		433.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		266.00	(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)		174.05	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	14.25
3282 State Flexibility Fund Allocation	0.00	4,113.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	4,127.34

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	579.40
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	0.00	500.00
5XX Other Purchased Services	0.00	2,901.01
6XX Supplies and Materials	0.00	107.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	4,087.86

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,127.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,087.86	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		39.48 (5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	104,498.74	97,961.00
1510	Interest Earnings	938.02	551.12
3120	State Guaranteed Tax Base Aid	18,390.03	19,651.16
3440	State HB20/SB417 Prop Tax Reimb	544.91	427.56
3444	State School Block Grant	8,831.97	8,607.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		133,203.67	127,198.28

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	55,000.00	58,000.00
	850 Interest on Debt	77,685.00	74,170.00
	860 Agent Fees/Issuance Costs	742.50	740.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		133,427.50	132,910.00

Schedule of Changes Worksheet

Beginning Fund Balance		24,090.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		127,198.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		132,910.00	(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)		18,378.87	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	9,523.16	402.38
1900 Other Revenue from Local Sources	10,175.00	437.00
1920 Contributions/Donations from Private Sources	0.00	82,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,698.16	82,839.38

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
7XX Property and Equipment Acquisition	0.00	8,140.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	10,600.00	5,076.59
6XX Supplies and Materials	504.00	0.00
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	0.00	3,600.00
7XX Property and Equipment Acquisition	625,380.58	49,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	636,484.58	66,316.59



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

**16 Gallatin County
0366 Anderson Elem**

**** Recalculated ****

60 - Building Fund

Schedule of Changes Worksheet

Beginning Fund Balance						7,625.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						82,839.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						66,316.59	(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)						24,148.53	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	10,501.86	9,880.73
1510	Interest Earnings	673.60	454.04
3440	State HB20/SB417 Prop Tax Reimb	54.16	43.02
3444	State School Block Grant	1,517.69	1,479.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>12,747.31</u>	<u>11,856.90</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
	3XX Purchased Professional and Technical Services	0.00	1,732.00
	4XX Purchased Property Services	7,172.26	225.00
	6XX Supplies and Materials	1,785.07	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>8,957.33</u>	<u>1,957.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				26,347.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				11,856.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,957.00	(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)				36,247.10	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	46.56	89.22
1900 Other Revenue from Local Sources	0.00	13,740.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46.56	13,829.68

Schedule of Changes Worksheet

Beginning Fund Balance	1,623.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,829.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,452.99	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

84 - Student Extracurricular Activities Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	365.05	196.57
1900	Other Revenue from Local Sources	35,168.26	40,035.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>35,533.31</u>	<u>40,231.67</u>

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

PRC Program Function Object		2002 Value	2003 Value
7XX	Extracurricular Athletics and Activities		
3XXX	Operation of Non-Educational Services		
XXX	Student Extracurricular	36,442.15	40,501.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>36,442.15</u>	<u>40,501.87</u>

Schedule of Changes Worksheet

Beginning Fund Balance				12,842.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				40,231.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				40,501.87	(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)				12,572.46	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

**16 Gallatin County
0366 Anderson Elem**

**** Recalculated ****

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	27,963.19	29,411.81
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	625,380.58	49,500.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County
0366 Anderson Elem

**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	21,769.20
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	21,769.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,255.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	31,347.45
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	70,684.35
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County 0366 Anderson Elem

**** Recalculated ****

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	53,597.34	0.00	0.00	0.00	
280	1XXX	2XX	13,995.67	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	20.00	0.00	0.00	0.00	
280	1XXX	6XX	677.34	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	2,394.00	0.00	0.00	0.00	
Totals			70,684.35	0.00	0.00	0.00	70,684.35



Trustees' Financial Summary

FY2002-03

Submit ID: 0366-1691667

16 Gallatin County

**** Recalculated ****

0366 Anderson Elem

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

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