



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson 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 Linda Svensrud

Phone #: (406) 587-1305

(Signature)

(Date)

Chair, Board of Trustees Mary Stein

(Signature)

(Date)

County Superintendent Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: Softwise

For FY07 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

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

PRC	Title	Project Type	Project Number	CFDA #
117	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A060188	84.358A
137	Gifted and Talented	STATE	1603661307	State
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1603661406	84.367
147	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1603661407	84.367
167	Title IV Safe and Drug-Free Schools	FEDERAL	160361607	84.186A
227	Resource Transfers Dist/Coops	LOCAL		Local
277	Medicaid	STATE	unknown	State
317	Title I, Part A, Improving Basic Programs	FEDERAL	1603663107	84.010A
397	Title V, Part A, Innovative Programs	FEDERAL	1603663907	84.298
457	Miscellaneous State Grant	STATE	457	State
607	Title II, Part D, Ed Technology	FEDERAL	1603666007	84.318
730	Miscellaneous State Grant	STATE	727	State



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	130,918.27	18,621.18	59,235.92	-7,547.15
02	Taxes Receivable - Real and Personal (120-149)	7,366.16	648.93	438.85	
03	Taxes Receivable - Protested (150-159)	1,333.14	125.59	72.57	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,431.60			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	141,049.17	19,395.70	59,747.34	-7,547.15
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	11,171.87			
25	Deferred Revenue (680)	8,699.30	774.52	511.42	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	19,871.17	774.52	511.42	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	13,154.57			
48	Fund Balance for Budget (961-970)	108,023.43	18,621.18	59,235.92	-7,547.15
52	TOTAL FUND BALANCE/EQUITY	121,178.00	18,621.18	59,235.92	-7,547.15
53	TOTAL LIABILITIES AND FUND BALANCE	141,049.17	19,395.70	59,747.34	-7,547.15



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County
0366 Anderson Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,418.03	87,895.97	40,298.47	7,024.81
02	Taxes Receivable - Real and Personal (120-149)	.01			29.37
03	Taxes Receivable - Protested (150-159)				5.31
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		4,454.96	1,171.09	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,418.04	92,350.93	41,469.56	7,059.49
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	.01			34.68
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	.01			34.68
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	6,418.03	92,350.93	41,469.56	7,024.81
52	TOTAL FUND BALANCE/EQUITY	6,418.03	92,350.93	41,469.56	7,024.81
53	TOTAL LIABILITIES AND FUND BALANCE	6,418.04	92,350.93	41,469.56	7,059.49



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				4,310.73
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				4,310.73
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)				4,310.73
52	TOTAL FUND BALANCE/EQUITY				4,310.73
53	TOTAL LIABILITIES AND FUND BALANCE				4,310.73



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

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



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,635.06	6,920.14		33,618.69
02	Taxes Receivable - Real and Personal (120-149)	277.30			2,599.03
03	Taxes Receivable - Protested (150-159)	50.10			468.45
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	3,962.46	6,920.14		36,686.17
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	327.40			3,067.48
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	327.40			3,067.48
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)	3,635.06	6,920.14		33,618.69
52	TOTAL FUND BALANCE/EQUITY	3,635.06	6,920.14		33,618.69
53	TOTAL LIABILITIES AND FUND BALANCE	3,962.46	6,920.14		36,686.17



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	64,022.57	10,274.68		
02	Taxes Receivable - Real and Personal (120-149)		409.63		
03	Taxes Receivable - Protested (150-159)		75.08		
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	64,022.57	10,759.39		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		484.71		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		484.71		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	64,022.57	10,274.68		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	64,022.57	10,274.68		
53	TOTAL LIABILITIES AND FUND BALANCE	64,022.57	10,759.39		



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County
0366 Anderson Elem

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



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County
0366 Anderson Elem

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



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,260.94		24,314.94	
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	21,260.94		24,314.94	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			245.00	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			245.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY	21,260.94		24,069.94	
53	TOTAL LIABILITIES AND FUND BALANCE	21,260.94		24,314.94	



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County
0366 Anderson Elem

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



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

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



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

01 - General Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	253,119.92	271,310.06
1310 Individual Tuition	33,820.75	33,229.14
1320 Tuition from Schl Dists Within State	2,029.67	2,863.20
1510 Interest Earnings	6,267.86	9,642.09
1900 Other Revenue from Local Sources	152.67	471.16
3110 Direct State Aid	439,668.50	444,258.26
3111 Quality Educator	0.00	34,654.00
3112 At Risk Student	0.00	1,783.70
3113 Indian Education For All	0.00	3,916.80
3115 State Spec Ed Allowable Cost Pymt to Districts	37,219.16	40,677.13
3120 State Guaranteed Tax Base Aid	204,805.92	209,798.64
3440 State HB20/SB417 Prop Tax Reimb	439.77	305.01
3444 State School Block Grant	28,390.08	28,605.84

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

1,005,914.30 1,081,515.03

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	472,052.77	500,069.79
2XX Personal Services - Employee Benefits	45,077.06	41,801.07
3XX Purchased Professional and Technical Services	2,121.02	3,350.50
4XX Purchased Property Services	0.00	94.00
5XX Other Purchased Services	300.50	0.00
6XX Supplies and Materials	61,571.39	62,932.66
810 Dues and Fees	1,188.08	1,215.00
21XX Support Services - Students		
1XX Personal Services - Salaries	15,865.00	19,281.51
2XX Personal Services - Employee Benefits	2,416.01	4,354.02
3XX Purchased Professional and Technical Services	1,301.00	1,356.50
5XX Other Purchased Services	0.00	324.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	125.00	2,704.34
222X Educational Media Services		
1XX Personal Services - Salaries	33,760.50	38,287.04
2XX Personal Services - Employee Benefits	259.05	284.45
3XX Purchased Professional and Technical Services	540.00	0.00
6XX Supplies and Materials	2,243.55	3,962.02



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FY2006-07

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16 Gallatin County

0366 Anderson Elem

01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	1.11	1.99
		3XX	Purchased Professional and Technical Services	1,954.21	626.93
		5XX	Other Purchased Services	300.00	925.00
		6XX	Supplies and Materials	1,827.81	435.46
		810	Dues and Fees	1,420.00	1,515.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	53,020.26	48,922.28
		2XX	Personal Services - Employee Benefits	44,076.86	40,753.33
		3XX	Purchased Professional and Technical Services	0.00	600.00
		4XX	Purchased Property Services	30.00	0.00
		5XX	Other Purchased Services	2,990.01	4,722.88
		6XX	Supplies and Materials	6,761.21	2,224.71
		810	Dues and Fees	79.00	193.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	22,797.94	21,550.05
		2XX	Personal Services - Employee Benefits	212.73	192.32
		3XX	Purchased Professional and Technical Services	4,850.00	5,000.00
		4XX	Purchased Property Services	7,739.30	7,025.96
		5XX	Other Purchased Services	13,588.00	13,542.35
		6XX	Supplies and Materials	3,388.72	3,489.84
		810	Dues and Fees	200.00	160.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	40,899.47	37,504.22
		2XX	Personal Services - Employee Benefits	9,395.98	11,532.72
		3XX	Purchased Professional and Technical Services	530.00	144.00
		4XX	Purchased Property Services	42,223.13	63,050.22
		5XX	Other Purchased Services	2,852.53	4,517.61
		6XX	Supplies and Materials	4,641.40	4,060.80
		7XX	Property and Equipment Acquisition	1,944.18	0.00
		810	Dues and Fees	180.00	100.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	66,779.55	79,053.70
		2XX	Personal Services - Employee Benefits	11,614.20	14,669.33
		5XX	Other Purchased Services	0.00	25.00
		6XX	Supplies and Materials	38.50	583.61
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,929.00	3,027.00



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County
0366 Anderson Elem

01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	10,404.10	12,237.00
		2XX	Personal Services - Employee Benefits	66.88	2,181.02
		3XX	Purchased Professional and Technical Services	1,010.06	0.00
		5XX	Other Purchased Services	0.00	203.82
		6XX	Supplies and Materials	208.27	13.98
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	2,728.00	2,449.00
		2XX	Personal Services - Employee Benefits	90.35	110.78
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	7,134.47
		2XX	Personal Services - Employee Benefits	0.00	52.06
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	0.00	650.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,002,593.69	1,075,198.34

Schedule of Changes Worksheet

Beginning Fund Balance					140,120.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,081,515.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,075,198.34	(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	13,154.57	Less Last Year	38,413.33	(4b)	-25,258.76	
Ending Fund Balance (1 + 2 - 3 + 4)					121,178.00	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County
0366 Anderson Elem

10 - Transportation Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	29,904.19	23,131.98
1410	Individual Transportation Fees	9,872.44	11,143.22
1510	Interest Earnings	537.85	966.53
2220	County On-Schedule Trans Reimb	1,934.24	2,022.16
3210	State On-Schedule Trans Reimb	1,934.24	2,022.16
3440	State HB20/SB417 Prop Tax Reimb	52.01	25.66
3444	State School Block Grant	1,659.45	1,672.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		45,894.42	40,983.77

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	5,900.00	5,400.00
2XX	Personal Services - Employee Benefits	63.65	39.42
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,200.06	3,199.97
2XX	Personal Services - Employee Benefits	21.44	23.36
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	465.05	467.09
5XX	Other Purchased Services	187.98	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	13,354.68	13,875.93
2XX	Personal Services - Employee Benefits	2,380.88	1,368.86
3XX	Purchased Professional and Technical Services	199.00	369.50
4XX	Purchased Property Services	2,768.95	223.12
5XX	Other Purchased Services	1,500.34	1,236.76
6XX	Supplies and Materials	4,050.61	3,352.80
52XX	Capital Leases or Long Term Notes with Board of Investm		
840	Principal On Debt	8,836.42	9,116.96
850	Interest on Debt	955.52	771.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		43,884.58	39,445.13



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						17,082.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						40,983.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,445.13	(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)						18,621.18	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

11 - Bus Depreciation Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	12,195.71	15,528.96
1510 Interest Earnings	2,867.46	2,317.50
3440 State HB20/SB417 Prop Tax Reimb	20.75	17.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,083.92	17,863.99

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	53,900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	53,900.00

Schedule of Changes Worksheet

Beginning Fund Balance	95,271.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,863.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	53,900.00	(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)	59,235.92	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

12 - School Food Services Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	0.00	166.85
1611	National School Lunch Program	0.00	9,688.10
1621	Lunch Sales	0.00	41,660.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	51,515.24

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

PRC Program Function Object	2006 Value	2007 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	8,593.00
2XX Personal Services - Employee Benefits	0.00	62.72
4XX Purchased Property Services	0.00	294.00
5XX Other Purchased Services	0.00	1,693.65
6XX Supplies and Materials	0.00	48,359.02
810 Dues and Fees	0.00	60.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	59,062.39

Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				51,515.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				59,062.39	(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)					-7,547.15 (5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

13 - Tuition Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	200.05	270.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	200.05	270.65

Schedule of Changes Worksheet

Beginning Fund Balance	6,147.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	270.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,418.03	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County
0366 Anderson Elem

14 - Retirement Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	2,544.78	3,249.46
2240 County Retirement Distribution	107,912.65	130,654.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	110,457.43	133,904.34

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	67,925.56	72,645.40
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,293.51	2,813.81
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	386.72	0.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,511.12	5,189.42
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12.60	28.58
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	9,172.26	8,972.76
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,704.84	3,516.65
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,800.02	5,368.12
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,626.73	1,694.05
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,383.05	11,643.36
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	1,950.98	2,934.20
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,527.33	1,834.80



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
610	Adult Continuing Education Programs				
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	218.70
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	610.57	586.03
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	0.00	2,248.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				108,905.29	119,694.15

Schedule of Changes Worksheet

Beginning Fund Balance					78,140.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					133,904.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					119,694.15	(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)					92,350.93	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
117 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	22,426.79
137 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,680.88
146 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,906.00
147 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	7,397.00
167 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,681.74
227 Resource Transfers Dist/Coops	
5710 Special Education Resources Transferred from Other School Districts or Cooper	11,603.00
277 Medicaid	
3357 Montana Administrative Claiming Reimbursement	2,938.97
317 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	14,131.00
397 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	302.67
457 Miscellaneous State Grant	
3650 OTO Indian Education for All	9,141.18
607 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	255.00
730 Miscellaneous State Grant	
3640 OTO Weatherization & Deferred Maintenance	30,376.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	110,840.23

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

PRC Program Function Object	2007 Value
117 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	19,458.75
2XX Personal Services - Employee Benefits	2,968.04



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
117 Subtotal	22,426.79
137 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,008.43
5XX Other Purchased Services	368.80
6XX Supplies and Materials	303.65
137 Subtotal	1,680.88
146 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	6,106.00
147 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	7,122.00
6XX Supplies and Materials	275.00
147 Subtotal	7,397.00
167 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,492.44
6XX Supplies and Materials	2,189.30
167 Subtotal	4,681.74
227 Resource Transfers Dist/Coops	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	1,322.80
2XX Personal Services - Employee Benefits	411.61
5XX Other Purchased Services	973.30
6XX Supplies and Materials	8,895.29



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
227 Subtotal	11,603.00
317 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	12,321.23
2XX Personal Services - Employee Benefits	1,809.68
317 Subtotal	14,130.91
397 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	302.67
457 Miscellaneous State Grant	
365 Indian Education for All	
1XXX Instruction	
6XX Supplies and Materials	101.94
607 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	255.00
730 Miscellaneous State Grant	
364 State One Time Only (OTO) Weatherization/Deferred Mai	
26XX Operation and Maintenance of Plant Services	
7XX Property and Equipment Acquisition	10,891.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 79,576.93



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						10,633.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						110,840.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						79,576.93	(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	427.00	(4b)	-427.00		
						-427.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						41,469.56	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
117 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	22,426.79	22,426.79	0.00
137 Gifted and Talented	1,680.88	1,680.88	0.00
146 Title II, Part A, Teacher/Principal Train/Recruit	5,906.00	6,106.00	-200.00
147 Title II, Part A, Teacher/Principal Train/Recruit	7,397.00	7,397.00	0.00
167 Title IV Safe and Drug-Free Schools	4,681.74	4,681.74	0.00
227 Resource Transfers Dist/Coops	11,603.00	11,603.00	0.00
277 Medicaid	2,938.97	0.00	2,938.97
317 Title I, Part A, Improving Basic Programs	14,131.00	14,130.91	0.09
397 Title V, Part A, Innovative Programs	302.67	302.67	0.00
457 Miscellaneous State Grant	9,141.18	101.94	9,039.24
607 Title II, Part D, Ed Technology	255.00	255.00	0.00
730 Miscellaneous State Grant	30,376.00	10,891.00	19,485.00
Total	110,840.23	79,576.93	31,263.30



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

17 - Adult Education Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	2,214.21	625.95
1340 Fees for Adult Education	25.00	1,240.00
1510 Interest Earnings	232.13	345.38
3440 State HB20/SB417 Prop Tax Reimb	3.76	0.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,475.10	2,211.96

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

PRC Program Function Object	2006 Value	2007 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
3XX Purchased Professional and Technical Services	370.00	1,385.00
6XX Supplies and Materials	500.00	127.70
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	1,500.00
2XX Personal Services - Employee Benefits	0.00	10.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	870.00	3,023.65

Schedule of Changes Worksheet

Beginning Fund Balance	7,836.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,211.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,023.65	(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)	7,024.81	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

21 - Compensated Absence Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	130.26	152.25
5300	Operating Transfers from Other Funds	0.00	650.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>130.26</u>	<u>802.25</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	415.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>415.00</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				3,508.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				802.25	(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)				4,310.73	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County
0366 Anderson Elem

28 - Technology Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	9,926.34	10,040.98
1510 Interest Earnings	113.47	358.96
3281 State Technology Aid	6,143.18	5,817.62
3440 State HB20/SB417 Prop Tax Reimb	17.20	11.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,200.19	16,228.82

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	2,073.50
5XX Other Purchased Services	3,005.00	2,103.50
6XX Supplies and Materials	8,186.99	11,436.59
810 Dues and Fees	155.00	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	2,545.62	0.00
2XX Personal Services - Employee Benefits	17.06	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,909.67	15,613.59

Schedule of Changes Worksheet

Beginning Fund Balance	3,019.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,228.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,613.59	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	3,635.06	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

29 - Flexibility Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	132.10	252.84
3445 State Combined Fund School Block Grant	1,686.50	1,699.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,818.60	1,952.16

Schedule of Changes Worksheet

Beginning Fund Balance	4,967.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,952.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,920.14	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County
0366 Anderson Elem

50 - Debt Service Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	93,919.05	93,031.18
1510	Interest Earnings	1,635.30	2,504.65
3120	State Guaranteed Tax Base Aid	31,548.09	31,362.59
3440	State HB20/SB417 Prop Tax Reimb	163.16	104.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		127,265.60	127,003.08

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	60,000.00	65,000.00
	850 Interest on Debt	64,115.00	60,590.00
	860 Agent Fees/Issuance Costs	200.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		124,315.00	125,890.00

Schedule of Changes Worksheet

Beginning Fund Balance				32,505.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				127,003.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				125,890.00	(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)				33,618.69	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

60 - Building Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	2,017.30	2,731.28
1900 Other Revenue from Local Sources	500.00	105.00
1910 Rentals	0.00	500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,517.30	3,336.28

Schedule of Changes Worksheet

Beginning Fund Balance	60,686.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,336.28	(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)	64,022.57	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

61 - Building Reserve Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	14,876.63	15,041.78
1510 Interest Earnings	149.88	264.52
3440 State HB20/SB417 Prop Tax Reimb	25.80	16.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,052.31	15,323.17

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	20,257.67	4,796.65
7XX Property and Equipment Acquisition	0.00	4,489.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,257.67	9,286.23

Schedule of Changes Worksheet

Beginning Fund Balance	4,237.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,323.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,286.23	(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)	10,274.68	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	1,299.76	2,793.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,299.76	2,793.00

Schedule of Changes Worksheet

Beginning Fund Balance	18,467.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,793.00	(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)	21,260.94	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

84 - Student Extracurricular Activities Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	572.60	1,123.36
1900	Other Revenue from Local Sources	76,935.06	50,022.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>77,507.66</u>	<u>51,146.10</u>

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

PRC Program Function Object		2006 Value	2007 Value
7XX	Extracurricular Athletics and Activities		
3XXX	Operation of Non-Educational Services		
XXX	Student Extracurricular	74,545.92	48,788.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>74,545.92</u>	<u>48,788.42</u>

Schedule of Changes Worksheet

Beginning Fund Balance				21,712.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				51,146.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				48,788.42	(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)				24,069.94	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

Fund	Account	Description	2006 Value	2007 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	45,257.82	47,488.74
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	556,495.90	581,770.31
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	31,121.73	17,137.72
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	2,324.19	1,499.90
XX	XXX 26XX	41X Energy Utility Services	35,634.94	31,993.14
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



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	27,517.44
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	27,517.44

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,171.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	39,624.91
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	97,358.64
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

Percentage of Special Ed Funding in FY2009 Maximum Budget: 100%



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	79,053.70	0.00	0.00	0.00	
280	1XXX	2XX	14,669.33	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	25.00	0.00	0.00	0.00	
280	1XXX	6XX	583.61	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	3,027.00	0.00	0.00	0.00	
Totals			97,358.64	0.00	0.00	0.00	97,358.64



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

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 FY07.*



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land Improvements	128,566.00	-1.00	0.00	0.00	128,565.00
Buildings	2,085,216.00	0.00	0.00	0.00	2,085,216.00
Machinery And Equipment	122,928.00	0.00	73,900.00	29,465.00	167,363.00
Totals at historical cost	2,336,710.00	-1.00	73,900.00	29,465.00	2,381,144.00
Less Accumulated depreciation for:					
Improvement Accum	26,171.00	107.00	3,753.00	0.00	30,031.00
Building Accum	289,899.00	-1.00	28,920.00	0.00	318,818.00
Machinery And Equipment Accum	57,035.00	1.00	18,802.00	29,465.00	46,373.00
Total accumulated depreciation	373,105.00	107.00	51,475.00	29,465.00	395,222.00
Governmental activities, capital assets, net	1,963,605.00	-108.00	22,425.00	0.00	1,985,922.00

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

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

*** Has comments.



Trustees' Financial Summary

FY2006-07

Submit ID: 0366-90025620

16 Gallatin County

0366 Anderson Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2006)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2007) [a + b - c - d]	Current Portion Due FY2008	Long-Term Portion Due FY2009-
Governmental Activities *							
Bonds:							
5/1/1990 Issue	75,000.00	0.00	15,000.00	0.00	60,000.00	20,000.00	40,000.00
7/15/2000 Issue	1,060,000.00	0.00	50,000.00	0.00	1,010,000.00	50,000.00	960,000.00
Capital	2,698.80	866.28	3,565.08	0.00	0.00	0.00	0.00
Compensated	52,244.91	15,568.70	0.00	0.00	67,813.61	67,813.61	0.00
Loans	18,520.58	0.00	8,836.42	-280.85	9,403.31	9,403.31	0.00
Total Governmental Activity							
Long-Term Liabilities	1,208,464.29	16,434.98	77,401.50	-280.85	1,147,216.92	147,216.92	1,000,000.00

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

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