



# Trustees' Financial Summary

## FY2021-22

Submit ID: 0364-82002189

### 16 Gallatin County

### 0364 Gallatin Gateway 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 10.*
- *This report and any amendments initiated by the district through December 10 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:**

Carrie Fisher

**Phone #:**

(406) 763-4415

(Signature)

(Date)

**Chair, Board of Trustees:**

Julie Fleury

(Signature)

(Date)

**County Superintendent**

Matthew Henry

(Signature)

(Date)

### Software

Accounting Package:

Black Mountain

For FY22 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#
102	donation/christmas giving	LOCAL		
108	NO KID HUNGRY COVID GRANT-2021	LOCAL	108	
109	Pioneer Mtn. donation	LOCAL		
110	MAC- Medicaid	STATE	110	State
115	EXXON MOBIL GRANT	LOCAL	115	
130	TEXTBOOK DONATIONS	LOCAL	130	
137	ART	LOCAL	137	
145	MISCELLANEOUS	LOCAL	145	
156	ONE CLASS AT A TIME- MATTHEWS	LOCAL	156	
157	ONE CLASS AT A TIME- RUBIO	LOCAL	157	
160	LIBRARY	LOCAL	160	
162	FSA EXCESS FUNDS	LOCAL	162	
166	NURSE	LOCAL	166	
167	Math and Science Donation	LOCAL		
169	PCARD REBATE	LOCAL	169	
170	TECHNOLOGY	LOCAL		
194	MUSIC-BAND	LOCAL	194	
195	BOOK FAIR- LIBRARY	LOCAL	195	
198	CARES - Governor's Coronavirus Relief Fund, Per-ANB	FEDERAL		21.019
199	CARES - State School Emergency Relief Fund	FEDERAL	199	84.425D
203	COVID-19 NUTRITION FUNDING	LOCAL	203	
207	EXCESS SALE PROCEEDS	LOCAL	207	
213	School Nutrition Equipment Grant	STATE	213	10.579
215	MSGIA SAFETY AWARD	LOCAL	215	
216	Yearbook Sales	LOCAL		
250	Gateway Village Development Fee	LOCAL		
260	Library/Karen Cox Grant	LOCAL		
421	Title I (FY17)	LOCAL		
423	Title I (FY18)	LOCAL		
424	REAP (FY18)	STATE		
426	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL		84.358A



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
427	Title I, Part A, Improvement Grants	FEDERAL	427	84.010A
429	Title I, Part A, Improving Basic Programs	FEDERAL	429	84.010
430	REAP (FY21)	FEDERAL		
434	Fy 22 Title I	FEDERAL		
466	USDA SUPPLY CHAIN	FEDERAL		
612	BUILDING RESERVE- Voted Levy	LOCAL	612	
613	BUILDING RESERVE- PERMISSIVE LEVY	LOCAL	613	
710	Field Trips	LOCAL	710	
737	DPHHS ESSER III REOPENING GRANT	FEDERAL		
775	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL	775	84.425D
776	ESSER II SUPPLEMENTAL	FEDERAL		
785	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL	785	84.425U
786	ESSER III SUPPLEMENTAL	FEDERAL		



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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	166,183.26	39,083.39	96,909.48	13,729.94
02	Taxes Receivable - Real and Personal (120-149)	10,972.95	2,082.64	619.62	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	226.18	25.54	57.32	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	177,382.39	41,191.57	97,586.42	13,729.94
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	14,157.05	397.96		173.34
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	14,157.05	397.96		173.34
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	10,972.95	2,082.64	619.62	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	152,252.39	38,710.97	96,966.80	13,556.60
52	<b>TOTAL FUND BALANCE/EQUITY</b>	152,252.39	38,710.97	96,966.80	13,556.60
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	177,382.39	41,191.57	97,586.42	13,729.94



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,907.04	86,790.11	121,641.69	18,720.26
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)	8.97	8,775.46	66,188.09	11.09
06	Other Current Assets (190-210)			4,435.01	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	14,916.01	95,565.57	192,264.79	18,731.35
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			547.74	119.50
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>			547.74	119.50
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)			32,757.37	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	14,916.01	95,565.57	158,959.68	18,611.85
52	<b>TOTAL FUND BALANCE/EQUITY</b>	14,916.01	95,565.57	158,959.68	18,611.85
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	14,916.01	95,565.57	192,264.79	18,731.35



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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				556.40
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)				0.33
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				556.73
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				556.73
52	<b>TOTAL FUND BALANCE/EQUITY</b>				556.73
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				556.73



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## Balance Sheet

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



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,648.33	11,368.11		6,111.00
02	Taxes Receivable - Real and Personal (120-149)	381.96			324.03
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	6.91	6.84		3.62
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	13,037.20	11,374.95		6,438.65
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)	57.33			
35	<b>TOTAL LIABILITIES</b>	57.33			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	381.96			324.03
<b>FUND BALANCE/EQUITY</b>					
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	12,597.91	11,374.95		6,114.62
52	<b>TOTAL FUND BALANCE/EQUITY</b>	12,597.91	11,374.95		6,114.62
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	13,037.20	11,374.95		6,438.65





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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,167.98	160,824.90		
02	Taxes Receivable - Real and Personal (120-149)		1,188.31		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1.30	95.18		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,169.28	162,108.39		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		1,188.31		
<b>FUND BALANCE/EQUITY</b>					
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	2,169.28	160,920.08		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,169.28	160,920.08		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,169.28	162,108.39		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,529.68		(651.24)	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			22.70	
06	Other Current Assets (190-210)			28,590.50	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,529.68		27,961.96	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	1,529.68		27,961.96	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,529.68		27,961.96	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,529.68		27,961.96	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	76,732.00	39,459.99		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	76,732.00	39,459.99		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	29,277.78	39,459.99		
25	Other Current Liabilities (621-679)	47,454.22			
35	<b>TOTAL LIABILITIES</b>	76,732.00	39,459.99		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	76,732.00	39,459.99		



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## Balance Sheet

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



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## Balance Sheet

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



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## 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	2021 Value	2022 Value
1111	District Levy - Real Property	527,315.14	519,714.08
1112	District Levy - Personal Property	2,837.31	2,475.71
1114	District Levy - Personal Property/Mobile Homes	4,067.81	3,656.03
1190	Penalties and Interest on Taxes	3,164.18	1,723.15
1510	Interest Earnings	989.62	1,159.16
1900	Other Revenue from Local Sources	0.00	10.00
3110	Direct State Aid	555,439.21	543,162.21
3111	Quality Educator	50,261.79	51,621.25
3112	At Risk Student	2,625.10	2,546.32
3113	Indian Education For All	3,913.00	3,836.30
3114	American Indian Achievement Gap	660.00	446.00
3115	State Special Education Allowable Cost Payment to Districts	26,754.00	25,188.45
3116	Data For Achievement	3,746.75	3,672.37
3120	State - Guaranteed Tax Base Aid	185,097.96	189,657.36
6100	Material Prior Period Revenue Adjustments	858.60	3,151.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,367,730.47</b>	<b>1,352,020.25</b>

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

PRC	Program	Function	Object	2021 Value	2022 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	584,771.81	616,829.59
			2XX Personal Services - Employee Benefits	95,380.39	94,871.49
			3XX Purchased Professional and Technical Services	708.98	342.25
			5XX Other Purchased Services	1,474.00	0.00
			6XX Supplies and Materials	64,634.75	41,698.43
			810 Dues and Fees	846.00	1,214.00
<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries	51,647.56	42,811.65
			2XX Personal Services - Employee Benefits	6,953.18	6,240.42
			3XX Purchased Professional and Technical Services	302.50	616.17
			6XX Supplies and Materials	450.62	776.42
			810 Dues and Fees	129.00	45.00
<b>221X Improvement of Instruction Services</b>					
			1XX Personal Services - Salaries	970.00	0.00
			2XX Personal Services - Employee Benefits	4.30	0.00
			5XX Other Purchased Services	336.00	0.00
			6XX Supplies and Materials	0.00	31.19





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2021 Value	2022 Value	
			810 Dues and Fees	3,750.00	19,241.80	
		<b>222X</b>	<b>Educational Media Services</b>			
			1XX Personal Services - Salaries	26,259.96	27,618.02	
			2XX Personal Services - Employee Benefits	3,795.88	3,848.29	
			3XX Purchased Professional and Technical Services	200.00	0.00	
			6XX Supplies and Materials	6,292.67	4,669.13	
			810 Dues and Fees	89.00	0.00	
		<b>23XX</b>	<b>Support Services - General Administration</b>			
			1XX Personal Services - Salaries	100,381.27	107,606.02	
			2XX Personal Services - Employee Benefits	12,353.93	12,545.32	
			3XX Purchased Professional and Technical Services	21,450.42	30,558.62	
			5XX Other Purchased Services	15,382.19	14,865.78	
			6XX Supplies and Materials	4,083.39	7,523.14	
			810 Dues and Fees	6,713.51	7,108.26	
		<b>24XX</b>	<b>Support Services - School Administration</b>			
			1XX Personal Services - Salaries	0.00	330.00	
			2XX Personal Services - Employee Benefits	0.00	21.66	
		<b>25XX</b>	<b>Support Services - Business</b>			
			1XX Personal Services - Salaries	53,342.71	36,727.04	
			2XX Personal Services - Employee Benefits	3,643.93	2,688.60	
			3XX Purchased Professional and Technical Services	500.00	0.00	
			5XX Other Purchased Services	5,621.89	1,806.81	
			6XX Supplies and Materials	11,107.10	14,485.32	
			810 Dues and Fees	859.89	1,194.27	
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	4,972.00	2,970.50	
			2XX Personal Services - Employee Benefits	21.95	13.14	
			3XX Purchased Professional and Technical Services	1,769.98	395.00	
			4XX Purchased Property Services	149,763.28	114,193.65	
			5XX Other Purchased Services	10,594.83	12,683.45	
			6XX Supplies and Materials	5,206.63	20,432.52	
			810 Dues and Fees	709.00	282.08	
		<b>27XX</b>	<b>Student Transportation Services</b>			
			4XX Purchased Property Services	53.76	0.00	
			6XX Supplies and Materials	106.51	0.00	
	<b>280</b>		<b>Special Education - Local and State</b>			
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	38,565.82	41,636.00	
			2XX Personal Services - Employee Benefits	7,647.93	7,503.38	
			5XX Other Purchased Services	501.76	0.00	
			6XX Supplies and Materials	788.43	0.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2021 Value	2022 Value	
		<b>221X</b>	<b>Improvement of Instruction Services</b>			
		5XX	Other Purchased Services	79.00	0.00	
		6XX	Supplies and Materials	0.00	185.50	
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>			
		920	Resources Transferred to Other School Districts or Cooperatives	2,943.00	2,771.00	
	<b>316</b>		<b>Data For Achievement</b>			
		<b>1XXX</b>	<b>Instruction</b>			
		3XX	Purchased Professional and Technical Services	0.00	2,844.00	
	<b>365</b>		<b>Indian Education for All</b>			
		<b>222X</b>	<b>Educational Media Services</b>			
		6XX	Supplies and Materials	970.59	0.00	
	<b>710</b>		<b>School Sponsored Extracurricular Activities</b>			
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
		1XX	Personal Services - Salaries	2,700.00	1,850.00	
		2XX	Personal Services - Employee Benefits	36.16	115.58	
		5XX	Other Purchased Services	0.00	1,420.53	
		6XX	Supplies and Materials	0.00	281.70	
		810	Dues and Fees	0.00	523.20	
	<b>720</b>		<b>School Sponsored Athletics</b>			
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
		1XX	Personal Services - Salaries	6,950.00	11,200.00	
		2XX	Personal Services - Employee Benefits	91.68	173.20	
		3XX	Purchased Professional and Technical Services	0.00	96.00	
		6XX	Supplies and Materials	316.00	0.00	
	<b>910</b>		<b>Food Services</b>			
		<b>31XX</b>	<b>Food Services</b>			
		1XX	Personal Services - Salaries	2,445.63	2,091.48	
		2XX	Personal Services - Employee Benefits	535.68	350.02	
		4XX	Purchased Property Services	128.95	0.00	
		5XX	Other Purchased Services	424.22	0.00	
		6XX	Supplies and Materials	14,250.08	7,182.95	
		810	Dues and Fees	162.60	194.50	
	<b>999</b>		<b>Undistributed</b>			
		<b>61XX</b>	<b>Operating Transfers to Other Funds</b>			
		910	Operating Transfers to Other Funds	115.92	0.00	
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>			
		920	Resources Transferred to Other School Districts or Cooperatives	26,650.00	10,000.00	
		<b>9999</b>	<b>Undistributed</b>			
		892	Material Prior Period Expenditure Adjustments	107.01	0.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2021 Value	2022 Value
110	MAC- Medicaid					
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			6XX	Supplies and Materials	2.18	0.00
137	ART					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	0.00	237.50
260	Library/Karen Cox Grant					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	0.00	139.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>1,364,047.41</u>	<u>1,340,080.57</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					161,397.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,352,020.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,340,080.57	(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	21,084.85	(4b)	-21,084.85
					-21,084.85	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					152,252.39	(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		2021 Value	2022 Value
	1111 District Levy - Real Property		87,167.62	100,681.93
	1112 District Levy - Personal Property		470.13	474.04
	1114 District Levy - Personal Property/Mobile Homes		679.72	666.74
	1190 Penalties and Interest on Taxes		496.95	302.58
	1410 Individual Transportation Fees		2,505.00	870.00
	1510 Interest Earnings		98.49	109.35
	2220 County On-Schedule Transportation Reimbursement		10,076.10	7,679.66
	3210 State - On-Schedule Transportation Reimbursement		10,076.11	7,192.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>111,570.12</b>	<b>117,977.26</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2021 Value	2022 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	21,451.55	24,934.17
			2XX Personal Services - Employee Benefits	2,563.02	2,769.86
			5XX Other Purchased Services	1,909.52	1,276.82
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	23,367.33	18,895.69
			2XX Personal Services - Employee Benefits	1,584.10	1,249.67
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	15,428.51	15,661.27
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	35,358.51	24,214.67
			2XX Personal Services - Employee Benefits	3,098.90	2,381.80
			3XX Purchased Professional and Technical Services	165.00	712.26
			4XX Purchased Property Services	2,283.26	71.51
			5XX Other Purchased Services	5,152.46	5,963.81
			6XX Supplies and Materials	4,306.36	6,111.95
			810 Dues and Fees	125.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>116,793.52</b>	<b>104,243.48</b>



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## Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					24,977.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					117,977.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					104,243.48	(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)					38,710.97	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Reserve Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11**

PRC	Revenue	2021 Value	2022 Value
1111	District Levy - Real Property	29,420.23	29,814.30
1112	District Levy - Personal Property	158.46	141.71
1114	District Levy - Personal Property/Mobile Homes	228.69	207.15
1190	Penalties and Interest on Taxes	180.47	97.22
1510	Interest Earnings	225.32	338.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>30,213.17</u>	<u>30,599.25</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11**

PRC	Program	Function	Object	2021 Value	2022 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

**Schedule Of Changes Worksheet Fund Code 11**

Beginning Fund Balance					66,367.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,599.25 (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)					96,966.80 (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	2021 Value	2022 Value
	1510 Interest Earnings	5.04	0.00
	1611 National School Lunch Program	0.00	4,773.23
	1613 Special Milk Program	0.00	9.00
	1621 Lunch Sales	8,860.76	345.99
	1632 Daily Adult Sales	0.00	2,368.23
	1900 Other Revenue from Local Sources	33.50	59.58
	3220 State - School Nutrition Match	132.10	0.00
	4550 Federal School Nutrition Reimbursement	0.00	120,387.10
	4555 School Nutrition Summer Food Service Program	114,715.39	25,512.32
<b>213</b>	<b>School Nutrition Equipment Grant</b>		
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)	3,798.19	0.00
<b>466</b>	<b>USDA SUPPLY CHAIN</b>		
	4550 Federal School Nutrition Reimbursement	0.00	7,166.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		127,544.98	160,622.25

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2021 Value	2022 Value
	<b>910</b>	<b>Food Services</b>			
		<b>31XX</b>	<b>Food Services</b>		
			1XX Personal Services - Salaries	45,148.66	39,161.38
			2XX Personal Services - Employee Benefits	5,711.15	4,852.02
			3XX Purchased Professional and Technical Services	0.00	168.00
			6XX Supplies and Materials	73,955.01	102,766.76
			810 Dues and Fees	70.87	360.17
<b>203</b>	<b>COVID-19 NUTRITION FUNDING</b>				
	<b>910</b>	<b>Food Services</b>			
		<b>31XX</b>	<b>Food Services</b>		
			4XX Purchased Property Services	733.92	0.00
			6XX Supplies and Materials	410.24	0.00
<b>213</b>	<b>School Nutrition Equipment Grant</b>				
	<b>461</b>	<b>School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)</b>			
		<b>31XX</b>	<b>Food Services</b>		
			6XX Supplies and Materials	3,798.19	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				129,828.04	147,308.33



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## Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance						242.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						160,622.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						147,308.33 (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)						13,556.60 (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	2021 Value	2022 Value
1111	District Levy - Real Property	11,373.32	391.14
1112	District Levy - Personal Property	62.39	6.01
1114	District Levy - Personal Property/Mobile Homes	84.31	26.87
1190	Penalties and Interest on Taxes	24.44	22.12
1510	Interest Earnings	28.00	61.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>11,572.46</u>	<u>507.91</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2021 Value	2022 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					14,408.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					507.91 (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)					14,916.01 (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	2021 Value	2022 Value
	1510 Interest Earnings	257.22	265.56
	2240 County Retirement Distribution	177,179.85	195,398.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>177,437.07</b>	<b>195,663.96</b>

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

PRC	Program	Function	Object	2021 Value	2022 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	97,113.45	101,699.22
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	8,794.53	7,444.94
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	4,532.52	4,681.44
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	19,620.24	22,041.39
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	36.68	49.55
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	13,790.14	9,891.34
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	407.70	241.20
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	4,565.67	4,048.01
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	6,653.26	7,059.58
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	878.68	189.91
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	459.42	539.97
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	659.70	464.37
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	218.72	146.68



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2021 Value	2022 Value
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		568.53	1,369.02
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits		7,795.15	6,861.37
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>166,094.39</u>	<u>166,727.99</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					66,629.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					195,663.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					166,727.99	(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)					95,565.57	(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	2022 Value
<b>102</b>	<b>donation/christmas giving</b>	
	1900 Other Revenue from Local Sources	1,000.00
<b>109</b>	<b>Pioneer Mtn. donation</b>	
	1920 Contributions/Donations from Private Sources	500.00
<b>137</b>	<b>ART</b>	
	1920 Contributions/Donations from Private Sources	292.40
<b>145</b>	<b>MISCELLANEOUS</b>	
	1900 Other Revenue from Local Sources	11,308.08
	1920 Contributions/Donations from Private Sources	31,511.06
<b>160</b>	<b>LIBRARY</b>	
	1900 Other Revenue from Local Sources	500.00
	1920 Contributions/Donations from Private Sources	144.40
<b>166</b>	<b>NURSE</b>	
	1920 Contributions/Donations from Private Sources	1,500.00
<b>167</b>	<b>Math and Science Donation</b>	
	1920 Contributions/Donations from Private Sources	500.00
<b>169</b>	<b>PCARD REBATE</b>	
	1900 Other Revenue from Local Sources	1,839.81
<b>195</b>	<b>BOOK FAIR- LIBRARY</b>	
	1900 Other Revenue from Local Sources	2,621.67
<b>207</b>	<b>EXCESS SALE PROCEEDS</b>	
	1920 Contributions/Donations from Private Sources	713.00
<b>250</b>	<b>Gateway Village Development Fee</b>	
	1920 Contributions/Donations from Private Sources	78,484.00
<b>260</b>	<b>Library/Karen Cox Grant</b>	
	1920 Contributions/Donations from Private Sources	200.00
<b>430</b>	<b>REAP (FY21)</b>	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	1,200.00
<b>434</b>	<b>Fy 22 Title I</b>	
	4200 Title I, Part A, Improving Basic Programs	35,916.00
<b>710</b>	<b>Field Trips</b>	
	1920 Contributions/Donations from Private Sources	4,435.01
<b>737</b>	<b>DPHHS ESSER III REOPENING GRANT</b>	
	7370 ARP - DPHHS - Reopening Schools Grant	2,242.63
<b>775</b>	<b>CRRSA - State School Emergency Relief Fund II (ESSER II)</b>	
	6100 Material Prior Period Revenue Adjustments	2,977.36
	7750 CRRSA - State School Emergency Relief Fund	16,463.40
<b>776</b>	<b>ESSER II SUPPLEMENTAL</b>	
	7750 CRRSA - State School Emergency Relief Fund	2,555.31



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<b>785 ARP - State School Emergency Relief Fund (ESSER III)</b>	
7850 ARP - State School Emergency Relief Fund	63,934.65
<b>786 ESSER III SUPPLEMENTAL</b>	
7850 ARP - State School Emergency Relief Fund	1,679.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	262,518.18

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

PRC	Program	Function	Object	2021 Value	2022 Value
<b>110</b>	<b>MAC- Medicaid</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		385.93
	<b>23XX Support Services - General Administration</b>				
			6XX Supplies and Materials		2,214.77
			810 Dues and Fees		230.54
			<b>110 Subtotal</b>		<b>2,831.24</b>
<b>130</b>	<b>TEXTBOOK DONATIONS</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		526.43
			<b>130 Subtotal</b>		<b>526.43</b>
<b>145</b>	<b>MISCELLANEOUS</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		991.20
	<b>21XX Support Services - Students</b>				
			6XX Supplies and Materials		847.21
	<b>23XX Support Services - General Administration</b>				
			6XX Supplies and Materials		283.95
			<b>145 Subtotal</b>		<b>2,122.36</b>
<b>162</b>	<b>FSA EXCESS FUNDS</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
			5XX Other Purchased Services		660.79
			<b>162 Subtotal</b>		<b>660.79</b>
<b>166</b>	<b>NURSE</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries		72.53
			2XX Personal Services - Employee Benefits		7.40
			<b>166 Subtotal</b>		<b>79.93</b>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2021 Value	2022 Value
169	PCARD REBATE				
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		6XX Supplies and Materials			496.52
			169 Subtotal		496.52
170	TECHNOLOGY				
	785 ARP - State School Emergency Relief Fund - Basic				
	23XX Support Services - General Administration				
		5XX Other Purchased Services			16.51
			170 Subtotal		16.51
194	MUSIC-BAND				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		4XX Purchased Property Services			350.00
			194 Subtotal		350.00
216	Yearbook Sales				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			1,277.85
			216 Subtotal		1,277.85
430	REAP (FY21)				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			1,200.00
			430 Subtotal		1,200.00
434	Fy 22 Title I				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX Personal Services - Salaries			27,917.05
		2XX Personal Services - Employee Benefits			8,939.98
			434 Subtotal		36,857.03
710	Field Trips				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			72.07
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		1XX Personal Services - Salaries			1,288.98
		2XX Personal Services - Employee Benefits			44.44
		5XX Other Purchased Services			3,029.52
			710 Subtotal		4,435.01



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15		
PRC	Program	Function	Object		2021 Value	2022 Value	
737	<b>DPHHS ESSER III REOPENING GRANT</b>						
	737 ARP - DPHHS - Reopening Schools Grant						
	21XX Support Services - Students						
			2XX Personal Services - Employee Benefits			10.75	
			3XX Purchased Professional and Technical Services			125.45	
			6XX Supplies and Materials			1,132.44	
	26XX Operation and Maintenance of Plant Services						
			6XX Supplies and Materials			973.99	
	<b>737 Subtotal</b>						2,242.63
775	<b>CRRSA - State School Emergency Relief Fund II (ESSER II)</b>						
	775 CRRSA - State School Emergency Relief Fund - Basic						
	1XXX Instruction						
			6XX Supplies and Materials			5,777.40	
	21XX Support Services - Students						
			3XX Purchased Professional and Technical Services			10,025.00	
	26XX Operation and Maintenance of Plant Services						
			4XX Purchased Property Services			525.00	
	27XX Student Transportation Services						
			6XX Supplies and Materials			136.00	
	<b>775 Subtotal</b>						16,463.40
776	<b>ESSER II SUPPLEMENTAL</b>						
	776 CRRSA - State School Emergency Relief Fund - Supplemental						
	21XX Support Services - Students						
			1XX Personal Services - Salaries			2,323.05	
			2XX Personal Services - Employee Benefits			232.26	
	<b>776 Subtotal</b>						2,555.31
785	<b>ARP - State School Emergency Relief Fund (ESSER III)</b>						
	1XX Regular Education Programs - Elementary/Secondary						
	1XXX Instruction						
			2XX Personal Services - Employee Benefits			413.70	
			6XX Supplies and Materials			6,450.00	
	26XX Operation and Maintenance of Plant Services						
			4XX Purchased Property Services			1,492.22	
			7XX Property and Equipment Acquisition			5,782.19	
	785 ARP - State School Emergency Relief Fund - Basic						
	1XXX Instruction						
			1XX Personal Services - Salaries			3,840.00	
			2XX Personal Services - Employee Benefits			1,860.11	
			3XX Purchased Professional and Technical Services			645.00	
			6XX Supplies and Materials			28,325.82	



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

PRC	Program	Function	Object	2021 Value	2022 Value
		<b>21XX</b>	<b>Support Services - Students</b>		
			6XX Supplies and Materials		1,550.63
		<b>23XX</b>	<b>Support Services - General Administration</b>		
			3XX Purchased Professional and Technical Services		2,075.00
			5XX Other Purchased Services		16.44
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			4XX Purchased Property Services		8,988.57
			6XX Supplies and Materials		419.97
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
			3XX Purchased Professional and Technical Services		2,075.00
			<b>785 Subtotal</b>		63,934.65
<b>786</b>	<b>ESSER III SUPPLEMENTAL</b>				
	<b>786 ARP - State School Emergency Relief Fund - Supplemental</b>				
		<b>23XX</b>	<b>Support Services - General Administration</b>		
			3XX Purchased Professional and Technical Services		1,679.40
			<b>786 Subtotal</b>		1,679.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>137,729.06</b>

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	58,629.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	262,518.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	137,729.06	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	24,459.07	(4b)
	-24,459.07	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	158,959.68	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 donation/christmas giving	1,000.00	0.00	1,000.00
109 Pioneer Mtn. donation	500.00	0.00	500.00
110 MAC- Medicaid	0.00	2,831.24	-2,831.24
130 TEXTBOOK DONATIONS	0.00	526.43	-526.43
137 ART	292.40	0.00	292.40
145 MISCELLANEOUS	42,819.14	2,122.36	40,696.78
160 LIBRARY	644.40	0.00	644.40
162 FSA EXCESS FUNDS	0.00	660.79	-660.79





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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
166 NURSE	1,500.00	79.93	1,420.07
167 Math and Science Donation	500.00	0.00	500.00
169 PCARD REBATE	1,839.81	496.52	1,343.29
170 TECHNOLOGY	0.00	16.51	-16.51
194 MUSIC-BAND	0.00	350.00	-350.00
195 BOOK FAIR- LIBRARY	2,621.67	0.00	2,621.67
207 EXCESS SALE PROCEEDS	713.00	0.00	713.00
216 Yearbook Sales	0.00	1,277.85	-1,277.85
250 Gateway Village Development Fee	78,484.00	0.00	78,484.00
260 Library/Karen Cox Grant	200.00	0.00	200.00
430 REAP (FY21)	1,200.00	1,200.00	0.00
434 Fy 22 Title I	35,916.00	36,857.03	-941.03
710 Field Trips	4,435.01	4,435.01	0.00
737 DPHHS ESSER III REOPENING GRANT	2,242.63	2,242.63	0.00
775 CRRSA - State School Emergency Relief Fund II (ESSER II)	19,440.76	16,463.40	2,977.36
776 ESSER II SUPPLEMENTAL	2,555.31	2,555.31	0.00
785 ARP - State School Emergency Relief Fund (ESSER III)	63,934.65	63,934.65	0.00
786 ESSER III SUPPLEMENTAL	1,679.40	1,679.40	0.00
<b>Total</b>	<b>262,518.18</b>	<b>137,729.06</b>	<b>124,789.12</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17**

PRC	Revenue	2021 Value	2022 Value
1111	District Levy - Real Property	16,277.58	22,360.35
1112	District Levy - Personal Property	85.60	108.18
1114	District Levy - Personal Property/Mobile Homes	118.29	132.72
1190	Penalties and Interest on Taxes	67.78	59.56
1340	Fees for Adult Education	2,131.55	60.00
1510	Interest Earnings	35.44	48.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>18,716.24</b>	<b>22,768.94</b>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17**

PRC	Program	Function	Object	2021 Value	2022 Value
<b>610 Adult Continuing Education Programs</b>					
<b>1XXX Instruction</b>					
		1XX	Personal Services - Salaries	6,021.58	1,116.00
		2XX	Personal Services - Employee Benefits	811.48	232.26
		3XX	Purchased Professional and Technical Services	680.00	0.00
		5XX	Other Purchased Services	21.11	0.00
		6XX	Supplies and Materials	315.00	0.00
<b>23XX Support Services - General Administration</b>					
		1XX	Personal Services - Salaries	2,867.80	3,233.58
		2XX	Personal Services - Employee Benefits	301.67	318.77
		5XX	Other Purchased Services	1,058.51	799.84
<b>25XX Support Services - Business</b>					
		1XX	Personal Services - Salaries	3,959.38	3,285.10
		2XX	Personal Services - Employee Benefits	275.15	208.91
<b>26XX Operation and Maintenance of Plant Services</b>					
		4XX	Purchased Property Services	2,110.27	1,680.00
		5XX	Other Purchased Services	812.20	975.65
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>19,234.15</b>	<b>11,850.11</b>



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## Schedule Of Changes Worksheet

**Fund Code 17**

Beginning Fund Balance						7,693.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,768.94 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,850.11 (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)						18,611.85 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21	
PRC	Revenue		2021 Value	2022 Value
	1510 Interest Earnings		37.75	6.66
	5300 Operating Transfers from Other Funds		115.92	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>153.67</b>	<b>6.66</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 21	
PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	6,795.35
			2XX Personal Services - Employee Benefits	0.00	30.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>6,825.75</b>

Schedule Of Changes Worksheet							Fund Code 21	
Beginning Fund Balance							7,375.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							6.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							6,825.75	(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)							556.73	(5)



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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	2021 Value	2022 Value
1111	District Levy - Real Property	17,931.65	18,063.80
1112	District Levy - Personal Property	96.35	85.88
1114	District Levy - Personal Property/Mobile Homes	143.31	126.84
1190	Penalties and Interest on Taxes	129.12	59.38
1510	Interest Earnings	15.14	30.10
3281	State - Technology Aid	1,119.15	814.83
6100	Material Prior Period Revenue Adjustments	0.00	89.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>19,434.72</b>	<b>19,270.11</b>

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

PRC	Program	Function	Object	2021 Value	2022 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
		6XX	Supplies and Materials	2,782.43	499.00
		810	Dues and Fees	300.00	300.00
<b>21XX Support Services - Students</b>					
		6XX	Supplies and Materials	350.00	0.00
<b>23XX Support Services - General Administration</b>					
		5XX	Other Purchased Services	1,302.56	0.00
		6XX	Supplies and Materials	278.79	0.00
<b>258X Admin. Tech. - Technology Coordinator</b>					
		1XX	Personal Services - Salaries	7,076.03	7,252.80
		2XX	Personal Services - Employee Benefits	1,462.06	1,477.48
		6XX	Supplies and Materials	3,524.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>17,075.87</b>	<b>9,529.28</b>



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## Schedule Of Changes Worksheet

**Fund Code 28**

Beginning Fund Balance						2,946.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						19,270.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,529.28 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	89.28	(4b)		-89.28
						-89.28 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,597.91 (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	2021 Value	2022 Value
	1510 Interest Earnings	58.90	47.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>58.90</u>	<u>47.26</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29**

PRC	Program	Function	Object	2021 Value	2022 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

**Schedule Of Changes Worksheet Fund Code 29**

Beginning Fund Balance					11,327.69 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					47.26 (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)					11,374.95 (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	2021 Value	2022 Value
1111	District Levy - Real Property	123,594.67	4,217.82
1112	District Levy - Personal Property	662.97	64.72
1114	District Levy - Personal Property/Mobile Homes	960.84	328.51
1190	Penalties and Interest on Taxes	824.80	253.39
1510	Interest Earnings	146.37	23.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>126,189.65</b>	<b>4,887.65</b>

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

PRC	Program	Function	Object	2021 Value	2022 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>					
			830 Special Assessments	0.00	198.30
			840 Principal On Debt	120,000.00	0.00
			850 Interest on Debt	4,080.00	0.00
			860 Agent Fees/Issuance Costs	350.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>124,430.00</b>	<b>198.30</b>

#### Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance					1,425.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,887.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					198.30	(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)					6,114.62	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60**

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	11.23	9.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>11.23</u>	<u>9.02</u>

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

PRC	Program	Function	Object	2021 Value	2022 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

**Schedule Of Changes Worksheet**

**Fund Code 60**

Beginning Fund Balance					2,160.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9.02	(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)					2,169.28	(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	2021 Value	2022 Value
	3283 State - School Major Maintenance Aid (SMMA)	8,878.70	12,005.11
	6100 Material Prior Period Revenue Adjustments	0.00	4,329.54
<b>612</b>	<b>BUILDING RESERVE- Voted Levy</b>		
	1111 District Levy - Real Property	34,712.70	53,627.99
	1112 District Levy - Personal Property	187.10	236.13
	1114 District Levy - Personal Property/Mobile Homes	266.76	333.49
	1190 Penalties and Interest on Taxes	311.51	82.66
	1510 Interest Earnings	316.27	400.32
<b>613</b>	<b>BUILDING RESERVE- PERMISSIVE LEVY</b>		
	1111 District Levy - Real Property	22,816.19	2,199.00
	1112 District Levy - Personal Property	123.04	30.15
	1114 District Levy - Personal Property/Mobile Homes	175.29	62.57
	1190 Penalties and Interest on Taxes	0.00	104.35
	1510 Interest Earnings	207.84	138.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>67,995.40</u>	<u>73,549.55</u>

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

PRC	Program	Function	Object	2021 Value	2022 Value
<b>612</b>	<b>BUILDING RESERVE- Voted Levy</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
			3XX Purchased Professional and Technical Services	35,580.00	0.00
			7XX Property and Equipment Acquisition	0.00	14,231.00
<b>613</b>	<b>BUILDING RESERVE- PERMISSIVE LEVY</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
			3XX Purchased Professional and Technical Services	0.00	5,393.81
			4XX Purchased Property Services	409.19	10,703.80
			6XX Supplies and Materials	2,500.00	0.00
			7XX Property and Equipment Acquisition	13,525.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>52,014.19</u>	<u>30,328.61</u>



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## Schedule Of Changes Worksheet

**Fund Code 61**

Beginning Fund Balance						124,449.14 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						73,549.55 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						30,328.61 (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	6,750.00	(4b)		-6,750.00
						-6,750.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						160,920.08 (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	2021 Value	2022 Value
	1510 Interest Earnings	7.93	5.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>7.93</u>	<u>5.45</u>

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

PRC	Program	Function	Object	2021 Value	2022 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance					1,524.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,529.68	(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		2021 Value	2022 Value
	1510 Interest Earnings		74.97	95.13
	1700 Student Extracurricular Activity Receipts		3,271.80	56,069.62
	1900 Other Revenue from Local Sources		12,843.30	0.00
	6100 Material Prior Period Revenue Adjustments		0.00	45.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>16,190.07</b>	<b>56,209.75</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 84	
PRC	Program	Function	Object	2021 Value	2022 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	15,162.85	43,386.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>15,162.85</b>	<b>43,386.60</b>

Schedule Of Changes Worksheet						Fund Code 84	
Beginning Fund Balance						15,183.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						56,209.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						43,386.60	(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	45.00	(4b)	-45.00	
						-45.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						27,961.96	(5)



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## Detail Expenditure

Fund	Account	Description	2021 Value	2022 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	36,287.04	39,686.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	529,060.03	544,151.52
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	20,046.96
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	128.95
XX	XXX 26XX 41X	Energy Utility Services	29,519.86	28,689.86
XX	XXX XXXX 355	Technology Contracted Services	0.00	1,679.40
XX	XXX XXXX 535	Technology Communication Services	705.78	752.14
XX	XXX XXXX 682	Technology Supplies	6,994.92	4,262.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00



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Special Education Reversion

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	25,188.45
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	25,188.45

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,396.15
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	36,271.37
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	52,095.88
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 FY2024 Maximum Budget: 100%**



# 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	41,636.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	7,503.38	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	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	185.50	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	2,771.00	0.00	0.00	0.00	0.00
<b>Totals</b>			52,095.88	0.00	0.00	0.00	0.00

52,095.88

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 FY22 in TEAMS.





# Trustees' Financial Summary

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

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	58,361.00	0.00	0.00	0.00	58,361.00
Land Improvements	123,536.58	0.00	0.00	0.00	123,536.58
Buildings	1,775,830.00	0.00	0.00	0.00	1,775,830.00
Machinery and Equipment	74,137.07	0.00	0.00	0.00	74,137.07
Totals at Historical Cost	2,031,864.65	0.00	0.00	0.00	2,031,864.65
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,031,864.65	0.00	0.00	0.00	2,031,864.65

\* 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 7/1/2021	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2022) [a+b-c-d]	(f) Current Portion Due FY2023	(g) Long-Term Portion Due FY2024
<b>Governmental Activities *</b>							
Compensated Absences	64,158.04	0.00	0.00	11,563.01	52,595.03	0.00	52,595.03
Total Governmental Activity							
Non-bond Long-Term Liabilities	64,158.04	0.00	0.00	11,563.01	52,595.03	0.00	52,595.03

\* 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.



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## Net Pension Liability FY2022

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	345,034.00	0.00	174,778.00	170,256.00
Net Pension - TRS	1,327,156.00	0.00	354,821.00	972,335.00