



# Trustees' Financial Summary

FY2007-08

Submit ID: 0366-88056555

**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:** Joe Long

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

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

**County Superintendent:** Mary Ellen Fitzgerald

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

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

## Software

Accounting Package: Softwise

For FY08 did the district employ a certified special education director? No

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

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



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
110	After School Program	LOCAL	Local	
118	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A060188	84.358A
138	Gifted and Talented	STATE	1603661308	State
167	Title IV Safe and Drug-Free Schools	FEDERAL	1603661608	84.186A
168	Title IV Safe and Drug-Free Schools	FEDERAL	1603661608	84.186A
210	Allegiance Plan Refund	LOCAL	Local	
228	Resource Transfers Dist/Coops	LOCAL		Local
238	Gifted and Talented	STATE	1603661307	State
278	Medicaid	STATE	State	State
300	Miscellaneous State Grant	STATE	Local	State
318	Title I, Part A, Improving Basic Programs	FEDERAL	1603663108	84.010A
457	State OTO Indian Education for All	STATE	State	state
500	Tuition Transfer	LOCAL	Local	
510	Weatherization/Maintenance OTO	STATE	State	
730	State OTO Weatherization & Deferred Maintenance	STATE	State	state
870	State OTO Capital Invest & Deferred Maintenance	STATE	State	state
880	State OTO FullTime Kindergarten Startup	STATE	State	state
890	KEDS Payment	STATE	State	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	131,414.08	12,177.04	74,857.01	2,412.11
02	Taxes Receivable - Real and Personal (120-149)	15,951.15	1,223.69	781.56	
03	Taxes Receivable - Protested (150-159)	2,008.61	172.38	100.75	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,711.20			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	151,085.04	13,573.11	75,739.32	2,412.11
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	17,959.76	1,396.07	882.31	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	17,959.76	1,396.07	882.31	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	27,547.07			
48	Fund Balance for Budget (961-970)	105,578.21	12,177.04	74,857.01	2,412.11
52	<b>TOTAL FUND BALANCE/EQUITY</b>	133,125.28	12,177.04	74,857.01	2,412.11
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	151,085.04	13,573.11	75,739.32	2,412.11



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		72,082.46	65,153.28	6,124.38
02	Taxes Receivable - Real and Personal (120-149)	0.01			64.17
03	Taxes Receivable - Protested (150-159)				8.03
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		4,857.92	15,040.13	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	0.01	76,940.38	80,193.41	6,196.58
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	0.01			72.20
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	0.01			72.20
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			685.00	
48	Fund Balance for Budget (961-970)		76,940.38	79,508.41	6,124.38
52	<b>TOTAL FUND BALANCE/EQUITY</b>		76,940.38	80,193.41	6,124.38
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	0.01	76,940.38	80,193.41	6,196.58



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				4,481.69
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				4,481.69
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				4,481.69
52	<b>TOTAL FUND BALANCE/EQUITY</b>				4,481.69
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				4,481.69



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,840.68	8,935.60		31,926.00
02	Taxes Receivable - Real and Personal (120-149)	565.79			5,288.71
03	Taxes Receivable - Protested (150-159)	73.07			682.84
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6,479.54	8,935.60		37,897.55
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	638.86			5,971.55
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	638.86			5,971.55
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	5,840.68	8,935.60		31,926.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,840.68	8,935.60		31,926.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,479.54	8,935.60		37,897.55



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	66,985.11	22,758.44		
02	Taxes Receivable - Real and Personal (120-149)		841.96		
03	Taxes Receivable - Protested (150-159)		109.50		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	66,985.11	23,709.90		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		951.46		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		951.46		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	66,985.11	22,758.44		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	66,985.11	22,758.44		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	66,985.11	23,709.90		



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,963.11		28,679.16	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	20,963.11		28,679.16	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>			245.00	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	20,963.11		28,434.16	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	20,963.11		28,434.16	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	20,963.11		28,679.16	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		89,281.38		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		89,281.38		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		89,281.38		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		89,281.38		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		89,281.38		



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	271,310.06	276,567.10
1310 Individual Tuition	33,229.14	31,240.13
1320 Tuition from Schl Dists Within State	2,863.20	3,422.40
1510 Interest Earnings	9,642.09	9,861.84
1900 Other Revenue from Local Sources	471.16	571.06
3110 Direct State Aid	444,258.26	477,844.12
3111 Quality Educator	34,654.00	50,713.34
3112 At Risk Student	1,783.70	1,832.35
3113 Indian Education For All	3,916.80	4,120.80
3114 American Indian Achievement Gap	0.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	40,677.13	40,590.30
3120 State Guaranteed Tax Base Aid	209,798.64	236,780.32
3440 State HB20/SB417 Prop Tax Reimb	305.01	156.57
3444 State School Block Grant	28,605.84	28,823.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,081,515.03</b>	<b>1,162,723.57</b>

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	500,069.79	552,124.52
2XX Personal Services - Employee Benefits	41,801.07	43,336.23
3XX Purchased Professional and Technical Services	3,350.50	1,115.09
4XX Purchased Property Services	94.00	145.18
6XX Supplies and Materials	62,932.66	44,696.68
810 Dues and Fees	1,215.00	1,139.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	19,281.51	20,094.00
2XX Personal Services - Employee Benefits	4,354.02	4,684.42
3XX Purchased Professional and Technical Services	1,356.50	1,422.00
5XX Other Purchased Services	324.00	0.00
6XX Supplies and Materials	0.00	133.01
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	2,704.34	3,461.75
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	38,287.04	40,034.92
2XX Personal Services - Employee Benefits	284.45	259.06
3XX Purchased Professional and Technical Services	0.00	618.75
6XX Supplies and Materials	3,962.02	4,994.31
<b>23XX Support Services - General Administration</b>		



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

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

PRC	Program	Function	Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>23XX Support Services - General Administration</b>					
			2XX Personal Services - Employee Benefits	1.99	1.35
			3XX Purchased Professional and Technical Services	626.93	483.00
			5XX Other Purchased Services	925.00	120.00
			6XX Supplies and Materials	435.46	855.91
			810 Dues and Fees	1,515.00	1,729.00
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	48,922.28	58,352.65
			2XX Personal Services - Employee Benefits	40,753.33	40,886.62
			3XX Purchased Professional and Technical Services	600.00	0.00
			4XX Purchased Property Services	0.00	63.75
			5XX Other Purchased Services	4,722.88	2,175.57
			6XX Supplies and Materials	2,224.71	1,603.05
			810 Dues and Fees	193.00	786.00
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	21,550.05	24,867.85
			2XX Personal Services - Employee Benefits	192.32	222.19
			3XX Purchased Professional and Technical Services	5,000.00	5,200.00
			4XX Purchased Property Services	7,025.96	6,537.45
			5XX Other Purchased Services	13,542.35	13,409.50
			6XX Supplies and Materials	3,489.84	16,056.46
			810 Dues and Fees	160.00	150.00
<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	37,504.22	45,292.04
			2XX Personal Services - Employee Benefits	11,532.72	11,797.20
			3XX Purchased Professional and Technical Services	144.00	2,804.14
			4XX Purchased Property Services	63,050.22	46,420.29
			5XX Other Purchased Services	4,517.61	3,848.82
			6XX Supplies and Materials	4,060.80	9,157.08
			810 Dues and Fees	100.00	161.00
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	79,053.70	65,556.37
			2XX Personal Services - Employee Benefits	14,669.33	12,898.34
			3XX Purchased Professional and Technical Services	0.00	566.00
			5XX Other Purchased Services	25.00	50.00
			6XX Supplies and Materials	583.61	3,940.90
			810 Dues and Fees	0.00	159.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>					
			920 Resources Transferred to Other School Districts or Coopera	3,027.00	3,070.00
<b>360 State Gifted &amp; Talented Reimbursement</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	12,237.00	12,965.00



# Trustees' Financial Summary

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16 Gallatin County  
0366 Anderson Elem

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

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

PRC	Program	Function	Object	2007 Value	2008 Value
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	2,181.02	2,341.57
			3XX Purchased Professional and Technical Services	0.00	150.00
			5XX Other Purchased Services	203.82	0.00
			6XX Supplies and Materials	13.98	28.75
	<b>365 OTO Indian Education for All</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	0.00	1,150.00
			5XX Other Purchased Services	0.00	2,886.26
			6XX Supplies and Materials	0.00	84.54
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	2,449.00	2,829.89
			2XX Personal Services - Employee Benefits	110.78	90.76
			6XX Supplies and Materials	0.00	1,450.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	7,134.47	17,733.74
			2XX Personal Services - Employee Benefits	52.06	243.94
			4XX Purchased Property Services	0.00	65.52
			6XX Supplies and Materials	0.00	25,608.37
			810 Dues and Fees	0.00	60.00
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	650.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,075,198.34</u>	<u>1,165,168.79</u>



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						121,178.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,162,723.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,165,168.79	(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	27,547.07	Less Last Year	13,154.57	(4b)		14,392.50	
						14,392.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						133,125.28	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	23,131.98	20,604.21
1410 Individual Transportation Fees	11,143.22	11,830.00
1510 Interest Earnings	966.53	800.67
2220 County On-Schedule Trans Reimb	2,022.16	1,497.78
3210 State On-Schedule Trans Reimb	2,022.16	1,497.78
3440 State HB20/SB417 Prop Tax Reimb	25.66	11.62
3444 State School Block Grant	1,672.06	1,684.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>40,983.77</b>	<b>37,926.83</b>

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	5,400.00	5,400.00
2XX Personal Services - Employee Benefits	39.42	36.71
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	3,199.97	3,200.00
2XX Personal Services - Employee Benefits	23.36	21.76
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	467.09	541.65
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	13,875.93	14,692.37
2XX Personal Services - Employee Benefits	1,368.86	1,222.40
3XX Purchased Professional and Technical Services	369.50	105.00
4XX Purchased Property Services	223.12	1,370.33
5XX Other Purchased Services	1,236.76	1,370.15
6XX Supplies and Materials	3,352.80	6,665.34
<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>		
840 Principal On Debt	9,116.96	9,403.31
850 Interest on Debt	771.36	341.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>39,445.13</b>	<b>44,370.97</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						18,621.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						37,926.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,370.97 (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)						12,177.04 (5)



# Trustees' Financial Summary

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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	15,528.96	13,068.60
1510 Interest Earnings	2,317.50	2,545.13
3440 State HB20/SB417 Prop Tax Reimb	17.53	7.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	17,863.99	15,621.09

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	53,900.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	53,900.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	59,235.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,621.09	(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)	74,857.01	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	166.85	0.00
1611 National School Lunch Program	9,688.10	11,246.28
1621 Lunch Sales	41,660.29	46,012.04
6100 Material Prior Period Revenue Adjustments	0.00	-107.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	51,515.24	57,150.41

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	8,593.00	0.00
2XX Personal Services - Employee Benefits	62.72	0.00
4XX Purchased Property Services	294.00	98.00
5XX Other Purchased Services	1,693.65	137.74
6XX Supplies and Materials	48,359.02	46,955.41
810 Dues and Fees	60.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	59,062.39	47,191.15

### Schedule Of Changes Worksheet

Beginning Fund Balance	-7,547.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,150.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	47,191.15	(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)	2,412.11	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	270.65	189.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	270.65	189.15

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

PRC Program Function Object	2007 Value	2008 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	6,607.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	6,607.18

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,418.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	189.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,607.18	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00   Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00   Less Last Year           0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



# Trustees' Financial Summary

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	3,249.46	3,082.87
2240 County Retirement Distribution	130,654.88	110,581.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	133,904.34	113,664.40

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	72,645.40	80,829.87
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	2,813.81	2,972.64
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	5,189.42	5,407.39
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	28.58	15.24
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	8,972.76	10,296.37
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,516.65	3,992.09
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	5,368.12	6,283.63
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	1,694.05	1,836.59
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	11,643.36	9,006.27
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Coopera	2,934.20	3,317.38
<b>360 State Gifted &amp; Talented Reimbursement</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,834.80	1,911.89
<b>610 Adult Continuing Education Programs</b>		
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	218.70	218.69
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	586.03	567.05
<b>910 Food Services</b>		



# Trustees' Financial Summary

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

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,248.27	2,419.85
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	119,694.15	129,074.95

### Schedule Of Changes Worksheet

Beginning Fund Balance		92,350.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		113,664.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		129,074.95	(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)		76,940.38	(5)



# Trustees' Financial Summary

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

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

<b>PRC Revenue</b>	<b>2008 Value</b>
<b>110 After School Program</b>	
1900 Other Revenue from Local Sources	18,879.66
<b>118 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	23,227.98
<b>138 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	1,693.00
<b>167 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	302.26
<b>168 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,914.55
<b>210 Allegiance Plan Refund</b>	
1900 Other Revenue from Local Sources	971.78
<b>228 Resource Transfers Dist/Coops</b>	
5710 Special Education Resources Transferred from Other School Districts or Coop	10,951.88
<b>238 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	10,336.58
<b>278 Medicaid</b>	
3357 Montana Administrative Claiming Reimbursement	1,879.75
<b>318 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	21,907.00
<b>457 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	1,962.01
<b>500 Tuition Transfer</b>	
9710 Residual Equity Transfers In	6,607.18
<b>870 State OTO Capital Invest &amp; Deferred Maintenance</b>	
3660 OTO Capital Invest & Deferred Maintenance	67,430.89
<b>880 State OTO FullTime Kindergarten Startup</b>	
3670 OTO Full-Time Kindergarten Start-up	15,371.31
<b>890 KEDS Payment</b>	
3680 K-12 Education Data Systems	654.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	186,090.55

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

<b>PRC Program Function Object</b>	<b>2008 Value</b>
<b>110 After School Program</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
<b>110 After School Program</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	9,168.57
2XX Personal Services - Employee Benefits	1,427.52
6XX Supplies and Materials	1,652.31
	12,248.40
<b>110 Subtotal</b>	
<b>118 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	20,036.23
2XX Personal Services - Employee Benefits	3,191.75
	23,227.98
<b>118 Subtotal</b>	
<b>138 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	349.50
5XX Other Purchased Services	559.64
6XX Supplies and Materials	497.66
810 Dues and Fees	286.20
	1,693.00
<b>138 Subtotal</b>	
<b>167 Title IV Safe and Drug-Free Schools</b>	
<b>433 Title IV, Part A, Safe &amp; Drug-Free Schools &amp; Communities</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	302.26
<b>168 Title IV Safe and Drug-Free Schools</b>	
<b>433 Title IV, Part A, Safe &amp; Drug-Free Schools &amp; Communities</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	1,943.31
6XX Supplies and Materials	1,971.24
	3,914.55
<b>168 Subtotal</b>	
<b>210 Allegiance Plan Refund</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	264.00
<b>21XX Support Services - Students</b>	
2XX Personal Services - Employee Benefits	33.00
<b>222X Educational Media Services</b>	
2XX Personal Services - Employee Benefits	33.00





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

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

PRC Program Function Object	2008 Value
318 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	2,744.27
318 Subtotal	21,907.00
457 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,000.00
500 Tuition Transfer	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	3,756.60
510 Weatherization/Maintenance OTO	
363 OTO Energy Cost Relief & Transportation	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,578.93
730 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	13,015.00
7XX Property and Equipment Acquisition	6,470.00
730 Subtotal	19,485.00
870 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	10,322.50
7XX Property and Equipment Acquisition	17,677.86
870 Subtotal	28,000.36
880 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
6XX Supplies and Materials	26.75
26XX Operation and Maintenance of Plant Services	
7XX Property and Equipment Acquisition	2,838.00
880 Subtotal	2,864.75



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

**Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:** 148,051.70

**Schedule Of Changes Worksheet**

Beginning Fund Balance		41,469.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		186,090.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		148,051.70	(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	685.00	Less Last Year	0.00
			(4b)
		685.00	
			685.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		80,193.41	(5)

**Project Reporter Summaries**

Project Reporter	Revenues	Expenditures	Difference
110 After School Program	18,879.66	12,248.40	6,631.26
118 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	23,227.98	23,227.98	0.00
138 Gifted and Talented	1,693.00	1,693.00	0.00
167 Title IV Safe and Drug-Free Schools	302.26	302.26	0.00
168 Title IV Safe and Drug-Free Schools	3,914.55	3,914.55	0.00
210 Allegiance Plan Refund	971.78	495.00	476.78
228 Resource Transfers Dist/Coops	10,951.88	10,951.88	0.00
238 Gifted and Talented	10,336.58	10,336.58	0.00
278 Medicaid	1,879.75	4,289.41	-2,409.66
318 Title I, Part A, Improving Basic Programs	21,907.00	21,907.00	0.00
457 State OTO Indian Education for All	1,962.01	2,000.00	-37.99
500 Tuition Transfer	6,607.18	3,756.60	2,850.58
510 Weatherization/Maintenance OTO	0.00	2,578.93	-2,578.93
730 State OTO Weatherization & Deferred Maintenance	0.00	19,485.00	-19,485.00
870 State OTO Capital Invest & Deferred Maintenance	67,430.89	28,000.36	39,430.53
880 State OTO FullTime Kindergarten Startup	15,371.31	2,864.75	12,506.56
890 KEDS Payment	654.72	0.00	654.72
<b>Total</b>	186,090.55	148,051.70	38,038.85



# Trustees' Financial Summary

FY2007-08

Submit ID: 0366-88056555

16 Gallatin County  
0366 Anderson Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	625.95	922.48
1340 Fees for Adult Education	1,240.00	260.00
1510 Interest Earnings	345.38	276.75
3440 State HB20/SB417 Prop Tax Reimb	0.63	0.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,211.96	1,459.76

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

PRC Program Function Object	2007 Value	2008 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	1,385.00	850.00
6XX Supplies and Materials	127.70	0.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	1,500.00	1,500.00
2XX Personal Services - Employee Benefits	10.95	10.19
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,023.65	2,360.19

### Schedule Of Changes Worksheet

Beginning Fund Balance	7,024.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,459.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,360.19	(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)	6,124.38	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	152.25	170.96
5300 Operating Transfers from Other Funds	650.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	802.25	170.96

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

PRC Program Function Object	2007 Value	2008 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	4,310.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	170.96	(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)	4,481.69	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	10,040.98	9,687.56
1510 Interest Earnings	358.96	116.10
3281 State Technology Aid	5,817.62	1,151.90
3440 State HB20/SB417 Prop Tax Reimb	11.26	5.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	16,228.82	10,961.04

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	2,073.50	2,035.23
5XX Other Purchased Services	2,103.50	1,425.60
6XX Supplies and Materials	11,436.59	5,294.59
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	15,613.59	8,755.42

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,635.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,961.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,755.42	(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)	5,840.68	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	252.84	303.23
3445 State Combined Fund School Block Grant	1,699.32	1,712.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,952.16	2,015.46

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

PRC Program Function Object	2007 Value	2008 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,920.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,015.46	(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)	8,935.60	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	93,031.18	89,853.47
1510 Interest Earnings	2,504.65	2,227.01
3120 State Guaranteed Tax Base Aid	31,362.59	33,390.79
3440 State HB20/SB417 Prop Tax Reimb	104.66	51.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	127,003.08	125,522.31

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	65,000.00	70,000.00
850 Interest on Debt	60,590.00	56,915.00
860 Agent Fees/Issuance Costs	300.00	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	125,890.00	127,215.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	33,618.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	125,522.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	127,215.00	(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)	31,926.00	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	2,731.28	2,554.54
1900 Other Revenue from Local Sources	105.00	73.00
1910 Rentals	500.00	335.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,336.28	2,962.54

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

PRC Program Function Object	2007 Value	2008 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	64,022.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,962.54	(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)	66,985.11	(5)



# Trustees' Financial Summary

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16 Gallatin County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	15,041.78	14,518.37
1510 Interest Earnings	264.52	579.18
3440 State HB20/SB417 Prop Tax Reimb	16.87	8.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	15,323.17	15,105.76

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	4,796.65	2,622.00
7XX Property and Equipment Acquisition	4,489.58	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	9,286.23	2,622.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	10,274.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,105.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,622.00	(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)	22,758.44	(5)



# Trustees' Financial Summary

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16 Gallatin County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	2,793.00	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-297.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,793.00	-297.83

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

PRC Program Function Object	2007 Value	2008 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	21,260.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-297.83	(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)	20,963.11	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	1,123.36	1,218.06
1900 Other Revenue from Local Sources	50,022.74	72,443.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	51,146.10	73,661.21

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

PRC Program Function Object	2007 Value	2008 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	48,788.42	69,296.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	48,788.42	69,296.99

### Schedule Of Changes Worksheet

Beginning Fund Balance	24,069.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	73,661.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	69,296.99	(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)	28,434.16	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2007 Value	2008 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	47,488.74	43,969.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	581,770.31	634,127.88
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	17,137.72	29,355.14
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,499.90	1,542.61
XX	XXX 26XX 41X	Energy Utility Services	31,993.14	37,172.11
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

FY2007-08

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	29,065.78
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	29,065.78

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,687.92
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	41,854.50
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	86,081.61
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

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

### **Remember:**

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

**Percentage of Special Ed Funding FY2010 Maximum Budget: 100%**



# Trustees' Financial Summary

## FY2007-08

Submit ID: 0366-88056555

**16 Gallatin County**  
**0366 Anderson Elem**

### Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	65,556.37	0.00	0.00	0.00
280	1XXX	2XX	12,898.34	0.00	0.00	0.00
280	1XXX	3XX	566.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	50.00	0.00	0.00	0.00
280	1XXX	6XX	3,940.90	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	3,070.00	0.00	0.00	0.00
<b>Totals</b>			86,081.61	0.00	0.00	86,081.61

*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 FY08.



# Trustees' Financial Summary

FY2007-08

Submit ID: 0366-88056555

16 Gallatin County  
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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land Improvements	128,565.00	0.00	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	167,363.00	0.00	0.00	0.00	167,363.00
Totals at Historical Cost	2,381,144.00	0.00	0.00	0.00	2,381,144.00
Less Accumulated Depreciation For:					
Improvement Accum	30,031.00	0.00	0.00	0.00	30,031.00
Building Accum	318,818.00	0.00	0.00	0.00	318,818.00
Machinery and Equipment Accum	46,373.00	0.00	0.00	0.00	46,373.00
Total Accumulated Depreciation	395,222.00	0.00	0.00	0.00	395,222.00
Governmental Activities, Capital Assets, net	1,985,922.00	0.00	0.00	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.

Depreciation by Function for FY2008	Governmental Activities	Business-Type Activities	Adjustments
-------------------------------------	-------------------------	--------------------------	-------------

Total Depreciation for FY2008

\*\*\* Has comment.



# Trustees' Financial Summary

FY2007-08

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
<b>Governmental Activities*</b>							
Bonds							
07/15/2000	1,010,000.00	0.00	50,000.00	0.00	960,000.00	55,000.00	905,000.00
05/01/1990	60,000.00	0.00	20,000.00	0.00	40,000.00	20,000.00	20,000.00
Compensated Absences	67,813.61	0.00	0.00	0.00	67,813.61	0.00	0.00
Loans Payable	9,403.31	0.00	0.00	0.00	9,403.31	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	1,147,216.92	0.00	70,000.00	0.00	1,077,216.92	75,000.00	925,000.00

\* 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.