



Trustees' Financial Summary

FY2014-15

Submit ID: 0376-41924985

**** Recalculated ****

16 Gallatin County

0376 Amsterdam Elem

Due Date:

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

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

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

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

Certification

Business Manager/Clerk: Sharon Roe **Phone #:** (406) 282-7216

(Signature)

(Date)

Chair, Board of Trustees: Charles Pipal

(Signature)

(Date)

County Superintendent Laura Axtman

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY15 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
145	Title II Part A	FEDERAL		84.367
163	School Wellness Mini-Grant	FEDERAL		
181	PAC for PE	LOCAL	2009	
182	Library	LOCAL		
184	Original Art	LOCAL		
185	Yearbook	LOCAL		
213	One Class At A Time	LOCAL		
315	Title I Improving Basic Programs	FEDERAL		84.010A
335	Medicaid	STATE		State
357	Medicaid From Co-op	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		



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	97,835.95	18,215.78		48.24
02	Taxes Receivable - Real and Personal (120-149)	14,098.31	2,439.63		
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	111,934.26	20,655.41		48.24
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)	2,212.41			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	2,212.41			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	14,098.31	2,439.63		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	20,146.09			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	75,477.45	18,215.78		48.24
52	TOTAL FUND BALANCE/EQUITY	95,623.54	18,215.78		48.24
53	TOTAL LIABILITIES AND FUND BALANCE	111,934.26	20,655.41		48.24



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6.46	23,579.52	4,577.21	
02	Taxes Receivable - Real and Personal (120-149)	2,222.52			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,184.89	8,960.61	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,228.98	25,764.41	13,537.82	
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)	2,222.52			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			66.58	
48	Fund Balance for Budget	6.46	25,764.41	13,471.24	
52	TOTAL FUND BALANCE/EQUITY	6.46	25,764.41	13,537.82	
53	TOTAL LIABILITIES AND FUND BALANCE	2,228.98	25,764.41	13,537.82	



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,640.52	6,246.48		7,588.85
02	Taxes Receivable - Real and Personal (120-149)	254.47			7,304.81
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	17,894.99	6,246.48		14,893.66
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)	254.47			7,304.81
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	17,640.52	6,246.48		7,588.85
52	TOTAL FUND BALANCE/EQUITY	17,640.52	6,246.48		7,588.85
53	TOTAL LIABILITIES AND FUND BALANCE	17,894.99	6,246.48		14,893.66



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,937,036.54	90,266.48		
02	Taxes Receivable - Real and Personal (120-149)		280.30		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,937,036.54	90,546.78		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		280.30		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,937,036.54	90,266.48		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,937,036.54	90,266.48		
53	TOTAL LIABILITIES AND FUND BALANCE	1,937,036.54	90,546.78		



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	51.45		4,344.02	
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	51.45		4,344.02	
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)				
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	51.45		4,344.02	
52	TOTAL FUND BALANCE/EQUITY	51.45		4,344.02	
53	TOTAL LIABILITIES AND FUND BALANCE	51.45		4,344.02	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	27,535.55	54,992.69		
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	27,535.55	54,992.69		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	27,535.55	54,992.69		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	27,535.55	54,992.69		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	27,535.55	54,992.69		



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Balance Sheet

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



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Balance Sheet

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



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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:			Fund Code 01	
PRC	Revenue		2014 Value	2015 Value
1110	District Tax Levy		210,178.06	214,118.10
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes		2,509.16	4,713.14
1190	Penalties and Interest on Taxes		240.82	308.96
1310	Individual Tuition		6,144.00	5,593.58
1510	Interest Earnings		1,217.20	1,134.71
3110	Direct State Aid		394,296.13	418,361.07
3111	Quality Educator		34,328.97	37,042.43
3112	At Risk Student		5,322.99	5,368.19
3113	Indian Education For All		3,202.80	3,508.80
3115	State Spec Ed Allowable Cost Pymt to Districts		23,614.37	26,187.00
3116	Data For Achievement		1,570.00	2,580.00
3118	Natural Resource Development		0.00	2,981.31
3120	State Guaranteed Tax Base Aid		120,548.40	121,811.31
3444	State School Block Grant		39,667.57	47,307.18
3445	State Combined Fund School Block Grant		0.00	14,819.86
3446	SB96 Block Grant Reimbursement		0.00	4,922.94
6100	Material Prior Period Revenue Adjustments		639.11	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			843,479.58	910,758.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2014 Value	2015 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX Instruction				
		1XX	Personal Services - Salaries	356,248.53	393,159.44	
		2XX	Personal Services - Employee Benefits	81,658.99	97,426.28	
		3XX	Purchased Professional and Technical Services	3,403.63	3,120.66	
		4XX	Purchased Property Services	3,598.85	6,069.02	
		5XX	Other Purchased Services	9,411.35	5,990.38	
		6XX	Supplies and Materials	37,167.68	36,708.62	
		810	Dues and Fees	26.54	0.00	
		8XX	Other Expenditures	50.00	0.00	
	21XX	Support Services - Students				
		1XX	Personal Services - Salaries	12,722.19	13,467.96	
		2XX	Personal Services - Employee Benefits	58.86	60.58	
		3XX	Purchased Professional and Technical Services	0.00	175.00	
		5XX	Other Purchased Services	261.78	13.00	
		6XX	Supplies and Materials	631.71	101.80	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2014 Value	2015 Value	
		221X	Improvement of Instruction Services			
		3XX	Purchased Professional and Technical Services	1,736.00	1,315.00	
		5XX	Other Purchased Services	0.00	954.01	
		222X	Educational Media Services			
		1XX	Personal Services - Salaries	16,384.00	16,908.97	
		2XX	Personal Services - Employee Benefits	74.85	75.80	
		3XX	Purchased Professional and Technical Services	55.00	75.00	
		5XX	Other Purchased Services	0.00	135.11	
		6XX	Supplies and Materials	4,270.44	3,592.94	
		23XX	Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	1,031.00	2,995.05	
		5XX	Other Purchased Services	2,784.61	5,948.03	
		6XX	Supplies and Materials	40.00	886.14	
		810	Dues and Fees	1,830.67	2,207.85	
		24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	82,868.77	104,535.58	
		2XX	Personal Services - Employee Benefits	17,728.00	24,453.78	
		3XX	Purchased Professional and Technical Services	807.73	550.76	
		4XX	Purchased Property Services	449.00	0.00	
		5XX	Other Purchased Services	1,582.35	1,718.11	
		6XX	Supplies and Materials	2,026.72	2,193.80	
		810	Dues and Fees	584.00	465.58	
		25XX	Support Services - Business			
		1XX	Personal Services - Salaries	12,525.26	14,418.72	
		2XX	Personal Services - Employee Benefits	58.76	66.39	
		3XX	Purchased Professional and Technical Services	5,000.00	7,710.00	
		5XX	Other Purchased Services	794.66	769.03	
		6XX	Supplies and Materials	2,774.15	2,867.20	
		810	Dues and Fees	150.00	677.96	
		26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	36,743.56	38,662.61	
		2XX	Personal Services - Employee Benefits	2,101.11	2,138.06	
		3XX	Purchased Professional and Technical Services	750.00	7,377.95	
		4XX	Purchased Property Services	21,721.63	24,422.07	
		5XX	Other Purchased Services	2,315.00	2,478.95	
		6XX	Supplies and Materials	6,757.09	9,469.70	
		7XX	Property and Equipment Acquisition	0.00	4,950.00	
		810	Dues and Fees	585.40	617.00	
		4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	62,459.02	17,726.76	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2014 Value	2015 Value	
	280 Special Education - Local and State					
	1XXX Instruction					
			1XX Personal Services - Salaries	16,472.16	22,460.38	
			2XX Personal Services - Employee Benefits	5,475.12	12,095.68	
			4XX Purchased Property Services	223.77	194.32	
			6XX Supplies and Materials	543.85	92.22	
	62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	11,395.00	11,653.00	
	316 Data For Achievement					
	24XX Support Services - School Administration					
			1XX Personal Services - Salaries	1,570.00	2,565.00	
			2XX Personal Services - Employee Benefits	0.00	15.00	
	910 Food Services					
	31XX Food Services					
			1XX Personal Services - Salaries	0.00	135.02	
			2XX Personal Services - Employee Benefits	0.00	9.20	
			4XX Purchased Property Services	0.00	560.00	
			5XX Other Purchased Services	0.00	51.21	
			6XX Supplies and Materials	400.00	3,800.79	
910	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			1XX Personal Services - Salaries	4,300.00	0.00	
			2XX Personal Services - Employee Benefits	24.74	0.00	
			6XX Supplies and Materials	4,448.44	0.00	
	21XX Support Services - Students					
			1XX Personal Services - Salaries	916.00	0.00	
			2XX Personal Services - Employee Benefits	5.26	0.00	
	221X Improvement of Instruction Services					
			3XX Purchased Professional and Technical Services	500.00	0.00	
	26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	5,000.00	0.00	
			6XX Supplies and Materials	3,000.00	0.00	
911	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials	2,156.68	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>850,659.91</u>	<u>913,288.47</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						91,695.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						910,758.58 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						913,288.47 (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	20,146.09	Less Last Year	13,688.41	(4b)		6,457.68
						6,457.68 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						95,623.54 (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:			Fund Code 10	
PRC	Revenue		2014 Value	2015 Value
	1110 District Tax Levy		50,005.16	53,547.21
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes		273.79	1,119.38
	1190 Penalties and Interest on Taxes		23.68	73.85
	1410 Individual Transportation Fees		3,279.00	3,150.00
	1510 Interest Earnings		120.76	163.53
	2220 County On-Schedule Trans Reimb		16,875.80	19,156.08
	3210 State On-Schedule Trans Reimb		16,875.81	19,156.08
	3444 State School Block Grant		1,444.67	3,275.66
	3446 SB96 Block Grant Reimbursement		0.00	1,179.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			88,898.67	100,821.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			5XX Other Purchased Services	83,267.59	99,777.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				83,267.59	99,777.72

Schedule Of Changes Worksheet						Fund Code 10	
Beginning Fund Balance						17,171.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						100,821.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						99,777.72	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						18,215.78	(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:			Fund Code 12	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		11.49	5.56
	1621 Lunch Sales		19,493.64	28,867.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			19,505.13	28,873.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2014 Value	2015 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	5,650.46	5,858.71
			2XX Personal Services - Employee Benefits	308.38	313.77
			5XX Other Purchased Services	1,649.66	243.76
			6XX Supplies and Materials	13,517.83	22,335.61
			810 Dues and Fees	85.00	85.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				21,211.33	28,836.85

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						12.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						28,873.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						28,836.85 (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)						48.24 (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:			Fund Code 13	
PRC	Revenue		2014 Value	2015 Value
	1110 District Tax Levy		36,290.97	49,645.61
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes		266.60	812.06
	1190 Penalties and Interest on Taxes		20.00	58.91
	1510 Interest Earnings		56.02	61.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>36,633.59</u>	<u>50,578.49</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 13	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	36,052.54	50,573.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>36,052.54</u>	<u>50,573.52</u>

Schedule Of Changes Worksheet						Fund Code 13	
Beginning Fund Balance						1.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						50,578.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						50,573.52	(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	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6.46	(5)



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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: Fund Code 14

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	57.00	120.19
	2240 County Retirement Distribution	101,768.88	99,644.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>101,825.88</u>	<u>99,764.93</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	56,859.29	62,584.21
			810 Dues and Fees	12,404.76	0.00
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	2,424.85	2,220.72
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	2,686.93	2,788.22
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	10,475.82	14,446.70
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	1,889.08	2,206.30
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	5,134.22	5,284.97
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,658.83	3,103.24
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	7,320.00	7,366.00
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	447.27	474.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>102,301.05</u>	<u>100,475.08</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						26,474.56 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						99,764.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						100,475.08 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						25,764.41 (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:		Fund Code 15
PRC	Revenue	2015 Value
145	Title II Part A	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	7,280.00
163	School Wellness Mini-Grant	
	4650 Federal Miscellaneous Grants from OPI	2,000.00
213	One Class At A Time	
	1920 Contributions/Donations from Private Sources	250.00
315	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	41,079.61
335	Medicaid	
	3357 Montana Administrative Claiming Reimbursement	1,374.40
357	Medicaid From Co-op	
	5710 Special Education Resources Transferred from Other School Districts or Cooperatives	2,080.13
499	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,965.05
894	UNITED WAY - AFTERSCHOOL PROGRAM	
	1900 Other Revenue from Local Sources	10,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>76,029.19</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2014 Value	2015 Value
145	Title II Part A				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,498.52
			2XX Personal Services - Employee Benefits		2,355.48
			5XX Other Purchased Services		426.00
			145 Subtotal		<u>7,280.00</u>
163	School Wellness Mini-Grant				
	465	Federal Miscellaneous Grants from OPI			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,537.88
			2XX Personal Services - Employee Benefits		262.07
			6XX Supplies and Materials		200.05
			163 Subtotal		<u>2,000.00</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2014 Value	2015 Value
213	One Class At A Time				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX	Supplies and Materials		250.00
			213 Subtotal		<u>250.00</u>
315	Title I Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX	Personal Services - Salaries		35,634.24
		2XX	Personal Services - Employee Benefits		5,193.01
		5XX	Other Purchased Services		252.35
			315 Subtotal		<u>41,079.60</u>
335	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		810	Dues and Fees		229.27
			335 Subtotal		<u>229.27</u>
357	Medicaid From Co-op				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		9.97
	280 Special Education - Local and State				
	1XXX Instruction				
		6XX	Supplies and Materials		455.52
			357 Subtotal		<u>465.49</u>
366	State OTO Capital Invest & Deferred Maintenance				
	366 OTO Capital Invest & Deferred Maintenance				
	26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services		426.36
			366 Subtotal		<u>426.36</u>
499	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		1XX	Personal Services - Salaries		4,836.57
		2XX	Personal Services - Employee Benefits		2,248.71
		4XX	Purchased Property Services		194.32
		6XX	Supplies and Materials		4,359.80
			499 Subtotal		<u>11,639.40</u>



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

PRC	Program	Function	Object	2014 Value	2015 Value
894	UNITED WAY - AFTERSCHOOL PROGRAM				
	890	Other Community Services			
		33XX	Community Services		
			1XX Personal Services - Salaries		7,144.00
			2XX Personal Services - Employee Benefits		1,139.71
			3XX Purchased Professional and Technical Services		300.00
			5XX Other Purchased Services		23.79
			6XX Supplies and Materials		323.31
			894 Subtotal		8,930.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					72,300.93

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					9,899.22 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					76,029.19 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					72,300.93 (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	66.58	Less Last Year	156.24	(4b)	-89.66
					-89.66 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,537.82 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
145 Title II Part A	7,280.00	7,280.00	0.00
163 School Wellness Mini-Grant	2,000.00	2,000.00	0.00
213 One Class At A Time	250.00	250.00	0.00
315 Title I Improving Basic Programs	41,079.61	41,079.60	0.01
335 Medicaid	1,374.40	229.27	1,145.13
357 Medicaid From Co-op	2,080.13	465.49	1,614.64
366 State OTO Capital Invest & Deferred Maintenance	0.00	426.36	-426.36
499 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,965.05	11,639.40	325.65
894 UNITED WAY - AFTERSCHOOL PROGRAM	10,000.00	8,930.81	1,069.19
Total	76,029.19	72,300.93	3,728.26



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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: Fund Code 28

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	3,853.21	3,861.55
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	44.86	86.34
1190	Penalties and Interest on Taxes	4.60	5.62
1510	Interest Earnings	165.57	173.00
3281	State Technology Aid	1,796.05	974.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,864.29	5,100.88

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

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			3XX Purchased Professional and Technical Services	0.00	760.00
			6XX Supplies and Materials	3,443.10	8,080.43
24XX Support Services - School Administration					
			6XX Supplies and Materials	1,307.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,750.10	8,840.43

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	22,697.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,100.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,840.43	(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	1,317.10	(4b)
	-1,317.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,640.52	(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:			Fund Code 29	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		326.67	180.10
	1900 Other Revenue from Local Sources		0.00	0.80
	3445 State Combined Fund School Block Grant		9,024.34	0.00
	3447 SB96 Combined Block Grant Reimbursement		0.00	3,734.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			9,351.01	3,915.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29		
PRC	Program	Function	Object		2014 Value	2015 Value	
	1XX Regular Education Programs - Elementary/Secondary						
	23XX Support Services - General Administration						
			6XX Supplies and Materials		0.00	150.00	
	4XXX Facilities Acquisition and Construction Services						
			3XX Purchased Professional and Technical Services		9,467.40	0.00	
			7XX Property and Equipment Acquisition		0.00	36,280.85	
	910 Food Services						
	31XX Food Services						
			6XX Supplies and Materials		4,283.53	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					13,750.93	36,430.85	

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						38,761.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,915.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						36,430.85	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,246.48	(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: Fund Code 50

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	113,893.85	115,502.44
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,296.15	2,560.77
1190	Penalties and Interest on Taxes	139.02	167.31
1510	Interest Earnings	616.11	240.48
3120	State Guaranteed Tax Base Aid	13,390.09	9,044.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		129,335.22	127,515.17

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

PRC	Program	Function	Object	2014 Value	2015 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			840	Principal On Debt	85,000.00	90,000.00
			850	Interest on Debt	43,320.00	39,595.00
			860	Agent Fees/Issuance Costs	600.00	700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				128,920.00	130,295.00	

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	10,368.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	127,515.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	130,295.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,588.85	(5)



Trustees' Financial Summary

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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: Fund Code 60

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	0.00	4,172.70
	5110 Sale of Bonds	0.00	2,078,701.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>2,082,874.45</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
			3XX Purchased Professional and Technical Services	0.00	13,000.00
			7XX Property and Equipment Acquisition	0.00	105,283.91
			8XX Other Expenditures	0.00	27,554.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>145,837.91</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,082,874.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					145,837.91	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,937,036.54	(5)



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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: Fund Code 61

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	4,790.13	4,826.86
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	56.27	107.36
1190	Penalties and Interest on Taxes	5.74	6.92
1510	Interest Earnings	600.30	685.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,452.44	5,626.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

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

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					84,639.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,626.57 (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)					90,266.48 (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: Fund Code 81

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	0.17	0.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.17</u>	<u>0.21</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2014 Value	2015 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance					51.24 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.21 (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)					51.45 (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: Fund Code 84

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	33.78	33.64
	1700 Student Extracurricular Activity Receipts	0.00	759.16
	1900 Other Revenue from Local Sources	0.00	163.33
181	PAC for PE		
	1700 Student Extracurricular Activity Receipts	7,273.00	7,941.00
	1900 Other Revenue from Local Sources	396.00	0.00
182	Library		
	1700 Student Extracurricular Activity Receipts	2,247.80	1,724.40
184	Original Art		
	1700 Student Extracurricular Activity Receipts	2,171.75	2,350.50
	1900 Other Revenue from Local Sources	401.62	96.67
185	Yearbook		
	1700 Student Extracurricular Activity Receipts	934.00	1,047.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>13,457.95</u>	<u>14,115.70</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	0.00	857.16
181	PAC for PE				
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	7,703.00	8,086.00
182	Library				
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	2,247.80	1,724.40
184	Original Art				
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	1,985.33	2,250.15
185	Yearbook				
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	945.25	897.90



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object		2014 Value	2015 Value
894	UNITED WAY - AFTERSCHOOL PROGRAM					
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	3.49	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>12,884.87</u>	<u>13,815.61</u>

Schedule Of Changes Worksheet					Fund Code 84	
Beginning Fund Balance					4,043.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,115.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					13,815.61	(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)					4,344.02	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2014 Value	2015 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	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	344,980.50	336,374.60
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,402.61	6,109.08
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,001.07	949.15
XX	XXX 26XX 41X	Energy Utility Services	16,557.82	15,819.92
XX	XXX 4XXX 710	Land	62,459.02	1,498.00
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	157,793.52
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	55,232.60	73,433.83
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	26,187.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	26,187.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,729.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	37,709.28
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	46,495.60
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2017 Maximum Budget: 78%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	22,460.38	0.00	0.00	0.00	0.00
280	1XXX	2XX	12,095.68	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	194.32	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	92.22	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	11,653.00	0.00	0.00	0.00	0.00
Totals			46,495.60	0.00	0.00	0.00	0.00

46,495.60

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

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY15 in TEAMS.



Trustees' Financial Summary

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

Governmental	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
*** Land	99,109.00	0.00	1,498.00	0.00	100,607.00
*** Buildings	1,727,784.75	-501,945.79	0.00	0.00	1,225,838.96
*** Machinery and Equipment	161,695.00	-56,439.52	0.00	0.00	105,255.48
*** Construction in Progress	0.00	0.00	167,260.92	0.00	167,260.92
Totals at Historical Cost	1,988,588.75	-558,385.31	168,758.92	0.00	1,598,962.36
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,988,588.75	-558,385.31	168,758.92	0.00	1,598,962.36

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

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

*** Has comments.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2014	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance () [a+b-c-d]	(f) Current Portion Due FY2016	(g) Long-Term Portion Due FY2017
Governmental Activities							
Compensated Absences	16,761.54	872.28	0.00	0.00	17,633.82	0.00	17,633.82
Total Governmental Activity							
Non-bond Long-Term Liabilities	16,761.54	872.28	0.00	0.00	17,633.82	0.00	17,633.82
Bond(s)							
03/25/2008	935,000.00	0.00	50,000.00	0.00	885,000.00	55,000.00	830,000.00
10/01/1995	40,000.00	0.00	40,000.00	0.00	0.00	0.00	0.00
04/30/2015	0.00	1,915,000.00	0.00	0.00	1,915,000.00	0.00	1,915,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	975,000.00	1,915,000.00	90,000.00	0.00	2,800,000.00	55,000.00	2,745,000.00

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

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



Trustees' Financial Summary

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Net Pension Liability FY2015

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	44,641.70	0.00	44,641.70
Net Pension - TRS	0.00	588,679.00	0.00	588,679.00