



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

**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 no later than September 15th. (MCA 20-3-209)

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

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

Certification

Business Manager/Clerk: Tanya Roberts

Phone #: (406) 587-1305

(Signature)

(Date)

Chair, Board of Trustees: Chris Catlett

(Signature)

(Date)

County Superintendent: Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY14 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, 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, 13, 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

FY2013-14

Submit ID: 0366-87421157

**16 Gallatin County
0366 Anderson Elem**

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
113	After School Program	LOCAL		
121	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL		84.358B
131	Gifted and Talented	STATE	016 0366 1314	State
232	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
281	Medicaid	STATE		State
321	Title I, Part A, Improving Basic Programs	FEDERAL	01603663114	84.010A
323	Adequate Yearly Progress Award-OPI	STATE		
331	Donations for Front Entry Remodel	LOCAL		
348	School Safety Transfer	LOCAL		
349	School Safety Transfer-Adult ED	LOCAL		
350	School Safety Transfer-Flex Fund	LOCAL		
363	Services for Significant Needs Students	STATE		State
367	State OTO FullTime Kindergarten Startup	STATE		state
411	Resource Transfers Dist/Coops	LOCAL		Local
420	Allegiance Refund	LOCAL		
731	Public Health Emergency Preparedness	FEDERAL		93.069
811	Private Donation for SPED Para	LOCAL		
813	Rus Grant	FEDERAL	MT 0734-DLT	
815	Endowment Fund Transfer	LOCAL		
858	Safe Routes to School	STATE		



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	131,964.65	6,548.96	138,043.48	-7,038.05
02	Taxes Receivable - Real and Personal (120-149)	10,997.95	503.95	844.01	
03	Taxes Receivable - Protested (150-159)	1,397.82	56.35	90.35	
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	144,360.42	7,109.26	138,977.84	-7,038.05
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	12,395.77	560.30	934.36	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	131,964.65	6,548.96	138,043.48	-7,038.05
52	TOTAL FUND BALANCE/EQUITY	131,964.65	6,548.96	138,043.48	-7,038.05
53	TOTAL LIABILITIES AND FUND BALANCE	144,360.42	7,109.26	138,977.84	-7,038.05



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		63,975.65	10,655.67	1,923.80
02	Taxes Receivable - Real and Personal (120-149)				1.95
03	Taxes Receivable - Protested (150-159)				0.01
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		6,556.97	5,763.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		70,532.62	16,418.67	1,925.76
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		322.33		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		322.33		
DEFERRED INFLOWS					
36	Deferred Inflows (680)				1.96
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		70,210.29	16,418.67	1,923.80
52	TOTAL FUND BALANCE/EQUITY		70,210.29	16,418.67	1,923.80
53	TOTAL LIABILITIES AND FUND BALANCE		70,532.62	16,418.67	1,925.76



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				642.64
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				642.64
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				642.64
52	TOTAL FUND BALANCE/EQUITY				642.64
53	TOTAL LIABILITIES AND FUND BALANCE				642.64



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

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)
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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-108.29	560.45		35,157.15
02	Taxes Receivable - Real and Personal (120-149)	780.36			2,042.20
03	Taxes Receivable - Protested (150-159)	57.13			282.35
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	729.20	560.45		37,481.70
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	837.49			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	837.49			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				2,324.55
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
48	Fund Balance for Budget	-108.29	560.45		35,157.15
52	TOTAL FUND BALANCE/EQUITY	-108.29	560.45		35,157.15
53	TOTAL LIABILITIES AND FUND BALANCE	729.20	560.45		37,481.70



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	19.75	6,343.23		
02	Taxes Receivable - Real and Personal (120-149)		441.67		
03	Taxes Receivable - Protested (150-159)		61.32		
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	19.75	6,846.22		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		502.99		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	19.75	6,343.23		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	19.75	6,343.23		



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

53	TOTAL LIABILITIES AND FUND BALANCE	19.75	6,846.22		
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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	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				



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			18,772.22	
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			18,772.22	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			245.00	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			245.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			18,527.22	
52	TOTAL FUND BALANCE/EQUITY			18,527.22	
53	TOTAL LIABILITIES AND FUND BALANCE			18,772.22	



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,886.89	1,645.85		
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	30,886.89	1,645.85		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	30,886.89	1,645.85		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	30,886.89	1,645.85		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	30,886.89	1,645.85		



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

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

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	353,018.87	382,608.20
1190 Penalties and Interest on Taxes	660.54	536.49
1310 Individual Tuition	62,643.10	65,905.70
1320 Tuition from Schl Dists Within State	2,598.80	2,335.00
1510 Interest Earnings	2,146.14	1,920.27
3110 Direct State Aid	540,747.74	589,590.23
3111 Quality Educator	43,579.69	44,492.29
3112 At Risk Student	1,446.86	1,213.76
3113 Indian Education For All	4,243.20	4,488.00
3114 American Indian Achievement Gap	1,200.00	1,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	38,585.95	55,079.98
3116 Data For Achievement	0.00	2,200.00
3120 State Guaranteed Tax Base Aid	276,015.52	307,667.88
3444 State School Block Grant	30,411.93	30,411.93
3446 SB372 Block Grant Reimbursement	453.51	0.00
6100 Material Prior Period Revenue Adjustments	7,152.29	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,364,904.14	1,489,649.73

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	619,521.18	650,776.43
2XX Personal Services - Employee Benefits	89,447.17	112,715.27
3XX Purchased Professional and Technical Services	3,236.11	7,053.07
4XX Purchased Property Services	1,071.04	750.00
5XX Other Purchased Services	848.82	1,866.54
6XX Supplies and Materials	40,548.08	56,422.45
810 Dues and Fees	736.00	1,743.00
21XX Support Services - Students		
1XX Personal Services - Salaries	25,800.96	26,965.58
2XX Personal Services - Employee Benefits	6,582.07	6,889.04
3XX Purchased Professional and Technical Services	1,500.00	1,500.00
5XX Other Purchased Services	0.00	213.00
6XX Supplies and Materials	957.00	359.00
222X Educational Media Services		
1XX Personal Services - Salaries	41,562.46	42,819.04
2XX Personal Services - Employee Benefits	319.39	331.97
4XX Purchased Property Services	0.00	500.00
5XX Other Purchased Services	177.64	271.84



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FY2013-14

Submit ID: 0366-87421157

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	2013 Value	2014 Value
	1XX Regular Education Programs - Elementary/Secondary				
		22XX Educational Media Services			
			6XX Supplies and Materials	3,880.15	1,438.44
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	2,250.34	6,682.75
			5XX Other Purchased Services	3,103.11	1,237.24
			6XX Supplies and Materials	317.90	731.60
			810 Dues and Fees	2,598.00	2,620.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	124,092.43	139,561.57
			2XX Personal Services - Employee Benefits	866.84	16,083.06
			3XX Purchased Professional and Technical Services	997.15	1,396.99
			4XX Purchased Property Services	1,122.06	553.00
			5XX Other Purchased Services	5,020.74	6,787.82
			6XX Supplies and Materials	3,571.28	2,606.45
			810 Dues and Fees	1,104.00	239.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	38,999.24	41,597.97
			2XX Personal Services - Employee Benefits	6,720.08	6,932.00
			3XX Purchased Professional and Technical Services	9,815.00	6,787.50
			4XX Purchased Property Services	7,654.50	8,298.29
			5XX Other Purchased Services	11,609.42	13,883.14
			6XX Supplies and Materials	9,513.12	9,077.45
			810 Dues and Fees	300.00	745.24
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	42,369.87	45,725.85
			2XX Personal Services - Employee Benefits	8,643.08	8,608.82
			3XX Purchased Professional and Technical Services	634.00	4,339.36
			4XX Purchased Property Services	43,018.73	53,725.18
			5XX Other Purchased Services	1,510.49	1,649.42
			6XX Supplies and Materials	6,922.24	9,598.12
			810 Dues and Fees	277.25	230.25
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	5,507.61
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	125,618.47	129,281.02
			2XX Personal Services - Employee Benefits	21,940.85	30,506.38
			3XX Purchased Professional and Technical Services	1,292.93	0.00
			6XX Supplies and Materials	3,019.25	2,610.74
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,435.00	3,640.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

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	2013 Value	2014 Value
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			6XX Supplies and Materials	2,654.12	808.72
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	11,619.44	8,266.34
			2XX Personal Services - Employee Benefits	1,495.10	1,371.18
			5XX Other Purchased Services	133.34	73.36
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	6,090.94	1,036.97
			2XX Personal Services - Employee Benefits	985.09	46.46
			6XX Supplies and Materials	0.00	2,678.33
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	546.59
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	273.00	0.00
910	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	20,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,367,776.47	1,488,686.44

Schedule Of Changes Worksheet

Beginning Fund Balance					141,057.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,489,649.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,488,686.44	(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	10,056.12	(4b)	-10,056.12	
					-10,056.12	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					131,964.65	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

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

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	3,953.91	15,827.08
1190 Penalties and Interest on Taxes	10.15	14.43
1410 Individual Transportation Fees	9,402.10	8,922.95
1510 Interest Earnings	186.64	112.62
2220 County On-Schedule Trans Reimb	5,008.23	4,981.86
3210 State On-Schedule Trans Reimb	5,008.24	4,981.86
3444 State School Block Grant	1,740.97	1,740.97
3446 SB372 Block Grant Reimbursement	8.56	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,318.80	36,581.77

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	510.72	1,532.66
27XX Student Transportation Services		
1XX Personal Services - Salaries	18,906.28	19,691.64
2XX Personal Services - Employee Benefits	2,373.99	2,597.40
3XX Purchased Professional and Technical Services	230.00	191.00
4XX Purchased Property Services	7,441.72	3,047.40
5XX Other Purchased Services	3,686.31	3,864.37
6XX Supplies and Materials	5,601.52	8,736.81
348 School Safety Transfer		
998 School Safety Transfers to Building Reserve Fund		
61XX Operating Transfers to Other Funds		
911 School Safety Transfer to Building Reserve Fund	0.00	4,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	38,750.54	43,661.28



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						13,628.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						36,581.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						43,661.28	(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)						6,548.96	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

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	2013 Value	2014 Value
1110 District Tax Levy	31,360.36	31,625.87
1190 Penalties and Interest on Taxes	57.17	41.90
1510 Interest Earnings	682.28	893.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32,099.81	32,561.54

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

PRC Program Function Object	2013 Value	2014 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	105,481.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,561.54	(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)	138,043.48	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

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	2013 Value	2014 Value
1510 Interest Earnings	150.34	70.58
1621 Lunch Sales	81,176.68	77,505.91
4550 Federal Child Nutrition	15,974.28	16,722.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	97,301.30	94,299.19

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

PRC Program Function Object	2013 Value	2014 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	32,576.00	39,525.69
2XX Personal Services - Employee Benefits	7,318.32	9,461.74
4XX Purchased Property Services	483.83	112.50
6XX Supplies and Materials	62,466.74	59,238.26
810 Dues and Fees	775.60	678.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	103,620.49	109,016.41

Schedule Of Changes Worksheet

Beginning Fund Balance	7,679.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	94,299.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	109,016.41	(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)	-7,038.05	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	844.39	324.31
2240 County Retirement Distribution	151,391.85	198,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	152,236.24	198,824.31

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	92,474.78	156,594.10
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,724.64	4,086.60
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	757.58	620.09
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,824.07	6,344.34
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	18,890.89	20,975.17
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,080.65	5,811.02
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,531.31	7,080.06
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,105.84	2,980.50
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	17,427.96	18,187.23
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	3,195.00	3,691.00
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	107.42	184.10
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,752.79	1,492.23
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	5,012.12	5,535.42



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

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

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

161,885.05

233,581.86

Schedule Of Changes Worksheet

Beginning Fund Balance						104,967.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						198,824.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						233,581.86	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						70,210.29	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2014 Value
113 After School Program	
1900 Other Revenue from Local Sources	12,412.00
121 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	21,911.00
131 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,923.00
232 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	11,323.00
281 Medicaid	
3357 Montana Administrative Claiming Reimbursement	3,240.94
321 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	13,793.00
331 Donations for Front Entry Remodel	
1920 Contributions/Donations from Private Sources	25,500.00
363 Services for Significant Needs Students	
3610 Services for Significant Needs Students	9,444.00
411 Resource Transfers Dist/Coops	
5700 Resources Transferred from Other School Districts or Cooperatives	22,688.43
420 Allegiance Refund	
1900 Other Revenue from Local Sources	646.41
811 Private Donation for SPED Para	
1920 Contributions/Donations from Private Sources	10,000.00
813 Rus Grant	
4700 Federal Miscellaneous Grants from other State Agencies	146,500.00
858 Safe Routes to School	
1900 Other Revenue from Local Sources	700.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	280,081.78

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

PRC Program Function Object	2014 Value
113 After School Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	12,423.55
2XX Personal Services - Employee Benefits	2,050.99
6XX Supplies and Materials	2,508.41



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

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	2014 Value
			113 Subtotal	16,982.95
121	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)			
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction		
			1XX Personal Services - Salaries	16,314.55
			2XX Personal Services - Employee Benefits	5,595.16
			121 Subtotal	21,909.71
131	Gifted and Talented			
	360 State Gifted & Talented Reimbursement			
		1XXX Instruction		
			1XX Personal Services - Salaries	1,303.24
			2XX Personal Services - Employee Benefits	619.76
			131 Subtotal	1,923.00
232	IDEA Part B (Trans from Coop)			
	456 IDEA, Part B, Children with Disabilities			
		1XXX Instruction		
			1XX Personal Services - Salaries	6,451.50
			2XX Personal Services - Employee Benefits	4,871.50
			232 Subtotal	11,323.00
281	Medicaid			
	280 Special Education - Local and State			
		1XXX Instruction		
			1XX Personal Services - Salaries	1,859.10
			2XX Personal Services - Employee Benefits	134.30
			6XX Supplies and Materials	1,130.56
			281 Subtotal	3,123.96
321	Title I, Part A, Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
			1XX Personal Services - Salaries	10,726.69
			2XX Personal Services - Employee Benefits	3,065.45
			321 Subtotal	13,792.14
323	Adequate Yearly Progress Award-OPI			
	456 IDEA, Part B, Children with Disabilities			
		1XXX Instruction		
			3XX Purchased Professional and Technical Services	1,988.80
331	Donations for Front Entry Remodel			
	1XX Regular Education Programs - Elementary/Secondary			



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

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	2014 Value
331 Donations for Front Entry Remodel	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
6XX Supplies and Materials	2,640.00
7XX Property and Equipment Acquisition	23,860.00
	26,500.00
331 Subtotal	
363 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	7,185.33
2XX Personal Services - Employee Benefits	2,258.67
	9,444.00
363 Subtotal	
367 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
6XX Supplies and Materials	605.30
	605.30
411 Resource Transfers Dist/Coops	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	16,201.13
2XX Personal Services - Employee Benefits	6,487.30
	22,688.43
411 Subtotal	
420 Allegiance Refund	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	450.00
	450.00
731 Public Health Emergency Preparedness	
473 Public Health Emergency Preparedness	
21XX Support Services - Students	
6XX Supplies and Materials	139.08
	139.08
811 Private Donation for SPED Para	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	16,294.81
2XX Personal Services - Employee Benefits	2,634.99
3XX Purchased Professional and Technical Services	348.70
6XX Supplies and Materials	2,309.77
	21,588.27
811 Subtotal	
813 Rus Grant	



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

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	2014 Value
813	Rus Grant			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			4XX Purchased Property Services	146,493.00
815	Endowment Fund Transfer			
	1XX Regular Education Programs - Elementary/Secondary			
	4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	21,993.20
858	Safe Routes to School			
	329 State Miscellaneous Grants			
	1XXX Instruction			
			6XX Supplies and Materials	700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				321,644.84

Schedule Of Changes Worksheet

Beginning Fund Balance	57,981.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	280,081.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	321,644.84	(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)	16,418.67	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
113 After School Program	12,412.00	16,982.95	-4,570.95
121 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	21,911.00	21,909.71	1.29
131 Gifted and Talented	1,923.00	1,923.00	0.00
232 IDEA Part B (Trans from Coop)	11,323.00	11,323.00	0.00
281 Medicaid	3,240.94	3,123.96	116.98
321 Title I, Part A, Improving Basic Programs	13,793.00	13,792.14	0.86



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
323 Adequate Yearly Progress Award-OPI	0.00	1,988.80	-1,988.80
331 Donations for Front Entry Remodel	25,500.00	26,500.00	-1,000.00
363 Services for Significant Needs Students	9,444.00	9,444.00	0.00
367 State OTO FullTime Kindergarten Startup	0.00	605.30	-605.30
411 Resource Transfers Dist/Coops	22,688.43	22,688.43	0.00
420 Allegiance Refund	646.41	450.00	196.41
731 Public Health Emergency Preparedness	0.00	139.08	-139.08
811 Private Donation for SPED Para	10,000.00	21,588.27	-11,588.27
813 Rus Grant	146,500.00	146,493.00	7.00
815 Endowment Fund Transfer	0.00	21,993.20	-21,993.20
858 Safe Routes to School	700.00	700.00	0.00
Total	280,081.78	321,644.84	-41,563.06



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

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	2013 Value	2014 Value
1110 District Tax Levy	0.00	1.00
1340 Fees for Adult Education	0.00	561.00
1510 Interest Earnings	44.39	28.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44.39	590.05

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

PRC Program Function Object	2013 Value	2014 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,360.83	1,916.05
2XX Personal Services - Employee Benefits	237.58	219.34
349 School Safety Transfer-Adult ED		
998 School Safety Transfers to Building Reserve Fund		
61XX Operating Transfers to Other Funds		
911 School Safety Transfer to Building Reserve Fund	0.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,598.41	3,135.39

Schedule Of Changes Worksheet

Beginning Fund Balance	4,469.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	590.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,135.39	(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)	1,923.80	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

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	2013 Value	2014 Value
1510 Interest Earnings	57.06	52.63
5300 Operating Transfers from Other Funds	0.00	546.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>57.06</u>	<u>599.22</u>

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	3,211.76
2XX Personal Services - Employee Benefits	0.00	3,918.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>7,130.11</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		7,173.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		599.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		7,130.11	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		642.64	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

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

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	29,599.86	29,848.34
1190 Penalties and Interest on Taxes	21.84	43.37
3281 State Technology Aid	1,325.40	2,836.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30,947.10	32,728.02

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	300.00	149.00
5XX Other Purchased Services	1,401.68	1,989.89
6XX Supplies and Materials	11,069.41	9,168.61
810 Dues and Fees	29.95	1,334.99
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	9,493.56	7,859.28
2XX Personal Services - Employee Benefits	50.71	44.05
4XX Purchased Property Services	10,470.51	12,895.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	32,815.82	33,441.00

Schedule Of Changes Worksheet

Beginning Fund Balance	604.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,728.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,441.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	-108.29	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	4.68	10.06
1900 Other Revenue from Local Sources	0.00	200.00
3445 State Combined Fund School Block Grant	2,064.26	2,064.26
3447 SB372 Combined Block Grant Reimbursement	153.06	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,222.00	2,274.32

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	2,091.87	0.00
6XX Supplies and Materials	0.00	1,335.00
350 School Safety Transfer-Flex Fund		
998 School Safety Transfers to Building Reserve Fund		
61XX Operating Transfers to Other Funds		
911 School Safety Transfer to Building Reserve Fund	0.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,091.87	2,335.00

Schedule Of Changes Worksheet

Beginning Fund Balance	621.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,274.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,335.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	560.45	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

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	2013 Value	2014 Value
1110 District Tax Levy	67,276.86	65,002.33
1190 Penalties and Interest on Taxes	120.79	98.57
1510 Interest Earnings	446.08	495.70
3120 State Guaranteed Tax Base Aid	33,080.04	35,141.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100,923.77	100,737.63

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	80,000.00	80,000.00
850 Interest on Debt	19,475.00	18,675.00
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	99,775.00	98,975.00

Schedule Of Changes Worksheet

Beginning Fund Balance	33,394.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100,737.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	98,975.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	35,157.15	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	22.15	22.68
1900 Other Revenue from Local Sources	0.00	46,681.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22.15	46,703.93

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	27,924.89
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	19,075.00
6XX Supplies and Materials	0.00	2,472.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	49,471.89

Schedule Of Changes Worksheet

Beginning Fund Balance	2,787.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,703.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	49,471.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	19.75	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

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	2013 Value	2014 Value
1110 District Tax Levy	15,129.03	14,901.57
1190 Penalties and Interest on Taxes	29.24	20.28
1510 Interest Earnings	65.35	0.00
1910 Rentals	496.00	1,266.00
348 School Safety Transfer		
5301 School Safety and Security Transfer	0.00	4,000.00
349 School Safety Transfer-Adult ED		
5301 School Safety and Security Transfer	0.00	1,000.00
350 School Safety Transfer-Flex Fund		
5301 School Safety and Security Transfer	0.00	1,000.00
910		
5301 School Safety and Security Transfer	20,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35,719.62	22,187.85

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	2,255.68	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	10,595.50	7,370.18
6XX Supplies and Materials	753.68	0.00
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	7,351.81	1,502.72
4XX Purchased Property Services	13,695.45	6,774.96
6XX Supplies and Materials	4,929.84	1,004.77
348 School Safety Transfer		
190 School Safety Projects		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	20,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	39,581.96	36,652.63



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						20,808.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,187.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						36,652.63	(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)						6,343.23	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

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	2013 Value	2014 Value
1510 Interest Earnings	202.28	170.16
1900 Other Revenue from Local Sources	80,282.95	100,745.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	80,485.23	100,915.22

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

PRC Program Function Object	2013 Value	2014 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	87,906.66	102,824.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	87,906.66	102,824.33

Schedule Of Changes Worksheet

Beginning Fund Balance		20,436.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		100,915.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		102,824.33	(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)		18,527.22	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

Detail Expenditure

Fund	Account	Description	2013 Value	2014 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	41,262.54	43,483.08
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	582,875.79	617,342.55
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	18,374.32	26,884.89
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,622.00	969.84
XX	XXX 26XX 41X	Energy Utility Services	31,760.02	33,087.30
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	71,360.81
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

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	33,090.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	33,090.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,028.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	47,649.41
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	166,038.14
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 Inflows (680).

Remember:

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

Percentage of Special Ed Funding FY2016 Maximum Budget: 100%



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	129,281.02	0.00	0.00	0.00	0.00
280	1XXX	2XX	30,506.38	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,610.74	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,640.00	0.00	0.00	0.00	0.00
Totals			166,038.14	0.00	0.00	0.00	0.00

166,038.14

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. ARM 10.16.3136

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY14 in TEAMS.



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	128,565.00	0.00	0.00	0.00	128,565.00
Buildings	2,154,571.00	0.00	65,440.00	0.00	2,220,011.00
Machinery and Equipment	235,575.00	0.00	7,000.00	31,500.00	211,075.00
Totals at Historical Cost	2,518,711.00	0.00	72,440.00	31,500.00	2,559,651.00
Less Accumulated Depreciation For:					
Improvement Accum	52,550.00	0.00	3,753.00	0.00	56,303.00
Building Accum	501,051.00	0.00	31,626.00	0.00	532,677.00
Machinery and Equipment Accum	118,335.00	0.00	20,029.00	0.00	138,364.00
Total Accumulated Depreciation	671,936.00	0.00	55,408.00	0.00	727,344.00
Governmental Activities, Capital Assets, net	1,846,775.00	0.00	17,032.00	31,500.00	1,832,307.00

* 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.

Depreciation by Function for FY2014	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	30,500.00	0.00	0.00
Support Services Students (21XX)	243.00	0.00	0.00
Support Services Staff (22XX)	1,994.00	0.00	0.00
General Administration (23XX)	814.00	0.00	0.00
School Administration (24XX)	844.00	0.00	0.00
Financial Administration (25XX)	800.00	0.00	0.00
Operations and Maintenance (26XX)	1,513.00	0.00	0.00
Transportation (27XX)	14,240.00	0.00	0.00
Food Service (31XX)	4,460.00	0.00	0.00
Total Depreciation for FY2014	55,408.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2013-14

Submit ID: 0366-87421157

16 Gallatin County
0366 Anderson Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2013)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2014) [a + b - c - d]	Current Portion Due FY2015	Long-Term Portion Due FY2016-
Governmental Activities*							
Bonds							
04/26/2011	650,000.00	0.00	80,000.00	0.00	570,000.00	85,000.00	485,000.00
Compensated Absences	101,180.43	0.00	0.00	10,065.43	91,115.00	0.00	91,115.00
Total Governmental Activity							
Long-Term Liabilities	751,180.43	0.00	80,000.00	10,065.43	661,115.00	85,000.00	576,115.00

* 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.