



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Due Date:

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 for state and federal programs.

Certification

Business Manager/Clerk: Tanya Roberts **Phone #:** (406) 587-1305

(Signature)

(Date)

Chair, Board of Trustees: Chris Catlett

(Signature)

(Date)

County Superintendant Laura Axtman

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY15 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

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Project Reporter Codes

PRC	Title	Program 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 1315	State
132	Agate Grant	LOCAL		
232	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
281	Medicaid	STATE		State
322	Title I, Part A, Improving Basic Programs	FEDERAL	016 0366 3115	84.010A
324	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	016 0366 1415	84.367
348	School Safety Transfer	LOCAL		
363	Services for Significant Needs Students	STATE		State
411	Resource Transfers Dist/Coops	LOCAL		Local
420	Allegiance Refund	LOCAL		
811	Private Donation for SPED Para	LOCAL		
813	Rus Grant	FEDERAL	MT 0734-DLT	
814	Region IV CSP Assistive Technology Grant	LOCAL		



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	164,895.32	15,408.65	171,414.55	10,409.93
02	Taxes Receivable - Real and Personal (120-149)	7,366.94	487.47	558.45	
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	172,262.26	15,896.12	171,973.00	10,409.93
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)	7,366.94	487.47	558.45	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	19,671.90			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	145,223.42	15,408.65	171,414.55	10,409.93
52	TOTAL FUND BALANCE/EQUITY	164,895.32	15,408.65	171,414.55	10,409.93
53	TOTAL LIABILITIES AND FUND BALANCE	172,262.26	15,896.12	171,973.00	10,409.93



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

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)	(750.22)	82,030.77	19,854.59	606.31
02	Taxes Receivable - Real and Personal (120-149)	731.82			1.95
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		4,336.50	11,679.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	(18.40)	86,367.27	31,533.59	608.26
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)	731.82			1.95
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(750.22)	86,367.27	31,533.59	606.31
52	TOTAL FUND BALANCE/EQUITY	(750.22)	86,367.27	31,533.59	606.31
53	TOTAL LIABILITIES AND FUND BALANCE	(18.40)	86,367.27	31,533.59	608.26



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				15,647.75
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				15,647.75
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				15,647.75
52	TOTAL FUND BALANCE/EQUITY				15,647.75
53	TOTAL LIABILITIES AND FUND BALANCE				15,647.75



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
		(24)	(25)	(26)	(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

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,819.01	3,332.79		24,789.72
02	Taxes Receivable - Real and Personal (120-149)	510.37			1,474.33
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	7,329.38	3,332.79		26,264.05
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)	510.37			1,474.33
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	6,819.01	3,332.79		24,789.72
52	TOTAL FUND BALANCE/EQUITY	6,819.01	3,332.79		24,789.72
53	TOTAL LIABILITIES AND FUND BALANCE	7,329.38	3,332.79		26,264.05



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	19.75	25,956.87		
02	Taxes Receivable - Real and Personal (120-149)		453.29		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	19.75	26,410.16		
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)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		453.29		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	19.75	25,956.87		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	19.75	25,956.87		
53	TOTAL LIABILITIES AND FUND BALANCE	19.75	26,410.16		



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(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)				
33	Net Pension Liability (770)				
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

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(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)				
33	Net Pension Liability (770)				
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

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			19,025.72	
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			19,025.72	
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)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			19,025.72	
52	TOTAL FUND BALANCE/EQUITY			19,025.72	
53	TOTAL LIABILITIES AND FUND BALANCE			19,025.72	



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,134.25	30,820.99		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	16,134.25	30,820.99		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	4.42			
24	Warrants Payable (620)	1,065.61	30,820.99		
25	Other Current Liabilities (621-679)	15,064.22			
35	TOTAL LIABILITIES	16,134.25	30,820.99		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	16,134.25	30,820.99		



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(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

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(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

FY2014-15

Submit ID: 0366-24282230

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: Fund Code 01

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	382,608.20	378,099.86
1190	Penalties and Interest on Taxes	536.49	282.14
1310	Individual Tuition	65,905.70	79,459.45
1320	Tuition from Schl Dists Within State	2,335.00	669.10
1510	Interest Earnings	1,920.27	1,956.21
3110	Direct State Aid	589,590.23	584,164.19
3111	Quality Educator	44,492.29	45,021.60
3112	At Risk Student	1,213.76	1,097.11
3113	Indian Education For All	4,488.00	4,365.60
3114	American Indian Achievement Gap	1,200.00	1,400.00
3115	State Spec Ed Allowable Cost Pymt to Districts	55,079.98	62,198.62
3116	Data For Achievement	2,200.00	3,210.00
3118	Natural Resource Development	0.00	4,162.85
3120	State Guaranteed Tax Base Aid	307,667.88	311,736.00
3444	State School Block Grant	30,411.93	31,730.50
3446	SB96 Block Grant Reimbursement	0.00	811.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,489,649.73	1,510,364.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	650,776.43	652,264.45
			2XX Personal Services - Employee Benefits	112,715.27	93,675.88
			3XX Purchased Professional and Technical Services	7,053.07	5,905.89
			4XX Purchased Property Services	750.00	750.00
			5XX Other Purchased Services	1,866.54	869.08
			6XX Supplies and Materials	56,422.45	58,721.69
			810 Dues and Fees	1,743.00	775.46
21XX Support Services - Students					
			1XX Personal Services - Salaries	26,965.58	28,398.00
			2XX Personal Services - Employee Benefits	6,889.04	7,113.60
			3XX Purchased Professional and Technical Services	1,500.00	1,500.00
			5XX Other Purchased Services	213.00	0.00
			6XX Supplies and Materials	359.00	1,048.27
222X Educational Media Services					
			1XX Personal Services - Salaries	42,819.04	45,165.04
			2XX Personal Services - Employee Benefits	331.97	391.04



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2014 Value	2015 Value	
			4XX Purchased Property Services	500.00	500.00	
			5XX Other Purchased Services	271.84	250.00	
			6XX Supplies and Materials	1,438.44	7,190.28	
		23XX	Support Services - General Administration			
			3XX Purchased Professional and Technical Services	6,682.75	1,621.04	
			5XX Other Purchased Services	1,237.24	271.66	
			6XX Supplies and Materials	731.60	27.99	
			810 Dues and Fees	2,620.00	2,875.50	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	139,561.57	112,189.50	
			2XX Personal Services - Employee Benefits	16,083.06	6,900.32	
			3XX Purchased Professional and Technical Services	1,396.99	1,043.68	
			4XX Purchased Property Services	553.00	400.00	
			5XX Other Purchased Services	6,787.82	4,594.49	
			6XX Supplies and Materials	2,606.45	2,093.88	
			810 Dues and Fees	239.00	893.00	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	41,597.97	47,074.02	
			2XX Personal Services - Employee Benefits	6,932.00	7,217.88	
			3XX Purchased Professional and Technical Services	6,787.50	6,402.80	
			4XX Purchased Property Services	8,298.29	8,254.07	
			5XX Other Purchased Services	13,883.14	29,792.79	
			6XX Supplies and Materials	9,077.45	15,607.80	
			810 Dues and Fees	745.24	1,629.81	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	45,725.85	46,130.01	
			2XX Personal Services - Employee Benefits	8,608.82	7,597.29	
			3XX Purchased Professional and Technical Services	4,339.36	1,915.57	
			4XX Purchased Property Services	53,725.18	95,109.09	
			5XX Other Purchased Services	1,649.42	1,631.44	
			6XX Supplies and Materials	9,598.12	8,354.21	
			810 Dues and Fees	230.25	130.00	
		4XXX	Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	5,507.61	0.00	
280			Special Education - Local and State			
		1XXX	Instruction			
			1XX Personal Services - Salaries	129,281.02	97,810.08	
			2XX Personal Services - Employee Benefits	30,506.38	16,592.80	
			3XX Purchased Professional and Technical Services	0.00	450.00	
			5XX Other Purchased Services	0.00	450.00	
			6XX Supplies and Materials	2,610.74	2,930.05	



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2014 Value	2015 Value
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives		3,640.00	3,550.00
	365		Indian Education for All - OTO & Ongoing			
		1XXX	Instruction			
			3XX Purchased Professional and Technical Services		0.00	925.00
			6XX Supplies and Materials		808.72	0.00
	710		School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries		8,266.34	10,360.41
			2XX Personal Services - Employee Benefits		1,371.18	1,102.79
			5XX Other Purchased Services		73.36	73.25
	910		Food Services			
		31XX	Food Services			
			1XX Personal Services - Salaries		1,036.97	15,235.07
			2XX Personal Services - Employee Benefits		46.46	3,135.75
			4XX Purchased Property Services		0.00	555.73
			6XX Supplies and Materials		2,678.33	14,204.38
			810 Dues and Fees		0.00	453.72
	999		Undistributed			
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds		546.59	15,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>1,488,686.44</u>	<u>1,497,105.55</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					131,964.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,510,364.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,497,105.55	(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	19,671.90	Less Last Year	0.00	(4b)	19,671.90
					19,671.90	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					164,895.32	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

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:			Fund Code 10	
PRC	Revenue		2014 Value	2015 Value
	1110 District Tax Levy		15,827.08	25,030.47
	1190 Penalties and Interest on Taxes		14.43	18.71
	1410 Individual Transportation Fees		8,922.95	8,728.62
	1510 Interest Earnings		112.62	93.57
	1910 Rentals		0.00	70.77
	2220 County On-Schedule Trans Reimb		4,981.86	4,497.20
	3210 State On-Schedule Trans Reimb		4,981.86	4,497.20
	3444 State School Block Grant		1,740.97	1,796.35
	3446 SB96 Block Grant Reimbursement		0.00	34.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>36,581.77</u>	<u>44,766.95</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	1,532.66	757.76
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	19,691.64	20,014.58
			2XX Personal Services - Employee Benefits	2,597.40	2,843.97
			3XX Purchased Professional and Technical Services	191.00	197.00
			4XX Purchased Property Services	3,047.40	3,985.57
			5XX Other Purchased Services	3,864.37	4,785.23
			6XX Supplies and Materials	8,736.81	3,323.15
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	4,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>43,661.28</u>	<u>35,907.26</u>



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						6,548.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						44,766.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						35,907.26 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,408.65 (5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

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:			Fund Code 11	
PRC	Revenue		2014 Value	2015 Value
	1110 District Tax Levy		31,625.87	32,153.13
	1190 Penalties and Interest on Taxes		41.90	23.98
	1510 Interest Earnings		893.77	1,193.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			32,561.54	33,371.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2014 Value	2015 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						138,043.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						33,371.07	(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)						171,414.55	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

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:			Fund Code 12	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		70.58	27.40
	1621 Lunch Sales		77,505.91	76,719.79
	4550 Federal Child Nutrition		16,722.70	14,490.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			94,299.19	91,237.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2014 Value	2015 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	39,525.69	23,474.04
			2XX Personal Services - Employee Benefits	9,461.74	5,775.33
			4XX Purchased Property Services	112.50	0.00
			6XX Supplies and Materials	59,238.26	44,403.04
			810 Dues and Fees	678.22	137.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				109,016.41	73,789.91

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						-7,038.05 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						91,237.89 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						73,789.91 (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)						10,409.93 (5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County
0366 Anderson Elem

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

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13	
PRC	Revenue		2014 Value	2015 Value
	1110 District Tax Levy		0.00	49,212.28
	1190 Penalties and Interest on Taxes		0.00	36.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>0.00</u>	<u>49,248.95</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 13	
PRC	Program	Function	Object	2014 Value	2015 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	45,110.55
			2XX Personal Services - Employee Benefits	0.00	4,888.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>49,999.17</u>

Schedule Of Changes Worksheet							Fund Code 13	
Beginning Fund Balance							0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							49,248.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							49,999.17	(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)							-750.22	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

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:			Fund Code 14	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		324.31	430.78
	2240 County Retirement Distribution		198,500.00	197,771.31
	6100 Material Prior Period Revenue Adjustments		0.00	322.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			198,824.31	198,524.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	156,594.10	102,973.71
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	4,086.60	4,418.76
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	620.09	972.87
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	6,344.34	6,520.36
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	20,975.17	17,898.18
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	5,811.02	6,729.63
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	7,080.06	7,199.20
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,980.50	3,048.13
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	18,187.23	21,494.42
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,691.00	3,916.00
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	184.10	162.43
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	0.00	1,745.64
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,492.23	0.00



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2014 Value	2015 Value
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	5,535.42	5,288.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>233,581.86</u>	<u>182,367.44</u>

Schedule Of Changes Worksheet						Fund Code 14	
Beginning Fund Balance						70,210.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						198,524.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						182,367.44	(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	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						86,367.27	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

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: Fund Code 15

PRC Revenue	2015 Value
113 After School Program	
1900 Other Revenue from Local Sources	14,031.25
121 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	21,341.00
131 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,290.00
132 Agate Grant	
1900 Other Revenue from Local Sources	250.00
232 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	6,904.00
281 Medicaid	
3357 Montana Administrative Claiming Reimbursement	3,595.68
322 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	7,420.00
324 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,240.00
363 Services for Significant Needs Students	
3610 Services for Significant Needs Students	11,679.00
411 Resource Transfers Dist/Coops	
5700 Resources Transferred from Other School Districts or Cooperatives	22,663.27
420 Allegiance Refund	
1900 Other Revenue from Local Sources	860.00
811 Private Donation for SPED Para	
1920 Contributions/Donations from Private Sources	10,000.00
814 Region IV CSP Assistive Technology Grant	
1900 Other Revenue from Local Sources	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	111,274.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC Program Function Object	2014 Value	2015 Value
113 After School Program		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries		8,649.41
2XX Personal Services - Employee Benefits		1,451.31
6XX Supplies and Materials		1,203.54
113 Subtotal		11,304.26



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2014 Value	2015 Value
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		15,950.50
			2XX Personal Services - Employee Benefits		5,390.50
			121 Subtotal		21,341.00
131	Gifted and Talented				
	360	State Gifted & Talented Reimbursement			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,946.64
			2XX Personal Services - Employee Benefits		343.36
			131 Subtotal		2,290.00
132	Agate Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		250.00
			132 Subtotal		250.00
232	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,846.01
			2XX Personal Services - Employee Benefits		2,057.99
			232 Subtotal		6,904.00
281	Medicaid				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,031.00
			2XX Personal Services - Employee Benefits		75.00
			6XX Supplies and Materials		735.42
			281 Subtotal		1,841.42
322	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,893.47
			2XX Personal Services - Employee Benefits		2,526.53
			322 Subtotal		7,420.00
324	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,972.27



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2014 Value	2015 Value
			2XX Personal Services - Employee Benefits		1,267.73
			324 Subtotal		5,240.00
363	Services for Significant Needs Students				
	361 Services for Significant Needs Students				
		1XXX Instruction			
			4XX Purchased Property Services		11,679.00
			363 Subtotal		11,679.00
411	Resource Transfers Dist/Coops				
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries		15,374.11
			2XX Personal Services - Employee Benefits		7,289.16
			411 Subtotal		22,663.27
420	Allegiance Refund				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits		646.41
			420 Subtotal		646.41
814	Region IV CSP Assistive Technology Grant				
	280 Special Education - Local and State				
		1XXX Instruction			
			5XX Other Purchased Services		4,579.92
			814 Subtotal		4,579.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					96,159.28

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					16,418.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					111,274.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					96,159.28 (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)					31,533.59 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
113 After School Program	14,031.25	11,304.26	2,726.99



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
121 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	21,341.00	21,341.00	0.00
131 Gifted and Talented	2,290.00	2,290.00	0.00
132 Agate Grant	250.00	250.00	0.00
232 IDEA Part B (Trans from Coop)	6,904.00	6,904.00	0.00
281 Medicaid	3,595.68	1,841.42	1,754.26
322 Title I, Part A, Improving Basic Programs	7,420.00	7,420.00	0.00
324 Title II, Part A, Teacher/Principal Train/Recruit	5,240.00	5,240.00	0.00
363 Services for Significant Needs Students	11,679.00	11,679.00	0.00
411 Resource Transfers Dist/Coops	22,663.27	22,663.27	0.00
420 Allegiance Refund	860.00	646.41	213.59
811 Private Donation for SPED Para	10,000.00	0.00	10,000.00
814 Region IV CSP Assistive Technology Grant	5,000.00	4,579.92	420.08
Total	111,274.20	96,159.28	15,114.92



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

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:			Fund Code 17	
PRC	Revenue		2014 Value	2015 Value
	1110 District Tax Levy		1.00	0.00
	1340 Fees for Adult Education		561.00	924.00
	1510 Interest Earnings		28.05	13.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>590.05</u>	<u>937.54</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 17	
PRC	Program	Function	Object	2014 Value	2015 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,916.05	2,073.45
			2XX Personal Services - Employee Benefits	219.34	181.58
349	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	<u>1,000.00</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,135.39</u>	<u>2,255.03</u>

Schedule Of Changes Worksheet						Fund Code 17	
Beginning Fund Balance						1,923.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						937.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,255.03	(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)						606.31	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

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:			Fund Code 21	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		52.63	5.11
	5300 Operating Transfers from Other Funds		546.59	15,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>599.22</u>	<u>15,005.11</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 21	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	3,211.76	0.00
			2XX Personal Services - Employee Benefits	3,918.35	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,130.11</u>	<u>0.00</u>

Schedule Of Changes Worksheet							Fund Code 21	
Beginning Fund Balance							642.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							15,005.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							0.00	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							15,647.75	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

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: Fund Code 28

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	29,848.34	30,345.39
1190	Penalties and Interest on Taxes	43.37	22.68
1510	Interest Earnings	0.00	4.43
1945	Fees - Users/Resale of Supplies	0.00	500.00
3281	State Technology Aid	2,836.31	1,386.93
5400	Proceeds from Long-Term Liabilities	0.00	31,044.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		32,728.02	63,303.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
		4XX	Purchased Property Services	149.00	0.00
		5XX	Other Purchased Services	1,989.89	820.02
		6XX	Supplies and Materials	9,168.61	366.45
		7XX	Property and Equipment Acquisition	0.00	31,110.00
		810	Dues and Fees	1,334.99	250.00
221X Improvement of Instruction Services					
		1XX	Personal Services - Salaries	7,859.28	6,745.62
		2XX	Personal Services - Employee Benefits	44.05	37.68
		4XX	Purchased Property Services	12,895.18	11,781.44
52XX Capital Leases or Long Term Notes with Board of Investments					
		840	Principal On Debt	0.00	5,132.24
		850	Interest on Debt	0.00	132.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				33,441.00	56,376.13



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						-108.29 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						63,303.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						56,376.13 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,819.01 (5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

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:			Fund Code 29	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		10.06	14.76
	1900 Other Revenue from Local Sources		200.00	0.00
	3445 State Combined Fund School Block Grant		2,064.26	2,550.62
	3447 SB96 Combined Block Grant Reimbursement		0.00	299.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>2,274.32</u>	<u>2,864.55</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	1,335.00	92.21
350	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	1,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,335.00</u>	<u>92.21</u>

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						560.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,864.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						92.21	(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)						3,332.79	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

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: Fund Code 50

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	65,002.33	67,226.98
1190	Penalties and Interest on Taxes	98.57	50.09
1510	Interest Earnings	495.70	477.69
3120	State Guaranteed Tax Base Aid	35,141.03	23,502.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		100,737.63	91,257.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
51XX General Obligation Bonds, Special Assessments and Interest					
			840 Principal On Debt	80,000.00	85,000.00
			850 Interest on Debt	18,675.00	16,275.00
			860 Agent Fees/Issuance Costs	300.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				98,975.00	101,625.00

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance	35,157.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	91,257.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	101,625.00	(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)	24,789.72	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

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:			Fund Code 61	
PRC	Revenue		2014 Value	2015 Value
	1110 District Tax Levy		14,901.57	24,986.13
	1190 Penalties and Interest on Taxes		20.28	18.69
	1910 Rentals		1,266.00	1,139.00
348	School Safety Transfer			
	5301 School Safety and Security Transfer		4,000.00	0.00
349				
	5301 School Safety and Security Transfer		1,000.00	0.00
350				
	5301 School Safety and Security Transfer		1,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>22,187.85</u>	<u>26,143.82</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	7,370.18	530.18
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Technical Services	1,502.72	0.00
			4XX Purchased Property Services	6,774.96	0.00
			6XX Supplies and Materials	1,004.77	0.00
348	School Safety Transfer				
	190	School Safety Projects			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	20,000.00	6,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>36,652.63</u>	<u>6,530.18</u>



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					6,343.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,143.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,530.18	(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)					25,956.87	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

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: Fund Code 84

PRC	Revenue	2014 Value	2015 Value
1510	Interest Earnings	170.16	153.15
1900	Other Revenue from Local Sources	100,745.06	104,148.99
5700	Resources Transferred from Other School Districts or Cooperatives	0.00	3,500.00
6100	Material Prior Period Revenue Adjustments	0.00	365.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>100,915.22</u>	<u>108,167.92</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2014 Value	2015 Value
7XX	Extracurricular Athletics and Activities				
	3XXX	Operation of Non-Educational Services			
		XXX	Student Extracurricular	<u>102,824.33</u>	<u>107,669.42</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>102,824.33</u>	<u>107,669.42</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	18,527.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	108,167.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	107,669.42	(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)	19,025.72	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Detail Expenditure

Fund	Account	Description	2014 Value	2015 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	43,483.08	45,284.00
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	617,342.55	609,444.83
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	26,884.89	7,432.24
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	969.84	1,981.81
XX	XXX 26XX 41X	Energy Utility Services	33,087.30	34,727.49
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	71,360.81	6,000.00
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

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	32,277.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	32,277.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,759.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	46,478.88
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	171,782.10
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:

The Deferred Inflow(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 FY2017 Maximum Budget: 96%



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

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	97,810.08	45,110.55	0.00	0.00	0.00
280	1XXX	2XX	16,592.80	4,888.62	0.00	0.00	0.00
280	1XXX	3XX	450.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	450.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,930.05	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	3,550.00	0.00	0.00	0.00	0.00
Totals			121,782.93	49,999.17	0.00	0.00	0.00

171,782.10

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 FY15 in TEAMS.



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

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

Governmental	Begining Balance	Adjustments	Additions	Removals	Ending Balance
Land Improvements	128,565.00	0.00	0.00	0.00	128,565.00
Buildings	2,220,011.00	0.00	0.00	0.00	2,220,011.00
Machinery and Equipment	211,075.00	0.00	0.00	0.00	211,075.00
Totals at Historical Cost	2,559,651.00	0.00	0.00	0.00	2,559,651.00
Depreciation					
Improvement Accum	56,303.00	0.00	3,753.00	0.00	60,056.00
Building Accum	532,677.00	0.00	32,444.00	0.00	565,121.00
Machinery and Equipment Accum	138,364.00	0.00	21,199.00	0.00	159,563.00
Total Accumulated Depreciation	727,344.00	0.00	57,396.00	0.00	784,740.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,832,307.00	0.00	-57,396.00	0.00	1,774,911.00

* 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 FY2015	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	30,778.00	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)	1,114.00	0.00	0.00
Financial Administration (25XX)	1,070.00	0.00	0.00
Operations and Maintenance (26XX)	1,163.00	0.00	0.00
Transportation (27XX)	14,240.00	0.00	0.00
Food Service (31XX)	5,980.00	0.00	0.00
Total Depreciation for FY2015	57,396.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2014	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance () [a+b-c-d]	(f) Current Portion Due FY2016	(g) Long-Term Portion Due FY2017
Governmental Activities							
Compensated Absences	91,115.00	6,507.00	0.00	0.00	97,622.00	0.00	97,622.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	91,115.00	6,507.00	0.00	0.00	97,622.00	0.00	97,622.00
Bond(s)							
04/26/2011	570,000.00	0.00	85,000.00	0.00	485,000.00	90,000.00	395,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	570,000.00	0.00	85,000.00	0.00	485,000.00	90,000.00	395,000.00

* 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.



Trustees' Financial Summary

FY2014-15

Submit ID: 0366-24282230

16 Gallatin County

0366 Anderson Elem

Net Pension Liability FY2015

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	135,221.00	0.00	135,221.00
Net Pension - TRS	0.00	1,203,305.00	0.00	1,203,305.00