



Trustees' Financial Summary

FY2023-24

Submit ID: 0364-10383695

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:

Mary Thurber

(Signature)

(Date)

County Superintendent

John Nielson

(Signature)

(Date)

Software

Accounting Package:

Black Mountain

For FY24 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#
110	Medicaid - MAC Reimbursement	STATE		
130	TEXTBOOK	LOCAL		
137	ART	LOCAL	137	
145	MISCELLANEOUS	LOCAL	145	
149	Facility Rental	LOCAL	149	
160	LIBRARY	LOCAL	160	
163	Action for Healthy Kids Grant	FEDERAL		
166	Nurse	LOCAL		
169	PCARD REBATE	LOCAL	169	
193	Music	LOCAL		
194	Music - Band	LOCAL		
195	BOOK FAIR- LIBRARY	LOCAL	195	
206	Allegiance Flex Reimbursement	LOCAL		
216	Yearbook Sales	LOCAL		
223	JMG - Jobs for MT Graduates	STATE		
250	GATEWAY VILLAGE DEV FEE	LOCAL		
365	Indian Ed	STATE		
420	Title I, Part A	FEDERAL		
430	REAP (FY21)	FEDERAL		
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	
775	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL	775	84.425D
785	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL	785	84.425U
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)	323,961.87	56,684.59	161,923.15	
02	Taxes Receivable - Real and Personal (120-149)	16,595.76	4,365.58	901.68	
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	340,557.63	61,050.17	162,824.83	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	277,592.20			
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	277,592.20			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	16,595.76	4,365.58	901.68	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	46,369.67	56,684.59	161,923.15	
52	TOTAL FUND BALANCE/EQUITY	46,369.67	56,684.59	161,923.15	
53	TOTAL LIABILITIES AND FUND BALANCE	340,557.63	61,050.17	162,824.83	



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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)	15,822.31	79,658.45	(170,855.38)	11,928.76
02	Taxes Receivable - Real and Personal (120-149)	105.06			626.86
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			172,690.47	
06	Other Current Assets (190-210)			35,868.68	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	15,927.37	79,658.45	37,703.77	12,555.62
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)	105.06			626.86
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	15,822.31	79,658.45	37,703.77	11,928.76
52	TOTAL FUND BALANCE/EQUITY	15,822.31	79,658.45	37,703.77	11,928.76
53	TOTAL LIABILITIES AND FUND BALANCE	15,927.37	79,658.45	37,703.77	12,555.62



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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)				590.33
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				590.33
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				590.33
52	TOTAL FUND BALANCE/EQUITY				590.33
53	TOTAL LIABILITIES AND FUND BALANCE				590.33



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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)	(1,027.62)	12,061.06		6,363.95
02	Taxes Receivable - Real and Personal (120-149)	549.54			190.22
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	(478.08)	12,061.06		6,554.17
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)	549.54			190.22
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	(1,027.62)	12,061.06		6,363.95
52	TOTAL FUND BALANCE/EQUITY	(1,027.62)	12,061.06		6,363.95
53	TOTAL LIABILITIES AND FUND BALANCE	(478.08)	12,061.06		6,554.17



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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)	860.24	70,813.04		
02	Taxes Receivable - Real and Personal (120-149)		2,426.76		
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	860.24	73,239.80		
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)		2,426.76		
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	860.24	70,813.04		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	860.24	70,813.04		
53	TOTAL LIABILITIES AND FUND BALANCE	860.24	73,239.80		



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,622.91		60,323.14	
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	1,622.91		60,323.14	
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	1,622.91		60,323.14	
52	TOTAL FUND BALANCE/EQUITY	1,622.91		60,323.14	
53	TOTAL LIABILITIES AND FUND BALANCE	1,622.91		60,323.14	



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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)	41,076.17	97,111.69		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	41,076.17	97,111.69		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	16,214.21	97,111.69		
25	Other Current Liabilities (621-679)	24,861.96			
35	TOTAL LIABILITIES	41,076.17	97,111.69		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	41,076.17	97,111.69		



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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	2023 Value	2024 Value
1110	District Tax Levy	509,860.28	552,116.12
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	5,974.74	0.00
1190	Penalties and Interest on Taxes	1,209.60	0.00
1510	Interest Earnings	2,462.80	0.00
1900	Other Revenue from Local Sources	35,498.33	22.00
1920	Contributions/Donations from Private Sources	0.00	20.00
3110	Direct State Aid	553,305.77	542,614.37
3111	Quality Educator	48,781.60	58,375.42
3112	At Risk Student	2,212.22	2,412.30
3113	Indian Education For All	3,887.76	3,801.69
3114	American Indian Achievement Gap	458.00	940.00
3115	State Special Education Allowable Cost Payment to Districts	24,852.61	23,285.71
3116	Data For Achievement	3,722.43	3,639.51
3120	State - Guaranteed Tax Base Aid	180,153.92	100,408.50
6100	Material Prior Period Revenue Adjustments	31,634.07	40,337.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,404,014.13	1,327,972.81

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	642,770.99	580,230.54
			2XX Personal Services - Employee Benefits	98,378.72	107,425.59
			3XX Purchased Professional and Technical Services	2,616.69	1,042.12
			5XX Other Purchased Services	153.80	116.59
			6XX Supplies and Materials	75,629.55	83,730.16
			810 Dues and Fees	1,862.81	704.79
21XX Support Services - Students					
			1XX Personal Services - Salaries	44,484.89	21,889.87
			2XX Personal Services - Employee Benefits	6,277.78	2,616.35
			3XX Purchased Professional and Technical Services	63.42	0.00
			6XX Supplies and Materials	45.00	422.21
			8XX Other Expenditures	976.00	277.70
221X Improvement of Instruction Services					
			810 Dues and Fees	9,054.39	5,292.04
222X Educational Media Services					
			1XX Personal Services - Salaries	31,153.44	0.00
			2XX Personal Services - Employee Benefits	3,282.79	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value	
			3XX Purchased Professional and Technical Services	1,195.51	3,683.78	
			6XX Supplies and Materials	7,780.58	3,202.96	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	151,621.63	157,671.60	
			2XX Personal Services - Employee Benefits	9,166.97	23,869.01	
			3XX Purchased Professional and Technical Services	33,598.23	16,595.45	
			4XX Purchased Property Services	145.62	0.00	
			5XX Other Purchased Services	9,767.78	15,494.97	
			6XX Supplies and Materials	6,141.81	13,853.97	
			7XX Property and Equipment Acquisition	0.00	10,529.15	
			810 Dues and Fees	7,967.18	9,597.40	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	322.04	251.68	
			2XX Personal Services - Employee Benefits	1.50	1.07	
			3XX Purchased Professional and Technical Services	237.50	0.00	
			6XX Supplies and Materials	0.00	91.24	
			810 Dues and Fees	1,125.00	0.00	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	43,886.73	15,478.90	
			2XX Personal Services - Employee Benefits	1,604.57	608.70	
			3XX Purchased Professional and Technical Services	1,157.00	47,794.79	
			4XX Purchased Property Services	0.00	334.50	
			5XX Other Purchased Services	0.00	16.64	
			6XX Supplies and Materials	11,441.70	7,527.08	
			810 Dues and Fees	375.00	1,915.80	
			8XX Other Expenditures	4,447.55	0.00	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	3,478.50	672.00	
			2XX Personal Services - Employee Benefits	17.11	38.84	
			3XX Purchased Professional and Technical Services	14,203.61	343.80	
			4XX Purchased Property Services	120,666.46	59,398.12	
			5XX Other Purchased Services	16,052.71	57,041.00	
			6XX Supplies and Materials	13,443.27	18,246.19	
			7XX Property and Equipment Acquisition	1,068.00	0.00	
			810 Dues and Fees	244.00	0.00	
			8XX Other Expenditures	0.00	548.30	
		27XX	Student Transportation Services			
			5XX Other Purchased Services	0.00	43.48	
	280		Special Education - Local and State			
		1XXX	Instruction			
			1XX Personal Services - Salaries	42,821.00	48,955.88	
			2XX Personal Services - Employee Benefits	7,551.63	7,963.33	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value	
		26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	150.51	0.00	
		5XX	Other Purchased Services	404.40	0.00	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
		920	Resources Transferred to Other School Districts or Cooperatives	1,366.81	1,280.63	
360	State - Gifted & Talented Reimbursement					
		1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	600.00	
365	Indian Education for All					
		222X	Educational Media Services			
		6XX	Supplies and Materials	0.00	2,060.00	
		27XX	Student Transportation Services			
		5XX	Other Purchased Services	0.00	210.38	
430	Title II, Part A, Supporting Effective Instruction (Improving Teacher Quality)					
		221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	334.50	
710	School Sponsored Extracurricular Activities					
		34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,000.00	600.00	
		2XX	Personal Services - Employee Benefits	12.84	2.52	
720	School Sponsored Athletics					
		35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	9,850.00	6,200.00	
		2XX	Personal Services - Employee Benefits	243.92	268.44	
910	Food Services					
		31XX	Food Services			
		1XX	Personal Services - Salaries	11,085.99	11,440.00	
		2XX	Personal Services - Employee Benefits	835.75	692.63	
		6XX	Supplies and Materials	2,489.66	26,763.38	
		810	Dues and Fees	45.50	0.00	
999	Undistributed					
		9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	6,133.75	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,461,899.59</u>	<u>1,375,970.07</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					94,366.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,327,972.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,375,970.07	(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)					46,369.67	(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		2023 Value	2024 Value
	1110 District Tax Levy		99,035.03	103,126.87
	1190 Penalties and Interest on Taxes		231.46	0.00
	1410 Individual Transportation Fees		390.00	1,111.42
	1510 Interest Earnings		1,225.44	3,006.44
	1900 Other Revenue from Local Sources		2,605.46	0.00
	2220 County On-Schedule Transportation Reimbursement		11,371.25	0.00
	3210 State - On-Schedule Transportation Reimbursement		4,088.28	2,044.14
	6100 Material Prior Period Revenue Adjustments		661.70	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			119,608.62	109,288.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	36,076.13	38,180.80
			2XX Personal Services - Employee Benefits	1,753.15	1,807.25
			5XX Other Purchased Services	281.71	2,677.53
		25XX Support Services - Business			
			1XX Personal Services - Salaries	19,833.10	2,488.91
			2XX Personal Services - Employee Benefits	683.16	13.75
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	1,778.00	3,530.03
			6XX Supplies and Materials	0.00	27.99
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	43.91	96.82
			2XX Personal Services - Employee Benefits	2.04	7.81
			4XX Purchased Property Services	6,743.05	756.12
			5XX Other Purchased Services	43,763.30	38,163.17
			6XX Supplies and Materials	6,804.87	5,411.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				117,762.42	93,161.45



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						40,557.17 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						109,288.87 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						93,161.45 (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)						56,684.59 (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		2023 Value	2024 Value
	1110 District Tax Levy		29,389.15	29,685.28
	1190 Penalties and Interest on Taxes		71.30	0.00
	1510 Interest Earnings		1,833.88	3,976.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			31,294.33	33,662.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2023 Value	2024 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						128,261.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						33,662.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						161,923.15	(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		2023 Value	2024 Value
	1510 Interest Earnings		485.03	387.64
	1611 National School Lunch Program		3,905.00	22,190.63
	1621 Lunch Sales		57,525.79	350.00
	1632 Daily Adult Sales		10.00	5.00
	1634 Daily Ala Carte Sales		0.00	989.00
	1900 Other Revenue from Local Sources		2,555.65	1,150.00
	1920 Contributions/Donations from Private Sources		0.00	183.02
	4550 Federal School Nutrition Reimbursement		0.00	31,498.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			64,481.47	56,753.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2023 Value	2024 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	40,979.90	31,544.47
			2XX Personal Services - Employee Benefits	2,659.65	2,868.53
			4XX Purchased Property Services	150.51	0.00
			5XX Other Purchased Services	404.40	0.00
			6XX Supplies and Materials	44,247.28	10,271.21
			810 Dues and Fees	115.00	182.00
			8XX Other Expenditures	326.04	1,042.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				88,882.78	45,909.20

Schedule Of Changes Worksheet					Fund Code 12	
Beginning Fund Balance					-10,844.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					56,753.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					45,909.20	(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)					0.00	(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		2023 Value	2024 Value
	1110 District Tax Levy		3.52	0.86
	1190 Penalties and Interest on Taxes		1.98	0.00
	1510 Interest Earnings		251.61	648.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			257.11	649.19

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 13	
PRC	Program	Function	Object	2023 Value	2024 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						15,173.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						649.19	(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)						15,822.31	(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	2023 Value	2024 Value
	1510 Interest Earnings	2,147.17	4,216.45
	2240 County Retirement Distribution	168,434.43	178,754.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		170,581.60	182,970.96

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	111,271.06	118,797.02
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	7,173.31	3,048.11
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	5,228.64	0.00
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	32,040.29	29,494.69
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	25.93	20.01
		258X Admin. Tech. - Technology Coordinator			
			2XX Personal Services - Employee Benefits	0.00	1,501.61
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	12,773.96	1,991.46
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	280.45	10,937.09
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	3.54	7.71
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7,452.77	8,528.06
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	241.24	144.31
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	828.85	880.00
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	55.16	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	76.87	46.21



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2023 Value	2024 Value
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	786.79	492.92
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	8,218.44	7,113.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>186,457.30</u>	<u>183,002.38</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					79,689.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					182,970.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					183,002.38	(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)					79,658.45	(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	2024 Value
110	Medicaid - MAC Reimbursement	
	3357 Medicaid - Montana Administrative Claiming Reimbursement	1,843.60
130	TEXTBOOK	
	6100 Material Prior Period Revenue Adjustments	309.25
137	ART	
	1900 Other Revenue from Local Sources	131.60
	1920 Contributions/Donations from Private Sources	34.15
145	MISCELLANEOUS	
	1900 Other Revenue from Local Sources	78,056.47
	1920 Contributions/Donations from Private Sources	3,550.00
	1925 Innovative Education Payment	3,300.00
	3600 State - Gifted & Talented Reimbursement	1,500.00
	6100 Material Prior Period Revenue Adjustments	629.97
149	Facility Rental	
	1910 Rentals	1,130.00
160	LIBRARY	
	1900 Other Revenue from Local Sources	160.51
	1920 Contributions/Donations from Private Sources	2,450.15
163	Action for Healthy Kids Grant	
	1920 Contributions/Donations from Private Sources	63,331.47
166	Nurse	
	1900 Other Revenue from Local Sources	3,000.00
169	PCARD REBATE	
	1900 Other Revenue from Local Sources	2,128.88
193	Music	
	1920 Contributions/Donations from Private Sources	20.00
194	Music - Band	
	1920 Contributions/Donations from Private Sources	1,000.00
216	Yearbook Sales	
	6100 Material Prior Period Revenue Adjustments	2,217.34
223	JMG - Jobs for MT Graduates	
	3290 State - Other State Grants	1,500.00
430	REAP (FY21)	
	4200 Title I, Part A, Improving Basic Programs	15,067.00
	6100 Material Prior Period Revenue Adjustments	1,200.00
434	Fy 22 Title I	
	4200 Title I, Part A, Improving Basic Programs	35,117.00
	6100 Material Prior Period Revenue Adjustments	5,517.53



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710 Field Trips

1900 Other Revenue from Local Sources	6,602.69
1920 Contributions/Donations from Private Sources	5,368.68
6100 Material Prior Period Revenue Adjustments	1,221.62

711 DC Field Trip

1900 Other Revenue from Local Sources	16,213.70
1920 Contributions/Donations from Private Sources	30,500.00

775 CRRSA - State School Emergency Relief Fund II (ESSER II)

7750 CRRSA - State School Emergency Relief Fund	4,798.38
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785 ARP - State School Emergency Relief Fund (ESSER III)

6100 Material Prior Period Revenue Adjustments	0.10
7850 ARP - State School Emergency Relief Fund	84,283.68

787 ESSER III - Learning Loss

7850 ARP - State School Emergency Relief Fund	21,365.00
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Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

393,548.77

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

Fund Code 15

PRC	Program	Function	Object	2023 Value	2024 Value
110	Medicaid - MAC Reimbursement				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		4,706.63
	23XX Support Services - General Administration				
			810 Dues and Fees		1,280.63
			110 Subtotal		<u>5,987.26</u>
137	ART				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		182.00
			137 Subtotal		<u>182.00</u>
145	MISCELLANEOUS				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		109,492.18
			3XX Purchased Professional and Technical Services		1,421.63
			6XX Supplies and Materials		648.00
			8XX Other Expenditures		15,165.59
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		6,009.00
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			3XX Purchased Professional and Technical Services		212.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2023 Value	2024 Value
	910	Food Services				
		31XX	Food Services			
			7XX	Property and Equipment Acquisition		5,789.81
				145 Subtotal		<u>138,738.21</u>
149	Facility Rental					
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services		3,480.00
				149 Subtotal		<u>3,480.00</u>
163	Action for Healthy Kids Grant					
	910	Food Services				
		31XX	Food Services			
			6XX	Supplies and Materials		277.03
			7XX	Property and Equipment Acquisition		62,804.44
			810	Dues and Fees		250.00
				163 Subtotal		<u>63,331.47</u>
169	PCARD REBATE					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		9,628.50
				169 Subtotal		<u>9,628.50</u>
194	Music - Band					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		1,366.95
				194 Subtotal		<u>1,366.95</u>
195	BOOK FAIR- LIBRARY					
	1XX	Regular Education Programs - Elementary/Secondary				
		222X	Educational Media Services			
			6XX	Supplies and Materials		483.76
				195 Subtotal		<u>483.76</u>
216	Yearbook Sales					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services		1,499.49
				216 Subtotal		<u>1,499.49</u>
223	JMG - Jobs for MT Graduates					
	1XX	Regular Education Programs - Elementary/Secondary				
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services		198.00
				223 Subtotal		<u>198.00</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2023 Value	2024 Value
250	GATEWAY VILLAGE DEV FEE				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		25,740.84
	25XX Support Services - Business				
			1XX Personal Services - Salaries		12,250.00
			2XX Personal Services - Employee Benefits		1,052.12
			8XX Other Expenditures		724.02
			250 Subtotal		39,766.98
430	REAP (FY21)				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits		3,560.93
			5XX Other Purchased Services		4,036.07
			6XX Supplies and Materials		7,470.00
			430 Subtotal		15,067.00
434	Fy 22 Title I				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		12,735.44
420	Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		16,834.70
			2XX Personal Services - Employee Benefits		5,546.86
			420 Subtotal		35,117.00
710	Field Trips				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		3,600.00
			8XX Other Expenditures		4,285.00
	23XX Support Services - General Administration				
			5XX Other Purchased Services		88.27
	27XX Student Transportation Services				
			5XX Other Purchased Services		847.80
710	School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			810 Dues and Fees		2,820.20
			710 Subtotal		11,641.27



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2023 Value	2024 Value
711	DC Field Trip					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			8XX Other Expenditures			46,670.00
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
			6XX Supplies and Materials			43.70
			711 Subtotal			<u>46,713.70</u>
775	CRRSA - State School Emergency Relief Fund II (ESSER II)					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			3XX Purchased Professional and Technical Services			3,518.38
	775 CRRSA - State School Emergency Relief Fund - Basic					
	1XXX Instruction					
			6XX Supplies and Materials			1,280.00
			775 Subtotal			<u>4,798.38</u>
785	ARP - State School Emergency Relief Fund (ESSER III)					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			3XX Purchased Professional and Technical Services			2,181.62
			6XX Supplies and Materials			56,723.11
	221X Improvement of Instruction Services					
			1XX Personal Services - Salaries			937.50
			2XX Personal Services - Employee Benefits			172.74
	785 ARP - State School Emergency Relief Fund - Basic					
	1XXX Instruction					
			6XX Supplies and Materials			41,667.20
			785 Subtotal			<u>101,682.17</u>
787	ESSER III - Learning Loss					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			270.00
	21XX Support Services - Students					
			6XX Supplies and Materials			1,199.00
	787 ARP - State School Emergency Relief Fund - Learning Loss					
	1XXX Instruction					
			1XX Personal Services - Salaries			35,801.00
			2XX Personal Services - Employee Benefits			3,013.53
			3XX Purchased Professional and Technical Services			2,400.00
			787 Subtotal			<u>42,683.53</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						<u><u>522,365.67</u></u>



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					167,150.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					393,548.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					522,365.67	(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	630.00	(4b)	-630.00	
					-630.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					37,703.77	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
110 Medicaid - MAC Reimbursement	1,843.60	5,987.26	-4,143.66
130 TEXTBOOK	309.25	0.00	309.25
137 ART	165.75	182.00	-16.25
145 MISCELLANEOUS	87,036.44	138,738.21	-51,701.77
149 Facility Rental	1,130.00	3,480.00	-2,350.00
160 LIBRARY	2,610.66	0.00	2,610.66
163 Action for Healthy Kids Grant	63,331.47	63,331.47	0.00
166 Nurse	3,000.00	0.00	3,000.00
169 PCARD REBATE	2,128.88	9,628.50	-7,499.62
193 Music	20.00	0.00	20.00
194 Music - Band	1,000.00	1,366.95	-366.95
195 BOOK FAIR- LIBRARY	0.00	483.76	-483.76
216 Yearbook Sales	2,217.34	1,499.49	717.85
223 JMG - Jobs for MT Graduates	1,500.00	198.00	1,302.00
250 GATEWAY VILLAGE DEV FEE	0.00	39,766.98	-39,766.98
430 REAP (FY21)	16,267.00	15,067.00	1,200.00
434 Fy 22 Title I	40,634.53	35,117.00	5,517.53
710 Field Trips	13,192.99	11,641.27	1,551.72
711 DC Field Trip	46,713.70	46,713.70	0.00
775 CRRSA - State School Emergency Relief Fund II (ESSER II)	4,798.38	4,798.38	0.00
785 ARP - State School Emergency Relief Fund (ESSER III)	84,283.78	101,682.17	-17,398.39
787 ESSER III - Learning Loss	21,365.00	42,683.53	-21,318.53
Total	<u>393,548.77</u>	<u>522,365.67</u>	<u>-128,816.90</u>



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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	2023 Value	2024 Value
	1110 District Tax Levy	12,340.90	22,223.76
	1190 Penalties and Interest on Taxes	41.68	0.00
	1340 Fees for Adult Education	1,597.10	991.09
	1510 Interest Earnings	420.52	1,123.92
145	MISCELLANEOUS		
	1900 Other Revenue from Local Sources	100.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,500.20	24,338.77

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

PRC	Program	Function	Object	2023 Value	2024 Value
	610		Adult Continuing Education Programs		
		1XXX	Instruction		
			1XX Personal Services - Salaries	2,685.00	1,943.41
			2XX Personal Services - Employee Benefits	58.05	7.61
			6XX Supplies and Materials	3,219.12	79.13
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	4,852.93	5,155.42
			2XX Personal Services - Employee Benefits	103.70	107.82
			5XX Other Purchased Services	22.54	1,557.78
		24XX	Support Services - School Administration		
			4XX Purchased Property Services	150.51	0.00
			7XX Property and Equipment Acquisition	0.00	10,522.50
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	329.47	0.00
			2XX Personal Services - Employee Benefits	2.09	0.00
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	319.21	3,174.86
			5XX Other Purchased Services	1,086.45	0.00
	650		Adult Education High School Equivalency Programs		
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	0.00	1,200.00
		24XX	Support Services - School Administration		
			3XX Purchased Professional and Technical Services	0.00	1,389.96
			6XX Supplies and Materials	0.00	78.60
145	MISCELLANEOUS				
	610		Adult Continuing Education Programs		
		24XX	Support Services - School Administration		
			5XX Other Purchased Services	404.40	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object		2023 Value	2024 Value
	650	Adult Education	High School Equivalency Programs			
		24XX	Support Services - School Administration			
			3XX Purchased Professional and Technical Services		2,130.50	0.00
			6XX Supplies and Materials		4,941.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>20,304.97</u>	<u>25,217.09</u>

Schedule Of Changes Worksheet							Fund Code 17	
Beginning Fund Balance							12,807.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							24,338.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							25,217.09	(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)							11,928.76	(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	2023 Value	2024 Value
	1510 Interest Earnings	9.40	24.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9.40</u>	<u>24.20</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2023 Value	2024 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 21

Beginning Fund Balance					566.13 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					24.20 (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)					590.33 (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	2023 Value	2024 Value
1110	District Tax Levy	17,882.92	18,081.90
1190	Penalties and Interest on Taxes	44.09	0.00
1510	Interest Earnings	330.42	818.94
3281	State - Technology Aid	1,061.57	1,023.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>19,319.00</u>	<u>19,924.12</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
		3XX	Purchased Professional and Technical Services	150.00	0.00
		6XX	Supplies and Materials	3,302.45	9,650.74
		7XX	Property and Equipment Acquisition	0.00	10,522.50
23XX Support Services - General Administration					
		5XX	Other Purchased Services	0.00	1,947.26
		6XX	Supplies and Materials	0.00	711.65
258X Admin. Tech. - Technology Coordinator					
		1XX	Personal Services - Salaries	7,935.80	8,620.14
		2XX	Personal Services - Employee Benefits	1,521.92	1,837.58
25XX Support Services - Business					
		6XX	Supplies and Materials	102.00	0.00
999 Undistributed					
9999 Undistributed					
		892	Material Prior Period Expenditure Adjustments	<u>6,566.61</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>19,578.78</u>	<u>33,289.87</u>



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						12,338.13 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						19,924.12 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						33,289.87 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						-1,027.62 (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	2023 Value	2024 Value
	1510 Interest Earnings	191.84	494.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>191.84</u>	<u>494.27</u>

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

PRC	Program	Function	Object	2023 Value	2024 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					11,566.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					494.27 (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)					12,061.06 (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	2023 Value	2024 Value
	1110 District Tax Levy	48.54	35.28
	1190 Penalties and Interest on Taxes	18.55	0.00
	1510 Interest Earnings	103.88	241.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>170.97</u>	<u>276.66</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			860 Agent Fees/Issuance Costs	198.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>198.30</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	6,087.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	276.66	(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)
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)	6,363.95	(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	2023 Value	2024 Value
	1510 Interest Earnings	36.56	0.00
	1900 Other Revenue from Local Sources	0.00	36,276.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>36.56</u>	<u>36,276.98</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	15,900.67
			7XX Property and Equipment Acquisition	0.00	7,000.00
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	14,721.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>37,622.58</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance	2,205.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,276.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	37,622.58	(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)	860.24	(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		2023 Value	2024 Value
	3283 State - School Major Maintenance Aid (SMMA)		11,601.85	11,574.43
612	BUILDING RESERVE- Voted Levy			
	1110 District Tax Levy		60,000.00	60,139.77
	1190 Penalties and Interest on Taxes		25.55	40.38
	1510 Interest Earnings		3,056.78	9,055.25
	1900 Other Revenue from Local Sources		0.00	100.00
613	BUILDING RESERVE- PERMISSIVE LEVY			
	1110 District Tax Levy		20,883.04	21,795.57
	1190 Penalties and Interest on Taxes		146.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			95,713.42	102,705.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object		2023 Value	2024 Value
612	BUILDING RESERVE- Voted Levy					
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries		0.00	68,026.00
			2XX Personal Services - Employee Benefits		0.00	9,992.67
			4XX Purchased Property Services		13,015.94	40,633.50
			6XX Supplies and Materials		0.00	12,115.70
			7XX Property and Equipment Acquisition		9,175.00	0.00
			8XX Other Expenditures		0.00	674.88
	999 Undistributed					
	9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments		8,840.51	0.00
613	BUILDING RESERVE- PERMISSIVE LEVY					
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
			3XX Purchased Professional and Technical Services		0.00	2,640.00
			4XX Purchased Property Services		4,675.00	17,750.91
			6XX Supplies and Materials		0.00	7,676.09
			7XX Property and Equipment Acquisition		6,074.63	75,879.99
	999 Undistributed					
	9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments		11,159.78	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object		2023 Value	2024 Value
680	Building Reserve - Voted Levy					
	1XX Regular Education Programs - Elementary/Secondary					
		26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials		195.26	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>53,136.12</u>	<u>235,389.74</u>

Schedule Of Changes Worksheet					Fund Code 61	
Beginning Fund Balance					203,497.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					102,705.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					235,389.74	(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)					70,813.04	(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	2023 Value	2024 Value
	1510 Interest Earnings	25.81	66.50
	6100 Material Prior Period Revenue Adjustments	0.92	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>26.73</u>	<u>66.50</u>

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

PRC	Program	Function	Object	2023 Value	2024 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					1,556.41 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					66.50 (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)					1,622.91 (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	2023 Value	2024 Value
	1510 Interest Earnings	112.58	1,792.44
	1700 Student Extracurricular Activity Receipts	16,136.46	15,104.19
	1900 Other Revenue from Local Sources	0.00	5,500.00
149	Facility Rental		
	1700 Student Extracurricular Activity Receipts	50.00	0.00
710	Field Trips		
	1700 Student Extracurricular Activity Receipts	0.00	134.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>16,299.04</u>	<u>22,530.63</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	165.01	2,916.48
710	Field Trips				
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	0.00	30.00
711	DC Field Trip				
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	0.00	3,357.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>165.01</u>	<u>6,303.48</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance	44,095.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,530.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,303.48	(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)	60,323.14	(5)



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Detail Expenditure

Fund	Account	Description	2023 Value	2024 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	42,821.00	48,955.88
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	564,597.34	676,478.42
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	1,280.00
XX	XXX 26XX 41X	Energy Utility Services	40,704.79	40,112.85
XX	XXX XXXX 535	Technology Communication Services	16.55	598.99
XX	XXX XXXX 682	Technology Supplies	2,529.88	12,845.03
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 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	4,937.70	0.00



Trustees' Financial Summary

FY2023-24

Submit ID: 0364-10383695

16 Gallatin County

0364 Gallatin Gateway Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	23,285.71
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	23,285.71

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,761.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	33,531.25
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	58,199.84
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 FY2026 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	48,955.88	0.00	0.00	0.00	0.00
280	1XXX	2XX	7,963.33	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	1,280.63	0.00	0.00	0.00	0.00
Totals			58,199.84	0.00	0.00	0.00	0.00

58,199.84

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 FY24 in TEAMS.*



Trustees' Financial Summary

FY2023-24

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16 Gallatin County

0364 Gallatin Gateway Elem

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

FY2023-24

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16 Gallatin County

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2023	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2024) [a+b-c-d]	(f) Current Portion Due FY2025	(g) Long-Term Portion Due FY2026
Governmental Activities *							
Compensated Absences	52,595.03	143,801.17	0.00	0.00	196,396.20	0.00	196,396.20
Total Governmental Activity							
Non-bond Long-Term Liabilities	52,595.03	143,801.17	0.00	0.00	196,396.20	0.00	196,396.20

* 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

FY2023-24

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Net Pension Liability FY2024

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	206,280.00	465,723.00	0.00	672,003.00
Net Pension - TRS	1,110,172.00	0.00	78,107.00	1,032,065.00