



Trustees' Financial Summary

FY2011-12

Submit ID: 0376-44696016

16 Gallatin County
0376 Amsterdam Elem

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

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

Certification

Business Manager/Clerk: Sharon Roe

Phone #: (406) 282-7620

(Signature)

(Date)

Chair, Board of Trustees: Ethan Severson

(Signature)

(Date)

County Superintendent: Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY12 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
119	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
141	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
142	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
162	Wellness Mini-Grant	FEDERAL		
181	PAC for PE	LOCAL	2009	
182	Library	LOCAL		
184	Original Art	LOCAL		
212	Lowes Garden Grant	LOCAL		
311	Title I Improving Basic Programs	FEDERAL		84.010A
312	Title I, Part A, Improving Basic Programs	FEDERAL	A	84.010A
335	Medicaid	STATE		State
357	Medicaid From Co-op	STATE		
457	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
611	Title II, Part D, Ed Technology	FEDERAL		84.318
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
752	ARRA - Title I Part A	FEDERAL		84.389
782	Education Jobs Fund	FEDERAL		84.358A
894	UNITED WAY - AFTERSCHOOL PROGRAM	LOCAL		
910	Budget Amendment			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	125,599.86	11,991.83		3,379.47
02	Taxes Receivable - Real and Personal (120-149)	11,206.08	956.74		
03	Taxes Receivable - Protested (150-159)	113.65	5.16		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	136,919.59	12,953.73		3,379.47
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	27,197.99			
25	Deferred Revenue (680)	12,011.17	961.90		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	39,209.16	961.90		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	16,460.47			
48	Fund Balance for Budget	81,249.96	11,991.83		3,379.47
52	TOTAL FUND BALANCE/EQUITY	97,710.43	11,991.83		3,379.47
53	TOTAL LIABILITIES AND FUND BALANCE	136,919.59	12,953.73		3,379.47



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,181.69	29,068.88	9,619.35	
02	Taxes Receivable - Real and Personal (120-149)	156.44			
03	Taxes Receivable - Protested (150-159)	7.61			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,145.97	10,039.33	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,345.74	30,214.85	19,658.68	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			9,945.13	
25	Deferred Revenue (680)	164.05			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	164.05		9,945.13	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			296.01	
48	Fund Balance for Budget	2,181.69	30,214.85	9,417.54	
52	TOTAL FUND BALANCE/EQUITY	2,181.69	30,214.85	9,713.55	
53	TOTAL LIABILITIES AND FUND BALANCE	2,345.74	30,214.85	19,658.68	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	23,344.41	40,293.00		13,037.13
02	Taxes Receivable - Real and Personal (120-149)	204.33			6,019.36
03	Taxes Receivable - Protested (150-159)	2.08			51.54
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	23,550.82	40,293.00		19,108.03
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	6,339.47			
25	Deferred Revenue (680)	206.41			6,070.90
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6,545.88			6,070.90
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	17,004.94	40,293.00		13,037.13
52	TOTAL FUND BALANCE/EQUITY	17,004.94	40,293.00		13,037.13
53	TOTAL LIABILITIES AND FUND BALANCE	23,550.82	40,293.00		19,108.03



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		73,534.07		
02	Taxes Receivable - Real and Personal (120-149)		216.27		
03	Taxes Receivable - Protested (150-159)		1.04		
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		73,751.38		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		217.31		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		217.31		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		73,534.07		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		73,534.07		
53	TOTAL LIABILITIES AND FUND BALANCE		73,751.38		



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Balance Sheet

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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	50.55		3,443.24	
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	50.55		3,443.24	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	50.55		3,443.24	
52	TOTAL FUND BALANCE/EQUITY	50.55		3,443.24	
53	TOTAL LIABILITIES AND FUND BALANCE	50.55		3,443.24	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	33,351.95	10,711.59		
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	33,351.95	10,711.59		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	4.39			
23	Warrants Payable (620)	33,347.56	10,711.59		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	33,351.95	10,711.59		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	33,351.95	10,711.59		



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Balance Sheet

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



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



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	231,814.96	211,170.62
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	23,801.41	9,473.21
1190 Penalties and Interest on Taxes	839.91	755.48
1310 Individual Tuition	13,256.88	17,334.00
1510 Interest Earnings	1,328.88	1,359.00
3110 Direct State Aid	263,566.55	341,157.75
3111 Quality Educator	38,663.82	34,526.70
3112 At Risk Student	0.00	6,248.07
3113 Indian Education For All	2,815.20	2,835.60
3114 American Indian Achievement Gap	0.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	19,610.62	20,235.01
3120 State Guaranteed Tax Base Aid	53,692.80	79,190.80
3444 State School Block Grant	33,512.87	33,512.87
3730 HB645 State Special Education Allowable Costs	1,172.18	0.00
7800 ARRA - State Fiscal Stabilization Fund	29,740.19	0.00
7810 Education Jobs Fund	24,859.10	371.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	738,675.37	758,370.82

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	253,992.91	345,584.93
2XX Personal Services - Employee Benefits	40,030.89	61,693.91
3XX Purchased Professional and Technical Services	7,252.16	8,703.72
4XX Purchased Property Services	6,221.79	7,277.76
5XX Other Purchased Services	25,618.10	2,026.71
6XX Supplies and Materials	66,631.83	33,221.70
7XX Property and Equipment Acquisition	6,239.37	0.00
810 Dues and Fees	0.00	6.00
21XX Support Services - Students		
1XX Personal Services - Salaries	10,346.40	10,648.42
2XX Personal Services - Employee Benefits	63.05	48.50
6XX Supplies and Materials	434.07	450.00
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	78.48	0.00
5XX Other Purchased Services	271.52	60.98
222X Educational Media Services		
1XX Personal Services - Salaries	14,697.96	15,139.00
2XX Personal Services - Employee Benefits	89.55	67.36



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	22XX Educational Media Services				
			3XX Purchased Professional and Technical Services	85.52	0.00
			6XX Supplies and Materials	3,094.69	3,777.23
			810 Dues and Fees	25.00	45.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	0.00	260.31
			2XX Personal Services - Employee Benefits	0.00	1.40
			3XX Purchased Professional and Technical Services	402.66	549.66
			5XX Other Purchased Services	2,763.71	2,755.52
			6XX Supplies and Materials	346.44	213.25
			810 Dues and Fees	964.00	1,296.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	75,161.13	71,147.96
			2XX Personal Services - Employee Benefits	11,935.47	13,690.70
			3XX Purchased Professional and Technical Services	90.00	195.00
			4XX Purchased Property Services	254.00	0.00
			5XX Other Purchased Services	2,148.72	1,193.64
			6XX Supplies and Materials	1,417.37	397.03
			810 Dues and Fees	100.00	515.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	11,549.86	12,104.55
			2XX Personal Services - Employee Benefits	57.29	56.40
			3XX Purchased Professional and Technical Services	4,500.00	5,535.00
			4XX Purchased Property Services	184.98	0.00
			5XX Other Purchased Services	668.40	229.75
			6XX Supplies and Materials	3,987.12	3,335.47
			810 Dues and Fees	150.00	150.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	33,309.08	34,302.55
			2XX Personal Services - Employee Benefits	2,049.72	1,807.57
			3XX Purchased Professional and Technical Services	810.00	285.00
			4XX Purchased Property Services	27,784.93	21,066.05
			5XX Other Purchased Services	1,609.50	1,994.50
			6XX Supplies and Materials	7,063.24	13,363.49
			810 Dues and Fees	192.00	146.00
	27XX Student Transportation Services				
			5XX Other Purchased Services	5,649.40	3,990.54
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	7,687.58	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	16,658.18	9,534.53
			2XX Personal Services - Employee Benefits	3,661.07	2,555.15



Trustees' Financial Summary

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Submit ID: 0376-44696016

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	157.97
			5XX Other Purchased Services	0.00	2,476.13
			6XX Supplies and Materials	2,098.74	4,832.85
		24XX Support Services - School Administration			
			5XX Other Purchased Services	9.18	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	7,501.00	9,655.39
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	2,542.99	0.00
			2XX Personal Services - Employee Benefits	161.11	0.00
			6XX Supplies and Materials	1,204.84	7,467.53
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	1,619.00
780	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	24,658.88	0.00
			2XX Personal Services - Employee Benefits	5,081.31	0.00
			780 Subtotal	29,740.19	0.00
781	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	20,043.51	0.00
			2XX Personal Services - Employee Benefits	4,815.59	0.00
			781 Subtotal	24,859.10	0.00
782 Education Jobs Fund	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	371.71
910 Budget Amendment	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	4,303.98
			2XX Personal Services - Employee Benefits	0.00	16.82
			3XX Purchased Professional and Technical Services	0.00	1,247.00
			5XX Other Purchased Services	0.00	191.19
			6XX Supplies and Materials	0.00	7,257.28



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
910 Budget Amendment					
1XX Regular Education Programs - Elementary/Secondary					
21XX Support Services - Students					
			1XX Personal Services - Salaries	0.00	2,000.58
			2XX Personal Services - Employee Benefits	0.00	7.44
22XX Educational Media Services					
			3XX Purchased Professional and Technical Services	0.00	101.00
24XX Support Services - School Administration					
			5XX Other Purchased Services	0.00	162.94
25XX Support Services - Business					
			1XX Personal Services - Salaries	0.00	560.90
			2XX Personal Services - Employee Benefits	0.00	1.88
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	0.00	6,012.42
			6XX Supplies and Materials	0.00	2,358.70
910 Subtotal				<u>0.00</u>	<u>24,222.13</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>726,446.29</u></u>	<u><u>742,225.95</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance					113,597.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					758,370.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					742,225.95	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	16,460.47	Less Last Year	48,492.72	(4b)	-32,032.25	
					-32,032.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					97,710.43	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	1.63	28,419.31
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,247.41	48.40
1190 Penalties and Interest on Taxes	27.19	24.81
1410 Individual Transportation Fees	2,991.60	6,222.00
1510 Interest Earnings	95.05	123.70
2220 County On-Schedule Trans Reimb	17,790.28	18,891.63
3210 State On-Schedule Trans Reimb	18,882.80	18,891.64
3444 State School Block Grant	605.39	605.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41,641.35	73,226.88

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	44,117.75	70,026.01
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	1,179.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	44,117.75	71,205.51

Schedule Of Changes Worksheet

Beginning Fund Balance	9,970.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	73,226.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	71,205.51	(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)	11,991.83	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	22.63	26.69
1621 Lunch Sales	18,989.64	23,415.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>19,012.27</u>	<u>23,441.80</u>

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	3,554.82	4,996.50
2XX Personal Services - Employee Benefits	286.43	264.32
5XX Other Purchased Services	1,529.01	1,608.39
6XX Supplies and Materials	13,643.34	15,258.85
810 Dues and Fees	85.00	85.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>19,098.60</u>	<u>22,213.06</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		2,150.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		23,441.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		22,213.06	(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)		3,379.47	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	2.43	7.95
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,853.46	71.13
1190 Penalties and Interest on Taxes	40.41	1.12
1510 Interest Earnings	175.56	29.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,071.86	109.83

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	20,253.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,253.50	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,071.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	109.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)
	2,181.69	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	183.59	222.08
2240 County Retirement Distribution	72,300.00	85,118.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	72,483.59	85,340.08

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	43,273.89	50,708.36
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	813.24	999.34
22XX Educational Media Services		
2XX Personal Services - Employee Benefits	2,253.12	2,326.80
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	0.02	19.34
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,576.67	8,692.03
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,623.22	1,787.89
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,475.52	4,702.19
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,440.23	1,382.21
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	5,155.76	6,565.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	663.79	394.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	69,275.46	77,577.95



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						22,452.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						85,340.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						77,577.95	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						30,214.85	(5)



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

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

PRC Revenue	2012 Value
119 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,039.33
141 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,829.00
142 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,213.00
162 Wellness Mini-Grant	
4650 Federal Miscellaneous Grants from OPI	1,000.00
212 Lowes Garden Grant	
1900 Other Revenue from Local Sources	2,600.00
311 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	1,233.00
6100 Material Prior Period Revenue Adjustments	2.00
311 Subtotal	1,235.00
312 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	38,608.00
335 Medicaid	
3357 Montana Administrative Claiming Reimbursement	670.94
357 Medicaid From Co-op	
5700 Resources Transferred from Other School Districts or Cooperatives	926.61
457 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	5,220.47
611 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	234.00
750 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	2,473.37
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	101.05
894 UNITED WAY - AFTERSCHOOL PROGRAM	
1900 Other Revenue from Local Sources	10,020.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	84,170.77

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

PRC Program Function Object	2012 Value
119 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
312 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	27,640.77
2XX Personal Services - Employee Benefits	10,721.97
5XX Other Purchased Services	219.35
	38,582.09
335 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	689.33
357 Medicaid From Co-op	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	62.73
457 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	4,501.88
2XX Personal Services - Employee Benefits	710.48
6XX Supplies and Materials	2.64
	5,215.00
611 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	113.69
2XX Personal Services - Employee Benefits	9.59
3XX Purchased Professional and Technical Services	111.00
	234.28
750 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
6XX Supplies and Materials	2,473.37
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	87.17
2XX Personal Services - Employee Benefits	13.88
	101.05



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
894 UNITED WAY - AFTERSCHOOL PROGRAM	
890 Other Community Services	
33XX Community Services	
1XX Personal Services - Salaries	7,444.50
2XX Personal Services - Employee Benefits	1,135.00
3XX Purchased Professional and Technical Services	150.00
6XX Supplies and Materials	1,615.57
	10,345.07
894 Subtotal	10,345.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	83,301.15

Schedule Of Changes Worksheet

Beginning Fund Balance	11,792.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	84,170.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	83,301.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year 296.01 Less Last Year 3,245.01	(4b)	-2,949.00
		-2,949.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,713.55	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
119 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	10,039.33	10,039.33	0.00
141 Title II, Part A, Teacher/Principal Train/Recruit	1,829.00	1,829.28	-0.28
142 Title II, Part A, Teacher/Principal Train/Recruit	9,213.00	9,207.92	5.08
162 Wellness Mini-Grant	1,000.00	1,000.00	0.00
212 Lowes Garden Grant	2,600.00	2,288.07	311.93
311 Title I Improving Basic Programs	1,235.00	1,233.63	1.37
312 Title I, Part A, Improving Basic Programs	38,608.00	38,582.09	25.91
335 Medicaid	670.94	689.33	-18.39
357 Medicaid From Co-op	926.61	62.73	863.88



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
457 IDEA Part B (Trans from Coop)	5,220.47	5,215.00	5.47
611 Title II, Part D, Ed Technology	234.00	234.28	-0.28
750 ARRA - IDEA Part B (Trans from Coop)	2,473.37	2,473.37	0.00
752 ARRA - Title I Part A	101.05	101.05	0.00
894 UNITED WAY - AFTERSCHOOL PROGRAM	10,020.00	10,345.07	-325.07
Total	84,170.77	83,301.15	869.62



Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	3,807.08	3,963.34
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	389.17	84.41
1190 Penalties and Interest on Taxes	14.72	12.85
1510 Interest Earnings	267.17	240.58
3281 State Technology Aid	802.23	809.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,280.37	5,110.63

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	3,221.40	12,826.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,221.40	12,826.52

Schedule Of Changes Worksheet

Beginning Fund Balance		25,383.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,110.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		12,826.52	(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	662.40	(4b)	-662.40
			-662.40 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		17,004.94	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1190 Penalties and Interest on Taxes	398.41	0.00
1510 Interest Earnings	0.00	371.82
3445 State Combined Fund School Block Grant	5,276.18	5,276.18
6100 Material Prior Period Revenue Adjustments	0.00	-101.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,674.59	5,546.95

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	3,000.00
2XX Personal Services - Employee Benefits	0.00	388.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,388.13

Schedule Of Changes Worksheet

Beginning Fund Balance	38,134.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,546.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,388.13	(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)
	40,293.00	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	126,642.88	122,361.17
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	12,321.72	2,120.01
1190 Penalties and Interest on Taxes	468.15	418.20
1510 Interest Earnings	338.80	316.85
3120 State Guaranteed Tax Base Aid	454.41	6,226.75
9710 Residual Equity Transfers In	0.00	5,470.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	140,225.96	136,913.02

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	75,000.00	80,000.00
850 Interest on Debt	53,490.00	50,295.00
860 Agent Fees/Issuance Costs	600.00	600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	129,090.00	130,895.00

Schedule Of Changes Worksheet

Beginning Fund Balance		7,019.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		136,913.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		130,895.00	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		13,037.13	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	225.78	105.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	225.78	105.79

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	11,681.88	0.00
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	231.00	8,142.46
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	1,398.75	0.00
7XX Property and Equipment Acquisition	14,897.80	0.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	5,470.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,209.43	13,612.50

Schedule Of Changes Worksheet

Beginning Fund Balance		13,506.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		105.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		13,612.50	(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	(4b)	0.00
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	4,775.52	4,927.57
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	33.19	88.36
1190 Penalties and Interest on Taxes	8.51	15.08
1510 Interest Earnings	787.06	722.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,604.28	5,753.13

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	2,010.42
6XX Supplies and Materials	0.00	2,606.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	4,617.09

Schedule Of Changes Worksheet

Beginning Fund Balance	72,398.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,753.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,617.09	(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)	73,534.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.73	0.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.73	0.65

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	49.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		50.55 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	41.35	35.61
1900 Other Revenue from Local Sources	106.97	0.00
181 PAC for PE		
1700 Student Extracurricular Activity Receipts	9,850.00	9,400.00
1900 Other Revenue from Local Sources	231.00	0.00
181 Subtotal	<u>10,081.00</u>	<u>9,400.00</u>
182 Library		
1700 Student Extracurricular Activity Receipts	0.00	1,893.35
1900 Other Revenue from Local Sources	1,534.18	0.00
182 Subtotal	<u>1,534.18</u>	<u>1,893.35</u>
183		
1900 Other Revenue from Local Sources	3.26	0.00
184 Original Art		
1700 Student Extracurricular Activity Receipts	2,315.25	2,171.75
1900 Other Revenue from Local Sources	0.00	200.87
184 Subtotal	<u>2,315.25</u>	<u>2,372.62</u>
894 UNITED WAY - AFTERSCHOOL PROGRAM		
1900 Other Revenue from Local Sources	0.00	5.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u><u>14,082.01</u></u>	<u><u>13,706.58</u></u>

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

PRC Program Function Object	2011 Value	2012 Value
181 PAC for PE		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	10,181.00	9,351.00
182 Library		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	1,506.91	1,932.62
183		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	3.26	0.00
184 Original Art		
7XX Extracurricular Athletics and Activities		



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
184	Original Art				
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	2,515.25	2,372.62
894	UNITED WAY - AFTERSCHOOL PROGRAM				
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	0.00	10.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				14,206.42	13,666.24

Schedule Of Changes Worksheet

Beginning Fund Balance					3,402.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,706.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					13,666.24	(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)					3,443.24	(5)



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Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	0.00	0.00
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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	320,028.60	344,806.27
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	11,454.72	14,675.79
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	539.33	541.49
XX	XXX 26XX 41X	Energy Utility Services	16,729.18	16,490.34
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	57,770.27	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	43,639.46	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

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	20,926.45
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	20,926.45

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,975.02
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	30,133.94
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	29,212.02
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	691.44

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 75%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	9,534.53	0.00	0.00	0.00	
280	1XXX	2XX	2,555.15	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	157.97	0.00	0.00	0.00	
280	1XXX	5XX	2,476.13	0.00	0.00	0.00	
280	1XXX	6XX	4,832.85	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	9,655.39	0.00	0.00	0.00	
Totals			29,212.02	0.00	0.00	0.00	29,212.02

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 FY12.



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	36,650.00	0.00	0.00	0.00	36,650.00
Land Improvements	43,325.47	-43,325.47	0.00	0.00	0.00
Buildings	1,759,226.34	-31,441.59	0.00	0.00	1,727,784.75
Machinery and Equipment	95,041.04	55,860.96	0.00	0.00	150,902.00
Totals at Historical Cost	1,934,242.85	-18,906.10	0.00	0.00	1,915,336.75
Governmental Activities, Capital Assets, net	1,934,242.85	-18,906.10	0.00	0.00	1,915,336.75

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2012			

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
03/25/2008	1,075,000.00	0.00	45,000.00	0.00	1,030,000.00	45,000.00	985,000.00
10/01/1995	145,000.00	0.00	35,000.00	0.00	110,000.00	35,000.00	75,000.00
Compensated Absences	15,171.10	1,206.76	0.00	0.00	16,377.86	2,608.22	13,769.64
Total Governmental Activity							
Long-Term Liabilities	1,235,171.10	1,206.76	80,000.00	0.00	1,156,377.86	82,608.22	1,073,769.64

* 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.