

Trustees' Financial Summary

FY2024-25

Submit ID: 0312-21052445

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

(Signature)

(Date)

Chair, Board of Trustees:

Jill Rocksund

(Signature)

(Date)

County Superintendent

Marcia Stolfus

(Signature)

(Date)

Software

Accounting Package:

Tyler Technologies (CSA/Infinite Visions)

For FY25 did the district employ a certified special education director?

Yes

As reported through Infinite Campus, 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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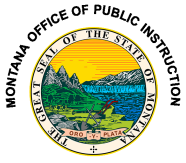
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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
013	E-Rate Reimbursement	LOCAL	N/A	
016	Medicaid	STATE		State
017	Youth Recreation Program	LOCAL		
018	Ruder Playground	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
315	Title I, Part A, Improvement Grants FY 2025	FEDERAL	15-0312-31-25	84.010A
434	Title IX, Part A, Education for Homeless Children & Youth	FEDERAL	0150312572024	84.196
435	Title IX, Part A, Education for Homeless Children & Youth FY	FEDERAL	15 0312 57 2025	84.196
452	JUNIOR HIGH MISC SUPPORT PROGRAMS	LOCAL		
613	School Major Maintenance Account Permissive Levy	LOCAL		
774	IDEA Part B FY24	FEDERAL	15-0312-77-23ALLO	84.027A
775	IDEA, Part B, Special Education	FEDERAL	15 0312 77 2025	84.027
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
795	IDEA, Special Education Preschool	FEDERAL	15 0312 79 2025	84.173
800	EXXON MOBILE EDUCATION ALLIANCE	LOCAL		
801	Wildcat Peace Garden	LOCAL		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
802	Ruder Bookmobile	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)	1,052,027.36	346,443.09	22,032.04	
02	Taxes Receivable - Real and Personal (120-149)	178,702.88	24,722.49	15,741.64	
03	Taxes Receivable - Protested (150-159)	6.14	1.11	0.61	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	21,093.15			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,251,829.53	371,166.69	37,774.29	
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)	147,474.81	21,674.00		
27	Other Liabilities (690 - 699)		12,262.03		
35	TOTAL LIABILITIES	147,474.81	33,936.03		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	178,709.02	24,723.60	15,742.25	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)	21,093.15			
38	Reserve for Encumbrances (953)	37,191.69	5,996.50		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	867,360.86	306,510.56	22,032.04	
52	TOTAL FUND BALANCE/EQUITY	925,645.70	312,507.06	22,032.04	
53	TOTAL LIABILITIES AND FUND BALANCE	1,251,829.53	371,166.69	37,774.29	



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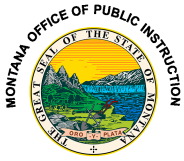
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Balance Sheet

		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)	170,881.06	546,433.98	(203,987.59)	
02	Taxes Receivable - Real and Personal (120-149)	42,057.91			
03	Taxes Receivable - Protested (150-159)	1.12			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			772,714.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	212,940.09	546,433.98	568,726.41	
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)		30,603.94	7,730.94	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		30,603.94	7,730.94	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	42,059.03			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	170,881.06	515,830.04	560,995.47	
52	TOTAL FUND BALANCE/EQUITY	170,881.06	515,830.04	560,995.47	
53	TOTAL LIABILITIES AND FUND BALANCE	212,940.09	546,433.98	568,726.41	



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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)			3,135.92	4,990.48
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			3,135.92	4,990.48
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)			444.27	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			444.27	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			2,691.65	4,990.48
52	TOTAL FUND BALANCE/EQUITY			2,691.65	4,990.48
53	TOTAL LIABILITIES AND FUND BALANCE			3,135.92	4,990.48



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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)	906,626.09	6,076.77	106,140.75	476,557.67
02	Taxes Receivable - Real and Personal (120-149)	48,986.44			132,335.01
03	Taxes Receivable - Protested (150-159)	5.20			30.11
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	955,617.73	6,076.77	106,140.75	608,922.79
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)	17,900.42			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	17,900.42			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	48,991.64			132,365.12
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	888,725.67	6,076.77	106,140.75	476,557.67
52	TOTAL FUND BALANCE/EQUITY	888,725.67	6,076.77	106,140.75	476,557.67
53	TOTAL LIABILITIES AND FUND BALANCE	955,617.73	6,076.77	106,140.75	608,922.79



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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)	7,114.73	324,379.06		
02	Taxes Receivable - Real and Personal (120-149)		5,754.66		
03	Taxes Receivable - Protested (150-159)		0.14		
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	7,114.73	330,133.86		
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)		5,754.80		
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	7,114.73	324,379.06		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	7,114.73	324,379.06		
53	TOTAL LIABILITIES AND FUND BALANCE	7,114.73	330,133.86		



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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)			3,813,221.80	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			134,871.54	
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			3,948,093.34	
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)			2,771.00	
27	Other Liabilities (690 - 699)			458,456.00	
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES			461,227.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			3,486,866.34	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			3,486,866.34	
53	TOTAL LIABILITIES AND FUND BALANCE			3,948,093.34	



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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)		895,419.21		
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		895,419.21		
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		895,419.21		
52	TOTAL FUND BALANCE/EQUITY		895,419.21		
53	TOTAL LIABILITIES AND FUND BALANCE		895,419.21		



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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)
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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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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Balance Sheet

		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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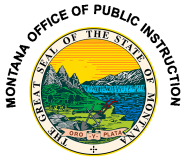
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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01	
PRC	Revenue		2024 Value	2025 Value
	1111 District Levy - Real Property		3,511,010.50	3,344,568.13
	1112 District Levy - Personal Property		84,216.15	46,501.99
	1190 Penalties and Interest on Taxes		11,977.22	12,630.95
	1510 Interest Earnings		49,457.46	58,930.58
	1900 Other Revenue from Local Sources		31.69	848.96
	3110 Direct State Aid		4,765,022.86	4,910,986.82
	3111 Quality Educator		455,306.88	473,743.54
	3112 At Risk Student		69,359.34	66,029.36
	3113 Indian Education For All		38,782.02	39,900.60
	3114 American Indian Achievement Gap		19,035.00	21,538.00
	3115 State Special Education Allowable Cost Payment to Districts		487,598.09	474,643.03
	3116 Data For Achievement		37,127.58	38,199.60
	3120 State - Guaranteed Tax Base Aid		2,381,800.56	2,656,499.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			11,910,725.35	12,145,020.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2024 Value	2025 Value
	180 Summer School				
		1XXX Instruction			
			1XX Personal Services - Salaries	12,967.57	36,925.01
			2XX Personal Services - Employee Benefits	63.66	184.06
			6XX Supplies and Materials	0.00	1,101.12
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	875.27	0.00
			2XX Personal Services - Employee Benefits	55.87	0.00
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,547,414.07	5,568,444.42
			2XX Personal Services - Employee Benefits	894,839.44	872,581.73
			3XX Purchased Professional and Technical Services	5,025.00	0.00
			4XX Purchased Property Services	7,492.59	6,476.17
			5XX Other Purchased Services	899.00	80.64
			6XX Supplies and Materials	92,989.87	92,082.26
		21XX Support Services - Students			
			1XX Personal Services - Salaries	398,262.56	473,720.74
			2XX Personal Services - Employee Benefits	77,298.66	77,483.68
			3XX Purchased Professional and Technical Services	1,244.00	630.47
			5XX Other Purchased Services	1,752.38	1,269.28



Trustees' Financial Summary

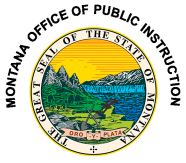
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2024 Value	2025 Value	
			6XX Supplies and Materials	6,214.69	5,869.84	
		221X	Improvement of Instruction Services			
			1XX Personal Services - Salaries	59,788.42	61,582.32	
			2XX Personal Services - Employee Benefits	10,891.49	9,514.76	
			3XX Purchased Professional and Technical Services	3,170.00	2,550.00	
			6XX Supplies and Materials	1,019.95	24,659.05	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	340,704.08	331,048.21	
			2XX Personal Services - Employee Benefits	70,834.62	65,727.76	
			3XX Purchased Professional and Technical Services	437.35	0.00	
			4XX Purchased Property Services	410.06	302.67	
			5XX Other Purchased Services	3,461.89	5,329.00	
			6XX Supplies and Materials	23,977.43	18,682.73	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	119,731.18	138,233.50	
			2XX Personal Services - Employee Benefits	21,716.91	23,765.33	
			3XX Purchased Professional and Technical Services	27,186.37	37,382.90	
			5XX Other Purchased Services	87,578.53	102,972.89	
			6XX Supplies and Materials	29,882.79	17,436.45	
			810 Dues and Fees	12,469.37	0.00	
			8XX Other Expenditures	0.00	12,307.22	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	521,363.73	527,629.66	
			2XX Personal Services - Employee Benefits	92,950.18	81,042.10	
			3XX Purchased Professional and Technical Services	3,510.00	3,110.00	
			4XX Purchased Property Services	7,469.46	10,799.56	
			5XX Other Purchased Services	27,778.19	27,556.95	
			6XX Supplies and Materials	1,330.07	1,227.64	
			810 Dues and Fees	2,266.00	0.00	
			8XX Other Expenditures	0.00	1,916.00	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	193,216.63	183,590.79	
			2XX Personal Services - Employee Benefits	37,699.59	34,146.99	
			3XX Purchased Professional and Technical Services	5,159.31	6,572.42	
			4XX Purchased Property Services	18,169.99	18,048.11	
			5XX Other Purchased Services	18,465.40	13,707.63	
			6XX Supplies and Materials	40,544.08	43,753.97	
			810 Dues and Fees	3,101.82	0.00	
			8XX Other Expenditures	0.00	236.73	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	790,474.24	861,851.35	
			2XX Personal Services - Employee Benefits	232,812.99	250,568.56	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2024 Value	2025 Value	
			3XX Purchased Professional and Technical Services	52,518.73	42,650.51	
			4XX Purchased Property Services	357,601.51	366,473.76	
			5XX Other Purchased Services	118,911.87	156,395.53	
			6XX Supplies and Materials	265,179.84	251,540.89	
			7XX Property and Equipment Acquisition	34,806.07	35,277.67	
			27XX Student Transportation Services			
			1XX Personal Services - Salaries	7,061.85	7,086.32	
			2XX Personal Services - Employee Benefits	616.04	471.43	
			5XX Other Purchased Services	1,153.20	576.75	
			6XX Supplies and Materials	1,829.34	1,666.60	
			4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	26,041.82	
			210 Non-Federal Alternative Education			
			1XXX Instruction			
			4XX Purchased Property Services	0.00	241.64	
			6XX Supplies and Materials	0.00	402.61	
			260 Non-Grant Bilingual Education			
			1XXX Instruction			
			1XX Personal Services - Salaries	2,247.48	0.00	
			2XX Personal Services - Employee Benefits	12.35	11.14	
			280 Special Education - Local and State			
			1XXX Instruction			
			1XX Personal Services - Salaries	539,601.68	520,806.99	
			2XX Personal Services - Employee Benefits	84,861.88	79,952.40	
			21XX Support Services - Students			
			1XX Personal Services - Salaries	257,401.87	240,248.61	
			2XX Personal Services - Employee Benefits	39,075.84	33,489.32	
			3XX Purchased Professional and Technical Services	0.00	56,630.00	
			24XX Support Services - School Administration			
			1XX Personal Services - Salaries	44,146.08	46,271.50	
			2XX Personal Services - Employee Benefits	8,396.84	7,338.94	
			27XX Student Transportation Services			
			1XX Personal Services - Salaries	893.69	294.19	
			2XX Personal Services - Employee Benefits	63.80	18.29	
			5XX Other Purchased Services	55.50	16.50	
			6XX Supplies and Materials	142.54	222.19	
			35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	8,868.87	8,931.00	
			2XX Personal Services - Employee Benefits	48.82	43.78	
			5XX Other Purchased Services	163.15	350.19	
			6XX Supplies and Materials	477.45	112.40	



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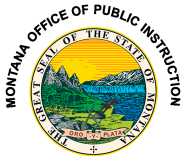
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2024 Value	2025 Value
	316 Data For Achievement				
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	26,509.04	34,402.30
			2XX Personal Services - Employee Benefits	9,374.02	8,115.86
	360 State - Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	27,268.38	28,625.97
			2XX Personal Services - Employee Benefits	4,843.71	4,653.26
			6XX Supplies and Materials	0.00	2,466.50
	365 Indian Education for All				
		1XXX Instruction			
			1XX Personal Services - Salaries	7,272.07	0.00
			3XX Purchased Professional and Technical Services	1,500.00	0.00
			6XX Supplies and Materials	862.13	200.11
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	6,871.01	7,077.25
			2XX Personal Services - Employee Benefits	1,253.22	1,095.05
			3XX Purchased Professional and Technical Services	600.00	0.00
			5XX Other Purchased Services	97.64	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	10,570.47	9,105.78
			2XX Personal Services - Employee Benefits	63.15	44.71
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,456.62	4,595.17
			2XX Personal Services - Employee Benefits	382.92	273.39
			5XX Other Purchased Services	801.50	305.50
			6XX Supplies and Materials	2,250.10	2,554.79
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	76,782.20	64,545.50
			2XX Personal Services - Employee Benefits	736.61	380.53
			3XX Purchased Professional and Technical Services	1,070.00	2,990.00
			5XX Other Purchased Services	214.72	742.16
			6XX Supplies and Materials	8,432.86	16,438.90
	910 Food Services				
		31XX Food Services			
			3XX Purchased Professional and Technical Services	0.00	5,025.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>11,876,315.41</u>	<u>12,131,303.37</u>



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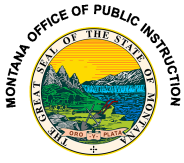
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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					915,003.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,145,020.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,131,303.37	(3)
Increase/Decrease of Reserve for Inventories						
This Year	21,093.15	Less Last Year	27,716.88	(4a)	-6,623.73	
Increase/Decrease of Reserve for Encumbrances						
This Year	37,191.69	Less Last Year	40,266.55	(4b)	-3,074.86	
					-3,074.86	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					925,645.70	(5)



Trustees' Financial Summary

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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	2024 Value	2025 Value
1111	District Levy - Real Property	569,577.05	459,962.61
1112	District Levy - Personal Property	15,039.72	7,325.07
1190	Penalties and Interest on Taxes	2,069.35	1,933.33
1420	Transportation Fees from Other School Districts Within State	15,050.00	0.00
1510	Interest Earnings	9,864.74	12,427.38
2220	County On-Schedule Transportation Reimbursement	86,876.21	81,815.60
3210	State - On-Schedule Transportation Reimbursement	86,876.22	81,815.61
5200	Sale or Compensation for Loss of Assets	0.00	14,476.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		785,353.29	659,756.09

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

PRC	Program	Function	Object	2024 Value	2025 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	9,752.35	13,248.70
			2XX Personal Services - Employee Benefits	1,646.00	2,181.00
			6XX Supplies and Materials	4,744.99	1,897.00
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	51,905.84	52,500.00
			2XX Personal Services - Employee Benefits	10,294.76	8,985.00
25XX Support Services - Business					
			1XX Personal Services - Salaries	12,228.02	13,601.00
			2XX Personal Services - Employee Benefits	3,038.65	2,291.00
27XX Student Transportation Services					
			1XX Personal Services - Salaries	301,783.32	268,510.00
			2XX Personal Services - Employee Benefits	60,479.82	47,243.00
			3XX Purchased Professional and Technical Services	8,526.79	6,887.00
			4XX Purchased Property Services	9,828.65	22,139.00
			5XX Other Purchased Services	29,922.28	31,766.00
			6XX Supplies and Materials	74,003.35	85,534.00
			7XX Property and Equipment Acquisition	34,373.69	0.00
			810 Dues and Fees	27.15	0.00
			8XX Other Expenditures	0.00	23.00
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	24,126.28	0.00
280 Special Education - Local and State					
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	4,905.15	5,051.00



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

PRC	Program	Function	Object	2024 Value	2025 Value
			2XX Personal Services - Employee Benefits	932.95	816.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	70,187.71	57,498.00
			2XX Personal Services - Employee Benefits	14,059.56	6,169.00
			3XX Purchased Professional and Technical Services	0.00	467.00
			4XX Purchased Property Services	6,705.45	3,349.00
			5XX Other Purchased Services	788.06	837.00
			6XX Supplies and Materials	12,665.35	11,756.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				746,926.17	642,748.70

Schedule Of Changes Worksheet Fund Code 10

Beginning Fund Balance					330,314.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					659,756.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					642,748.70 (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	5,996.50	Less Last Year	40,811.15	(4b)	-34,814.65
					-34,814.65 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					312,507.06 (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

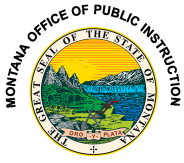
PRC	Revenue	2024 Value	2025 Value
1111	District Levy - Real Property	294,507.38	294,852.40
1112	District Levy - Personal Property	7,481.05	3,932.98
1190	Penalties and Interest on Taxes	1,043.69	1,089.04
1510	Interest Earnings	466.74	292.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>303,498.86</u>	<u>300,166.82</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2024 Value	2025 Value
1XX Regular Education Programs - Elementary/Secondary					
27XX Student Transportation Services					
			6XX Supplies and Materials	3,507.96	0.00
			7XX Property and Equipment Acquisition	203,651.95	223,009.50
999 Undistributed					
61XX Operating Transfers to Other Funds					
			910 Operating Transfers to Other Funds	<u>89,621.00</u>	<u>78,063.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>296,780.91</u>	<u>301,072.50</u>

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	22,937.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	300,166.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	301,072.50	(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)	22,032.04	(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	2024 Value	2025 Value
1111	District Levy - Real Property	821,726.88	790,558.46
1112	District Levy - Personal Property	11,462.36	10,972.51
1190	Penalties and Interest on Taxes	2,051.81	2,881.54
1510	Interest Earnings	4,899.14	9,384.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		840,140.19	813,797.09

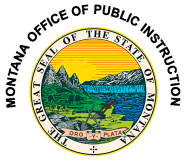
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2024 Value	2025 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			5XX Other Purchased Services	0.00	368.42
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	370,091.14	452,567.00
			2XX Personal Services - Employee Benefits	112,536.22	91,974.04
			5XX Other Purchased Services	187,288.59	139,302.26
21XX Support Services - Students					
			1XX Personal Services - Salaries	78,772.85	81,153.29
			2XX Personal Services - Employee Benefits	433.34	13,646.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				749,122.14	779,011.43

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	136,095.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	813,797.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	779,011.43	(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)	170,881.06	(5)



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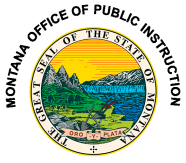
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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2024 Value	2025 Value
	1510 Interest Earnings		17,006.06	19,672.66
	2240 County Retirement Distribution		1,741,768.92	1,769,567.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,758,774.98	1,789,239.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2024 Value	2025 Value
	180 Summer School				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,256.41	5,683.13
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	146.44	0.00
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	946,276.17	951,203.67
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	75,939.46	90,053.01
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	10,322.13	10,646.27
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	84,744.52	84,956.20
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	21,611.67	25,297.34
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	96,383.43	98,772.93
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	33,256.30	31,985.47
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	128,042.39	140,067.92
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	46,834.13	43,159.33
	260 Non-Grant Bilingual Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	374.89	380.00
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	159,285.24	174,686.48
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	65,122.74	59,924.44



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2024 Value	2025 Value	
	24XX Support Services - School Administration					
		2XX	Personal Services - Employee Benefits	8,465.87	16,272.18	
	27XX Student Transportation Services					
		2XX	Personal Services - Employee Benefits	9,991.15	9,636.64	
	35XX Extracurricular - Athletics					
		2XX	Personal Services - Employee Benefits	1,498.08	1,536.01	
316	Data For Achievement					
	23XX Support Services - General Administration					
		2XX	Personal Services - Employee Benefits	4,182.63	5,623.76	
329	State - Miscellaneous Grants					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	0.00	567.27	
360	State - Gifted & Talented Reimbursement					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	5,440.82	5,636.66	
365	Indian Education for All					
	221X Improvement of Instruction Services					
		2XX	Personal Services - Employee Benefits	1,186.28	1,223.50	
390	State Career & Technical Education Entitlement - Undistributed					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	27.76	393.33	
710	School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
		2XX	Personal Services - Employee Benefits	1,632.63	1,527.95	
720	School Sponsored Athletics					
	27XX Student Transportation Services					
		2XX	Personal Services - Employee Benefits	956.20	777.69	
	35XX Extracurricular - Athletics					
		2XX	Personal Services - Employee Benefits	11,145.15	9,845.37	
810	Community Recreation					
	33XX Community Services					
		2XX	Personal Services - Employee Benefits	1,335.75	0.00	
920	Enterprise or Internal Service Programs					
	32XX Enterprise Services					
		2XX	Personal Services - Employee Benefits	6,794.36	6,287.86	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,723,252.60</u>	<u>1,776,144.41</u>	



Trustees' Financial Summary

FY2024-25

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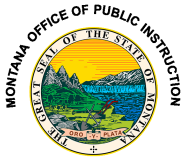
15 Flathead County

0312 Columbia Falls Elem

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					502,734.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,789,239.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,776,144.41	(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)					515,830.04	(5)



Trustees' Financial Summary

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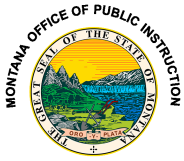
15 Flathead County

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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	2025 Value
016	Medicaid	
	3355 Medicaid - Miscellaneous	300,323.38
017	Youth Recreation Program	
	1510 Interest Earnings	177.77
	1800 Revenue from Community Services Activities	6,000.00
018	Ruder Playground	
	1510 Interest Earnings	40.72
	1920 Contributions/Donations from Private Sources	10,740.74
034	GG Library Endowment	
	1510 Interest Earnings	1.45
035	Ruder Elem. Library Endowment	
	1510 Interest Earnings	308.69
	1900 Other Revenue from Local Sources	15.00
037	J.H. Library Endowment	
	1510 Interest Earnings	24.33
	1900 Other Revenue from Local Sources	3,100.15
051	Indirect Costs	
	1510 Interest Earnings	1,838.81
	1910 Rentals	10,068.00
070	District 800 Monies	
	1510 Interest Earnings	8.15
	1900 Other Revenue from Local Sources	574.86
	1920 Contributions/Donations from Private Sources	0.49
	3245 Professional Stipend State E-Grant	6,000.00
	4650 Federal Miscellaneous Grants from OPI	1,999.00
090	Medicaid MAC	
	1510 Interest Earnings	3,654.43
	3357 Medicaid - Montana Administrative Claiming Reimbursement	29,589.78
104	State Gifted and Talented	
	3600 State - Gifted & Talented Reimbursement	4,547.00
315	Title I, Part A, Improvement Grants FY 2025	
	4200 Title I, Part A, Improving Basic Programs	1,063,273.00
434	Title IX, Part A, Education for Homeless Children & Youth	
	4380 Title IX, Part A, Education for Homeless Children & Youth	344.00
435	Title IX, Part A, Education for Homeless Children & Youth FY	
	4380 Title IX, Part A, Education for Homeless Children & Youth	22,847.00
452	JUNIOR HIGH MISC SUPPORT PROGRAMS	
	1920 Contributions/Donations from Private Sources	9,741.29



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775 IDEA, Part B, Special Education		
4560 IDEA, Part B, Special Education		655,175.00
795 IDEA, Special Education Preschool		
4570 IDEA, Special Education Preschool		18,245.00
800 EXXON MOBILE EDUCATION ALLIANCE		
1920 Contributions/Donations from Private Sources		4,755.00
801 Wildcat Peace Garden		
1510 Interest Earnings		442.27
1920 Contributions/Donations from Private Sources		35,000.00
802 Ruder Bookmobile		
1510 Interest Earnings		451.59
1920 Contributions/Donations from Private Sources		6,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,195,286.90</u>

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

PRC	Program	Function	Object	2024 Value	2025 Value
013	E-Rate Reimbursement				
	1XX	Regular Education Programs - Elementary/Secondary			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		303.69
		222X	Educational Media Services		
			5XX Other Purchased Services		2,064.87
		24XX	Support Services - School Administration		
			5XX Other Purchased Services		1,878.83
			013 Subtotal		<u>4,247.39</u>
016	Medicaid				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		26,843.11
			2XX Personal Services - Employee Benefits		6,755.69
	280	Special Education - Local and State			
		1XXX	Instruction		
			6XX Supplies and Materials		38,761.17
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		34,298.27
			2XX Personal Services - Employee Benefits		7,914.11
			3XX Purchased Professional and Technical Services		130,462.62
			8XX Other Expenditures		520.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		8,423.72
			6XX Supplies and Materials		139.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		4,253.87



Trustees' Financial Summary

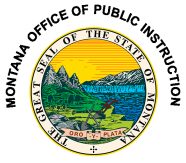
FY2024-25

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2024 Value	2025 Value
			2XX Personal Services - Employee Benefits		93.67
			3XX Purchased Professional and Technical Services		6,574.77
			5XX Other Purchased Services		384.84
			6XX Supplies and Materials		28,931.77
			8XX Other Expenditures		855.00
			016 Subtotal		<u>295,211.61</u>
017	Youth Recreation Program				
	810 Community Recreation				
		33XX Community Services			
			3XX Purchased Professional and Technical Services		5,581.35
			017 Subtotal		<u>5,581.35</u>
018	Ruder Playground				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		1,248.43
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition		7,050.10
			018 Subtotal		<u>8,298.53</u>
035	Ruder Elem. Library Endowment				
	1XX Regular Education Programs - Elementary/Secondary				
		222X Educational Media Services			
			6XX Supplies and Materials		1,347.31
			035 Subtotal		<u>1,347.31</u>
037	J.H. Library Endowment				
	1XX Regular Education Programs - Elementary/Secondary				
		222X Educational Media Services			
			6XX Supplies and Materials		3,100.15
			037 Subtotal		<u>3,100.15</u>
051	Indirect Costs				
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			1XX Personal Services - Salaries		26,959.97
			2XX Personal Services - Employee Benefits		168.96
			6XX Supplies and Materials		2,122.39
			051 Subtotal		<u>29,251.32</u>
070	District 800 Monies				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries		375.00
			2XX Personal Services - Employee Benefits		3.96
			6XX Supplies and Materials		634.52



Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2024 Value	2025 Value
	329	State - Miscellaneous Grants			
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,000.00
			2XX Personal Services - Employee Benefits		36.82
	465	Federal Miscellaneous Grants from OPI			
		221X	Improvement of Instruction Services		
			6XX Supplies and Materials		1,999.00
			070 Subtotal		<u>9,049.30</u>
090	Medicaid MAC				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		62,219.81
			2XX Personal Services - Employee Benefits		13,565.14
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		219.00
			090 Subtotal		<u>76,003.95</u>
104	State Gifted and Talented				
	360	State - Gifted & Talented Reimbursement			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,534.75
			2XX Personal Services - Employee Benefits		12.00
			104 Subtotal		<u>4,546.75</u>
315	Title I, Part A, Improvement Grants FY 2025				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		641,342.49
			2XX Personal Services - Employee Benefits		231,033.56
			6XX Supplies and Materials		100,186.25
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		10,875.00
			2XX Personal Services - Employee Benefits		1,909.51
			3XX Purchased Professional and Technical Services		68.47
			6XX Supplies and Materials		1,353.98
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		13,114.27
			2XX Personal Services - Employee Benefits		2,300.84
			3XX Purchased Professional and Technical Services		20,759.00
			5XX Other Purchased Services		35,366.19
			6XX Supplies and Materials		4,963.44
			315 Subtotal		<u>1,063,273.00</u>



Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2024 Value	2025 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			344.16
			434 Subtotal			<u>344.16</u>
435	Title IX, Part A, Education for Homeless Children & Youth FY					
	438 Title IX, Part A, Education for Homeless Children & Youth					
		1XXX Instruction				
			1XX Personal Services - Salaries			8,600.01
			2XX Personal Services - Employee Benefits			1,302.58
			5XX Other Purchased Services			1,249.22
			6XX Supplies and Materials			6,989.96
			8XX Other Expenditures			500.00
		221X Improvement of Instruction Services				
			5XX Other Purchased Services			4,205.23
			435 Subtotal			<u>22,847.00</u>
775	IDEA, Part B, Special Education					
	456 IDEA, Part B, Special Education					
		1XXX Instruction				
			1XX Personal Services - Salaries			484,628.39
			2XX Personal Services - Employee Benefits			170,546.61
			775 Subtotal			<u>655,175.00</u>
795	IDEA, Special Education Preschool					
	457 IDEA, Special Education Preschool					
		1XXX Instruction				
			1XX Personal Services - Salaries			13,091.64
			2XX Personal Services - Employee Benefits			5,153.36
			795 Subtotal			<u>18,245.00</u>
800	EXXON MOBILE EDUCATION ALLIANCE					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			6XX Supplies and Materials			6,506.12
			800 Subtotal			<u>6,506.12</u>
801	Wildcat Peace Garden					
	1XX Regular Education Programs - Elementary/Secondary					
		4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition			27,413.85
			801 Subtotal			<u>27,413.85</u>



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

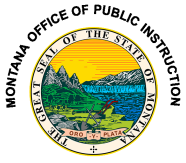
PRC	Program	Function	Object	2024 Value	2025 Value
802	Ruder Bookmobile				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			4,845.43
	21XX Support Services - Students				
		1XX Personal Services - Salaries			4,514.28
		2XX Personal Services - Employee Benefits			22.17
		802 Subtotal			9,381.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					2,239,823.67

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	605,532.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,195,286.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,239,823.67	(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)	560,995.47	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
013 E-Rate Reimbursement	0.00	4,247.39	-4,247.39
016 Medicaid	300,323.38	295,211.61	5,111.77
017 Youth Recreation Program	6,177.77	5,581.35	596.42
018 Ruder Playground	10,781.46	8,298.53	2,482.93
034 GG Library Endowment	1.45	0.00	1.45
035 Ruder Elem. Library Endowment	323.69	1,347.31	-1,023.62
037 J.H. Library Endowment	3,124.48	3,100.15	24.33
051 Indirect Costs	11,906.81	29,251.32	-17,344.51
070 District 800 Monies	8,582.50	9,049.30	-466.80
090 Medicaid MAC	33,244.21	76,003.95	-42,759.74
104 State Gifted and Talented	4,547.00	4,546.75	0.25
315 Title I, Part A, Improvement Grants FY 2025	1,063,273.00	1,063,273.00	0.00
434 Title IX, Part A, Education for Homeless Children & Youth	344.00	344.16	-0.16
435 Title IX, Part A, Education for Homeless Children & Youth FY	22,847.00	22,847.00	0.00
452 JUNIOR HIGH MISC SUPPORT PROGRAMS	9,741.29	0.00	9,741.29
775 IDEA, Part B, Special Education	655,175.00	655,175.00	0.00



Trustees' Financial Summary

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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
795 IDEA, Special Education Preschool	18,245.00	18,245.00	0.00
800 EXXON MOBILE EDUCATION ALLIANCE	4,755.00	6,506.12	-1,751.12
801 Wildcat Peace Garden	35,442.27	27,413.85	8,028.42
802 Ruder Bookmobile	6,451.59	9,381.88	-2,930.29
Total	2,195,286.90	2,239,823.67	-44,536.77



Trustees' Financial Summary

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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		2024 Value	2025 Value
	1510 Interest Earnings		33.32	68.87
	1910 Rentals		37,696.61	44,861.25
	5200 Sale or Compensation for Loss of Assets		0.00	6,228.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			37,729.93	51,158.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 20	
PRC	Program	Function	Object	2024 Value	2025 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	2,775.76	5,580.74
			2XX Personal Services - Employee Benefits	193.44	330.43
			3XX Purchased Professional and Technical Services	796.25	9,316.45
			4XX Purchased Property Services	24,703.09	21,833.04
			5XX Other Purchased Services	743.44	104.16
			6XX Supplies and Materials	1,292.38	3,540.71
			7XX Property and Equipment Acquisition	0.00	15,837.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				30,504.36	56,543.03

Schedule Of Changes Worksheet						Fund Code 20	
Beginning Fund Balance						8,076.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						51,158.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						56,543.03	(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)						2,691.65	(5)



Trustees' Financial Summary

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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	2024 Value	2025 Value
	1510 Interest Earnings	166.84	201.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>166.84</u>	<u>201.30</u>

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

PRC	Program	Function	Object	2024 Value	2025 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					4,789.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					201.30 (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)					4,990.48 (5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC	Revenue	2024 Value	2025 Value
1111	District Levy - Real Property	914,804.18	912,138.88
1112	District Levy - Personal Property	17,720.76	12,495.24
1190	Penalties and Interest on Taxes	2,701.69	3,286.38
1510	Interest Earnings	23,500.57	28,442.25
3281	State - Technology Aid	9,348.62	9,309.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		968,075.82	965,672.11

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

PRC	Program	Function	Object	2024 Value	2025 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			3XX Purchased Professional and Technical Services	4,145.91	0.00
			4XX Purchased Property Services	1,231.84	0.00
			6XX Supplies and Materials	274,071.47	143,637.30
221X Improvement of Instruction Services					
			3XX Purchased Professional and Technical Services	431.10	11,053.45
			6XX Supplies and Materials	112,848.46	304,983.45
222X Educational Media Services					
			1XX Personal Services - Salaries	176,359.78	196,012.17
			2XX Personal Services - Employee Benefits	28,565.25	34,109.50
			3XX Purchased Professional and Technical Services	59,082.10	56,169.79
			4XX Purchased Property Services	0.00	127.88
			5XX Other Purchased Services	17,783.05	11,537.90
			6XX Supplies and Materials	86,449.35	54,781.42
			7XX Property and Equipment Acquisition	16,771.28	0.00
			810 Dues and Fees	275.00	0.00
			8XX Other Expenditures	0.00	284.99
23XX Support Services - General Administration					
			3XX Purchased Professional and Technical Services	0.00	1,124.00
			6XX Supplies and Materials	430.15	6,950.41
			810 Dues and Fees	229.73	0.00
24XX Support Services - School Administration					
			6XX Supplies and Materials	7,685.66	6,244.97
258X Admin. Tech. - Technology Coordinator					
			3XX Purchased Professional and Technical Services	0.00	10,384.99
25XX Support Services - Business					
			6XX Supplies and Materials	2,423.93	0.00



Trustees' Financial Summary

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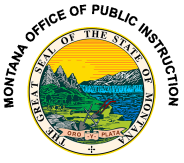
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object		2024 Value	2025 Value
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	838.38	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>789,622.44</u>	<u>837,402.22</u>

Schedule Of Changes Worksheet					Fund Code 28	
Beginning Fund Balance					760,455.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					965,672.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					837,402.22	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					888,725.67	(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		2024 Value	2025 Value
	1510 Interest Earnings		207.22	244.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>207.22</u>	<u>244.61</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object		2024 Value	2025 Value
	1XX Regular Education Programs - Elementary/Secondary					
		222X Educational Media Services				
			1XX Personal Services - Salaries		425.00	0.00
			2XX Personal Services - Employee Benefits		2.34	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>427.34</u>	<u>0.00</u>

Schedule Of Changes Worksheet							Fund Code 29	
Beginning Fund Balance							5,832.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							244.61	(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)							6,076.77	(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		2024 Value	2025 Value
026	Ruder Endowment - Ruder Elem.			
	1510 Interest Earnings		1,327.20	1,950.51
	1520 Dividends on Investments		638.40	229.53
	1530 Net Increase (Decrease) in the Fair Value of Investments		-121.29	338.77
027	Ruder Endowment - Glacier Gateway			
	1510 Interest Earnings		327.76	428.80
	1520 Dividends on Investments		140.13	49.88
	1530 Net Increase (Decrease) in the Fair Value of Investments		-26.62	74.37
028	BOWNE-SPECIAL EDUCATION ENDOWMENT			
	1510 Interest Earnings		208.86	261.65
029	Ruder Endowment - Junior High			
	1510 Interest Earnings		1,036.99	1,227.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>3,531.43</u>	<u>4,561.38</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 45	
PRC	Program	Function	Object	2024 Value	2025 Value
028	BOWNE-SPECIAL EDUCATION ENDOWMENT				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	1,033.16	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,033.16</u>	<u>0.00</u>

Schedule Of Changes Worksheet						Fund Code 45
Beginning Fund Balance						101,579.37 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,561.38 (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)						106,140.75 (5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

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

PRC	Revenue	2024 Value	2025 Value
	1111 District Levy - Real Property	2,619,832.27	2,464,251.03
	1112 District Levy - Personal Property	73,655.54	42,336.77
	1190 Penalties and Interest on Taxes	9,200.08	9,311.50
	1510 Interest Earnings	34,471.03	46,690.22
	3120 State - Guaranteed Tax Base Aid	229,917.40	209,818.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,967,076.32	2,772,407.81

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

PRC	Program	Function	Object	2024 Value	2025 Value
	1XX Regular Education Programs - Elementary/Secondary				
	51XX General Obligation Bonds, Special Assessments and Interest				
			830 Special Assessments	36,153.59	40,080.78
			840 Principal On Debt	1,430,000.00	1,480,000.00
			850 Interest on Debt	1,272,600.00	1,223,000.00
			860 Agent Fees/Issuance Costs	1,000.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,739,753.59	2,744,080.78

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance					448,230.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,772,407.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,744,080.78	(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)					476,557.67	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60	
PRC	Revenue		2024 Value	2025 Value
	1510 Interest Earnings		17,898.90	292.85
	1920 Contributions/Donations from Private Sources		0.00	10,000.00
	5200 Sale or Compensation for Loss of Assets		0.00	6,753.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			17,898.90	17,045.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object		2024 Value	2025 Value
	1XX Regular Education Programs - Elementary/Secondary					
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		0.00	6,753.03
		4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition		0.00	18,195.37
022	K-8 Facility Bond Project					
	1XX Regular Education Programs - Elementary/Secondary					
		4XXX Facilities Acquisition and Construction Services				
			6XX Supplies and Materials		5,532.30	0.00
			7XX Property and Equipment Acquisition		912,358.84	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					917,891.14	24,948.40

Schedule Of Changes Worksheet							Fund Code 60	
Beginning Fund Balance							15,017.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							17,045.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							24,948.40	(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)							7,114.73	(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

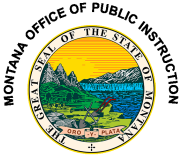
PRC	Revenue	2024 Value	2025 Value
	1111 District Levy - Real Property	0.00	108,031.96
	1112 District Levy - Personal Property	0.00	1,337.58
	1190 Penalties and Interest on Taxes	528.55	377.53
	1510 Interest Earnings	8,885.07	10,268.27
	3283 State - School Major Maintenance Aid (SMMA)	92,110.00	82,674.00
613	School Major Maintenance Account Permissive Levy		
	1111 District Levy - Real Property	98,343.40	0.00
	1112 District Levy - Personal Property	2,306.60	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>202,173.62</u>	<u>202,689.34</u>

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

PRC	Program	Function	Object	2024 Value	2025 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	3,000.00
			4XX Purchased Property Services	0.00	49,985.00
			7XX Property and Equipment Acquisition	0.00	107,216.25
613	School Major Maintenance Account Permissive Levy				
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	222,106.47	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>222,106.47</u>	<u>160,201.25</u>

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance	281,890.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	202,689.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	160,201.25	(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)	324,379.06	(5)



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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	2024 Value	2025 Value
	1510 Interest Earnings	92,279.44	122,911.80
	1900 Other Revenue from Local Sources	3,951,568.52	3,570,551.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,043,847.96	3,693,463.11

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

PRC	Program	Function	Object	2024 Value	2025 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	45,380.60	43,584.24
			2XX Personal Services - Employee Benefits	3,575,516.03	3,010,074.26
			3XX Purchased Professional and Technical Services	214,550.45	184,507.64
			6XX Supplies and Materials	9,707.20	9,995.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,845,154.28	3,248,161.64

Schedule Of Changes Worksheet Fund Code 78

Beginning Fund Balance	3,041,564.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,693,463.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,248,161.64	(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)	3,486,866.34	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

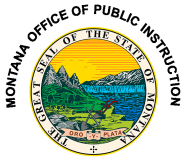
82 - Interlocal Agreement Fund

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

PRC	Revenue	2024 Value	2025 Value
1510	Interest Earnings	33,572.83	33,784.36
1920	Contributions/Donations from Private Sources	100,000.00	0.00
5200	Sale or Compensation for Loss of Assets	42,155.61	0.00
5300	Operating Transfers from Other Funds	89,621.00	78,063.00
5700	Resources Transferred from Other School Districts or Cooperatives	51,670.00	59,648.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		317,019.44	171,495.36

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

PRC	Program	Function	Object	2024 Value	2025 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	76,564.37	69,347.00
			2XX Personal Services - Employee Benefits	68,881.81	55,105.80
21XX Support Services - Students					
			2XX Personal Services - Employee Benefits	20,664.54	13,776.36
221X Improvement of Instruction Services					
			2XX Personal Services - Employee Benefits	17,663.99	15,348.00
			3XX Purchased Professional and Technical Services	0.00	2,022.00
			6XX Supplies and Materials	17,160.92	5,594.64
222X Educational Media Services					
			6XX Supplies and Materials	1,103.52	961.65
23XX Support Services - General Administration					
			2XX Personal Services - Employee Benefits	17,663.99	15,348.00
			3XX Purchased Professional and Technical Services	1,306.25	925.00
24XX Support Services - School Administration					
			2XX Personal Services - Employee Benefits	17,664.00	30,696.00
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	42,155.61	0.00
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	91,907.74	82,072.96
390 State Career & Technical Education Entitlement - Undistributed					
1XXX Instruction					
			1XX Personal Services - Salaries	350.00	5,145.00
			2XX Personal Services - Employee Benefits	22.34	328.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				373,109.08	296,670.81



Trustees' Financial Summary

FY2024-25

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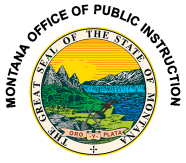
15 Flathead County

0312 Columbia Falls Elem

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance						1,020,594.66 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						171,495.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						296,670.81 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						895,419.21 (5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2024 Value	2025 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	414,106.35	446,072.60
XX	456 1XXX 112	Certified Teacher Staff Salaries	322,210.12	347,032.86
XX	457 1XXX 112	Certified Teacher Staff Salaries	12,804.56	10,654.69
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	6,503,270.23	6,395,365.25
XX	XXX 1XXX 117	Teachers Aids	0.00	1,003,971.94
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	4,076.30	3,915.63
XX	XXX 26XX 41X	Energy Utility Services	195,614.53	445,044.83
XX	XXX 4XXX 715	Land Improvements	54,686.23	39,973.86
XX	XXX 4XXX 725	Major Construction Services	3,537,396.53	120,800.24
XX	XXX XXXX 355	Technology Contracted Services	76,057.77	90,391.73
XX	XXX XXXX 455	Technology Repairs and Rental	33,692.30	33,544.78
XX	XXX XXXX 535	Technology Communication Services	30,636.37	26,109.36
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	187,288.59	139,302.26
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	368.42
XX	XXX XXXX 682	Technology Supplies	652,610.79	459,705.52
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	XXX 4XXX 720	Purchase of Existing Buildings	24,126.29	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 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	563.96	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	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	2,247.48	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	257,304.60
b. Related Services Block Grant Entitlement	85,762.80
c. Total Entitlements Subject to Reversion	343,067.40

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)]	456,279.64
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,763,380.77
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:

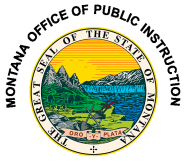
If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted 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 FY2027 Maximum Budget: 100%



Trustees' Financial Summary

FY2024-25

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	520,806.99	452,567.00	0.00	0.00	0.00
280	1XXX	2XX	79,952.40	91,974.04	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	139,302.26	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	240,248.61	81,153.29	0.00	0.00	0.00
280	21XX	2XX	33,489.32	13,646.42	0.00	0.00	0.00
280	21XX	3XX	56,630.00	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	46,271.50	0.00	0.00	0.00	0.00
280	24XX	2XX	7,338.94	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			984,737.76	778,643.01	0.00	0.00	0.00

1,763,380.77

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 FY25 in Infinite Campus.



Trustees' Financial Summary

FY2024-25

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

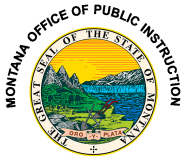
Governmental	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	409,252.00	0.00	0.00	0.00	409,252.00
Land Improvements	2,522,687.23	358,926.00	235,247.28	31,665.00	3,085,195.51
Buildings	42,053,916.27	12,966,905.03	18,195.37	0.00	55,039,016.67
Machinery and Equipment	3,275,903.11	0.00	306,415.84	136,569.36	3,445,749.59
Construction in Progress	13,325,831.03	-	31,895.10	0.00	226,171.10
		13,131,555.03			
Totals at Historical Cost	61,587,589.64	194,276.00	591,753.59	168,234.36	62,205,384.87
Depreciation					
Improvement Accum	580,427.35	0.00	121,792.19	31,665.00	670,554.54
Building Accum	8,070,954.86	0.00	1,093,857.18	0.00	9,164,812.04
Machinery and Equipment Accum	1,695,643.23	0.00	269,475.15	136,569.36	1,828,549.02
Total Accumulated Depreciation	10,347,025.44	0.00	1,485,124.52	168,234.36	11,663,915.60
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	51,240,564.20	194,276.00	-893,370.93	0.00	50,541,469.27

* 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.

Depreciation by Function for FY2025	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	61,849.20	0.00	0.00
Support Services Students (21XX)	127.50	0.00	0.00
Support Services Staff (22XX)	1,256.34	0.00	0.00
Financial Administration (25XX)	7,586.43	0.00	0.00
Operations and Maintenance (26XX)	38,548.50	0.00	0.00
Transportation (27XX)	227,244.14	0.00	0.00
Food Service (31XX)	1,147.26	0.00	0.00
Extracurricular (34XX, 35XX)	38,950.32	0.00	0.00
Unallocated	1,108,774.83	0.00	0.00



Trustees' Financial Summary

FY2024-25

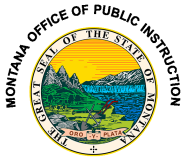
Submit ID: 0312-21052445

15 Flathead County

0312 Columbia Falls Elem

Total Depreciation for FY2025	1,485,484.52	0.00	0.00
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*** Has comment.



Trustees' Financial Summary

FY2024-25

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15 Flathead County

0312 Columbia Falls Elem

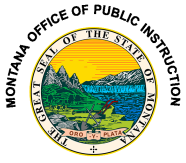
Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2024	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2025) [a+b-c-d]	(f) Current Portion Due FY2026	(g) Long-Term Portion Due FY2027
Governmental Activities *							
Leases	18,512.42	7,451.00	3,385.83	0.00	22,577.59	12,406.00	10,171.59
Compensated Absences	331,643.09	29,703.77	0.00	0.00	361,346.86	212,103.00	149,243.86
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	3,103,549.51	37,154.77	3,385.83	0.00	3,137,318.45	224,509.00	159,415.45
Bond(s)							
12/30/2019	27,515,000.00	0.00	1,245,000.00	0.00	26,270,000.00	1,305,000.00	24,965,000.00
09/30/2021	4,450,000.00	0.00	235,000.00	0.00	4,215,000.00	235,000.00	3,980,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	31,965,000.00	0.00	1,480,000.00	0.00	30,485,000.00	1,540,000.00	28,945,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* 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

FY2024-25

Submit ID: 0312-21052445

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0312 Columbia Falls Elem

Net Pension Liability FY2025

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	1,845,112.38	59,815.40	0.00	1,904,927.78
Net Pension - TRS	11,485,260.44	179,054.88	0.00	11,664,315.32