



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

**Due Dates:**

Trustees' Financial Summary due to County Superintendent ..... August 15

Trustees' Financial Summary due to Office of Public Instruction ..... 2nd Monday in September

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

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

## Certification

**Business Manager/Clerk** Ken Mosby

Phone #: (406) 763-4415

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Erik Yager

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Mary Ellen Fitzgerald

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package:     Softwise

For FY04 did the district employ a certified special education director?   No

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

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



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

PRC	Title	Project Type	Project Number	CFDA #
113	Coop Excess	LOCAL	Coop-Excess	
114	IDEA Part B	FEDERAL	16-9696-77-04-	84.027
115	Exxon Grant	LOCAL		
130	Textbook Contributions/Donations	LOCAL		
131	Title II Part A	FEDERAL	1603641404	84.367
133	Title V Part A	FEDERAL	1603643904	84.298
136	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	FY04	84.358A
144	Gym Floor Donations	LOCAL	Gym	
145	Classroom Donations	LOCAL	Class	
149	Facility Rental	LOCAL	Rent	
431	Title I Improving Basic Programs	FEDERAL	1603643104	84.010A



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	66,051.85	17,204.89	78,698.17	307.36
02	Taxes Receivable - Real and Personal (120-149)	21,018.75	2,762.13	1,748.61	
03	Taxes Receivable - Protested (150-159)	2,087.39	330.79	213.74	
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>89,157.99</b>	<b>20,297.81</b>	<b>80,660.52</b>	<b>307.36</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	23,106.14	3,092.92	1,962.35	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>23,106.14</b>	<b>3,092.92</b>	<b>1,962.35</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	66,051.85	17,204.89	78,698.17	307.36
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>66,051.85</b>	<b>17,204.89</b>	<b>78,698.17</b>	<b>307.36</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>89,157.99</b>	<b>20,297.81</b>	<b>80,660.52</b>	<b>307.36</b>



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	457.87	53,691.26	-1,232.61	7,942.67
02	Taxes Receivable - Real and Personal (120-149)	94.49			719.23
03	Taxes Receivable - Protested (150-159)				122.99
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			11,380.35	
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>552.36</b>	<b>53,691.26</b>	<b>10,147.74</b>	<b>8,784.89</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	94.49			842.22
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>94.49</b>			<b>842.22</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	457.87	53,691.26	10,147.74	7,942.67
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>457.87</b>	<b>53,691.26</b>	<b>10,147.74</b>	<b>7,942.67</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>552.36</b>	<b>53,691.26</b>	<b>10,147.74</b>	<b>8,784.89</b>



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (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>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,610.32	29.06		15,017.25
02	Taxes Receivable - Real and Personal (120-149)				13,729.29
03	Taxes Receivable - Protested (150-159)				1,733.69
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>1,610.32</b>	<b>29.06</b>		<b>30,480.23</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				15,462.98
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>15,462.98</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	1,610.32	29.06		15,017.25
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,610.32</b>	<b>29.06</b>		<b>15,017.25</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,610.32</b>	<b>29.06</b>		<b>30,480.23</b>



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,635.61	5,767.04		
02	Taxes Receivable - Real and Personal (120-149)		1,169.56		
03	Taxes Receivable - Protested (150-159)		126.39		
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>	1,635.61	7,062.99		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,295.95		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		1,295.95		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,635.61	5,767.04		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,635.61	5,767.04		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,635.61	7,062.99		





# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (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>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (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>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,136.85		-456.86	
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>	1,136.85		-456.86	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	1,136.85		-456.86	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,136.85		-456.86	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,136.85		-456.86	



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		38,192.62		
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>		38,192.62		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		38,192.62		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		38,192.62		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		38,192.62		



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (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>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	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>				



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (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>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	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>				



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 01 - General Fund

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

PRC Revenue	2003 Value	2004 Value
1110 District Tax Levy	155,552.80	180,287.15
1113 District Levy - Heavy Motor Vehicles	61.01	483.76
1190 Penalties and Interest on Taxes	1,667.75	3,507.49
1310 Individual Tuition	2,148.04	3,835.03
1320 Tuition from Schl Dists/Counties Within State	11,824.30	1,411.50
1510 Interest Earnings	1,699.04	1,115.40
1900 Other Revenue from Local Sources	47.38	11.40
3110 Direct State Aid	318,816.16	300,345.60
3115 State Spec Ed Allowable Cost Pymt to Districts	30,667.19	19,790.35
3120 State Guaranteed Tax Base Aid	64,792.86	57,164.22
3440 State HB20/SB417 Prop Tax Reimb	809.70	617.89
3444 State School Block Grant	50,331.31	51,375.28
6100 Material Prior Period Revenue Adjustments	0.00	1,848.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>638,417.54</b>	<b>621,793.79</b>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	329,482.37	333,648.89
2XX Personal Services - Employee Benefits	28,846.72	19,534.38
3XX Purchased Professional and Technical Services	276.40	1,392.29
4XX Purchased Property Services	2,507.95	316.01
5XX Other Purchased Services	1,432.41	126.06
6XX Supplies and Materials	29,503.88	15,803.78
7XX Property and Equipment Acquisition	0.00	1,890.00
810 Dues and Fees	15.00	.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	663.35	689.40
6XX Supplies and Materials	4,310.59	3,608.30
221X Improvement of Instruction Services		
5XX Other Purchased Services	236.84	.00
222X Educational Media Services		
1XX Personal Services - Salaries	13,648.88	150.00
2XX Personal Services - Employee Benefits	696.80	.66
6XX Supplies and Materials	347.52	.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	153.24	224.04
2XX Personal Services - Employee Benefits	5.28	1.04



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
23XX	Support Services - General Administration				
	3XX	Purchased Professional and Technical Services		5,269.40	5170.80
	5XX	Other Purchased Services		1,909.84	2365.46
	6XX	Supplies and Materials		1,852.62	203.84
	7XX	Property and Equipment Acquisition		0.00	1396.84
	810	Dues and Fees		1,045.00	.00
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		70,989.33	53265.42
	2XX	Personal Services - Employee Benefits		7,202.13	5859.47
	4XX	Purchased Property Services		2,174.74	408.74
	5XX	Other Purchased Services		6,324.48	4674.62
	6XX	Supplies and Materials		2,374.14	1222.02
	7XX	Property and Equipment Acquisition		0.00	1305.00
	810	Dues and Fees		430.00	433.00
25XX	Support Services - Business				
	1XX	Personal Services - Salaries		27,078.32	28709.21
	2XX	Personal Services - Employee Benefits		1,326.34	188.95
	3XX	Purchased Professional and Technical Services		512.00	224.00
	4XX	Purchased Property Services		203.40	.00
	5XX	Other Purchased Services		1,242.37	369.00
	6XX	Supplies and Materials		1,221.02	647.23
	810	Dues and Fees		103.76	135.00
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		18,720.49	11249.25
	2XX	Personal Services - Employee Benefits		1,982.87	738.22
	4XX	Purchased Property Services		33,998.99	35840.17
	5XX	Other Purchased Services		7,478.86	8903.22
	6XX	Supplies and Materials		5,136.49	7325.50
	810	Dues and Fees		204.00	730.25
27XX	Student Transportation Services				
	1XX	Personal Services - Salaries		47.50	.00
	2XX	Personal Services - Employee Benefits		8.94	.00
	4XX	Purchased Property Services		139.50	.00
28XX	Support Services - Central				
	1XX	Personal Services - Salaries		67.34	.00
	3XX	Purchased Professional and Technical Services		6,500.00	1584.00
	6XX	Supplies and Materials		0.00	319.15
4XXX	Facilities Acquisition and Construction Services				
	7XX	Property and Equipment Acquisition		2,395.48	.00





# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	20,468.27	40649.64
		2XX	Personal Services - Employee Benefits	3,791.67	5015.36
		6XX	Supplies and Materials	433.23	.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,009.00	2011.98
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	2,624.54	.00
		2XX	Personal Services - Employee Benefits	130.69	.00
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	35.00	.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	2,032.86	.00
		2XX	Personal Services - Employee Benefits	528.82	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	0.00	2726.25
		2XX	Personal Services - Employee Benefits	0.00	29.57
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	240.00	.00
		2XX	Personal Services - Employee Benefits	11.33	.00
		3XX	Purchased Professional and Technical Services	75.00	.00
		4XX	Purchased Property Services	262.80	.00
		6XX	Supplies and Materials	20.00	.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	1,904.41	.00
		6XX	Supplies and Materials	1,827.87	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>656,462.07</u>	<u>601,086.01</u>



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					49,654.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					621,793.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					601,086.01	(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	4,310.59	(4b)	-4,310.59	
					-4,310.59	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					66,051.85	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	9,670.25	24,839.80
1113	District Levy - Heavy Motor Vehicles	3.40	76.66
1190	Penalties and Interest on Taxes	224.25	382.54
1410	Individual Transportation Fees	4,305.00	2,652.65
1510	Interest Earnings	404.13	256.89
1920	Contributions/Donations from Private Sources	0.00	360.00
2220	County On-Schedule Trans Reimb	7,794.09	13,056.12
3210	State On-Schedule Trans Reimb	7,794.09	13,056.12
3440	State HB20/SB417 Prop Tax Reimb	45.18	1,293.87
3444	State School Block Grant	7,811.01	3,986.51
6100	Material Prior Period Revenue Adjustments	0.00	46.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>38,051.40</u>	<u>60,007.66</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	18,936.60	27218.52
2XX	Personal Services - Employee Benefits	2,131.20	1930.45
5XX	Other Purchased Services	25.00	.00
6XX	Supplies and Materials	27.50	.00
7XX	Property and Equipment Acquisition	0.00	285.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,962.52	11698.05
2XX	Personal Services - Employee Benefits	127.97	19.23
810	Dues and Fees	4.85	.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	1,778.10	3748.75
2XX	Personal Services - Employee Benefits	157.42	31.31
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	10,817.75	12923.13
2XX	Personal Services - Employee Benefits	573.27	701.78
3XX	Purchased Professional and Technical Services	324.00	358.97
4XX	Purchased Property Services	5,297.88	2280.38
5XX	Other Purchased Services	2,751.61	2387.93
6XX	Supplies and Materials	3,278.89	3362.42
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	48.18	.00



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 10 - Transportation Fund

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

PRC Program Function Object	2003 Value	2004 Value
280 Special Education - Local and State		
27XX Student Transportation Services		
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	49,242.74	66,945.92

### Schedule of Changes Worksheet

Beginning Fund Balance	24,143.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,007.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	66,945.92	(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)	17,204.89	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 11 - Bus Depreciation Fund

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

PRC Revenue	2003 Value	2004 Value
1110 District Tax Levy	15,653.90	18,183.57
1113 District Levy - Heavy Motor Vehicles	6.23	49.54
1190 Penalties and Interest on Taxes	89.33	235.58
1510 Interest Earnings	747.20	796.24
3440 State HB20/SB417 Prop Tax Reimb	82.74	63.26
3444 State School Block Grant	1,424.58	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>18,003.98</b>	<b>19,328.19</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	59,369.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,328.19	(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)	78,698.17	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 12 - School Food Services Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	10.36	0.00
1611	National School Lunch Program	0.00	16,874.39
1621	Lunch Sales	25,090.05	22,178.83
1920	Contributions/Donations from Private Sources	76.00	0.00
4550	Federal Child Nutrition	18,799.62	5,063.63
6100	Material Prior Period Revenue Adjustments	0.00	412.32

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

43,976.03      44,529.17

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

PRC Program Function Object		2003 Value	2004 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	20,016.52	21600.99
	2XX Personal Services - Employee Benefits	2,035.04	1283.92
	4XX Purchased Property Services	1,476.17	1769.91
	5XX Other Purchased Services	101.55	.00
	6XX Supplies and Materials	21,388.59	19566.99
	810 Dues and Fees	65.44	.00

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

45,083.31      44,221.81

## Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				44,529.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				44,221.81	(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)					307.36 (5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 13 - Tuition Fund

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

PRC Revenue	2003 Value	2004 Value
1110 District Tax Levy	0.83	2.15
1190 Penalties and Interest on Taxes	0.14	2.89
1510 Interest Earnings	5.71	4.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6.68	9.89

### Schedule of Changes Worksheet

Beginning Fund Balance	447.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.89	(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)	457.87	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 14 - Retirement Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	451.54	482.86
2240 County Retirement Distribution	97,199.94	106,100.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>97,651.48</b>	<b>106,582.86</b>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	51,526.20	46445.57
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,057.82	523.80
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9.95	17.87
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	13,611.78	11516.47
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,169.29	4638.86
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,975.81	3709.24
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	895.74	1034.56
28XX Support Services - Central		
2XX Personal Services - Employee Benefits	0.00	409.52
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,802.67	8425.21
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	3,317.31	1722.20
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	403.42	.00
361 Services for Significant Needs Students		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,055.10	.00





# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2088.51
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,378.67	2558.84
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,593.78	119.09
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	72.24
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	35.51	.00
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	149.40
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	0.00	211.06
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	226.01	.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	2,840.83	3144.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>92,899.89</u>	<u>86,786.75</u>



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						33,895.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						106,582.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						86,786.75	(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)						53,691.46	(5)

**Line 5 (53,691.46) does not match line 52 (53,691.26) on the Balance Sheet!!!**



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
<b>113 Coop Excess</b>	
5710 Special Education Resources Transferred from Other School Districts or Cooper	7,080.99
<b>114 IDEA Part B</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	7,385.23
<b>115 Exxon Grant</b>	
1920 Contributions/Donations from Private Sources	366.60
<b>130 Textbook Contributions/Donations</b>	
1920 Contributions/Donations from Private Sources	15,114.54
<b>131 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,931.34
<b>133 Title V Part A</b>	
4350 Title V, Part A, Innovative Programs	1,468.00
<b>136 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,988.46
<b>144 Gym Floor Donations</b>	
1920 Contributions/Donations from Private Sources	410.00
<b>149 Facility Rental</b>	
1910 Rentals	800.00
<b>431 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	15,912.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	75,457.16

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

PRC Program Function Object	2004 Value
<b>113 Coop Excess</b>	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	7050.96
2XX Personal Services - Employee Benefits	30.03
<b>113 Subtotal</b>	7,080.99



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
<b>114 IDEA Part B</b>	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	7350.45
2XX Personal Services - Employee Benefits	34.78
	7,385.23
<b>114 Subtotal</b>	
<b>115 Exxon Grant</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	366.60
<b>130 Textbook Contributions/Donations</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	6196.30
<b>131 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	3365.59
2XX Personal Services - Employee Benefits	5.51
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	480.00
2XX Personal Services - Employee Benefits	2.24
5XX Other Purchased Services	6078.00
	9,931.34
<b>131 Subtotal</b>	
<b>133 Title V Part A</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1468.00
<b>136 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	15506.52
2XX Personal Services - Employee Benefits	59.04
6XX Supplies and Materials	1422.90



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
<b>136 Subtotal</b>	16,988.46
<b>149 Facility Rental</b>	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
1XX Personal Services - Salaries	40.50
<b>431 Title I Improving Basic Programs</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	15380.03
2XX Personal Services - Employee Benefits	77.02
6XX Supplies and Materials	454.95
<b>431 Subtotal</b>	15,912.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      65,369.42



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						60.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						75,457.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						65,369.42	(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)						10,147.74	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
113 Coop Excess	7,080.99	7,080.99	0.00
114 IDEA Part B	7,385.23	7,385.23	0.00
115 Exxon Grant	366.60	366.60	0.00
130 Textbook Contributions/Donations	15,114.54	6,196.30	8,918.24
131 Title II Part A	9,931.34	9,931.34	0.00
133 Title V Part A	1,468.00	1,468.00	0.00
136 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,988.46	16,988.46	0.00
144 Gym Floor Donations	410.00	0.00	410.00
149 Facility Rental	800.00	40.50	759.50
431 Title I Improving Basic Programs	15,912.00	15,912.00	0.00
<b>Total</b>	<u>75,457.16</u>	<u>65,369.42</u>	<u>10,087.74</u>



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 17 - Adult Education Fund

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

PRC Revenue	2003 Value	2004 Value
1110 District Tax Levy	0.00	8,891.34
1190 Penalties and Interest on Taxes	0.00	14.71
3440 State HB20/SB417 Prop Tax Reimb	0.00	36.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	8,942.45

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

PRC Program Function Object	2003 Value	2004 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	995.16
2XX Personal Services - Employee Benefits	0.00	4.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	999.78

## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,942.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	999.78	(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)	7,942.67	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	51.22	12.71
4650 Federal Miscellaneous Grants from OPI	0.00	1,597.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	51.22	1,610.32

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	89.99	651.22
28XX Support Services - Central		
1XX Personal Services - Salaries	4,578.22	.00
2XX Personal Services - Employee Benefits	26.15	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,694.36	651.22

## Schedule of Changes Worksheet

Beginning Fund Balance	651.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,610.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	651.22	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,610.32	(5)





# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 29 - Flexibility Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	22.90	29.06
3282 State Flexibility Fund Allocation	3,874.85	0.00
3445 State Combined Fund School Block Grant	0.00	4,436.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,897.75	4,465.32

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	3171.43
2XX Personal Services - Employee Benefits	0.00	14.41
28XX Support Services - Central		
1XX Personal Services - Salaries	0.00	5131.61
2XX Personal Services - Employee Benefits	0.00	16.56
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	8,334.01

## Schedule of Changes Worksheet

Beginning Fund Balance	3,897.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,465.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,334.01	(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)		29.06 (5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 50 - Debt Service Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	112,880.44	144,425.98
1113	District Levy - Heavy Motor Vehicles	45.71	401.79
1190	Penalties and Interest on Taxes	434.57	1,470.19
3120	State Guaranteed Tax Base Aid	0.00	1,053.67
3440	State HB20/SB417 Prop Tax Reimb	606.68	513.18
3444	State School Block Grant	2.44	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>113,969.84</u>	<u>147,864.81</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	45,000.00	50000.00
	850 Interest on Debt	74,410.00	71935.00
	860 Agent Fees/Issuance Costs	200.00	200.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>119,610.00</u>	<u>122,135.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance					-10,712.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					147,864.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					122,135.00	(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)					15,017.25	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 60 - Building Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	594.14	19.52
5200 Sale or Compensation for Loss of Assets	412.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,006.14	19.52

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	175.00	.00
2XX Personal Services - Employee Benefits	9.25	.00
4XX Purchased Property Services	4,731.68	.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	122,149.77	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	127,065.70	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	1,616.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19.52	(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)	1,635.61	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 61 - Building Reserve Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	9,095.48	10,936.18
1113	District Levy - Heavy Motor Vehicles	3.54	29.29
1190	Penalties and Interest on Taxes	116.52	254.19
1510	Interest Earnings	0.00	9.71
3440	State HB20/SB417 Prop Tax Reimb	46.96	37.40
3444	State School Block Grant	2,921.54	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>12,184.04</u>	<u>11,266.77</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	443.64	.00
4XX	Purchased Property Services	0.00	4405.84
6XX	Supplies and Materials	0.00	9.69
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	20,936.86	247.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>21,380.50</u>	<u>4,663.24</u>

## Schedule of Changes Worksheet

Beginning Fund Balance						-836.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,266.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,663.24	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,767.04	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	17.19	13.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	17.19	13.57

### Schedule of Changes Worksheet

Beginning Fund Balance	1,123.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,136.85	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	25.64	0.00
1700 Student Extracurricular Activity Receipts	1,756.74	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-5.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,782.38	-5.25

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

PRC Program Function Object	2003 Value	2004 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	3,970.29	659.94
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,970.29	659.94

## Schedule of Changes Worksheet

Beginning Fund Balance	208.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-5.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	659.94	(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)	-456.86	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2003 Value</b>	<b>2004 Value</b>
XX	XXX 26XX	41X Energy Utility Services	21,137.92	25,650.61
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	67,014.74	247.71
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	78,467.37	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	17,664.48
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	17,664.48

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,888.16
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	25,436.85
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	47,676.98
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

### Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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





# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

## 16 Gallatin County

### 0364 Gallatin Gateway Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	40,649.64	0.00	0.00	0.00	
280	1XXX	2XX	5,015.36	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,011.98	0.00	0.00	0.00	
<b>Totals</b>			47,676.98	0.00	0.00	0.00	47,676.98



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

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

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY04.*



# **Trustees' Financial Summary**

**FY2003-04**

**Submit ID: 0364-83705602**

**16 Gallatin County**

**0364 Gallatin Gateway Elem**



# Trustees' Financial Summary

FY2003-04

Submit ID: 0364-83705602

16 Gallatin County

0364 Gallatin Gateway Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
12/15/2000 Issue	1,425,000.00	0.00	50,000.00	0.00	1,375,000.00	50,000.00	1,325,000.00
Total Governmental Activity							
Long-Term Liabilities	1,425,000.00	0.00	50,000.00	0.00	1,375,000.00	50,000.00	1,325,000.00

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

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