



Trustees' Financial Summary

FY2023-24

Submit ID: 0313-34558821

15 Flathead County

0313 Columbia Falls H S

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

(Signature)

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

Jill Rocksund

(Signature)

(Date)**County Superintendent**

Cal Ketchum

(Signature)

(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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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
013	E-Rate Reimbursement	LOCAL	N/A	
014	College and Career Pathway Intervention Program	STATE		
019	Applicant Fingerprinting	LOCAL	N/A	
021	FVCC Adjunct Professor	LOCAL		
025	Gate Receipts	LOCAL		
030	Ruder Endowment - Scholarships	LOCAL	N/A	
031	Ruder Endowment - Academics	LOCAL	N/A	
032	Ruder Endowment - Supt. Grant	LOCAL	N/A	
033	Speech/Debate Scholarship Fund	LOCAL	N/A	
036	Bleed Blue Scholarship	LOCAL		
039	Schulte Scholarship Endowment	LOCAL	N/A	
042	General Scholarship	LOCAL	N/A	
044	H.S. Library	LOCAL	N/A	
046	Pepsi Scholarship	LOCAL	N/A	
049	Hemmer Scholarship	LOCAL	N/A	
050	Hoffmann Scholarship Endowment	LOCAL	N/A	
051	Indirect Costs	LOCAL	N/A	
052	S.D.#6 Employees Scholarship	LOCAL	N/A	
053	Student Emergency Fund	LOCAL		
061	Trevor Seaman Memorial Scholarship	LOCAL	N/A	
062	Robin Crouch Memorial Scholarship Endowment	LOCAL		
070	District 800 Monies	LOCAL	N/A	
073	Plum Creek Grant	LOCAL	N/A	
075	Educational Improvement Grant	STATE		
078	AP Test Fees	LOCAL	N/A	N/A
080	Industrial Trades TRIAD Program	LOCAL		
240	State Career & Technical Education - All Programs	STATE	FY 2020	State
241	Secondary Voed FY21	STATE		
242	Secondary Voed FY22	STATE		
243	Secondary Voed FY23	STATE		
244	Secondary Voed FY24	STATE		
248	Secondary Voed FY18	STATE		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
249	Secondary Voed FY19	STATE		
325	Montana Digital Academy	STATE		
483	Pre Employment Transitional Services	FEDERAL	23-01-175-0039	84.126A
484	Pre Employment Transitional Services	FEDERAL	24-01-175-0039	84.126A
514	Health Outcomes Made Easy	LOCAL		
612	Building Reserve Voted Levy	LOCAL		
613	School Major Maintenance Account Permissive Levy	LOCAL		
800	Exxon Mobile Education Alliance	LOCAL		
823	CP Voed FY22	FEDERAL	15-0313-81-23BG	84.048A
824	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	15-0313-81-24BG	84.048A
830	Libraries Transforming Communities	LOCAL		
834	Student Assistance Program - Nate Chute	LOCAL		



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	584,453.23	152,880.12	14,198.93	484,846.66
02	Taxes Receivable - Real and Personal (120-149)	91,343.10	15,923.84	7,442.69	
03	Taxes Receivable - Protested (150-159)	1,969.57	350.54	167.72	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				5,581.28
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	677,765.90	169,154.50	21,809.34	490,427.94
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	68,436.52	10,012.35		7,703.05
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	68,436.52	10,012.35		7,703.05
DEFERRED INFLOWS					
36	Deferred Inflows (680)	93,312.67	16,274.38	7,610.41	9,340.29
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	58,292.08	20,101.02		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	457,724.63	122,766.75	14,198.93	473,384.60
52	TOTAL FUND BALANCE/EQUITY	516,016.71	142,867.77	14,198.93	473,384.60
53	TOTAL LIABILITIES AND FUND BALANCE	677,765.90	169,154.50	21,809.34	490,427.94



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	101,262.67	314,237.39	265,137.02	24,853.69
02	Taxes Receivable - Real and Personal (120-149)	7,080.78			
03	Taxes Receivable - Protested (150-159)	148.24			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			25,550.05	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	108,491.69	314,237.39	290,687.07	24,853.69
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		13,682.44		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		13,682.44		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	7,229.02			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	101,262.67	300,554.95	290,687.07	24,853.69
52	TOTAL FUND BALANCE/EQUITY	101,262.67	300,554.95	290,687.07	24,853.69
53	TOTAL LIABILITIES AND FUND BALANCE	108,491.69	314,237.39	290,687.07	24,853.69



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	38,959.01		6,069.20	26,467.14
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)	9,620.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	48,579.01		6,069.20	26,467.14
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	3,840.38			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	3,840.38			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	8,370.00			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	36,368.63		6,069.20	26,467.14
52	TOTAL FUND BALANCE/EQUITY	36,368.63		6,069.20	26,467.14
53	TOTAL LIABILITIES AND FUND BALANCE	48,579.01		6,069.20	26,467.14



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Balance Sheet

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



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	51,068.76	1,756.72	129,244.10	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	51,068.76	1,756.72	129,244.10	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	51,068.76	1,756.72	129,244.10	
52	TOTAL FUND BALANCE/EQUITY	51,068.76	1,756.72	129,244.10	
53	TOTAL LIABILITIES AND FUND BALANCE	51,068.76	1,756.72	129,244.10	



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	149,734.85	314,626.07		
02	Taxes Receivable - Real and Personal (120-149)		2,381.48		
03	Taxes Receivable - Protested (150-159)		53.25		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	149,734.85	317,060.80		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		2,434.73		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	149,734.85	314,626.07		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	149,734.85	314,626.07		
53	TOTAL LIABILITIES AND FUND BALANCE	149,734.85	317,060.80		



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	111,257.69		336,720.56	39,199.30
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	111,257.69		336,720.56	39,199.30
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	111,257.69		336,720.56	39,199.30
52	TOTAL FUND BALANCE/EQUITY	111,257.69		336,720.56	39,199.30
53	TOTAL LIABILITIES AND FUND BALANCE	111,257.69		336,720.56	39,199.30



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Clearing Fund (86)	Claims Clearing Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	123,111.99	839,524.56		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	123,111.99	839,524.56		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	123,111.99	839,524.56		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	123,111.99	839,524.56		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	123,111.99	839,524.56		



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Balance Sheet

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



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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01	
PRC	Revenue		2023 Value	2024 Value
1111	District Levy - Real Property		1,866,407.08	2,034,414.21
1112	District Levy - Personal Property		35,550.45	41,663.89
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles		16.32	0.00
1190	Penalties and Interest on Taxes		5,780.95	6,396.31
1510	Interest Earnings		8,748.99	16,282.02
1900	Other Revenue from Local Sources		2,520.40	4,815.88
3110	Direct State Aid		2,450,928.04	2,578,771.61
3111	Quality Educator		170,662.69	185,895.58
3112	At Risk Student		19,012.37	19,659.06
3113	Indian Education For All		16,063.20	16,928.28
3114	American Indian Achievement Gap		9,160.00	8,225.00
3115	State Special Education Allowable Cost Payment to Districts		169,590.97	162,011.52
3116	Data For Achievement		15,380.10	16,206.12
3120	State - Guaranteed Tax Base Aid		1,201,543.80	1,110,213.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			5,971,365.36	6,201,483.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value
	180 Summer School				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	2,100.00
			2XX Personal Services - Employee Benefits	0.00	10.31
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,000,072.34	2,139,358.30
			2XX Personal Services - Employee Benefits	394,388.00	393,145.36
			4XX Purchased Property Services	5,293.00	6,376.03
			5XX Other Purchased Services	4,478.00	2,946.42
			6XX Supplies and Materials	52,992.80	136,184.29
			7XX Property and Equipment Acquisition	0.00	5,800.00
			810 Dues and Fees	186.00	345.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries	127,637.00	139,960.22
			2XX Personal Services - Employee Benefits	28,247.00	32,462.27
			3XX Purchased Professional and Technical Services	0.00	2,405.00
			5XX Other Purchased Services	220.00	0.00
			6XX Supplies and Materials	3,902.00	3,594.94



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value	
		221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	33,362.00	32,509.28	
		2XX	Personal Services - Employee Benefits	5,706.00	5,924.22	
		6XX	Supplies and Materials	11,310.00	2,511.62	
		222X	Educational Media Services			
		1XX	Personal Services - Salaries	101,112.00	90,586.51	
		2XX	Personal Services - Employee Benefits	22,402.00	18,900.85	
		3XX	Purchased Professional and Technical Services	118.00	67.65	
		4XX	Purchased Property Services	145.00	0.00	
		5XX	Other Purchased Services	9,289.00	12,061.88	
		6XX	Supplies and Materials	10,622.00	15,238.62	
		23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	101,629.00	91,938.86	
		2XX	Personal Services - Employee Benefits	14,763.00	15,005.32	
		3XX	Purchased Professional and Technical Services	12,369.00	13,126.97	
		5XX	Other Purchased Services	27,700.00	41,837.60	
		6XX	Supplies and Materials	9,039.00	10,583.47	
		810	Dues and Fees	6,090.00	6,141.63	
		24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	296,039.00	300,078.71	
		2XX	Personal Services - Employee Benefits	42,834.00	45,266.35	
		3XX	Purchased Professional and Technical Services	8,882.00	14,726.00	
		4XX	Purchased Property Services	222.00	2,135.75	
		5XX	Other Purchased Services	13,251.00	13,598.04	
		6XX	Supplies and Materials	10,511.00	16,187.31	
		810	Dues and Fees	1,000.00	1,010.00	
		25XX	Support Services - Business			
		1XX	Personal Services - Salaries	104,055.00	110,889.83	
		2XX	Personal Services - Employee Benefits	16,996.00	21,303.27	
		3XX	Purchased Professional and Technical Services	7,394.00	2,638.21	
		4XX	Purchased Property Services	9,504.00	10,665.98	
		5XX	Other Purchased Services	7,290.00	10,372.94	
		6XX	Supplies and Materials	35,138.00	20,415.73	
		810	Dues and Fees	3,639.00	214.50	
		26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	344,589.00	361,546.52	
		2XX	Personal Services - Employee Benefits	92,055.00	96,745.91	
		3XX	Purchased Professional and Technical Services	19,665.00	41,004.34	
		4XX	Purchased Property Services	203,681.00	183,727.26	
		5XX	Other Purchased Services	18,849.00	20,242.23	
		6XX	Supplies and Materials	98,270.00	100,169.71	
		7XX	Property and Equipment Acquisition	0.00	18,820.32	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value	
		52XX	Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	24,000.00	23,965.14	
			850 Interest on Debt	12,184.00	12,197.78	
	260		Non-Grant Bilingual Education			
		1XXX	Instruction			
			1XX Personal Services - Salaries	0.00	758.38	
			2XX Personal Services - Employee Benefits	0.00	4.20	
	280		Special Education - Local and State			
		1XXX	Instruction			
			1XX Personal Services - Salaries	309,504.00	272,091.41	
			2XX Personal Services - Employee Benefits	40,885.00	38,325.23	
			5XX Other Purchased Services	616.00	0.00	
			6XX Supplies and Materials	1,895.00	156.44	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	71,389.00	94,321.69	
			2XX Personal Services - Employee Benefits	9,536.00	17,050.54	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	42,860.00	44,146.08	
			2XX Personal Services - Employee Benefits	8,073.00	8,396.84	
			5XX Other Purchased Services	38.00	0.00	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	832.00	719.71	
			2XX Personal Services - Employee Benefits	56.00	50.68	
			5XX Other Purchased Services	124.00	72.00	
			6XX Supplies and Materials	659.00	70.21	
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	0.00	4,368.19	
			2XX Personal Services - Employee Benefits	0.00	23.97	
			5XX Other Purchased Services	0.00	10.45	
			6XX Supplies and Materials	0.00	1,882.40	
	316		Data For Achievement			
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	13,040.00	13,062.96	
			2XX Personal Services - Employee Benefits	4,618.00	4,617.13	
	360		State - Gifted & Talented Reimbursement			
		1XXX	Instruction			
			1XX Personal Services - Salaries	58,331.00	62,036.67	
			2XX Personal Services - Employee Benefits	13,687.00	13,707.02	
	365		Indian Education for All			
		1XXX	Instruction			
			1XX Personal Services - Salaries	0.00	3,177.95	
			6XX Supplies and Materials	12,185.20	1,654.06	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value	
		221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries	3,286.00	3,384.27	
		2XX	Personal Services - Employee Benefits	592.00	615.24	
		5XX	Other Purchased Services	0.00	48.09	
	390 State Career & Technical Education Entitlement - Undistributed					
		1XXX Instruction				
		1XX	Personal Services - Salaries	338,584.00	287,973.61	
		2XX	Personal Services - Employee Benefits	57,098.00	33,895.73	
		4XX	Purchased Property Services	439.00	0.00	
		6XX	Supplies and Materials	16,224.00	10,049.02	
		7XX	Property and Equipment Acquisition	0.00	1,500.00	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
		1XX	Personal Services - Salaries	10,392.00	9,006.48	
		2XX	Personal Services - Employee Benefits	675.00	627.46	
		5XX	Other Purchased Services	1,278.00	1,227.25	
		6XX	Supplies and Materials	5,011.00	3,087.32	
		34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	58,095.00	64,100.17	
		2XX	Personal Services - Employee Benefits	401.00	352.61	
		5XX	Other Purchased Services	26,561.00	26,191.68	
		6XX	Supplies and Materials	1,058.00	2,844.12	
		810	Dues and Fees	3,029.00	4,227.00	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
		1XX	Personal Services - Salaries	39,970.00	47,680.83	
		2XX	Personal Services - Employee Benefits	3,046.00	3,314.03	
		4XX	Purchased Property Services	20,210.00	20,366.83	
		5XX	Other Purchased Services	4,711.00	5,005.76	
		6XX	Supplies and Materials	16,138.00	18,602.84	
		35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries	265,289.00	284,442.44	
		2XX	Personal Services - Employee Benefits	9,384.00	9,472.42	
		4XX	Purchased Property Services	1,345.00	1,903.56	
		5XX	Other Purchased Services	75,979.00	66,786.20	
		6XX	Supplies and Materials	46,428.00	31,251.17	
		7XX	Property and Equipment Acquisition	900.00	500.00	
		810	Dues and Fees	14,894.00	19,856.22	
	910 Food Services					
		31XX Food Services				
		3XX	Purchased Professional and Technical Services	0.00	2,475.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,962,465.34</u>	<u>6,190,536.01</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						499,208.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,201,483.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,190,536.01 (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	58,292.08	Less Last Year	52,430.75	(4b)		5,861.33
						5,861.33 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						516,016.71 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC	Revenue	2023 Value	2024 Value
1111	District Levy - Real Property	352,305.09	354,616.21
1112	District Levy - Personal Property	6,264.88	7,760.31
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	2.79	0.00
1190	Penalties and Interest on Taxes	1,040.05	1,163.86
1510	Interest Earnings	1,486.30	3,016.90
2220	County On-Schedule Transportation Reimbursement	37,736.75	37,430.78
3210	State - On-Schedule Transportation Reimbursement	37,736.76	37,430.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		436,572.62	441,418.85

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	9,399.23	9,752.14
			2XX Personal Services - Employee Benefits	1,611.70	1,646.12
			6XX Supplies and Materials	5,645.85	2,265.00
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	31,467.81	33,882.31
			2XX Personal Services - Employee Benefits	4,751.57	5,032.30
25XX Support Services - Business					
			1XX Personal Services - Salaries	11,491.21	12,257.77
			2XX Personal Services - Employee Benefits	2,315.41	3,038.80
27XX Student Transportation Services					
			1XX Personal Services - Salaries	147,622.40	150,606.93
			2XX Personal Services - Employee Benefits	28,378.90	29,973.02
			3XX Purchased Professional and Technical Services	2,839.57	4,213.87
			4XX Purchased Property Services	9,039.34	5,120.23
			5XX Other Purchased Services	35,010.39	41,688.42
			6XX Supplies and Materials	51,809.25	41,979.85
			7XX Property and Equipment Acquisition	0.00	16,930.32
			810 Dues and Fees	81.90	55.21
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	0.00	11,883.10
280 Special Education - Local and State					
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	4,762.21	4,905.09
			2XX Personal Services - Employee Benefits	473.11	933.03



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2023 Value	2024 Value
		27XX Student Transportation Services				
		1XX	Personal Services - Salaries		32,991.61	41,819.94
		2XX	Personal Services - Employee Benefits		8,439.11	12,268.95
		4XX	Purchased Property Services		2,559.08	3,093.68
		5XX	Other Purchased Services		179.17	197.78
		6XX	Supplies and Materials		6,299.04	5,754.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>397,167.86</u>	<u>439,298.18</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance						120,646.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						441,418.85 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						439,298.18 (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	20,101.02	Less Last Year	0.00 (4b)		20,101.02
						20,101.02 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						142,867.77 (5)



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

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2023 Value	2024 Value
1111	District Levy - Real Property	166,423.70	165,575.26
1112	District Levy - Personal Property	3,201.73	3,652.26
1113	District Levy - Special Mobile Equipment/Heavy Motor Vehicles	1.47	0.00
1190	Penalties and Interest on Taxes	519.82	547.08
1510	Interest Earnings	225.13	111.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>170,371.85</u>	<u>169,886.19</u>

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	9,012.96	1,727.80
			7XX Property and Equipment Acquisition	171,235.00	103,652.49
999 Undistributed					
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	51,670.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>180,247.96</u>	<u>157,050.29</u>

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					1,363.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					169,886.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					157,050.29	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					14,198.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	5,984.53	9,469.71
	1611 National School Lunch Program	226,500.50	154,582.40
	1612 School Breakfast Program	55,431.55	35,804.10
	1621 Lunch Sales	48,999.49	43,958.16
	1630 Catering Sales	3,355.00	2,209.50
	1632 Daily Adult Sales	4,944.50	3,630.00
	1634 Daily Ala Carte Sales	17,260.00	15,009.50
	3220 State - School Nutrition Match	2,640.83	0.00
	4550 Federal School Nutrition Reimbursement	661,017.29	686,208.63
	4552 School Nutrition Fresh Fruit And Vegetable Program	79,953.34	66,308.34
	4555 School Nutrition Summer Food Service Program	23,009.33	2,198.88
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)	49,425.00	0.00
051	Indirect Costs		
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)	0.00	59,011.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,178,521.36	1,078,390.96

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2023 Value	2024 Value
	460		School Nutrition Fresh Fruit & Vegetable Program		
		31XX	Food Services		
			1XX Personal Services - Salaries	5,713.34	12,527.45
			2XX Personal Services - Employee Benefits	1,291.21	430.82
			6XX Supplies and Materials	72,948.79	53,350.07
	910		Food Services		
		31XX	Food Services		
			1XX Personal Services - Salaries	377,019.94	372,726.86
			2XX Personal Services - Employee Benefits	154,900.18	123,797.44
			3XX Purchased Professional and Technical Services	15,397.83	3,866.78
			4XX Purchased Property Services	4,701.13	7,061.86
			5XX Other Purchased Services	1,412.79	3,341.09
			6XX Supplies and Materials	540,191.89	526,019.84
			7XX Property and Equipment Acquisition	0.00	79,976.58
			810 Dues and Fees	1,438.10	698.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,175,015.20	1,183,797.64



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance					578,791.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,078,390.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,183,797.64	(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)					473,384.60	(5)



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

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13	
PRC	Revenue		2023 Value	2024 Value
	1111 District Levy - Real Property		114,304.66	157,614.96
	1112 District Levy - Personal Property		2,937.80	2,662.29
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles		1.51	0.00
	1190 Penalties and Interest on Taxes		438.13	441.29
	1510 Interest Earnings		993.80	2,031.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			118,675.90	162,750.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 13	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	4,595.90	5,381.92
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	78,710.96	92,929.78
			2XX Personal Services - Employee Benefits	6,242.46	44,206.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				89,549.32	142,518.54

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						81,030.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						162,750.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						142,518.54 (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)						101,262.67 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2023 Value	2024 Value
	1510 Interest Earnings		2,904.97	5,714.21
	2240 County Retirement Distribution		854,194.37	909,378.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			857,099.34	915,092.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2023 Value	2024 Value
	180 Summer School				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	365.40
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	338,722.81	364,948.03
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	26,287.10	32,071.19
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	5,720.02	5,612.48
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	16,575.49	15,184.54
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	32,591.39	17,431.07
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	53,922.16	56,001.30
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	18,758.69	20,051.21
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	53,558.03	57,401.81
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	22,027.47	22,641.21
	260 Non-Grant Bilingual Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	129.88
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	61,597.32	61,393.56
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	14,659.14	15,189.86
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	8,173.81	8,465.78



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2023 Value	2024 Value	
	27XX Student Transportation Services					
		2XX	Personal Services - Employee Benefits	5,569.07	6,913.22	
	35XX Extracurricular - Athletics					
		2XX	Personal Services - Employee Benefits	710.38	737.96	
316	Data For Achievement					
	23XX Support Services - General Administration					
		2XX	Personal Services - Employee Benefits	2,029.33	2,061.08	
360	State - Gifted & Talented Reimbursement					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	9,871.94	10,636.22	
365	Indian Education for All					
	221X Improvement of Instruction Services					
		2XX	Personal Services - Employee Benefits	564.11	584.33	
390	State Career & Technical Education Entitlement - Undistributed					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	57,444.61	48,144.50	
393	State Career & Technical Education Entitlement - Health Occupations					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	136.37	179.24	
395	State Career & Technical Education Entitlement - Technology Ed/Industrial Arts					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	874.56	757.03	
710	School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
		2XX	Personal Services - Employee Benefits	1,549.44	1,519.49	
	34XX Extracurricular - Activities					
		2XX	Personal Services - Employee Benefits	7,840.92	8,476.39	
720	School Sponsored Athletics					
	27XX Student Transportation Services					
		2XX	Personal Services - Employee Benefits	7,206.28	8,072.90	
	35XX Extracurricular - Athletics					
		2XX	Personal Services - Employee Benefits	41,553.50	46,358.11	
910	Food Services					
	31XX Food Services					
		2XX	Personal Services - Employee Benefits	58,363.85	56,120.07	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>846,307.79</u>	<u>867,447.86</u>	



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						252,909.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						915,092.85 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						867,447.86 (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)						300,554.95 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2024 Value
013	E-Rate Reimbursement	
	1510 Interest Earnings	368.13
014	College and Career Pathway Intervention Program	
	3290 State - Other State Grants	54,818.15
019	Applicant Fingerprinting	
	1510 Interest Earnings	0.39
021	FVCC Adjunct Professor	
	1510 Interest Earnings	575.60
	1960 Services Provided Other Local Governmental Units	44,560.50
025	Gate Receipts	
	1510 Interest Earnings	544.01
	1900 Other Revenue from Local Sources	93,009.00
044	H.S. Library	
	1510 Interest Earnings	40.02
	1920 Contributions/Donations from Private Sources	4,078.07
051	Indirect Costs	
	1510 Interest Earnings	335.91
	5700 Resources Transferred from Other School Districts or Cooperatives	5,001.33
053	Student Emergency Fund	
	1510 Interest Earnings	897.43
	1920 Contributions/Donations from Private Sources	36,006.99
070	District 800 Monies	
	1510 Interest Earnings	67.40
	1900 Other Revenue from Local Sources	10,754.00
073	Plum Creek Grant	
	1510 Interest Earnings	128.73
	1920 Contributions/Donations from Private Sources	4,499.11
075	Educational Improvement Grant	
	1925 Innovative Education Payment	10,000.00
078	AP Test Fees	
	1510 Interest Earnings	100.77
	1900 Other Revenue from Local Sources	9,629.00
080	Industrial Trades TRIAD Program	
	1510 Interest Earnings	83.76
	1900 Other Revenue from Local Sources	2,755.00
240	State Career & Technical Education - All Programs	
	1510 Interest Earnings	114.02
241	Secondary Voed FY21	
	1510 Interest Earnings	229.95



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242 Secondary Voed FY22		
1510 Interest Earnings		305.02
243 Secondary Voed FY23		
1510 Interest Earnings		305.25
244 Secondary Voed FY24		
1510 Interest Earnings		260.33
3900 State - Career & Technical Education		17,893.00
248 Secondary Voed FY18		
1510 Interest Earnings		12.32
249 Secondary Voed FY19		
1510 Interest Earnings		76.59
325 Montana Digital Academy		
3250 Montana Digital Academy		96,361.69
483 Pre Employment Transitional Services		
4740 Pre-Employment Transition Services (DPHHS)		18,375.00
484 Pre Employment Transitional Services		
4740 Pre-Employment Transition Services (DPHHS)		27,000.00
514 Health Outcomes Made Easy		
1920 Contributions/Donations from Private Sources		37,500.00
800 Exxon Mobile Education Alliance		
1510 Interest Earnings		7.60
824 Federal Carl Perkins (Career & Technical Education (CTE))		
4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant		49,661.00
830 Libraries Transforming Communities		
1920 Contributions/Donations from Private Sources		20,000.00
834 Student Assistance Program - Nate Chute		
1510 Interest Earnings		52.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		546,408.03

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

PRC	Program	Function	Object	2023 Value	2024 Value
013	E-Rate Reimbursement				
	1XX	Regular Education Programs - Elementary/Secondary			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		225.96
		222X	Educational Media Services		
			5XX Other Purchased Services		430.38
		23XX	Support Services - General Administration		
			5XX Other Purchased Services		22.22
		24XX	Support Services - School Administration		
			5XX Other Purchased Services		695.65
			013 Subtotal		1,374.21



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

PRC	Program	Function	Object	2023 Value	2024 Value
014	College and Career Pathway Intervention Program				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			1XX Personal Services - Salaries		24,013.42
			2XX Personal Services - Employee Benefits		13,916.67
			014 Subtotal		<u>37,930.09</u>
019	Applicant Fingerprinting				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		15.00
			019 Subtotal		<u>15.00</u>
021	FVCC Adjunct Professor				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		4,383.02
			2XX Personal Services - Employee Benefits		24.11
			6XX Supplies and Materials		1,199.96
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials		6,868.00
	393 State Career & Technical Education Entitlement - Health Occupations				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,187.07
			2XX Personal Services - Employee Benefits		6.53
	394 State Career & Technical Education Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
			6XX Supplies and Materials		1,004.58
	395 State Career & Technical Education Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
			1XX Personal Services - Salaries		4,474.31
			2XX Personal Services - Employee Benefits		24.62
			6XX Supplies and Materials		19,630.43
			7XX Property and Equipment Acquisition		4,000.00
			021 Subtotal		<u>42,802.63</u>
025	Gate Receipts				
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries		20,078.00
			2XX Personal Services - Employee Benefits		1,423.42
			3XX Purchased Professional and Technical Services		28,423.61
			4XX Purchased Property Services		6,449.69



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2023 Value	2024 Value
			6XX Supplies and Materials		3,253.52
			810 Dues and Fees		9,650.10
			025 Subtotal		<u>69,278.34</u>
044	H.S. Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			5XX Other Purchased Services		735.91
			6XX Supplies and Materials		5,380.03
			044 Subtotal		<u>6,115.94</u>
051	Indirect Costs				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		9,258.45
			051 Subtotal		<u>9,258.45</u>
053	Student Emergency Fund				
	850 Welfare Activities				
	33XX Community Services				
			6XX Supplies and Materials		14,519.77
			053 Subtotal		<u>14,519.77</u>
070	District 800 Monies				
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
			7XX Property and Equipment Acquisition		3,796.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			7XX Property and Equipment Acquisition		8,254.00
			070 Subtotal		<u>12,050.00</u>
073	Plum Creek Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,932.33
			073 Subtotal		<u>1,932.33</u>
078	AP Test Fees				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			6XX Supplies and Materials		66.00
			078 Subtotal		<u>66.00</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2023 Value	2024 Value
080	Industrial Trades TRIAD Program					
	390	State Career & Technical Education Entitlement - Undistributed				
		1XXX	Instruction			
			6XX	Supplies and Materials		538.31
				080 Subtotal		<u>538.31</u>
241	Secondary Voed FY21					
	390	State Career & Technical Education Entitlement - Undistributed				
		1XXX	Instruction			
			6XX	Supplies and Materials		2,620.80
	395	State Career & Technical Education Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction			
			6XX	Supplies and Materials		1,213.78
				241 Subtotal		<u>3,834.58</u>
242	Secondary Voed FY22					
	395	State Career & Technical Education Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction			
			7XX	Property and Equipment Acquisition		4,000.00
				242 Subtotal		<u>4,000.00</u>
248	Secondary Voed FY18					
	393	State Career & Technical Education Entitlement - Health Occupations				
		1XXX	Instruction			
			6XX	Supplies and Materials		1,193.32
	394	State Career & Technical Education Entitlement - Family & Consumer Sciences				
		1XXX	Instruction			
			6XX	Supplies and Materials		465.00
				248 Subtotal		<u>1,658.32</u>
249	Secondary Voed FY19					
	394	State Career & Technical Education Entitlement - Family & Consumer Sciences				
		1XXX	Instruction			
			6XX	Supplies and Materials		5,842.18
				249 Subtotal		<u>5,842.18</u>
325	Montana Digital Academy					
	325	Montana Digital Academy				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		77,711.04
			2XX	Personal Services - Employee Benefits		13,649.32
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives		5,001.33
				325 Subtotal		<u>96,361.69</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2023 Value	2024 Value
483	Pre Employment Transitional Services				
	474	Pre-Employment Transition Services (DPHHS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		8,420.51
			2XX Personal Services - Employee Benefits		1,505.57
			6XX Supplies and Materials		5,448.92
			7XX Property and Equipment Acquisition		3,000.00
			483 Subtotal		<u>18,375.00</u>
484	Pre Employment Transitional Services				
	474	Pre-Employment Transition Services (DPHHS)			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		22,904.65
			2XX Personal Services - Employee Benefits		4,095.35
			484 Subtotal		<u>27,000.00</u>
514	Health Outcomes Made Easy				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		34,675.26
			2XX Personal Services - Employee Benefits		201.68
			5XX Other Purchased Services		2,623.06
			514 Subtotal		<u>37,500.00</u>
824	Federal Carl Perkins (Career & Technical Education (CTE))				
	451	Carl Perkins (Federal Career & Technical Education) - Basic Grant			
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,164.49
			2XX Personal Services - Employee Benefits		1,146.20
			5XX Other Purchased Services		5,353.06
			6XX Supplies and Materials		33,092.67
			810 Dues and Fees		335.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		3,569.58
			824 Subtotal		<u>49,661.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u><u>440,113.84</u></u>



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					190,492.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					546,408.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					440,113.84	(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	6,100.00	(4b)	-6,100.00	
					-6,100.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					290,687.07	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
013 E-Rate Reimbursement	368.13	1,374.21	-1,006.08
014 College and Career Pathway Intervention Program	54,818.15	37,930.09	16,888.06
019 Applicant Fingerprinting	0.39	15.00	-14.61
021 FVCC Adjunct Professor	45,136.10	42,802.63	2,333.47
025 Gate Receipts	93,553.01	69,278.34	24,274.67
044 H.S. Library	4,118.09	6,115.94	-1,997.85
051 Indirect Costs	5,337.24	9,258.45	-3,921.21
053 Student Emergency Fund	36,904.42	14,519.77	22,384.65
070 District 800 Monies	10,821.40	12,050.00	-1,228.60
073 Plum Creek Grant	4,627.84	1,932.33	2,695.51
075 Educational Improvement Grant	10,000.00	0.00	10,000.00
078 AP Test Fees	9,729.77	66.00	9,663.77
080 Industrial Trades TRIAD Program	2,838.76	538.31	2,300.45
240 State Career & Technical Education - All Programs	114.02	0.00	114.02
241 Secondary Voed FY21	229.95	3,834.58	-3,604.63
242 Secondary Voed FY22	305.02	4,000.00	-3,694.98
243 Secondary Voed FY23	305.25	0.00	305.25
244 Secondary Voed FY24	18,153.33	0.00	18,153.33
248 Secondary Voed FY18	12.32	1,658.32	-1,646.00
249 Secondary Voed FY19	76.59	5,842.18	-5,765.59
325 Montana Digital Academy	96,361.69	96,361.69	0.00
483 Pre Employment Transitional Services	18,375.00	18,375.00	0.00
484 Pre Employment Transitional Services	27,000.00	27,000.00	0.00
514 Health Outcomes Made Easy	37,500.00	37,500.00	0.00
800 Exxon Mobile Education Alliance	7.60	0.00	7.60
824 Federal Carl Perkins (Career & Technical Education (CTE))	49,661.00	49,661.00	0.00
830 Libraries Transforming Communities	20,000.00	0.00	20,000.00
834 Student Assistance Program - Nate Chute	52.96	0.00	52.96



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Total

546,408.03

440,113.84

106,294.19



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	275.12	503.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>275.12</u>	<u>503.66</u>

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

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

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					24,350.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					503.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,853.69	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2023 Value	2024 Value
1311	Driver's Education Fees	7,985.00	22,200.00
1510	Interest Earnings	435.93	782.58
3260	State - Driver's Education Reimbursement	8,393.83	8,659.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		16,814.76	31,642.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	13,506.75	27,124.77
			2XX Personal Services - Employee Benefits	74.82	146.94
			4XX Purchased Property Services	885.48	281.47
			5XX Other Purchased Services	1,031.82	2,065.47
			6XX Supplies and Materials	610.17	1,461.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				16,109.04	31,080.50

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	35,807.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,642.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,080.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	36,368.63	(5)



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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		102.02	138.18
	1910 Rentals		1,399.00	3,413.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,501.02	3,551.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 20		
PRC	Program	Function	Object	2023 Value	2024 Value	
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	0.00	1,631.23	
			2XX Personal Services - Employee Benefits	0.00	112.18	
			6XX Supplies and Materials	0.00	5,288.53	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	7,031.94	

Schedule Of Changes Worksheet						Fund Code 20	
Beginning Fund Balance						9,549.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,551.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,031.94	(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)						6,069.20	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC	Revenue	2023 Value	2024 Value
	1510 Interest Earnings	293.04	536.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>293.04</u>	<u>536.26</u>

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

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

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance					25,930.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					536.26	(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)					26,467.14	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28	
PRC	Revenue		2023 Value	2024 Value
	1510 Interest Earnings		847.49	1,207.24
	3281 State - Technology Aid		4,738.75	4,839.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			5,586.24	6,046.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 28	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	26,261.71
		222X Educational Media Services			
			6XX Supplies and Materials	0.00	142.50
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	4,054.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	30,459.01

Schedule Of Changes Worksheet						Fund Code 28	
Beginning Fund Balance						75,480.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,046.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						30,459.01	(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)						51,068.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29	
PRC	Revenue		2023 Value	2024 Value
	1510 Interest Earnings		710.35	608.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>710.35</u>	<u>608.70</u>

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				
		1XXX Instruction			
			6XX Supplies and Materials	15,480.00	0.00
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	9,820.00	0.00
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	0.00	5,199.37
			8XX Other Expenditures	0.00	44,602.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>25,300.00</u>	<u>49,801.70</u>

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					50,949.72 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					608.70 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					49,801.70 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,756.72 (5)



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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
	1530 Net Increase (Decrease) in the Fair Value of Investments	-465.98	0.00
031	Ruder Endowment - Academics		
	1510 Interest Earnings	385.16	896.29
	1520 Dividends on Investments	345.88	394.06
	1530 Net Increase (Decrease) in the Fair Value of Investments	0.00	-64.73
	1920 Contributions/Donations from Private Sources	0.00	20,000.00
032	Ruder Endowment - Supt. Grant		
	1510 Interest Earnings	725.30	1,287.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>990.36</u>	<u>22,513.07</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 45

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

Schedule Of Changes Worksheet Fund Code 45

Beginning Fund Balance					106,731.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22,513.07	(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)					129,244.10	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60	
PRC	Revenue		2023 Value	2024 Value
	1510 Interest Earnings		1,528.53	3,056.76
	1900 Other Revenue from Local Sources		1,588.79	773.36
	5200 Sale or Compensation for Loss of Assets		14,416.40	874.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			17,533.72	4,704.12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 60	
PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	2,595.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	2,595.70

Schedule Of Changes Worksheet						Fund Code 60	
Beginning Fund Balance						147,626.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,704.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,595.70	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						149,734.85	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC	Revenue	2023 Value	2024 Value
	1190 Penalties and Interest on Taxes	0.00	280.47
	1510 Interest Earnings	4,571.95	4,957.49
	3283 State - School Major Maintenance Aid (SMMA)	34,480.00	36,850.00
613	School Major Maintenance Account Permissive Levy		
	1111 District Levy - Real Property	52,783.70	52,996.68
	1112 District Levy - Personal Property	995.62	1,053.32
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	0.45	0.00
	1190 Penalties and Interest on Taxes	162.51	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>92,994.23</u>	<u>96,137.96</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	140,510.97
			4XX Purchased Property Services	0.00	91,696.16
613	School Major Maintenance Account Permissive Levy				
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	18,287.44	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>18,287.44</u>	<u>232,207.13</u>

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance		450,695.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		96,137.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		232,207.13	(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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		314,626.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81	
PRC	Revenue		2023 Value	2024 Value
030	Ruder Endowment - Scholarships			
	1510 Interest Earnings		588.92	1,089.91
	1520 Dividends on Investments		765.06	762.38
	1530 Net Increase (Decrease) in the Fair Value of Investments		-463.63	180.90
042	General Scholarship			
	1510 Interest Earnings		32.69	76.12
	1520 Dividends on Investments		26.54	2.88
	1900 Other Revenue from Local Sources		4,500.00	0.00
049	Hemmer Scholarship			
	1510 Interest Earnings		91.08	157.61
	1920 Contributions/Donations from Private Sources		1,000.00	0.00
050	Hoffmann Scholarship Endowment			
	1510 Interest Earnings		357.58	671.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			6,898.24	2,940.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 81	
PRC	Program	Function	Object	2023 Value	2024 Value
030	Ruder Endowment - Scholarships				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			870 Student Scholarships	1,500.00	2,000.00
042	General Scholarship				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			870 Student Scholarships	1,500.00	3,000.00
049	Hemmer Scholarship				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			870 Student Scholarships	2,500.00	0.00
			8XX Other Expenditures	0.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,500.00	5,500.00



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Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance						113,816.71 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,940.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,500.00 (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)						111,257.69 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2023 Value	2024 Value
	1XXX Revenues from Student Activities	442,617.30	414,412.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>442,617.30</u>	<u>414,412.02</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	378,788.43	392,354.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>378,788.43</u>	<u>392,354.69</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	314,663.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	414,412.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	392,354.69	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	336,720.56	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 85	
PRC	Revenue		2023 Value	2024 Value
033	Speech/Debate Scholarship Fund			
	1510 Interest Earnings		20.43	35.73
036	Bleed Blue Scholarship			
	1510 Interest Earnings		2.45	6.41
	1920 Contributions/Donations from Private Sources		55.55	0.00
039	Schulte Scholarship Endowment			
	1510 Interest Earnings		147.58	251.19
041				
	1510 Interest Earnings		0.35	0.00
046	Pepsi Scholarship			
	1510 Interest Earnings		11.09	7.86
	1920 Contributions/Donations from Private Sources		1,500.00	0.00
052	S.D.#6 Employees Scholarship			
	1510 Interest Earnings		184.69	344.44
	1920 Contributions/Donations from Private Sources		1,116.00	831.00
061	Trevor Seaman Memorial Scholarship			
	1510 Interest Earnings		44.91	79.50
062	Robin Crouch Memorial Scholarship Endowment			
	1510 Interest Earnings		0.00	33.10
	1920 Contributions/Donations from Private Sources		0.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			3,083.05	6,589.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 85	
PRC	Program	Function	Object	2023 Value	2024 Value
039	Schulte Scholarship Endowment				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		870	Student Scholarships	0.00	500.00
041					
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		870	Student Scholarships	9,055.55	0.00
046	Pepsi Scholarship				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		870	Student Scholarships	1,500.00	1,000.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85	
PRC	Program	Function	Object		2023 Value	2024 Value
062	Robin Crouch Memorial Scholarship Endowment					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			870 Student Scholarships		0.00	2,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>10,555.55</u>	<u>3,500.00</u>

Schedule Of Changes Worksheet							Fund Code 85	
Beginning Fund Balance							36,110.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							6,589.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							3,500.00	(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)							39,199.30	(5)



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Detail Expenditure

Fund	Account	Description	2023 Value	2024 Value
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	758.38
XX	280 1XXX 112	Certified Teacher Staff Salaries	257,247.84	256,787.31
XX	39X 1XXX 112	Certified Teacher Staff Salaries	329,928.89	280,933.61
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	5,257.14
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,540,165.78	2,669,601.99
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	247.23	1,871.67
XX	XXX 26XX 41X	Energy Utility Services	94,659.94	104,950.25
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	11,883.10
XX	XXX XXXX 355	Technology Contracted Services	4,294.47	4,440.33
XX	XXX XXXX 455	Technology Repairs and Rental	9,831.41	12,492.13
XX	XXX XXXX 535	Technology Communication Services	14,445.17	16,128.91
XX	XXX XXXX 563	Educational Fees to Detention Facilities	4,100.00	5,154.16
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	227.76
XX	XXX XXXX 682	Technology Supplies	105,579.03	144,696.95
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	495.90	0.00
XX	XXX 4XXX 715	Land Improvements	23,426.71	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	12,664.19	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 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	109,180.68
b. Related Services Block Grant Entitlement	36,391.20
c. Total Entitlements Subject to Reversion	145,571.88

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)]	193,610.60
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	611,624.85
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%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	272,091.41	92,929.78	0.00	0.00	0.00
280	1XXX	2XX	38,325.23	44,206.84	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	156.44	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	94,321.69	0.00	0.00	0.00	0.00
280	21XX	2XX	17,050.54	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	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
Totals			474,488.23	137,136.62	0.00	0.00	0.00

611,624.85

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.*



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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	1,752,149.52	10,632.59	104,118.33	0.00	1,866,900.44
Buildings	3,862,736.15	0.00	33,216.85	0.00	3,895,953.00
Machinery and Equipment	2,350,120.92	-10,632.59	210,015.23	85,239.00	2,464,264.56
Construction in Progress	743,242.30	0.00	2,587,816.19	0.00	3,331,058.49
Totals at Historical Cost	8,708,248.89	0.00	2,935,166.60	85,239.00	11,558,176.49
Depreciation					
Improvement Accum	766,765.07	0.00	84,581.27	0.00	851,346.34
Building Accum	3,060,737.71	0.00	45,912.84	0.00	3,106,650.55
Machinery and Equipment Accum	1,441,652.34	0.00	152,811.31	68,146.65	1,526,317.00
Total Accumulated Depreciation	5,269,155.12	0.00	283,305.42	68,146.65	5,484,313.89
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,439,093.77	0.00	2,651,861.18	17,092.35	6,073,862.60

* 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: 0313-34558821

15 Flathead County

0313 Columbia Falls H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2023	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2024) [a+b-c-d]	(f) Current Portion Due FY2025	(g) Long-Term Portion Due FY2026
Governmental Activities *							
Leases	314,743.14	0.00	23,965.00	0.00	290,778.14	25,296.00	265,482.14
Compensated Absences	151,931.11	13,258.00	0.00	0.00	165,189.11	88,498.00	76,691.11
Other Post Employment Benefits	1,356,149.00	0.00	0.00	0.00	1,356,149.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,822,823.25	13,258.00	23,965.00	0.00	1,812,116.25	113,794.00	342,173.25

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Trustees' Financial Summary

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Net Pension Liability FY2024

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	1,445,396.00	0.00	109,279.38	1,336,116.62
Net Pension - TRS	5,300,626.00	104,202.56	0.00	5,404,828.56