



Trustees' Financial Summary

FY2022-23

Submit ID: 0364-50226294

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:

Brittney Bateman

Phone #:

(406) 763-4415

(Signature)

(Date)**Chair, Board of Trustees:**

Aaron Schwieterman

(Signature)

(Date)**County Superintendent**

John Nielson

(Signature)

(Date)

Software

Accounting Package:

Black Mountain

For FY23 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#
137	ART	LOCAL	137	
145	MISCELLANEOUS	LOCAL	145	
149	Facility Rental	LOCAL	149	
160	LIBRARY	LOCAL	160	
169	PCARD REBATE	LOCAL	169	
195	BOOK FAIR- LIBRARY	LOCAL	195	
207	Excess Sale proceeds	LOCAL	207	
216	Yearbook Sales	LOCAL		
430	REAP (FY21)	FEDERAL		
432	REAP	FEDERAL	432	
434	Fy 22 Title I	FEDERAL		
612	BUILDING RESERVE- Voted Levy	LOCAL	612	
613	BUILDING RESERVE- PERMISSIVE LEVY	LOCAL	613	
680	Building Reserve - Voted Levy	LOCAL	680	
710	Field Trips	LOCAL	710	
711	DC Field Trip	LOCAL	711	
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		
777	ESSER II - Special Needs	FEDERAL	777	
785	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL	785	84.425U
786	ESSER III SUPPLEMENTAL	FEDERAL		
787	ESSER III - Learning Loss	FEDERAL	787	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	94,366.93	33,274.20	128,261.13	(10,844.71)
02	Taxes Receivable - Real and Personal (120-149)	17,997.00	3,414.00	1,021.00	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		7,282.97		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	112,363.93	43,971.17	129,282.13	(10,844.71)
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)	17,997.00	3,414.00	1,021.00	
FUND BALANCE/EQUITY					
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	94,366.93	40,557.17	128,261.13	(10,844.71)
52	TOTAL FUND BALANCE/EQUITY	94,366.93	40,557.17	128,261.13	(10,844.71)
53	TOTAL LIABILITIES AND FUND BALANCE	112,363.93	43,971.17	129,282.13	(10,844.71)



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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)	15,173.12	21,023.67	31,875.45	17,557.08
02	Taxes Receivable - Real and Personal (120-149)	17.00			431.00
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		58,666.20	92,192.94	
06	Other Current Assets (190-210)			57,795.16	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	15,190.12	79,689.87	181,863.55	17,988.08
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)			14,712.88	4,750.00
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			14,712.88	4,750.00
DEFERRED INFLOWS					
36	Deferred Inflows (680)	17.00			431.00
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			630.00	
48	Fund Balance for Budget	15,173.12	79,689.87	166,520.67	12,807.08
52	TOTAL FUND BALANCE/EQUITY	15,173.12	79,689.87	167,150.67	12,807.08
53	TOTAL LIABILITIES AND FUND BALANCE	15,190.12	79,689.87	181,863.55	17,988.08



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		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				566.13
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				566.13
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				566.13
52	TOTAL FUND BALANCE/EQUITY				566.13
53	TOTAL LIABILITIES AND FUND BALANCE				566.13



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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)
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)	12,338.13	11,566.79		6,087.29
02	Taxes Receivable - Real and Personal (120-149)	623.00			268.00
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	12,961.13	11,566.79		6,355.29
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)	623.00			268.00
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	12,338.13	11,566.79		6,087.29
52	TOTAL FUND BALANCE/EQUITY	12,338.13	11,566.79		6,087.29
53	TOTAL LIABILITIES AND FUND BALANCE	12,961.13	11,566.79		6,355.29



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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)	2,205.84	203,497.38		
02	Taxes Receivable - Real and Personal (120-149)		2,759.00		
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	2,205.84	206,256.38		
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)		2,759.00		
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	2,205.84	203,497.38		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,205.84	203,497.38		
53	TOTAL LIABILITIES AND FUND BALANCE	2,205.84	206,256.38		



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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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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)	1,556.41		44,095.99	
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	1,556.41		44,095.99	
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	1,556.41		44,095.99	
52	TOTAL FUND BALANCE/EQUITY	1,556.41		44,095.99	
53	TOTAL LIABILITIES AND FUND BALANCE	1,556.41		44,095.99	



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Balance Sheet

		Payroll Clearing Fund	Claims Clearing 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)	43,642.46	31,249.55		
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	43,642.46	31,249.55		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	21,365.69	31,249.55		
25	Other Current Liabilities (621-679)	22,276.77			
35	TOTAL LIABILITIES	43,642.46	31,249.55		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	43,642.46	31,249.55		



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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)
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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		Custodial Fund - 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		2022 Value	2023 Value
1110	District Tax Levy		0.00	509,860.28
1111	District Levy - Real Property		519,714.08	0.00
1112	District Levy - Personal Property		2,475.71	0.00
1114	District Levy - Personal Property/Mobile Homes		3,656.03	0.00
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes		0.00	5,974.74
1190	Penalties and Interest on Taxes		1,723.15	1,209.60
1510	Interest Earnings		1,159.16	2,462.80
1900	Other Revenue from Local Sources		10.00	35,498.33
3110	Direct State Aid		543,162.21	553,305.77
3111	Quality Educator		51,621.25	48,781.60
3112	At Risk Student		2,546.32	2,212.22
3113	Indian Education For All		3,836.30	3,887.76
3114	American Indian Achievement Gap		446.00	458.00
3115	State Special Education Allowable Cost Payment to Districts		25,188.45	24,852.61
3116	Data For Achievement		3,672.37	3,722.43
3120	State - Guaranteed Tax Base Aid		189,657.36	180,153.92
6100	Material Prior Period Revenue Adjustments		3,151.86	31,634.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,352,020.25	1,404,014.13

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2022 Value	2023 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	616,829.59	642,770.99	
			2XX Personal Services - Employee Benefits	94,871.49	98,378.72	
			3XX Purchased Professional and Technical Services	342.25	2,616.69	
			5XX Other Purchased Services	0.00	153.80	
			6XX Supplies and Materials	41,698.43	75,629.55	
			810 Dues and Fees	1,214.00	1,862.81	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	42,811.65	44,484.89	
			2XX Personal Services - Employee Benefits	6,240.42	6,277.78	
			3XX Purchased Professional and Technical Services	616.17	63.42	
			6XX Supplies and Materials	776.42	45.00	
			810 Dues and Fees	45.00	0.00	
			8XX Other Expenditures	0.00	976.00	
		221X	Improvement of Instruction Services			
			6XX Supplies and Materials	31.19	0.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2022 Value	2023 Value	
			810 Dues and Fees	19,241.80	9,054.39	
		222X	Educational Media Services			
		1XX	Personal Services - Salaries	27,618.02	31,153.44	
		2XX	Personal Services - Employee Benefits	3,848.29	3,282.79	
		3XX	Purchased Professional and Technical Services	0.00	1,195.51	
		6XX	Supplies and Materials	4,669.13	7,780.58	
		23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	107,606.02	151,621.63	
		2XX	Personal Services - Employee Benefits	12,545.32	9,166.97	
		3XX	Purchased Professional and Technical Services	30,558.62	33,598.23	
		4XX	Purchased Property Services	0.00	145.62	
		5XX	Other Purchased Services	14,865.78	9,767.78	
		6XX	Supplies and Materials	7,523.14	6,141.81	
		810	Dues and Fees	7,108.26	7,967.18	
		24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	330.00	322.04	
		2XX	Personal Services - Employee Benefits	21.66	1.50	
		3XX	Purchased Professional and Technical Services	0.00	237.50	
		810	Dues and Fees	0.00	1,125.00	
		25XX	Support Services - Business			
		1XX	Personal Services - Salaries	36,727.04	43,886.73	
		2XX	Personal Services - Employee Benefits	2,688.60	1,604.57	
		3XX	Purchased Professional and Technical Services	0.00	1,157.00	
		5XX	Other Purchased Services	1,806.81	0.00	
		6XX	Supplies and Materials	14,485.32	11,441.70	
		810	Dues and Fees	1,194.27	375.00	
		8XX	Other Expenditures	0.00	4,447.55	
		26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	2,970.50	3,478.50	
		2XX	Personal Services - Employee Benefits	13.14	17.11	
		3XX	Purchased Professional and Technical Services	395.00	14,203.61	
		4XX	Purchased Property Services	114,193.65	120,666.46	
		5XX	Other Purchased Services	12,683.45	16,052.71	
		6XX	Supplies and Materials	20,432.52	13,443.27	
		7XX	Property and Equipment Acquisition	0.00	1,068.00	
		810	Dues and Fees	282.08	244.00	
		280	Special Education - Local and State			
		1XXX	Instruction			
		1XX	Personal Services - Salaries	41,636.00	42,821.00	
		2XX	Personal Services - Employee Benefits	7,503.38	7,551.63	
		221X	Improvement of Instruction Services			
		6XX	Supplies and Materials	185.50	0.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2022 Value	2023 Value	
		26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	0.00	150.51	
		5XX	Other Purchased Services	0.00	404.40	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
		920	Resources Transferred to Other School Districts or Cooperatives	2,771.00	1,366.81	
	316		Data For Achievement			
		1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	2,844.00	0.00	
	710		School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,850.00	1,000.00	
		2XX	Personal Services - Employee Benefits	115.58	12.84	
		5XX	Other Purchased Services	1,420.53	0.00	
		6XX	Supplies and Materials	281.70	0.00	
		810	Dues and Fees	523.20	0.00	
	720		School Sponsored Athletics			
		35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	11,200.00	9,850.00	
		2XX	Personal Services - Employee Benefits	173.20	243.92	
		3XX	Purchased Professional and Technical Services	96.00	0.00	
	910		Food Services			
		31XX	Food Services			
		1XX	Personal Services - Salaries	2,091.48	11,085.99	
		2XX	Personal Services - Employee Benefits	350.02	835.75	
		6XX	Supplies and Materials	7,182.95	2,489.66	
		810	Dues and Fees	194.50	45.50	
	999		Undistributed			
		62XX	Resources Transferred to Other School Districts or Cooperatives			
		920	Resources Transferred to Other School Districts or Cooperatives	10,000.00	0.00	
		9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	0.00	6,133.75	
137	ART					
		1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction			
		6XX	Supplies and Materials	237.50	0.00	
260						
		1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction			
		6XX	Supplies and Materials	139.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,340,080.57</u>	<u>1,461,899.59</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					152,252.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,404,014.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,461,899.59	(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)					94,366.93	(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	2022 Value	2023 Value
1110	District Tax Levy	0.00	99,035.03
1111	District Levy - Real Property	100,681.93	0.00
1112	District Levy - Personal Property	474.04	0.00
1114	District Levy - Personal Property/Mobile Homes	666.74	0.00
1190	Penalties and Interest on Taxes	302.58	231.46
1410	Individual Transportation Fees	870.00	390.00
1510	Interest Earnings	109.35	1,225.44
1900	Other Revenue from Local Sources	0.00	2,605.46
2220	County On-Schedule Transportation Reimbursement	7,679.66	11,371.25
3210	State - On-Schedule Transportation Reimbursement	7,192.96	4,088.28
6100	Material Prior Period Revenue Adjustments	0.00	661.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		117,977.26	119,608.62

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2022 Value	2023 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	24,934.17	36,076.13	
			2XX Personal Services - Employee Benefits	2,769.86	1,753.15	
			5XX Other Purchased Services	1,276.82	281.71	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	18,895.69	19,833.10	
			2XX Personal Services - Employee Benefits	1,249.67	683.16	
		26XX	Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	15,661.27	1,778.00	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	24,214.67	43.91	
			2XX Personal Services - Employee Benefits	2,381.80	2.04	
			3XX Purchased Professional and Technical Services	712.26	0.00	
			4XX Purchased Property Services	71.51	6,743.05	
			5XX Other Purchased Services	5,963.81	43,763.30	
			6XX Supplies and Materials	6,111.95	6,804.87	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				104,243.48	117,762.42	



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						38,710.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						119,608.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						117,762.42 (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)						40,557.17 (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	2022 Value	2023 Value
1110	District Tax Levy	0.00	29,389.15
1111	District Levy - Real Property	29,814.30	0.00
1112	District Levy - Personal Property	141.71	0.00
1114	District Levy - Personal Property/Mobile Homes	207.15	0.00
1190	Penalties and Interest on Taxes	97.22	71.30
1510	Interest Earnings	338.87	1,833.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		30,599.25	31,294.33

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

PRC	Program	Function	Object	2022 Value	2023 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					96,966.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					31,294.33	(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)					128,261.13	(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	2022 Value	2023 Value
	1510 Interest Earnings	0.00	485.03
	1611 National School Lunch Program	4,773.23	3,905.00
	1613 Special Milk Program	9.00	0.00
	1621 Lunch Sales	345.99	57,525.79
	1632 Daily Adult Sales	2,368.23	10.00
	1900 Other Revenue from Local Sources	59.58	2,555.65
	4550 Federal School Nutrition Reimbursement	120,387.10	0.00
	4555 School Nutrition Summer Food Service Program	25,512.32	0.00
466			
	4550 Federal School Nutrition Reimbursement	7,166.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		160,622.25	64,481.47

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

PRC	Program	Function	Object	2022 Value	2023 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	39,161.38	40,979.90
			2XX Personal Services - Employee Benefits	4,852.02	2,659.65
			3XX Purchased Professional and Technical Services	168.00	0.00
			4XX Purchased Property Services	0.00	150.51
			5XX Other Purchased Services	0.00	404.40
			6XX Supplies and Materials	102,766.76	44,247.28
			810 Dues and Fees	360.17	115.00
			8XX Other Expenditures	0.00	326.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				147,308.33	88,882.78



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance						13,556.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						64,481.47 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						88,882.78 (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)						-10,844.71 (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	2022 Value	2023 Value
	1110 District Tax Levy	0.00	3.52
	1111 District Levy - Real Property	391.14	0.00
	1112 District Levy - Personal Property	6.01	0.00
	1114 District Levy - Personal Property/Mobile Homes	26.87	0.00
	1190 Penalties and Interest on Taxes	22.12	1.98
	1510 Interest Earnings	61.77	251.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		507.91	257.11

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

PRC	Program	Function	Object	2022 Value	2023 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance					14,916.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					257.11	(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)					15,173.12	(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	2022 Value	2023 Value
	1510 Interest Earnings	265.56	2,147.17
	2240 County Retirement Distribution	195,398.40	168,434.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		195,663.96	170,581.60

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

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	101,699.22	111,271.06
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	7,444.94	7,173.31
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	4,681.44	5,228.64
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	22,041.39	32,040.29
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	49.55	25.93
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	9,891.34	12,773.96
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	241.20	280.45
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	4,048.01	3.54
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7,059.58	7,452.77
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	189.91	241.24
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	539.97	828.85
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	464.37	55.16
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	146.68	76.87



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2022 Value	2023 Value
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		1,369.02	786.79
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits		6,861.37	8,218.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>166,727.99</u>	<u>186,457.30</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance						95,565.57 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						170,581.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						186,457.30 (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)						79,689.87 (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	2023 Value
137	ART	
	1900 Other Revenue from Local Sources	134.40
145	MISCELLANEOUS	
	1900 Other Revenue from Local Sources	88,351.13
	1920 Contributions/Donations from Private Sources	500.00
	6100 Material Prior Period Revenue Adjustments	-1,208.69
149	Facility Rental	
	1900 Other Revenue from Local Sources	910.00
	1910 Rentals	830.00
160	LIBRARY	
	1900 Other Revenue from Local Sources	2,953.15
169	PCARD REBATE	
	1900 Other Revenue from Local Sources	2,879.34
207	Excess Sale proceeds	
	1900 Other Revenue from Local Sources	23.77
	1920 Contributions/Donations from Private Sources	151.00
216	Yearbook Sales	
	1920 Contributions/Donations from Private Sources	560.00
430	REAP (FY21)	
	6100 Material Prior Period Revenue Adjustments	-1,200.00
434	Fy 22 Title I	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	17,821.00
	4200 Title I, Part A, Improving Basic Programs	37,215.00
711	DC Field Trip	
	1920 Contributions/Donations from Private Sources	57,795.16
737	DPHHS ESSER III REOPENING GRANT	
	7370 ARP - DPHHS - Reopening Schools Grant	13,626.30
775	CRRSA - State School Emergency Relief Fund II (ESSER II)	
	6100 Material Prior Period Revenue Adjustments	-2,932.40
	7750 CRRSA - State School Emergency Relief Fund	11,397.00
777	ESSER II - Special Needs	
	7750 CRRSA - State School Emergency Relief Fund	1,411.00
785	ARP - State School Emergency Relief Fund (ESSER III)	
	6100 Material Prior Period Revenue Adjustments	8,130.00
787	ESSER III - Learning Loss	
	7850 ARP - State School Emergency Relief Fund	9,241.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		248,588.75



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2022 Value	2023 Value
145	MISCELLANEOUS				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services		1,430.72
		6XX	Supplies and Materials		2,899.35
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries		1,720.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries		47,105.03
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services		15,832.91
	710	School Sponsored Extracurricular Activities			
	34XX	Extracurricular - Activities			
		3XX	Purchased Professional and Technical Services		250.00
	910	Food Services			
	31XX	Food Services			
		7XX	Property and Equipment Acquisition		6,793.44
		145 Subtotal			76,031.45
160	LIBRARY				
	1XX	Regular Education Programs - Elementary/Secondary			
	222X	Educational Media Services			
		8XX	Other Expenditures		7.00
		160 Subtotal			7.00
195	BOOK FAIR- LIBRARY				
	1XX	Regular Education Programs - Elementary/Secondary			
	222X	Educational Media Services			
		6XX	Supplies and Materials		1,594.04
		195 Subtotal			1,594.04
434	Fy 22 Title I				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		8,351.32
	420	Title I, Part A, Improving Basic Programs			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		38,297.13
		2XX	Personal Services - Employee Benefits		12,964.05
		434 Subtotal			59,612.50
710	Field Trips				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		8XX	Other Expenditures		53.51



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object	2022 Value	2023 Value	
	27XX	Student Transportation Services				
		5XX	Other Purchased Services		493.90	
710	School Sponsored Extracurricular Activities					
	34XX	Extracurricular - Activities				
		6XX	Supplies and Materials		1,004.31	
			710 Subtotal		<u>1,551.72</u>	
711	DC Field Trip					
	1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction				
		8XX	Other Expenditures		55,955.50	
	27XX	Student Transportation Services				
		5XX	Other Purchased Services		1,839.66	
			711 Subtotal		<u>57,795.16</u>	
737	DPHHS ESSER III REOPENING GRANT					
	1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business				
		6XX	Supplies and Materials		3,524.00	
	26XX	Operation and Maintenance of Plant Services				
		3XX	Purchased Professional and Technical Services		10,102.30	
			737 Subtotal		<u>13,626.30</u>	
775	CRRSA - State School Emergency Relief Fund II (ESSER II)					
	1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction				
		6XX	Supplies and Materials		5,400.00	
	221X	Improvement of Instruction Services				
		6XX	Supplies and Materials		5,997.00	
			775 Subtotal		<u>11,397.00</u>	
777	ESSER II - Special Needs					
	1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction				
		1XX	Personal Services - Salaries		1,411.00	
			777 Subtotal		<u>1,411.00</u>	
785	ARP - State School Emergency Relief Fund (ESSER III)					
	1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction				
		3XX	Purchased Professional and Technical Services		150.00	
	21XX	Support Services - Students				
		6XX	Supplies and Materials		7,500.00	
	785	ARP - State School Emergency Relief Fund - Basic				
	1XXX	Instruction				
		6XX	Supplies and Materials		1,110.00	
			785 Subtotal		<u>8,760.00</u>	



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

PRC	Program	Function	Object	2022 Value	2023 Value
787	ESSER III - Learning Loss				
	787 ARP - State School Emergency Relief Fund - Learning Loss				
	1XXX Instruction				
			1XX Personal Services - Salaries		5,537.50
			2XX Personal Services - Employee Benefits		3,704.09
			787 Subtotal		9,241.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					241,027.76

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					158,959.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					248,588.75 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					241,027.76 (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	630.00	Less Last Year	0.00 (4b)		630.00
					630.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					167,150.67 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
137 ART	134.40	0.00	134.40
145 MISCELLANEOUS	87,642.44	76,031.45	11,610.99
149 Facility Rental	1,740.00	0.00	1,740.00
160 LIBRARY	2,953.15	7.00	2,946.15
169 PCARD REBATE	2,879.34	0.00	2,879.34
195 BOOK FAIR- LIBRARY	0.00	1,594.04	-1,594.04
207 Excess Sale proceeds	174.77	0.00	174.77
216 Yearbook Sales	560.00	0.00	560.00
430 REAP (FY21)	-1,200.00	0.00	-1,200.00
434 Fy 22 Title I	55,036.00	59,612.50	-4,576.50
710 Field Trips	0.00	1,551.72	-1,551.72
711 DC Field Trip	57,795.16	57,795.16	0.00
737 DPHHS ESSER III REOPENING GRANT	13,626.30	13,626.30	0.00
775 CRRSA - State School Emergency Relief Fund II (ESSER II)	8,464.60	11,397.00	-2,932.40
777 ESSER II - Special Needs	1,411.00	1,411.00	0.00
785 ARP - State School Emergency Relief Fund (ESSER III)	8,130.00	8,760.00	-630.00
787 ESSER III - Learning Loss	9,241.59	9,241.59	0.00
Total	248,588.75	241,027.76	7,560.99



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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	2022 Value	2023 Value
	1110 District Tax Levy	0.00	12,340.90
	1111 District Levy - Real Property	22,360.35	0.00
	1112 District Levy - Personal Property	108.18	0.00
	1114 District Levy - Personal Property/Mobile Homes	132.72	0.00
	1190 Penalties and Interest on Taxes	59.56	41.68
	1340 Fees for Adult Education	60.00	1,597.10
	1510 Interest Earnings	48.13	420.52
145 MISCELLANEOUS			
	1900 Other Revenue from Local Sources	0.00	100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22,768.94	14,500.20

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

PRC	Program	Function	Object	2022 Value	2023 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,116.00	2,685.00
			2XX Personal Services - Employee Benefits	232.26	58.05
			6XX Supplies and Materials	0.00	3,219.12
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	3,233.58	4,852.93
			2XX Personal Services - Employee Benefits	318.77	103.70
			5XX Other Purchased Services	799.84	22.54
		24XX Support Services - School Administration			
			4XX Purchased Property Services	0.00	150.51
		25XX Support Services - Business			
			1XX Personal Services - Salaries	3,285.10	329.47
			2XX Personal Services - Employee Benefits	208.91	2.09
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	1,680.00	319.21
			5XX Other Purchased Services	975.65	1,086.45
145 MISCELLANEOUS					
	610 Adult Continuing Education Programs				
		24XX Support Services - School Administration			
			5XX Other Purchased Services	0.00	404.40
	650 Adult Education High School Equivalency Programs				
		24XX Support Services - School Administration			
			3XX Purchased Professional and Technical Services	0.00	2,130.50
			6XX Supplies and Materials	0.00	4,941.00



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,850.11	20,304.97
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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance		18,611.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		14,500.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		20,304.97 (3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		12,807.08 (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		2022 Value	2023 Value
	1510 Interest Earnings		6.66	9.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>6.66</u>	<u>9.40</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 21	
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	6,795.35	0.00
			2XX Personal Services - Employee Benefits	30.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>6,825.75</u>	<u>0.00</u>

Schedule Of Changes Worksheet						Fund Code 21	
Beginning Fund Balance						556.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9.40	(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)						566.13	(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	2022 Value	2023 Value
1110	District Tax Levy	0.00	17,882.92
1111	District Levy - Real Property	18,063.80	0.00
1112	District Levy - Personal Property	85.88	0.00
1114	District Levy - Personal Property/Mobile Homes	126.84	0.00
1190	Penalties and Interest on Taxes	59.38	44.09
1510	Interest Earnings	30.10	330.42
3281	State - Technology Aid	814.83	1,061.57
6100	Material Prior Period Revenue Adjustments	89.28	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>19,270.11</u>	<u>19,319.00</u>

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

PRC	Program	Function	Object	2022 Value	2023 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			3XX Purchased Professional and Technical Services	0.00	150.00
			6XX Supplies and Materials	499.00	3,302.45
			810 Dues and Fees	300.00	0.00
258X Admin. Tech. - Technology Coordinator					
			1XX Personal Services - Salaries	7,252.80	7,935.80
			2XX Personal Services - Employee Benefits	1,477.48	1,521.92
25XX Support Services - Business					
			6XX Supplies and Materials	0.00	102.00
999 Undistributed					
9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments	0.00	6,566.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>9,529.28</u>	<u>19,578.78</u>



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						12,597.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						19,319.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,578.78 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,338.13 (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	2022 Value	2023 Value
	1510 Interest Earnings	47.26	191.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>47.26</u>	<u>191.84</u>

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

PRC	Program	Function	Object	2022 Value	2023 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 29

Beginning Fund Balance					11,374.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					191.84	(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)					11,566.79	(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	2022 Value	2023 Value
	1110 District Tax Levy	0.00	48.54
	1111 District Levy - Real Property	4,217.82	0.00
	1112 District Levy - Personal Property	64.72	0.00
	1114 District Levy - Personal Property/Mobile Homes	328.51	0.00
	1190 Penalties and Interest on Taxes	253.39	18.55
	1510 Interest Earnings	23.21	103.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,887.65	170.97

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

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	198.30	0.00
			860 Agent Fees/Issuance Costs	0.00	198.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				198.30	198.30

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	6,114.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	170.97	(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)	6,087.29	(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	2022 Value	2023 Value
	1510 Interest Earnings	9.02	36.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9.02</u>	<u>36.56</u>

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

PRC	Program	Function	Object	2022 Value	2023 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 60

Beginning Fund Balance					2,169.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					36.56	(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)					2,205.84	(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		2022 Value	2023 Value
	3283 State - School Major Maintenance Aid (SMMA)		12,005.11	11,601.85
	6100 Material Prior Period Revenue Adjustments		4,329.54	0.00
612	BUILDING RESERVE- Voted Levy			
	1110 District Tax Levy		0.00	60,000.00
	1111 District Levy - Real Property		53,627.99	0.00
	1112 District Levy - Personal Property		236.13	0.00
	1114 District Levy - Personal Property/Mobile Homes		333.49	0.00
	1190 Penalties and Interest on Taxes		82.66	25.55
	1510 Interest Earnings		400.32	3,056.78
613	BUILDING RESERVE- PERMISSIVE LEVY			
	1110 District Tax Levy		0.00	20,883.04
	1111 District Levy - Real Property		2,199.00	0.00
	1112 District Levy - Personal Property		30.15	0.00
	1114 District Levy - Personal Property/Mobile Homes		62.57	0.00
	1190 Penalties and Interest on Taxes		104.35	146.20
	1510 Interest Earnings		138.24	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			73,549.55	95,713.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object		2022 Value	2023 Value
612	BUILDING RESERVE- Voted Levy					
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services		0.00	13,015.94
			7XX Property and Equipment Acquisition		14,231.00	9,175.00
	999 Undistributed					
	9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments		0.00	8,840.51
613	BUILDING RESERVE- PERMISSIVE LEVY					
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
			3XX Purchased Professional and Technical Services		5,393.81	0.00
			4XX Purchased Property Services		10,703.80	4,675.00
			7XX Property and Equipment Acquisition		0.00	6,074.63
	999 Undistributed					
	9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments		0.00	11,159.78



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object		2022 Value	2023 Value
680	Building Reserve - Voted Levy					
	1XX Regular Education Programs - Elementary/Secondary					
		26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials		0.00	195.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>30,328.61</u>	<u>53,136.12</u>

Schedule Of Changes Worksheet					Fund Code 61	
Beginning Fund Balance					160,920.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					95,713.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					53,136.12	(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)					203,497.38	(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	2022 Value	2023 Value
	1510 Interest Earnings	5.45	25.81
	6100 Material Prior Period Revenue Adjustments	0.00	0.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5.45</u>	<u>26.73</u>

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

PRC	Program	Function	Object	2022 Value	2023 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					1,529.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26.73 (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)					1,556.41 (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	2022 Value	2023 Value
	1510 Interest Earnings	95.13	112.58
	1700 Student Extracurricular Activity Receipts	56,069.62	16,136.46
	6100 Material Prior Period Revenue Adjustments	45.00	0.00
149	Facility Rental		
	1700 Student Extracurricular Activity Receipts	0.00	50.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>56,209.75</u>	<u>16,299.04</u>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	7XX		Extracurricular Athletics and Activities		
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	43,386.60	165.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>43,386.60</u>	<u>165.01</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance	27,961.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,299.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	165.01	(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)	44,095.99	(5)



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Detail Expenditure

Fund	Account	Description	2022 Value	2023 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	39,686.00	42,821.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	544,151.52	564,597.34
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	128.95	4,937.70
XX	XXX 26XX 41X	Energy Utility Services	28,689.86	40,704.79
XX	XXX XXXX 535	Technology Communication Services	752.14	16.55
XX	XXX XXXX 682	Technology Supplies	4,262.00	2,529.88
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	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	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 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	20,046.96	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	1,679.40	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	24,852.61
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	24,852.61

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,283.66
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	35,787.58
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	51,739.44
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 FY2025 Maximum Budget: 100%



Trustees' Financial Summary

FY2022-23

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16 Gallatin County

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	42,821.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	7,551.63	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	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	1,366.81	0.00	0.00	0.00	0.00
Totals			51,739.44	0.00	0.00	0.00	0.00

51,739.44

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 FY23 in TEAMS.



Trustees' Financial Summary

FY2022-23

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
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 7/1/2022	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2023) [a+b-c-d]	(f) Current Portion Due FY2024	(g) Long-Term Portion Due FY2025
Governmental Activities *							
Compensated Absences	52,595.03	0.00	0.00	0.00	52,595.03	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	52,595.03	0.00	0.00	0.00	52,595.03	0.00	0.00

* 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

FY2022-23

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Net Pension Liability FY2023

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	170,256.00	36,024.00	0.00	206,280.00
Net Pension - TRS	972,335.00	137,837.00	0.00	1,110,172.00