



# Trustees' Financial Summary

FY2002-03

Submit ID: 0376-1261111

**16 Gallatin County  
0376 Amsterdam Elem**

**Due Dates:**

Trustees' Financial Summary due to County Superintendent ..... August 15

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

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

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

### Certification

**Business Manager/Clerk** Cathy Dawe

Phone #: (406) 282-7216

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

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

**Chair, Board of Trustees** John Fowler

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

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

**County Superintendent** Mary Ellen Fitzgerald

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

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

### Software

Accounting Package:     Softwise

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
102	Title I Part A	FEDERAL	16-0376-31-02	84.010A
136	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A021372	84.358A
302	Title VI -Innov Ed Prog Strat	FEDERAL	16-0376-39-02	84.298
314	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	16-0376-14-03	84.367
331	Title I, Part A, Improving Basic Programs	FEDERAL	16-0376-31-03	84.010A
339	Title V, Part A, Innovative Programs	FEDERAL	16-0376-39-03	84.298
376	Services for Significant Needs Students	STATE	16-0376-76-03-P2	State
402	Class Size Reduction	FEDERAL	16-0360-62-02	84.340

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	64,612.53	12,376.13		2,482.57
02	Taxes Receivable - Real and Personal (120-149)	17,370.54	1,247.70		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				69.70
06	Other Current Assets (190-210)	33.41			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>82,016.48</b>	<b>13,623.83</b>		<b>2,552.27</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	11,408.72	211.68		
25	Deferred Revenue (680)	20,746.34	1,247.70		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>32,155.06</b>	<b>1,459.38</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	16,690.96			
48	Fund Balance for Budget (961-970)	33,170.46	12,164.45		2,552.27
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>49,861.42</b>	<b>12,164.45</b>		<b>2,552.27</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>82,016.48</b>	<b>13,623.83</b>		<b>2,552.27</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-164.36	17,138.39	-6,768.05	
02	Taxes Receivable - Real and Personal (120-149)	1,149.38			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			10,000.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>985.02</b>	<b>17,138.39</b>	<b>3,231.95</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,149.38		2,731.95	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>1,149.38</b>		<b>2,731.95</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-164.36	17,138.39	500.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>-164.36</b>	<b>17,138.39</b>	<b>500.00</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>985.02</b>	<b>17,138.39</b>	<b>3,231.95</b>	

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

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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,107.84	1,921.20	418.07	
02	Taxes Receivable - Real and Personal (120-149)			3,502.80	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>3,107.84</b>	<b>1,921.20</b>	<b>3,920.87</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			3,502.80	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>3,502.80</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,107.84	1,921.20	418.07	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>3,107.84</b>	<b>1,921.20</b>	<b>418.07</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,107.84</b>	<b>1,921.20</b>	<b>3,920.87</b>	

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	271.26	36,265.54		
02	Taxes Receivable - Real and Personal (120-149)		128.71		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	271.26	36,394.25		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		128.71		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		128.71		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	271.26	36,265.54		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	271.26	36,265.54		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	271.26	36,394.25		

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

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

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	37.60		6,229.86	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>37.60</b>		<b>6,229.86</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	37.60		6,229.86	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>37.60</b>		<b>6,229.86</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>37.60</b>		<b>6,229.86</b>	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		17,527.92		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		17,527.92		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		17,527.92		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		17,527.92		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		17,527.92		



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			57,200.84	
11	Buildings and Building Improvements (331 & 332)			660,336.50	
12	Machinery and Equipment (341 & 342)			15,786.50	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				418.07
15	Amounts to be Provided (404-406)				367,926.62
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			733,323.84	368,344.69
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				355,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				13,344.69
35	<b>TOTAL LIABILITIES</b>				368,344.69
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			733,323.84	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			733,323.84	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			733,323.84	368,344.69



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## 01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	96,040.85	141,854.74
1113	District Levy - Heavy Motor Vehicles	103.31	12.64
1190	Penalties and Interest on Taxes	1,499.79	692.24
1510	Interest Earnings	2,268.97	949.01
1900	Other Revenue from Local Sources	456.52	761.56
3110	Direct State Aid	133,315.69	142,781.10
3115	State Spec Ed Allowable Cost Pymt to Districts	8,188.43	6,851.10
3440	State HB20/SB417 Prop Tax Reimb	4,709.94	4,027.12
3444	State School Block Grant	31,949.35	31,137.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>278,532.85</b>	<b>329,066.62</b>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	147,649.58	156,533.68
2XX	Personal Services - Employee Benefits	16,725.39	24,726.60
3XX	Purchased Professional and Technical Services	1,282.72	833.84
4XX	Purchased Property Services	978.11	2,073.24
5XX	Other Purchased Services	2,258.84	2,283.87
6XX	Supplies and Materials	31,632.53	29,637.90
221X	Improvement of Instruction Services		
5XX	Other Purchased Services	100.00	2,715.09
222X	Educational Media Services		
1XX	Personal Services - Salaries	16,064.37	16,666.19
2XX	Personal Services - Employee Benefits	1,850.90	2,268.12
6XX	Supplies and Materials	2,050.32	3,109.27
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	118.45	157.01
2XX	Personal Services - Employee Benefits	0.47	0.69
3XX	Purchased Professional and Technical Services	2,000.00	2,100.00
5XX	Other Purchased Services	1,795.27	2,019.45
6XX	Supplies and Materials	186.35	181.36
810	Dues and Fees	510.00	617.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	15,483.01	15,917.83
2XX	Personal Services - Employee Benefits	3,476.55	3,836.50
4XX	Purchased Property Services	0.00	103.00
5XX	Other Purchased Services	923.11	1,014.10



# Trustees' Financial Summary

FY2002-03

Submit ID: 0376-1261111

**16 Gallatin County**  
**0376 Amsterdam Elem**

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value	
1XX	Regular Education Programs - Elementary/Secondary					
	24XX	Support Services - School Administration				
		6XX	Supplies and Materials	339.54	652.86	
		810	Dues and Fees	75.00	75.00	
	25XX	Support Services - Business				
		1XX	Personal Services - Salaries	6,703.76	8,090.08	
		2XX	Personal Services - Employee Benefits	21.64	593.87	
		5XX	Other Purchased Services	561.16	1,161.70	
		6XX	Supplies and Materials	591.48	588.70	
		810	Dues and Fees	46.00	45.00	
	26XX	Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	15,420.96	16,946.60	
		2XX	Personal Services - Employee Benefits	592.40	911.93	
		3XX	Purchased Professional and Technical Services	0.00	2,204.00	
		4XX	Purchased Property Services	16,941.19	12,521.15	
		5XX	Other Purchased Services	1,213.80	1,480.53	
		6XX	Supplies and Materials	3,290.33	4,075.84	
		810	Dues and Fees	0.00	100.00	
280	Special Education - Local and State					
	1XXX	Instruction				
		1XX	Personal Services - Salaries	13,110.00	0.00	
		2XX	Personal Services - Employee Benefits	51.50	0.00	
		5XX	Other Purchased Services	0.00	126.20	
		6XX	Supplies and Materials	31.07	279.03	
	62XX	Resources Transferred to Other School Districts or Cooper				
		920	Resources Transferred to Other School Districts or Cooper	2,906.88	8,503.44	
420	Title I, Part A, Improving Basic Programs					
	1XXX	Instruction				
		1XX	Personal Services - Salaries	0.00	2,449.79	
910	Food Services					
	31XX	Food Services				
		1XX	Personal Services - Salaries	0.00	1,184.82	
		2XX	Personal Services - Employee Benefits	0.00	11.13	
		5XX	Other Purchased Services	0.00	1,065.59	
		6XX	Supplies and Materials	0.00	26.16	
<b>910</b>	<b>Budget Amendment</b>					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	4,360.14	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0376-1261111

16 Gallatin County

0376 Amsterdam Elem

## 01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	311,342.82	329,888.16

### Schedule of Changes Worksheet

Beginning Fund Balance						65,342.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						329,066.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						329,888.16	(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	16,690.96	Less Last Year	31,350.42	(4b)		-14,659.46	
						-14,659.46	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						49,861.42	(5)



# Trustees' Financial Summary

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**16 Gallatin County  
0376 Amsterdam Elem**

## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	834.99	11,515.99
1113	District Levy - Heavy Motor Vehicles	0.66	0.96
1190	Penalties and Interest on Taxes	53.01	25.25
1410	Individual Transportation Fees	1,350.85	1,471.87
1510	Interest Earnings	302.78	114.04
2220	County On-Schedule Trans Reimb	6,271.65	6,574.50
3210	State On-Schedule Trans Reimb	6,271.65	6,574.50
3440	State HB20/SB417 Prop Tax Reimb	30.05	337.94
3444	State School Block Grant	1,154.30	1,124.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>16,269.94</u>	<u>27,740.00</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
24XX	Support Services - School Administration		
5XX	Other Purchased Services	0.00	27.59
27XX	Student Transportation Services		
5XX	Other Purchased Services	17,472.06	19,087.50
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	3,717.76	4,250.92
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>21,189.82</u>	<u>23,366.01</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0376-1261111

**16 Gallatin County**  
**0376 Amsterdam Elem**

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						7,790.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27,740.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						23,366.01	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,164.45	(5)



# Trustees' Financial Summary

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16 Gallatin County

0376 Amsterdam Elem

## 12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	64.45	22.49
1621 Lunch Sales	775.90	546.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	840.35	569.29

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	1,059.41	0.00
2XX Personal Services - Employee Benefits	9.58	0.00
6XX Supplies and Materials	27.88	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,096.87	0.00

### Schedule of Changes Worksheet

Beginning Fund Balance	1,982.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	569.29	(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)
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)
	2,552.27	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0376-1261111

16 Gallatin County  
0376 Amsterdam Elem

## 13 - Tuition Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	4,170.01	9,151.91
1113	District Levy - Heavy Motor Vehicles	4.16	0.79
1190	Penalties and Interest on Taxes	77.47	53.25
1510	Interest Earnings	132.50	17.16
3440	State HB20/SB417 Prop Tax Reimb	189.55	261.28
3444	State School Block Grant	3,832.56	3,735.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		8,406.25	13,219.52

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

PRC Program Function Object		2002 Value	2003 Value
280	Special Education - Local and State		
	1XXX Instruction		
	5XX Other Purchased Services	11,961.18	13,514.91
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		11,961.18	13,514.91

## Schedule of Changes Worksheet

Beginning Fund Balance				131.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				13,219.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				13,514.91	(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)					-164.36 (5)



# Trustees' Financial Summary

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## 16 Gallatin County 0376 Amsterdam Elem

### 14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	472.08	275.26
2240 County Retirement Distribution	34,349.60	40,372.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>34,821.68</b>	<b>40,647.80</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	22,341.28	23,830.64
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,445.00	2,527.74
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9.19	12.05
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,199.91	1,233.61
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	705.12	986.65
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	1,337.73	1,615.82
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,727.52	1,057.88
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	3,112.72	4,840.16
291 Federal Title I Grant - Educationally Deprived/Compensat		
1XXX Instruction		
2XX Personal Services - Employee Benefits	599.03	0.00
420 Title I, Part A, Improving Basic Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	2,518.32
430 Title II, Part A, Teacher & Principal Training & Recruiting		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	2,612.14



# Trustees' Financial Summary

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16 Gallatin County  
0376 Amsterdam Elem

## 14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	82.11	91.83
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	33,559.61	41,326.84

### Schedule of Changes Worksheet

Beginning Fund Balance	17,817.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,647.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,326.84	(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)	17,138.39	(5)



# Trustees' Financial Summary

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**16 Gallatin County  
0376 Amsterdam Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>102 Title I Part A</b>	
4200 Title I, Part A, Improving Basic Programs	1,800.20
<b>136 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,071.00
<b>302 Title VI -Innov Ed Prog Strat</b>	
4350 Title V, Part A, Innovative Programs	752.00
<b>314 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,899.00
<b>331 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	18,337.00
<b>339 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	387.05
<b>376 Services for Significant Needs Students</b>	
3610 Services for Significant Needs Students	10,000.00
<b>402 Class Size Reduction</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	269.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	50,515.25

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

PRC Program Function Object	2003 Value
<b>102 Title I Part A</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,378.86
2XX Personal Services - Employee Benefits	5.94
6XX Supplies and Materials	257.40
221X Improvement of Instruction Services	
5XX Other Purchased Services	158.00
<b>102 Subtotal</b>	1,800.20
<b>136 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	9,071.00



# Trustees' Financial Summary

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**16 Gallatin County  
0376 Amsterdam Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>302 Title VI -Innov Ed Prog Strat</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	752.00
<b>314 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	9,899.00
<b>331 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	12,717.65
2XX Personal Services - Employee Benefits	65.34
6XX Supplies and Materials	5,378.05
221X Improvement of Instruction Services	
5XX Other Purchased Services	175.96
<b>331 Subtotal</b>	18,337.00
<b>339 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	387.05
<b>376 Services for Significant Needs Students</b>	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	8,118.58
2XX Personal Services - Employee Benefits	35.02
5XX Other Purchased Services	452.60
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	1,393.80
<b>376 Subtotal</b>	10,000.00
<b>402 Class Size Reduction</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
5XX Other Purchased Services	269.00



# Trustees' Financial Summary

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16 Gallatin County

0376 Amsterdam Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting 221X Improvement of Instruction Services	

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	50,515.25
--	------	-----------

### Schedule of Changes Worksheet

Beginning Fund Balance	499.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,515.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50,515.25	(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)	499.99	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Title I Part A	1,800.20	1800.20	.00
136 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,071.00	9071.00	.00
302 Title VI -Innov Ed Prog Strat	752.00	752.00	.00
314 Title II, Part A, Teacher/Principal Train/Recruit	9,899.00	9899.00	.00
331 Title I, Part A, Improving Basic Programs	18,337.00	18337.00	.00
339 Title V, Part A, Innovative Programs	387.05	387.05	.00
376 Services for Significant Needs Students	10,000.00	10000.00	.00
402 Class Size Reduction	269.00	269.00	.00
<b>Total</b>	50,515.25	50,515.25	.00



# Trustees' Financial Summary

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## 28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	88.66	47.99
3281 State Technology Aid	62.03	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	150.69	47.99

### Schedule of Changes Worksheet

Beginning Fund Balance	3,059.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47.99	(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)	3,107.84	(5)



# Trustees' Financial Summary

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## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	12.12
3282 State Flexibility Fund Allocation	0.00	1,909.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	1,921.20

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,921.20	(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)	1,921.20	(5)



# Trustees' Financial Summary

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16 Gallatin County  
0376 Amsterdam Elem

## 50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	24,269.76	29,649.21
1113	District Levy - Heavy Motor Vehicles	2.01	2.71
1190	Penalties and Interest on Taxes	419.73	163.06
1510	Interest Earnings	399.92	156.94
3440	State HB20/SB417 Prop Tax Reimb	1,198.58	841.33
3444	State School Block Grant	7,720.05	7,523.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>34,010.05</u>	<u>38,337.04</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	20,000.00	20,000.00
	850 Interest on Debt	20,180.00	19,300.00
	860 Agent Fees/Issuance Costs	125.00	125.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>40,305.00</u>	<u>39,425.00</u>



# Trustees' Financial Summary

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**16 Gallatin County**  
**0376 Amsterdam Elem**

## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					1,506.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					38,337.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					39,425.00	(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)					418.07	(5)



# Trustees' Financial Summary

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## 60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	126.15	9.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>126.15</u>	<u>9.63</u>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	1,350.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>1,350.00</u>	<u>0.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance	261.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.63	(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)	271.26	(5)



# Trustees' Financial Summary

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**16 Gallatin County**  
**0376 Amsterdam Elem**

## 61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	4,971.33	273.85
1113	District Levy - Heavy Motor Vehicles	5.50	0.07
1190	Penalties and Interest on Taxes	43.61	24.61
1510	Interest Earnings	823.79	531.44
3440	State HB20/SB417 Prop Tax Reimb	250.81	0.00
3444	State School Block Grant	1,197.45	1,167.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>7,292.49</u>	<u>1,996.98</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				34,268.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,996.98	(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)				36,265.54	(5)



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## 81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.10	0.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.10	0.10

### Schedule of Changes Worksheet

Beginning Fund Balance	37.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.10	(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)	37.60	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	152.85	90.50
1700 Student Extracurricular Activity Receipts	3,378.00	3,312.00
1900 Other Revenue from Local Sources	105.00	114.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,635.85	3,516.67

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	3,176.25	3,188.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,176.25	3,188.89

## Schedule of Changes Worksheet

Beginning Fund Balance	5,902.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,516.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,188.89	(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)	6,229.86	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	6,747.32	6,820.64
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	11,961.18	13,514.91
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



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,312.38
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	9,312.38

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,103.87
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,409.74
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	8,908.67
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	3375.80

### Note to District:

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

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

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	3375.80	
X01-680 Deferred Revenue		3375.80

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

### Subsidiary Ledger

X01-3115 Special Education Allowable	3375.80
--------------------------------------	---------

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	126.20	0.00	0.00	0.00	
280	1XXX	6XX	279.03	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	8,503.44	0.00	0.00	0.00	
<b>Totals</b>			8,908.67	0.00	0.00	0.00	8,908.67



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

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