



# Trustees' Financial Summary

**FY2012-13**

Submit ID: 0364-38454364

**16 Gallatin County**

**0364 Gallatin Gateway Elem**

**Due Dates:**

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 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*

## Certification

**Business Manager/Clerk:** Carrie Fisher

**Phone #:** (406) 763-4415

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

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

**Chair, Board of Trustees:** Cory Taylor

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

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

**County Superintendent:** Mary Ellen Fitzgerald

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

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

## Software

Accounting Package: Softwise

For FY13 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.**



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
112	SNACK CART	LOCAL	112	
116	SALESVILLE MERCHANTILE	LOCAL	116	
130	TEXTBOOK DONATIONS	LOCAL	130	
137	ART	LOCAL	137	
144	GYM FLOOR	LOCAL	144	
145	MISCELLANEOUS	LOCAL	145	
148	GREEN HOUSE	LOCAL	148	
149	FACILITY RENTAL	LOCAL	149	
151	PIE	LOCAL	151	
160	LIBRARY	LOCAL	160	
161	BUILDING	LOCAL	161	
165	Mentor	LOCAL	165	
166	NURSE	LOCAL	166	
170	Tech Donations	LOCAL	170	
193	MUSIC	LOCAL	193	
194	MUSIC-BAND	LOCAL	194	
212	OPI-Kitchen	LOCAL	212	
329	State Technology Grant	STATE	329	State
366	State OTO Weatherization & Deferred Maintenance	STATE	366	state
370	Deferred Maintenance & Energy Efficiency	STATE	370	NA
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	412	84.358A
420	Title I, Part A, Improving Basic Programs	FEDERAL	420	84.010A
456	Excess Funds	LOCAL	456	
471	COMMUNITY DEVELOPMENT GRANT	STATE	471	
650	ADULT ED.	LOCAL	650	
710	Field Trips	LOCAL	710	
801	MISCELLANEOUS-GGSAA	LOCAL	801	
803	STUDENT COUNCIL-GGSAA	LOCAL	803	
812	CLASS OF 2012	LOCAL	812	
813	CLASS OF 2013	LOCAL	813	
814	CLASS OF 2014	LOCAL	814	
815	CLASS OF 2015	LOCAL	815	
816	CLASS OF 2016	LOCAL	816	
817	CLASS OF 2017	LOCAL	817	
818	CLASS OF 2018	LOCAL	818	
821	CLASS OF 2021	LOCAL	821	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	86,124.56	44,307.82	38,309.10	2,400.00
02	Taxes Receivable - Real and Personal (120-149)	21,333.04	4,275.21	1,522.55	
03	Taxes Receivable - Protested (150-159)	10,637.62	2,255.70	764.55	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	118,095.22	50,838.73	40,596.20	2,400.00
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	31,970.66	6,530.91	2,287.10	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	31,970.66	6,530.91	2,287.10	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	86,124.56	44,307.82	38,309.10	2,400.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	86,124.56	44,307.82	38,309.10	2,400.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	118,095.22	50,838.73	40,596.20	2,400.00



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	839.50	97,794.70	96,471.42	15,173.50
02	Taxes Receivable - Real and Personal (120-149)				1,281.76
03	Taxes Receivable - Protested (150-159)				450.84
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	839.50	97,794.70	96,471.42	16,906.10
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				1,732.60
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				1,732.60
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	839.50	97,794.70	96,471.42	15,173.50
52	<b>TOTAL FUND BALANCE/EQUITY</b>	839.50	97,794.70	96,471.42	15,173.50
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	839.50	97,794.70	96,471.42	16,906.10



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	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

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,522.01	13,235.97		14,630.07
02	Taxes Receivable - Real and Personal (120-149)	1,201.27			5,907.22
03	Taxes Receivable - Protested (150-159)	670.16			3,024.18
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,393.44	13,235.97		23,561.47
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,871.43			8,931.40
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	1,871.43			8,931.40
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	3,522.01	13,235.97		14,630.07
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,522.01	13,235.97		14,630.07
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,393.44	13,235.97		23,561.47



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,985.98	20,788.65		
02	Taxes Receivable - Real and Personal (120-149)		1,821.02		
03	Taxes Receivable - Protested (150-159)		815.49		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,985.98	23,425.16		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,636.51		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		2,636.51		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	1,985.98	20,788.65		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,985.98	20,788.65		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,985.98	23,425.16		



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,400.41		25,549.96	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,400.41		25,549.96	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	1,400.41		25,549.96	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,400.41		25,549.96	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,400.41		25,549.96	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		229,361.34		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		229,361.34		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		229,361.34		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		229,361.34		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		229,361.34		



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## Balance Sheet

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



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## Balance Sheet

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	380,584.53	380,113.39
1112 District Levy - Personal Property	10,472.40	8,915.48
1113 District Levy - Heavy Motor Vehicles	46.15	0.00
1114 District Levy - Pers Prop/Mobile Homes	3,562.65	3,721.28
1190 Penalties and Interest on Taxes	3,510.71	2,365.50
1310 Individual Tuition	1,496.83	0.00
1510 Interest Earnings	3,148.89	2,590.42
3110 Direct State Aid	452,565.41	450,903.56
3111 Quality Educator	42,003.94	44,741.74
3112 At Risk Student	4,209.42	4,435.22
3113 Indian Education For All	3,590.40	3,488.40
3114 American Indian Achievement Gap	1,200.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	25,744.05	23,270.15
3120 State Guaranteed Tax Base Aid	135,626.22	133,932.96
3444 State School Block Grant	54,171.56	58,294.63
3446 SB372 Block Grant Reimbursement	0.00	3,645.61
7810 Education Jobs Fund	530.78	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,122,463.94</b>	<b>1,121,018.34</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	409,557.76	448,514.69
2XX Personal Services - Employee Benefits	73,464.00	75,726.86
5XX Other Purchased Services	3,440.15	390.88
6XX Supplies and Materials	62,983.17	79,397.89
810 Dues and Fees	919.99	352.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	34,478.00	26,074.32
2XX Personal Services - Employee Benefits	6,769.07	4,845.98
6XX Supplies and Materials	241.80	368.59
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	30,351.00	30,355.93
2XX Personal Services - Employee Benefits	6,740.16	6,684.95
6XX Supplies and Materials	9,858.25	5,930.34
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	250.14	17,187.80
2XX Personal Services - Employee Benefits	1.74	447.55
3XX Purchased Professional and Technical Services	19,222.98	23,840.72



# Trustees' Financial Summary

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Submit ID: 0364-38454364

16 Gallatin County  
0364 Gallatin Gateway Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			4XX Purchased Property Services	80.40	2,386.72
			5XX Other Purchased Services	13,392.00	10,573.59
			6XX Supplies and Materials	16,351.49	14,704.87
			810 Dues and Fees	7,055.00	6,905.90
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	86,381.33	54,505.03
			2XX Personal Services - Employee Benefits	23,015.89	12,821.42
			5XX Other Purchased Services	2,059.59	2,829.31
			6XX Supplies and Materials	291.02	9.95
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	62,978.28	63,662.43
			2XX Personal Services - Employee Benefits	430.17	392.32
			5XX Other Purchased Services	25.15	0.00
			6XX Supplies and Materials	358.77	118.36
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	0.00	3,437.56
			2XX Personal Services - Employee Benefits	0.00	704.62
			3XX Purchased Professional and Technical Services	0.00	5,907.50
			4XX Purchased Property Services	131,263.29	93,541.49
			5XX Other Purchased Services	14,073.75	17,165.24
			6XX Supplies and Materials	13,975.30	13,891.87
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	44,883.00	47,137.56
			2XX Personal Services - Employee Benefits	6,841.81	4,600.19
			6XX Supplies and Materials	0.00	519.20
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	0.00	2,578.17
			2XX Personal Services - Employee Benefits	0.00	15.83
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	2,832.00	2,560.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	8,755.00	8,084.43
			2XX Personal Services - Employee Benefits	61.27	223.02
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	17,756.00	15,075.28
			2XX Personal Services - Employee Benefits	1,544.00	1,471.45
			6XX Supplies and Materials	2,700.00	2,400.00



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

01 - General Fund

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

1,115,382.72

1,108,341.81

### Schedule Of Changes Worksheet

Beginning Fund Balance						73,448.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,121,018.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,108,341.81	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						86,124.56	(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:

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	79,710.36	70,945.97
1112 District Levy - Personal Property	2,402.42	1,700.58
1113 District Levy - Heavy Motor Vehicles	9.47	0.00
1114 District Levy - Pers Prop/Mobile Homes	802.27	745.45
1190 Penalties and Interest on Taxes	857.90	517.69
1410 Individual Transportation Fees	2,877.00	3,509.00
1510 Interest Earnings	394.82	329.71
2220 County On-Schedule Trans Reimb	11,051.42	10,259.24
3210 State On-Schedule Trans Reimb	11,051.43	10,259.26
3444 State School Block Grant	4,203.50	5,049.83
3446 SB372 Block Grant Reimbursement	0.00	748.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>113,360.59</b>	<b>104,065.05</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	28,347.83	0.00
2XX Personal Services - Employee Benefits	5,672.18	0.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	15,032.98	15,176.95
2XX Personal Services - Employee Benefits	101.75	92.60
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	11,712.30	10,860.94
5XX Other Purchased Services	80.93	318.02
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	24,109.60	50,503.92
2XX Personal Services - Employee Benefits	2,066.54	3,712.00
3XX Purchased Professional and Technical Services	1,921.00	100.00
4XX Purchased Property Services	4,749.01	2,680.03
5XX Other Purchased Services	8,771.13	7,715.99
6XX Supplies and Materials	7,180.94	7,562.66
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>109,746.19</b>	<b>98,723.11</b>



# Trustees' Financial Summary

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						38,965.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						104,065.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						98,723.11	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						44,307.82	(5)



# Trustees' Financial Summary

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

### 11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	26,130.43	27,259.33
1112 District Levy - Personal Property	751.67	639.29
1113 District Levy - Heavy Motor Vehicles	3.16	0.00
1114 District Levy - Pers Prop/Mobile Homes	252.44	264.43
1190 Penalties and Interest on Taxes	241.09	161.49
1510 Interest Earnings	479.54	333.63

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	27,858.33	28,658.17
--	-----------	-----------

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	58,012.62

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	58,012.62
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#### Schedule Of Changes Worksheet

Beginning Fund Balance	67,663.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,658.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,012.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	38,309.10	(5)



# Trustees' Financial Summary

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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:

PRC Revenue	2012 Value	2013 Value
1621 Lunch Sales	36,203.12	40,144.25
3220 State Food Services Match	0.00	68.14
4550 Federal Child Nutrition	31,503.72	33,610.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	67,706.84	73,823.02

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	18,245.88	14,833.90
2XX Personal Services - Employee Benefits	1,492.66	1,152.80
4XX Purchased Property Services	300.00	316.50
6XX Supplies and Materials	46,650.05	56,047.77
810 Dues and Fees	115.00	35.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	66,803.59	72,386.22

### Schedule Of Changes Worksheet

Beginning Fund Balance	963.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	73,823.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	72,386.22	(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	
Ending Fund Balance (1 + 2 - 3 + 4)	2,400.00	(5)



# Trustees' Financial Summary

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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:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	8.28	6.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	8.28	6.70

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	832.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6.70	(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)	839.50	(5)



# Trustees' Financial Summary

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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:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	759.14	750.96
2240 County Retirement Distribution	150,429.57	119,953.81
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	151,188.71	120,704.77

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	64,384.25	68,346.93
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	5,495.93	3,891.19
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	4,545.80	3,792.49
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	20.79	2,655.06
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	16,374.05	8,577.73
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	11,410.09	11,632.18
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	0.00	531.01
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	2,001.00	5,171.35
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	6,637.61	7,219.69
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	0.00	398.24
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	3,264.00	3,152.00
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	287.92	409.75
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	103.54	54.78
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		



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

### 14 - Retirement Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	0.00	71.13
	34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	721.80	710.47
	910 Food Services				
	31XX Food Services				
			2XX Personal Services - Employee Benefits	4,586.84	3,769.32
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>119,833.62</u>	<u>120,383.32</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					97,473.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					120,704.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					120,383.32	(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)					97,794.70	(5)



# Trustees' Financial Summary

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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:

<b>PRC Revenue</b>	<b>2013 Value</b>
<b>112 SNACK CART</b>	
1920 Contributions/Donations from Private Sources	1,616.08
<b>116 SALESVILLE MERCHANTILE</b>	
1920 Contributions/Donations from Private Sources	773.76
<b>130 TEXTBOOK DONATIONS</b>	
1920 Contributions/Donations from Private Sources	20.49
<b>137 ART</b>	
1920 Contributions/Donations from Private Sources	4,284.00
<b>144 GYM FLOOR</b>	
1920 Contributions/Donations from Private Sources	250.00
<b>145 MISCELLANEOUS</b>	
1920 Contributions/Donations from Private Sources	11,102.25
<b>148 GREEN HOUSE</b>	
1920 Contributions/Donations from Private Sources	326.00
<b>149 FACILITY RENTAL</b>	
1920 Contributions/Donations from Private Sources	885.00
<b>151 PIE</b>	
1920 Contributions/Donations from Private Sources	1,000.00
<b>160 LIBRARY</b>	
1920 Contributions/Donations from Private Sources	3,070.70
<b>161 BUILDING</b>	
1920 Contributions/Donations from Private Sources	14,800.00
<b>166 NURSE</b>	
1920 Contributions/Donations from Private Sources	4,628.61
<b>212 OPI-Kitchen</b>	
1920 Contributions/Donations from Private Sources	3,000.00
<b>329 State Technology Grant</b>	
3290 State - Other State Grants	546.99
<b>412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	33,263.00
<b>420 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	90,889.00
<b>456 Excess Funds</b>	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	10,210.00
<b>650 ADULT ED.</b>	
1920 Contributions/Donations from Private Sources	1,778.00
<b>710 Field Trips</b>	
1920 Contributions/Donations from Private Sources	5,625.17



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

<b>Total Current Revenues, Other Financing Sources and Residual Equity</b>	188,069.05
<b>Transfers In:</b>	

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

PRC Program Function Object	2013 Value
<b>112 SNACK CART</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	815.30
<b>116 SALESVILLE MERCHANTILE</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	45.00
<b>130 TEXTBOOK DONATIONS</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	19.97
<b>137 ART</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,260.51
<b>145 MISCELLANEOUS</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	6,157.58
<b>151 PIE</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	672.87
<b>160 LIBRARY</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,093.24
<b>161 BUILDING</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	14,800.00
<b>165 Mentor</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,110.00
2XX Personal Services - Employee Benefits	7.07
6XX Supplies and Materials	111.09



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2013 Value
		165 Subtotal		1,228.16
166	NURSE			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX Supplies and Materials		81.38
	21XX Support Services - Students			
		1XX Personal Services - Salaries		3,639.00
		2XX Personal Services - Employee Benefits		22.54
		166 Subtotal		3,742.92
193	MUSIC			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX Supplies and Materials		529.98
212	OPI-Kitchen			
	910 Food Services			
	31XX Food Services			
		4XX Purchased Property Services		1,539.91
412	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)			
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
	1XXX Instruction			
		1XX Personal Services - Salaries		30,628.42
		2XX Personal Services - Employee Benefits		4,749.98
		412 Subtotal		35,378.40
420	Title I, Part A, Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
	1XXX Instruction			
		1XX Personal Services - Salaries		33,322.11
		2XX Personal Services - Employee Benefits		12,022.92
		420 Subtotal		45,345.03
456	Excess Funds			
	280 Special Education - Local and State			
	1XXX Instruction			
		1XX Personal Services - Salaries		8,822.03
		2XX Personal Services - Employee Benefits		1,387.97
		456 Subtotal		10,210.00
471	COMMUNITY DEVELOPMENT GRANT			
	471 GEAR UP			
		26XX Operation and Maintenance of Plant Services		



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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
<b>471 COMMUNITY DEVELOPMENT GRANT</b>	
<b>471 GEAR UP</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	10,000.00
<b>650 ADULT ED.</b>	
<b>650 Adult Basic Education/GED Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	656.60
2XX Personal Services - Employee Benefits	4.09
4XX Purchased Property Services	85.00
<b>650 Subtotal</b>	745.69
<b>710 Field Trips</b>	
<b>710 School Sponsored Extracurricular Activities</b>	
<b>27XX Student Transportation Services</b>	
1XX Personal Services - Salaries	849.88
2XX Personal Services - Employee Benefits	59.30
6XX Supplies and Materials	6,131.58
<b>710 Subtotal</b>	7,040.76
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	140,625.32

#### Schedule Of Changes Worksheet

Beginning Fund Balance	49,027.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	188,069.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	140,625.32	(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
Ending Fund Balance (1 + 2 - 3 + 4)	96,471.42	(5)



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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
112 SNACK CART	1,616.08	815.30	800.78
116 SALESVILLE MERCHANTILE	773.76	45.00	728.76
130 TEXTBOOK DONATIONS	20.49	19.97	0.52
137 ART	4,284.00	1,260.51	3,023.49
144 GYM FLOOR	250.00	0.00	250.00
145 MISCELLANEOUS	11,102.25	6,157.58	4,944.67
148 GREEN HOUSE	326.00	0.00	326.00
149 FACILITY RENTAL	885.00	0.00	885.00
151 PIE	1,000.00	672.87	327.13
160 LIBRARY	3,070.70	1,093.24	1,977.46
161 BUILDING	14,800.00	14,800.00	0.00
165 Mentor	0.00	1,228.16	-1,228.16
166 NURSE	4,628.61	3,742.92	885.69
193 MUSIC	0.00	529.98	-529.98
212 OPI-Kitchen	3,000.00	1,539.91	1,460.09
329 State Technology Grant	546.99	0.00	546.99
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	33,263.00	35,378.40	-2,115.40
420 Title I, Part A, Improving Basic Programs	90,889.00	45,345.03	45,543.97
456 Excess Funds	10,210.00	10,210.00	0.00
471 COMMUNITY DEVELOPMENT GRANT	0.00	10,000.00	-10,000.00
650 ADULT ED.	1,778.00	745.69	1,032.31
710 Field Trips	5,625.17	7,040.76	-1,415.59
<b>Total</b>	<b>188,069.05</b>	<b>140,625.32</b>	<b>47,443.73</b>



# Trustees' Financial Summary

FY2012-13

Submit ID: 0364-38454364

16 Gallatin County

0364 Gallatin Gateway Elem

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

### 17 - Adult Education Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	8,092.34	23,822.54
1112 District Levy - Personal Property	271.85	516.93
1113 District Levy - Heavy Motor Vehicles	0.88	0.00
1114 District Levy - Pers Prop/Mobile Homes	93.19	183.36
1190 Penalties and Interest on Taxes	148.66	95.72
1510 Interest Earnings	175.31	114.03

#### Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:	8,782.23	24,732.58
---------------	----------	-----------

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

PRC Program Function Object	2012 Value	2013 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	2,094.10	1,872.01
2XX Personal Services - Employee Benefits	14.62	11.52
6XX Supplies and Materials	14,160.52	14,378.95
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	946.13
2XX Personal Services - Employee Benefits	0.00	5.80
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	575.00	575.00
2XX Personal Services - Employee Benefits	4.02	3.24

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

16,848.26	17,792.65
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# Trustees' Financial Summary

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

### 17 - Adult Education Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance	8,233.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,732.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,792.65	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,173.50	(5)



# Trustees' Financial Summary

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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:

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	26,192.82	18,487.10
1112 District Levy - Personal Property	752.97	457.74
1113 District Levy - Heavy Motor Vehicles	3.16	0.00
1114 District Levy - Pers Prop/Mobile Homes	253.23	214.22
1190 Penalties and Interest on Taxes	239.40	149.19
1510 Interest Earnings	16.87	31.88
3281 State Technology Aid	1,133.35	1,103.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>28,591.80</b>	<b>20,443.28</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	0.00	9,225.06
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	7,779.16	0.00
2XX Personal Services - Employee Benefits	54.40	0.00
6XX Supplies and Materials	18,445.67	0.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	9,776.64
2XX Personal Services - Employee Benefits	0.00	60.63
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	668.90	0.00
2XX Personal Services - Employee Benefits	4.67	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>26,952.80</b>	<b>19,062.33</b>



# Trustees' Financial Summary

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

28 - Technology Fund

### Schedule Of Changes Worksheet

Beginning Fund Balance						2,141.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						20,443.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,062.33	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,522.01	(5)



# Trustees' Financial Summary

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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:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	16.32	67.47
3445 State Combined Fund School Block Grant	4,677.72	6,656.46
3447 SB372 Combined Block Grant Reimbursement	0.00	1,749.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,694.04	8,473.52

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	4,762.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,473.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,235.97	(5)



# Trustees' Financial Summary

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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:

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	102,178.59	88,746.93
1112 District Levy - Personal Property	3,139.64	2,134.22
1113 District Levy - Heavy Motor Vehicles	11.97	0.00
1114 District Levy - Pers Prop/Mobile Homes	1,053.88	964.63
1190 Penalties and Interest on Taxes	1,220.41	702.00
1510 Interest Earnings	70.83	0.00
3120 State Guaranteed Tax Base Aid	10,164.40	9,452.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>117,839.72</b>	<b>102,000.10</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	80,000.00	85,000.00
850 Interest on Debt	30,771.20	25,265.00
860 Agent Fees/Issuance Costs	0.00	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>110,771.20</b>	<b>110,565.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	23,194.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	102,000.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	110,565.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,630.07	(5)



# Trustees' Financial Summary

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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:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	14.98	15.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	14.98	15.96

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,970.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15.96	(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)	1,985.98	(5)



# Trustees' Financial Summary

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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:

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	24,937.60	34,280.30
1112 District Levy - Personal Property	713.66	779.88
1113 District Levy - Heavy Motor Vehicles	2.99	0.00
1114 District Levy - Pers Prop/Mobile Homes	241.77	303.33
1190 Penalties and Interest on Taxes	255.49	175.18
1510 Interest Earnings	14.37	62.91

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	26,165.88	35,601.60
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	21,051.48	11,820.00
6XX Supplies and Materials	5,221.55	4,345.55

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	26,273.03	16,165.55
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### Schedule Of Changes Worksheet

Beginning Fund Balance		1,352.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		35,601.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		16,165.55	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		20,788.65	(5)



# Trustees' Financial Summary

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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:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	13.89	11.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	13.89	11.11

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,389.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00    Less Last Year                    0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,400.41	(5)



# Trustees' Financial Summary

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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:

PRC Revenue	2012 Value	2013 Value
<b>801 MISCELLANEOUS-GGSAA</b>		
1700 Student Extracurricular Activity Receipts	8,082.40	5,892.79
<b>812 CLASS OF 2012</b>		
1700 Student Extracurricular Activity Receipts	22,867.85	0.00
<b>813 CLASS OF 2013</b>		
1700 Student Extracurricular Activity Receipts	7,917.14	17,934.93
<b>814 CLASS OF 2014</b>		
1700 Student Extracurricular Activity Receipts	11,302.96	5,775.90
<b>815 CLASS OF 2015</b>		
1700 Student Extracurricular Activity Receipts	7,436.87	4,587.37
<b>816 CLASS OF 2016</b>		
1700 Student Extracurricular Activity Receipts	2,474.87	4,317.07
<b>817 CLASS OF 2017</b>		
1700 Student Extracurricular Activity Receipts	0.00	2,350.00
<b>818 CLASS OF 2018</b>		
1700 Student Extracurricular Activity Receipts	0.00	1,600.00
<b>821 CLASS OF 2021</b>		
1700 Student Extracurricular Activity Receipts	0.00	100.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	60,082.09	42,558.06

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

PRC Program Function Object	2012 Value	2013 Value
<b>801 MISCELLANEOUS-GGSAA</b>		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	7,525.35	6,070.68
<b>812 CLASS OF 2012</b>		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	34,179.15	6,660.25
<b>813 CLASS OF 2013</b>		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	2,551.35	24,982.64
<b>814 CLASS OF 2014</b>		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		



# Trustees' Financial Summary

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

### 84 - Student Extracurricular Activities Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
814	CLASS OF 2014				
		7XX	Extracurricular Athletics and Activities		
			3XXX Operation of Non-Educational Services		
			XXX Student Extracurricular	9,588.13	704.00
815	CLASS OF 2015				
		7XX	Extracurricular Athletics and Activities		
			3XXX Operation of Non-Educational Services		
			XXX Student Extracurricular	3,989.64	5,342.10
816	CLASS OF 2016				
		7XX	Extracurricular Athletics and Activities		
			3XXX Operation of Non-Educational Services		
			XXX Student Extracurricular	417.36	2,720.89
817	CLASS OF 2017				
		7XX	Extracurricular Athletics and Activities		
			3XXX Operation of Non-Educational Services		
			XXX Student Extracurricular	0.00	1,134.66
818	CLASS OF 2018				
		7XX	Extracurricular Athletics and Activities		
			3XXX Operation of Non-Educational Services		
			XXX Student Extracurricular	0.00	975.66
821	CLASS OF 2021				
		7XX	Extracurricular Athletics and Activities		
			3XXX Operation of Non-Educational Services		
			XXX Student Extracurricular	0.00	67.29
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>58,250.98</u>	<u>48,658.17</u>



# Trustees' Financial Summary

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

### 84 - Student Extracurricular Activities Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						31,650.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						42,558.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						48,658.17	(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)						25,549.96	(5)

### Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	44,883.00	47,137.56
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	428,914.75	501,263.02
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,873.32	24,646.27
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	54,854.79	9,715.74
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	23,270.15
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	23,270.15

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,756.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	33,508.85
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	57,410.95
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 Revenue (680).

### **Remember:**

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

**Percentage of Special Ed Funding FY2015 Maximum Budget: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	47,137.56	0.00	0.00	0.00	
280	1XXX	2XX	4,600.19	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	519.20	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	2,578.17	0.00	0.00	0.00	
280	21XX	2XX	15.83	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	2,560.00	0.00	0.00	0.00	
<b>Totals</b>			57,410.95	0.00	0.00	0.00	57,410.95

*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 FY13.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0364-38454364

16 Gallatin County

0364 Gallatin Gateway Elem

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	58,361.00	0.00	0.00	0.00	58,361.00
Land Improvements	104,501.00	0.00	0.00	0.00	104,501.00
Buildings	1,725,320.00	0.00	0.00	0.00	1,725,320.00
Machinery and Equipment	213,231.00	0.00	86,159.00	73,707.00	225,683.00
Totals at Historical Cost	2,101,413.00	0.00	86,159.00	73,707.00	2,113,865.00
Governmental Activities, Capital Assets, net	2,101,413.00	0.00	86,159.00	73,707.00	2,113,865.00

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

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

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Total Depreciation for FY2013			

\*\*\* Has comment.



# Trustees' Financial Summary

FY2012-13

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16 Gallatin County

0364 Gallatin Gateway Elem

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Bonds							
04/26/2011	895,000.00	0.00	85,000.00	0.00	810,000.00	80,000.00	730,000.00
Compensated Absences	114,910.85	8,646.36	0.00	0.00	123,557.21	0.00	123,557.21
Total Governmental Activity							
Long-Term Liabilities	1,009,910.85	8,646.36	85,000.00	0.00	933,557.21	80,000.00	853,557.21

\* 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.