

June Agenda

Regular Meeting of Trustees

The regular meeting of the Board of Trustees of School District #35 has been scheduled for **Monday, June 26, 2017** at **6:00pm** at the Gallatin Gateway School multipurpose room. *(All policies mentioned in the agenda can be found at www.gallatingateway.school.com.)*

Call to Order

Pledge of Allegiance

Presiding Trustee's Explanation of Procedures (GGS Policy #1070)

Public Comment- Non Agenda Items (GGS Policy #1070)

Consent Agenda

Minutes – May 17, 2017- regular meeting; May 19, 2017- special meeting; May 30, 2017- special meeting (agenda setting); May 30, 2017- special meeting; and June 6, 2017- special meeting (GGS Policy #1065 & #1070); **Finance:** Warrants (GGS Policy #7000); Operational Budget by Object Code (GGS Policy #7000); Cash Reconciliation (GGS Policy #7000); Extra-Curricular Expenditure and Reconciliation Report (GGS Policy #7025); **Personnel:** Hire-Classified Special Education Classroom Aide (GGS Policy #5010); Consider Superintendent Request for Vacation Leave (GGS Policy #5055) **Other:** Approve 2017-2018 Bus Routes

Superintendent's Report

New Business

Discussion Items:

- Preliminary Audit Report
- Discuss Health Insurance Options and Flex Spending Accounts for Classified Employees
- Discuss Regular Board Meeting Dates for 2017-2018
 - #1400- Board Meetings (MTSBA model policy)
- Board Policy Discussions (MTSBA model policies):
 - #4411- Interrogation and Investigations Conducted by School Officials
 - #5140- Employment and Assignment
 - #5460- Electronic Resources and Social Networking

Action Items:

- Adopt Budget Amendment Resolution- Retirement Fund (114) (GGS Policy #7000)
- Approve InterFund Transfer to Compensated Absences Liability Fund from General Fund
- Non-resident Student Attendance Agreements (GGS Policy #3025)
- Adopt 2017-2018 professional Development Plan for 2017-2018
- Custodial/Cleaning Services Contract Renewal (2 years) - Elite Commercial Cleaners, Inc.
- Approve Vendor List for pre-authorized warrants
- Pre-Authorize FY18 Expenditures
- Trustee Training:
 - MTSBA Summer Leadership Symposium- Polson- July 13-14 (GGS Policy #1035)
 - MTSBA Negotiations and Policy Symposium- Helena- July 26-27 (GGS Policy #1035)
 - MCEL- Billing- October 18-20 (GGS Policy #1035)
- Adopt MTSBA Policy Manual (GGS Policy #1080)

Next Meetings:

- Work Session- July 17, 2017 from 9am-3pm
- Regular Meeting – TBD

Adjournment

Excerpt from GGS Policy #1070- School Board Meeting Procedure

Public Participation

The Board recognizes the value of public participation and encourages the public to attend and participate in its meetings. In order to permit the orderly and fair expression of such participation, the Board will solicit oral and/or written comments prior to a final decision on a matter of significant interest to the public. The Chair may place reasonable time limits on public comment, and may interrupt or terminate any statement that is out of order, personally directed, abusive, obscene, or too lengthy.

Members of the public are encouraged to make comments during the public comment section of the agenda on matters that are of public concern and that are not on that particular agenda. The Chair will recognize individuals or groups for public comment on agenda items after the Board has discussed the issue. Comments may be presented orally or in writing for the Board's consideration.

Legal Reference:

§ 2-3-101, MCA

§ 2-3-301, MCA

Public participation

Agency to accept public comment electronically --
dissemination of electronic mail address and documents
required -- prohibiting fees

**MINUTES
REGULAR MEETING
BOARD OF TRUSTEES, GALLATIN GATEWAY SCHOOL DISTRICT #35**

CALL TO ORDER

The Board of Trustees of the Gallatin Gateway School District #35 met at 6:00pm on Monday, June 26, 2017 in the Gallatin Gateway School Board Room. Board Chair Donna Shockley presided and called the meeting to order at 6:01pm.

TRUSTEES PRESENT

Donna Shockley, Board Chair; Julie Fleury, Christie Francis, and Lessa Racow

TRUSTEES ABSENT

Aaron Schwieterman, Vice Chair

STAFF PRESENT

Travis Anderson, Superintendent and Carrie Fisher, District Clerk

OTHERS PRESENT

Lyn Morton and Scotta Morton

PLEDGE OF ALLEGIANCE

The meeting attendees recited the *Pledge of Allegiance*.

PRESIDING TRUSTEE'S EXPLANATION OF PROCEDURES

Board Chair Donna Shockley explained the public comment process to be followed for addressing the Board in accordance with Gallatin Gateway School policy. She noted: 1) that prior to a vote the public may comment on agenda items; 2) there will be time for public comment on non-agenda items; and 3) public comment periods are not intended to be a question and answer session.

PUBLIC COMMENT ON NON-AGENDA ITEMS

None

CONSENT AGENDA

Motion: Trustee Christie Francis to approve minutes from May 17, 2017- regular meeting; May 19, 2017- special meeting; May 30, 2017- special meeting (agenda setting); May 30, 2017- special meeting; and June 6, 2017; approve claim warrants- #35284-35312; electronic payments- 99985-99987; payroll warrants #75253-75285 and direct deposits -89470-89547 (VOID: -89518-89519); Expenditure vs Budget Report as of June 23, 2017; Approve the cash reconciliation report as of May 31, 2017 (including Journal Voucher Details and Inter-Fund Transfers); approve Extra Curricular Recap & Reconciliation as of May 31, 2017 with a balance of \$13,974.98; to hire Autumn Brantley at \$14/hour not exceed 40 hours/week for 180 full and 7 half days from August 25, 2017- June 8, 2018 and \$100/month flex (\$900/year) as a Classroom Aide/Substitute Teacher/Lunchroom Supervisor/Secretary Aide pending adequate fingerprint/background check and TB test; to approve Superintendent's request for vacation leave- July 3 and August 10-18; to approve the 2017-2018 bus routes with no changes from 2016-2017 routes.

Seconded: Trustee Lessa Racow

Public Comment: None

For: Fleury, Francis, Racow, Shockley

Opposed: None

Motion passed unanimously

SUPERINTENDENT'S REPORT

Superintendent Anderson provided the Board with information on the following: 1) Enrollment Summary-142; 2) Summer Maintenance List (front door repair/replacement, carpeting, paint, phone system upgrade, sewer line repair and installation, playground maintenance, lighting upgrades, gym floor, gym heater repair maintenance, boiler pump repair and replacement); 3) MBI Summer Conference; 4) Professional Development Advisory Committee update; 5) My Voice Survey; and 6) Interview Committee.

NEW BUSINESS

Preliminary Audit Report

Business Manager Carrie Fisher provided the Board with an overview of the audit process and findings for 2016-2017 audit conducted June 7-8. She explained that the District received the final audit report that day and will forward to the Board for review.

Discuss Health Insurance Options and Flex Spending Accounts for Classified Employees

The Board discussed and reviewed several options for providing more health benefits to classified employees. The Board will continue discussions at future meetings.

Discuss Regular Board Meeting Dates for 2017-2018- #1400- Board Meetings (MTSBA Model Policy)

The Board discussed changing the regular meeting day each month. The Board explored the possibility of changing the regular meeting from the 3rd Monday of each month to the 3rd Wednesday of each month. The Board consensus was to continue discussions at the July work session on July 17, 2017.

In addition, the Board discussed holding the initial budget meeting on August 7, 2017 at 6pm and the August regular meeting on Wednesday, August 23, 2017.

Board Policy Discussions (MTSBA Model Policies)

#4411-Interrogation and Investigations Conducted by School Officials- remove the following sentence in the first paragraph under "School Resource Office": "Whenever possible, all interaction between students and law enforcement at school with the SRO assigned shall be coordinated through the SRO as specified with the duties of the contract."

#5140- Employment and Assignment- no additional changes

#5460-Electronic Resources and Social Networking- reword the 4th paragraph to read: "Specifically, the following policy will be followed as it relates to the delivery of educational services or district operations."

Adopt Budget Amendment Resolution- Retirement Fund (114)

Motion: Trustee Christie Francis to adopt the budget amendment resolution for the retirement fund.

Second: Trustee Lessa Racow

Public Comment: None

For: Fleury, Francis, Racow, Shockley

Opposed: None

Motion passed unanimously.

Approve InterFund Transfer to Compensated Absences Liability Fund from General Fund

Motion: Trustee Christie Francis to adopt the budget amendment resolution for the retirement fund.

Second: Trustee Lessa Racow

Public Comment: None

For: Fleury, Francis, Racow, Shockley

Opposed: None

Motion passed unanimously.

Non-Resident Student Attendance Agreements

Motion: Trustee Lessa Racow to approve the following Discretionary Non-resident Student Attendance Agreements for the 2017-2018 school year:

Grade level	Home School District	Tuition
6	Bozeman	\$0
6	Belgrade	\$0
5	Cottonwood	\$0
5	Bozeman	\$0
5	Bozeman	\$0
3	Bozeman	\$0
3	Belgrade	\$0
3	Bozeman	\$0
2	Belgrade	\$0
2	Bozeman	\$0

Seconded: Trustee Christie

Public Comment: None

For: Fleury, Francis, Racow, Shockley

Opposed: None

Motion passed unanimously

Adopt 2017-2018 Professional Development Plan

Motion: Trustee Christie Francis to approve the 2017-2018 Professional Development plan as presented.

Seconded: Trustee Julie Fleury

Public Comment: None

For: Fleury, Francis, Racow, Shockley

Opposed: None

Motion passed unanimously

Custodial/Cleaning Services Contract Renewal (2 years)- Elite Commercial Cleaners, Inc

Motion: Trustee Christie Francis to approve the proposal from Elite Commercial Cleaners, Inc. for the next two years beginning September 1, 2017.

Seconded: Trustee Lessa Racow

Public Comment: None

For: Fleury, Francis, Racow, Shockley

Opposed: None

Motion passed unanimously

Approve Vendor List for Pre-Authorized Warrants

Motion: Trustee Lessa Racow to approve the revisions to vendor list as presented and pre-authorize the issuance of warrants as needed.

Seconded: Trustee Julie Fleury

Public Comment: None

For: Fleury, Francis, Racow, Shockley

Opposed: None

Motion passed unanimously

Pre-Authorize FY18 Expenditures

Motion: Trustee Christie Francis to pre-authorize the expenditures as presented for FY18 and allow the Business Manager to issue payments to the vendors.

Seconded: Trustee Julie Fleury

Public Comment: None

For: Fleury, Francis, Racow, Shockley

Opposed: None

Motion passed unanimously

Trustee Training

Motion: Trustee Christie Francis to approve all trustees to attend the following trainings sponsored by MTSBA: Summer Leadership Symposium- Polson- July 13-14; Negotiations and Policy Symposium- Helena- July 26-27; MCEL Billings- October 18-20.

Seconded: Trustee Julie Fleury

Public Comment: None

For: Fleury, Francis, Racow, Shockley

Opposed: None

Motion passed unanimously

Adopt MTSBA Policy Manual

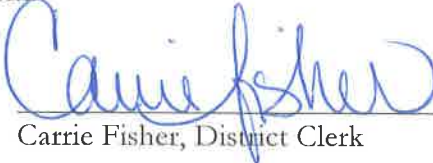
No discussion was held and no motions were presented. This agenda item will be presented at a future meeting.

Next Meeting: The Board will be having a work session on July 17, 2017 from 9am -3pm. The next regular meeting is yet to be determined.

ADJOURNMENT

Board Chair Donna Shockley adjourned the meeting at 8:25pm.


Donna Shockley, Board Chair


Carrie Fisher, District Clerk

Regular Meeting

June 26, 2017

Sign-in Sheet

<u>Name- please print</u>	<u>Signature</u>
1. Lyn Morton	Lyn Morton
2. Scotta Morton	Scotta Morton
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**GALLATIN GATEWAY SCHOOL
PO BOX 265, GALLATIN GATEWAY, MT 59730**

Gallatin Gateway School Policy #1070- The agenda must also include a "public comment" item in order to allow members of the general public to comment on any public matter under the jurisdiction of the district that is not specifically listed on the agenda, except that no member of the public will be allowed to comment on contested cases, other adjudicative proceedings, or personnel matters. The Board Chairman may place reasonable time limits on any "public comment" item in order to maintain and ensure effective and efficient operations of the Board. The District shall not take any action on any matter discussed, unless the matter is specifically noticed on the agenda, and the public has been allowed the opportunity to comment.

** Public comment will be asked on each agenda item. Do not sign below for agenda items.*

Public Comment Sign-in

Date: June 26, 2017

**Please sign below for non-agenda items to be heard under New business: Public comment.*

NAME (Please Print Clearly)	TOPIC (Please Print Clearly)
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Gallatin Gateway School

"Educating the Future"

100 Mill Street, PO Box 265, Gallatin Gateway, MT 59730

Phone: (406) 763-4415 Fax: (406) 763-4886

www.gallatingatewayschool.com

MEMO

TO: Gallatin Gateway Board of Trustees

FROM: Carrie Fisher, Business Manager

SUBJECT: Warrant Register Summary

DATE: June 23, 2017

Warrant Numbers (including Direct Deposit/ACH):

Claim (A/P) Warrants #'s:
35284-35312

Electronic Payment:
-99987 TRS
-99986 BMO Mastercard
-99985 Bond Agent & Payment

Voided Claim (A/P) Warrant #'s:
None

Payroll Warrant #'s:
75253-75285

Direct Deposits/ACH #'s:
-89470-89547

Voided Payroll Warrant #'s:
-89518
-89519

Thank you.

06/23/17
12:43:22

GALLATIN GATEWAY ELEMENTARY
Claims and/or Payroll Checks List
For the Accounting Period: 6/17

Page: 1 of 4
Report ID: W100X

Claims

Accounts Payable

Check #	Type	Vendor/Employee/Payee Number/Name	Check Amount	Period	Date Issued	Notes	
-99987	E	1117 TEACHERS' RETIREMENT SYSTEM	4637.24	6/17	06/26/17	CL 639	4637.24
-99986	E	1305 BMO MASTERCARD	7182.64	6/17	06/26/17	CL 662	7182.64
-99985	E	1281 BOND AGENT & PAYMENTS	108082.50	6/17	06/26/17	CL 686	108082.50
35284	SC	43 ALSCO-AMERICAN LINEN DIVISION	139.44	6/17	06/26/17	CL 648	63.81
						CL 670	75.63
35285	SC	66 ANDERSON, TRAVIS	86.67	6/17	06/26/17	CL 679	86.67
35286	SC	78 ARROWLEAF LAWN & LANDSCAPE	875.00	6/17	06/26/17	CL 658	500.00
						CL 684	375.00
35287	SC	96 AWWS - ADVANCED WASTEWATER SPECIA	2817.39	6/17	06/26/17	CL 664	2817.39
35288	SC	132 BLACK MOUNTAIN SOFTWARE	2130.00	6/17	06/26/17	CL 678	2130.00
35289	SC	168 BOZEMAN TROPHY & ENGRAVING	265.75	6/17	06/26/17	CL 647	23.85
						CL 673	241.90
35290	SC	229 CENTURYLINK	24.13	6/17	06/26/17	CL 646	24.13
35291	SC	262 COMMERCIAL ENERGY OF MONTANA INC	294.40	6/17	06/26/17	CL 663	294.40
35292	SC	279 COSTCO	158.73	6/17	06/26/17	CL 668	158.73
35293	SC	311 DAN ASTHEIMER	120.00	6/17	06/26/17	CL 644	120.00
35294	SC	1330 DENNING, DOWNEY & ASSOCIATES CPA'	4940.00	6/17	06/26/17	CL 681	3940.00
						CL 685	1000.00
35295	SC	370 ELITE COMMERCIAL CLEANERS INC.	2880.00	6/17	06/26/17	CL 641	2880.00
35296	SC	377 ENERGY LABORATORIES, INC.	23.00	6/17	06/26/17	CL 667	23.00
35297	SC	413 FISHER, CARRIE	96.60	6/17	06/26/17	CL 680	96.60
35298	SC	420 FOOD SERVICES OF AMERICA	3215.41	6/17	06/26/17	CL 640	3162.95
						CL 672	52.46
35299	SC	432 GALLATIN COUNTY ELECTION ADMINIST	441.98	6/17	06/26/17	CL 683	441.98
35300	SC	439 GALLATIN GATEWAY SCHOOL	91.30	6/17	06/26/17	CL 669	91.30
35301	SC	577 J&H INC	884.82	6/17	06/26/17	CL 643	457.53
						CL 682	427.29
35302	SC	589 JOHNSON CONTROLS	4158.50	6/17	06/26/17	CL 665	4158.50
35303	SC	1295 MADISON MECHANIX, LLC	286.02	6/17	06/26/17	CL 666	286.02
35304	SC	806 MTSBA - MONTANA SCHOOL BOARD ASSO	1500.00	6/17	06/26/17	CL 660	1500.00
35305	SC	856 NORTHWESTERN ENERGY	1951.56	6/17	06/26/17	CL 674	1951.56
35306	SC	964 REPUBLIC SERVICES #886	543.20	6/17	06/26/17	CL 645	543.20
35307	SC	1014 SCHOOL MATE	304.40	6/17	06/26/17	CL 676	304.40
35308	SC	1058 SNA - SCHOOL NUTRITION ASSOCIATIO	42.00	6/17	06/26/17	CL 654	42.00
35309	SC	1131 THE CARRIAGE HOUSE CAR WASH	27.72	6/17	06/26/17	CL 671	27.72
35310	SC	666 THOMAS, LORRIE	100.00	6/17	06/26/17	CL 642	100.00
35311	SC	1188 TRUGREEN CHEMLAWN	461.50	6/17	06/26/17	CL 650	461.50
35312	SC	1243 WESTERN SPORT FLOORS LLC	1827.50	6/17	06/26/17	CL 677	1827.50
Claims Total # of Checks:			32	Total:		150589.40	

Check Types: MC=Manual Claim, SC=System Claim, V=Void (never in system), E=ACH
P=Payroll, C=Cancelled (cancelled in system), R=Reissued, D=Deleted (deleted in system)

06/23/17
12:42:41

GALLATIN GATEWAY ELEMENTARY
Check/Claim Details
For the Accounting Period: 6/17

Page: 1 of 9
Report ID: AP100W

Over spent expenditure

Warrant Claim	Vendor #/Name	Amount				Acct/Source/		
Line #	Invoice #/Inv Date/Description	Line Amount	PO #	Fund	Org	Prog-Func	Obj	Proj
-99987E	1117 TEACHERS' RETIREMENT SYSTEM							
	639	4,637.24						
1	BUYBACK 05/15/17 CONTRIBUTIONS-BURKENPAS PER LETTER FROM TRS	4,062.02		114		100-1000	220	
2	BUYBACK 05/15/17 INTEREST CHARGES- BURKENPAS	575.22*		101		100-2500	810	
	Total Check:	4,637.24						
-99986E	1305 BMO MASTERCARD							
	662	7,182.64						
1	05/08/17 LIBRARY BOOKS AMAZON.COM CREDIT SERVICES	133.32	17-041	101		100-2225	640	
2	05/11/17 LIBRARY BOOKS AMAZON.COM CREDIT SERVICES	57.22	17-041	101		100-2225	640	
3	05/10/17 LIBRARY BOOKS- IEFA AMAZON.COM CREDIT SERVICES	80.23*	17-050	101		365-2225	640	
4	05/19/17 LAMINATOR FILM GBC	56.65*	17-045	101		100-2225	610	
5	05/19/17 SHIPPING/HANDLING GBC	9.99*	17-045	101		100-2225	610	
6	6140394 05/25/17 LIBRARY SUPPLIES DEMCO	198.23*	17-046	101		100-2225	610	
7	PINV107010 05/26/17 LIBRARY BOOKS GUMDROP BOOKS	35.20	17-042	101		100-2225	640	
8	05/31/17 LIBRARY BOOKS AMAZON.COM CREDIT SERVICES	373.74	17-051	101		100-2225	640	
9	CC-3590-8 05/11/17 DC TRIP- MEAL DIRKSEN NORTH CAFE	148.38		115	625			710
				CC Accounting: 115-		-710-3400-582-710		
10	CC-3590-8 05/14/17 DC TRIP- 1ST AID SUPPLIES CVS	24.28		115	625			710
				CC Accounting: 115-		-710-3400-610-710		
11	CC-3590-8 05/14/17 DC TRIP- METRO FARE WMATA (METRO)	15.00		115	625			710
				CC Accounting: 115-		-710-3400-582-710		
12	CC-3590-8 05/15/17 DC TRIP- METRO FARE WMATA (METRO)	5.00		115	625			710
				CC Accounting: 115-		-710-3400-582-710		
13	CC-3590-8 05/15/17 DC TRIP- METRO FARE WMATA (METRO)	10.00		115	625			710
				CC Accounting: 115-		-710-3400-582-710		
14	CC-3590-8 05/15/17 DC TRIP- METRO FARE WMATA (METRO)	5.00		115	625			710
				CC Accounting: 115-		-710-3400-582-710		
15	CC-3590-8 05/15/17 DC TRIP- ARLINGTON CEMETERY ARLINGTON CEMETERY	162.00		115	625			710
				CC Accounting: 115-		-710-3400-582-710		
16	CC-3590-8 05/15/17 DC TRIP- MEAL SMITH NMAH	99.97		115	625			710
				CC Accounting: 115-		-710-3400-582-710		

06/23/17
12:42:41

GALLATIN GATEWAY ELEMENTARY
Check/Claim Details
For the Accounting Period: 6/17

Page: 2 of 9
Report ID: AP100W

* Over spent expenditure

Warrant Claim	Vendor #/Name	Amount	Acct/Source/			
Line #	Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj Proj
17	CC-3590-8 05/25/17 SPEC ED CO-OP MTG MEAL	8.20		101 625		
	KOUNTRY KORNER	CC Accounting: 101-		-280-2400-582		
18	CC-3590-8 05/15/17 DC TRIP- METRO FARE	15.00		115 625		710
	WMATA (METRO)	CC Accounting: 115-		-710-3400-582-710		
19	CC-3590-8 06/02/17 VOLUNTEER APPRECIATION SUPP	11.39		115 625		710
	ROSAUERS- BOZEMAN	CC Accounting: 115-		-100-1000-610-710		
20	CC-3590-8 05/23/17 BUS (2018)- TITLE & REGISTR	20.00		110 625		
	MOTOR VEHICLE DIVISION	CC Accounting: 110-		-100-2700-810		
21	CC-3590-8 05/23/17 BUS (2018)- CC CONVIENCE FE	3.00		110 625		710
	MOTOR VEHICLE DIVISION	CC Accounting: 110-		-100-2700-810-710		
22	CC-3608-9 05/25/17 WY TRIP- MEAL	286.23		115 625		710
	THE GUSHER PIZZA & SANDWICH SHOPPE	CC Accounting: 115-		-710-3400-582-710		
23	CC-3608-9 05/25/17 WY TRIP- IMAX & DISCOVERY C	461.00		115 625		710
	GRIZZLY & WOLF DISCOVERY CENTER	CC Accounting: 115-		-710-3400-582-710		
24	CC-3608-9 05/25/17 WY TRIP- ROPES COURSE ADMIN	494.40		115 625		710
	YELLOWSTONE AERIAL ADVENTURES	CC Accounting: 115-		-710-3400-582-710		
25	CC-3608-9 05/26/17 WY TRIP- PARKING (COON)	16.00		115 625		710
	REPUBLIC PARKING- BOZEMAN YELLOWSTONE AI	CC Accounting: 115-		-710-3400-582-710		
26	CC-3608-9 05/26/17 WY TRIP- FUEL FOR RENTAL CA	36.74		115 625		710
	CASEY'S CORNER STORE	CC Accounting: 115-		-710-3400-582-710		
27	CC-3608-9 05/26/17 WY TRIP- FUEL FOR RENTAL CA	34.81		115 625		710
	CASEY'S CORNER STORE	CC Accounting: 115-		-710-3400-582-710		
28	CC-3608-9 05/26/17 WY TRIP- HOTEL ROOM	208.90		115 625		710
	YELLOWSTONE PARK HOTEL- GRAY WOLF	CC Accounting: 115-		-710-3400-582-710		
29	CC-3608-9 05/26/17 WY TRIP- HOTEL ROOM	208.90		115 625		710
	YELLOWSTONE PARK HOTEL- GRAY WOLF	CC Accounting: 115-		-710-3400-582-710		
30	CC-3608-9 05/26/17 WY TRIP- HOTEL ROOM	208.90		115 625		710
	YELLOWSTONE PARK HOTEL- GRAY WOLF	CC Accounting: 115-		-710-3400-582-710		
31	CC-3608-9 05/26/17 WY TRIP- HOTEL ROOM	208.90		115 625		710
	YELLOWSTONE PARK HOTEL- GRAY WOLF	CC Accounting: 115-		-710-3400-582-710		
32	CC-3608-9 05/26/17 WY TRIP- HOTEL ROOM	208.90		115 625		710
	YELLOWSTONE PARK HOTEL- GRAY WOLF	CC Accounting: 115-		-710-3400-582-710		

06/23/17
12:42:41

GALLATIN GATEWAY ELEMENTARY
Check/Claim Details
For the Accounting Period: 6/17

Page: 3 of 9
Report ID: AP100W

* Over spent expenditure

Warrant Claim	Vendor #/Name	Amount	Acct/Source/			
Line #	Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj Proj
33	CC-3608-9 05/26/17 WY TRIP- HOTEL ROOM	208.90		115 625		710
	YELLOWSTONE PARK HOTEL- GRAY WOLF	CC Accounting: 115-		-710-3400-582-710		
34	CC-3608-9 05/26/17 WY TRIP- HOTEL ROOM	208.90		115 625		710
	YELLOWSTONE PARK HOTEL- GRAY WOLF	CC Accounting: 115-		-710-3400-582-710		
35	CC-3608-9 05/26/17 WY TRIP- RENTAL CAR (COON)	202.36		115 625		710
	HERTZ	CC Accounting: 115-		-710-3400-582-710		
36	CC-3608-9 05/26/17 WY TRIP- RENTAL CAR (BEDWEL)	202.36		115 625		710
	HERTZ	CC Accounting: 115-		-710-3400-582-710		
37	CC-3608-9 05/26/17 WY TRIP- SMOKE JUMPER PROGR	107.12		115 625		710
	YELLOWSTONE NATURE CONNECTION	CC Accounting: 115-		-710-3400-582-710		
38	CC-3616-9 06/02/17 WORLD BOOK SUBSCRIPTION REN	246.00		101 625		
	WORLD BOOK, INC	CC Accounting: 101-		-100-1000-680		
39	CC-3624-9 05/07/17 DC TRIP- SUPPLIES	25.74		115 625		710
	WALMART	CC Accounting: 115-		-710-3400-610-710		
40	CC-3624-9 05/10/17 DC TRIP- MEAL	191.40		115 625		710
	CHIPOLTE	CC Accounting: 115-		-710-3400-582-710		
41	CC-3624-9 05/11/17 DC TRIP- MEAL	325.88		115 625		710
	SINE IRISH PUB	CC Accounting: 115-		-710-3400-582-710		
42	CC-3624-9 05/12/17 DC TRIP- SUPPLIES (WATER)	7.47		115 625		710
	CVS	CC Accounting: 115-		-710-3400-610-710		
43	CC-3624-9 05/12/17 DC TRIP- MEAL	155.21		115 625		710
	POTBELLY SANDWICH SHOP	CC Accounting: 115-		-710-3400-582-710		
44	CC-3624-9 05/12/17 DC TRIP- MEAL	409.11		115 625		710
	HARD ROCK CAFE	CC Accounting: 115-		-710-3400-582-710		
45	CC-3624-9 05/14/17 DC TRIP- MEAL	238.78		115 625		710
	SHAKE SHACK	CC Accounting: 115-		-710-3400-582-710		
46	CC-3624-9 05/14/17 DC TRIP- SPY MUSEUM	261.00		115 625		710
	INTERNATIONAL SPY MUSEUM	CC Accounting: 115-		-710-3400-582-710		
47	CC-3624-9 05/14/17 DC TRIP- MEAL (CATERING)	183.82		115 625		710
	US HOLOCAUST MEMORIAL MUSEUM	CC Accounting: 115-		-710-3400-582-710		
48	CC-3624-9 05/14/17 DC TRIP- ADMISSION TO MUSEU	19.00		115 625		710
	US HOLOCAUST MEMORIAL MUSEUM	CC Accounting: 115-		-710-3400-582-710		

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Warrant Claim	Vendor #/Name	Amount	Acct/Source/			
Line #	Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj Proj
49	CC-3624-9 05/14/17 DC TRIP- ADMISSION TO MUSEU	5.00		115 625		710
	US HOLOCAUST MEMORIAL MUSEUM		CC Accounting: 115-	-710-3400-582-710		
50	CC-3624-9 05/15/17 DC TRIP- MEAL	115.85		115 625		710
	MCDONALDS		CC Accounting: 115-	-710-3400-582-710		
51	CC-3624-9 05/15/17 DC TRIP- MEAL	184.68		115 625		710
	ETAI'S BAKERY CAFE		CC Accounting: 115-	-710-3400-582-710		
52	CC-3624-9 05/10/17 DC TRIP- MEAL (SICK STUDENT	8.60		115 625		710
	HILTON GARDEN INN (CRYSTALL INN)		CC Accounting: 115-	-710-3400-582-710		
53	CC-8639-9 05/26/17 ANITIFREEZE- BLUE	29.98		110 625		
	NAPA AUTO PARTS		CC Accounting: 110-	-100-2700-610		
	Total Check:	7,182.64				
-99985E	1281 BOND AGENT & PAYMENTS					
	686	108,082.50				
1	06/30/17 BOND- INTEREST	8,082.50*		150 100-5100		850
2	06/30/17 BOND- PRINCIPLE	100,000.00*		150 100-5100		850
	Total Check:	108,082.50				
35284S	43 ALSCO-AMERICAN LINEN DIVISION					
	648	63.81				
1	LBIL130967 05/29/17 LINENS, APRONS, RUGS, & MO	38.29*		101 100-2600		610
2	LBIL130967 05/29/17 LINENS, APRONS, RUGS, & MO	5.10*		110 100-2700		610
3	LBIL130967 05/29/17 LINENS, APRONS, RUGS, & MO	20.42*		112 910-3100		610
	670	75.63				
1	LBIL131333 06/12/17 LINENS	9.60*		101 100-2600		610
2	LBIL131333 06/12/17 LINENS	1.28*		110 100-2700		610
3	LBIL131333 06/12/17 LINENS	5.12*		112 910-3100		610
4	LBIL131155 06/05/17 LINENS, RUGS, MOPS, & APRO	35.78*		101 100-2600		610
5	LBIL131155 06/05/17 LINENS, RUGS, MOPS, & APRO	4.77*		110 100-2700		610
6	LBIL131155 06/05/17 LINENS, RUGS, MOPS, & APRO	19.08*		112 910-3100		610
	Total Check:	139.44				
35285S	66 ANDERSON, TRAVIS					
	679	86.67				
1	06/16/17 MILEAGE REIMBURSEMENT- MAY/JUN	86.67*		101 100-2400		582
	Total Check:	86.67				

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Warrant Claim	Vendor #/Name	Amount	Acct/Source/			
Line #	Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj Proj
35286S	78 ARROWLEAF LAWN & LANDSCAPE					
658		500.00				
1	366 06/04/17 MOWING- MAY 6	125.00*		101	100-2600	440
2	366 06/04/17 MOWING- MAY 13	125.00*		101	100-2600	440
3	366 06/04/17 MOWING- MAY 20	125.00*		101	100-2600	440
4	366 06/04/17 MOWING- MAY 26	125.00*		101	100-2600	440
684		375.00				
1	383 06/07/17 MOWING- JUNE 1	125.00*		101	100-2600	440
2	383 06/07/17 MOWING- JUNE 8	125.00*		101	100-2600	440
3	383 06/07/17 MOWING- JUNE 16	125.00*		101	100-2600	440
	Total Check:	875.00				
35287S	96 AWW - ADVANCED WASTEWATER					
664		2,817.39				
1	12509 06/13/17 REPAIR SPEPTIC LINE	2,817.39*		101	100-2600	440
	Total Check:	2,817.39				
35288S	132 BLACK MOUNTAIN SOFTWARE					
678		2,130.00				
1	22311 06/07/17 DAILY TIME CARDS	2,130.00*	17-059	129	100-2500	680
	Total Check:	2,130.00				
35289S	168 BOZEMAN TROPHY & ENGRAVING					
647		23.85				
1	14288 05/30/17 TRUSTEE NAME PLATE AND BADGE	23.85		101	100-2300	610
673		241.90				
1	14352 06/07/17 TRUSTEE NAME BADGE-REDO-RACOW	15.50		101	100-2300	610
2	14352 06/07/17 CITIZENSHIP PLAQUES	83.90		101	100-1000	610
3	14327 06/02/17 ARCHERY TROPHIES	142.50		101	100-1000	610
	Total Check:	265.75				
35290S	229 CENTURYLINK					
646		24.13				
1	1410009000 05/19/17 PHONE- LONG DISTANCE	18.10		101	100-2300	531
2	1410009000 05/19/17 PHONE- LONG DISTANCE	6.03*		110	100-2300	531
	Total Check:	24.13				
35291S	262 COMMERCIAL ENERGY OF MONTANA INC					
663		294.40				
1	NWE042559 06/20/17 NATURAL GAS ON NWE	294.40		101	100-2600	411
	Total Check:	294.40				

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Line #	Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj Proj
35292S	279 COSTCO					
668		158.73				
1	014514 06/01/17 STUDENT & VOLUNTEER APPRECIATI	158.73*		115	100-1000	610 110
	Total Check:	158.73				
35293S	311 DAN ASTHEIMER					
644		120.00				
1	06/05/17 PIANO TUNING	120.00*		115	100-1000	330 194
	Total Check:	120.00				
35294S	1330 DENNING, DOWNEY & ASSOCIATES CPA'S					
681		3,940.00				
1	11932 06/16/17 FY16 ANNUAL AUDIT	3,100.00*		101	100-2300	331
2	11933 06/16/17 FY16 AUDIT ADJUSTMENT- CONSULT	840.00		101	100-2500	330
685		1,000.00				
1	11959 06/22/17 GASB #75 REPORT- REPORT FEE	1,000.00		101	100-2500	330
	Total Check:	4,940.00				
35295S	370 ELITE COMMERCIAL CLEANERS INC.					
641		2,880.00				
1	1859 06/01/17 CUSTODIAL SERVICES	2,304.00		101	100-2600	433
2	1859 06/01/17 CUSTODIAL SERVICES	576.00		110	100-2600	433
	Total Check:	2,880.00				
35296S	377 ENERGY LABORATORIES, INC.					
667		23.00				
1	83518 06/13/17 WATER TESTING	23.00		101	100-2600	421
	Total Check:	23.00				
35297S	413 FISHER, CARRIE					
680		96.60				
1	06/16/17 MILEAGE REIMBURSEMENT- MASBO	96.60		101	100-2500	582
	Total Check:	96.60				
35298S	420 FOOD SERVICES OF AMERICA					
640		3,162.95				
1	5330450 05/31/17 FOOD	271.34*		112	910-3100	630
2	5333876 06/06/17 FOOD	867.65*		112	910-3100	630
3	5332194 06/02/17 FOOD	678.57*		112	910-3100	630
4	5332194 06/02/17 FOOD	177.67*		115	910-3100	630 103
5	5329762 05/30/17 FOOD	538.37*		112	910-3100	630
6	5329762 05/30/17 FOOD- BREAKFAST EXPANSION	68.99*		115	910-3100	630 104
7	5328219 05/26/17 FOOD	623.09*		112	910-3100	630
8	5328219 05/26/17 FOOD-BREAKFAST EXPANSION	36.30*		115	910-3100	630 103
9	5321677 05/19/17 CREDIT MEMO	-99.03*		112	910-3100	630

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Warrant Claim	Vendor #/Name	Amount	Acct/Source/			
Line #	Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj Proj
672		52.46				
1	5336465 06/09/17 FOOD	52.46*		112	910-3100	630
	Total Check:	3,215.41				
35299S	432 GALLATIN COUNTY ELECTION					
683		441.98				
1	06/22/17 MAY 2017- ELECTION ADMINISTRAT SUPPLIES, PROGRAMMING, & ADVERTISING	441.98*		101	100-2314	330
	Total Check:	441.98				
35300S	439 GALLATIN GATEWAY SCHOOL					
669		91.30				
1	06/12/17 LUNCH ACCOUNTS BALANCES PAYING LUNCH ACCOUNT BALANCES FOR NEEDEY FAMILIES	91.30*		115	100-1000	810 110
	Total Check:	91.30				
35301S	577 J&H INC					
643		457.53				
1	503423 05/12/17 COPIER- OFFICE	434.22		101	100-2300	550
2	503424 05/12/17 COPIER- BUSINESS OFFICE	23.31*		101	100-2500	550
682		427.29				
1	505742 06/14/17 COPIER USE- BUSINESS OFFICE	37.60*		101	100-2500	550
2	505741 06/14/17 COPIER USE- OFFICE	389.69		101	100-2300	550
	Total Check:	884.82				
35302S	589 JOHNSON CONTROLS					
665		4,158.50				
1	1-50985090 06/02/17 SERVICE AGREEMENT-6/17-11/ SEMI-ANNUAL INVOICE	4,158.50*		101	100-2600	440
	Total Check:	4,158.50				
35303S	1295 MADISON MECHANIX, LLC					
666		286.02				
1	1219 06/07/17 SENSOR REPLACEMENT (2013) REPLACED SENSOR DUE TO INTERMITTENTING NO START CONDITION	286.02*		110	100-2700	440
	Total Check:	286.02				
35304S	806 MTSBA - MONTANA SCHOOL BOARD					
660		1,500.00				
1	32006 09/30/16 POLICY REVIEW- FINAL PAYMENT POLICY REVIEW AGREEMENT FINAL PAYMENT	1,500.00		101	100-2300	330
	Total Check:	1,500.00				

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Warrant Claim	Vendor #/Name	Amount	Acct/Source/			
Line #	Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj Proj
35305S	856 NORTHWESTERN ENERGY					
	674	1,951.56				
1	06/05/17 ELECTRIC SERVICE	1,088.37		101	100-2600	412
2	06/05/17 ELECTRIC SERVICE	272.09*		110	100-2600	412
3	06/05/17 UNMETERED SERVICE-POWER/LIGHTS	100.73*		101	100-2600	410
4	06/05/17 UNMETERED SERVICE-POWER/LIGHTS	100.73*		110	100-2600	410
5	06/05/17 NATURAL GAS	389.64		101	100-2600	411
	Total Check:	1,951.56				
35306S	964 REPUBLIC SERVICES #886					
	645	543.20				
1	0886001243 05/28/17 GARBAGE	488.88		101	100-2600	431
2	0886001243 05/28/17 GARBAGE	54.32		110	100-2600	431
	Total Check:	543.20				
35307S	1014 SCHOOL MATE					
	676	304.40				
1	IN00046671 06/05/17 SHIPPING/HANDLING	23.80	17-039	101	100-1000	610
2	IN00046671 06/05/17 ELEMENTARY PLANNERS	187.00	17-039	101	100-1000	610
3	IN00046672 06/05/17 PRIMARY PLANNERS	84.50	17-039	101	100-1000	610
4	IN00046672 06/05/17 SHIPPING/HANDLING	9.10	17-039	101	100-1000	610
	Total Check:	304.40				
35308S	1058 SNA - SCHOOL NUTRITION ASSOCIATION					
	654	42.00				
1	06/30/17 MEMBERSHIP RENEWAL	42.00*	17-069	112	910-3100	810
	Total Check:	42.00				
35309S	1131 THE CARRIAGE HOUSE CAR WASH					
	671	27.72				
1	2735 05/31/17 BUS- CAR WASH	27.72*		110	100-2700	440
	Total Check:	27.72				
35310S	666 THOMAS, LORRIE					
	642	100.00				
1	06/01/17 BACTERIOLOGICAL- JUNE 2017	100.00		101	100-2600	421
	Total Check:	100.00				
35311S	1188 TRUGREEN CHEMLAWN					
	650	461.50				
1	401019 05/13/17 SPRING APPLICATION	211.50*	17-056	101	100-2600	440
2	405130 06/12/17 VEGETATION CONTROL	250.00*	17-056	101	100-2600	440
	Total Check:	461.50				

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Warrant Claim	Vendor #/Name	Amount				Acct/Source/		
Line #	Invoice #/Inv Date/Description	Line Amount	PO #	Fund	Org	Prog-Func	Obj	Proj
35312S	1243 WESTERN SPORT FLOORS LLC							
	677	1,827.50						
1	461 06/12/17 ANNUAL REFINSIH- GYM	1,827.50*	17-062	101		100-2600		440
	Total Check:	1,827.50						
	# of Claims	38	Total:	150,589.40				

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Statement of Expenditure - Budget vs. Actual Report
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Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
101 GENERAL	291,532.78	1,137,263.09	1,210,129.00	1,201,754.00	64,490.91	95 %
110 TRANSPORTATION	12,178.52	93,119.76	100,936.00	100,936.00	7,816.24	92 %
111 BUS DEPRECIATION	0.00	67,300.00	122,212.00	122,212.00	54,912.00	55 %
113 TUITION	0.00	0.00	856.00	856.00	856.00	0 %
114 RETIREMENT	33,751.58	148,289.69	186,165.00	186,165.00	37,875.31	80 %
117 ADULT EDUCATION FUND	1,157.76	4,186.59	21,000.00	21,000.00	16,813.41	20 %
128 TECHNOLOGY FUNDS	6,114.76	20,310.87	20,340.00	20,340.00	29.13	100 %
129 FLEXIBILITY FUND	3,560.00	3,560.00	9,313.00	9,313.00	5,753.00	38 %
150 DEBT SERVICE	108,082.50	116,515.00	116,515.00	116,515.00	0.00	100 %
161 BUILDING RESERVE	0.00	27,310.85	88,208.00	88,208.00	60,897.15	31 %
Grand Total:	456,377.90	1,617,855.85	1,875,674.00	1,867,299.00	249,443.15	87 %

GALLATIN GATEWAY ELEMENTARY
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 6 / 17

101 GENERAL

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 ELEMENTARY						
100 ELEMENTARY						
1000 INSTRUCTION						
112 CERTIFIED SALARIES	117,416.64	469,666.57	469,673.00	469,673.00	6.43	99 %
117 AIDES	1,453.20	9,454.12	9,720.00	9,720.00	265.88	97 %
120 TEMPORARY SALARIES	0.00	0.00	8,000.00	0.00	0.00	0 %
122 SUBSTITUTE TEACHERS	2,700.00	9,059.88	8,000.00	8,000.00	-1,059.88	113 %
150 STIPEND	900.00	2,250.00	1,200.00	1,200.00	-1,050.00	187 %
190 LEAVE - PAY	3,478.13	4,287.76	20,000.00	20,000.00	15,712.24	21 %
250 WORKERS' COMPENSATION	737.96	2,518.12	2,868.00	2,868.00	349.88	87 %
260 HEALTH INS	18,977.55	76,183.25	69,368.00	69,368.00	-6,815.25	109 %
540 ADVERTISING	237.79	1,835.08	500.00	500.00	-1,335.08	367 %
582 TRAVEL OUT-OF-DISTRICT/INSERVI	540.00	4,159.73	6,000.00	6,000.00	1,840.27	69 %
610 SUPPLIES	11,006.54	14,128.03	26,000.00	26,000.00	11,871.97	54 %
640 BOOKS	9,488.24	9,679.08	6,000.00	6,000.00	-3,679.08	161 %
650 PERIODICALS	670.68	670.68	0.00	0.00	-670.68	*** %
660 MINOR EQUIPMENT	0.00	309.59	6,000.00	6,000.00	5,690.41	5 %
680 COMPUTER SOFTWARE	246.00	359.00	1,800.00	1,800.00	1,441.00	19 %
681 MAJOR COMPUTER SOFTWARE	0.00	738.73	1,000.00	1,000.00	261.27	73 %
682 SUPPLIES- TECHNOLOGY	31.75	532.24	1,500.00	1,500.00	967.76	35 %
780 MAJOR TECHNOLOGY HARDWARE	5,405.52	10,076.52	9,500.00	9,500.00	-576.52	106 %
810 DUES AND FEES	0.00	75.00	500.00	500.00	425.00	15 %
Function Total:	173,290.00	615,983.38	647,629.00	639,629.00	23,645.62	96 %
2100 STUDENTS						
113 PROFESSIONAL-OTHER CERTIFIED S	156.00	1,733.46	2,771.00	2,771.00	1,037.54	62 %
250 WORKERS' COMPENSATION	0.91	7.83	16.00	16.00	8.17	48 %
610 SUPPLIES	90.43	90.43	250.00	250.00	159.57	36 %
Function Total:	247.34	1,831.72	3,037.00	3,037.00	1,205.28	60 %
2111 SUPERVISION OF ATTENDANCE/SOCI						
111 ADMINISTRATIVE SALARY	68.66	823.98	824.00	824.00	0.02	99 %
190 LEAVE - PAY	0.00	0.00	95.00	95.00	95.00	0 %
250 WORKERS' COMPENSATION	0.39	3.85	5.00	5.00	1.15	77 %
260 HEALTH INS	6.14	72.59	74.00	74.00	1.41	98 %
Function Total:	75.19	900.42	998.00	998.00	97.58	90 %
2112 ATTENDANCE SERVICES						
610 SUPPLIES	0.00	100.00	100.00	100.00	0.00	100 %
Function Total:	0.00	100.00	100.00	100.00	0.00	100 %
2120 GUIDANCE PROGRAM						
113 PROFESSIONAL-OTHER CERTIFIED S	5,574.99	21,584.45	22,299.00	22,299.00	714.55	96 %
190 LEAVE - PAY	0.00	0.00	900.00	900.00	900.00	0 %
250 WORKERS' COMPENSATION	32.66	103.82	131.00	131.00	27.18	79 %
260 HEALTH INS	1,825.77	7,206.29	7,374.00	7,374.00	167.71	97 %
582 TRAVEL OUT-OF-DISTRICT/INSERVI	0.00	0.00	500.00	500.00	500.00	0 %
610 SUPPLIES	375.00	474.95	400.00	400.00	-74.95	118 %
Function Total:	7,808.42	29,369.51	31,604.00	31,604.00	2,234.49	92 %

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101 GENERAL

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 ELEMENTARY						
100 ELEMENTARY						
2123 GUIDANCE- TESTING SERVICES						
582 TRAVEL OUT-OF-DISTRICT/INSERVI	0.00	0.00	1,250.00	1,250.00	1,250.00	0 %
610 SUPPLIES	0.00	3,141.43	1,000.00	1,000.00	-2,141.43	314 %
Function Total:	0.00	3,141.43	2,250.00	2,250.00	-891.43	139 %
2210 IMPROVEMENT OF INSTRUCTION SER						
111 ADMINISTRATIVE SALARY	274.67	3,296.03	3,296.00	3,296.00	-0.03	100 %
190 LEAVE - PAY	0.00	0.00	380.00	380.00	380.00	0 %
250 WORKERS' COMPENSATION	1.61	15.96	19.00	19.00	3.04	84 %
260 HEALTH INS	24.58	290.48	295.00	295.00	4.52	98 %
Function Total:	300.86	3,602.47	3,990.00	3,990.00	387.53	90 %
2225 LIBRARY SERVICES						
113 PROFESSIONAL-OTHER CERTIFIED S	4,971.87	19,887.47	19,887.00	19,887.00	-0.47	100 %
190 LEAVE - PAY	0.00	0.00	1,162.00	1,162.00	1,162.00	0 %
250 WORKERS' COMPENSATION	29.13	96.35	117.00	117.00	20.65	82 %
260 HEALTH INS	921.75	3,601.93	3,687.00	3,687.00	85.07	97 %
582 TRAVEL OUT-OF-DISTRICT/INSERVI	0.00	105.00	0.00	0.00	-105.00	*** %
610 SUPPLIES	264.87	971.43	600.00	600.00	-371.43	161 %
640 BOOKS	408.94	1,531.56	2,350.00	2,350.00	818.44	65 %
650 PERIODICALS	0.00	170.85	250.00	250.00	79.15	68 %
660 MINOR EQUIPMENT	0.00	0.00	500.00	500.00	500.00	0 %
680 COMPUTER SOFTWARE	246.00	246.00	900.00	900.00	654.00	27 %
780 MAJOR TECHNOLOGY HARDWARE	1,265.83	1,265.83	0.00	0.00	-1,265.83	*** %
810 DUES AND FEES	0.00	55.00	60.00	60.00	5.00	91 %
Function Total:	8,108.39	27,931.42	29,513.00	29,513.00	1,581.58	94 %
2300 GENERAL ADMINISTRATION						
111 ADMINISTRATIVE SALARY	2,609.33	28,839.98	31,312.00	31,312.00	2,472.02	92 %
190 LEAVE - PAY	0.00	0.00	1,895.00	1,895.00	1,895.00	0 %
250 WORKERS' COMPENSATION	15.29	137.10	183.00	183.00	45.90	74 %
260 HEALTH INS	233.51	2,552.82	2,802.00	2,802.00	249.18	91 %
330 OTHER PROFESSIONAL SERVICES	1,500.00	5,037.72	10,000.00	10,000.00	4,962.28	50 %
331 PROF. SERV. AUDITOR	3,100.00	6,470.00	6,200.00	6,200.00	-270.00	104 %
332 PROF. SERV. LEGAL	0.00	1,084.00	5,800.00	5,800.00	4,716.00	18 %
530 COMMUNICATIONS- INTERNET SERVICE	158.92	2,278.00	4,000.00	4,000.00	1,722.00	56 %
531 COMMUNICATIONS- TELEPHONE	18.10	1,963.58	3,000.00	3,000.00	1,036.42	65 %
532 POSTAGE	0.00	1,753.58	1,500.00	1,500.00	-253.58	116 %
540 ADVERTISING	33.00	72.61	1,000.00	1,000.00	927.39	7 %
550 PRINTING/DUPLICATING	823.91	4,372.38	6,000.00	6,000.00	1,627.62	72 %
582 TRAVEL OUT-OF-DISTRICT/INSERVI	0.00	575.00	2,500.00	2,500.00	1,925.00	23 %
610 SUPPLIES	39.35	877.74	6,500.00	6,500.00	5,622.26	13 %
660 MINOR EQUIPMENT	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
810 DUES AND FEES	0.00	841.06	8,000.00	8,000.00	7,158.94	10 %
Function Total:	8,531.41	56,855.57	93,192.00	93,192.00	36,336.43	61 %
2314 ELECTIONS						
330 OTHER PROFESSIONAL SERVICES	441.98	441.98	277.00	277.00	-164.98	159 %
540 ADVERTISING	0.00	71.59	75.00	75.00	3.41	95 %
Function Total:	441.98	513.57	352.00	352.00	-161.57	145 %

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Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	Committed
100 ELEMENTARY						
100 ELEMENTARY						
2400 SCHOOL ADMINISTRATION						
111 ADMINISTRATIVE SALARY	1,373.33	18,951.97	16,480.00	16,480.00	-2,471.97	115 %
115 OFFICE/CLERICAL SALARY	2,729.09	31,654.22	31,296.00	31,296.00	-358.22	101 %
125 SUBSTITUTE- OFFICE/CLERICAL	18.00	510.80	0.00	0.00	-510.80	*** %
190 LEAVE - PAY	0.00	0.00	5,578.00	5,578.00	5,578.00	0 %
250 WORKERS' COMPENSATION	24.15	250.02	279.00	279.00	28.98	89 %
260 HEALTH INS	217.85	2,779.69	2,614.00	2,614.00	-165.69	106 %
340 TECHNICAL SERVICES	0.00	1,275.00	1,275.00	1,275.00	0.00	100 %
440 REPAIR AND MAINTENANCE SERVICE	0.00	159.84	0.00	0.00	-159.84	*** %
582 TRAVEL OUT-OF-DISTRICT/INSERVI	86.67	2,749.95	2,500.00	2,500.00	-249.95	109 %
610 SUPPLIES	486.95	666.07	900.00	900.00	233.93	74 %
780 MAJOR TECHNOLOGY HARDWARE	1,008.81	2,373.21	1,500.00	1,500.00	-873.21	158 %
810 DUES AND FEES	0.00	98.26	450.00	450.00	351.74	21 %
Function Total:	5,944.85	61,469.03	62,872.00	62,872.00	1,402.97	97 %
2500 BUSINESS SERVICES						
111 ADMINISTRATIVE SALARY	3,301.57	39,982.85	39,984.00	39,984.00	1.15	99 %
190 LEAVE - PAY	0.00	0.00	8,439.00	8,439.00	8,439.00	0 %
250 WORKERS' COMPENSATION	18.79	188.04	224.00	224.00	35.96	83 %
260 HEALTH INS	116.63	1,399.56	1,400.00	1,400.00	0.44	99 %
330 OTHER PROFESSIONAL SERVICES	1,840.00	4,490.00	5,000.00	5,000.00	510.00	89 %
532 POSTAGE	0.00	6.45	100.00	100.00	93.55	6 %
550 PRINTING/DUPLICATING	60.91	334.34	300.00	300.00	-34.34	111 %
582 TRAVEL OUT-OF-DISTRICT/INSERVI	96.60	1,040.77	2,000.00	2,000.00	959.23	52 %
610 SUPPLIES	391.56	495.80	500.00	500.00	4.20	99 %
680 COMPUTER SOFTWARE	0.00	9,267.00	5,424.00	5,424.00	-3,843.00	170 %
810 DUES AND FEES	575.22	2,160.57	1,500.00	1,500.00	-660.57	144 %
Function Total:	6,401.28	59,365.38	64,871.00	64,871.00	5,505.62	91 %
2600 OPERATIONS & MAINTENANCE						
111 ADMINISTRATIVE SALARY	274.67	3,296.01	3,296.00	3,296.00	-0.01	100 %
114 CUSTODIAL SALARY	0.00	4,050.00	3,600.00	3,600.00	-450.00	112 %
190 LEAVE - PAY	0.00	0.00	376.00	376.00	376.00	0 %
250 WORKERS' COMPENSATION	1.61	38.93	40.00	40.00	1.07	97 %
260 HEALTH INS	24.58	290.48	608.00	608.00	317.52	47 %
330 OTHER PROFESSIONAL SERVICES	0.00	4,866.16	0.00	0.00	-4,866.16	*** %
410 POWER - LIGHTS	100.73	1,009.80	840.00	840.00	-169.80	120 %
411 NATURAL GAS	684.04	10,746.75	12,600.00	12,600.00	1,853.25	85 %
412 ELECTRICITY	1,088.37	14,304.09	20,475.00	20,475.00	6,170.91	69 %
421 WATER TESTS	123.00	1,689.55	2,700.00	2,700.00	1,010.45	62 %
431 DISPOSAL SERVICE	488.88	5,791.85	6,000.00	6,000.00	208.15	96 %
433 CUSTODIAL SERVICES	2,304.00	27,648.00	27,648.00	27,648.00	0.00	100 %
440 REPAIR AND MAINTENANCE SERVICE	38,501.38	59,713.63	28,201.00	28,201.00	-31,512.63	211 %
520 INSURANCE	13,366.50	13,366.50	10,920.00	10,920.00	-2,446.50	122 %
582 TRAVEL OUT-OF-DISTRICT/INSERVI	0.00	35.64	0.00	0.00	-35.64	*** %
610 SUPPLIES	7,780.82	13,011.93	7,200.00	7,200.00	-5,811.93	180 %
660 MINOR EQUIPMENT	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
810 DUES AND FEES	0.00	1,365.50	0.00	0.00	-1,365.50	*** %
Function Total:	64,738.58	161,224.82	126,004.00	126,004.00	-35,220.82	127 %

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100 ELEMENTARY						
100 ELEMENTARY						
2630 GROUNDS- CARE AND UPKEEP						
432 SNOW PLOWING SERVICES	0.00	3,468.75	3,000.00	3,000.00	-468.75	115 %
Function Total:	0.00	3,468.75	3,000.00	3,000.00	-468.75	115 %
Program Total:	275,888.30	1,025,757.47	1,069,412.00	1,061,412.00	35,654.53	96 %
Program Group Total:	275,888.30	1,025,757.47	1,069,412.00	1,061,412.00	35,654.53	96 %
200						
280 SPECIAL EDUCATION						
1000 INSTRUCTION						
112 CERTIFIED SALARIES	11,909.49	47,637.96	47,638.00	47,638.00	0.04	100 %
117 AIDES	3,344.04	13,797.00	18,720.00	18,720.00	4,923.00	73 %
120 TEMPORARY SALARIES	0.00	0.00	375.00	0.00	0.00	0 %
122 SUBSTITUTE TEACHERS	0.00	0.00	375.00	375.00	375.00	0 %
190 LEAVE - PAY	0.00	0.00	3,322.00	3,322.00	3,322.00	0 %
250 WORKERS' COMPENSATION	89.38	294.21	290.00	290.00	-4.21	101 %
260 HEALTH INS	1,949.00	8,211.93	8,274.00	8,274.00	62.07	99 %
582 TRAVEL OUT-OF-DISTRICT/INSERVI	0.00	0.00	500.00	500.00	500.00	0 %
610 SUPPLIES	166.12	228.07	400.00	400.00	171.93	57 %
Function Total:	17,458.03	70,169.17	79,894.00	79,519.00	9,349.83	88 %
2141 SUPERVISION OF PSYCHOLOGICAL S						
119 OTHER SUPERVISORY SALARIES	206.00	2,472.00	2,472.00	2,472.00	0.00	100 %
190 LEAVE - PAY	0.00	0.00	285.00	285.00	285.00	0 %
250 WORKERS' COMPENSATION	1.21	11.99	15.00	15.00	3.01	79 %
260 HEALTH INS	18.43	217.85	221.00	221.00	3.15	98 %
Function Total:	225.64	2,701.84	2,993.00	2,993.00	291.16	90 %
2400 SCHOOL ADMINISTRATION						
582 TRAVEL OUT-OF-DISTRICT/INSERVI	8.20	12.65	100.00	100.00	87.35	12 %
Function Total:	8.20	12.65	100.00	100.00	87.35	12 %
6200 RESOURCES TRANSFERED						
920 RESOURCES TRANSFER TO COOP	0.00	2,568.00	2,568.00	2,568.00	0.00	100 %
Function Total:	0.00	2,568.00	2,568.00	2,568.00	0.00	100 %
Program Total:	17,691.87	75,451.66	85,555.00	85,180.00	9,728.34	88 %
Program Group Total:	17,691.87	75,451.66	85,555.00	85,180.00	9,728.34	88 %
300						
365 INDIAN EDUCATION						
1000 INSTRUCTION						
582 TRAVEL OUT-OF-DISTRICT/INSERVI	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
610 SUPPLIES	0.00	17.99	1,000.00	1,000.00	982.01	1 %
640 BOOKS	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
810 DUES AND FEES	0.00	0.00	200.00	200.00	200.00	0 %
Function Total:	0.00	17.99	3,200.00	3,200.00	3,182.01	0 %
2225 LIBRARY SERVICES						
640 BOOKS	0.00	454.75	0.00	0.00	-454.75	*** %
Function Total:	0.00	454.75	0.00	0.00	-454.75	*** %
Program Total:	0.00	472.74	3,200.00	3,200.00	2,727.26	14 %

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300						
368 DATA FOR ACHIEVEMENT						
1000 INSTRUCTION						
680 COMPUTER SOFTWARE	0.00	3,150.55	3,200.00	3,200.00	49.45	98 %
Function Total:	0.00	3,150.55	3,200.00	3,200.00	49.45	98 %
Program Total:	0.00	3,150.55	3,200.00	3,200.00	49.45	98 %
Program Group Total:	0.00	3,623.29	6,400.00	6,400.00	2,776.71	56 %
700						
710 EXTRACURRICULAR PROGRAM						
3400 EXTRACURRICULAR ACTIVITIES						
150 STIPEND	1,975.00	3,025.00	12,345.00	12,345.00	9,320.00	24 %
250 WORKERS' COMPENSATION	11.57	17.69	72.00	72.00	54.31	24 %
260 HEALTH INS	0.00	189.83	157.00	157.00	-32.83	120 %
Function Total:	1,986.57	3,232.52	12,574.00	12,574.00	9,341.48	25 %
Program Total:	1,986.57	3,232.52	12,574.00	12,574.00	9,341.48	25 %
720 ATHLETICS						
3500 EXTRACURRICULAR ATHLETICS						
115 OFFICE/CLERICAL SALARY	350.01	2,008.37	0.00	0.00	-2,008.37	*** %
119 OTHER SUPERVISORY SALARIES	68.67	940.69	824.00	824.00	-116.69	114 %
150 STIPEND	400.00	10,110.00	6,100.00	6,100.00	-4,010.00	165 %
190 LEAVE - PAY	0.00	0.00	95.00	95.00	95.00	0 %
250 WORKERS' COMPENSATION	4.78	59.48	41.00	41.00	-18.48	145 %
260 HEALTH INS	89.52	525.15	74.00	74.00	-451.15	709 %
Function Total:	912.98	13,643.69	7,134.00	7,134.00	-6,509.69	191 %
Program Total:	912.98	13,643.69	7,134.00	7,134.00	-6,509.69	191 %
Program Group Total:	2,899.55	16,876.21	19,708.00	19,708.00	2,831.79	85 %
900						
910 FOOD SERVICES						
3100 FOOD SERVICES						
116 COOKS	0.00	6,995.53	11,792.00	11,792.00	4,796.47	59 %
119 OTHER SUPERVISORY SALARIES	206.00	2,472.00	2,472.00	2,472.00	0.00	100 %
126 SUBSTITUTE COOKS	0.00	37.50	0.00	0.00	-37.50	*** %
190 LEAVE - PAY	0.00	0.00	285.00	285.00	285.00	0 %
250 WORKERS' COMPENSATION	1.21	370.85	867.00	867.00	496.15	42 %
260 HEALTH INS	18.43	637.63	688.00	688.00	50.37	92 %
330 OTHER PROFESSIONAL SERVICES	0.00	134.00	100.00	100.00	-34.00	134 %
540 ADVERTISING	0.00	346.06	350.00	350.00	3.94	98 %
582 TRAVEL OUT-OF-DISTRICT/INSERVI	0.00	145.00	500.00	500.00	355.00	29 %
610 SUPPLIES	0.00	80.27	2,000.00	2,000.00	1,919.73	4 %
630 FOOD	0.00	9,508.20	10,000.00	10,000.00	491.80	95 %
Function Total:	225.64	20,727.04	29,054.00	29,054.00	8,326.96	71 %
Program Total:	225.64	20,727.04	29,054.00	29,054.00	8,326.96	71 %
999 UNDISTRIBUTED						
6100 OPERATING TRANSFERS TO OTHER FUNDS						
910 OPERATING TRANSFER TO OTHER FUNDS	8,193.92	8,193.92	0.00	0.00	-8,193.92	*** %
Function Total:	8,193.92	8,193.92	0.00	0.00	-8,193.92	*** %

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900						
999 UNDISTRIBUTED						
9999 UNDISTRIBUTED						
892 Prior Period Adjustment	-13,366.50	-13,366.50	0.00	0.00	13,366.50	*** %
Function Total:	-13,366.50	-13,366.50	0.00	0.00	13,366.50	*** %
Program Total:	-5,172.58	-5,172.58	0.00	0.00	5,172.58	*** %
Program Group Total:	-4,946.94	15,554.46	29,054.00	29,054.00	13,499.54	53 %
Fund Total:	291,532.78	1,137,263.09	1,210,129.00	1,201,754.00	64,490.91	94 %

110 TRANSPORTATION

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 ELEMENTARY						
100 ELEMENTARY						
2300 GENERAL ADMINISTRATION						
530 COMMUNICATIONS- INTERNET SERVICE	47.67	683.39	1,350.00	1,350.00	666.61	50 %
531 COMMUNICATIONS- TELEPHONE	6.03	654.53	0.00	0.00	-654.53	*** %
Function Total:	53.70	1,337.92	1,350.00	1,350.00	12.08	99 %
2500 BUSINESS SERVICES						
111 ADMINISTRATIVE SALARY	1,100.25	13,326.73	12,941.00	12,941.00	-385.73	102 %
190 LEAVE - PAY	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
250 WORKERS' COMPENSATION	6.26	62.66	359.00	359.00	296.34	17 %
260 HEALTH INS	38.87	466.44	0.00	0.00	-466.44	*** %
Function Total:	1,145.38	13,855.83	15,800.00	15,800.00	1,944.17	87 %
2600 OPERATIONS & MAINTENANCE						
330 OTHER PROFESSIONAL SERVICES	0.00	174.00	0.00	0.00	-174.00	*** %
410 POWER - LIGHTS	100.73	1,009.80	840.00	840.00	-169.80	120 %
412 ELECTRICITY	272.09	3,576.03	2,520.00	2,520.00	-1,056.03	141 %
431 DISPOSAL SERVICE	54.32	643.52	900.00	900.00	256.48	71 %
433 CUSTODIAL SERVICES	576.00	6,912.00	7,000.00	7,000.00	88.00	98 %
440 REPAIR AND MAINTENANCE SERVICE	0.00	210.00	1,500.00	1,500.00	1,290.00	14 %
531 COMMUNICATIONS- TELEPHONE	0.00	0.00	700.00	700.00	700.00	0 %
Function Total:	1,003.14	12,525.35	13,460.00	13,460.00	934.65	93 %
2630 GROUNDS- CARE AND UPKEEP						
432 SNOW PLOWING SERVICES	0.00	1,156.25	1,000.00	1,000.00	-156.25	115 %
Function Total:	0.00	1,156.25	1,000.00	1,000.00	-156.25	115 %
2700 STUDENT TRANSPORTATION						
115 OFFICE/CLERICAL SALARY	303.23	3,516.39	4,000.00	4,000.00	483.61	87 %
118 BUS DRIVERS	5,541.79	25,575.14	20,000.00	20,000.00	-5,575.14	127 %
119 OTHER SUPERVISORY SALARIES	1,716.67	20,600.03	21,000.00	21,000.00	399.97	98 %
125 SUBSTITUTE- OFFICE/CLERICAL	2.00	56.70	0.00	0.00	-56.70	*** %
180 BONUS	1,360.00	1,360.00	1,360.00	1,360.00	0.00	100 %
190 LEAVE - PAY	0.00	0.00	3,650.00	3,650.00	3,650.00	0 %
250 WORKERS' COMPENSATION	510.56	1,726.68	2,000.00	2,000.00	273.32	86 %
260 HEALTH INS	164.18	1,940.03	1,800.00	1,800.00	-140.03	107 %
330 OTHER PROFESSIONAL SERVICES	0.00	224.50	600.00	600.00	375.50	37 %
440 REPAIR AND MAINTENANCE SERVICE	313.74	5,292.89	3,250.00	3,250.00	-2,042.89	162 %
520 INSURANCE	5,728.50	5,728.50	5,800.00	5,800.00	71.50	98 %
540 ADVERTISING	0.00	0.00	350.00	350.00	350.00	0 %
582 TRAVEL OUT-OF-DISTRICT/INSERVI	0.00	70.74	250.00	250.00	179.26	28 %
610 SUPPLIES	41.13	298.62	100.00	100.00	-198.62	298 %
624 FUEL	0.00	3,404.46	3,900.00	3,900.00	495.54	87 %
660 MINOR EQUIPMENT	0.00	0.00	500.00	500.00	500.00	0 %
810 DUES AND FEES	20.00	88.00	200.00	200.00	112.00	44 %
810-710 DUES AND FEES	3.00	3.00	0.00	0.00	-3.00	*** %
FIELD TRIPS						
Function Total:	15,704.80	69,885.68	68,760.00	68,760.00	-1,125.68	101 %

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110 TRANSPORTATION

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100 ELEMENTARY						
100 ELEMENTARY						
2740 TRANSPORTATION SERVICING & MAIN						
582 TRAVEL OUT-OF-DISTRICT/INSERVI	0.00	0.00	350.00	350.00	350.00	0 %
610 SUPPLIES	0.00	87.23	216.00	216.00	128.77	40 %
Function Total:	0.00	87.23	566.00	566.00	478.77	15 %
Program Total:	17,907.02	98,848.26	100,936.00	100,936.00	2,087.74	97 %
Program Group Total:	17,907.02	98,848.26	100,936.00	100,936.00	2,087.74	97 %
900						
999 UNDISTRIBUTED						
9999 UNDISTRIBUTED						
892 Prior Period Adjustment	-5,728.50	-5,728.50	0.00	0.00	5,728.50	*** %
Function Total:	-5,728.50	-5,728.50	0.00	0.00	5,728.50	*** %
Program Total:	-5,728.50	-5,728.50	0.00	0.00	5,728.50	*** %
Program Group Total:	-5,728.50	-5,728.50	0.00	0.00	5,728.50	*** %
Fund Total:	12,178.52	93,119.76	100,936.00	100,936.00	7,816.24	92 %

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111 BUS DEPRECIATION

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 ELEMENTARY						
100 ELEMENTARY						
2700 STUDENT TRANSPORTATION						
740 MAJOR EQUIPMENT REPLACEMENT	0.00	67,300.00	122,212.00	122,212.00	54,912.00	55 %
Function Total:	0.00	67,300.00	122,212.00	122,212.00	54,912.00	55 %
Program Total:	0.00	67,300.00	122,212.00	122,212.00	54,912.00	55 %
Program Group Total:	0.00	67,300.00	122,212.00	122,212.00	54,912.00	55 %
Fund Total:	0.00	67,300.00	122,212.00	122,212.00	54,912.00	55 %

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GALLATIN GATEWAY ELEMENTARY
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113 TUITION

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
200						
280 SPECIAL EDUCATION						
1000 INSTRUCTION						
561 TUITION	0.00	0.00	856.00	856.00	856.00	0 %
Function Total:	0.00	0.00	856.00	856.00	856.00	0 %
Program Total:	0.00	0.00	856.00	856.00	856.00	0 %
Program Group Total:	0.00	0.00	856.00	856.00	856.00	0 %
Fund Total:	0.00	0.00	856.00	856.00	856.00	0 %

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GALLATIN GATEWAY ELEMENTARY
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114 RETIREMENT

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 ELEMENTARY						
100 ELEMENTARY						
1000 INSTRUCTION						
210 SOCIAL SECURITY AND MEDICARE	9,450.52	37,108.95	49,000.00	49,000.00	11,891.05	75 %
220 TRS	14,605.30	46,428.19	51,000.00	51,000.00	4,571.81	91 %
230 PERS	18.23	36.46	0.00	0.00	-36.46	*** %
240 UNEMPLOYMENT	655.03	2,584.88	3,800.00	3,800.00	1,215.12	68 %
Function Total:	24,729.08	86,158.48	103,800.00	103,800.00	17,641.52	83 %
2100 STUDENTS						
210-166 SOCIAL SECURITY AND MEDICARE NURSE	11.93	239.63	450.00	450.00	210.37	53 %
240-166 UNEMPLOYMENT NURSE	0.81	16.32	23.00	23.00	6.68	70 %
Function Total:	12.74	255.95	473.00	473.00	217.05	54 %
2111 SUPERVISION OF ATTENDANCE/SOCI						
210 SOCIAL SECURITY AND MEDICARE	4.77	57.51	75.00	75.00	17.49	76 %
220 TRS	6.02	72.21	105.00	105.00	32.79	68 %
240 UNEMPLOYMENT	0.35	4.32	5.00	5.00	0.68	86 %
Function Total:	11.14	134.04	185.00	185.00	50.96	72 %
2120 GUIDANCE PROGRAM						
210 SOCIAL SECURITY AND MEDICARE	411.24	1,591.05	2,100.00	2,100.00	508.95	75 %
220 TRS	488.93	1,892.99	2,400.00	2,400.00	507.01	78 %
240 UNEMPLOYMENT	28.98	112.76	165.00	165.00	52.24	68 %
Function Total:	929.15	3,596.80	4,665.00	4,665.00	1,068.20	77 %
2210 IMPROVEMENT OF INSTRUCTION SER						
210 SOCIAL SECURITY AND MEDICARE	19.18	231.07	275.00	275.00	43.93	84 %
220 TRS	24.09	289.06	315.00	315.00	25.94	91 %
240 UNEMPLOYMENT	1.43	17.40	18.00	18.00	0.60	96 %
Function Total:	44.70	537.53	608.00	608.00	70.47	88 %
2225 LIBRARY SERVICES						
210 SOCIAL SECURITY AND MEDICARE	371.75	1,487.75	2,000.00	2,000.00	512.25	74 %
220 TRS	436.04	1,744.16	1,850.00	1,850.00	105.84	94 %
240 UNEMPLOYMENT	25.86	103.94	109.00	109.00	5.06	95 %
Function Total:	833.65	3,335.85	3,959.00	3,959.00	623.15	84 %
2300 GENERAL ADMINISTRATION						
210 SOCIAL SECURITY AND MEDICARE	182.20	2,018.73	2,700.00	2,700.00	681.27	74 %
220 TRS	228.84	2,529.28	3,300.00	3,300.00	770.72	76 %
240 UNEMPLOYMENT	13.57	151.58	172.00	172.00	20.42	88 %
Function Total:	424.61	4,699.59	6,172.00	6,172.00	1,472.41	76 %
2400 SCHOOL ADMINISTRATION						
210 SOCIAL SECURITY AND MEDICARE	306.05	3,785.21	4,300.00	4,300.00	514.79	88 %
220 TRS	120.44	1,662.11	1,900.00	1,900.00	237.89	87 %
230 PERS	222.51	2,605.38	3,000.00	3,000.00	394.62	86 %
240 UNEMPLOYMENT	21.42	270.32	300.00	300.00	29.68	90 %
Function Total:	670.42	8,323.02	9,500.00	9,500.00	1,176.98	87 %

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114 RETIREMENT

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 ELEMENTARY						
100 ELEMENTARY						
2500 BUSINESS SERVICES						
210 SOCIAL SECURITY AND MEDICARE	334.82	4,055.22	5,500.00	5,500.00	1,444.78	73 %
230 PERS	356.55	4,318.07	5,750.00	5,750.00	1,431.93	75 %
240 UNEMPLOYMENT	22.89	281.73	375.00	375.00	93.27	75 %
Function Total:	714.26	8,655.02	11,625.00	11,625.00	2,969.98	74 %
2580 TECHNOLOGY COORDINATOR						
210 SOCIAL SECURITY AND MEDICARE	219.73	879.14	1,100.00	1,100.00	220.86	79 %
220 TRS	263.80	1,055.18	0.00	0.00	-1,055.18	*** %
240 UNEMPLOYMENT	15.64	62.86	85.00	85.00	22.14	73 %
Function Total:	499.17	1,997.18	1,185.00	1,185.00	-812.18	168 %
2600 OPERATIONS & MAINTENANCE						
210 SOCIAL SECURITY AND MEDICARE	19.18	540.89	725.00	725.00	184.11	74 %
220 TRS	24.09	289.06	360.00	360.00	70.94	80 %
240 UNEMPLOYMENT	1.43	39.62	55.00	55.00	15.38	72 %
Function Total:	44.70	869.57	1,140.00	1,140.00	270.43	76 %
2700 STUDENT TRANSPORTATION						
210 SOCIAL SECURITY AND MEDICARE	671.20	3,777.14	4,000.00	4,000.00	222.86	94 %
220 TRS	150.55	1,806.64	2,300.00	2,300.00	493.36	78 %
230 PERS	190.13	1,363.58	2,325.00	2,325.00	961.42	58 %
240 UNEMPLOYMENT	46.40	267.93	275.00	275.00	7.07	97 %
Function Total:	1,058.28	7,215.29	8,900.00	8,900.00	1,684.71	81 %
Program Total:	29,971.90	125,778.32	152,212.00	152,212.00	26,433.68	82 %
Program Group Total:	29,971.90	125,778.32	152,212.00	152,212.00	26,433.68	82 %
200						
280 SPECIAL EDUCATION						
1000 INSTRUCTION						
210 SOCIAL SECURITY AND MEDICARE	1,164.97	4,684.55	4,100.00	4,100.00	-584.55	114 %
220 TRS	1,275.97	5,326.05	4,907.00	4,907.00	-419.05	108 %
240 UNEMPLOYMENT	79.31	320.62	325.00	325.00	4.38	98 %
Function Total:	2,520.25	10,331.22	9,332.00	9,332.00	-999.22	110 %
2141 SUPERVISION OF PSYCHOLOGICAL S						
210 SOCIAL SECURITY AND MEDICARE	14.39	173.34	250.00	250.00	76.66	69 %
220 TRS	18.07	216.83	325.00	325.00	108.17	66 %
240 UNEMPLOYMENT	1.07	13.03	40.00	40.00	26.97	32 %
Function Total:	33.53	403.20	615.00	615.00	211.80	65 %
6200 RESOURCES TRANSFERED						
920 RESOURCES TRANSFER TO COOP	0.00	3,743.00	3,655.00	3,655.00	-88.00	102 %
Function Total:	0.00	3,743.00	3,655.00	3,655.00	-88.00	102 %
Program Total:	2,553.78	14,477.42	13,602.00	13,602.00	-875.42	106 %
Program Group Total:	2,553.78	14,477.42	13,602.00	13,602.00	-875.42	106 %
600						
610 ADULT CONTINUING EDUCATION PRO						
1000 INSTRUCTION						
210 SOCIAL SECURITY AND MEDICARE	77.10	215.06	350.00	350.00	134.94	61 %
220 TRS	40.01	208.21	6,000.00	6,000.00	5,791.79	3 %
240 UNEMPLOYMENT	5.36	15.44	25.00	25.00	9.56	61 %
Function Total:	122.47	438.71	6,375.00	6,375.00	5,936.29	6 %
Program Total:	122.47	438.71	6,375.00	6,375.00	5,936.29	6 %

114 RETIREMENT

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
Program Group Total:	122.47	438.71	6,375.00	6,375.00	5,936.29	6 %
700						
710 EXTRACURRICULAR PROGRAM						
2700 STUDENT TRANSPORTATION						
210-710 SOCIAL SECURITY AND MEDICARE FIELD TRIPS	0.00	13.71	0.00	0.00	-13.71	*** %
240-710 UNEMPLOYMENT FIELD TRIPS	0.00	0.93	0.00	0.00	-0.93	*** %
Function Total:	0.00	14.64	0.00	0.00	-14.64	*** %
3400 EXTRACURRICULAR ACTIVITIES						
210 SOCIAL SECURITY AND MEDICARE	151.09	227.55	1,900.00	1,900.00	1,672.45	11 %
240 UNEMPLOYMENT	10.27	15.73	88.00	88.00	72.27	17 %
Function Total:	161.36	243.28	1,988.00	1,988.00	1,744.72	12 %
Program Total:	161.36	257.92	1,988.00	1,988.00	1,730.08	12 %
720 ATHLETICS						
3500 EXTRACURRICULAR ATHLETICS						
210 SOCIAL SECURITY AND MEDICARE	59.65	982.11	750.00	750.00	-232.11	130 %
220 TRS	6.02	72.25	175.00	175.00	102.75	41 %
240 UNEMPLOYMENT	4.27	68.17	38.00	38.00	-30.17	179 %
Function Total:	69.94	1,122.53	963.00	963.00	-159.53	116 %
Program Total:	69.94	1,122.53	963.00	963.00	-159.53	116 %
Program Group Total:	231.30	1,380.45	2,951.00	2,951.00	1,570.55	46 %
900						
910 FOOD SERVICES						
3100 FOOD SERVICES						
210 SOCIAL SECURITY AND MEDICARE	431.64	2,902.39	5,300.00	5,300.00	2,397.61	54 %
220 TRS	18.07	216.83	300.00	300.00	83.17	72 %
230 PERS	392.99	2,896.40	5,100.00	5,100.00	2,203.60	56 %
240 UNEMPLOYMENT	29.43	199.17	325.00	325.00	125.83	61 %
Function Total:	872.13	6,214.79	11,025.00	11,025.00	4,810.21	56 %
Program Total:	872.13	6,214.79	11,025.00	11,025.00	4,810.21	56 %
Program Group Total:	872.13	6,214.79	11,025.00	11,025.00	4,810.21	56 %
Fund Total:	33,751.58	148,289.69	186,165.00	186,165.00	37,875.31	79 %

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117 ADULT EDUCATION FUND

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 ELEMENTARY						
100 ELEMENTARY						
2300 GENERAL ADMINISTRATION						
530 COMMUNICATIONS- INTERNET SERVICE	47.67	683.38	1,350.00	1,350.00	666.62	50 %
Function Total:	47.67	683.38	1,350.00	1,350.00	666.62	50 %
Program Total:	47.67	683.38	1,350.00	1,350.00	666.62	50 %
Program Group Total:	47.67	683.38	1,350.00	1,350.00	666.62	50 %
600						
610 ADULT CONTINUING EDUCATION PRO						
1000 INSTRUCTION						
111 ADMINISTRATIVE SALARY	387.51	1,420.87	0.00	0.00	-1,420.87	*** %
112 CERTIFIED SALARIES	0.00	0.00	1,800.00	1,800.00	1,800.00	0 %
119 OTHER SUPERVISORY SALARIES	643.67	1,528.19	2,374.00	2,374.00	845.81	64 %
124 TEMPORARY- TECHNICAL- A/E INSTRUCTORS	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
250 WORKERS' COMPENSATION	6.05	14.90	15.00	15.00	0.10	99 %
260 HEALTH INS	50.36	248.50	350.00	350.00	101.50	71 %
610 SUPPLIES	0.00	268.25	1,000.00	1,000.00	731.75	26 %
660 MINOR EQUIPMENT	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
680 COMPUTER SOFTWARE	22.50	22.50	0.00	0.00	-22.50	*** %
682 SUPPLIES- TECHNOLOGY	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
780 MAJOR TECHNOLOGY HARDWARE	0.00	0.00	6,611.00	6,611.00	6,611.00	0 %
Function Total:	1,110.09	3,503.21	19,650.00	19,650.00	16,146.79	17 %
Program Total:	1,110.09	3,503.21	19,650.00	19,650.00	16,146.79	17 %
Program Group Total:	1,110.09	3,503.21	19,650.00	19,650.00	16,146.79	17 %
Fund Total:	1,157.76	4,186.59	21,000.00	21,000.00	16,813.41	19 %

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GALLATIN GATEWAY ELEMENTARY
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128 TECHNOLOGY FUNDS

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 ELEMENTARY						
100 ELEMENTARY						
1000 INSTRUCTION						
660 MINOR EQUIPMENT	175.63	969.56	1,000.00	1,000.00	30.44	96 %
680 COMPUTER SOFTWARE	410.48	710.48	350.00	350.00	-360.48	202 %
682 SUPPLIES- TECHNOLOGY	131.40	386.74	200.00	200.00	-186.74	193 %
780 MAJOR TECHNOLOGY HARDWARE	1,964.92	3,562.86	2,576.00	2,576.00	-986.86	138 %
Function Total:	2,682.43	5,629.64	4,126.00	4,126.00	-1,503.64	136 %
2300 GENERAL ADMINISTRATION						
530 COMMUNICATIONS- INTERNET SERVICE	63.56	911.18	1,800.00	1,800.00	888.82	50 %
681 MAJOR COMPUTER SOFTWARE	0.00	315.00	1,000.00	1,000.00	685.00	31 %
Function Total:	63.56	1,226.18	2,800.00	2,800.00	1,573.82	43 %
2580 TECHNOLOGY COORDINATOR						
112 CERTIFIED SALARIES	3,007.95	12,031.80	12,032.00	12,032.00	0.20	99 %
250 WORKERS' COMPENSATION	17.62	58.26	75.00	75.00	16.74	77 %
260 HEALTH INS	343.20	1,364.99	1,307.00	1,307.00	-57.99	104 %
Function Total:	3,368.77	13,455.05	13,414.00	13,414.00	-41.05	100 %
Program Total:	6,114.76	20,310.87	20,340.00	20,340.00	29.13	99 %
Program Group Total:	6,114.76	20,310.87	20,340.00	20,340.00	29.13	99 %
Fund Total:	6,114.76	20,310.87	20,340.00	20,340.00	29.13	99 %

GALLATIN GATEWAY ELEMENTARY
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For the Accounting Period: 6 / 17

129 FLEXIBILITY FUND

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 ELEMENTARY						
100 ELEMENTARY						
1000 INSTRUCTION						
610 SUPPLIES	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
660 MINOR EQUIPMENT	0.00	0.00	4,313.00	4,313.00	4,313.00	0 %
780 MAJOR TECHNOLOGY HARDWARE	1,000.00	1,000.00	0.00	0.00	-1,000.00	*** %
Function Total:	1,000.00	1,000.00	9,313.00	9,313.00	8,313.00	10 %
2500 BUSINESS SERVICES						
680 COMPUTER SOFTWARE	2,560.00	2,560.00	0.00	0.00	-2,560.00	*** %
Function Total:	2,560.00	2,560.00	0.00	0.00	-2,560.00	*** %
Program Total:	3,560.00	3,560.00	9,313.00	9,313.00	5,753.00	38 %
Program Group Total:	3,560.00	3,560.00	9,313.00	9,313.00	5,753.00	38 %
Fund Total:	3,560.00	3,560.00	9,313.00	9,313.00	5,753.00	38 %

GALLATIN GATEWAY ELEMENTARY
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 6 / 17

150 DEBT SERVICE

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 ELEMENTARY						
100 ELEMENTARY						
5100 DEBT SERVICE						
840 PRINCIPAL ON DEBT	0.00	0.00	100,000.00	100,000.00	100,000.00	0 %
850 INTEREST ON DEBT	108,082.50	116,165.00	16,165.00	16,165.00	-100,000.00	718 %
860 AGENT FEES/ISSUANCE COSTS	0.00	350.00	350.00	350.00	0.00	100 %
Function Total:	108,082.50	116,515.00	116,515.00	116,515.00	0.00	100 %
Program Total:	108,082.50	116,515.00	116,515.00	116,515.00	0.00	100 %
Program Group Total:	108,082.50	116,515.00	116,515.00	116,515.00	0.00	100 %
Fund Total:	108,082.50	116,515.00	116,515.00	116,515.00	0.00	100 %

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161 BUILDING RESERVE

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 ELEMENTARY						
100 ELEMENTARY						
2600 OPERATIONS & MAINTENANCE						
330-666 OTHER PROFESSIONAL SERVICES	0.00	14,730.00	15,000.00	15,000.00	270.00	98 %
School Security Transfer						
440 REPAIR AND MAINTENANCE SERVICE	0.00	9,522.87	58,208.00	58,208.00	48,685.13	16 %
660 MINOR EQUIPMENT	0.00	3,057.98	15,000.00	15,000.00	11,942.02	20 %
Function Total:	0.00	27,310.85	88,208.00	88,208.00	60,897.15	30 %
Program Total:	0.00	27,310.85	88,208.00	88,208.00	60,897.15	30 %
Program Group Total:	0.00	27,310.85	88,208.00	88,208.00	60,897.15	30 %
Fund Total:	0.00	27,310.85	88,208.00	88,208.00	60,897.15	30 %
Grand Total:	456,377.90	1,617,855.85	1,875,674.00	1,867,299.00	249,443.15	86 %



**GALLATIN GATEWAY SCHOOL
PO BOX 265, GALLATIN GATEWAY, MT 59730**

TO: Gallatin Gateway School Board
FROM: Carrie Fisher, Business Manager/District Clerk
DATE: June 22, 2017
RE: Cash Reconciliation as May 31, 2017

Gallatin Gateway School District #35
 County Treasurer Cash vs Book Cash
 AS OF MAY 31, 2017

<u>Fund Name:</u>	<u>Fund #:</u>	<u>County Treasurer Cash:</u>	<u>Book Cash</u>	<u>Difference:</u>
General	101	\$346,318.24	\$346,318.24	\$0.00
Transportation	110	\$28,735.32	\$28,735.32	\$0.00
Bus Depreciation	111	\$55,572.35	\$55,572.35	\$0.00
Food	112	\$16,026.56	\$16,026.56	\$0.00
Tuition	113	\$863.51	\$863.51	\$0.00
Retirement	114	\$21,897.06	\$21,897.06	\$0.00
Miscellaneous	115	\$51,848.22	\$51,848.22	\$0.00
Adult Education	117	\$25,438.87	\$25,438.87	\$0.00
Technology	128	\$6,016.52	\$6,016.52	\$0.00
Flexibility	129	\$9,353.39	\$9,353.39	\$0.00
Debt Service	150	\$116,372.85	\$116,372.85	\$0.00
Building	160	\$2,050.50	\$2,050.50	\$0.00
Building Reserve	161	\$60,848.26	\$60,848.26	\$0.00
Endowment	181	\$1,446.57	\$1,446.57	\$0.00
Payroll Clearing	186	\$3,513.62	\$3,513.62 *	\$0.00
Claims Clearing	187	\$60,365.74	\$50,169.57 *	\$10,196.17 **
Total		\$806,667.58	\$796,471.41	\$10,196.17

* Equals Outstanding Warrants.

** ACH ISSUE WITH BMO (PCARD)- WILL BE CORRECTED IN FUTURE MONTHS

06/08/17
14:37:54

GALLATIN GATEWAY ELEMENTARY
Journal Voucher Details
For the Accounting Period: 6/17

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Document #	Line #	Posting Date	Description	Debit Amount	Credit Amount	Fund	Org	Acct/Source/ Prog-Func	Obj	Proj
13		06/08/17								
			prior period adjustment to move the property and liability insurance payment into correct fiscal year- per FY16 audit							
	1		Insurance costs	13,366.50		101	E	100-2600	520	
	2		Insurance costs		13,366.50	101	E	999-9999	892	
			restatement							
	3		Insurance costs	5,728.50		110	E	100-2600	520	
	4		Insurance costs		5,728.50	110	E	999-9999	892	
			restatement							
			Total	19,095.00	19,095.00					

06/15/17
08:07:48

GALLATIN GATEWAY ELEMENTARY
Journal Voucher Details
For the Accounting Period: 6/17

Page: 1 of 1
Report ID: L100

Document #	Line #	Posting Date	Description	Debit Amount	Credit Amount	Fund	Org	Acct/Source/ Prog-Func	Obj	Proj
17		06/15/17								
			correct TRS report error.							
			Total employer contribution was changed from \$13,988.42 to \$13,988.41 when TRS report was submitted on 06/15/17. Thus changing the total due from \$27,007.22 to \$27,007.21. Electronic Check was manually adjusted and submitted for ACH payment on 06/15/17.							
	1		RETIREMENT FUND CASH	0.01		114 B		101		
	2		RETIREMENT FUND EXPENDITURE		0.01	114 E		100-1000		220
	3		CLEARING FUND CASH		0.01	186 B		101		
	4		CLEARING FUND LIABILITY ACCOU	0.01		186 B		616		
			Total	0.02	0.02					

7790 Gallatin Gateway Elem.

Operating (Inter Fund) Transfers

Date: 6/22/2017

From:

General Fund	7790	101	-000-00-61-00-855	
Transportation Fund	7790	110	-000-00-61-00-855	
Bus Depreciation	7790	111	-000-00-61-00-855	
Food Services Fund	7790	112	-000-00-61-00-855	
Tuition Fund	7790	113	-000-00-61-00-855	
Retirement Fund	7790	114	-000-00-61-00-855	
Misc/Federal Fund	7790	115	-000-00-61-00-855	
Technology Fund	7790	128	-000-00-61-00-855	
Flex Fund	7790	129	-000-00-61-00-855	
Investment Fund	7790	140	-000-00-61-00-855	
Debt Service	7790	150	-000-00-61-00-855	
Building Fund	7790	160	-000-00-61-00-855	
Building Reserve Fund	7790	161	-000-00-61-00-855	
Investments Fund	7790	162	-000-00-61-00-855	
Endowment Fund	7790	181	-000-00-61-00-855	
Student Activity Fund	7790	184	-000-00-61-00-855	
Payroll Clearing Fund	7790	186	-000-00-61-00-855	\$0.01
		Total		\$0.01

To:

General Fund	7790	101	-000-00-53-00	
Transportation Fund	7790	110	-000-00-53-00	
Bus Depreciation	7790	111	-000-00-53-00	
Food Services Fund	7790	112	-000-00-53-00	
Tuition Fund	7790	113	-000-00-53-00	
Retirement Fund	7790	114	-000-00-53-00	\$0.01
Misc/Federal Fund	7790	115	-000-00-53-00	
Technology Fund	7790	128	-000-00-53-00	
Flex Fund	7790	129	-000-00-53-00	
Investment Fund	7790	140	-000-00-53-00	
Debt Service	7790	150	-000-00-53-00	
Building Fund	7790	160	-000-00-53-00	
Building Reserve Fund	7790	161	-000-00-53-00	
Investments Fund	7790	162	-000-00-53-00	
Endowment Fund	7790	181	-000-00-53-00	
Student Activity Fund	7790	184	-000-00-53-00	
Claims Clearing	7790	187	-000-00-53-00	
		Total		\$0.01

06/14/17
18:29:17

GALLATIN GATEWAY ELEMENTARY
Journal Voucher Details
For the Accounting Period: 6/17

Page: 1 of 1
Report ID: L100

Document #	Line #	Posting Date	Description	Debit Amount	Credit Amount	Fund	Org	Acct/Source/ Prog-Func	Obj	Proj
16		06/14/17	to correct the error in payroll for flex employer contributions on June 13, 2017 payroll for Jaffe, Gerl, and Westlake. The total error is an overpayment in employer contributions to flex of \$316.50. The liability check was sent for correct amount. This JV corrects the fund cash and clearing fund cash.							
	1		GENERAL FUND CASH	105.50		101	B	101		
GERL										
	2		MISC FUND CASH	211.00		115	B	101		421
JAFFE & WESTLAKE										
	3		GENERAL FUND EXPENDITURE		105.50	101	E	280-1000		260
GERL										
	4		MISC FUND EXPENDITURE		211.00	115	E	420-1000		260 421
JAFFE & WESTLAKE										
	5		CLEARING FUND CASH		316.50	186	B	101		
	6		CLEARING FUND LIABILITY ACCOUN	316.50		186	B	678		
			Total	633.00	633.00					

7790 Gallatin Gateway Elem.

Operating (Inter Fund) Transfers

Date: 6/23/2017

From:

General Fund	7790	101	-000-00-61-00-855	
Transportation Fund	7790	110	-000-00-61-00-855	
Bus Depreciation	7790	111	-000-00-61-00-855	
Food Services Fund	7790	112	-000-00-61-00-855	
Tuition Fund	7790	113	-000-00-61-00-855	
Retirement Fund	7790	114	-000-00-61-00-855	
Misc/Federal Fund	7790	115	-000-00-61-00-855	
Technology Fund	7790	128	-000-00-61-00-855	
Flex Fund	7790	129	-000-00-61-00-855	
Investment Fund	7790	140	-000-00-61-00-855	
Debt Service	7790	150	-000-00-61-00-855	
Building Fund	7790	160	-000-00-61-00-855	
Building Reserve Fund	7790	161	-000-00-61-00-855	
Investments Fund	7790	162	-000-00-61-00-855	
Endowment Fund	7790	181	-000-00-61-00-855	
Student Activity Fund	7790	184	-000-00-61-00-855	
Payroll Clearing Fund	7790	186	-000-00-61-00-855	\$316.50
			Total	\$316.50

To:

General Fund	7790	101	-000-00-53-00	\$105.50
Transportation Fund	7790	110	-000-00-53-00	
Bus Depreciation	7790	111	-000-00-53-00	
Food Services Fund	7790	112	-000-00-53-00	
Tuition Fund	7790	113	-000-00-53-00	
Retirement Fund	7790	114	-000-00-53-00	
Misc/Federal Fund	7790	115	-000-00-53-00	\$211.00
Technology Fund	7790	128	-000-00-53-00	
Flex Fund	7790	129	-000-00-53-00	
Investment Fund	7790	140	-000-00-53-00	
Debt Service	7790	150	-000-00-53-00	
Building Fund	7790	160	-000-00-53-00	
Building Reserve Fund	7790	161	-000-00-53-00	
Investments Fund	7790	162	-000-00-53-00	
Endowment Fund	7790	181	-000-00-53-00	
Student Activity Fund	7790	184	-000-00-53-00	
Claims Clearing	7790	187	-000-00-53-00	
			Total	\$316.50

2016-2017 Extra-Curricular Recap & Reconciliation

	Balance July 1, 2016	Revenues	Expenditures	Balance Before Transfers	Transfers In(Out)	Current Cash Balance	Non-Cash Balance	Total Account Balance
Class of 2016	\$1,769.20	\$730.80	\$0.00	\$2,500.00	(\$2,500.00)	\$0.00	\$0.00	\$0.00
Class of 2017	\$3,512.38	\$23,167.58	\$21,484.04	\$5,195.92	\$2,500.00	\$7,695.92	\$0.00	\$7,695.92
Class of 2018	\$2,568.19	\$608.70	\$0.00	\$3,176.89	\$0.00	\$3,176.89	\$0.00	\$3,176.89
Class of 2019	\$2,145.59	\$0.00	\$1,589.71	\$555.88	\$0.00	\$555.88	\$0.00	\$555.88
Class of 2020	\$2,234.29	\$0.00	\$0.00	\$2,234.29	\$0.00	\$2,234.29	\$0.00	\$2,234.29
Class of 2021	\$32.71	\$0.00	\$0.00	\$32.71	\$0.00	\$32.71	\$0.00	\$32.71
Class of 2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$61.75	\$0.00	\$100.00	-\$38.25	\$0.00	(\$38.25)	\$0.00	(\$38.25)
Student Council	\$375.14	\$0.00	\$57.60	\$317.54	\$0.00	\$317.54	\$0.00	\$317.54
	\$12,699.25	\$24,507.08	\$23,231.35	\$13,974.98	\$0.00	\$13,974.98	\$0.00	\$13,974.98

Balance as of:

May 31, 2017

DISTRICT CLERK

CARRIE FISHER

Classified Hire Recommendation

1) **Classroom Aide/Substitute Teacher/ Playground Supervisor/ Secretary**

\$14.00/hour not to exceed 40 hours/week for 180 full days (7:30am- 4:00pm) and 7 half days (7:30am- 12:30pm) from August 25, 2016- June 8, 2017 and \$100/month flex (\$900/year).

Recommendation:

Autumn Brantley

Rationale:

Autumn Brantley has experience as working as a Special Education classroom aide in North Dakota. She has worked with special needs students to make sure that both academic and medical needs were met. Furthermore, she has the experience and attitude to be a successful member of the GGS family. These criteria more than adequately address the needs we have for an aide at GGS.

Motion: to hire Autumn Brantley at \$14.00/hour not to exceed 40 hours/week for 180 full and (7:30am- 4:00pm) and 7 half days (7:30am- 12:30pm) from August 25, 2016 - June 8, 2017 and \$100/month flex (\$900/year) as a Classroom Aide/Substitute Teacher/ Lunchroom Supervisor/ Secretary aide pending adequate fingerprint/background check and TB test.

Agenda Item: Consider Superintendent Request for Vacation Leave

Travis Anderson's requested days off for the summer of 2017. Per district policy, I am requesting the board to approve my use of Vacation Leave for periods in excess of two (2) days.

Monday, July 3 – With the 4th of July being on a Tuesday, I figured I would simply take a long weekend to celebrate the holiday.

Thursday, August 10 – Friday August 18 – Wedding and Honeymoon

GGs policy 5055:

Vacation Leave

The Administrators will be granted vacation leave pursuant to the terms of their individual contracts and Montana law. Vacation days taken by the Administrator during Pupil Instruction days must be taken at a time or times as will least interfere with the performance of their contracted duties and pre-approved by the Board. Annual vacation leave credits must be used for those days. Classified employees will be granted vacation leave pursuant to Montana law. The District, in its sole discretion and/or subject to the terms of the collective bargaining agreement, may provide cash compensation for unused vacation leave in lieu of the accumulation of vacation leave.

Specifically my contract states that:

Vacation Leave and Accrual. The Superintendent is entitled to vacation leave benefits and subject to the cap on accumulation of annual vacation leave under Title 2, Chapter 18, Part 6, MCA. The Superintendent shall inform the District Clerk and Board Chairperson in advance of the use of vacation leave or any absences from the District. Absence from the District in excess of two (2) days must be approved by the Board Chair or the Board. Vacation days taken by the Superintendent shall be taken at such time or times as will least interfere with the performance of the Superintendent's duties as set forth in this contract.

Agenda Item: 2017-2018 Bus Routes

2016-2017 Bus Routes

	North	South
Total Miles Roundtrip:	29.2	40
Estimated Total Number of Riders:	29	45
Number of Days to Operate:	180	180
Rated capacity of bus:	71	71
Estimated Rate per Mile:	\$1.57	\$1.57
Estimated Route Reimbursement:	\$8,251.92	\$11,304.00

More information:

The annual Transportation Committee meeting will take place on Thursday, July 13, 2017, at 2pm. at the Courthouse (3rd floor community room). Items to be discussed include approval of new bus routes, individual contracts, legislative rule changes in transportation, including future transportation meeting dates, and any other items requested to be placed on the agenda.

According to the M.C.A §20-10-131, the membership of the transportation committee is composed of:

1. One representative for each elementary district.
2. One representative for each high school district.
Manhattan Bozeman
Willow Creek Three Forks
Belgrade
3. Two representatives from K-12 West Yellowstone and Big Sky School District.
4. A representative of the Gallatin County Commission or their appointee from the road office.
5. County Superintendent of Schools

Recommendation:

No changes to the 2016-2017 routes are recommended at this time.

Approve the same bus routes for 2017-2018 and if changes need to be made after school starts—then, submit changes at that time.

Recommended Motion:

to approve the 2017-2018 bus routes as follows:

	North	South
Total Miles Roundtrip:	29.2	40
Estimated Total Number of Riders:	30	50
Number of Days to Operate:	180	180
Rated capacity of bus:	71	71
Estimated Rate per Mile:	\$1.57	\$1.57
Estimated Route Reimbursement:	\$8,251.92	\$11,304.00

June 2017 Superintendent's Report:

Enrollment Summary as of 6/1/2017:

Grade	Total	Boys	Girls	Out of District
K	17	9	8	2
1	14	7	7	4
2	18	10	8	4
3	16	10	6	4
4	22	9	13	5
5	23	13	10	1
6	4	2	2	0
7	14	7	7	1
8	14	9	6	4
Total	142	76	66	25

Progress on 2016-2017 Gallatin Gateway School District Goals

- I. Gallatin Gateway School Board will demonstrate excellence in governance.**
 - a. Upcoming Training Opportunities:
 - i. Summer training opportunities contained elsewhere in the packet

- II. Gallatin Gateway School Board will develop and maintain a safe and secure facility and grounds.**
 - a. We are moving forward with information on a more secure front door.
 - b. Advanced Wastewater has come out and addressed the sag in the main sewer pipe. We are on track to tie into the sewer system next month.
 - c. The gym floor has been refinished and is looking great.
 - d. In the next week, Core will begin working on the gym heaters.
 - e. Johnson Controls has been in to the building to replace the air filters and will be in soon to replace the defective pumps and motors in the Lochinvar boilers.

- III. Gallatin Gateway School Board will maintain and provide high quality educational services.**
 - a. Five GGS staff members spent the week of June 19-23 at Summer MBI at MSU. The training was fantastic and everyone was able to leave with information that was beneficial to their professional practice. I was able to attend a great workshop on developing MTSS programs. It was so beneficial to schools like ours who are beginning the process of developing MTSS programs.
 - b. I have submitted the professional development plan as discussed by the Professional Development Advisory Committee for the Board's consideration.

- IV. Gallatin Gateway School Board will promote the development of the whole child.**
- a. Thank you Julie Fleury for your work on the My Voice Survey. I greatly appreciate the work you put into getting it ready and out to parents. This information should be beneficial to our work in educating the whole child.
- V. Gallatin Gateway School will develop and implement effectiveness of building trust and communicating within the Gallatin Gateway community.**

Upcoming Events

1. Summer MBI – June 19-21
2. Teacher Interviews – June 28-29

Additional Information

Thank you to Neal Krogstad, Jacki Yager, Mike Coon, Elizabeth Matthews, and Erica Clark for serving on the interview committee during the June 28-29 teacher interviews. Their time and energy are very much appreciated.

June 26, 2017

Denning, Downey & Associates, P.C.
Certified Public Accountants
P.O. Box 1957
Kalispell, MT 59903-1957

This representation letter is provided in connection with your audit(s) of the financial statements of Gallatin Gateway Public School,, Gallatin County, which comprise the respective financial position the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2016, and the respective changes in financial position for the period then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America(U.S. GAAP).

We confirm, to the best of our knowledge and belief, as of June 26, 2017, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 9, 2016,, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, including the footnotes to the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
2. The primary government financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
9. We have reviewed, approved, and accepted responsibility for all adjustments proposed during the audit of the financial statements and footnotes.
10. The effects of all known actual or possible litigation claims and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
11. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

12. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of Board of Trustees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
13. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
14. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
15. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements,
16. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.
17. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
18. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
19. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government - Specific

20. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
21. We have taken timely and appropriate steps to remedy fraud, violations of laws, regulations, contracts, or grant agreements, or abuse that you have reported to us.
22. We have a process to track the status of audit findings and recommendations.
23. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
24. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
25. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
26. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

27. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
28. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
29. We have identified and disclosed to you all instances that have occurred or likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statement amounts or other financial data significant to the audit objectives.
30. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
31. As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management⁶, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
32. In regard to the nonattest services performed by you we have
 - a. Assumed all management responsibilities.
 - b. Designated knowledgeable personnel who has suitable skill, knowledge or experience to oversee the services.
 - c. Evaluated the adequacy and results of the services performed.
 - d. Accepted responsibility for the results of the services.
33. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
34. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
35. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
36. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
37. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
38. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
39. Investments, derivative transactions, and land and other real estate held by endowments are properly valued.
40. Provisions for uncollectible receivables have been properly identified and recorded.
41. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

42. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
43. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
44. Deposits and investment securities and derivative transactions are properly classified as to risk and are properly disclosed.
45. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
46. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy.
47. We are following GASB Statement No. 54, paragraph 18, to determine the fund balance classifications for financial reporting purposes.
48. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
49. With respect to the schedule of enrollment and the schedule of revenues and expenditures – extracurricular fund, we acknowledge our responsibility for presenting the supplementary information described above in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information described above, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information described above have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
50. We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.

Carrie Fisher, Business Manager
Gallatin Gateway Public School
Gallatin County, Montana

GALLATIN GATEWAY PUBLIC SCHOOL

GALLATIN COUNTY, MONTANA

Fiscal Year Ended June 30, 2016

AUDIT REPORT

Denning, Downey & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

GALLATIN GATEWAY PUBLIC SCHOOL

GALLATIN COUNTY, MONTANA

Fiscal Year Ended June 30, 2016

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GALLATIN GATEWAY PUBLIC SCHOOL

GALLATIN COUNTY, MONTANA

ORGANIZATION

Fiscal Year Ended June 30, 2016

BOARD OF TRUSTEES

Donna Schockley	Chairperson
Lyn Morton	Vice Chairperson
Christie Francis	Trustee
Aaron Schwieterman	Trustee

DISTRICT OFFICIALS

Travis Anderson	District Superintendent
Carrie Fisher	Business Manager
Laura Axtman	County Superintendent
Marty Lambert	County Attorney
Jeffrey A. Weldon	District Attorney

Denning, Downey & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

1740 U.S. Hwy 93 South, P.O. Box 1957, Kalispell, MT 59903-1957

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Gallatin Gateway Public School
Gallatin County
Belgrade, Montana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Gallatin Gateway Public School, Gallatin County, Montana, as of and for the year ended June 30, 2016, and the related notes to the financial statements which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Gallatin Gateway Public School, Gallatin County, Montana, as of and for the fiscal year ended June 30, 2016, and the respective changes in financial position and, thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2016, the District adopted new accounting guidance, GASB statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, (an amendment of GASB No. 45). Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, schedule of changes for other post-employment benefits other than pensions, schedules of proportionate share of the net pension liability, and schedules of contributions on pages 40 through 45, 46, 47 and 48, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Gallatin Gateway Public School, Gallatin County, Montana has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basis financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The schedule of revenues and expenditures for the extracurricular fund and the schedule of enrollment are presented for purposes of additional analysis and are not a required part of the financial statements.

The accompanying schedule of revenues and expenditures for the extracurricular fund and the schedule of enrollment are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of revenues and expenditures for the extracurricular fund and the schedule of enrollment are fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2017, on our consideration of the Gallatin Gateway Public School, Gallatin County, Montana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Gallatin Gateway Public School, Gallatin County, Montana's internal control over financial reporting and compliance.

Denning, Downey and Associates, CPAs, P.C.

June 26, 2017

Gallatin Gateway Public School, Gallatin County, Montana
Statement of Net Position
June 30, 2016

		Governmental Activities
ASSETS		
Current assets:		
Cash and investments	\$	404,614
Taxes and assessments receivable, net		35,361
Prepaid expenses		19,095
Total current assets	\$	459,070
Noncurrent assets		
Capital assets - land	\$	58,361
Capital assets - depreciable, net		1,387,421
Total noncurrent assets	\$	1,445,782
Total assets	\$	1,904,852
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pensions	\$	108,220
Total deferred outflows of resources	\$	108,220
LIABILITIES		
Current liabilities		
Accounts payable	\$	42
Current portion of long-term capital liabilities		100,000
Current portion of compensated absences payable		8,146
Total current liabilities	\$	108,188
Noncurrent liabilities		
Noncurrent portion of long-term liabilities	\$	24,942
Noncurrent portion of long-term capital liabilities		435,000
Noncurrent portion of compensated absences		76,251
Net pension liability		1,042,208
Total noncurrent liabilities	\$	1,578,401
Total liabilities	\$	1,686,589
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pensions	\$	70,486
Total Deferred Inflows of resources	\$	70,486
NET POSITION		
Net investment in capital assets	\$	910,782
Restricted for capital projects		156,143
Restricted for debt service		15,937
Restricted for special projects		142,208
Unrestricted		(969,073)
Total net position	\$	255,997

See accompanying Notes to the Financial Statements

Gallatin Gateway Public School, Gallatin County, Montana
Statement of Activities
For the Fiscal Year Ended June 30, 2016

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Primary Government</u>
<u>Primary government:</u>				<u>Governmental Activities</u>
Governmental activities:				
Instructional - regular	\$ 946,212	\$ -	\$ 43,262	\$ (902,950)
Instructional - special education	47,592	-	24,041	(23,551)
Instructional - adult education	23,202	-	-	(23,202)
Supporting services - operations & maintenance	144,099	-	-	(144,099)
Supporting services - general	67,756	-	-	(67,756)
Supporting services - educational media services	62,984	-	-	(62,984)
Administration - general	47,059	-	-	(47,059)
Administration - school	75,071	-	-	(75,071)
Administration - business	95,984	-	-	(95,984)
Student transportation	71,401	2,440	17,702	(51,259)
Extracurricular	14,642	-	-	(14,642)
School food	95,929	42,385	32,883	(20,661)
Debt service expense - interest	19,515	-	-	(19,515)
Unallocated depreciation*	50,821	-	-	(50,821)
Total governmental activities	\$ 1,762,267	\$ 44,825	\$ 117,888	\$ (1,599,554)
General Revenues:				
Property taxes for general purposes			\$	675,652
Grants and entitlements not restricted to specific programs				674,580
Other state grants				28,389
Investment earnings				4,193
Miscellaneous (other revenue)				28,592
State entitlement (block grants)				78,806
State technology				1,073
County retirement				164,978
Total general revenues, special items and transfers			\$	1,656,263
Change in net position			\$	56,709
Net position - beginning			\$	188,416
Restatements				10,872
Net position - beginning - restated			\$	199,288
Net position - end			\$	255,997

* This amount excludes the depreciation that is included in the direct expenses of the various programs
See accompanying Notes to the Financial Statements

Gallatin Gateway Public School, Gallatin County, Montana
 Balance Sheet
 Governmental Funds
 For the Fiscal Year Ended June 30, 2016

	General	Transportation	Bus Depreciation	Debt Service	Building Reserve	Other Governmental Funds	Total Governmental Funds
ASSETS							
Current assets:							
Cash and investments	\$ 110,749	\$ 33,785	\$ 97,856	\$ 9,687	\$ 53,208	\$ 99,329	\$ 404,614
Taxes and assessments receivable, net	20,624	3,687	1,281	6,250	1,765	1,754	35,361
Prepaid expenses	13,367	5,728	-	-	-	-	19,095
Total assets	<u>\$ 144,740</u>	<u>\$ 43,200</u>	<u>\$ 99,137</u>	<u>\$ 15,937</u>	<u>\$ 54,973</u>	<u>\$ 101,083</u>	<u>\$ 459,070</u>
Current liabilities:							
Accounts payable	-	-	-	-	-	42	42
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42</u>	<u>\$ 42</u>
DEFERRED INFLOWS OF RESOURCES							
Deferred inflows of resources	\$ 20,624	\$ 3,687	\$ 1,281	\$ 6,250	\$ 1,765	\$ 1,754	\$ 35,361
Total deferred inflows of resources	<u>\$ 20,624</u>	<u>\$ 3,687</u>	<u>\$ 1,281</u>	<u>\$ 6,250</u>	<u>\$ 1,765</u>	<u>\$ 1,754</u>	<u>\$ 35,361</u>
FUND BALANCES							
Restricted	\$ -	\$ 39,513	\$ 97,856	\$ 9,687	\$ 53,208	\$ 99,287	\$ 299,551
Unassigned fund balance	124,116	-	-	-	-	-	124,116
Total fund balance	<u>\$ 124,116</u>	<u>\$ 39,513</u>	<u>\$ 97,856</u>	<u>\$ 9,687</u>	<u>\$ 53,208</u>	<u>\$ 99,287</u>	<u>\$ 423,667</u>

See accompanying Notes to the Financial Statements

Gallatin Gateway Public School, Gallatin County, Montana
Reconciliation of the Governmental Funds Balance Sheet to the
Statement of Net Position
June 30, 2016

Total fund balances - governmental funds	\$	423,667
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		1,445,782
Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds.		35,361
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(644,339)
Proportionate share of ending collective net pension liability		(1,042,208)
Deferred outflows related to net pension liability		108,220
Deferred inflows related to net pension liability		<u>(70,486)</u>
Total net position - governmental activities	\$	<u><u>255,997</u></u>

See accompanying Notes to the Financial Statements

Gallatin Gateway Public School, Gallatin County, Montana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds

For the Fiscal Year Ended June 30, 2016

	General	Transportation	Bus Depreciation	Debt Service	Building Reserve	Other Governmental Funds	Total Governmental Funds
REVENUES							
Local revenue	\$ 406,972	\$ 69,723	\$ 25,268	\$ 120,023	\$ 35,540	\$ 101,170	\$ 758,696
County revenue	-	8,851	-	-	-	164,978	173,829
State revenue	771,813	14,850	-	3,039	-	4,923	794,625
Federal revenue	-	-	-	-	-	68,784	68,784
Total revenues	\$ 1,178,785	\$ 93,424	\$ 25,268	\$ 123,062	\$ 35,540	\$ 339,855	\$ 1,795,934
EXPENDITURES							
Instructional - regular	\$ 681,283	\$ -	\$ -	\$ -	\$ -	\$ 198,830	\$ 880,113
Instructional - special education	39,441	-	-	-	-	8,151	47,592
Instructional - adult education	-	-	-	-	-	23,202	23,202
Supporting services - operations & maintenance	117,149	13,863	-	-	5,237	7,850	144,099
Supporting services - general	56,027	-	-	-	-	11,729	67,756
Supporting services - educational media services	55,462	-	-	-	-	7,522	62,984
Administration - general	44,475	-	-	-	-	2,584	47,059
Administration - school	65,854	-	-	-	-	9,217	75,071
Administration - business	60,385	13,202	-	-	-	22,397	95,984
Student transportation	-	62,984	-	-	-	8,417	71,401
Extracurricular	13,427	-	-	-	-	1,215	14,642
School food	21,290	-	-	-	-	74,639	95,929
Debt service expense - principal	-	-	-	100,000	-	-	100,000
Debt service expense - interest	-	-	-	19,515	-	-	19,515
Capital outlay	-	-	-	-	19,460	-	19,460
Total expenditures	\$ 1,154,793	\$ 90,049	\$ -	\$ 119,515	\$ 24,697	\$ 375,753	\$ 1,764,807
Excess (deficiency) of revenues over expenditures	\$ 23,992	\$ 3,375	\$ 25,268	\$ 3,547	\$ 10,843	\$ (35,898)	\$ 31,127
OTHER FINANCING SOURCES (USES)							
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
Transfers out	-	-	(15,000)	-	-	-	(15,000)
Total other financing sources (uses)	\$ -	\$ -	\$ (15,000)	\$ -	\$ 15,000	\$ -	\$ -
Net Change in Fund Balance	\$ 23,992	\$ 3,375	\$ 10,268	\$ 3,547	\$ 25,843	\$ (35,898)	\$ 31,127
Fund balances - beginning	\$ 81,092	\$ 30,374	\$ 87,588	\$ 6,140	\$ 27,365	\$ 141,967	\$ 374,526
Restatements	19,032	5,764	-	-	-	(6,782)	18,014
Fund balances - beginning, restated	\$ 100,124	\$ 36,138	\$ 87,588	\$ 6,140	\$ 27,365	\$ 135,185	\$ 392,540
Fund balance - ending	\$ 124,116	\$ 39,513	\$ 97,856	\$ 9,687	\$ 53,208	\$ 99,287	\$ 423,667

See accompanying Notes to the Financial Statements

Gallatin Gateway Public School, Gallatin County, Montana
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Fiscal Year Ended June 30, 2016

Amounts reported for *governmental activities* in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 31,127
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
- Capital assets purchased	19,460
- Depreciation expense	(50,821)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
- Long-term receivables (deferred revenue)	(5,347)
The change in compensated absences is shown as an expense in the Statement of Activities	
	(40,517)
Repayment of debt principal is an expenditures in the governmental funds, but the repayment reduces long-term debt in the Statement of Net Position:	
- Long-term debt principal payments	100,000
Termination benefits are shown as an expense in the Statement of Activities and not reported on the Statement of Revenues, Expenditures and Changes in Fund Balance:	
- Post-employment benefits other than retirement liability	(2,160)
Pension expense related to the net pension liability is shown as an expense on the Statement of Activities and not reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance	
	(94,302)
State aid revenue related to the net pension liability is shown as a revenue on the Statement of Activities and not reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance	
	28,389
Current year contributions to retirement reclassified to deferred inflows	70,880
Change in net position - Statement of Activities	\$ 56,709

See accompanying Notes to the Financial Statements

Gallatin Gateway Public School, Gallatin County, Montana
Statement of Net Position
Fiduciary Funds
June 30, 2016

	Private Purpose Trust Funds	Agency Funds
ASSETS		
Cash and short-term investments	\$ 14,133	\$ 161,858
Total assets	\$ 14,133	\$ 161,858
LIABILITIES		
Warrants payable	\$ -	\$ 161,858
Total liabilities	\$ -	\$ 161,858
NET POSITION		
Assets held in trust	\$ 14,133	

See accompanying Notes to the Financial Statements

Gallatin Gateway Public School, Gallatin County, Montana
Statement of Changes in Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2016

		<u>Private Purpose Trust Funds</u>
ADDITIONS		
Contributions:		
Student activities	\$	25,548
Investment earnings:		12
Total additions	\$	<u>25,560</u>
DEDUCTIONS		
Student activities	\$	<u>34,786</u>
Change in net position	\$	<u>(9,226)</u>
Net Position - Beginning of the year	\$	21,937
Restatements		1,422
Net Position - Beginning of the year - Restated	\$	<u>23,359</u>
Net Position - End of the year	\$	<u><u>14,133</u></u>

See accompanying Notes to the Financial Statements

GALLATIN GATEWAY PUBLIC SCHOOL
GALLATIN COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The School District complies with generally accepted accounting principles (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements.

GASB No. 75 *Accounting and Financial Report for Postemployment Benefits Other than Pension (OPEB)*, is effective for years beginning after June 15, 2017 with early implementation encouraged. The statement fully amends the previously issued GASB No. 45 *Accounting and Financial Report for Postemployment Benefits Other than Pension*. GASB 75 established standards for recognition and measurement of the liabilities, deferred outflows and inflows of resources, and expense/expenditures related to OPEB. Different distinctions are made regarding the particular requirements depending upon whether the OPEB plans are administered through a trust that meets criteria identified in the statement. The statement also identifies the methods and assumptions required in projecting benefit payments, discounting those payments to actuarial present value, and applying that present value to periods of employee service in the District. The disclosure requirements for OPEB plans is defined in this statement, that includes further detail on the District's plan and benefits provided, the assumptions used in the valuations, sensitivity analysis, and number of employees in the plan. Lastly, it increased the required supplementary information requiring 10 most recent fiscal years summarizing sources of change in OPEB liability, its components, and other related ratios. These changes are similar to pension GASB No. 68 that became effective in the prior fiscal year.

Financial Reporting Entity

In determining the financial reporting entity, the District complies with the provisions of GASB statement No. 14, *The Financial Reporting Entity*, as amended by GASB statement No. 61, *The Financial Reporting Entity: Omnibus*, and includes all component units of which the District appointed a voting majority of the component units' board; the District is either able to impose its' will on the unit or a financial benefit or burden relationship exists. In addition, the Entity complies with GASB statement No. 39 *Determining Whether Certain Organizations Are Component Units* which relates to organizations that raise and hold economic resources for the direct benefit of the Entity.

Primary Government

The District was established under Montana law to provide elementary educational services to residents of the District. The District provides education from kindergarten through the eighth grade.

The District is managed by a Board of Trustees, elected in district-wide elections, and by an administration appointed by and responsible to the Board. The financial statements include all of the operations of the District controlled by the Board of Trustees. Based on the criteria for determining the reporting entity (separate legal entity and financial or

GALLATIN GATEWAY PUBLIC SCHOOL
GALLATIN COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2016

fiscal dependency on other governments) the District is a primary government as defined by GASB Cod. Sec. 2100.

Basis of Presentation, Measurement Focus and Basis of Accounting

Government-Wide Financial Statements:

Basis of Presentation

The Government-wide Financial Statements (the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole and its component units. They include all funds of the reporting entity except fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function. The District does not charge indirect expenses to programs or functions. The types of transactions reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity and 2) operating grants and contributions, and 3) capital grants and contributions. Revenues that are not classified as program revenues, including all property taxes, are presented as general revenues.

Certain eliminations have been made as prescribed by GASB 34 in regards to inter-fund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

Measurement Focus and Basis of Accounting

Government-Wide Financial Statements

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred regardless of the timing of the cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The District generally applies restricted resources to expenses incurred

GALLATIN GATEWAY PUBLIC SCHOOL
GALLATIN COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2016

before using unrestricted resources when both restricted and unrestricted net assets are available.

Fund Financial Statements:

Basis of Presentation

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Funds are organized into three categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. Each major fund is displayed in a separate column in the governmental funds statements. All of the remaining funds are aggregated and reported in a single column as non-major funds. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- a. Total assets combined with deferred outflows of resources, liabilities combined with deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type; and
- b. Total assets combined with deferred outflows of resources, liabilities combined with deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise funds are at least five percent of the corresponding total for all governmental and enterprise funds combined.

Measurement Focus and Basis of Accounting

Governmental Funds:

Modified Accrual

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Measurable" means the amount of the transaction can be determined. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

The District defined the length of time used for "available" for purposes of revenue recognition in the governmental fund financial statements to be upon receipt. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain

GALLATIN GATEWAY PUBLIC SCHOOL
GALLATIN COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2016

compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. General capital asset acquisitions are reported as expenditures in governmental funds and proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, charges for current services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. All other revenue items are considered to be measurable and available only when cash is received by the District.

Major Funds:

The District reports the following major governmental funds:

General Fund - This is the District's primary operating fund and it accounts for all financial resources of the District except those required to be accounted for in other funds.

Transportation Fund – Authorized by Section 20-10-143, MCA, for the purpose of financing the maintenance and operation of district owned school buses, contracts with private carriers for school bus service, individual transportation contracts, and any amount necessary for the purchase, rental, or insurance of yellow school buses or operation of the transportation program. The fund may be used only to support costs of home-to-school transportation.

Bus Depreciation Fund – Authorized by Section 20-10-147, MCA, for the purpose of financing the conversion, remodeling, or rebuilding of a bus or for the replacement of a bus or radio. The trustees of a district may also use the bus depreciation reserve fund to purchase an additional bus for purposes of transportation.

Debt Service Fund – Authorized by Section 20-9-438, MCA, for the purpose of financing money that is necessary to pay the interest and the principal amount becoming due during the ensuing school fiscal year for each series or installment of bonds, according to the terms and conditions of the bonds and the redemption plans of the trustees.

Building Reserve Fund – Authorized by Section 20-9-502, MCA, for the purpose of financing the future construction, equipping, or enlarging of school buildings, for the purpose of purchasing land needed for school purposes in the district, or for the purpose of funding school transition costs.

GALLATIN GATEWAY PUBLIC SCHOOL
GALLATIN COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2016

Fiduciary Funds:

Fiduciary funds presented using the economic resources measurement focus and the accrual basis of accounting (except for the recognition of certain liabilities of defined benefit pension plans and certain postemployment healthcare plans). The required financial statements are a statement of fiduciary net position and a statement of changes in fiduciary net position. The fiduciary funds are:

Private-purpose Trust Funds – To report all other trust arrangements under which the principal and income benefit individuals, private organizations, or other governments. This fund includes the extracurricular activities fund as described further below.

Agency Funds – To report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). This fund primarily consists of assets held by the District as an agent for individuals, private organizations, other local governmental entities and the District’s claims and payroll clearing funds.

Student Extracurricular Activities Fund – The Student Extracurricular Activities Fund is authorized by Section 20-9-504, MCA, to account for various student activities, such as athletics, clubs, classes, student government organizations, student publications and other such activities. Separate fund accounts within the Extracurricular Fund are maintained to account for these various activities. Unlike other district funds, the money for these activities may be maintained in bank accounts outside the control of the County Treasurer. The fund is administered by school district administrators, faculty members, and student organizations under the guidelines and policies established by the Board of Trustees and in accordance with the “Student Activity Fund Accounting” guidelines. Required guidelines are available from the Montana Association of School Business Officials (MASBO) or from OPI.

NOTE 2. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash Composition

The District’s cash, except for the Student Extracurricular Fund (an expendable trust) is held by the County Treasurer and pooled with other County cash. School district cash which is not necessary for short-term obligations, the District participates in a County-wide investment program whereby all available cash is invested by the County Treasurer in pooled investments. Interest earned on the pooled investments is distributed to each contributing entity and fund on a pro rata basis. The County’s investment portfolio as of June 30, 2016, consisted of time deposits, repurchase agreements, treasury bills, and the State Short-Term Investment Pool (STIP). Interest earned on pooled investments is distributed to each contributing entity and fund on a pro rata basis.

The School District does not own specific identifiable investment securities in the pool; therefore, is not subject to categorization. Information regarding investment risk, collateral, security, and fair values for Gallatin County deposits and investments is

GALLATIN GATEWAY PUBLIC SCHOOL
GALLATIN COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2016

available from Gallatin County Treasurer's office, 311 W Main St #103, Bozeman, MT 59715. Fair value approximates carrying value for investments as of June 30, 2016.

Authorized investments allowed by Section 20-9-213, MCA, include savings or time deposits in a state or national bank, building or loan association, or credit union insured by the FDIC or NCUA located in the state; repurchase agreements; and the State Unified Investment Program. Further, Section 7-6-202, MCA, authorizes investments in U.S. government treasury bills, notes, bonds, U.S. Treasury obligations, treasury receipts, general obligations of certain agencies of the United States, and U.S. government security money market fund if the fund meets certain conditions.

Deposits

The District's deposit balance at year end was \$12,699 and the bank balance was \$14,291. The deposits are fully insured by FDIC.

NOTE 3. RECEIVABLES

An allowance for uncollectible accounts was not maintained for real and personal property taxes receivable. The direct write-off method is used for these accounts.

Property tax levies are set in August, after the County Assessor delivers the taxable valuation information to the County, in connection with the budget process, and are based on taxable values listed as of January 1 for all property located in the District. Taxable values are established by the Montana Department of Revenue, and a revaluation of all property is required to be completed on a periodic basis. Taxable value is defined by Montana statute as a fixed percentage of market value.

Real property taxes are generally billed in October and are payable 50% by November 30 and 50% by May 31. After these dates, taxes become delinquent and become a lien on the property. Personal property is assessed and personal property taxes are billed throughout the year, with a significant portion generally billed in May, June, and July. Personal property taxes are based on levies set during the prior August. These taxes become delinquent 30 days after billing.

Taxes that become delinquent are charged interest at the rate of 5/6 of 1% a month plus a penalty of 2%. Real property on which taxes remain delinquent and unpaid may be sold at tax sales. In the case of personal property, the property is to be seized and sold after the taxes become delinquent.

NOTE 4. INVENTORIES

The cost of inventories are recorded as an expenditure when consumed; therefore the inventory asset amount is not available for appropriation.

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NOTE 5. CAPITAL ASSETS

The District's assets are capitalized at historical cost or estimated historical cost. District policy has set the capitalization threshold for reporting capital assets at \$5,000. Gifts or contributions of capital assets are recorded at fair market value when received. The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. Depreciation is recorded on a straight-line basis over the useful lives of the assets as follows:

Buildings	20 – 80 years
Improvements	20 – 80 years
Equipment	6 – 20 years

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34 which requires the inclusion of infrastructure capital assets in local governments' basic financial statements. In accordance with Statement No. 34, the District has not yet included the value of all infrastructure into the 2016 Basic Financial Statements. The government has elected not to retroactively report general infrastructure assets.

A summary of changes in governmental capital assets was as follows:

Governmental activities:

	Balance <u>July 1, 2015</u>	<u>Additions</u>	<u>Restatements</u>	Balance <u>June 30, 2016</u>
Capital assets not being depreciated:				
Land	\$ 58,361	\$ -	\$ -	\$ 58,361
Total capital assets not being depreciated	<u>\$ 58,361</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,361</u>
Other capital assets:				
Buildings and Improvements	\$ 1,844,142	\$ 19,460	\$ -	\$ 1,863,602
Machinery and equipment	<u>170,973</u>	<u>-</u>	<u>-</u>	<u>170,973</u>
Total other capital assets at historical cost	\$ 2,015,115	\$ 19,460	\$ -	\$ 2,034,575
Less: accumulated depreciation	<u>\$ (611,973)</u>	<u>\$ (50,821)</u>	<u>\$ 15,640</u>	<u>\$ (647,154)</u>
Total	<u>\$ 1,461,503</u>	<u>\$ (31,361)</u>	<u>\$ 15,640</u>	<u>\$ 1,445,782</u>

Governmental capital assets depreciation expense was charged to functions as follows:

Governmental Activities:

Unallocated \$50,281

NOTE 6. LONG TERM DEBT OBLIGATIONS

In the governmental-wide financial statements, outstanding debt is reported as liabilities. Bond issuance costs, bond discounts or premiums are expensed at the date of sale.

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The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

Changes in Long-Term Debt Liabilities - During the year ended June 30, 2016, the following changes occurred in liabilities reported in long-term debt:

Governmental Activities:

	Balance				Restatements	Balance		Due Within One Year
	July 1, 2015	Additions	Deletions			June 30, 2016		
General obligation bonds	\$ 635,000	\$ -	\$ (100,000)	\$ -	\$ -	\$ 535,000	\$ 100,000	
Compensated absences	43,880	40,517	-	-	-	84,397	8,146	
Net pension liability*	994,459	47,749	-	-	-	1,042,208	-	
Other post-employment benefits**	-	2,160	-	22,782	-	24,942	-	
Total	\$ 1,673,339	\$ 90,426	\$ (100,000)	\$ 22,782	\$ -	\$ 1,686,547	\$ 108,146	

*See Note 9

**See Note 7

In prior years, the general fund (and the compensated absences fund) was used to liquidate compensated absences and claims and judgments.

General Obligation Bonds - The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds outstanding as of June 30, 2016 were as follows:

Purpose	Origination Date	Interest Rate	Term	Maturity Date	Principal Amount	Annual Payment	Balance June 30, 2016
Refunding Bond	4/26/11	1.0 – 3.4%	10 yrs	7/1/21	\$975,000	Varies	\$ 535,000

Annual requirement to amortize debt:

For Fiscal Year Ended	Principal	Interest
2017	\$ 100,000	\$ 16,165
2018	100,000	13,715
2019	105,000	10,965
2020	110,000	7,710
2021	120,000	4,080
Total	\$ 535,000	\$ 52,635

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Compensated Absences

Compensated absences are absences for which employees will be paid for time off earned for time during employment, such as earned vacation and sick leave. Non-teaching District employees earn vacation leave ranging from fifteen to twenty-four days per year depending on the employee’s years of service. Vacation leave may be accumulated not to exceed two times the maximum number of days earned annually. Sick leave is accumulated at the rate of twelve working days for each year of service. Part-time teaching employees are entitled to prorated benefits upon fulfillment of the qualifying period of time. Teacher employees are eligible for compensations at one fourth the accumulated sick leave amount on termination. Upon termination, teachers are paid pursuant to the master agreement.

The liability associated with governmental fund-type employees is reported in the governmental-type activities, while the liability associated with proprietary fund-type employees is recorded in the business-type activities and respective fund.

NOTE 7. POSTEMPLOYMENT HEALTHCARE PLAN

Plan Description - The healthcare plan provides for, and Montana State Law (2-18-704) requires local governments to allow employees with at least 5 years of service and who are at least age 50 along with surviving spouses and dependents to stay on the government's health care plan as long as they pay the same premium. This creates a defined benefit Other Post-Employment Benefits Plan (OPEB), since retirees are usually older than the average age of the plan participants they receive a benefit of lower insurance rates. The OPEB plan is a single-employer defined benefit plan administered by the District. The government has not created a trust to accumulate assets to assist in covering the defined benefit plan costs, and covers these when they come due. The government has less than 100 plan members and thus qualifies to use the “Alternative Measurement Method” for calculating the liability. The above described OPEB plan does not provide a stand-alone financial report.

Benefits Provided - The government provides healthcare insurance benefits for retirees and their dependents upon reaching the age and service years defined in MCA 2-18-704. The benefit terms require that eligible retirees cover 100 percent of the health insurance premiums, but may pay the same premiums as the other members in the group health plan.

Employees covered by benefit terms. At June 30, 2016, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefit payments	1
Active employees	15
Total employees	<hr style="border: 0.5px solid black;"/> <hr style="border: 0.5px solid black;"/> 16

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Total OPEB Liability

The District's total OPEB liability of \$24,942 at June 30, 2016, and was determined by using the alternative measurement method as of that date.

Actuarial assumptions and other input - The total OPEB liability in the June 30, 2016 alternative measurement method was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Average age of retirement (based on historical data)	62
Discount rate (average anticipated rate)	3.80%
Average salary increase (Consumer Price Index)	2.70%
<u>Health care cost rate trend (Federal Office of the Actuary)</u>	

<u>Year</u>	<u>% Increase</u>
2017	2.00%
2018	6.20%
2019	6.30%
2020	6.10%
2021	6.30%
2022	6.30%
2022	6.30%
2023	6.30%
2024	6.10%
2025 and after	5.90%

The discount rate was based on the 20-year General Obligation (GO) Bond Index.

Life expectancy of employees was based on the United States Life Tables, 2011 for Males: Table 2 and Females: Table 3 as published in the National Vital Statistics Reports, Vol. 64, No. 11, September 22, 2015.

The turnover rates were determined from the periodic experience studies of the Montana public retirement systems for the covered groups as documented in the GASB 68 actuarial valuations.

Changes in the Total OPEB Liability

Balance at 6/30/2015	\$ -
Changes for the year:	
Service Cost	\$ 2,160
Restatement	\$ 22,782
Net Changes	\$ 24,942
Balance at 6/30/2016	\$ 24,942

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Sensitivity of the total OPEB liability to changes in the discount rate - The following summarizes the total OPEB liability reported, and how that liability would change if the discount rate used to calculate the OPEB liability were to decrease or increase 1%:

	1% Decrease (2.80%)	Discount Rate (3.80%)	1% Increase (4.80%)
Total OPEB Liability	\$ 28,961	\$ 24,492	\$ 21,697

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates - The following summarizes the total OPEB liability reported, and how that liability would change if the healthcare trend rates used in projecting the benefit payments were to decrease or increase 1%:

	1% Decrease	Healthcare Cost Trends*	1% Increase
Total OPEB Liability	\$ 20,673	\$ 24,942	\$ 30,333

**Reference the assumptions footnotes to determine the healthcare cost trends used to calculate the OPEB liability.*

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2016, the District recognized an OPEB expense of \$2,160. The District does not report any deferred outflows of resources and deferred inflows of resources related to OPEB as there were no differences between expected and actual experience or changes in assumptions performed in the alternative measurement method. In addition, since District records costs as they come due there are no deferred outflows of resources for contributions to the OPEB plan trust.

NOTE 8. INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of June 30, 2016, were as follows:

Interfund Transfers

The following is an analysis of operating transfers in and out during Fiscal Year 2016:

<u>Purpose</u>	<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
School Safety and Security	Building Reserve – Nonmajor Governmental	Bus Depreciation – Nonmajor Governmental	\$ <u>15,000</u>

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NOTE 9. NET PENSION LIABILITY

Plan Descriptions

Teachers' Retirement System (TRS) is a mandatory-participation, multiple-employer, cost-sharing, defined-benefit public pension plan that provides retirement services to individuals employed as teachers, administrators, and in other professional and skilled positions employed in public education in Montana.

The TRS Board is the governing body of the System and the TRS staff administers the system in conformity with the laws set forth in Title 19, chapter 20 of the Montana Code Annotated, and administrative rules set forth in Title 2, chapter 44 of the Administrative Rules of Montana. Additional information pertaining to membership, benefit structure, and prior years' actuarial valuations, as well as links to applicable statutes and administrative rules, may be obtained by visiting the TRS web site at: trs.mt.gov.

The PERS-Defined Benefit Retirement Plan (PERS) administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established July 1, 1945, and governed by Title 19, chapters 2 & 3, Montana Code Annotated (MCA). This plan covers the State, local governments, certain employees of the Montana University System, and school districts.

All new members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be members of both the *defined contribution* and *defined benefit* retirement plans. For members that choose to join the PERS-DCRP, a percentage of the employer contributions will be used to pay down the liability of the PERS-DBRP.

The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are established by state law and can only be amended by the Legislature. Benefits are based on eligibility, years of service, and highest average compensation. Member rights are vested after five years of service.

Summary of Benefits

TRS

Through June 30, 2013, all members enrolled in TRS participated in a single-tiered plan ("Tier One"). Employees with a minimum of 25 years of service or who have reached age 60 with 5 years of service are eligible to receive an annual retirement benefit equal to creditable service years divided by 60 times the average final compensation. Final compensation is the average of the highest three consecutive years of earned compensation. Benefits fully vest after 5 years of creditable service. Vested employees may retire at or after age 50 and receive reduced retirement benefits. Beginning July 1, 2013, new members in TRS participate in a second benefit tier ("Tier Two"), which differs from Tier One as follows:

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- Tier Two uses a 5-year average final compensation (as opposed to 3-year AFC in Tier One).
- Tier Two provides for unreduced service retirement benefits at age 60 with 5 years of creditable service or at age 55 with at least 30 years of creditable service (rather than at age 60 with 5 years of service or at any age with creditable service in 25 years in Tier One).
- Tier Two provides for early retirement benefits with 5 years of creditable service at age 55 (rather than age 50 in Tier One).
- Tier Two has a one percent higher normal employee contribution rate (though a temporary 1% supplemental employee contribution rate is also now currently in place for Tier One members), and
- Tier Two provides for an enhanced benefit calculation - $1.85\% \times \text{AFC} \times \text{years of creditable service}$ - for members retiring with at least 30 years of creditable service and at least 60 years of age (rather than $1.6667 \times \text{AFC} \times \text{years of creditable service}$).

A guaranteed annual benefit adjustment (GABA) is payable on January 1st of each calendar year for each retiree who has received at least 36 monthly retirement benefit payments prior to that date. The GABA for Tier One members is 1.5% of the benefit payable as of January 1st. For Tier Two members the GABA each year may vary from 0.5% to 1.5% based on the retirement system's funding status and the period required to amortize any unfunded accrued actuarial liability as determined in the prior actuarial valuation.

PERS

Member's highest average compensation (HAC)

Hired prior to July 1, 2011 - highest average compensation during any consecutive 36 months; Hired on or after July 1, 2011 – highest average compensation during any consecutive 60 months; Hired on or after July 1, 2013 – 110% annual cap on compensation considered as part of a member's highest average compensation.

Eligibility for Benefit

Service retirement:

Hired prior to July 1, 2011:	Age 60, 5 years of membership service; Age 65, regardless of membership service; or Any age, 30 years of membership service.
Hired on or after July 1, 2011:	Age 65, 5 years of membership service; Age 70, regardless of membership service.
Early retirement, actuarially reduced: Hired prior to July 1, 2011:	Age 50, 5 years of membership service; or Any age, 25 years of membership service.
Hired on or after July 1, 2011:	Age 55, 5 years of membership service.

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Vesting

5 years of membership service

Member's highest average compensation (HAC)

- Hired prior to July 1, 2011- highest average compensation during any consecutive 36 months;
- Hired on or after July 1, 2011-highest average compensation during any consecutive 60 months;

Compensation Cap

- Hired on or after July 1, 2013-110% annual cap on compensation considered as a part of a member's highest average compensation.

Monthly Benefit Formula

Members hired prior to July 1, 2011:

- Less than 25 years of membership service: 1.785% of HAC per year of service credit;
- 25 years of membership service or more: 2% of HAC per year of service credit.

Members hired on or after July 1, 2011:

- Less than 10 years of membership service: 1.5% of HAC per year of service credit;
- 10 years or more, but less than 30 years of membership service: 1.785% of HAC per year of service credit;
- 30 years or more of membership service: 2% of HAC per year of service credit.

Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of other adjustments to the member's benefit.

- 3% for members hired prior to July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2013
- Members hired on or after July 1, 2013:
 - 1.5% for each year PERS is funded at or above 90%;
 - 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
 - 0% whenever the amortization period for PERS is 40 years or more.

Overview of Contributions

TRS

The System receives a portion of the total required statutory contributions directly from

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the State for all employers. The employers are considered to be in a special funding situation as defined by GASB 68 and the State is treated as a non-employer contributing entity in TRS. The System receives 2.49% of reportable compensation from the State's general fund for School Districts and Other Employers.

MCA 19-20-605 requires each employer to contribute 9.85% of total compensation paid to all re-employed TRS retirees employed in a TRS reportable position. Pursuant to MCA 19-20-609, this amount shall increase by 1.00% for Fiscal Year 2014 and increase by 0.10% each fiscal year through 2024 until the total employer contribution is equal to 11.85% of re-employed retiree compensation.

PERS

1. Rates are specified by state law for periodic employer and employee contributions.
 - a. The State legislature has the authority to establish and amend contribution rates to the plan.
2. Member contributions to the system:
 - a. Plan members are required to contribute 7.90% of member's compensation. Contributions are deducted from each member's salary and remitted by participating employers.
 - b. The 7.90% member contributions is temporary and will be decreased to 6.9% on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below 25 years following the reduction of both the additional employer and additional member contribution rates.
3. Employer contributions to the system:
 - a. Local government entities are required to contribution 8.17% of members' compensation.
 - b. School district employers contributed 7.90% of members' compensation.
 - c. Following the 2013 Legislative Session, PERS-employer contributions were temporarily increased. Effective July 1, 2013, employer contributions increased 1.0%. Beginning July 1, 2014, employer contributions will increase an additional 0.1% a year over 10 years, through 2024. The employer additional contributions including the 0.27% added in 2007 and 2009, terminates on January 1 following actuary valuation results that show the amortization period of the PERS-DBRP has dropped below 25 years and would remain below 25 years following the reductions of both the additional employer and member contributions rates.
 - d. Effective July 1, 2013, the additional employer contributions for DCRP is allocated to the defined benefit plan's Plan Choice Rate unfunded liability. The portion of the employer contributions allocated to the PCR are included in the employers reporting. The PCR was paid off effective March 2016 and the contributions previously directed to the PCR are now directed to member accounts.
 - e. Effective July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees

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are not required.

4. Non-Employer Contributions

a. Special Funding

- i. The State contributes 0.1% of members' compensation on behalf of local government entities.
- ii. The State contributes 0.37% of members' compensation on behalf of school district entities.

b. Not Special Funding

- i. The State contributes a portion of Coal Severance Tax income and earnings from the Coal Trust Permanent Trust fund.

Stand-Alone Statements

TRS' stand-alone financial statements, actuarial valuations and experience studies can be found online at: <https://trs.mt.gov/TrsInfo/NewsAnnualReports>.

The PERS stand-alone financial statements, actuarial valuations and experience studies can be found online at: <http://mpera.mt.gov/annualReports.shtml> and <http://mpera.mt.gov/actuarialValuations.asp>.

Net Pension Liability (NPL)

In accordance with GASB Statement 68, Accounting and Financial Reporting for Pensions, employers are required to recognize and report certain amounts associated with their participation in the Montana Teachers' Retirement System (TRS) and Public Employees' Retirement System (PERS). Statement 68 became effective June 30, 2015 and includes requirements to record and report their proportionate share of the collective Net Pension Liability(NPL), Pension Expense, Deferred Inflows and Deferred Outflows of resources associated with pensions. In accordance with Statement 68, the System has a special funding situation in which the State of Montana is legally responsible for making contributions directly to TRS and PERS that are used to provide pension benefits to the retired members. Due to the existence of a special funding situation, employers are also required to report the portion of the State of Montana's proportionate share of the collective Net Pension Liability that is associated with the employer.

The State of Montana also has a funding situation that is not Special Funding whereby the State General Fund provides contributions from the Coal Severance Tax and interest to PERS. All employers are required to report the portion of Coal Tax Severance Tax and interest attributable to the employer. The following table displays the amounts and the percentages of Net Pension Liability for the fiscal years ended June 30, 2016 and June 30, 2015 (reporting dates).

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	TRS NPL as of 6/30/15	TRS NPL as of 6/30/16	Percent of Collective NPL	PERS NPL as of 6/30/15	PERS NPL as of 6/30/16	Percent of Collective NPL	Total NPL as of 6/30/15	Total NPL as of 6/30/16	Percent of Collective NPL
Employer Proportionate Share	\$ 885,950	\$ 929,872	0.0566%	\$ 108,509	\$ 112,336	0.008036%	\$ 994,459	\$ 1,042,208	0.0646%
State of Montana Proportionate Share associated with Employer	609,412	629,878	0.0383%	5,072	5,279	0.003780%	614,484	635,157	0.0421%
Total	<u>\$ 1,495,362</u>	<u>\$ 1,559,750</u>	<u>0.0949%</u>	<u>\$ 113,581</u>	<u>\$ 117,615</u>	<u>0.011816%</u>	<u>\$ 1,608,943</u>	<u>\$ 1,677,365</u>	<u>0.1067%</u>

At June 30, 2016, the employer recorded a liability of \$1,042,208 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2015, and the Total Pension Liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of July 1, 2015. The employer's proportion of the Net Pension Liability was based on the employer's contributions received by TRS and PERS during the measurement period July 1, 2014, through June 30, 2015, relative to the total employer contributions received from all of TRS and PERS participating employers. At June 30, 2016, the employer's proportion was 0.0646 percent.

Changes in actuarial assumptions and methods: The following changes in assumptions or other inputs that affected the measurement of the Total Pension Liability have been made since the previous measurement date for TRS.

- Correctly reflect the proportion of members that are assumed to take a refund of contributions upon termination and appropriately reflect the three-year COLA deferral period for Tier 2 Members.
- The actuarial valuation was updated to reflect the fact that vested terminations are only covered by the \$500 death benefit for the one year following their termination and, once again when the terminated member commences their deferred retirement annuity (they are not covered during the deferral period). Additionally, only the portion of the terminated members that are assumed to "retain membership in the System" are covered by the \$500 death benefit after termination.

There were no changes in assumptions or other inputs that affected the measurement of the Total Pension Liability for PERS.

Changes in benefit terms: There have been no changes in benefit terms since the previous measurement date.

Changes in proportionate share: Between the measurement date of the collective NPL and the employer's reporting date there were some changes in proportion that may have an effect on the employer's proportionate share of the collective NPL.

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Pension Expense as of 6/30/16

	<u>TRS</u>	<u>PERS</u>	<u>Total</u>
Employer Proportionate Share	\$ 62,323	\$ 4,509	\$ 66,832
State of Montana Proportionate Share associated with the Employer	25,365	328	25,693
Total	<u>\$ 87,688</u>	<u>\$ 4,837</u>	<u>\$ 92,525</u>

At June 30, 2016, the employer recognized a Pension Expense of \$66,832 for its proportionate share of the pension expense. The employer also recognized grant revenue of \$25,693 for the support provided by the State of Montana for its proportionate share of the pension expense that is associated with the employer.

Recognition of Beginning Deferred Outflow

At June 30, 2016, the employer recognized a beginning deferred outflow of resources for the employers Fiscal Year 2015 contributions of \$99,548.

Deferred Inflows and Outflows

At June 30, 2016, the employer reported its proportionate share of TRS and PERS deferred outflows of resources and deferred inflows of resources related to TRS and PERS from the following sources:

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	TRS Deferred Outflows of Resources	TRS Deferred Inflows of Resources	PERS Deferred Outflows of Resources	PERS Deferred Inflows of Resources	Total Deferred Outflows of Resources	Total Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 9,805	\$ -	\$ -	\$ 680	\$ 9,805	\$ 680
Changes in actuarial assumptions	13,159	1,964	-	-	13,159	1,964
Difference between projected and actual investment earnings	-	49,933	-	9,510	-	59,443
Difference between actual and expected contributions	-	-	-	8,399	-	8,399
Changes in proportion	15,120	-	7,894	-	23,014	-
*Contributions paid subsequent to the measurement date - FY 2016 Contributions	62,242	-	-	-	62,242	-
Total	\$ 100,326	\$ 51,897	\$ 7,894	\$ 18,589	\$ 108,220	\$ 70,486

*Amounts reported as deferred outflows of resources related to pensions resulting from the employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017.

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

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TRS: Fiscal Year ended June 30, 2016	Deferred Outflows of Resources	Deferred Inflows of Resources	Amount recognized in Pension Expense as an increase or (decrease) to Pension Expense
2017	\$ 18,453	\$ 21,594	\$ (3,141)
2018	\$ 18,457	\$ 21,594	\$ (3,137)
2019	\$ 1,430	\$ 21,519	\$ (20,089)
2020	\$ 12,809	-	\$ 12,809
2021	\$ -	-	-
Thereafter	\$ -	-	-

PERS: Fiscal Year ended June 30, 2016	Deferred Outflows of Resources	Deferred Inflows of Resources	Amount recognized in Pension Expense as an increase or (decrease) to Pension Expense
2017	\$ -	\$ 7,053	\$ (7,053)
2018	\$ -	\$ 7,053	\$ (7,053)
2019	\$ -	\$ 6,955	\$ (6,955)
2020	\$ 2,473	-	\$ 2,473
2021	\$ -	-	-
Thereafter	\$ -	-	-

Actuarial Assumptions

TRS

The Total Pension Liability as of June 30, 2016, is based on the results of an actuarial valuation date of July 1, 2015. There were several significant assumptions and other inputs used to measure the total pension liability. The actuarial assumptions used in the July 1, 2015 valuation were based on the results of the last actuarial experience study, dated May 1, 2014. Among those assumptions were the following:

- Total Wage Increases* 4% - 8.51%
- Investment Return 7.75%
- Price Inflation 3.25%
- Postretirement Benefit Increases 1.50%
(starting three years after retirement)
- Mortality among contributing members, service retired members, and beneficiaries
 - For Males: RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back four years, with mortality improvements projected by Scale BB to 2018.
 - For Females: RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back two years, with mortality improvements projected by Scale BB to 2018.

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- Mortality among disabled members
 - For Males: RP 2000 Disabled Mortality Table for Males, set forward one year, with mortality improvements projected by Scale BB to 2018.
 - For Females: RP 2000 Disabled Mortality Table for Females, set forward five years, with mortality improvements projected by Scale BB to 2018.

*Total Wage Increases include 4.00% general wage increase assumption and 4.51% merit and longevity increases.

PERS

The Total Pension Liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of June 30, 2014, with update procedures to roll forward the TPL to June 30, 2015. There were several significant assumptions and other inputs used to measure the Total Pension Liability. The actuarial assumptions used in the June 30, 2015 valuation were based on the results of the last actuarial experience study, dated June 2010 for the six year period July 1, 2003 to June 30, 2009. Among those assumptions were the following:

- | | |
|-------------------------------------|---------|
| • General Wage Growth | 4.00% |
| • Includes Inflation at | 3.00% |
| • Merit Increases | 0% - 6% |
| • Investment Return | 7.75% |
| • Admin Expense as a % of Payroll | 0.27% |
| • Post-Retirement Benefit Increases | |

Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage each January, inclusive of all other adjustments to the member's benefit.

- 3% for members hired prior to July 1, 2007
- 1.5% for members hired between July 1, 2007 and before June 30, 2014
- Members hired on or after July 1, 2013:
 - 1.5% each year PERS is funded at or above 90%;
 - 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
 - 0% whenever the amortization period for PERS is 40 years or more.
- Mortality assumptions among contributing members, terminated vested members, service retired members and beneficiaries based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2015 with scale AA.
- Mortality assumptions among Disabled Retirees are based on RP 2000 Combined Employee and Annuitant Mortality Tables with no projections. No future mortality improvement is assumed.

Discount Rate

TRS

The discount rate used to measure the total pension liability was 7.75%. The projection of

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cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. In addition to the contributions the State general fund will contribute \$25 million annually to the System payable July 1st of each year. Based on those assumptions, the System's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2119. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. No municipal bond rate was incorporated in the discount rate.

PERS

The discount rate used to measure the Total Pension Liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. The State contributes 0.1% of salaries for local governments and 0.37% for school districts. In addition, the State contributes coal severance tax and interest money from the general fund. The interest is contributed monthly and the severance tax is contributed quarterly. Based on those assumptions, the System's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2123. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability. No municipal bond rate was incorporated in the discount rate.

Target Allocations

TRS

Asset Class	Target Asset Allocation	Real Rate of Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return*
Broad US Equity	36.00%	4.80%	1.73%
Broad International Equity	18.00%	6.05%	1.09%
Private Equity	12.00%	8.50%	1.02%
Intermediate Bonds	23.40%	1.50%	0.35%
Core Real Estate	4.00%	4.50%	0.18%
High-Yield Bonds	2.60%	3.25%	0.08%
Non-Core Real Estate	4.00%	7.50%	0.30%
Total	<u>100.00%</u>	<u>36.10%</u>	<u>4.75%</u>
		Inflation	<u>3.25%</u>
		Expected Arithmetic Nominal Return	<u>8.00%</u>

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*The long-term expected nominal rate of return above of 8.00% differs from the total TRS long-term rate of return assumption of 7.75%. The assumed rate is comprised of a 3.25% inflation rate and a real long-term expected rate of return of 4.50%.

The assumed long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared every four years for the System. The most recent analysis, performed for the period covering fiscal years 2008 through 2013, is outlined in a report dated May 1, 2014. Several factors are considered in evaluating the long-term rate of return assumption including long term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by the investment consultant are intended for use over a 10-year horizon and may not be useful in setting the long-term rate of return for funding pension plans which covers a longer timeframe. The assumption is intended to be a long term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years. Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2015, is summarized in the above table.

PERS

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash Equivalents	2.00%	-0.25%
Domestic Equity	36.00%	4.55%
Foreign Equity	18.00%	6.10%
Fixed Income	24.00%	1.25%
Private Equity	12.00%	8.00%
Real Estate	<u>8.00%</u>	<u>4.25%</u>
Total	<u>100.00%</u>	<u>23.90%</u>

The long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the System. The most recent analysis, performed for the period covering fiscal years 2003 through 2009, is outlined in a report dated June 2010, which is located on the MPERA website. Several factors are considered in evaluating the long-term rate of return assumption including rates of return adopted by similar public sector systems, and by using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed by the investment consultant for each

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major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long-term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years. Best estimates are presented as the arithmetic real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2015, is summarized in the above table.

Sensitivity Analysis

	1.0% Decrease	Current	1.0% Increase
	<u>-6.75%</u>	<u>Discount Rate</u>	<u>-8.75%</u>
TRS	\$ 1,277,569	\$ 929,872	\$ 637,305
PERS	\$ 173,198	\$ 112,336	\$ 60,940

In accordance with GASB 68 regarding the disclosure of the sensitivity of the Net Pension Liability to changes in the discount rate, the above table presents the Net Pension Liability calculated using the discount rate of 7.75%, as well as what the Net Pension Liability would be if it were calculated using a discount rate that is 1.00% lower (6.75%) or 1.00% higher (8.75%) than the current rate in accordance with GASB 68 regarding the disclosure of the sensitivity of the Net Pension Liability to changes in the discount rate, the above table presents the net pension liability calculated using the discount rate of 7.75%, as well as what the Net Pension Liability would be if it were calculated using a discount rate that is 1.00% lower (6.75%) or 1.00% higher (8.75%) than the current rate.

Summary of Significant Accounting Policies

The Teachers' Retirement System (TRS) and The Montana Public Employee Retirement Administration (MPERA) prepare its financial statements using the accrual basis of accounting. For the purposes of measuring the Net Pension Liability, deferred inflows of resources and deferred outflows of resources related to pensions, pension expense, information about the fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same accrual basis as they are reported by TRS or MPERA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. TRS and MPERA adhere to all applicable Governmental Accounting Standards Board (GASB) statements.

NOTE 10. FUND BALANCE CLASSIFICATION POLICIES AND PROCEDURES

Governmental Fund equity is classified as fund balance. The District categorizes fund balance of the governmental funds into the following categories:

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Restricted – Constraint is externally imposed by a third party, State Constitution, or enabling legislation.

Unassigned – Negative fund balance in all funds, or fund balance with no constraints in the General Fund.

The government considers restricted amounts to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available.

The government considers that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Restricted Fund Balance

<u>Fund</u>	<u>Amount</u>	<u>Purpose of Restriction</u>
Transportation	\$ 39,513	Student transportation
Bus Depreciation	97,856	Bus replacement
Debt Service	9,687	Debt service
Building Reserve	53,208	Future capital projects
All Other Aggregate	6,743	School food
	856	Student instructional services
	24,727	Employer costs of benefits
	43,618	Third-party grantor restrictions
	19,065	Adult instructional service
	2,245	Future technology upgrades
	<u>2,033</u>	Future capital projects
Total	<u>\$ 299,551</u>	

NOTE 11. RESTATEMENTS

During the current fiscal year, the following adjustments relating to prior years' transactions were made to fund balance and net position.

<u>Fund</u>	<u>Amount</u>	<u>Reason for Adjustment</u>
General	\$ 6,782	To report flexibility fund as part of the general fund – GASB 54
General	12,250	To recognize insurance payment in correct period
Transportation	5,764	To recognize insurance payment in correct period

GALLATIN GATEWAY PUBLIC SCHOOL
GALLATIN COUNTY, MONTANA
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Flexibility	(6,782)	To report the flexibility fund as part of the general fund – GASB 54
Governmental Activities	15,640	Capital asset accumulated depreciation adjustments
Governmental Activities	\$ <u>(22,782)</u>	Recognize OPEB liability for GASB 75 implementation
Total	\$ <u>10,872</u>	

NOTE 12. JOINT VENTURES

Joint ventures are independently constituted entities generally created by two or more governments for a specific purpose which are subject to joint control, in which the participating governments retain 1) an ongoing financial interest or 2) an ongoing financial responsibility.

Special Education Cooperative

The District is a member of the Gallatin-Madison County Special Education Cooperative. The Cooperative is comprised of fourteen member districts, each of which contributes to the operating costs of providing special educational services to the participating districts. Each year each member District appoints a member to the Joint Advisory Board.

The District’s contributions for the payment of the special educational services provided was \$6,435 for the fiscal year ended June 30, 2016. Separate financial statements are available from the Gallatin-Madison County Special Education Cooperative, P.O. Box 162, Belgrade, MT 59714.

NOTE 13. SERVICES PROVIDED BY OTHER GOVERNMENTS

County Provided Services

The District is provided various financial services by Gallatin County. The County also serves as cashier and treasurer for the District for tax and assessment collections and other revenues received by the County which are subject to distribution to the various taxing jurisdictions located in the County. The collections made by the County on behalf of the District are accounted for in an agency fund in the District’s name and are periodically remitted to the District by the County Treasurer. No service charges have been recorded by the District or the County.

NOTE 14. RISK MANAGEMENT

The District faces considerable number of risks of loss, including (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability, i.e., errors and omissions, (d) environmental damage, (e) workers' compensation, i.e., employee injuries, and (f) medical insurance costs of employees. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

GALLATIN GATEWAY PUBLIC SCHOOL
GALLATIN COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2016

Insurance Policies:

Commercial policies transferring all risks of loss, except for relatively small deductible amounts are purchased for property and content damage, employee torts, and professional liability. Employee medical insurance is provided for by a commercial carrier. And, given the lack of coverage available, the District has no coverage for potential losses from environmental damages.

Insurance Pools:

The Montana School Group Insurance Authority (MSGIA) was created pursuant to the Interlocal Cooperation Act by execution of an Interlocal Agreement creating the MSGIA. The MSGIA is responsible for paying all workers' compensation claims of the member school districts. Each member of the MSGIA is jointly and severally liable for the full amount of any and all known or unknown claims of each member arising during the member's participation in the program. The MSGIA purchases workers' compensation reinsurance to provide statutory excess limits. The MSGIA contracts with Montana School Boards Association (MTSBA) to provide third party administrative services to the program. The MTSBA provides general program management, claim management, and risk management services to its program members.

The Montana School Unemployment Insurance Program (MSUIP) was created pursuant to the Interlocal Cooperation Act by execution of an Interlocal Agreement creating the MSUIP. The MSUIP is responsible for paying all unemployment insurance claims of the member school districts. Each member of the MSUIP is jointly and severally liable for the full amount of any and all known or unknown claims of each member arising during the member's participation in the program. The MSUIP contracts with Montana School Boards Association (MTSBA) to provide third party administrative services to the program. The MTSBA provides general program management and technical services to its program members.

Separate audited financial statements are available from Montana School Group Insurance Authority for MSGIA and MSUIP.

NOTE 15. SUBSEQUENT EVENTS

In May 2017, the District purchased a new Blue Bird bus from Hartley's School Buses. The total cost of the bus was \$95,800, but the District traded in an old bus for the amount of \$28,500 for a net cost of \$67,300. The funds used to purchase the bus were from reserves in the Bus Depreciation fund.

**REQUIRED SUPPLEMENTAL
INFORMATION**

Gallatin Gateway Public School, Gallatin County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2016

	General			
	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL	AMOUNTS (BUDGETARY BASIS) See Note A	WITH FINAL BUDGET
RESOURCES (INFLOWS):				
Local revenue	\$ 403,968	\$ 403,968	\$ 406,926	\$ 2,958
State revenue	762,556	762,556	762,556	-
Amounts available for appropriation	<u>\$ 1,166,524</u>	<u>\$ 1,166,524</u>	<u>\$ 1,169,482</u>	<u>\$ 2,958</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
Instructional - regular	\$ 661,264	\$ 661,264	\$ 681,283	\$ (20,019)
Instructional - special education	55,600	55,600	39,441	16,159
Supporting services - operations & maintenance	112,295	112,295	117,149	(4,854)
Supporting services - general	57,624	57,624	56,027	1,597
Supporting services - educational media services	53,977	53,977	55,462	(1,485)
Administration - general	75,185	75,185	44,475	30,710
Administration - school	74,066	74,066	65,854	8,212
Administration - business	52,270	52,270	44,357	7,913
Extracurricular	21,429	21,429	13,427	8,002
School food	2,814	2,814	21,290	(18,476)
Total charges to appropriations	<u>\$ 1,166,524</u>	<u>\$ 1,166,524</u>	<u>\$ 1,138,765</u>	<u>\$ 27,759</u>
Net change in fund balance			<u>\$ 30,717</u>	
Fund balance - beginning of the year			\$ 81,092	
Restatements			<u>12,250</u>	
Fund balance - beginning of the year - restated			<u>\$ 93,342</u>	
Fund balance - end of the year			<u>\$ 124,059</u>	

Gallatin Gateway Public School, Gallatin County, Montana
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2016

	Transportation			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
RESOURCES (INFLOWS):				
Local revenue	\$ 68,217	\$ 68,217	\$ 69,723	\$ 1,506
County revenue	10,934	10,934	8,851	(2,083)
State revenue	16,933	16,933	14,850	(2,083)
Amounts available for appropriation	\$ 96,084	\$ 96,084	\$ 93,424	\$ (2,660)
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
Supporting services - operations & maintenance	\$ 11,850	\$ 11,850	\$ 13,863	\$ (2,013)
Administration - business	15,873	15,873	13,202	2,671
Student transportation	77,658	77,658	62,984	14,674
Total charges to appropriations	\$ 105,381	\$ 105,381	\$ 90,049	\$ 15,332
Net change in fund balance			\$ 3,375	
Fund balance - beginning of the year			\$ 30,374	
Restatements			5,764	
Fund balance - beginning of the year - restated			\$ 36,138	
Fund balance - end of the year			\$ 39,513	

Gallatin Gateway Public School, Gallatin County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2016

	Bus Depreciation			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY	VARIANCE WITH FINAL
	ORIGINAL	FINAL	BASIS) See Note A	BUDGET
RESOURCES (INFLOWS):				
Local revenue	\$ 24,300	\$ 24,300	\$ 25,268	\$ 968
Amounts available for appropriation	\$ 24,300	\$ 24,300	\$ 25,268	\$ 968
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
Capital outlay	\$ 111,888	\$ 111,888	\$ -	\$ 111,888
Total charges to appropriations	\$ 111,888	\$ 111,888	\$ -	\$ 111,888
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ -	\$ -	\$ (15,000)	\$ (15,000)
Total other financing sources (uses)	\$ -	\$ -	\$ (15,000)	\$ (15,000)
Net change in fund balance			\$ 10,268	
Fund balance - beginning of the year			\$ 87,588	
Fund balance - end of the year			\$ 97,856	

Gallatin Gateway Public School, Gallatin County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2016

Debt Service				
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
RESOURCES (INFLOWS):				
Local revenue	\$ (119,650)	\$ (119,650)	\$ 120,023	\$ 239,673
State revenue	-	-	3,039	3,039
Amounts available for appropriation	\$ (119,650)	\$ (119,650)	\$ 123,062	\$ 242,712
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
Debt service expense - principal	100,000	\$ 100,000	\$ 100,000	\$ -
Debt service expense - interest	19,165	19,165	19,515	(350)
Total charges to appropriations	\$ 119,165	\$ 119,165	\$ 119,515	\$ (350)
Net change in fund balance			\$ 3,547	
Fund balance - beginning of the year			\$ 6,140	
Fund balance - end of the year			\$ 9,687	

Gallatin Gateway Public School, Gallatin County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2016

Building Reserve				
	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL	AMOUNTS	
			(BUDGETARY	WITH FINAL
			BASIS) See Note A	BUDGET
RESOURCES (INFLOWS):				
Local revenue	\$ (35,000)	\$ (35,000)	\$ 35,540	\$ 70,540
Amounts available for appropriation	\$ (35,000)	\$ (35,000)	\$ 35,540	\$ 70,540
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
Supporting services - operations & maintenance	\$ 60,364	\$ 60,364	\$ 5,237	\$ 55,127
Capital outlay	-	-	19,460	(19,460)
Total charges to appropriations	\$ 60,364	\$ 60,364	\$ 24,697	\$ 35,667
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	\$ 15,000	\$ 15,000
Net change in fund balance			\$ 25,843	
Fund balance - beginning of the year			\$ 27,365	
Fund balance - end of the year			\$ 53,208	

Gallatin Gateway Public School, Gallatin County, Montana
 Budgetary Comparison Schedule
 Budget-to-GAAP Reconciliation
 For the Fiscal Year Ended June 30, 2016

Note A - Explanation of differences between budgetary inflows and outflows and GAAP Revenues and Expenditures

	<u>General</u>	<u>Transportation</u>	<u>Bus Depreciation</u>	<u>Debt Service</u>	<u>Building Reserve</u>
Sources/Inflows of resources					
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 1,169,482	\$ 93,424	\$ 25,268	\$ 123,062	\$ 35,540
Combined funds (GASBS 54) revenues	9,303	-	-	-	-
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances-governmental funds.	<u>\$ 1,178,785</u>	<u>\$ 93,424</u>	<u>\$ 25,268</u>	<u>\$ 123,062</u>	<u>\$ 35,540</u>
Uses/Outflows of resources					
Actual amounts (Budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 1,138,765	\$ 90,049	\$ -	\$ 119,515	\$ 24,697
Combined funds (GASBS 54) expenditures	16,028	-	-	-	-
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 1,154,793</u>	<u>\$ 90,049</u>	<u>\$ -</u>	<u>\$ 119,515</u>	<u>\$ 24,697</u>

Gallatin Gateway Public School, Gallatin County, Montana
Required Supplementary Information
Schedule of Changes in the Gallatin Gateway Public School'
Total OPEB Liability and Related Ratios
For the Year Ended June 30, 2016

	2016
Total OPEB Liability	
Service Cost	\$ 2,160
Net change in total OPEB liability	2,160
Total OPEB Liability - beginning	-
Restatement	22,782
Total OPEB Liability - ending	\$ 24,942
Covered-employee payroll	\$ 466,451
 Total OPEB liability as a percentage of covered -employee payroll	5%

**The above schedule is presented by combining the required schedules from GASB 75 paragraphs 170a and 170b. The GASB requires that 10 years of information related to the OPEB liability be presented, but due to this being the first year of implementation only one year of data is available.*

Gallatin Gateway Public School, Gallatin County, Montana
Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2016

	TRS 2016	TRS 2015	PERS 2016	PERS 2015
Employer's proportion of the net pension liability	0.0566%	0.0576%	0.008036%	0.008708%
Employer's proportionate share of the net pension liability associated with the Employer	\$ 929,872	\$ 885,950	\$ 112,336	\$ 108,509
State of Montana's proportionate share of the net pension liability associated with the Employer	\$ 629,878	\$ 609,412	\$ 5,279	\$ 5,072
Total	\$ 1,559,750	\$ 1,495,362	\$ 117,615	\$ 113,581
Employer's covered-employee payroll	\$ 722,359	\$ 726,030	\$ 96,965	\$ 101,992
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	128.73%	122.03%	115.852%	106.389%
Plan fiduciary net position as a percentage of the total pension liability	69.30%	70.36%	78.4%	79.9%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Gallatin Gateway Public School, Gallatin County, Montana
Required Supplementary Information
Schedule of Contributions
For the Year Ended June 30, 2016

	TRS 2016	TRS 2015	PERS 2016	PERS 2015
Contractually required contributions	\$ 62,242	\$ 91,033	\$ 8,638	\$ 7,728
Contributions in relation to the contractually required contributions	\$ 62,242	\$ 91,033	\$ 8,638	\$ 7,728
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 717,904	\$ 722,359	\$ 106,350	\$ 96,965
Contributions as a percentage of covered-employee payroll	8.67%	12.60%	8.122%	7.970%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available

Gallatin Gateway Public School, Gallatin County, Montana
Notes to Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability and
Schedule of Contributions
For the Year Ended June 30, 2016

Teachers' Retirement System of Montana (TRS)

Changes of Benefit Terms:

The following changes to the plan provision were made as identified:

The 2013 Montana Legislature passed HB 377 which provides additional revenue and created a two tier benefit structure. A Tier One Member is a person who first became a member before July 1, 2013 and has not withdrawn their member's account balance. A Tier Two Member is a person who first becomes a member on or after July 1, 2013 or, after withdrawing their member's account balance, becomes a member again on or after July 1, 2013.

The GABA for Tier 1 members has also been modified as follows:

- If the most recent actuarial valuation of the System shows that the funded ratio is less than 90%, then the maximum increase that can be granted is 0.50%.
- If the funded ratio is at least 90% and the increase is not projected to cause the System's funded ratio to be less than 85%, an increase can be granted to that is greater than 0.50% but not more than 1.50%.

The second tier benefit structure for members hired on or after July 1, 2013 is summarized below:

- *Final Average Compensation:* Average of earned compensation paid in five consecutive years of full-time service that yields the highest average
- *Service Retirement:* Eligible to receive a service retirement benefit if the member has been credited with at least five full years of creditable service and has attained the age of 60; or has been credited with 30 or more years of full-time or part-time creditable service and has attained age 55
- *Early Retirement:* Eligible to receive an early retirement allowance if a member is not eligible for service retirement but has at least five years of creditable service and attained age 55
- *Professional Retirement Option:* If the member has been credited with 30 or more years of service and has attained the age of 60, they are eligible for an enhanced allowance equal to 1.85% of average final compensation times all service at retirement. Otherwise, the multiplier used to calculate the retirement allowance will be equal to 1.67%.
- *Annual Contribution:* 8.15% of member's earned compensation
- *Supplemental Contribution Rate:* On or after July 1, 2023, the TRS Board may require a supplemental contribution up to 0.5%, if the following three conditions are met:
 - The average funded ratio of the System based on the last three annual actuarial valuations is equal to or less than 80%; and
 - The period necessary to amortize all liabilities of the System based on the latest annual actuarial valuation is greater than 20 years; and
 - A State or employer contribution rate increase or a flat dollar contribution to

the Retirement System Trust fund has been enacted that is equivalent to or greater than the supplemental contribution rate imposed by the TRS Board.

- *Disability Retirement*: A member will not be eligible for a disability retirement if the member is or will be eligible for a service retirement on the date of termination
- *Guaranteed Annual Benefit Adjustment (GABA)*: If the most recent actuarial valuation shows that Retirement System liabilities are at least 90% funded, and the provision of the increase is not projected to cause the System's liabilities to be less than 85% funded, the GABA may increase from the 0.5% floor up to 1.5%, as set by the Board.

HB 377 increased revenue from the members, employers and the State as follows:

- Annual State contribution equal to \$25 million paid to the System in monthly installments.
- One-time contribution payable to the Retirement System by the trustees of a school district maintaining a retirement fund. The one-time contribution to the Retirement System shall be the amount earmarked as an operating reserve in excess of 20% of the adopted retirement fund budget for the fiscal year 2013. The amount received was \$22 million in fiscal year 2014.
- 1% supplemental employer contribution. This will increase the current employer rates:
 - School Districts contributions will increase from 7.47% to 8.47%
 - The Montana University System and State Agencies will increase from 9.85% to 10.85%.
 - The supplemental employer contribution will increase by 0.1% each fiscal year for fiscal year 2014 thru fiscal year 2024. Fiscal years beginning after June 30, 2024 the total supplemental employer contribution will be equal to 2%.
- Members hired prior to July 1, 2013 (Tier 1) under HB 377 are required to contribute a supplemental contribution equal to an additional 1% of the member's earned compensation.
- Each employer is required to contribute 9.85% of total compensation paid to all re-employed TRS retirees employed in a TRS reportable position to the System.

Changes in actuarial assumptions and other inputs:

The following changes to the actuarial assumptions were adopted in 2015:

- Correctly reflect the proportion of members that are assumed to take a refund of contributions upon termination and appropriately reflect the three-year COLA deferral period for Tier 2 Members.
- The 0.63% load applied to the projected retirement benefits of the university members "to account for larger than average annual compensation increases observed in the years immediately preceding retirement" is not applied to benefits expected to be paid to university members on account of death, disability and termination (prior to retirement eligibility).
- The actuarial valuation was updated to reflect the assumed rate of retirement for university members at age 60 is 8.50% as stated in the actuarial valuation report.
- The actuarial valuation was updated to reflect the fact that vested terminations are only covered by the \$500 death benefit for the one year following their termination and, once again when the terminated member commences their deferred retirement annuity (they are not covered during the deferral period). Additionally, only the portion of the terminated members that are assumed to "retain membership in the System" are

covered by the \$500 death benefit after termination.

The following changes to the actuarial assumptions were adopted in 2014:

- Assumed rate of inflation was reduced from 3.50% to 3.25%
- Payroll Growth Assumption was reduced from 4.50% to 4.00%
- Assumed real wage growth was reduced from 1.00% to 0.75%
- Investment return assumption was changed from net of investment and administrative expenses to net of investment expenses only.
- Mortality among contributing members, service retired members, and beneficiaries was updated to the following:

For Males: RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back four years, with mortality improvements projected by Scale BB to 2018.

For Females: RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back two years, with mortality improvements projected by Scale BB to 2018.

- Mortality among disabled members was updated to the following:

For Males: RP 2000 Disabled Mortality Table for Males, set forward one year, with mortality improvements projected by Scale BB to 2018.

For Females: RP 2000 Disabled Mortality Table for Females, set forward five years, with mortality improvements projected by Scale BB to 2018.

Method and assumptions used in calculations of actuarially determined contributions:

Actuarial cost method	Entry age
Amortization method	Level percentage of pay, open
Open remaining amortization period	26 years
Asset valuation method	4-year smoothed market
Inflation	3.25%
Salary increase	4.00% – 8.51%, including inflation for Non-University members and 5.00% for University Members
Investment rate of return	7.75%, net of pension plan investment expense, and including inflation

Public Employees' Retirement System of Montana (PERS)

Changes of Benefit Terms

The following changes to the plan provision were made as identified:

2013 Legislative Changes

Working Retirees - House Bill 95 - PERS, SRS, and FURS, effective July 1, 2013

- The law requires employer contributions on working retiree compensation.
- Member contributions are not required.
- Working retiree limitations are not impacted. PERS working retirees may still work up to 960 hours a year, without impacting benefits.

Highest Average Compensation (HAC) Cap - House Bill 97, effective July 1, 2013

- All PERS members hired on or after July 1, 2013 are subject to a 110% annual cap on compensation considered as part of a member's highest or final average compensation.
- All bonuses paid to PERS members on or after July 1, 2013 will not be treated as compensation for retirement purposes.

Permanent Injunction Limits Application of the GABA Reduction – Passed under House Bill 454

Guaranteed Annual Benefit Adjustment (GABA) - for PERS

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of all other adjustments to the member's benefit.

- 3% for members hired prior to July 1, 2007
- 1.5% for members hired on or after July 1, 2007 and before July 1, 2013
- Members hired on or after July 1, 2013:
 - 1.5% each year PERS is funded at or above 90%;
 - 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
 - 0% whenever the amortization period for PERS is 40 years or more.

2015 Legislative Changes

General Revisions - House Bill 101, effective January 1, 2016

Second Retirement Benefit - for PERS

- Applies to PERS members who return to active service on or after January 1, 2016. Members who retire before January 1, 2016, return to PERS-covered employment, and accumulate less than 2 years of service credit before retiring again:
 - Refund of member's contributions from second employment, plus regular interest (currently 2.5%);
 - No service credit for second employment;
 - Start same benefit amount the month following termination; and
 - GABA starts again in the January immediately following second retirement.
- For members who retire before January 1, 2016, return to PERS-covered employment and accumulate two or more years of service credit before retiring again:
 - Member receives a recalculated retirement benefit based on laws in effect at second retirement; and,

- GABA starts in the January after receiving recalculated benefit for 12 months.
- For members who retire on or after January 1, 2016, return to PERS-covered employment and accumulate less than 5 years of service credit before retiring again:
 - Refund of member's contributions from second employment, plus regular interest (currently 2.5%);
 - No service credit for second employment
 - Start same benefit amount the month following termination; and,
 - GABA starts again in the January immediately following second retirement.
- For members who retire on or after January 1, 2016, return to PERS-covered employment, and accumulate five or more years of service credit before retiring again:
 - Member receives same retirement benefit as prior to return to service;
 - Member receives second retirement benefit for second period of service based on laws in effect at second retirement; and
 - GABA starts on both benefits in January after member receives original and new benefit for 12 months.

Revise DC Funding Laws - House Bill 107, effective July 1, 2015

Employer Contributions and the Defined Contribution Plan – for PERS and MUS-RP

The PCR was paid off effective March 2016, and the contributions of 2.37%, 0.47%, and the 1.0% increase previously directed to the PCR are now directed to the Defined Contribution or MUS-RP member's account.

Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following addition to the actuarial assumptions was adopted in 2014, based upon implementation of GASB Statement 68:

Admin Expense as % of Payroll	0.27%
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The following changes were adopted in 2013 based on the 2013 Economic Experience Study:

General Wage Growth	4.00%
Includes inflation at	3.00%
Investment rate of return	7.75%, net of pension plan investment expense and including inflation

The following actuarial assumptions are from the June 2010 Experience Study:

General Wage Growth	4.25%
Includes inflation at	3.00%
Merit increase	0% to 7.3%
Investment rate of return	8.00%, net of pension plan investment expense, and including inflation
Asset valuation method	4-year smoothed market
Actuarial cost method	Entry age
Amortization method	Level percentage of pay, open

SUPPLEMENTAL INFORMATION

Gallatin Gateway Public School
Gallatin County, Montana
Schedule of Enrollment
For the Fiscal Year Ended June 30, 2016

Fall Enrollment - October, 2015
Elementary School District

	FALL		
	Per Enrollment	Audit Per	
	<u>Reports</u>	<u>District Records</u>	<u>Difference</u>
Kindergarten Full	13	13	0
Kindergarten Part	0	0	0
Grades 1-6	101	101	0
Grades 7-8	35	35	0
Total Elementary	149	149	0

Part-time Students

Grade	Per Enrollment Reports				Audit per District Records				Difference
	< 181 hrs/yr	181-359 hrs/yr	360-539 hrs/yr	540-719 hrs/yr	< 181 hrs/yr	181-359 hrs/yr	360-539 hrs/yr	540-719 hrs/yr	
Kinder - Full	0	0	0	0	0	0	0	0	0
Kinder - Part	0	0	N/A	N/A	0	0	N/A	N/A	0
1-6	0	0	0	0	0	0	0	0	0
7-8	0	0	0	0	0	0	0	0	0

Spring Enrollment - February, 2016
Elementary School District

	SPRING		
	Per Enrollment	Audit Per	
	<u>Reports</u>	<u>District Records</u>	<u>Difference</u>
Kindergarten - Full	13	13	0
Kindergarten - Part	0	0	0
Grades 1-6	99	99	0
Grades 7-8	35	35	0
Total Elementary	147	147	0

Part-time Students

Grade	Per Enrollment Reports				Audit per District Records				Difference
	< 181 hrs/yr	181-359 hrs/yr	360-539 hrs/yr	540-719 hrs/yr	< 181 hrs/yr	181-359 hrs/yr	360-539 hrs/yr	540-719 hrs/yr	
Kinder - Full	0	0	0	0	0	0	0	0	0
Kinder - Part	0	0	N/A	N/A	0	0	N/A	N/A	0
1-6	0	0	0	0	0	0	0	0	0
7-8	0	0	0	0	0	0	0	0	0

Gallatin Gateway Public School
Gallatin County, Montana
Extracurricular Fund
SCHEDULE OF REVENUES AND EXPENDITURES - ALL FUNDS ACCOUNTS
Fiscal Year Ended June 30, 2016

Fund Account	Beginning Balance	Revenues	Expenditures	Transfers In(Out)	Ending Balance
Class of 2015	\$ 2,796	\$ -	\$ -	\$ (2,796)	\$ -
Class of 2016	7,290	22,477	30,498	2,500	1,769
Class of 2017	2,805	560	-	148	3,513
Class of 2018	3,988	1,840	3,408	148	2,568
Class of 2019	2,354	450	659	-	2,145
Class of 2020	2,234	-	-	-	2,234
Class of 2021	33	-	-	-	33
Miscellaneous	62	221	221	-	62
Student Council	375	-	-	-	375
Total	\$ <u>21,937</u>	\$ <u>25,548</u>	\$ <u>34,786</u>	\$ <u>-</u>	\$ <u>12,699</u>

Denning, Downey & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

1740 U.S. Hwy 93 South, P.O. Box 1957, Kalispell, MT 59903-1957

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Trustees
Gallatin Gateway Public School
Gallatin County
Belgrade, Montana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Gallatin Gateway Public School, Gallatin County, Montana, as of and for the fiscal year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Gallatin Gateway Public School' basic financial statements and have issued our report thereon dated June 26, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Gallatin Gateway Public School' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Gallatin Gateway Public School', internal control. Accordingly, we do not express an opinion on the effectiveness of Gallatin Gateway Public School' internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described below to be material weaknesses as identified as item(s) 2016-001 and 2016-002.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described below to be significant deficiencies as identified as item(s) 2016-003 and 2016-004.

2016-001 Misclassified Capital Outlay

Condition:

The District misclassified capital outlay expenditures as repair and maintenance.

Context:

The auditor selected a scope for significant claims by opinion unit, and completed an observation and inspection of the supporting documents.

Criteria:

The District has a capital asset policy with a threshold of \$5,000, and any capital improvements meeting this threshold are to be recognized as capital outlay.

Effect:

The District material misstated the capital outlay expenditures in the Building Reserve Fund by \$5,110 for replacing and installing the building water heater. This misstatement has been adjusted, and the financial statements are determined to be fairly stated.

Cause:

The District was not aware that the costs to get the asset in working order should be included in the original cost, and therefore recorded the claim as repair and maintenance because the water heater itself was below the \$5,000 threshold.

Recommendation:

The auditor recommends that any repair and maintenance costs meeting the \$5,000 be analyzed in further detail to determine if the costs extended the life of asset or is an improvement to an existing asset.

Auditee Response:

Future purchases will be analyzed closer to determine if they meet the \$5,000 threshold and recorded accordingly.

2016-002 Unrecorded Prepaid Expense

Condition:

The District prepaid its property and liability insurance for fiscal year 2017, and recognized the costs in expenditures even though the costs had not been incurred as of June 30, 2016.

Context:

The auditor selected a scope for significant claims by opinion unit, and completed an observation and inspection of the supporting documents.

Criteria:

Generally accepted accounting principles state that payments made in advance of the receipt of services should be recognized as prepaid expenses and recognized when the related services have been incurred.

Effect:

The District materially understated its prepaid expenses and expenditures to be overstated in the General and Transportation funds by \$13,367 and \$5,728 for the fiscal 2017 invoice. In addition, the insurance costs for fiscal 2016 were recognized in the wrong period causing the expenditures to be understated in the General and Transportation funds by \$12,250 and \$5,764. These have been corrected with an audit adjustment, and the financial statements determined to be fairly stated.

Cause:

The District receives the upcoming fiscal year insurance information and cost in June, and has been paying these costs prior to receiving the actual invoice that comes in July. In addition, there is no process to review for prepaid expenditures at the end of the year.

Recommendation:

We recommend that the District begin paying these insurance costs in the month the invoice is received, and implement a procedure to analyze the costs at the end of the year for any items that may be prepaid and need to be capitalized as an asset for financial reporting.

Auditee Response:

Adjustments will be made to FY17 to correct, and in future years, the invoice will be paid in the correct fiscal year and not prepaid.

2016-003 Misclassification of Revenues

Condition:

The local (food sales) and state (match) revenues in the school food fund were overstated and the federal (nutrition) revenue was understated.

Context:

We compared the federal and state revenue for child nutrition programs on the Montana Office of Public Instruction website to the amounts reported by the District.

Criteria:

Internal controls to ensure revenues reported by the District as properly posted in the accounting records to the revenues codes established in the chart of accounts established and documented in the Montana Office of Public Instruction School Accounting Manual.

Effect:

Local revenues were overstated \$24,224, state revenues were overstated \$3,593, and federal revenues were understated \$27,817 in the aggregate opinion unit. In addition, operating grants were understated and charges for services were overstated on the statement of activities. This has been corrected for the audit report.

Cause:

An error in coding the revenues was made and not detected by internal control procedures.

Recommendation:

The District should establish internal control procedures to ensure food service revenues are accurately posted to the accounting system.

Auditee Response:

In FY17, the coding issue was identified and corrected. Revenues are classified as federal versus local.

2016-004 Required Supplementary Information (2015-001 and 2014-004)

Condition:

Management has omitted the management discussion and analysis that the generally accepted account principles require to be presented as a supplement to the basic financial statements.

Context:

We did not receive the management discussion and analysis to include with the audit report.

Criteria:

Generally accepted accounting principles require that management prepare a management discussion and analysis to introduce the basic financial statements and provide an analytical overview of the governments financial activities.

Effect:

The District is not following the generally accepted accounting principles set by the GASB.

Cause:

The District did not prepare the management discussion and analysis letter.

Recommendation:

Annually should prepare and develop a management discussion and analysis as required by the generally accepted accounting principles.

Auditee Response:

More research will be done by the District to develop an MD&A for future years.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Gallatin Gateway Public School' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Gallatin Gateway Public School's Response to Findings

Gallatin Gateway Public School's response to the findings identified in our audit is described above. Gallatin Gateway Public School' response was not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Denning, Downey and Associates, CPAs, P.C.

June 26, 2017

Denning, Downey & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

1740 U.S. Hwy 93 South, P.O. Box 1957, Kalispell, MT 59903-1957

REPORT ON PRIOR AUDIT REPORT RECOMMENDATIONS

To the Board of Trustees
Gallatin Gateway Public School
Gallatin County
Belgrade, Montana

The prior audit report contained two recommendations. The action taken on each recommendation is as follows:

<u>Recommendation</u>	<u>Action Taken</u>
Segregation of Duties	Implemented
Budget Over Expenditures	Implemented

Denning, Downey and Associates, CPA's, P.C.

June 26, 2017

Gallatin Gateway
 Passed Audit Adjustments
 June 30, 2016

	ASSETS	LIABILITIES	PRIOR PERIOD ADJUSTMENTS	REVENUES	EXPENDITURES/ EXPENSES
Government Wide Financial Statements					
Governmental Activities					
operating grants understated/charges for services overstated (fund 112)				\$ 24,224	
Understated expenditures	\$ 712				\$ 712
Unrecorded accounts payable		\$ 2,189			\$ 2,189
Misclassified capital outlay	\$ 5,110				\$ 5,110
Understated prepaid asset - insurance	\$ 19,095				\$ 19,095
Insurance for FY16 recorded in wrong period			\$ 18,014		\$ 18,014
Unrecorded payroll liability	\$ -	\$ 20,768	\$ -	\$ -	\$ 20,768
Subtotal:	\$ 24,917	\$ 22,957	\$ 18,014	\$ 24,224	\$ 65,888
Add: PY passed adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Less: CY audit adjustments booked (negative)	\$ (24,205)	\$ -	\$ (18,014)	\$ (24,224)	\$ (42,219)
Net CY error amount	\$ 712	\$ 22,957	\$ -	\$ -	\$ 23,669
Fund Financial Statements					
General Fund					
Understated expenditures	\$ 712			\$ -	\$ 712
Understated prepaid asset - insurance	\$ 13,367				\$ 13,367
Insurance for FY16 recorded in wrong period			\$ 12,250		\$ 12,250
Unrecorded payroll liability		\$ 15,894			\$ 15,894
Subtotal:	\$ -	\$ 15,894	\$ 12,250	\$ -	\$ 42,223
Add: PY passed adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Less: CY audit adjustments booked (negative)	\$ (13,367)	\$ -	\$ (12,250)	\$ -	\$ (25,617)
Net CY error amount	\$ (13,367)	\$ 15,894	\$ -	\$ -	\$ 16,606
Transportation Fund					
Understated prepaid asset - insurance	\$ 5,728			\$ -	\$ 5,728
Insurance for FY16 recorded in wrong period			\$ 5,764		\$ 5,764
Unrecorded payroll liability		\$ 1,031			\$ 1,031
Subtotal:	\$ 5,728	\$ 1,031	\$ 5,764	\$ -	\$ 12,523
Add: PY passed adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Less: CY audit adjustments booked (negative)	\$ (5,728)	\$ -	\$ (5,764)	\$ -	\$ (11,492)
Net CY error amount	\$ -	\$ 1,031	\$ -	\$ -	\$ 1,031
Building Reserve					
Unrecorded accounts payable		\$ 2,189			\$ 2,189
Misclassified capital outlay					\$ 5,110
Subtotal:	\$ -	\$ 2,189	\$ -	\$ -	\$ 7,299
Add: PY passed adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Less: CY audit adjustments booked (negative)	\$ -	\$ -	\$ -	\$ -	\$ (5,110)
Net CY error amount	\$ -	\$ 2,189	\$ -	\$ -	\$ 2,189
Remaining fund types (aggregate) and discretely presented component units					
All Other Aggregate					
federal revenue understated, state revenue overstated				\$ 3,593	
federal revenue understated, local revenue overstated				\$ 24,224	
Unrecorded payroll liability		\$ 3,843			\$ 3,843
Subtotal:	\$ -	\$ 3,843	\$ -	\$ 27,817	\$ 3,843
Add: PY passed adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Less: CY audit adjustments booked (negative)	\$ -	\$ -	\$ -	\$ (27,817)	\$ -
Net CY error amount	\$ -	\$ 3,843	\$ -	\$ -	\$ 3,843

Signature _____

June 26, 2017

Date _____

Agenda Item: Discuss Health Insurance Options and Flex Spending Accounts for Classified Employees

Classified Employees Working 260 days, 1.0 FTE

ADD TO MUST PLAN SEPT 1

Name:	Position	Schedule	FTE	Monthly Benefit	# of Months	Annual Benefit
Carrie Fisher	District Clerk/Business Manager	8 hrs- 260 days (2080)	1.00	\$ 584.00	12	\$ 7,008.00
Erica Clark	Administrative Secretary	8 hrs- 260 days (2080)	1.00	\$ 584.00	12	\$ 7,008.00
			Totals:	\$ 1,168.00		\$ 14,016.00

OR

OPTION TO DECLINE MUST AND CHOOSE FLEX*

Name:	Position	Schedule	FTE	Monthly Benefit	# of Months	Annual Benefit
Carrie Fisher	District Clerk/Business Manager	8 hrs- 260 days (2080)	1.00	\$ 212.50	12	\$ 2,550.00
Erica Clark	Administrative Secretary	8 hrs- 260 days (2080)	1.00	\$ 212.50	12	\$ 2,550.00
			Totals:	\$ 425.00		\$ 5,100.00

*employee must indicate decision prior to August 1st each year for budgeting purposes-- Plan year is Sept 1 - Aug 31. No employer contributions to Flex will be made for these employees if they elect MUST. Maximum Flex benefit election (employee and employer) per year is \$2550.

Classified Part-time/temporary employees working .5 FTE and above

INCREASE FLEX BENEFITS

Name:	Position	Schedule	FTE	Monthly Benefit	# of Months	Annual Benefit
Bobbie Jo Gunderson	Kitchen Manager	8 hrs- 197 days (1576)	0.76	\$ 212.50	10	\$ 2,125.00
RoseAnn Gerl	Paraprofessional	7.5 hrs- 187 days (1403)	0.67	\$ 212.50	10	\$ 2,125.00
Janet Westlake	Paraprofessional	7.5 hrs- 187 days (1403)	0.67	\$ 212.50	10	\$ 2,125.00
Fraulein Jaffe	Classroom Aide	7.5 hrs- 187 days (1403)	0.67	\$ 212.50	10	\$ 2,125.00
Brooke Savage	Kitchen Assistant	7 hrs- 180 days (1260)	0.61	\$ 212.50	10	\$ 2,125.00
			Totals:	\$ 1,062.50		\$ 10,625.00

Classified Part-time/temporary employees working less than .5 FTE

FLEX BENEFITS**

Name:	Position	Schedule	FTE	Monthly Benefit	# of Months	Annual Benefit
Jerry Lee	Bus Driver	4 hrs- 180 days (720)	0.35	\$ 73.56	10	\$ 735.58
Cheryl Brenner	Bus Driver	4 hrs- 180 days (720)	0.35	\$ 73.56	10	\$ 735.58
Barb Schaff	Primary Care Clinic Nurse	7 hrs- 36 days (252)	0.12	\$ 25.75	10	\$ 257.45
			Totals:	\$ 172.86		\$ 1,728.61

**These employees have never been eligible for employer contributions to flex

SUMMARY

Total District Cost Depending on Employee Elections:

Option 1

1.0 FTE- MUST	\$14,016.00
.5 FTE- Flex	\$10,625.00
<.5 FTE- Flex	\$1,728.61
	\$26,369.61

Option 2

1.0 FTE- MUST (x1)	\$7,008.00
1.0 FTE- Flex (x1)	\$2,550.00
.5 FTE- Flex	\$10,625.00
<.5 FTE- Flex	\$1,728.61
	\$21,911.61

Option 3

1.0 FTE- MUST (x0)	\$0.00
1.0 FTE- Flex (x2)	\$5,100.00
.5 FTE- Flex	\$10,625.00
<.5 FTE- Flex	\$1,728.61
	\$17,453.61

PROPOSED

Gallatin Gateway Elementary

Adopted on: 08/20/12

Reviewed on:

1400 - R

BOARD OF TRUSTEES

Revised on: 08/19/13, 6/26/17

Page 1 of 2

Board Meetings

Meetings of the Board must occur at a duly called and legally conducted meeting. "Meeting" is defined as the convening of a quorum of the constituent membership of the Board, whether in person or by means of electronic equipment, to hear, discuss, or act upon a matter over which the Board has supervision, control, jurisdiction, or advisory power.

Regular Meetings

Unless otherwise specified, all meetings will take place in the Gallatin Gateway multipurpose room. Regular meetings shall take place at 6:00 p.m. on the third (3rd) ~~Monday~~ **Wednesday** of each month, or at other times and places determined by a majority vote. Except for an unforeseen emergency, meetings must be held in school buildings or, upon the unanimous vote of the trustees, in a publicly accessible building located within the District. If regular meetings are scheduled at places other than as stated above or are adjourned to times other than the regular meeting time, notice of the meeting shall be made in the same manner as provided for special meetings. The trustees may meet outside the boundaries of the District for collaboration or cooperation on educational issues with other school boards, educational agencies, or cooperatives. Adequate notice of the meeting, as well as an agenda, must be provided to the public in advance. Decision making may only occur at a properly noticed meeting held within the District's boundaries. When a meeting date falls on a school holiday, the meeting may take place the next business day.

Emergency Meetings

In the event of an emergency involving possible personal injury or property damage, the Board may meet immediately and take official action without prior notification.

Budget Meetings

Between July 1 and August 10 of each year, the Clerk shall publish a notice stating the date, time, and place trustees will meet for the purpose of considering and adopting a final budget for the District, stating that the meeting of the trustees may be continued from day to day until final adoption of a District budget and that any taxpayer in the District may appear at the meeting and be heard for or against any part of the budget. This notice shall be published in the *Bozeman Daily Chronicle*.

On the date and at the time and place stated in the published notice (on or before August 20), trustees shall meet to consider all budget information and any attachments required by law. The meeting may continue from day to day; however, the Board must adopt a final budget not later than August 25.

Special Meetings

Special meetings may be called by the Chairperson or by any two (2) trustees. A written notice of a special meeting, stating the purpose of the meeting, shall be delivered to every trustee not less than forty-eight (48) hours before the time of the meeting, except that the forty-eight-(48)-hour notice is waived in an unforeseen emergency as stated in § 20-3-322(5), MCA. Such written notice shall be posted conspicuously within the District in a manner that will receive public attention. Written notice also shall be sent not less than twenty-four (24) hours prior to the meeting, to each newspaper and radio or television station that has filed a written request for such notices. Business transacted at a special meeting will be limited to that stated in the notice of the meeting.

Closed Sessions

Under Montana law, the Board may meet in closed sessions to consider matters of individual privacy. Before closing a meeting, the presiding officer must determine that the demands of individual privacy exceed the merits of public disclosure and so state publicly before going into closed session. The Board also may go into closed session to discuss a strategy to be followed with respect to litigation, when an open meeting would have a detrimental effect on the litigating position of the District. This exception does not apply if the litigation involves only public bodies or associations as parties. Before closing a meeting for litigation purposes, the District may wish to consult legal counsel on the appropriateness of this action. No formal action shall take place during any closed session.

Legal References:	§ 2-3-103, MCA	Public participation – governor to ensure guidelines adopted
	§ 2-3-104, MCA	Requirements for compliance with notice provisions
	§ 2-3-105, MCA	Supplemental notice by radio or television
	§ 2-3-201, MCA	Legislative intent – liberal construction
	§ 2-3-202, MCA	Meeting defined
	§ 2-3-203, MCA	Meetings of public agencies and certain associations of public agencies to be open to public – exceptions
	§ 20-3-322, MCA	Meeting and quorum
	§ 20-9-115, MCA	Notice of final budget meeting
	§ 20-9-131, MCA	Final budget meeting
	10.55.701, ARM	Board of Trustees

Agenda Item: Discuss Regular Board Meeting Dates for 2017-2018

Background:

Each year the Board reviews the calendar and sets the regular meeting dates for the ensuing year. Generally, meetings are held on the 3rd Monday of each month per district policy—unless there is a conflict (i.e. Winter Break, Spring Break, etc). However, there has been some informal discussion to move the regular meetings to the 3rd Wednesday each month.

The Board is currently in the process of adopting an entire new series of Board policy from MTSBA. Therefore, now would be a good time for the Board to discuss the option of changing the meeting to the 3rd Wednesday.

A proposed change to the MTSBA model policy is enclosed in the packet for review and discussion.

Scenario 1- meetings remain on 3rd Monday:

July- no regular meeting (only work session)
August 17, 2017 **Superintendent unavailable August 10-18—propose August 21, 2017*
September 18, 2017
October 16, 2017
November 20, 2017
December 18, 2017 **Winter Break is December 21, 2017-January 2, 2018*
January 15, 2018
February 19, 2018 **President's Day and No School*
March 19, 2018 **Spring Break March 13-17, 2018*
April 16, 2018
May 21, 2018
June 18, 2018 **The last two years June Regular Meeting has been moved to end of month.*

Scenario 2- meetings change to 3rd Wednesday:

July- no regular meeting (only work session)
August 16, 2017 **Superintendent unavailable August 10-18—propose August 23, 2017*
September 20, 2017
October 18, 2017 **MEA PIR Days Oct. 19-20—consider changing one week earlier or later*
November 15, 2017
December 20, 2017 * *Early Release on Dec. 20- propose December 13- Winter Break is December 21, 2017-January 2, 2018*
January 17, 2018
February 21, 2018
March 21, 2018 **Spring Break March 13-17, 2018*
April 18, 2018
May 16, 2018
June 20, 2018 **The last two years June Regular Meeting has been moved to end of month.*

Recommendation:

The Board reviews the dates and options as noted in both scenarios and then adopts the policy later in the meeting with either the 3rd Monday or 3rd Wednesday designated. After the policy is adopted, the Board can make an official motion with dates of 2017-2018 regular meeting dates at a future meeting.

Gallatin Gateway Elementary

4411

COMMUNITY RELATION

Adopted on:
Reviewed on:
Revised on:

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Interrogation and Investigations Conducted by School Officials

The Superintendent has the authority and duty to conduct investigations and to question students pertaining to infractions of school rules, whether or not the alleged conduct is a violation of criminal law. The Superintendent shall determine when the necessity exists that law enforcement officers be asked to conduct an investigation of alleged criminal behavior which jeopardizes the safety of other people or school property or which interferes with the operation of the schools.

In instances when the Superintendent has reasonable suspicion that a violation of district policy or the student code of conduct has been violated, the Superintendent will investigate. The Superintendent will notify the suspected rule violator(s) or potential witness(es) to the infraction. The suspected student shall be advised orally or in writing of the nature of the alleged offense and of the evidence against the student. Circumstances may arise where it would be advisable to have another adult present during questioning of students.

School Resource Officer

Gallatin Gateway School District **coordinates** ~~contracts~~ with the **Gallatin County Sherriff's** ~~Police~~ Department to provide a School Resource Officer (SRO) to maintain a safe and secure environment conducive to learning. Whenever possible, all interactions between students and law enforcement at schools with the SRO, ~~assigned shall be coordinated through the SRO as specified within the duties of the contract.~~

Duties:

- ~~1. Abide by school board policies and shall consult with and coordinate activities through the Superintendent but shall remain fully responsive to the chain of command of the law enforcement agency in all matters relating to employment and supervision.~~
- ~~2. Develop expertise in presenting various subjects; particularly in meeting federal and state mandates in drug abuse prevention education and shall provide these presentations at the request of school personnel in accordance with the established curriculum.~~
- ~~3. Encourage individual and small group discussions about law enforcement related matters with students, faculty and parents.~~

4. ~~Attend meetings of parent and faculty groups to solicit their support and understanding of the School Resource Officer Program and to promote awareness of law enforcement functions.~~

4411

Page 2 of 4

5. ~~Be familiar with all community agencies that offer assistance to youths and their families such as mental health clinics, drug treatment centers, etc.~~
6. ~~Confer with the Superintendent to develop plans and strategies to prevent and/or minimize dangerous situations on or near the campus or involving students at school related activities.~~
7. ~~Coordinate with the Superintendent when conducting an investigation into alleged violations of District policy that also could be a violation of the criminal code during school hours, on school property or students travelling to or from school.~~
8. ~~Advise the Superintendent before requesting additional enforcement assistance on campus and undertake all additional responsibilities at the Superintendent's direction.~~
9. ~~In order to assure the peaceful operation of school related programs, the SRO will whenever possible, participate in or attend school functions.~~
10. ~~Reaffirm their roles as law enforcement officers by wearing their uniforms, unless doing so would be inappropriate for scheduled school activities. The uniform will also be worn at events where it will enhance the image of officers and their ability to perform their duties.~~
11. ~~Coordinate with the Superintendent and be responsible for law enforcement and security activity at extra-curricular events as determined by the Superintendent.~~
15. ~~File reports as required by the school district and/or law enforcement agency.~~

Investigations by Law Enforcement

When a student becomes involved with law enforcement officers due to events outside of the school environment and officers other than an SRO must interact with a student, the officer(s) is requested to visit ~~confer~~ with the student outside of school hours when he/she is being investigated for conduct not under the jurisdiction of the school. If this cannot be arranged, the SRO is the first person of contact for law enforcement. If for any reason the SRO is not available to respond to a request, the following steps shall be taken to cooperate with the authorities.

- a. The officer shall contact the Superintendent and present proper identification in all occasions upon his/her arrival on school premises.

- b. Parents or guardians shall be notified by the law enforcement officer or Superintendent as soon as possible. The law enforcement officer

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Page 3 of 4

or Superintendent shall make every effort to inform parents or guardians of the intent of the law enforcement officers except when that notification may compromise the student's safety.

- c. The student's parent or guardian should be present, if practicable, during any interrogation on school premises.

Cooperation with Law Enforcement

Although cooperation with law enforcement officers will be maintained, it is the preference of the District that it will not normally be necessary for law enforcement officers to initiate, and conduct any investigation and interrogation on the school premises, during school hours, pertaining to criminal activities unrelated to the operation of the school. It is preferred that only in demonstrated emergencies, when law enforcement officers find it necessary, will they conduct such an investigation during school hours. These circumstances might be limited to those in which delay might result in danger to any person, flight of a person reasonably suspected of a crime from the jurisdiction or local authorities, destruction of evidence, or continued criminal behavior.

No school official, however, should ever place him/herself in the position of interfering with a law enforcement official in the performance of his or her duties as an officer of the law. If the law enforcement officials are not recognized and/or are lacking a warrant or court order, the Superintendent shall require proper identification of such officials and the reason(s) for the visit to the school. If the Superintendent is not satisfied, he/she shall attempt to notify the officer's superior, documenting such action.

In all cases, the officers shall be requested to obtain prior approval of the Superintendent before beginning such an investigation on school premises. The Superintendent shall document the circumstances of such investigations as soon as practical. Alleged behavior related to the school environment brought to the Superintendent's attention by law enforcement officers shall be dealt with under the provisions of the two previous sections.

Taking a Student into Custody

School officials shall not release students to law enforcement authorities voluntarily unless the student has been placed under arrest or unless the parent or guardians and the student agree to the release. When students are removed from school for any reason by law enforcement authorities, every reasonable effort will be made to notify the student's parents or guardians immediately. Such effort shall be documented. Whenever an attempt to remove a student from school occurs

without an arrest warrant, court order, or without acquiescence of the parent or guardian, or the student, the Superintendent shall immediately notify a superior of the law enforcement officers involved to make objection to the removal of the student and shall attempt to notify the parent or guardian of the student. The Superintendent's office shall be notified immediately of any removal of a student from school by law enforcement officers under any circumstances.

When it is necessary to take a student into custody on school premises and time permits, the law enforcement officer shall be requested to notify the Superintendent and relate the circumstances necessitating such action. When possible, the Superintendent shall have the student summoned to the Superintendent's office where the student may be taken into custody. In all situations of interrogations, arrest or service of subpoenas of a student by law enforcement officers on school premises, all practicable steps shall be taken to ensure a minimum of embarrassment or invasion of privacy of the student and disruption to the school environment.

Disturbance of School Environment

Law enforcement officers may be requested to assist in controlling disturbances of the school environment which the Superintendent has found to be unmanageable by school personnel and which disturbances have the potential of causing harm to students, other persons, or school property. Staff members may also notify law enforcement officials.

Such potential of possible disturbance includes members of the public who have exhibited undesirable or illegal conduct on school premises or at a school event held on school property, and who have been requested to leave by the Superintendent or staff member, but have failed or refused to do so.

Legal Reference:	§ 20-1-206, MCA	Disturbance of school - penalty
	§ 20-5-201, MCA	Duties and sanctions
	§ 45-8-101, MCA	Disorderly conduct

Gallatin Gateway Elementary

Adopted on:
Reviewed on:
Revised on: 6/26/17

5140

PERSONNEL

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Employment and Assignment

Certified

Each certified employee will be employed under a written contract, subject to the terms and conditions of the collective bargaining agreement and District policies. Renewal and nonrenewal will be determined by the Board after receiving a recommendation from the Superintendent and in conformance with law.

Classified

Each classified employee will be employed under a written contract of a specified term, of a beginning and ending date, within the meaning of § 39-2-912, MCA, after the employee has satisfied the requisite probationary period of **60 days**. During the probationary period of employment, the employment may be terminated at the will of either the School District or the employee on notice to the other for any reason or no reason. Should the employee satisfy the probationary period, such employee shall have no expectation of continued employment beyond the current contract term.

The District reserves the right to change employment conditions affecting an employee's duties, assignment, supervisor, or grade.

The Board will determine salary and wages for classified personnel.

Assignments, Reassignments, Transfers

The Superintendent may assign, reassign, and/or transfer positions and duties of all staff, subject to any provisions contained in the collective bargaining agreement. Teachers will be assigned at the levels and in the subjects for which their certificates are endorsed. The Superintendent will provide for a system of assignment, reassignment, and transfer of classified staff, including voluntary transfers and promotions. Nothing in this policy prevents reassignment of a staff member during a school year.

Legal Reference: § 39-2-904, MCA Elements of wrongful discharge – presumptive probationary period
§ 39-2-912, MCA Exceptions to Wrongful Discharge from Employment Act

Hunter v. City of Great Falls (2002), 2002 MT 331

Whidden v. Nerison, 294 Mont. 346, 981 P.2d 271 (1999)

Bowden v. The Anaconda Co., 38 St. Rep. 1974 (D.C. Mont. 1981)

Prout v. Sears, Roebuck & Co., 236 Mont. 152, 722 P.2d 288 (1989)

Stowers v. Community Medical Center, Inc., 2007 MT 309, 340 Mont. 116, 172 P.2d 1252.

Gallatin Gateway Elementary

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PERSONNEL

Adopted on:
Reviewed on:
Revised on:

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Electronic Resources and Social Networking

The Gallatin Gateway School District recognizes that an effective public education system develops students who are globally aware, civically engaged, and capable of managing their lives and careers. The District also believes that students need to be proficient users of information, media, and technology to succeed in a digital world.

Public school employees are held to a high standard of behavior. The Montana Department of Education *Professional Educators of Montana Code of Ethics* requires District staff to maintain a professional relationship with each student, both in and outside the classroom. The District encourages all staff to read and become familiar with the Code of Ethics.

The school district staff shall not socialize with students on social networking websites (during school or out-of-school) in a manner contrary to this policy. Staff are reminded that the same relationship, exchange, interaction, information, or behavior that would be unacceptable in a non-technological medium, is unacceptable when done through the use of technology. In fact, due to the vastly increased potential audience digital dissemination presents, extra caution must be exercised by staff to ensure they don't cross the line of acceptability.

Specifically, the following forms of technology based interactivity or connectivity are expressly ~~permitted or forbidden when used in a manner not~~ **guidelines should be followed as it relates** ~~relates~~ to the delivery of educational services or district operations.

- Sharing personal landline or cell phone numbers with students for non-educational purposes **is forbidden**;
- Text messaging students for non-educational purposes **is forbidden**;
- Emailing students other than through and to school controlled and monitored accounts **is forbidden**;
- Soliciting students as friends or contacts on social networking sites for non-educational purposes **is forbidden**;
- Accepting the solicitation of students as friends or contacts on social networking sites for non-educational purposes **is forbidden**;
- Creation of administratively approved and sanctioned “groups” on social networking sites that permit the broadcast of information without granting students access to staff member’s personal information **is permitted**;
- Sharing with student’s access information to personal websites or other media through which the staff member would share personal information and occurrences **is forbidden**.

Accessing social networking websites for individual use during school hours is prohibited, unless asked to do so by ~~administration~~ **superintendent**. Except in an emergency situation, staff shall not access social networking sites using district equipment or personal equipment, including during ~~breaks or~~ preparation periods. **District employees, may however; use personal equipment to access social networking sites during duty-free lunch periods, off the clock lunch periods, or while attending overnight trips as appropriate.** All school district employees who participate in social networking websites, shall not post any confidential school district data, documents, photographs, logos, or other district owned or created information on any website. Further, the posting of any private or confidential school district material on such websites is strictly prohibited.

The Board directs the Superintendent or his/her designee to create strong electronic educational systems that support innovative teaching and learning, to provide appropriate staff development opportunities and to develop procedures to support this policy.

Staff **should receive prior approval of** ~~contact the administration~~ **superintendent prior** ~~if they would like to establishing~~ an educational related social media presence.

Cross Reference: 5015 Bullying/Harassment/Intimidation
 5223 Personal Conduct
 5255 Disciplinary Action
 Professional Educators of Montana Code of Ethics

BUDGET AMENDMENT RESOLUTION
Gallatin Gateway School District #35
Gallatin County

At a special meeting of the board of trustees of School District No. 35, Gallatin County, Montana, held May 30, 2017, at 6pm., at the Gallatin Gateway School, the following resolution was introduced:

WHEREAS, the trustees of School District No. 35, Gallatin County, Montana, have made a determination that as a result of unanticipated expenses from Teacher's Retirement System, the district's retirement fund budget does not provide sufficient financing to properly maintain and support the district for the 2016-2017 school year; and

WHEREAS, the trustees have determined that an amendment to the elementary retirement fund budget in the amount of \$4,637 is necessary under the provision of Section 20-9-161 (6), MCA; and

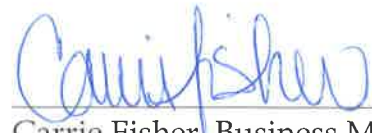
WHEREAS, the anticipated source of financing the budget amendment expenditures shall be retirement fund reserves;

THEREFORE BE IT RESOLVED that the Board of Trustees of School District No. 35, Gallatin County Montana, proclaims a need for an amendment to the elementary retirement fund budget for fiscal year 2016-2017 in the amount of \$4,637 under Section 20-9-161 (6), MCA, or the purpose identified above, and;

BE IT FURTHER RESOLVED that the Board of Trustees of School District No. 35, Gallatin County, Montana, met at Gallatin Gateway School on June 26, 2017, at 6pm, for the purpose of considering and adopting the retirement fund budget amendment.



Donna Shockley, Board Chair
Gallatin Gateway School Board of Trustees



Carrie Fisher, Business Manager
Gallatin Gateway School District #35

DATE BUDGET AMENDMENT ADOPTED: June 26, 2017

Gallatin Gateway School District #35
Current Retirement Fund (114) Budget: \$186,165.86
Amended Retirement Fund (114) Budget: \$190,802.86

BUDGET AMENDMENT EXPENDITURE DETAIL:

<u>Account #</u>	<u>Approved Budget</u>	<u>Requested Increase</u>	<u>Total</u>
114.100.1000.220	\$51,000	\$ 4,637	\$ 55,637
TOTAL	\$ 51,000	\$ 4,637	\$ 55,637

School District Name/No.	Gallatin Gateway School District #35						
For Fiscal Year Ended:	June 30, 2017						
COMPENSATED ABSENCES WORKSHEET - RECAP	Total Vacation and Sick Leave Liability	Employer FICA	Employer PERS	Employer TRS	Employer Unemployment	Employer Workers Comp	Compensated Absence Liability
Administrative & Non-Teaching Staff	23,201.54	1,774.90	1,054.86	858.95	120.66	302.14	27,313.05
Teaching Staff	22,120.88	1,692.24	0.00	1,940.01	115.02	132.73	26,000.88
TOTALS	45,322.42	3,467.14	1,054.86	2,798.96	235.68	434.87	53,313.93

COMPENSATED ABSENCE LIABILITY FUND LIMIT (see 20-9-512, MCA below):	
Total Liability for Administrative & Non-Teaching Staff	27,313.05
	X 30%
Maximum amount allowed in Compensated Absences Liability Fund (21)	8,193.92
Enter Cash Balance in Fund 21 as of June 30	0.00
Amount allowed to transfer (if negative, must transfer back to General Fund; if positive, may transfer up to this amount from General Fund)	8,193.92
<u>Accounting Entries:</u>	
To move money from Compensated Absence Liability Fund (21) to General Fund (01)	
Debit: X21-999-6100-910 Operating Transfer to Other Funds	(Compensated Absence Liability Fund)
Credit: X21-101 Cash	(Compensated Absence Liability Fund)
Debit: X01-101 Cash	(General Fund)
Credit: X01-5300 Operating Transfer from Other Funds	(General Fund)
----- OR -----	
To move money from General Fund (01) to Compensated Absence Liability Fund (21)	
Debit: X01-999-6100-910 Operating Transfer to Other Funds	(General Fund)
Credit: X01-101 Cash	(General Fund)
Debit: X21-101 Cash	(Compensated Absence Liability Fund)
Credit: X21-5300 Operating Transfer from Other Funds	(Compensated Absence Liability Fund)
<p>20-9-512, MCA. Compensated absence liability fund. (1) The trustees of a school district may establish a compensated absence liability fund for the purpose of paying: (a) any accumulated amount of sick leave that a nonteaching or administrative school district employee is entitled to upon termination of employment with the district in accordance with the provisions of 2-18-618; and (b) any accumulated amount of vacation leave that a nonteaching or administrative school district employee is entitled to upon termination of employment with the district. (2) The compensated absence liability fund may be used only for the stated purpose of this section. (3) The trustees may transfer money from the general fund, within the adopted budget, to establish and maintain the compensated absence liability fund. (4) The maximum amount in a reserve fund established under the provisions of subsections (1) and (3) may not exceed 30% of: (a) the total school district liability for accumulated sick leave of nonteaching and administrative school district employees on June 30 of the current school fiscal year; and (b) the total school district liability for accumulated vacation leave of nonteaching and administrative school district employees on June 30 of the current school fiscal year. (5) For the purposes of this section, "administrative school district employee" means a school district employee who is employed in an administrative position and who accrues vacation leave as part of the employee's contract with the school district.</p>	

06/23/17
11:35:57

GALLATIN GATEWAY ELEMENTARY
Journal Voucher Details
For the Accounting Period: 6/17

Page: 1 of 1
Report ID: L100

Document #	Line #	Posting		Debit Amount	Credit Amount	Acct/Source/			
		Date	Description			Fund	Org	Prog-Func	Obj Proj
19		06/23/17							
OPERATING TRANSFER FROM GENERAL FUND TO COMPENSATED ABSENCES FUND AS OF JUNE 30									
LEAVE BALANCES PER MCA 209-512. COMPENSATED ABSENCES FUND ESTABLISHED MAY 2017.									
	1		COMPENSATED ABSENCES	8,193.92		101 E	999-6100	910	
	2		CASH ADJUSTMENT (101)		8,193.92	101 B	101		
	3		CASH ADJUSTMENT (121)	8,193.92		121 B	101		
	4		COMPENSATED ABSENCES		8,193.92	121 R	5300		
			Total	16,387.84	16,387.84				

7790 Gallatin Gateway Elem.

Operating (Inter Fund) Transfers

Date: 6/26/2017

From:

General Fund	7790	101	-000-00-61-00-855	\$8,193.92
Transportation Fund	7790	110	-000-00-61-00-855	
Bus Depreciation	7790	111	-000-00-61-00-855	
Food Services Fund	7790	112	-000-00-61-00-855	
Tuition Fund	7790	113	-000-00-61-00-855	
Retirement Fund	7790	114	-000-00-61-00-855	
Misc/Federal Fund	7790	115	-000-00-61-00-855	
Technology Fund	7790	128	-000-00-61-00-855	
Flex Fund	7790	129	-000-00-61-00-855	
Investment Fund	7790	140	-000-00-61-00-855	
Debt Service	7790	150	-000-00-61-00-855	
Building Fund	7790	160	-000-00-61-00-855	
Building Reserve Fund	7790	161	-000-00-61-00-855	
Investments Fund	7790	162	-000-00-61-00-855	
Endowment Fund	7790	181	-000-00-61-00-855	
Student Activity Fund	7790	184	-000-00-61-00-855	
Payroll Clearing Fund	7790	186	-000-00-61-00-855	
			Total	\$8,193.92

To:

General Fund	7790	101	-000-00-53-00	
Transportation Fund	7790	110	-000-00-53-00	
Bus Depreciation	7790	111	-000-00-53-00	
Food Services Fund	7790	112	-000-00-53-00	
Tuition Fund	7790	113	-000-00-53-00	
Retirement Fund	7790	114	-000-00-53-00	
Misc/Federal Fund	7790	115	-000-00-53-00	
Compensated Absences Liability Fund	7790	121	-000-00-53-00	\$8,193.92
Technology Fund	7790	128	-000-00-53-00	
Flex Fund	7790	129	-000-00-53-00	
Investment Fund	7790	140	-000-00-53-00	
Debt Service	7790	150	-000-00-53-00	
Building Fund	7790	160	-000-00-53-00	
Building Reserve Fund	7790	161	-000-00-53-00	
Investments Fund	7790	162	-000-00-53-00	
Endowment Fund	7790	181	-000-00-53-00	
Student Activity Fund	7790	184	-000-00-53-00	
Claims Clearing	7790	187	-000-00-53-00	
			Total	\$8,193.92

Agenda Item: Non-resident Student Attendance Agreements

Background:

Attendance agreements for 2017-2018 were sent home with students the week of May 2, 2017. Families were informed that the Gallatin Gateway School Board approves the attendance of out-of-district students at a regularly posted board meeting. Upon the principal's review of applications, using Policy 3025, the principal's recommendation will be made at the **May 17, 2017** and **June 19, 2017** regular Board meetings for currently enrolled students and at the August meeting for any new out-of-district enrollees (including Kindergarten).

Families were also:

- Invited to attend the May 17 or June 19 meetings (*The Board changed their June 19 meeting to June 26 at May meeting*)
- Informed that attendance agreements received at the school by Friday, May 12, 2017 at 12:00pm would be reviewed at the Board meeting on Wednesday, May 17, 2016 at 6:00pm in the Board room; and attendance agreements received after May 12, 2017, but before June 15, 2017 will be reviewed at the Board meeting on Monday, June 19, 2017 at 6:00pm in the GGS Board room.

At the May 17, 2017 regular meeting, the Board approved 10 attendance agreements.

As of June 23, 2017, the Board has received 10 additional attendance agreements.

Recommendation:

Approve attendance agreements for current students who reside out-of-district and request continued enrollment for 2017-2018:

Grade level	Home School District	Status	Tuition
6	Bozeman	Current	\$0
6	Belgrade	Current	\$0
5	Cottonwood	Current	\$0
5	Bozeman	Current	\$0
5	Bozeman	Current	\$0
3	Bozeman	Current	\$0
3	Belgrade	Current	\$0
3	Bozeman	Current	\$0
2	Belgrade	Current	\$0
2	Bozeman	Current	\$0

Motion:

to approve the following Discretionary Non-resident Student Attendance Agreements for the 2017-2018 school year:

Grade level	Home School District	Tuition
6	Bozeman	\$0
6	Belgrade	\$0
5	Cottonwood	\$0
5	Bozeman	\$0
5	Bozeman	\$0
3	Bozeman	\$0
3	Belgrade	\$0
3	Bozeman	\$0
2	Belgrade	\$0
2	Bozeman	\$0

Gallatin Gateway School District #35 Professional Development Plan for 2017-2018

Friday, August 25, 2017 – Introductions, Handbooks, Online Training (Concussion, MTSS, Bloodborne Pathogens), Emily Kruschefski, and other needed activities

Monday, August 28, 2017 – MTSS discussion and goals for 2017-2018 – Working to get an OPI MTSS consultant for Gallatin Gateway School District

Thursday and Friday, October 19-20, 2017 – MEA/MFT or substitute training

Friday, November 10, 2017 – Parent/Teacher Conference

Monday, April 2, 2018 – Andrea Meiers (ACE) – Curriculum Alignment and Assessment Analysis

Friday, June 8, 2018 – Staff Check Out

Topics that will be discussed during staff meetings: EPAS, Caring for the Caregiver, Run/Hide/Fight, MTSS, Data Analysis

Recommended motion: to approve the 2017-2018 Professional Development Plan.

Agenda Item: Custodial/Cleaning Services Contract Renewal (2 years) - Elite Commercial Cleaners, Inc.

Background:

In the summer of 2015, the Facility Advisory Committee assisted the District in obtaining proposals from five professional cleaning services. After final review of the proposals, the committee recommended the District contract with Elite Commercial Cleaners, Inc. The contract was for two years beginning September 1, 2015.

The District has been extremely happy with the services from Elite Commercial Cleaners Inc. over the past two years.

Recommendation:

Approve the enclosed Janitorial Services Proposal (contract) for the next two years with Elite Commercial Cleaners, Inc.

- No cost increase- remains at \$2880/month
- Some changes have been made to the proposal in terms of schedules of services and needs of the district

Recommended Motion: approve the proposal from Elite Commercial Cleaners, Inc. for the next two years beginning September 1, 2017.

Janitorial Services Proposal

Prepared for:

Gallatin Gateway School
100 Mill Street
Gallatin Gateway, MT 59730

Submitted by:

Elite Commercial Cleaners Inc.

PO Box 6241

Bozeman, MT 59771

406-219-8439

www.elitecommercialcleaners.com



June 14, 2017

Contract for Janitorial Services

June 14, 2017

Travis Anderson
Superintendent
Gallatin Gateway School
100 Mill Street
Gallatin Gateway, MT 59730

Travis:

Elite Commercial Cleaners will provide the services outlined in the schedule of services at the above reference location for a period of **Two Years** beginning on the following date: _____. The term of this agreement shall automatically renew for successive one year terms unless either party provides notice of nonrenewal no later than 30 days prior to the renewal date of any successive term.

In exchange for these services **Gallatin Gateway School** will make payment at the rate of **\$2880 per month** to Elite Commercial Cleaners. The first billing will be made on the first day of services and due upon invoicing at Net15. Subsequent invoices will be sent at the beginning of each month and are due Net15. A 1.5% financing charge will be applied to any payment received after the 30th of the month.

***Price does not include consumable products.**

Elite Commercial Cleaners will perform all outlined services, except when prevented by strike, act of god, client holidays, major holidays, or as otherwise as mutually agreed upon.

Sincerely,

Colin Engstrom
President
Elite Commercial Cleaners

*Please sign below and return one copy to Elite Commercial Cleaners.


Signature

Board Chair
Title

6/26/17
Date

Elite Commercial Cleaners

Elite Commercial Cleaners, Inc. has been servicing the Gallatin Valley for over six years. We strive to deliver the absolute best service while offering competitive pricing. It's our mission to provide our clients with green products along with the most innovative cleaning techniques and technology.

Quality Control

We provide a clean and healthy work environment by addressing all of your building's needs, allowing you to focus on your core business. Our number one priority is security. We run in-depth background screening on all employees. We also have all of our timekeeping digitally recorded and GPS synced. We use hospital grade disinfectants on not just your bathrooms, but on all your surfaces to protect the health of your employees and customers. Through microfiber technology, we are able to use color specific cleaning towels and microfiber mops to insure location specific colors to eliminate cross contamination. We conduct all our inspections on the CleanTelligent platform which automatically sends a copy of each inspection to both our employee(s) and the client. Regular performance inspections and constant supervision and retraining allow us to provide the most consistent service in the valley.

Our Team

Our superior service is built on hiring more than just a workforce. Our clients are serviced by highly trained, healthy employees who love their job. We keep our employees safe with annual safety training, in addition to keeping up-to-date Material Safety Data Sheets and abiding by all OSHA standards. We keep our employees happy by providing accommodating schedules to fit their needs. Our staff is cross trained in all areas of the company to provide any type of service to any client. Our employees are trained to notice maintenance issues or when supplies are running low and report directly to the client and/or management for a quick response.

Insurance

Elite Commercial Cleaners will provide full insurance coverage:

- Commercial General Liability - \$1,000,000 per occurrence and \$2,000,000 general aggregate
- Worker's Compensation – Montana State Fund
- Fidelity Bond - \$10,000 commercial Bond
- Owned and Non-Owned Auto Policy - \$1,000,000 single limit liability
- Umbrella Coverage - \$1,000,000 additional coverage

Additional Services

Elite Commercial Cleaners can provide an array of services and would be happy to provide a quote for any of the following services:

- Window Cleaning
- Carpet Cleaning
- Floor Maintenance
- Post Construction Cleaning

Schedule of Services

Gallatin Gateway School
100 Mill Street
Gallatin Gateway, MT 59730



June 14, 2017

Daily:

1. Clean glass and sanitize all entrance doors. (Main, Rear, and West Entrance).
2. Spot clean the entranceway. (Sweep, Mop, and Vacuum). (Main, Rear, and West Entrance).
3. Sanitize Front Desk (see map).
4. Dust mop main hallways.
5. Restrooms: Clean according to the "How To Clean A Bathroom" document.
(ALL BATHROOMS AND LOCKERROOMS ARE TO BE DONE DAILY)
 - a. Replenish toilet paper, soap, and paper towels when available. Leave 2 rolls of toilet paper on toilet.
 - b. Change urinal mats and screens as needed or on the first of the month.
6. Remove all trash that is tied and placed in hallway

Monday:

1. Vacuum ALL classroom and office flooring (chairs should be pulled away and organized by school staff).
2. Thoroughly vacuum or dust mop all hard floors throughout school.
3. Using a neutral floor cleaner, mop or autoscrub all exposed flooring.
 - a. Gym, Cafeteria, and Science lab.
 - b. Hallways A and B.

Tuesday:

1. Clean and sanitize **ALL** classrooms and offices according to “How to Clean a Classroom” document.
2. Remove **ALL** hallway trash and exterior trash.
3. Clean under bleachers.

Wednesday:

1. Vacuum **ALL** classroom and office flooring (chairs should be pulled away and organized by school staff).
2. Thoroughly vacuum or dust mop all hard floors throughout school.
3. Using a neutral floor cleaner, mop or autoscrub all exposed flooring.
 - a. Hallways, Gym, Cafeteria, and Science lab

Thursday:

1. Clean and sanitize classrooms according to “How to Clean a Classroom” document: **A-J, Library, and Computer Lab**
2. Remove **ALL** hallway trash and exterior trash.
3. Detail sweep and mop restrooms.

Friday:

1. Vacuum classroom flooring: **A-J, Library, and Computer lab**. (chairs should be pulled away and organized by school staff).
2. Thoroughly dust mop hallways A and B.
3. Using a neutral floor cleaner, mop or autoscrub all exposed flooring.
 - a. Hallways A and B
 - b. Burnish hallway VCT flooring.
4. Vacuum and Mop under all mats.
5. Mop all corners and edges where the Auto scrubber cannot reach.
6. Wipe down tops of lockers in Hallway A and B
7. Dust picture frames, bulletin boards, and other hanging items in Hallway A and B.

As Needed:

1. Remove hard water from sinks.
2. Spot clean trash cans.
3. Spot clean trophy display.
4. Dust blinds.

Summer Deep Cleaning:

1. Clean and sanitize all lockers.
2. Wipe down and sanitize all fixtures (desks, chairs, tables, computers, bookshelves, windowsills).
3. Remove flies from lights.
4. Wipe bases of chairs.

Carpet Cleaning:

1. Summer break – all buildings carpet
2. Winter break – all main classrooms

Floor Maintenance:

1. Autoscrub 2-3 times per week depending on zone.
2. Burnish VCT every Friday.
3. Full strip and wax over summer break (4 coats).
4. Scrub and recoat wax over winter break (2 coats).

How to Clean a Kitchen

1. **Dispensers** – Paper towel and Soap Dispenser if you need to fill them do so right away. **DO NOT COME BACK TO THIS.**
2. **Sink** – Spray down sink with Spic and Span (Blue Bottle).
3. **Tables** – Spray down ALL tables with Spic and Span (Blue Bottle).
4. **Trash** – Empty trash and replace liner. If food or liquid has leaked on the outside of the can spray with Spic and Span (Blue Bottle) and wipe off with a micro fiber rag.
5. **Tables and Chairs** – Wipe off Spic and Span from tabletops with a micro fiber rag, and then wipe down chairs.
6. **Sink** – Wipe off Spic and Span, make sure to polish faucet and if you need to get a razor or pumice stone to remove any hard water stains.
7. **Microwave** – Remove glass plate and spray Spic and Span into microwave, clean accordingly. Wipe and remove any food from glass plate and put back. Wipe down outside and underneath microwave and remove any crumbs around it.
8. **Refrigerator** – Wipe down outside and top of Refrigerator with Spic and Span (Blue Bottle) and a micro fiber rag.
9. **Coffee Maker** – Remove coffee pot and if a dishwasher is provided place in dishwasher and run cycle, If not hand wash and let dry. Spray a micro fiber rag and Spic and Span (Blue Bottle) and wipe down all exposed surfaces including the surface behind and under the coffee maker itself. Do not spray directly onto coffee maker.
10. **Floors** – Sweep and Mop Floors

How to Clean a Bathroom

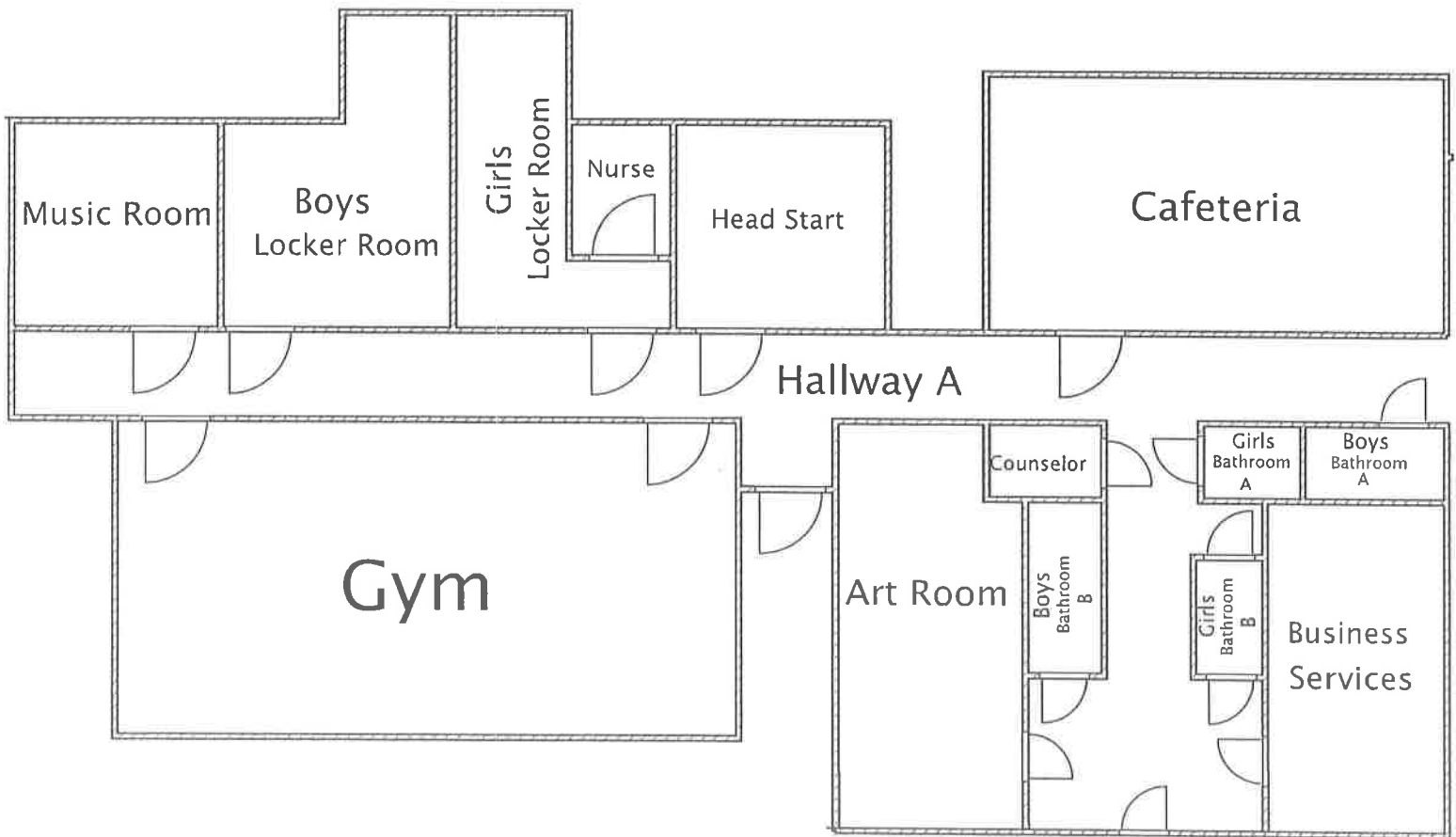
1. **Check Dispensers** - (Paper towel, Toilet Paper, Soap) if you need to fill any of the dispensers, do so right away. **DO NOT COME BACK TO IT**
2. **Trash** - Empty trash and replace liner in can. In the women's bathroom empty feminine trash in each stall and replace brown bag.
3. **Toilets** - In toilets and urinals apply toilet bowl cleaner in the bowl and under the rim.
4. **Sinks** - Spray sink down with Comet (Green Bottle)
5. **Mirrors** - Spray glass cleaner on glass wipe off with a dry micro fiber rag with an up and down motion. **DO NOT LEAVE STREAKS.** The less chemicals you use the better.
6. **Sinks** - With the same micro fiber rag you used for the mirror wipe down sink and countertop. If you need to turn off the water to get around the faucet and to remove any hard water stains in the sink. **SET RAG ASIDE.**
7. **Toilets** - Spray toilet/urinals down with Comet (Green Bottle), with your toilet bowl brush clean inside of toilet and remove all of the blue toilet bowl cleaner and debris from toilet/urinal. Get a new micro fiber rag and wipe down toilet including all exposed surfaces under and below.
8. **Dispensers and other Surfaces** - with your micro fiber rag from the sink (use a new rag if needed), wipe down dispensers, changing tables, stall doors and top of partitions between stalls.
9. **Floors** - Sweep/Vacuum floors, and then mop floors.

How to Clean a Classroom

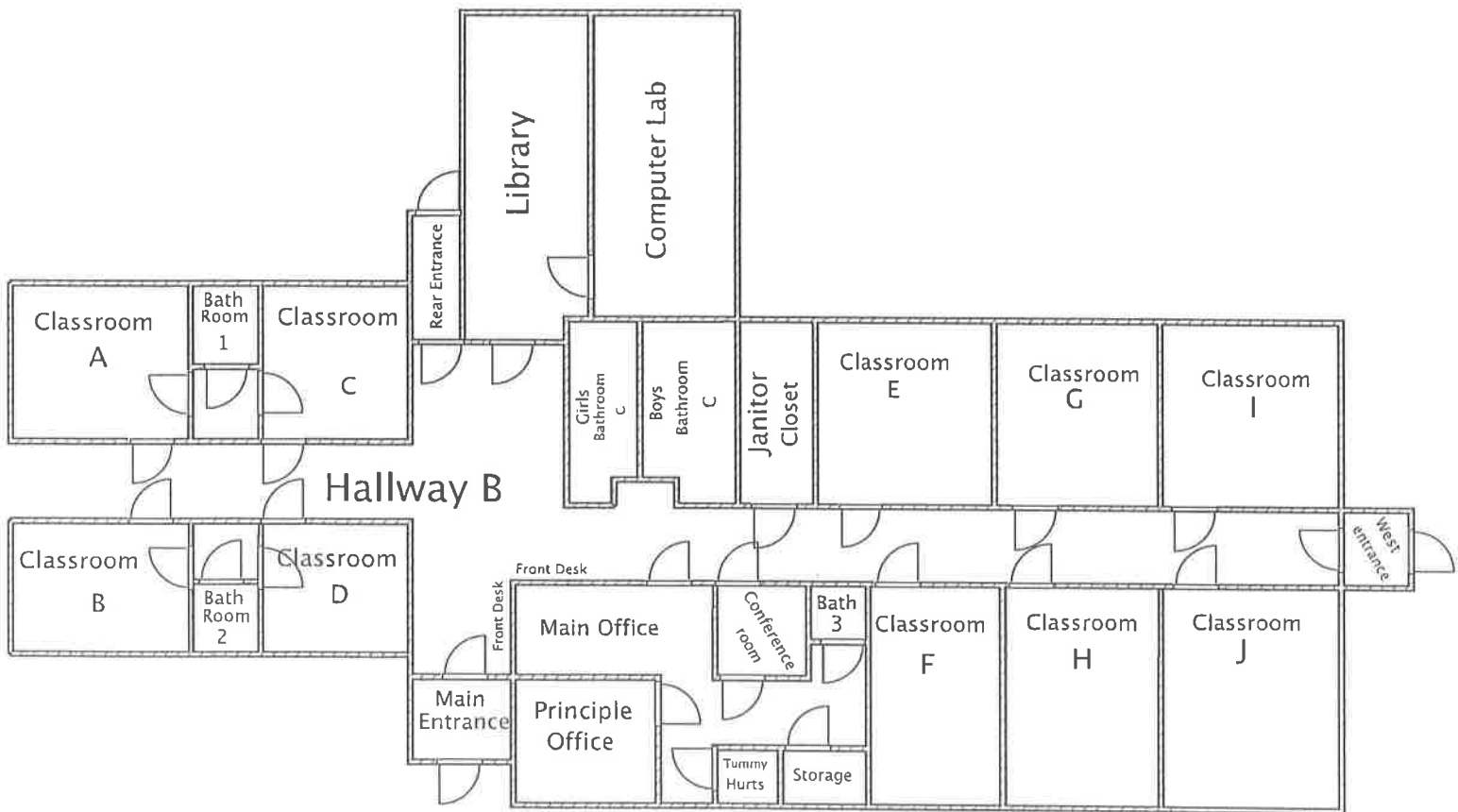
(Tuesday/ Thursday)

1. **Computer** – Feather dust computer monitor and keyboard. DO NOT USE ANY CHEMICALS.
2. **Desks** – Get a micro fiber rag and spray Spic and Span (Blue Bottle) directly onto the rag. NEVER SPRAY CHEMICALS DIRECTLY ONTO DESK. Wipe any fingerprints, crumbs or stains off.
3. **Bookshelves, windowsills, and Heaters** – Get a micro fiber rag and spray Spic and Span (Blue Bottle) directly onto the rag. NEVER SPRAY CHEMICALS DIRECTLY ONTO DESK. Wipe any fingerprints, crumbs or stains off.
4. **Light Switches & Door knobs** – Sanitize with Spic & Span
5. **Trash** – Remove trash if tied off and placed in hallway

Gallatin Gateway School East



Gallatin Gateway School West



AGENDA ITEM: Update and Revised Pre-Authorize Warrants

Background:

In December 2013, the Board approved a list of vendors, which would pre-authorize the issuance of warrants to pay invoices without waiting for the next regularly scheduled Board meeting. The intent behind this decision was for the District to maintain positive relationships with local vendors and to avoid any interest and late fees associated with any corporate lines of credit (i.e. Costco, Amazon.com, etc).

At this time, the Business Manager would like to propose a revision to this list. The reasons for this recommendation include: 1) The District no longer utilizes some of the vendors; 2) The District has annual, seasonal, or monthly contracts with some of the vendors (i.e. Elite Commercial Cleaning); 3) The District utilizes the services of some new local and/or corporate vendors; and 4) The vendor may provide consistent services (i.e. monthly, quarterly, annual) to the District.

Important considerations:

- The Board will always be provided a list of all warrants issued to all vendors each month in their Board packets (and will approve them as usual)
- One Board member (either Board Chair or Vice Chair) must sign all warrants issued on behalf of the District
- It is anticipated that any invoices outside of the “norm” will be held and paid after approval by the Board.

*Proposed additions to the original list adopted in December 2013 are bolded and underlined.
Proposed deletions have been noted with a strikethrough*

PROPOSED VENDOR LIST

ALBERTSONS

ALSCO-AMERICAN LINEN DIVISION

ALLEGRA PRINTING

AMAZON.COM CREDIT SERVICES

ARROWLEAF LAWN & LANDSCAPE

~~AT&T MOBILITY~~

AWWS - ADVANCED WASTEWATER

SPECIALISTS

BOZEMAN TROPHY & ENGRAVING

CENTURYLINK

COMMERCIAL ENERGY OF MONTANA INC

COSTCO

CREEP-N-CRAWL

DAN ASTHEIMER

~~DELL MARKETING, L.P~~

DENNING, DOWNEY & ASSOCIATES

DOCTOR CLEAN

DRAKE IRRIGATION

ELITE COMMERCIAL CLEANERS

ENERGY LABORATORIES, INC

~~ERIC CAMPBELL CWO PLLC~~

FIRE SUPPRESSION SYSTEMS, INC

FOOD SERVICES OF AMERICA

~~FRANK VIDER~~

GALLATIN GATEWAY SCHOOL STUDENT

ACTIVITY ACCOUNT

GALLATIN GATEWAY WATER & SEWER

DISTRICT

GALLATIN-MADISON SPECIAL ED. COOP

HOUSE OF CLEAN

INTERNAL REVENUE SERVICE CENTER

J&H INC

LAST BEST PLACE LANDSCAPING

MADISON MECHANIX

MISSOULA CHILDREN'S THEATRE

MONTANA OPTICOM

~~MASTERCARD~~

NEOPOST USA INC

NORTHWESTERN ENERGY

PETERS, MICHAEL L.

REPUBLIC SERVICES #886

~~SONICWALL, INC.~~

STAPLES

STORY DISTRIBUTING CO.

THE CHEMNET CONSORTIUM

LORRIE THOMAS

TRUGREEN CHEMLAWN

U.S. POSTAL SERVICE (NEOPOST PST-ON-CALL)

WESTERN SPORTS FLOORS

Agenda Item: Pre-Authorize FY18 Expenditures

Due to the feedback from the recent audit all membership renewal fees and annual fees should be paid in the fiscal year in which they are for-- they should not be pre-paid. Since the following renewals need to be paid at the very beginning of the upcoming new fiscal year the Business Manager is requesting that the Board pre-authorize these expenditures and allow warrants to be issued and sent to the following vendors in July. This approval will help the Board avoid having a special meeting to approve these expenditures. A warrant register will be available to the Board for approval at the next regular or special meeting.

PO#	VENDOR	DESCRIPTION	ANTICIPATED AMOUNT
18-001	SWMSS	FOOD SERVICE BID	\$ 1,460.77
18-002	MT SCHOOL PROPERTY & LIABILITY INSURANCE	PROPERTY INSURANCE	\$ 20,145.00
18-003	MTSBA	MEMBERSHIP RENEWAL	\$ 2,304.10
18-004	MASBO	MEMBERSHIP RENEWAL	\$ 150.00
18-005	SAM- SCHOOL ADMINISTRATORS OF MT	MEMBERSHIP RENEWAL	\$ 450.00
18-006	POWERSCHOOL	ANNUAL RENEWAL FEE	\$ 3,249.55
18-007	SWMSS	MEMBERSHIP RENEWAL	\$ 399.00
18-008	MONTANA COOPERATIVE SERVICE	MEMBERSHIP RENEWAL	\$ 149.00
18-009	RENISSANCE LEARNING	ANNUAL RENEWAL FEE	\$ 4,559.75
18-010	*	*	\$ -
18-011	ACE- ALLICANCE FOR CURRICULUM ENHANCEMENT	MEMBERSHIP FEE	\$ 3,500.00
18-012	POWERSCHOOL	REGISTRATION MODULE	\$ 3,150.00
18-013	NCS PEARSON	AIMS WEB RENEWAL	\$ 975.00
18-014	IXL LEARNING	IXL RENEWAL (3YRS)	\$ 5,596.00
			\$ 46,088.17

* DOES NOT NEED TO BE PRE-APPROVED-- PO HAS BEEN ISSUED, BUT DOES NOT NEED PAYMENT

Recommended Motion:

to pre-authorize the expenditures as presented for FY18 and allow the Business Manager to issue payment to the vendors.

5th Annual Negotiations/Policy Symposium



Start Date 07/26/2017 09:00 AM
End Date 07/27/2017 04:00 PM
Address MTSBA Headquarters. 863 Great Northern Blvd., Helena, MT 59601

[Register Now >](#)



5th Annual Negotiations/Policy Symposium

July 26-27 - Helena

MTSBA Headquarters - Fourth Floor
863 Great Northern Blvd.

Agenda is coming soon!

All or a portion of this training is free to those of you that are members of our labor and/or policy maintenance service programs (see additional information below). If you are not a current member of our labor and/or policy maintenance service programs, you should consider taking advantage of these two programs as they can save your district both time and money. For those of you that are not members of these two programs, we have discounted the fee for those who attend both days.

If your district is not signed up for either our Personnel Services Maintenance Program and/or our Policy Maintenance Program, the fees are as follows:

- \$125 for those who attend 1 day only;
- \$200 discounted fee for those who attend both days.

Room Block:

Best Western Great Northern | 835 Great Northern Blvd., Helena | (406) 457-5500 | Special rate: \$145/night. Book by 7/12/2017.
Please refer to MTSBA Policy and Negotiations Symposium when making room reservations.

MTSBA's Cancellation, No Show and Onsite Registration Policy:

- If you register and later cancel, either in writing or via email with receipt of such email confirmed in a reply ksmerker@mtsba.org, on or before five business days (Saturdays and Sundays excluded) before the workshop:
 - Your registration fee will be refunded less a \$25 administrative fee if you prepaid; or
 - You will be charged a \$25 administrative fee and your district will be charged accordingly.
- A cancellation notice received after the above-referenced deadline and/or any no-show is not eligible for a refund or will be charged the full membership fee, regardless of the underlying reason.
- Onsite registrations will be charged an additional \$25 above and beyond the member registration fee.
- No shows will be charged \$25 for a member benefit event.

MCEL 2017 - Montana Conference of Education Leadership

MCEL
Montana Conference of Education Leadership

Start Date 10/18/2017 01:00 PM
End Date 10/20/2017 12:00 PM
Address Double Tree. 27 North 27th St. Billings, MT 59101



[Register Now >](#)

MCEL
Montana Conference of Education Leadership

Welcome to MCEL 2017

Our Theme: Leadership for Transforming Education, Empowering Montana Students!

The Montana Conference of Education Leadership is jointly planned and provided by the Montana School Boards Association, School Administrators of Montana, Montana Association of School Business Officials and Montana Rural Education Association. MCEL is the largest annual conference for education leaders in the state, routinely drawing over 1,000 people focused on the role of leadership in Montana's Public Schools and providing unique opportunities for networking and collaborating to elected trustees, school administrators, school business officials and others.

MTSBA Summer Leadership Symposium



Start Date 07/13/2017 09:00 AM
End Date 07/14/2017 01:00 PM
Address Red Lion Ridgewater Inn & Suites, 209 Ridgewater Drive, Polson, MT 59860

[Register Now >](#)



July 13-14, 2017

This year's MTSBA Summer Symposium, *sponsored by ISBC*, will provide attendees with a unique opportunity to learn more about moving in the direction of personalized learning and individual student success. Topics include:

- Flexibilities and Efficiencies that Promote Individual Student Success
- SB319 - Honoring Expressions of Indigenous Heritage: What this means for Montana's Public Schools
- Round Table Discussions: Identification of Drivers and Barriers to Personalized Learning for Each Student in Montana's Public Schools
- Effective Governance Practices: The School Board's Role in Personalized Learning and Individual Student Success
- Legal and Policy Update: A Discussion of Current Legal Policy Issues that Impact Montana's Public Schools

Member Benefit - No Charge

This is a **FREE** training offered to all MTSBA members! Sponsored by ISBC.

Ask for Summer Symposium room block until June 19, 2017

Red Lion Ridgewater Inn & Suites	209 Ridgewater Drive, Polson, MT	406.872.2200	\$125.00
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MTSBA's Cancellation, No Show and Onsite Registration Policy:

- If you register and later cancel, either in writing or via email with receipt of such email confirmed in a reply from Karla Smerker (ksmerker@mtsba.org) of MTSBA, on or before 5 business days (Saturdays and Sundays excluded) before the workshop:
 - your registration fee will be refunded less a \$25 administrative fee if you prepaid; or
 - you will be charged a \$25 administrative fee and your District will be charged accordingly.
- A cancellation notice received after the above-referenced deadline and/or any no-show is **not eligible for a refund or will be charged the full membership fee**, regardless of the underlying reason.
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- No shows will be charged \$25 for a member benefit event.