



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

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 Sue Becker

Phone #: (406) 763-4415

(Signature)

(Date)

Chair, Board of Trustees Ken Visser

(Signature)

(Date)

County Superintendent Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: Softwise

For FY03 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

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

PRC	Title	Project Type	Project Number	CFDA #
115	Exxon Grant	LOCAL		
124	IDEA-B	FEDERAL	16-0364-65-02	84.027A
129	FY03 Music Donations	LOCAL		
130	FY03 Social Studies Books Donation	LOCAL		
135	FY03 School Newspaper Donations	LOCAL		
136	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A022339	84.358A
139	FY03 MBI Book Donation	LOCAL		
140	IDEA-B (Trans from Coop)	FEDERAL	FY03 Coop Funds	84.027A
141	FY03 Student Rewards	LOCAL		
149	Facility Rental	LOCAL		
214	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	16-0364-15-02	84.367
314	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	16-0364-14-03	84.367
331	Title I, Part A, Accountability	FEDERAL	16-0364-31-03	84.348A
376	Services for Significant Needs Students	STATE	16-0364-76-03-P2	State
377	IDEA-B (Trans from Coop)	FEDERAL	CSPD Mini Grant	84.027A

Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	60,315.12	25,303.79	59,369.98	-2,111.28
02	Taxes Receivable - Real and Personal (120-149)	35,753.48	2,872.19	2,966.53	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,770.11			2,710.75
06	Other Current Assets (190-210)	969.54			16.40
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	98,808.25	28,175.98	62,336.51	615.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	13,400.11	1,160.64		26.40
25	Deferred Revenue (680)	35,753.48	2,872.19	2,966.53	589.47
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	49,153.59	4,032.83	2,966.53	615.87
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	4,310.59			
48	Fund Balance for Budget (961-970)	45,344.07	24,143.15	59,369.98	
52	TOTAL FUND BALANCE/EQUITY	49,654.66	24,143.15	59,369.98	
53	TOTAL LIABILITIES AND FUND BALANCE	98,808.25	28,175.98	62,336.51	615.87

Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	447.98	34,274.33	5,114.22	
02	Taxes Receivable - Real and Personal (120-149)	96.64			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,812.76	
06	Other Current Assets (190-210)			140.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	544.62	34,274.33	9,066.98	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		378.98		
25	Deferred Revenue (680)	96.64		9,006.98	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	96.64	378.98	9,006.98	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	447.98	33,895.35	60.00	
52	TOTAL FUND BALANCE/EQUITY	447.98	33,895.35	60.00	
53	TOTAL LIABILITIES AND FUND BALANCE	544.62	34,274.33	9,066.98	

Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

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)
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				
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	651.22	3,897.75	-10,712.56	
02	Taxes Receivable - Real and Personal (120-149)			20,741.17	
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	651.22	3,897.75	10,028.61	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			20,741.17	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			20,741.17	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	651.22	3,897.75	-10,712.56	
52	TOTAL FUND BALANCE/EQUITY	651.22	3,897.75	-10,712.56	
53	TOTAL LIABILITIES AND FUND BALANCE	651.22	3,897.75	10,028.61	

Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,616.09	-836.49		
02	Taxes Receivable - Real and Personal (120-149)		2,096.50		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,616.09	1,260.01		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,096.50		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,096.50		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,616.09	-836.49		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	1,616.09	-836.49		
53	TOTAL LIABILITIES AND FUND BALANCE	1,616.09	1,260.01		

Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (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				
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

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)
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				
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,123.28		442.40	
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	1,123.28		442.40	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			234.07	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			234.07	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	1,123.28		208.33	
52	TOTAL FUND BALANCE/EQUITY	1,123.28		208.33	
53	TOTAL LIABILITIES AND FUND BALANCE	1,123.28		442.40	



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		46,481.03		
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		46,481.03		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		46,481.03		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		46,481.03		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		46,481.03		



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

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)
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					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
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)				
10	Land and Land Improvements (311-322)			149,501.54	
11	Buildings and Building Improvements (331 & 332)			1,720,605.21	
12	Machinery and Equipment (341 & 342)			117,912.44	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				-10,712.56
15	Amounts to be Provided (404-406)				1,470,696.26
20	TOTAL ASSETS AND OTHER DEBITS			1,988,019.19	1,459,983.70
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				1,425,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				34,983.70
35	TOTAL LIABILITIES				1,459,983.70
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			1,988,019.19	
52	TOTAL FUND BALANCE/EQUITY			1,988,019.19	
53	TOTAL LIABILITIES AND FUND BALANCE			1,988,019.19	1,459,983.70



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	167,796.21	155,552.80
1113 District Levy - Heavy Motor Vehicles	100.71	61.01
1190 Penalties and Interest on Taxes	3,086.76	1,667.75
1310 Individual Tuition	1,200.00	2,148.04
1320 Tuition from Schl Dists/Counties Within State	0.00	11,824.30
1510 Interest Earnings	4,613.75	1,699.04
1900 Other Revenue from Local Sources	1,420.27	47.38
3110 Direct State Aid	320,310.62	318,816.16
3115 State Spec Ed Allowable Cost Pymt to Districts	24,366.84	30,667.19
3120 State Guaranteed Tax Base Aid	72,063.12	64,792.86
3440 State HB20/SB417 Prop Tax Reimb	955.40	809.70
3444 State School Block Grant	51,644.24	50,331.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	647,557.92	638,417.54

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	323,722.57	329,482.37
2XX Personal Services - Employee Benefits	20,769.51	28,846.72
3XX Purchased Professional and Technical Services	1,086.90	276.40
4XX Purchased Property Services	2,562.90	2,507.95
5XX Other Purchased Services	1,488.70	1,432.41
6XX Supplies and Materials	55,032.77	29,503.88
810 Dues and Fees	69.00	15.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	659.55	663.35
6XX Supplies and Materials	0.00	4,310.59
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	9.10	0.00
5XX Other Purchased Services	1,517.56	236.84
222X Educational Media Services		
1XX Personal Services - Salaries	12,340.80	13,648.88
2XX Personal Services - Employee Benefits	736.71	696.80
6XX Supplies and Materials	50.12	347.52
23XX Support Services - General Administration		
1XX Personal Services - Salaries	94.00	153.24
2XX Personal Services - Employee Benefits	2.56	5.28
3XX Purchased Professional and Technical Services	2,744.25	5,269.40



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		5XX	Other Purchased Services	602.47	1,909.84
		6XX	Supplies and Materials	323.68	1,852.62
		810	Dues and Fees	1,162.00	1,045.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	62,692.84	70,989.33
		2XX	Personal Services - Employee Benefits	6,071.74	7,202.13
		4XX	Purchased Property Services	1,284.21	2,174.74
		5XX	Other Purchased Services	7,259.94	6,324.48
		6XX	Supplies and Materials	2,476.65	2,374.14
		810	Dues and Fees	430.00	430.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	24,409.70	27,078.32
		2XX	Personal Services - Employee Benefits	1,212.03	1,326.34
		3XX	Purchased Professional and Technical Services	0.00	512.00
		4XX	Purchased Property Services	278.40	203.40
		5XX	Other Purchased Services	1,385.86	1,242.37
		6XX	Supplies and Materials	758.95	1,221.02
		810	Dues and Fees	402.10	103.76
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	20,952.58	18,720.49
		2XX	Personal Services - Employee Benefits	2,041.94	1,982.87
		3XX	Purchased Professional and Technical Services	440.00	0.00
		4XX	Purchased Property Services	24,952.18	33,998.99
		5XX	Other Purchased Services	6,548.94	7,478.86
		6XX	Supplies and Materials	4,597.69	5,136.49
		810	Dues and Fees	204.00	204.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	0.00	47.50
		2XX	Personal Services - Employee Benefits	0.00	8.94
		4XX	Purchased Property Services	0.00	139.50
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	0.00	67.34
		3XX	Purchased Professional and Technical Services	0.00	6,500.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	2,395.48
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	1,527.60	0.00
		2XX	Personal Services - Employee Benefits	118.34	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
270	Gifted and Talented				
	1XXX	Instruction			
		6XX	Supplies and Materials	159.50	0.00
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	25.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	31,572.49	20,468.27
		2XX	Personal Services - Employee Benefits	4,148.52	3,791.67
		6XX	Supplies and Materials	2,596.55	433.23
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,966.00	2,009.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	2,041.30	0.00
		2XX	Personal Services - Employee Benefits	160.60	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	2,624.54
		2XX	Personal Services - Employee Benefits	0.00	130.69
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	35.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	2,032.86
		2XX	Personal Services - Employee Benefits	0.00	528.82
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	0.00	240.00
		2XX	Personal Services - Employee Benefits	0.00	11.33
		3XX	Purchased Professional and Technical Services	0.00	75.00
		4XX	Purchased Property Services	0.00	262.80
		6XX	Supplies and Materials	0.00	20.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	1,904.41
		6XX	Supplies and Materials	0.00	1,827.87



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

01 - General Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	637,690.80	656,462.07
--	------------	------------

Schedule of Changes Worksheet

Beginning Fund Balance	82,392.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	638,417.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	656,462.07	(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 4,310.59 Less Last Year 19,004.02 (4b)	-14,693.43	
	-14,693.43	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	49,654.66	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	22,249.53	9,670.25
1113	District Levy - Heavy Motor Vehicles	13.11	3.40
1190	Penalties and Interest on Taxes	413.37	224.25
1410	Individual Transportation Fees	4,902.50	4,305.00
1510	Interest Earnings	837.74	404.13
2220	County On-Schedule Trans Reimb	5,973.28	7,794.09
3210	State On-Schedule Trans Reimb	5,973.28	7,794.09
3440	State HB20/SB417 Prop Tax Reimb	124.36	45.18
3444	State School Block Grant	8,014.77	7,811.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>48,501.94</u>	<u>38,051.40</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	16,702.01	18,936.60
2XX	Personal Services - Employee Benefits	1,430.89	2,131.20
5XX	Other Purchased Services	300.00	25.00
6XX	Supplies and Materials	0.00	27.50
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,609.19	2,962.52
2XX	Personal Services - Employee Benefits	118.76	127.97
810	Dues and Fees	0.00	4.85
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	0.00	1,778.10
2XX	Personal Services - Employee Benefits	0.00	157.42
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	8,714.30	10,817.75
2XX	Personal Services - Employee Benefits	392.15	573.27
3XX	Purchased Professional and Technical Services	151.00	324.00
4XX	Purchased Property Services	5,504.44	5,297.88
5XX	Other Purchased Services	3,035.59	2,751.61
6XX	Supplies and Materials	2,603.06	3,278.89
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	1,183.70	48.18



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

10 - Transportation Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	42,745.09	49,242.74
--	-----------	-----------

Schedule of Changes Worksheet

Beginning Fund Balance	35,334.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,051.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	49,242.74	(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)	24,143.15	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	16,906.24	15,653.90
1113 District Levy - Heavy Motor Vehicles	10.84	6.23
1190 Penalties and Interest on Taxes	85.77	89.33
1510 Interest Earnings	796.32	747.20
3440 State HB20/SB417 Prop Tax Reimb	102.88	82.74
3444 State School Block Grant	1,461.74	1,424.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,363.79	18,003.98

Schedule of Changes Worksheet

Beginning Fund Balance	41,366.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,003.98	(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)	59,369.98	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	10.36
1621 Lunch Sales	24,668.64	25,090.05
1920 Contributions/Donations from Private Sources	0.00	76.00
3220 State Food Services Match	263.27	0.00
4550 Federal Child Nutrition	14,025.91	18,799.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	38,957.82	43,976.03

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	17,150.43	20,016.52
2XX Personal Services - Employee Benefits	1,969.92	2,035.04
4XX Purchased Property Services	1,589.46	1,476.17
5XX Other Purchased Services	17.49	101.55
6XX Supplies and Materials	16,744.47	21,388.59
810 Dues and Fees	0.00	65.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	37,471.77	45,083.31



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,107.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						43,976.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						45,083.31	(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)



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	7.86	0.83
1190 Penalties and Interest on Taxes	6.58	0.14
1510 Interest Earnings	11.58	5.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>26.02</u>	<u>6.68</u>

Schedule of Changes Worksheet

Beginning Fund Balance		441.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6.68	(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)		447.98	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	893.77	451.54
2240 County Retirement Distribution	77,430.44	97,199.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78,324.21	97,651.48

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	48,864.75	51,526.20
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	23.02	0.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,851.63	2,057.82
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	14.79	9.95
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	11,798.71	13,611.78
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,366.18	4,169.29
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,840.25	2,975.81
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	708.97	895.74
270 Gifted and Talented		
1XXX Instruction		
2XX Personal Services - Employee Benefits	362.48	0.00
277 Federal Individuals with Disabilities Education Act (IDEA)		
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	331.33	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,666.10	4,802.67
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	2,322.87	3,317.31



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	1,575.35	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	1,149.24	0.00
360	State Gifted & Talented Reimbursement				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	403.42
361	Services for Significant Needs Students				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	1,055.10
420	Title I, Part A, Improving Basic Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	2,378.67
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	2,593.78
	221X		Improvement of Instruction Services		
		2XX	Personal Services - Employee Benefits	0.00	35.51
720	School Sponsored Athletics				
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	0.00	226.01
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	2,124.33	2,840.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>83,000.00</u>	<u>92,899.89</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						29,143.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						97,651.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						92,899.89	(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)						33,895.35	(5)

Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
115 Exxon Grant	
1920 Contributions/Donations from Private Sources	250.00
124 IDEA-B	
4560 IDEA, Part B, Children with Disabilities	3,155.92
129 FY03 Music Donations	
1920 Contributions/Donations from Private Sources	2,589.93
130 FY03 Social Studies Books Donation	
1920 Contributions/Donations from Private Sources	1,000.00
135 FY03 School Newspaper Donations	
1920 Contributions/Donations from Private Sources	2,000.00
136 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,713.00
139 FY03 MBI Book Donation	
1920 Contributions/Donations from Private Sources	40.00
140 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	5,440.54
141 FY03 Student Rewards	
1920 Contributions/Donations from Private Sources	150.00
149 Facility Rental	
1910 Rentals	60.00
214 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,125.00
314 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,076.51
331 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	16,668.00
376 Services for Significant Needs Students	
3610 Services for Significant Needs Students	14,000.00
377 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66,068.90

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

PRC Program Function Object	2003 Value
-----------------------------	------------



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
115 Exxon Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	250.00
124 IDEA-B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
6XX Supplies and Materials	2,339.55
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	816.37
	3,155.92
124 Subtotal	
129 FY03 Music Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,589.93
130 FY03 Social Studies Books Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,000.00
135 FY03 School Newspaper Donations	
1XX Regular Education Programs - Elementary/Secondary	
24XX Support Services - School Administration	
5XX Other Purchased Services	1,509.51
6XX Supplies and Materials	490.49
	2,000.00
135 Subtotal	
136 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	16,713.00
139 FY03 MBI Book Donation	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
5XX Other Purchased Services	40.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
139 Subtotal	40.00
140 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	5,440.54
141 FY03 Student Rewards	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	150.00
214 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	843.75
5XX Other Purchased Services	281.25
214 Subtotal	1,125.00
314 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	1,537.36
2XX Personal Services - Employee Benefits	1.22
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	450.00
2XX Personal Services - Employee Benefits	1.93
6XX Supplies and Materials	86.00
314 Subtotal	2,076.51
331 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	15,835.00
6XX Supplies and Materials	833.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
331 Subtotal	16,668.00
376 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	13,057.06
2XX Personal Services - Employee Benefits	942.94
376 Subtotal	14,000.00
377 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	125.65
221X Improvement of Instruction Services	
5XX Other Purchased Services	674.35
377 Subtotal	800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 66,008.90



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					66,068.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					66,008.90	(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)					60.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
115 Exxon Grant	250.00	250.00	.00
124 IDEA-B	3,155.92	3155.92	.00
129 FY03 Music Donations	2,589.93	2589.93	.00
130 FY03 Social Studies Books Donation	1,000.00	1000.00	.00
135 FY03 School Newspaper Donations	2,000.00	2000.00	.00
136 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,713.00	16713.00	.00
139 FY03 MBI Book Donation	40.00	40.00	.00
140 IDEA-B (Trans from Coop)	5,440.54	5440.54	.00
141 FY03 Student Rewards	150.00	150.00	.00
149 Facility Rental	60.00	0.00	60.00
214 Title II, Part A, Teacher/Principal Train/Recruit	1,125.00	1125.00	.00
314 Title II, Part A, Teacher/Principal Train/Recruit	2,076.51	2076.51	.00
331 Title I, Part A, Accountability	16,668.00	16668.00	.00
376 Services for Significant Needs Students	14,000.00	14000.00	.00
377 IDEA-B (Trans from Coop)	800.00	800.00	.00
Total	<u>66,068.90</u>	<u>66,008.90</u>	<u>60.00</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	169.38	51.22
3281 State Technology Aid	154.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	323.74	51.22

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	89.99
23XX Support Services - General Administration		
1XX Personal Services - Salaries	600.00	0.00
28XX Support Services - Central		
1XX Personal Services - Salaries	0.00	4,578.22
2XX Personal Services - Employee Benefits	0.00	26.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	600.00	4,694.36



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						5,294.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						51.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,694.36	(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)						651.22	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	22.90
3282 State Flexibility Fund Allocation	0.00	3,874.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,897.75

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,897.75	(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)	3,897.75	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

50 - Debt Service Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	98,598.60	112,880.44
1113 District Levy - Heavy Motor Vehicles	64.87	45.71
1190 Penalties and Interest on Taxes	298.53	434.57
3120 State Guaranteed Tax Base Aid	455.39	0.00
3440 State HB20/SB417 Prop Tax Reimb	615.40	606.68
3444 State School Block Grant	2.50	2.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100,035.29	113,969.84

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
840 Principal On Debt	30,000.00	45,000.00
850 Interest on Debt	76,210.00	74,410.00
860 Agent Fees/Issuance Costs	200.00	200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	106,410.00	119,610.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-5,072.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						113,969.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						119,610.00	(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)						-10,712.56	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	19,954.23	594.14
5200 Sale or Compensation for Loss of Assets	0.00	412.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,954.23	1,006.14

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	239.69	0.00
6XX Supplies and Materials	37,328.14	0.00
222X Educational Media Services		
6XX Supplies and Materials	1,017.99	0.00
24XX Support Services - School Administration		
6XX Supplies and Materials	10,014.92	0.00
25XX Support Services - Business		
6XX Supplies and Materials	2,026.00	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	175.00
2XX Personal Services - Employee Benefits	0.00	9.25
4XX Purchased Property Services	0.00	4,731.68
6XX Supplies and Materials	8,502.46	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	888,254.80	122,149.77
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	34,060.67	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	981,444.67	127,065.70



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

60 - Building Fund

Schedule of Changes Worksheet

Beginning Fund Balance						127,675.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,006.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						127,065.70	(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)						1,616.09	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	10,600.76	9,095.48
1113	District Levy - Heavy Motor Vehicles	6.16	3.54
1190	Penalties and Interest on Taxes	296.08	116.52
1510	Interest Earnings	449.83	0.00
1900	Other Revenue from Local Sources	175.00	0.00
3440	State HB20/SB417 Prop Tax Reimb	58.44	46.96
3444	State School Block Grant	2,997.75	2,921.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>14,584.02</u>	<u>12,184.04</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	1,200.00	443.64
4XX	Purchased Property Services	25,953.00	0.00
5XX	Other Purchased Services	5.28	0.00
6XX	Supplies and Materials	846.30	0.00
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	996.18	20,936.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>29,000.76</u>	<u>21,380.50</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						8,359.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,184.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						21,380.50	(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)						-836.49	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	31.62	17.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31.62	17.19

Schedule of Changes Worksheet

Beginning Fund Balance	1,106.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17.19	(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)	1,123.28	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	93.84	25.64
1700 Student Extracurricular Activity Receipts	8,318.69	1,756.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,412.53	1,782.38

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	8,236.22	3,970.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,236.22	3,970.29

Schedule of Changes Worksheet

Beginning Fund Balance		2,396.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,782.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,970.29	(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)		208.33	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	18,434.12	21,137.92
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	24,125.18	67,014.74
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	865,125.80	78,467.37
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

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	18,261.94
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	18,261.94

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,086.81
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	26,297.03
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	26,702.17
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

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

0364 Gallatin Gateway Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	20,468.27	0.00	0.00	0.00	
280	1XXX	2XX	3,791.67	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	433.23	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	2,009.00	0.00	0.00	0.00	
Totals			26,702.17	0.00	0.00	0.00	26,702.17



Trustees' Financial Summary

FY2002-03

Submit ID: 0364-7619907

16 Gallatin County

**** Recalculated ****

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 FY03.*