



# Trustees' Financial Summary

## FY2023-24

Submit ID: 0312-44991541

### 15 Flathead County

### 0312 Columbia Falls Elem

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

### Certification

**Business Manager/Clerk:**

Dustin Zuffelato

**Phone #:**

(406) 892-6554

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(Signature)

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(Date)**Chair, Board of Trustees:**

Jill Rocksund

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(Signature)

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(Date)**County Superintendent**

Cal Ketchum

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(Signature)

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(Date)

### Software

Accounting Package:

Tyler Technologies (CSA/Infinite Visions)

For FY24 did the district employ a certified special education director?

Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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## 15 Flathead County 0312 Columbia Falls Elem

### Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
013	E-Rate Reimbursement	LOCAL	N/A	
016	Medicaid	STATE		State
017	Youth Recreation Program	LOCAL		
022	K-8 Facility Bond Project	LOCAL		
023	Supplies - Mentor Prog.	LOCAL		
026	Ruder Endowment - Ruder Elem.	LOCAL	N/A	
027	Ruder Endowment - Glacier Gateway	LOCAL	N/A	
028	BOWNE-SPECIAL EDUCATION ENDOWMENT	LOCAL		
029	Ruder Endowment - Junior High	LOCAL	N/A	
034	GG Library Endowment	LOCAL		
035	Ruder Elem. Library Endowment	LOCAL	N/A	
037	J.H. Library Endowment	LOCAL	N/A	
051	Indirect Costs	LOCAL	N/A	
070	District 800 Monies	LOCAL	N/A	
090	Medicaid MAC	STATE		
104	State Gifted and Talented	STATE	0150312132024	State
314	Title I Impr. Basic Prog. FY2024	FEDERAL	15-0312-31-24	84.010
433	Title X Part C Education of Homeless Children and Youth	FEDERAL		84.196
434	Title IX, Part A, Education for Homeless Children & Youth	FEDERAL	0150312572024	84.196
470	Clean School Bus Program DEQ Grant	FEDERAL		
613	School Major Maintenance Account Permissive Levy	LOCAL		
756	ESSER III ARP IDEA PT B	FEDERAL		84.425U
774	IDEA Part B FY24	FEDERAL	15-0312-77-23ALLO	84.027A
785	ESSER III ARP BASIC	FEDERAL		84.425D
787	ESSER III ARP LEARNING LOSS	FEDERAL		84.425U
794	IDEA Preschool FY24	FEDERAL	15-0312-79-24ALLO	84.173
800	EXXON MOBILE EDUCATION ALLIANCE	LOCAL		
801	Wildcat Peace Garden	LOCAL		
802	Ruder Bookmobile	LOCAL		



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FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,015,417.16	347,010.87	22,937.72	
02	Taxes Receivable - Real and Personal (120-149)	160,097.00	26,009.51	13,444.28	
03	Taxes Receivable - Protested (150-159)	2,900.57	497.34	253.47	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	27,716.88			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,206,131.61	373,517.72	36,635.47	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	123,785.59	16,097.81		
27	Other Liabilities (690 - 699)	4,345.28	598.74		
35	<b>TOTAL LIABILITIES</b>	128,130.87	16,696.55		
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	162,997.57	26,506.85	13,697.75	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)	27,716.88			
38	Reserve for Encumbrances (953)	40,266.55	40,811.15		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	847,019.74	289,503.17	22,937.72	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	915,003.17	330,314.32	22,937.72	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,206,131.61	373,517.72	36,635.47	



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	136,095.40	528,460.41	(1,491,336.91)	
02	Taxes Receivable - Real and Personal (120-149)	37,247.80			
03	Taxes Receivable - Protested (150-159)	523.11			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,095,896.66	
06	Other Current Assets (190-210)			3,340.42	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	173,866.31	528,460.41	607,900.17	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		25,725.88	2,367.93	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>		25,725.88	2,367.93	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	37,770.91			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	136,095.40	502,734.53	605,532.24	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	136,095.40	502,734.53	605,532.24	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	173,866.31	528,460.41	607,900.17	



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County  
0312 Columbia Falls Elem

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,323.74	4,789.18
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			8,323.74	4,789.18
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			247.30	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>			247.30	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			8,076.44	4,789.18
52	<b>TOTAL FUND BALANCE/EQUITY</b>			8,076.44	4,789.18
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			8,323.74	4,789.18



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	778,096.56	5,832.16	101,579.37	448,230.64
02	Taxes Receivable - Real and Personal (120-149)	41,765.56			126,770.85
03	Taxes Receivable - Protested (150-159)	653.47			2,211.93
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	820,515.59	5,832.16	101,579.37	577,213.42
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	17,640.78			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	17,640.78			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	42,419.03			128,982.78
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	760,455.78	5,832.16	101,579.37	448,230.64
52	<b>TOTAL FUND BALANCE/EQUITY</b>	760,455.78	5,832.16	101,579.37	448,230.64
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	820,515.59	5,832.16	101,579.37	577,213.42



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,017.25	281,890.97		
02	Taxes Receivable - Real and Personal (120-149)		4,488.99		
03	Taxes Receivable - Protested (150-159)		84.17		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	15,017.25	286,464.13		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		4,573.16		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	15,017.25	281,890.97		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	15,017.25	281,890.97		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	15,017.25	286,464.13		



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,457,975.01	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			73,004.99	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			3,530,980.00	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			489,415.13	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>			489,415.13	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			3,041,564.87	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			3,041,564.87	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			3,530,980.00	



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		978,811.39		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)		42,155.61		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		1,020,967.00		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		372.34		
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>		372.34		
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		1,020,594.66		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		1,020,594.66		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		1,020,967.00		



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FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

## Balance Sheet

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



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FY2023-24

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15 Flathead County

0312 Columbia Falls Elem

## Balance Sheet

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



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FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

## Balance Sheet

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



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FY2023-24

Submit ID: 0312-44991541

15 Flathead County  
0312 Columbia Falls Elem

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

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01	
PRC	Revenue		2023 Value	2024 Value
1111	District Levy - Real Property		3,278,324.04	3,511,010.50
1112	District Levy - Personal Property		68,332.90	84,216.15
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles		33.78	0.00
1190	Penalties and Interest on Taxes		10,395.03	11,977.22
1510	Interest Earnings		28,563.13	49,457.46
1900	Other Revenue from Local Sources		1,234.94	31.69
3110	Direct State Aid		4,625,418.10	4,765,022.86
3111	Quality Educator		418,223.23	455,306.88
3112	At Risk Student		66,565.03	69,359.34
3113	Indian Education For All		37,620.48	38,782.02
3114	American Indian Achievement Gap		19,236.00	19,035.00
3115	State Special Education Allowable Cost Payment to Districts		521,945.55	487,598.09
3116	Data For Achievement		36,020.64	37,127.58
3120	State - Guaranteed Tax Base Aid		2,556,663.84	2,381,800.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>11,668,576.69</b>	<b>11,910,725.35</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value
	<b>180 Summer School</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	12,967.57
			2XX Personal Services - Employee Benefits	0.00	63.66
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	0.00	875.27
			2XX Personal Services - Employee Benefits	0.00	55.87
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	5,328,001.86	5,547,414.07
			2XX Personal Services - Employee Benefits	937,922.22	894,839.44
			3XX Purchased Professional and Technical Services	0.00	5,025.00
			4XX Purchased Property Services	4,648.62	7,492.59
			5XX Other Purchased Services	326.84	899.00
			6XX Supplies and Materials	70,936.48	92,989.87
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	373,493.96	398,262.56
			2XX Personal Services - Employee Benefits	50,257.34	77,298.66
			3XX Purchased Professional and Technical Services	0.00	1,244.00
			5XX Other Purchased Services	1,795.11	1,752.38



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

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

PRC	Program	Function	Object	2023 Value	2024 Value
			6XX Supplies and Materials	8,667.52	6,214.69
			8XX Other Expenditures	13,641.86	0.00
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
			1XX Personal Services - Salaries	59,890.74	59,788.42
			2XX Personal Services - Employee Benefits	10,482.66	10,891.49
			3XX Purchased Professional and Technical Services	0.00	3,170.00
			6XX Supplies and Materials	8,101.65	1,019.95
		<b>222X</b>	<b>Educational Media Services</b>		
			1XX Personal Services - Salaries	320,670.19	340,704.08
			2XX Personal Services - Employee Benefits	70,743.97	70,834.62
			3XX Purchased Professional and Technical Services	481.28	437.35
			4XX Purchased Property Services	0.00	410.06
			5XX Other Purchased Services	3,955.00	3,461.89
			6XX Supplies and Materials	20,477.01	23,977.43
		<b>23XX</b>	<b>Support Services - General Administration</b>		
			1XX Personal Services - Salaries	144,172.73	119,731.18
			2XX Personal Services - Employee Benefits	21,556.30	21,716.91
			3XX Purchased Professional and Technical Services	48,825.13	27,186.37
			5XX Other Purchased Services	59,729.48	87,578.53
			6XX Supplies and Materials	28,289.71	29,882.79
			810 Dues and Fees	12,364.84	12,469.37
		<b>24XX</b>	<b>Support Services - School Administration</b>		
			1XX Personal Services - Salaries	503,442.22	521,363.73
			2XX Personal Services - Employee Benefits	90,337.95	92,950.18
			3XX Purchased Professional and Technical Services	3,110.01	3,510.00
			4XX Purchased Property Services	8,950.15	7,469.46
			5XX Other Purchased Services	25,792.41	27,778.19
			6XX Supplies and Materials	1,055.58	1,330.07
			810 Dues and Fees	2,290.49	2,266.00
		<b>25XX</b>	<b>Support Services - Business</b>		
			1XX Personal Services - Salaries	180,424.78	193,216.63
			2XX Personal Services - Employee Benefits	29,155.83	37,699.59
			3XX Purchased Professional and Technical Services	12,122.26	5,159.31
			4XX Purchased Property Services	19,464.33	18,169.99
			5XX Other Purchased Services	14,664.28	18,465.40
			6XX Supplies and Materials	76,298.83	40,544.08
			810 Dues and Fees	2,590.44	3,101.82
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			1XX Personal Services - Salaries	742,349.97	790,474.24
			2XX Personal Services - Employee Benefits	202,610.03	232,812.99
			3XX Purchased Professional and Technical Services	25,329.43	52,518.73
			4XX Purchased Property Services	387,667.44	357,601.51



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

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

PRC	Program	Function	Object	2023 Value	2024 Value
			5XX Other Purchased Services	89,286.06	118,911.87
			6XX Supplies and Materials	209,286.65	265,179.84
			7XX Property and Equipment Acquisition	10,118.00	34,806.07
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	7,944.89	7,061.85
			2XX Personal Services - Employee Benefits	571.02	616.04
			5XX Other Purchased Services	869.50	1,153.20
			6XX Supplies and Materials	1,929.36	1,829.34
	<b>210 Non-Federal Alternative Education</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services	2,030.56	0.00
			6XX Supplies and Materials	543.99	0.00
	<b>260 Non-Grant Bilingual Education</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	2,247.48
			2XX Personal Services - Employee Benefits	0.00	12.35
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	602,907.57	539,601.68
			2XX Personal Services - Employee Benefits	97,893.78	84,861.88
			5XX Other Purchased Services	157.58	0.00
			6XX Supplies and Materials	1,092.40	0.00
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	323,851.58	257,401.87
			2XX Personal Services - Employee Benefits	69,866.37	39,075.84
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	42,860.29	44,146.08
			2XX Personal Services - Employee Benefits	8,073.62	8,396.84
			5XX Other Purchased Services	77.43	0.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	626.50	893.69
			2XX Personal Services - Employee Benefits	44.94	63.80
			4XX Purchased Property Services	87.15	0.00
			5XX Other Purchased Services	84.25	55.50
			6XX Supplies and Materials	721.48	142.54
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	0.00	8,868.87
			2XX Personal Services - Employee Benefits	0.00	48.82
			5XX Other Purchased Services	0.00	163.15
			6XX Supplies and Materials	0.00	477.45



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value	
	<b>316 Data For Achievement</b>					
		<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	26,475.97	26,509.04	
			2XX Personal Services - Employee Benefits	9,377.09	9,374.02	
	<b>360 State - Gifted &amp; Talented Reimbursement</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	30,988.16	27,268.38	
			2XX Personal Services - Employee Benefits	4,856.06	4,843.71	
			6XX Supplies and Materials	3,921.50	0.00	
	<b>365 Indian Education for All</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	0.00	7,272.07	
			3XX Purchased Professional and Technical Services	0.00	1,500.00	
			6XX Supplies and Materials	29,744.47	862.13	
		<b>221X Improvement of Instruction Services</b>				
			1XX Personal Services - Salaries	6,670.93	6,871.01	
			2XX Personal Services - Employee Benefits	1,205.08	1,253.22	
			3XX Purchased Professional and Technical Services	0.00	600.00	
			5XX Other Purchased Services	0.00	97.64	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	8,922.91	10,570.47	
			2XX Personal Services - Employee Benefits	75.04	63.15	
	<b>720 School Sponsored Athletics</b>					
		<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	5,717.54	5,456.62	
			2XX Personal Services - Employee Benefits	408.61	382.92	
			5XX Other Purchased Services	705.50	801.50	
			6XX Supplies and Materials	1,910.96	2,250.10	
		<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	84,267.00	76,782.20	
			2XX Personal Services - Employee Benefits	762.78	736.61	
			3XX Purchased Professional and Technical Services	0.00	1,070.00	
			5XX Other Purchased Services	328.94	214.72	
			6XX Supplies and Materials	17,873.75	8,432.86	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>11,632,226.19</u>	<u>11,876,315.41</u>	



# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0312-44991541

**15 Flathead County**

**0312 Columbia Falls Elem**

## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance						853,036.90 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,910,725.35 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,876,315.41 (3)
Increase/Decrease of Reserve for Inventories						
This Year	27,716.88	Less Last Year	32,949.96	(4a)		-5,233.08
Increase/Decrease of Reserve for Encumbrances						
This Year	40,266.55	Less Last Year	12,710.22	(4b)		27,556.33
						27,556.33 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						915,003.17 (5)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

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

### 10 - Transportation Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10**

PRC	Revenue	2023 Value	2024 Value
1111	District Levy - Real Property	597,047.85	569,577.05
1112	District Levy - Personal Property	12,290.27	15,039.72
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	6.05	0.00
1190	Penalties and Interest on Taxes	1,873.96	2,069.35
1420	Transportation Fees from Other School Districts Within State	4,600.00	15,050.00
1510	Interest Earnings	4,495.60	9,864.74
2220	County On-Schedule Transportation Reimbursement	87,139.82	86,876.21
3210	State - On-Schedule Transportation Reimbursement	87,139.83	86,876.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>794,593.38</b>	<b>785,353.29</b>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10**

PRC	Program	Function	Object	2023 Value	2024 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	6,986.40	9,752.35
			2XX Personal Services - Employee Benefits	88,262.48	1,646.00
			6XX Supplies and Materials	2,151.90	4,744.99
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	14,044.79	51,905.84
			2XX Personal Services - Employee Benefits	46,445.11	10,294.76
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	39,446.57	12,228.02
			2XX Personal Services - Employee Benefits	170,063.87	3,038.65
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	27,590.54	301,783.32
			2XX Personal Services - Employee Benefits	22,136.20	60,479.82
			3XX Purchased Professional and Technical Services	40,032.41	8,526.79
			4XX Purchased Property Services	10,003.61	9,828.65
			5XX Other Purchased Services	17,333.08	29,922.28
			6XX Supplies and Materials	80,921.80	74,003.35
			7XX Property and Equipment Acquisition	0.00	34,373.69
			810 Dues and Fees	166.28	27.15
<b>4XXX Facilities Acquisition and Construction Services</b>					
			7XX Property and Equipment Acquisition	0.00	24,126.28
<b>280 Special Education - Local and State</b>					
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	4,762.21	4,905.15
			2XX Personal Services - Employee Benefits	74,458.78	932.95



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2023 Value	2024 Value
	<b>27XX Student Transportation Services</b>					
		1XX	Personal Services - Salaries		32,839.88	70,187.71
		2XX	Personal Services - Employee Benefits		4,004.18	14,059.56
		4XX	Purchased Property Services		3,247.62	6,705.45
		5XX	Other Purchased Services		727.79	788.06
		6XX	Supplies and Materials		12,279.41	12,665.35
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>697,904.91</u>	<u>746,926.17</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					251,076.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					785,353.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					746,926.17	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	40,811.15	Less Last Year	0.00	(4b)	40,811.15
					40,811.15	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					330,314.32	(5)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County  
0312 Columbia Falls Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11	
PRC	Revenue		2023 Value	2024 Value
	1111 District Levy - Real Property		294,893.28	294,507.38
	1112 District Levy - Personal Property		6,241.36	7,481.05
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles		3.10	0.00
	1190 Penalties and Interest on Taxes		947.53	1,043.69
	1510 Interest Earnings		363.09	466.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>302,448.36</b>	<b>303,498.86</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	28,017.04	3,507.96
			7XX Property and Equipment Acquisition	270,265.00	203,651.95
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	11,880.00	89,621.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>310,162.04</b>	<b>296,780.91</b>

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						16,219.77 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						303,498.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						296,780.91 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						22,937.72 (5)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County  
0312 Columbia Falls Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13	
PRC	Revenue		2023 Value	2024 Value
	1111 District Levy - Real Property		377,191.76	821,726.88
	1112 District Levy - Personal Property		8,990.10	11,462.36
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles		4.67	0.00
	1190 Penalties and Interest on Taxes		1,318.07	2,051.81
	1510 Interest Earnings		2,728.07	4,899.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>390,232.67</b>	<b>840,140.19</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13		
PRC	Program	Function	Object		2023 Value	2024 Value	
	<b>1XX Regular Education Programs - Elementary/Secondary</b>						
	<b>1XXX Instruction</b>						
			5XX Other Purchased Services		1,388.44	0.00	
	<b>280 Special Education - Local and State</b>						
	<b>1XXX Instruction</b>						
			1XX Personal Services - Salaries		202,273.47	370,091.14	
			2XX Personal Services - Employee Benefits		54,276.04	112,536.22	
			5XX Other Purchased Services		212,719.90	187,288.59	
	<b>21XX Support Services - Students</b>						
			1XX Personal Services - Salaries		0.00	78,772.85	
			2XX Personal Services - Employee Benefits		0.00	433.34	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>470,657.85</b>	<b>749,122.14</b>	

Schedule Of Changes Worksheet					Fund Code 13	
Beginning Fund Balance					45,077.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					840,140.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					749,122.14	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					136,095.40	(5)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

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

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2023 Value	2024 Value
	1510 Interest Earnings		9,910.39	17,006.06
	2240 County Retirement Distribution		1,627,357.70	1,741,768.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>1,637,268.09</b>	<b>1,758,774.98</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2023 Value	2024 Value
	<b>180 Summer School</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits		0.00	2,256.41
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits		0.00	146.44
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits		901,377.00	946,276.17
		<b>21XX Support Services - Students</b>				
			2XX Personal Services - Employee Benefits		67,135.48	75,939.46
		<b>221X Improvement of Instruction Services</b>				
			2XX Personal Services - Employee Benefits		10,269.49	10,322.13
		<b>222X Educational Media Services</b>				
			2XX Personal Services - Employee Benefits		71,969.97	84,744.52
		<b>23XX Support Services - General Administration</b>				
			2XX Personal Services - Employee Benefits		49,166.47	21,611.67
		<b>24XX Support Services - School Administration</b>				
			2XX Personal Services - Employee Benefits		91,221.60	96,383.43
		<b>25XX Support Services - Business</b>				
			2XX Personal Services - Employee Benefits		30,989.95	33,256.30
		<b>26XX Operation and Maintenance of Plant Services</b>				
			2XX Personal Services - Employee Benefits		118,166.03	128,042.39
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits		46,457.00	46,834.13
		<b>4XXX Facilities Acquisition and Construction Services</b>				
			2XX Personal Services - Employee Benefits		1,829.04	0.00
	<b>260 Non-Grant Bilingual Education</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits		0.00	374.89
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits		140,472.05	159,285.24



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2023 Value	2024 Value
		<b>21XX</b>	<b>Support Services - Students</b>		
		2XX	Personal Services - Employee Benefits	60,614.63	65,122.74
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		2XX	Personal Services - Employee Benefits	8,173.81	8,465.87
		<b>27XX</b>	<b>Student Transportation Services</b>		
		2XX	Personal Services - Employee Benefits	13,919.34	9,991.15
		<b>35XX</b>	<b>Extracurricular - Athletics</b>		
		2XX	Personal Services - Employee Benefits	1,481.71	1,498.08
<b>316</b>	<b>Data For Achievement</b>				
		<b>23XX</b>	<b>Support Services - General Administration</b>		
		2XX	Personal Services - Employee Benefits	0.00	4,182.63
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		2XX	Personal Services - Employee Benefits	4,120.13	0.00
<b>360</b>	<b>State - Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX</b>	<b>Instruction</b>		
		2XX	Personal Services - Employee Benefits	5,239.34	5,440.82
<b>365</b>	<b>Indian Education for All</b>				
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
		2XX	Personal Services - Employee Benefits	1,145.31	1,186.28
<b>390</b>	<b>State Career &amp; Technical Education Entitlement - Undistributed</b>				
		<b>1XXX</b>	<b>Instruction</b>		
		2XX	Personal Services - Employee Benefits	0.00	27.76
<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>34XX</b>	<b>Extracurricular - Activities</b>		
		2XX	Personal Services - Employee Benefits	1,833.60	1,632.63
<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>27XX</b>	<b>Student Transportation Services</b>		
		2XX	Personal Services - Employee Benefits	841.71	956.20
		<b>35XX</b>	<b>Extracurricular - Athletics</b>		
		2XX	Personal Services - Employee Benefits	11,773.51	11,145.15
<b>810</b>	<b>Community Recreation</b>				
		<b>33XX</b>	<b>Community Services</b>		
		2XX	Personal Services - Employee Benefits	1,413.75	1,335.75
<b>920</b>	<b>Enterprise or Internal Service Programs</b>				
		<b>32XX</b>	<b>Enterprise Services</b>		
		2XX	Personal Services - Employee Benefits	7,265.53	6,794.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,646,876.45</u>	<u>1,723,252.60</u>



# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0312-44991541

**15 Flathead County**

**0312 Columbia Falls Elem**

## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					467,212.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,758,774.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,723,252.60	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					502,734.53	(5)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

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

### 15 - Miscellaneous Programs Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15**

PRC	Revenue	2024 Value
<b>013</b>	<b>E-Rate Reimbursement</b>	
1510	Interest Earnings	65.31
1900	Other Revenue from Local Sources	44,085.91
<b>016</b>	<b>Medicaid</b>	
1510	Interest Earnings	446.69
3355	Medicaid - Miscellaneous	336,470.92
<b>017</b>	<b>Youth Recreation Program</b>	
1510	Interest Earnings	43.95
1800	Revenue from Community Services Activities	18,618.30
<b>035</b>	<b>Ruder Elem. Library Endowment</b>	
1510	Interest Earnings	7.91
1900	Other Revenue from Local Sources	10,006.00
1920	Contributions/Donations from Private Sources	10,000.00
<b>037</b>	<b>J.H. Library Endowment</b>	
1900	Other Revenue from Local Sources	3,653.73
<b>051</b>	<b>Indirect Costs</b>	
1510	Interest Earnings	4,694.49
1910	Rentals	14,148.00
4930	Federal Indirect Cost Recoveries/Aggregate of Reimbursements	11,386.00
<b>070</b>	<b>District 800 Monies</b>	
1510	Interest Earnings	14.26
1900	Other Revenue from Local Sources	3,640.42
3290	State - Other State Grants	1,350.00
<b>090</b>	<b>Medicaid MAC</b>	
1510	Interest Earnings	463.92
3357	Medicaid - Montana Administrative Claiming Reimbursement	85,432.31
<b>104</b>	<b>State Gifted and Talented</b>	
3600	State - Gifted & Talented Reimbursement	5,453.25
<b>314</b>	<b>Title I Impr. Basic Prog. FY2024</b>	
4200	Title I, Part A, Improving Basic Programs	1,037,524.00
<b>433</b>	<b>Title X Part C Education of Homeless Children and Youth</b>	
4380	Title IX, Part A, Education for Homeless Children & Youth	6,153.48
<b>434</b>	<b>Title IX, Part A, Education for Homeless Children &amp; Youth</b>	
4380	Title IX, Part A, Education for Homeless Children & Youth	1,488.84
<b>470</b>	<b>Clean School Bus Program DEQ Grant</b>	
4700	Federal Miscellaneous Grants from other State Agencies	164,587.50
<b>774</b>	<b>IDEA Part B FY24</b>	
4560	IDEA, Part B, Special Education	702,702.00



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

## 15 Flathead County 0312 Columbia Falls Elem

<b>785 ESSER III ARP BASIC</b>		
7850 ARP - State School Emergency Relief Fund		3,318,455.73
<b>787 ESSER III ARP LEARNING LOSS</b>		
7850 ARP - State School Emergency Relief Fund		340,751.45
<b>794 IDEA Preschool FY24</b>		
4570 IDEA, Special Education Preschool		18,045.00
<b>800 EXXON MOBILE EDUCATION ALLIANCE</b>		
1920 Contributions/Donations from Private Sources		1,680.00
<b>802 Ruder Bookmobile</b>		
1920 Contributions/Donations from Private Sources		17,106.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u><u>6,158,475.37</u></u>

<b>Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>Fund Code 15</b>
--	---------------------

PRC	Program	Function	Object	2023 Value	2024 Value
<b>013</b>	<b>E-Rate Reimbursement</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
			5XX Other Purchased Services		458.82
		<b>222X</b>	<b>Educational Media Services</b>		
			5XX Other Purchased Services		873.99
			6XX Supplies and Materials		50,859.00
		<b>23XX</b>	<b>Support Services - General Administration</b>		
			5XX Other Purchased Services		45.13
		<b>24XX</b>	<b>Support Services - School Administration</b>		
			5XX Other Purchased Services		2,515.90
			<b>013 Subtotal</b>		<u>54,752.84</u>
<b>016</b>	<b>Medicaid</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>21XX</b>	<b>Support Services - Students</b>		
			1XX Personal Services - Salaries		25,919.21
			2XX Personal Services - Employee Benefits		7,029.18
	<b>280</b>	<b>Special Education - Local and State</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			4XX Purchased Property Services		2,054.38
			6XX Supplies and Materials		98,315.78
		<b>21XX</b>	<b>Support Services - Students</b>		
			1XX Personal Services - Salaries		46,351.90
			2XX Personal Services - Employee Benefits		27,839.02
			3XX Purchased Professional and Technical Services		106,174.36
			810 Dues and Fees		1,340.00
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
			5XX Other Purchased Services		6,667.87
			6XX Supplies and Materials		1,316.12



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15**

PRC	Program	Function	Object	2023 Value	2024 Value	
		<b>24XX Support Services - School Administration</b>				
		3XX	Purchased Professional and Technical Services		4,550.20	
		5XX	Other Purchased Services		738.56	
		6XX	Supplies and Materials		3,495.52	
		810	Dues and Fees		6,794.15	
			<b>016 Subtotal</b>		<u>338,586.25</u>	
<b>017</b>	<b>Youth Recreation Program</b>					
	<b>810 Community Recreation</b>					
		<b>33XX Community Services</b>				
		1XX	Personal Services - Salaries		11,802.01	
		2XX	Personal Services - Employee Benefits		150.20	
		3XX	Purchased Professional and Technical Services		525.00	
		6XX	Supplies and Materials		4,470.29	
			<b>017 Subtotal</b>		<u>16,947.50</u>	
<b>035</b>	<b>Ruder Elem. Library Endowment</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
		<b>222X Educational Media Services</b>				
		6XX	Supplies and Materials		5,289.15	
			<b>035 Subtotal</b>		<u>5,289.15</u>	
<b>037</b>	<b>J.H. Library Endowment</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
		<b>222X Educational Media Services</b>				
		6XX	Supplies and Materials		3,654.08	
			<b>037 Subtotal</b>		<u>3,654.08</u>	
<b>051</b>	<b>Indirect Costs</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
		<b>21XX Support Services - Students</b>				
		1XX	Personal Services - Salaries		25,404.34	
		2XX	Personal Services - Employee Benefits		173.17	
		<b>25XX Support Services - Business</b>				
		6XX	Supplies and Materials		1,922.95	
		<b>26XX Operation and Maintenance of Plant Services</b>				
		7XX	Property and Equipment Acquisition		51,270.00	
			<b>051 Subtotal</b>		<u>78,770.46</u>	
<b>070</b>	<b>District 800 Monies</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
		<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries		800.00	
		2XX	Personal Services - Employee Benefits		4.32	
		6XX	Supplies and Materials		7,700.42	



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2023 Value	2024 Value
		<b>21XX</b>	<b>Support Services - Students</b>			
			5XX Other Purchased Services			414.68
			6XX Supplies and Materials			519.62
			<b>070 Subtotal</b>			<u>9,439.04</u>
<b>090</b>	<b>Medicaid MAC</b>					
	<b>280</b>		<b>Special Education - Local and State</b>			
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries			40,243.23
			2XX Personal Services - Employee Benefits			20,919.98
			<b>090 Subtotal</b>			<u>61,163.21</u>
<b>104</b>	<b>State Gifted and Talented</b>					
	<b>360</b>		<b>State - Gifted &amp; Talented Reimbursement</b>			
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries			5,266.65
			2XX Personal Services - Employee Benefits			16.51
			6XX Supplies and Materials			170.08
			<b>104 Subtotal</b>			<u>5,453.24</u>
<b>314</b>	<b>Title I Impr. Basic Prog. FY2024</b>					
	<b>420</b>		<b>Title I, Part A, Improving Basic Programs</b>			
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries			675,531.04
			2XX Personal Services - Employee Benefits			255,644.85
			6XX Supplies and Materials			2,853.00
		<b>21XX</b>	<b>Support Services - Students</b>			
			1XX Personal Services - Salaries			16,143.75
			2XX Personal Services - Employee Benefits			2,837.78
			3XX Purchased Professional and Technical Services			67.54
			6XX Supplies and Materials			1,124.36
		<b>221X</b>	<b>Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries			20,133.79
			2XX Personal Services - Employee Benefits			3,527.89
			3XX Purchased Professional and Technical Services			14,239.53
			5XX Other Purchased Services			39,729.51
			6XX Supplies and Materials			5,691.03
			<b>314 Subtotal</b>			<u>1,037,524.07</u>
<b>433</b>	<b>Title X Part C Education of Homeless Children and Youth</b>					
	<b>438</b>		<b>Title IX, Part A, Education for Homeless Children &amp; Youth</b>			
		<b>1XXX</b>	<b>Instruction</b>			
			3XX Purchased Professional and Technical Services			2,500.00
			6XX Supplies and Materials			3,653.48
			<b>433 Subtotal</b>			<u>6,153.48</u>



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2023 Value	2024 Value
434	Title IX, Part A, Education for Homeless Children & Youth				
	438 Title IX, Part A, Education for Homeless Children & Youth				
		1XXX	Instruction		
			5XX Other Purchased Services		1,488.85
			<b>434 Subtotal</b>		<u>1,488.85</u>
470	Clean School Bus Program DEQ Grant				
	470 Federal Miscellaneous Grants from other State Agencies				
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition		164,587.50
			<b>470 Subtotal</b>		<u>164,587.50</u>
774	IDEA Part B FY24				
	456 IDEA, Part B, Special Education				
		1XXX	Instruction		
			1XX Personal Services - Salaries		500,153.96
			2XX Personal Services - Employee Benefits		202,548.04
			<b>774 Subtotal</b>		<u>702,702.00</u>
785	ESSER III ARP BASIC				
	785 ARP - State School Emergency Relief Fund - Basic				
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		730,639.54
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		2,587,816.19
			<b>785 Subtotal</b>		<u>3,318,455.73</u>
787	ESSER III ARP LEARNING LOSS				
	787 ARP - State School Emergency Relief Fund - Learning Loss				
		1XXX	Instruction		
			1XX Personal Services - Salaries		122,718.69
			2XX Personal Services - Employee Benefits		35,310.80
			6XX Supplies and Materials		754.57
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		74,318.32
			2XX Personal Services - Employee Benefits		40,550.82
			6XX Supplies and Materials		331.72
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		5,500.00
			6XX Supplies and Materials		45,846.89
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		3,294.77
			2XX Personal Services - Employee Benefits		738.87



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2023 Value	2024 Value
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			940 Indirect Costs		11,386.00
			<b>787 Subtotal</b>		<u>340,751.45</u>
<b>794</b>	<b>IDEA Preschool FY24</b>				
	<b>457 IDEA, Special Education Preschool</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		12,804.56
			2XX Personal Services - Employee Benefits		5,240.44
			<b>794 Subtotal</b>		<u>18,045.00</u>
<b>800</b>	<b>EXXON MOBILE EDUCATION ALLIANCE</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		1,977.29
			<b>800 Subtotal</b>		<u>1,977.29</u>
<b>802</b>	<b>Ruder Bookmobile</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		9,115.84
			<b>802 Subtotal</b>		<u>9,115.84</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u><u>6,174,856.98</u></u>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					621,913.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,158,475.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,174,856.98 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					605,532.24 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
013 E-Rate Reimbursement	44,151.22	54,752.84	-10,601.62
016 Medicaid	336,917.61	338,586.25	-1,668.64
017 Youth Recreation Program	18,662.25	16,947.50	1,714.75
035 Ruder Elem. Library Endowment	20,013.91	5,289.15	14,724.76
037 J.H. Library Endowment	3,653.73	3,654.08	-0.35



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
051 Indirect Costs	30,228.49	78,770.46	-48,541.97
070 District 800 Monies	5,004.68	9,439.04	-4,434.36
090 Medicaid MAC	85,896.23	61,163.21	24,733.02
104 State Gifted and Talented	5,453.25	5,453.24	0.01
314 Title I Impr. Basic Prog. FY2024	1,037,524.00	1,037,524.07	-0.07
433 Title X Part C Education of Homeless Children and Youth	6,153.48	6,153.48	0.00
434 Title IX, Part A, Education for Homeless Children & Youth	1,488.84	1,488.85	-0.01
470 Clean School Bus Program DEQ Grant	164,587.50	164,587.50	0.00
774 IDEA Part B FY24	702,702.00	702,702.00	0.00
785 ESSER III ARP BASIC	3,318,455.73	3,318,455.73	0.00
787 ESSER III ARP LEARNING LOSS	340,751.45	340,751.45	0.00
794 IDEA Preschool FY24	18,045.00	18,045.00	0.00
800 EXXON MOBILE EDUCATION ALLIANCE	1,680.00	1,977.29	-297.29
802 Ruder Bookmobile	17,106.00	9,115.84	7,990.16
<b>Total</b>	<b>6,158,475.37</b>	<b>6,174,856.98</b>	<b>-16,381.61</b>



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

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

### 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20	
PRC	Revenue		2023 Value	2024 Value
	1510 Interest Earnings		72.24	33.32
	1910 Rentals		39,802.78	37,696.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>39,875.02</b>	<b>37,729.93</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20		
PRC	Program	Function	Object		2023 Value	2024 Value	
	<b>1XX Regular Education Programs - Elementary/Secondary</b>						
	<b>26XX Operation and Maintenance of Plant Services</b>						
			1XX Personal Services - Salaries		4,368.69	2,775.76	
			2XX Personal Services - Employee Benefits		314.44	193.44	
			3XX Purchased Professional and Technical Services		3,406.25	796.25	
			4XX Purchased Property Services		37,557.34	24,703.09	
			5XX Other Purchased Services		936.63	743.44	
			6XX Supplies and Materials		1,135.49	1,292.38	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>47,718.84</b>	<b>30,504.36</b>	

Schedule Of Changes Worksheet							Fund Code 20	
Beginning Fund Balance							850.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							37,729.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							30,504.36	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							8,076.44	(5)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

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

### 21 - Compensated Absence Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21**

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	93.84	166.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>93.84</u>	<u>166.84</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

**Schedule Of Changes Worksheet**

**Fund Code 21**

Beginning Fund Balance					4,622.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					166.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,789.18	(5)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

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

### 28 - Technology Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28**

PRC	Revenue	2023 Value	2024 Value
1111	District Levy - Real Property	646,044.64	914,804.18
1112	District Levy - Personal Property	13,521.69	17,720.76
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	6.44	0.00
1190	Penalties and Interest on Taxes	2,030.91	2,701.69
1510	Interest Earnings	12,363.98	23,500.57
3281	State - Technology Aid	9,358.63	9,348.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>683,326.29</b>	<b>968,075.82</b>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			3XX Purchased Professional and Technical Services	0.00	4,145.91
			4XX Purchased Property Services	0.00	1,231.84
			6XX Supplies and Materials	163,779.65	274,071.47
<b>221X Improvement of Instruction Services</b>					
			3XX Purchased Professional and Technical Services	0.00	431.10
			6XX Supplies and Materials	103,099.70	112,848.46
<b>222X Educational Media Services</b>					
			1XX Personal Services - Salaries	106,948.75	176,359.78
			2XX Personal Services - Employee Benefits	28,154.54	28,565.25
			3XX Purchased Professional and Technical Services	124,200.00	59,082.10
			4XX Purchased Property Services	1,415.88	0.00
			5XX Other Purchased Services	15,236.66	17,783.05
			6XX Supplies and Materials	75,868.77	86,449.35
			7XX Property and Equipment Acquisition	0.00	16,771.28
			810 Dues and Fees	0.00	275.00
<b>23XX Support Services - General Administration</b>					
			6XX Supplies and Materials	13,182.11	430.15
			810 Dues and Fees	0.00	229.73
<b>24XX Support Services - School Administration</b>					
			6XX Supplies and Materials	0.00	7,685.66
<b>25XX Support Services - Business</b>					
			3XX Purchased Professional and Technical Services	4,250.00	0.00
			6XX Supplies and Materials	0.00	2,423.93
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			5XX Other Purchased Services	920.04	838.38



# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0312-44991541

**15 Flathead County**

**0312 Columbia Falls Elem**

<b>Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>Fund Code 28</b>	
<b>PRC</b>	<b>Program</b>	<b>Function</b>	<b>Object</b>	<b>2023 Value</b>	<b>2024 Value</b>
			6XX Supplies and Materials	69.73	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>637,125.83</u>	<u>789,622.44</u>

<b>Schedule Of Changes Worksheet</b>						<b>Fund Code 28</b>
Beginning Fund Balance						582,002.40 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						968,075.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						789,622.44 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						760,455.78 (5)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

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

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	146.81	207.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		146.81	207.22

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			1XX Personal Services - Salaries	7,832.51	425.00
			2XX Personal Services - Employee Benefits	43.50	2.34
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				7,876.01	427.34

#### Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance	6,052.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	207.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	427.34	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,832.16	(5)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

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

### 45 - Permanent Endowment Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 45	
PRC	Revenue		2023 Value	2024 Value
<b>026</b>	<b>Ruder Endowment - Ruder Elem.</b>			
	1510 Interest Earnings		735.08	1,327.20
	1520 Dividends on Investments		713.49	638.40
	1530 Net Increase (Decrease) in the Fair Value of Investments		-873.25	-121.29
<b>027</b>	<b>Ruder Endowment - Glacier Gateway</b>			
	1510 Interest Earnings		181.84	327.76
	1520 Dividends on Investments		156.60	140.13
	1530 Net Increase (Decrease) in the Fair Value of Investments		-191.70	-26.62
<b>028</b>	<b>BOWNE-SPECIAL EDUCATION ENDOWMENT</b>			
	1510 Interest Earnings		120.87	208.86
<b>029</b>	<b>Ruder Endowment - Junior High</b>			
	1510 Interest Earnings		583.86	1,036.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>1,426.79</u>	<u>3,531.43</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 45	
PRC	Program	Function	Object	2023 Value	2024 Value
<b>028</b>	<b>BOWNE-SPECIAL EDUCATION ENDOWMENT</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			6XX Supplies and Materials	0.00	1,033.16
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>1,033.16</u>

Schedule Of Changes Worksheet						Fund Code 45
Beginning Fund Balance						99,081.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,531.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,033.16 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						101,579.37 (5)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

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

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2023 Value	2024 Value
1111	District Levy - Real Property	2,654,275.51	2,619,832.27
1112	District Levy - Personal Property	61,799.22	73,655.54
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	27.32	0.00
1190	Penalties and Interest on Taxes	8,495.57	9,200.08
1510	Interest Earnings	22,216.38	34,471.03
3120	State - Guaranteed Tax Base Aid	35,449.03	229,917.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,782,263.03</b>	<b>2,967,076.32</b>

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

PRC	Program	Function	Object	2023 Value	2024 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>					
			830 Special Assessments	34,647.35	36,153.59
			840 Principal On Debt	1,365,000.00	1,430,000.00
			850 Interest on Debt	1,334,100.00	1,272,600.00
			860 Agent Fees/Issuance Costs	1,000.00	1,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>2,734,747.35</b>	<b>2,739,753.59</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	220,907.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,967,076.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,739,753.59	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	448,230.64	(5)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

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

### 60 - Building Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	182,388.41	17,898.90
	1900 Other Revenue from Local Sources	3,946.20	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>186,334.61</u>	<u>17,898.90</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	10,138,792.37	0.00
<b>022</b>	<b>K-8 Facility Bond Project</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			6XX Supplies and Materials	0.00	5,532.30
			7XX Property and Equipment Acquisition	0.00	912,358.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>10,138,792.37</u>	<u>917,891.14</u>

#### Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	915,009.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,898.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	917,891.14	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,017.25	(5)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

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

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2023 Value	2024 Value
	1190 Penalties and Interest on Taxes	0.00	528.55
	1510 Interest Earnings	4,759.51	8,885.07
	3283 State - School Major Maintenance Aid (SMMA)	82,000.00	92,110.00
<b>613</b>	<b>School Major Maintenance Account Permissive Levy</b>		
	1111 District Levy - Real Property	97,988.04	98,343.40
	1112 District Levy - Personal Property	2,049.33	2,306.60
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	1.01	0.00
	1190 Penalties and Interest on Taxes	311.78	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>187,109.67</u>	<u>202,173.62</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2023 Value	2024 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	260,884.41	0.00
<b>613</b>	<b>School Major Maintenance Account Permissive Levy</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	0.00	222,106.47
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>260,884.41</u>	<u>222,106.47</u>

#### Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance	301,823.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	202,173.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	222,106.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	281,890.97	(5)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

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

### 78 - Self Insurance Fund - Health

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 78

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	58,482.42	92,279.44
	1900 Other Revenue from Local Sources	3,831,236.43	3,951,568.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,889,718.85</b>	<b>4,043,847.96</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 78

PRC	Program	Function	Object	2023 Value	2024 Value
	<b>920 Enterprise or Internal Service Programs</b>				
		<b>32XX Enterprise Services</b>			
			1XX Personal Services - Salaries	43,940.00	45,380.60
			2XX Personal Services - Employee Benefits	3,753,409.39	3,575,516.03
			3XX Purchased Professional and Technical Services	195,191.22	214,550.45
			6XX Supplies and Materials	9,975.15	9,707.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>4,002,515.76</b>	<b>3,845,154.28</b>

#### Schedule Of Changes Worksheet Fund Code 78

Beginning Fund Balance	2,842,871.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,043,847.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,845,154.28	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,041,564.87	(5)



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

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

### 82 - Interlocal Agreement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2023 Value	2024 Value
1510	Interest Earnings	17,907.55	33,572.83
1920	Contributions/Donations from Private Sources	0.00	100,000.00
5200	Sale or Compensation for Loss of Assets	576,432.08	42,155.61
5300	Operating Transfers from Other Funds	11,880.00	89,621.00
5700	Resources Transferred from Other School Districts or Cooperatives	0.00	51,670.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>606,219.63</b>	<b>317,019.44</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2023 Value	2024 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
	1XX	Personal Services - Salaries		140,494.02	76,564.37
	2XX	Personal Services - Employee Benefits		27,552.72	68,881.81
	6XX	Supplies and Materials		112,216.38	0.00
<b>21XX Support Services - Students</b>					
	1XX	Personal Services - Salaries		1,443.50	0.00
	2XX	Personal Services - Employee Benefits		27,560.66	20,664.54
<b>221X Improvement of Instruction Services</b>					
	2XX	Personal Services - Employee Benefits		16,956.36	17,663.99
	6XX	Supplies and Materials		135,257.53	17,160.92
<b>222X Educational Media Services</b>					
	6XX	Supplies and Materials		14,925.41	1,103.52
<b>23XX Support Services - General Administration</b>					
	2XX	Personal Services - Employee Benefits		0.00	17,663.99
	3XX	Purchased Professional and Technical Services		3,462.51	1,306.25
<b>24XX Support Services - School Administration</b>					
	2XX	Personal Services - Employee Benefits		16,956.36	17,664.00
<b>26XX Operation and Maintenance of Plant Services</b>					
	3XX	Purchased Professional and Technical Services		2,500.00	0.00
	4XX	Purchased Property Services		104,101.51	42,155.61
<b>4XXX Facilities Acquisition and Construction Services</b>					
	7XX	Property and Equipment Acquisition		33,957.78	91,907.74
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
	2XX	Personal Services - Employee Benefits		20,664.54	0.00
<b>390 State Career &amp; Technical Education Entitlement - Undistributed</b>					
<b>1XXX Instruction</b>					
	1XX	Personal Services - Salaries		0.00	350.00



# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0312-44991541

**15 Flathead County**

**0312 Columbia Falls Elem**

<b>Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>Fund Code 82</b>	
<b>PRC</b>	<b>Program</b>	<b>Function</b>	<b>Object</b>	<b>2023 Value</b>	<b>2024 Value</b>
			2XX Personal Services - Employee Benefits	0.00	22.34
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>658,049.28</u>	<u>373,109.08</u>

<b>Schedule Of Changes Worksheet</b>						<b>Fund Code 82</b>
Beginning Fund Balance						1,076,684.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						317,019.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						373,109.08 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,020,594.66 (5)



# Trustees' Financial Summary

**FY2023-24**

Submit ID: 0312-44991541

**15 Flathead County**

**0312 Columbia Falls Elem**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2023 Value</b>	<b>2024 Value</b>
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	2,247.48
XX	280 1XXX 112	Certified Teacher Staff Salaries	373,095.79	414,106.35
XX	456 1XXX 112	Certified Teacher Staff Salaries	184,361.52	322,210.12
XX	457 1XXX 112	Certified Teacher Staff Salaries	12,305.90	12,804.56
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	6,086,331.49	6,503,270.23
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	13,370.71	563.96
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	4,441.58	4,076.30
XX	XXX 26XX 41X	Energy Utility Services	217,502.68	195,614.53
XX	XXX 4XXX 715	Land Improvements	0.00	54,686.23
XX	XXX 4XXX 720	Purchase of Existing Buildings	61,247.99	24,126.29
XX	XXX 4XXX 725	Major Construction Services	10,608,028.32	3,537,396.53
XX	XXX XXXX 355	Technology Contracted Services	162,264.28	76,057.77
XX	XXX XXXX 455	Technology Repairs and Rental	29,656.75	33,692.30
XX	XXX XXXX 535	Technology Communication Services	30,574.35	30,636.37
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	214,108.34	187,288.59
XX	XXX XXXX 682	Technology Supplies	781,980.52	652,610.79
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	240,386.97	0.00



# Trustees' Financial Summary

## FY2023-24

Submit ID: 0312-44991541

### 15 Flathead County

### 0312 Columbia Falls Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	250,128.62
b. Related Services Block Grant Entitlement	83,370.80
c. Total Entitlements Subject to Reversion	333,499.42

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	443,554.22
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,722,606.33
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

**Percentage of Special Ed Funding FY2026 Maximum Budget: 100%**



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	539,601.68	370,091.14	0.00	0.00	0.00
280	1XXX	2XX	84,861.88	112,536.22	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	187,288.59	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	257,401.87	78,772.85	0.00	0.00	0.00
280	21XX	2XX	39,075.84	433.34	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	44,146.08	0.00	0.00	0.00	0.00
280	24XX	2XX	8,396.84	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			973,484.19	749,122.14	0.00	0.00	0.00

1,722,606.33

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY24 in TEAMS.



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

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

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	409,252.00	0.00	0.00	0.00	409,252.00
Land Improvements	1,423,667.82	1,074,893.12	24,126.29	0.00	2,522,687.23
Buildings	13,910,102.57	27,519,760.1 1	624,053.59	0.00	42,053,916.27
Machinery and Equipment	3,073,464.35	0.00	375,499.76	173,061.00	3,275,903.11
Construction in Progress	42,124,861.78	- 29,142,022.2 4	342,991.49	0.00	13,325,831.03
Totals at Historical Cost	60,941,348.52	-547,369.01	1,366,671.13	173,061.00	61,587,589.64
<b>Depreciation</b>					
Improvement Accum	465,408.15	0.00	115,019.20	0.00	580,427.35
Building Accum	7,248,920.33	0.00	822,034.53	0.00	8,070,954.86
Machinery and Equipment Accum	1,595,133.76	0.00	238,867.82	138,358.35	1,695,643.23
Total Accumulated Depreciation	9,309,462.24	0.00	1,175,921.55	138,358.35	10,347,025.44
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	51,631,886.28	-547,369.01	190,749.58	34,702.65	51,240,564.20

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

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

\*\*\* Has comments.



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2023	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2024) [a+b-c-d]	(f) Current Portion Due FY2025	(g) Long-Term Portion Due FY2026
<b>Governmental Activities *</b>							
Leases	23,634.42	0.00	5,122.00	0.00	18,512.42	5,962.00	12,550.42
Compensated Absences	294,915.09	36,728.00	0.00	0.00	331,643.09	197,203.00	134,440.09
Other Post Employment Benefits	2,753,394.00	0.00	0.00	0.00	2,753,394.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	3,071,943.51	36,728.00	5,122.00	0.00	3,103,549.51	203,165.00	146,990.51
<b>Bond(s)</b>							
12/30/2019	28,715,000.00	0.00	1,200,000.00	0.00	27,515,000.00	1,245,000.00	26,270,000.00
09/30/2021	4,680,000.00	0.00	230,000.00	0.00	4,450,000.00	235,000.00	4,215,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	33,395,000.00	0.00	1,430,000.00	0.00	31,965,000.00	1,480,000.00	30,485,000.00

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

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



# Trustees' Financial Summary

FY2023-24

Submit ID: 0312-44991541

15 Flathead County

0312 Columbia Falls Elem

## Net Pension Liability FY2024

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	1,996,022.00	0.00	150,909.62	1,845,112.38
Net Pension - TRS	11,263,830.00	221,430.44	0.00	11,485,260.44