



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

**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) 282-7216

(Signature)

(Date)

Chair, Board of Trustees: Charles Pipal

(Signature)

(Date)

County Superintendent: Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

**16 Gallatin County
0376 Amsterdam Elem**

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
129	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
139	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
144	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
181	PAC for PE	LOCAL	2009	
182	Library	LOCAL		
184	Original Art	LOCAL		
185	Yearbook	LOCAL		
313	Title I Improving Basic Programs	FEDERAL		84.010A
314	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
335	Medicaid	STATE		State
357	Medicaid From Co-op	STATE		
361	Services for Significant Needs Students	STATE		State
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
499	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
894	UNITED WAY - AFTERSCHOOL PROGRAM	LOCAL		
910	Budget Amendment			
911	Budget Amendment			



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	94,333.01	17,171.83		12.02
02	Taxes Receivable - Real and Personal (120-149)	11,329.66	1,674.50		
03	Taxes Receivable - Protested (150-159)	25.61			
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	105,688.28	18,846.33		12.02
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	2,637.26			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	2,637.26			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	11,355.27	1,674.50		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	13,688.41			
48	Fund Balance for Budget	78,007.34	17,171.83		12.02
52	TOTAL FUND BALANCE/EQUITY	91,695.75	17,171.83		12.02
53	TOTAL LIABILITIES AND FUND BALANCE	105,688.28	18,846.33		12.02



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1.49	23,112.87	9,899.22	
02	Taxes Receivable - Real and Personal (120-149)	1,246.73			
03	Taxes Receivable - Protested (150-159)	1.20			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		3,361.69		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,249.42	26,474.56	9,899.22	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,247.93			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			156.24	
48	Fund Balance for Budget	1.49	26,474.56	9,742.98	
52	TOTAL FUND BALANCE/EQUITY	1.49	26,474.56	9,899.22	
53	TOTAL LIABILITIES AND FUND BALANCE	1,249.42	26,474.56	9,899.22	



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,697.17	48,229.22		10,368.68
02	Taxes Receivable - Real and Personal (120-149)	206.19			5,829.73
03	Taxes Receivable - Protested (150-159)	0.65			6.13
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	22,904.01	48,229.22		16,204.54
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		9,467.40		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		9,467.40		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	206.84			5,835.86
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	1,317.10			
39	Reserve for Endowments (954)				
48	Fund Balance for Budget	21,380.07	38,761.82		10,368.68
52	TOTAL FUND BALANCE/EQUITY	22,697.17	38,761.82		10,368.68
53	TOTAL LIABILITIES AND FUND BALANCE	22,904.01	48,229.22		16,204.54



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		84,639.91		
02	Taxes Receivable - Real and Personal (120-149)		192.64		
03	Taxes Receivable - Protested (150-159)		0.82		
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		84,833.37		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		193.46		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		84,639.91		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		84,639.91		



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

53	TOTAL LIABILITIES AND FUND BALANCE		84,833.37	
----	------------------------------------	--	-----------	--

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

Balance Sheet

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



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	51.24		4,043.93	
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	51.24		4,043.93	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	51.24		4,043.93	
52	TOTAL FUND BALANCE/EQUITY	51.24		4,043.93	
53	TOTAL LIABILITIES AND FUND BALANCE	51.24		4,043.93	



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	26,002.06	109,121.95		
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	26,002.06	109,121.95		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	4.45			
24	Warrants Payable (620)	25,997.61	109,121.95		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	26,002.06	109,121.95		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	26,002.06	109,121.95		



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

Balance Sheet

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



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

Balance Sheet

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



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

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

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	225,103.38	210,178.06
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,467.06	2,509.16
1190 Penalties and Interest on Taxes	375.23	240.82
1310 Individual Tuition	9,799.77	6,144.00
1510 Interest Earnings	1,142.79	1,217.20
3110 Direct State Aid	370,118.59	394,296.13
3111 Quality Educator	33,355.53	34,328.97
3112 At Risk Student	5,695.16	5,322.99
3113 Indian Education For All	3,243.60	3,202.80
3115 State Spec Ed Allowable Cost Pymt to Districts	23,870.67	23,614.37
3116 Data For Achievement	0.00	1,570.00
3120 State Guaranteed Tax Base Aid	93,744.18	120,548.40
3444 State School Block Grant	39,667.57	39,667.57
3445 State Combined Fund School Block Grant	9,024.34	0.00
3446 SB372 Block Grant Reimbursement	4,161.80	0.00
6100 Material Prior Period Revenue Adjustments	0.00	639.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	822,769.67	843,479.58

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	361,927.00	356,248.53
2XX Personal Services - Employee Benefits	68,637.94	81,658.99
3XX Purchased Professional and Technical Services	2,784.27	3,403.63
4XX Purchased Property Services	6,575.06	3,598.85
5XX Other Purchased Services	6,087.49	9,411.35
6XX Supplies and Materials	54,106.46	37,167.68
7XX Property and Equipment Acquisition	9,495.00	0.00
810 Dues and Fees	0.00	26.54
8XX Other Expenditures	0.00	50.00
21XX Support Services - Students		
1XX Personal Services - Salaries	13,537.29	12,722.19
2XX Personal Services - Employee Benefits	62.83	58.86
5XX Other Purchased Services	0.00	261.78
6XX Supplies and Materials	0.00	631.71
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	3,324.50	1,736.00
5XX Other Purchased Services	557.93	0.00
222X Educational Media Services		



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

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

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

PRC	Program	Function	Object	2013 Value	2014 Value
	1XX Regular Education Programs - Elementary/Secondary				
		22XX Educational Media Services			
			1XX Personal Services - Salaries	16,249.00	16,384.00
			2XX Personal Services - Employee Benefits	75.51	74.85
			3XX Purchased Professional and Technical Services	0.00	55.00
			6XX Supplies and Materials	6,634.72	4,270.44
			810 Dues and Fees	45.00	0.00
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	1,451.82	1,031.00
			4XX Purchased Property Services	16.00	0.00
			5XX Other Purchased Services	2,395.82	2,784.61
			6XX Supplies and Materials	123.97	40.00
			810 Dues and Fees	1,624.00	1,830.67
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	82,383.01	82,868.77
			2XX Personal Services - Employee Benefits	18,004.75	17,728.00
			3XX Purchased Professional and Technical Services	740.00	807.73
			4XX Purchased Property Services	319.90	449.00
			5XX Other Purchased Services	1,551.09	1,582.35
			6XX Supplies and Materials	2,544.08	2,026.72
			810 Dues and Fees	579.00	584.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	12,258.38	12,525.26
			2XX Personal Services - Employee Benefits	52.63	58.76
			3XX Purchased Professional and Technical Services	5,390.00	5,000.00
			5XX Other Purchased Services	620.76	794.66
			6XX Supplies and Materials	3,000.85	2,774.15
			810 Dues and Fees	150.00	150.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	34,920.76	36,743.56
			2XX Personal Services - Employee Benefits	1,817.25	2,101.11
			3XX Purchased Professional and Technical Services	9,339.74	750.00
			4XX Purchased Property Services	25,757.54	21,721.63
			5XX Other Purchased Services	2,184.00	2,315.00
			6XX Supplies and Materials	11,813.33	6,757.09
			7XX Property and Equipment Acquisition	10,932.00	0.00
			810 Dues and Fees	658.18	585.40
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	62,459.02
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	19,064.27	16,472.16
			2XX Personal Services - Employee Benefits	2,639.27	5,475.12
			4XX Purchased Property Services	190.78	223.77



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

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

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

PRC	Program	Function	Object	2013 Value	2014 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials	71.49	543.85
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	12,939.00	11,395.00
	316 Data For Achievement				
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	1,570.00
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	3,198.29	400.00
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	4,300.00
			2XX Personal Services - Employee Benefits	0.00	24.74
			6XX Supplies and Materials	0.00	4,448.44
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	916.00
			2XX Personal Services - Employee Benefits	0.00	5.26
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	0.00	500.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	5,000.00
			6XX Supplies and Materials	0.00	3,000.00
		910 Subtotal		0.00	18,194.44
911 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	2,156.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				818,831.96	850,659.91



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

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

Schedule Of Changes Worksheet

Beginning Fund Balance						121,961.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						843,479.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						850,659.91	(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	13,688.41	Less Last Year	36,773.34	(4b)		-23,084.93	
						-23,084.93	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						91,695.75	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	26,732.23	50,005.16
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	157.05	273.79
1190 Penalties and Interest on Taxes	31.08	23.68
1410 Individual Transportation Fees	4,089.00	3,279.00
1510 Interest Earnings	111.20	120.76
2220 County On-Schedule Trans Reimb	19,070.84	16,875.80
3210 State On-Schedule Trans Reimb	19,070.85	16,875.81
3444 State School Block Grant	1,444.67	1,444.67
3446 SB372 Block Grant Reimbursement	567.52	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	71,274.44	88,898.67

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	71,725.52	83,267.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	71,725.52	83,267.59

Schedule Of Changes Worksheet

Beginning Fund Balance		11,540.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		88,898.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		83,267.59	(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)		17,171.83	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	22.02	11.49
1621 Lunch Sales	22,875.95	19,493.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,897.97	19,505.13

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

PRC Program Function Object	2013 Value	2014 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	5,723.49	5,650.46
2XX Personal Services - Employee Benefits	308.93	308.38
5XX Other Purchased Services	1,649.57	1,649.66
6XX Supplies and Materials	16,792.23	13,517.83
810 Dues and Fees	85.00	85.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	24,559.22	21,211.33

Schedule Of Changes Worksheet

Beginning Fund Balance	1,718.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,505.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,211.33	(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)	12.02	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

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

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	25,739.99	36,290.97
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6.41	266.60
1190 Penalties and Interest on Taxes	6.89	20.00
1510 Interest Earnings	32.57	56.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,785.86	36,633.59

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	28,547.11	36,052.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,547.11	36,052.54

Schedule Of Changes Worksheet

Beginning Fund Balance	-579.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,633.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,052.54	(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)	1.49	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	220.19	57.00
2240 County Retirement Distribution	81,427.95	101,768.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	81,648.14	101,825.88

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	53,289.61	56,859.29
810 Dues and Fees	0.00	12,404.76
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,074.86	2,424.85
22XX Educational Media Services		
2XX Personal Services - Employee Benefits	2,504.04	2,686.93
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	9,615.54	10,475.82
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,737.70	1,889.08
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,848.50	5,134.22
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,856.10	2,658.83
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	6,326.00	7,320.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	446.02	447.27
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,214.89	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	84,913.26	102,301.05



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

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

Schedule Of Changes Worksheet

Beginning Fund Balance						26,949.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						101,825.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						102,301.05	(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)						26,474.56	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

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

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

PRC	Program	Function	Object	2014 Value
			139 Subtotal	14,453.00
144	Title II, Part A, Teacher/Principal Train/Recruit			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX Instruction		
			1XX Personal Services - Salaries	6,143.75
			2XX Personal Services - Employee Benefits	1,036.25
			5XX Other Purchased Services	1,137.00
			144 Subtotal	8,317.00
313	Title I Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
			1XX Personal Services - Salaries	947.92
			2XX Personal Services - Employee Benefits	445.35
			313 Subtotal	1,393.27
314	Title I, Part A, Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
			1XX Personal Services - Salaries	34,740.13
			2XX Personal Services - Employee Benefits	9,832.87
			314 Subtotal	44,573.00
335	Medicaid			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			6XX Supplies and Materials	142.28
			810 Dues and Fees	189.97
			335 Subtotal	332.25
361	Services for Significant Needs Students			
	361 Services for Significant Needs Students			
		1XXX Instruction		
			1XX Personal Services - Salaries	4,013.51
			2XX Personal Services - Employee Benefits	1,986.49
			6XX Supplies and Materials	2,000.00
			361 Subtotal	8,000.00
366	State OTO Capital Invest & Deferred Maintenance			
	366 OTO Capital Invest & Deferred Maintenance			
		26XX Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	240.00
			6XX Supplies and Materials	4,659.25



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

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

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

PRC Program Function Object	2014 Value
366 Subtotal	4,899.25
499 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	325.65
894 UNITED WAY - AFTERSCHOOL PROGRAM	
890 Other Community Services	
33XX Community Services	
1XX Personal Services - Salaries	7,452.00
2XX Personal Services - Employee Benefits	1,131.02
3XX Purchased Professional and Technical Services	80.00
5XX Other Purchased Services	32.86
6XX Supplies and Materials	1,304.12
894 Subtotal	10,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	
	97,374.52

Schedule Of Changes Worksheet

Beginning Fund Balance	12,585.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	94,531.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	97,374.52	(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	156.24	
Less Last Year	0.00	(4b)
		156.24
		156.24 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,899.22	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
129 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	5,081.10	5,081.10	0.00
139 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	14,453.00	14,453.00	0.00
144 Title II, Part A, Teacher/Principal Train/Recruit	8,317.00	8,317.00	0.00



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
313 Title I Improving Basic Programs	1,367.18	1,393.27	-26.09
314 Title I, Part A, Improving Basic Programs	44,573.00	44,573.00	0.00
335 Medicaid	1,743.87	332.25	1,411.62
357 Medicaid From Co-op	996.76	0.00	996.76
361 Services for Significant Needs Students	8,000.00	8,000.00	0.00
366 State OTO Capital Invest & Deferred Maintenance	0.00	4,899.25	-4,899.25
499 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	325.65	-325.65
894 UNITED WAY - AFTERSCHOOL PROGRAM	10,000.00	10,000.00	0.00
Total	94,531.91	97,374.52	-2,842.61



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	3,998.43	3,853.21
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	22.15	44.86
1190 Penalties and Interest on Taxes	5.86	4.60
1510 Interest Earnings	149.89	165.57
3281 State Technology Aid	912.76	1,796.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,089.09	5,864.29

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	1,828.15	3,443.10
24XX Support Services - School Administration		
6XX Supplies and Materials	0.00	1,307.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,828.15	4,750.10

Schedule Of Changes Worksheet

Beginning Fund Balance		20,265.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,864.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,750.10	(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	1,317.10		
Less Last Year	0.00		(4b)
		1,317.10	
		1,317.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		22,697.17	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	334.24	326.67
3445 State Combined Fund School Block Grant	0.00	9,024.34
3447 SB372 Combined Block Grant Reimbursement	2,534.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,868.74	9,351.01

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	0.00	9,467.40
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	0.00	4,283.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	13,750.93

Schedule Of Changes Worksheet

Beginning Fund Balance		43,161.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,351.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		13,750.93	(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
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		38,761.82	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

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

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	112,653.74	113,893.85
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	684.03	1,296.15
1190 Penalties and Interest on Taxes	207.07	139.02
1510 Interest Earnings	346.80	616.11
3120 State Guaranteed Tax Base Aid	8,548.78	13,390.09
899		
6100 Material Prior Period Revenue Adjustments	1,905.91	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	124,346.33	129,335.22

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	80,000.00	85,000.00
850 Interest on Debt	46,830.00	43,320.00
860 Agent Fees/Issuance Costs	600.00	600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	127,430.00	128,920.00

Schedule Of Changes Worksheet

Beginning Fund Balance		9,953.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		129,335.22 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		128,920.00 (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)		10,368.68 (5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	5,014.38	4,790.13
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	25.95	56.27
1190 Penalties and Interest on Taxes	8.22	5.74
1510 Interest Earnings	604.85	600.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,653.40	5,452.44

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance						79,187.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,452.44	(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)						84,639.91	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

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	2013 Value	2014 Value
1510 Interest Earnings	0.52	0.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.52	0.17

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	51.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.17	(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)	51.24	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	31.51	33.78
181 PAC for PE		
1700 Student Extracurricular Activity Receipts	7,448.00	7,273.00
1900 Other Revenue from Local Sources	0.00	396.00
181 Subtotal	<u>7,448.00</u>	<u>7,669.00</u>
182 Library		
1700 Student Extracurricular Activity Receipts	1,810.06	2,247.80
184 Original Art		
1700 Student Extracurricular Activity Receipts	2,204.15	2,171.75
1900 Other Revenue from Local Sources	108.76	401.62
184 Subtotal	<u>2,312.91</u>	<u>2,573.37</u>
185 Yearbook		
1700 Student Extracurricular Activity Receipts	832.00	934.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u><u>12,434.48</u></u>	<u><u>13,457.95</u></u>

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

PRC Program Function Object	2013 Value	2014 Value
181 PAC for PE		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	7,445.00	7,703.00
182 Library		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	1,810.06	2,247.80
184 Original Art		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	2,312.91	1,985.33
185 Yearbook		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	838.90	945.25
894 UNITED WAY - AFTERSCHOOL PROGRAM		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	0.00	3.49



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

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	2013 Value	2014 Value
894 UNITED WAY - AFTERSCHOOL PROGRAM 7XX Extracurricular Athletics and Activities		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,406.87	12,884.87

Schedule Of Changes Worksheet

Beginning Fund Balance		3,470.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		13,457.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		12,884.87 (3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		4,043.93 (5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

Detail Expenditure

Fund	Account	Description	2013 Value	2014 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	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	XXX 1XXX 112	Certified Teacher Staff Salaries	355,399.73	344,980.50
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,240.07	2,402.61
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	599.50	1,001.07
XX	XXX 26XX 41X	Energy Utility Services	15,884.66	16,557.82
XX	XXX 4XXX 710	Land	0.00	62,459.02
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	40,962.50	55,232.60
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	23,614.37
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	23,614.37

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,870.41
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	34,004.35
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	34,109.90
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2016 Maximum Budget: 75%



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	16,472.16	0.00	0.00	0.00	0.00
280	1XXX	2XX	5,475.12	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	223.77	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	543.85	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	11,395.00	0.00	0.00	0.00	0.00
Totals			34,109.90	0.00	0.00	0.00	0.00

34,109.90

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

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



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
*** Land	36,650.00	62,459.00	0.00	0.00	99,109.00
Buildings	1,727,784.75	0.00	0.00	0.00	1,727,784.75
Machinery and Equipment	161,695.00	0.00	0.00	0.00	161,695.00
Totals at Historical Cost	1,926,129.75	62,459.00	0.00	0.00	1,988,588.75
Governmental Activities, Capital Assets, net	1,926,129.75	62,459.00	0.00	0.00	1,988,588.75

* 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 FY2014	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2014			

*** Has comment.



Trustees' Financial Summary

FY2013-14

Submit ID: 0376-76128483

16 Gallatin County
0376 Amsterdam Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2013)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2014) [a + b - c - d]	Current Portion Due FY2015	Long-Term Portion Due FY2016-
Governmental Activities*							
Bonds							
03/25/2008	985,000.00	0.00	50,000.00	0.00	935,000.00	50,000.00	885,000.00
10/01/1995	75,000.00	0.00	35,000.00	0.00	40,000.00	40,000.00	0.00
Compensated Absences	16,761.54	0.00	0.00	0.00	16,761.54	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	1,076,761.54	0.00	85,000.00	0.00	991,761.54	90,000.00	885,000.00

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

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