



# Trustees' Financial Summary

## FY2024-25

Submit ID: 0313-40671202

### 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

<b>Business Manager/Clerk:</b>	Dustin Zuffelato	<b>Phone #:</b>	(406) 892-6554
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\_\_\_\_\_  
(Signature)

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

<b>Chair, Board of Trustees:</b>	Jill Rocksund
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\_\_\_\_\_  
(Signature)

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

<b>County Superintendent</b>	Marcia Stolfus
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\_\_\_\_\_  
(Signature)

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

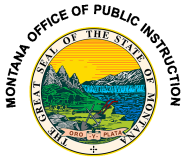
### Software

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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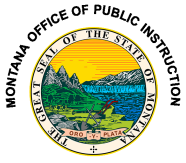
**FY2024-25**

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## 15 Flathead County 0313 Columbia Falls H S

### 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		
024	Board of Investments InterCap Loan Program	STATE		
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	2020	State
241	Secondary Voed FY21	STATE		
242	Secondary Voed FY22	STATE		
243	Secondary Voed FY23	STATE		
244	Secondary Voed FY24	STATE		



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
245	State Career & Technical Education - All Programs	STATE	FY 2025	State
248	Secondary Voed FY18	STATE		
249	Secondary Voed FY19	STATE		
325	Montana Digital Academy	STATE		
484	Federal Pre-Employment Transition Services (DPHHS)	FEDERAL	24 01 175 0039	84.126A
485	Federal Pre-Employment Transition Services (DPHHS)	FEDERAL	25 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		
789	ESSER ELO Extended Learning Opportunities	FEDERAL	15 0313 93 2021	84.425U
800	Exxon Mobile Education Alliance	LOCAL		
825	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	15 0313 81 2025	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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	560,252.12	171,726.20	13,481.29	31,904.38
02	Taxes Receivable - Real and Personal (120-149)	109,830.17	18,435.49	8,771.56	
03	Taxes Receivable - Protested (150-159)	4.76	0.85	0.39	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				186,128.28
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	670,087.05	190,162.54	22,253.24	218,032.66
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	75,309.13	12,193.40		7,301.59
27	Other Liabilities (690 - 699)	7,733.35	6,039.51		
35	<b>TOTAL LIABILITIES</b>	83,042.48	18,232.91		7,301.59
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	109,834.93	18,436.34	8,771.95	13,942.44
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	40,735.08	2,953.50		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	436,474.56	150,539.79	13,481.29	196,788.63
52	<b>TOTAL FUND BALANCE/EQUITY</b>	477,209.64	153,493.29	13,481.29	196,788.63
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	670,087.05	190,162.54	22,253.24	218,032.66



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FY2024-25

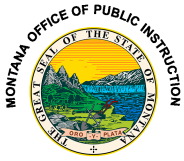
Submit ID: 0313-40671202

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	81,813.90	285,159.81	319,405.55	25,126.13
02	Taxes Receivable - Real and Personal (120-149)	5,870.02			
03	Taxes Receivable - Protested (150-159)	0.47			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			53,380.10	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	87,684.39	285,159.81	372,785.65	25,126.13
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		14,618.41		
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>		14,618.41		
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	5,870.49			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	81,813.90	270,541.40	372,785.65	25,126.13
52	<b>TOTAL FUND BALANCE/EQUITY</b>	81,813.90	270,541.40	372,785.65	25,126.13
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	87,684.39	285,159.81	372,785.65	25,126.13



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	45,481.53		5,185.93	26,757.17
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)	8,700.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	54,181.53		5,185.93	26,757.17
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	2,764.22			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	2,764.22			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	9,900.00			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	41,517.31		5,185.93	26,757.17
52	<b>TOTAL FUND BALANCE/EQUITY</b>	41,517.31		5,185.93	26,757.17
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	54,181.53		5,185.93	26,757.17



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## Balance Sheet

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



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	56,469.14	1,841.50	128,402.34	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	56,469.14	1,841.50	128,402.34	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	56,469.14	1,841.50	128,402.34	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	56,469.14	1,841.50	128,402.34	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	56,469.14	1,841.50	128,402.34	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	54,801.25	83,813.26		
02	Taxes Receivable - Real and Personal (120-149)		69,327.47		
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)	30,329.53			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	85,130.78	153,140.73		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		69,327.47		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	85,130.78	83,813.26		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	85,130.78	83,813.26		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	85,130.78	153,140.73		



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



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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	108,664.06		319,219.12	37,322.26
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	108,664.06		319,219.12	37,322.26
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)	66,178.80			
45	Assets Held in Trusts	42,485.26		319,219.12	37,322.26
52	<b>TOTAL FUND BALANCE/EQUITY</b>	108,664.06		319,219.12	37,322.26
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	108,664.06		319,219.12	37,322.26



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	110,797.56	239,848.40		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	110,797.56	239,848.40		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	110,797.56	239,848.40		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	110,797.56	239,848.40		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	110,797.56	239,848.40		



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



# Trustees' Financial Summary

FY2024-25

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0313 Columbia Falls H S

## Balance Sheet

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



# Trustees' Financial Summary

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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		2,034,414.21	2,081,485.90
	1112 District Levy - Personal Property		41,663.89	24,664.78
	1190 Penalties and Interest on Taxes		6,396.31	7,480.48
	1510 Interest Earnings		16,282.02	11,177.12
	1900 Other Revenue from Local Sources		4,815.88	364.04
	3110 Direct State Aid		2,578,771.61	2,647,394.15
	3111 Quality Educator		185,895.58	195,550.52
	3112 At Risk Student		19,659.06	18,242.79
	3113 Indian Education For All		16,928.28	17,364.15
	3114 American Indian Achievement Gap		8,225.00	9,922.00
	3115 State Special Education Allowable Cost Payment to Districts		162,011.52	157,369.27
	3116 Data For Achievement		16,206.12	16,623.90
	3120 State - Guaranteed Tax Base Aid		1,110,213.56	1,272,438.73
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>6,201,483.04</b>	<b>6,460,077.83</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2024 Value	2025 Value
	<b>180 Summer School</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		2,100.00	2,303.35
			2XX Personal Services - Employee Benefits		10.31	11.58
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		2,139,358.30	2,261,287.42
			2XX Personal Services - Employee Benefits		393,145.36	377,928.51
			4XX Purchased Property Services		6,376.03	2,366.29
			5XX Other Purchased Services		2,946.42	4,228.93
			6XX Supplies and Materials		136,184.29	72,845.68
			7XX Property and Equipment Acquisition		5,800.00	0.00
			810 Dues and Fees		345.00	0.00
			8XX Other Expenditures		0.00	80.00
	<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries		139,960.22	182,131.14
			2XX Personal Services - Employee Benefits		32,462.27	36,279.36
			3XX Purchased Professional and Technical Services		2,405.00	2,640.44
			6XX Supplies and Materials		3,594.94	9,196.15
	<b>221X Improvement of Instruction Services</b>					
			1XX Personal Services - Salaries		32,509.28	33,484.69



# Trustees' Financial Summary

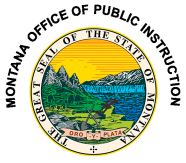
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2024 Value	2025 Value	
			2XX Personal Services - Employee Benefits	5,924.22	5,175.64	
			6XX Supplies and Materials	2,511.62	31,609.03	
		<b>222X</b>	<b>Educational Media Services</b>			
			1XX Personal Services - Salaries	90,586.51	98,548.11	
			2XX Personal Services - Employee Benefits	18,900.85	26,977.07	
			3XX Purchased Professional and Technical Services	67.65	1,140.38	
			5XX Other Purchased Services	12,061.88	6,301.16	
			6XX Supplies and Materials	15,238.62	10,902.41	
		<b>23XX</b>	<b>Support Services - General Administration</b>			
			1XX Personal Services - Salaries	91,938.86	102,190.39	
			2XX Personal Services - Employee Benefits	15,005.32	15,482.18	
			3XX Purchased Professional and Technical Services	13,126.97	14,523.68	
			5XX Other Purchased Services	41,837.60	51,399.30	
			6XX Supplies and Materials	10,583.47	8,532.61	
			810 Dues and Fees	6,141.63	0.00	
			8XX Other Expenditures	0.00	6,012.27	
		<b>24XX</b>	<b>Support Services - School Administration</b>			
			1XX Personal Services - Salaries	300,078.71	318,916.85	
			2XX Personal Services - Employee Benefits	45,266.35	39,623.70	
			3XX Purchased Professional and Technical Services	14,726.00	5,148.10	
			4XX Purchased Property Services	2,135.75	1,484.73	
			5XX Other Purchased Services	13,598.04	12,787.73	
			6XX Supplies and Materials	16,187.31	11,197.85	
			810 Dues and Fees	1,010.00	0.00	
			8XX Other Expenditures	0.00	1,020.00	
		<b>25XX</b>	<b>Support Services - Business</b>			
			1XX Personal Services - Salaries	110,889.83	106,720.60	
			2XX Personal Services - Employee Benefits	21,303.27	19,856.40	
			3XX Purchased Professional and Technical Services	2,638.21	5,002.25	
			4XX Purchased Property Services	10,665.98	8,878.11	
			5XX Other Purchased Services	10,372.94	7,401.01	
			6XX Supplies and Materials	20,415.73	21,683.71	
			810 Dues and Fees	214.50	0.00	
			8XX Other Expenditures	0.00	165.00	
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	361,546.52	367,186.62	
			2XX Personal Services - Employee Benefits	96,745.91	73,282.71	
			3XX Purchased Professional and Technical Services	41,004.34	53,111.27	
			4XX Purchased Property Services	183,727.26	191,886.32	
			5XX Other Purchased Services	20,242.23	24,994.07	
			6XX Supplies and Materials	100,169.71	114,535.27	
			7XX Property and Equipment Acquisition	18,820.32	14,424.93	



# Trustees' Financial Summary

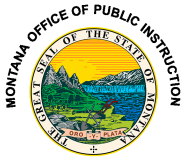
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2024 Value	2025 Value	
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>			
		7XX	Property and Equipment Acquisition	0.00	96,061.18	
		<b>52XX</b>	<b>Leases or Long Term Notes with Board of Investments</b>			
		840	Principal On Debt	23,965.14	25,296.08	
		850	Interest on Debt	12,197.78	10,866.84	
	<b>260</b>		<b>Non-Grant Bilingual Education</b>			
		<b>1XXX</b>	<b>Instruction</b>			
		1XX	Personal Services - Salaries	758.38	0.00	
		2XX	Personal Services - Employee Benefits	4.20	0.00	
	<b>280</b>		<b>Special Education - Local and State</b>			
		<b>1XXX</b>	<b>Instruction</b>			
		1XX	Personal Services - Salaries	272,091.41	239,198.73	
		2XX	Personal Services - Employee Benefits	38,325.23	38,710.46	
		6XX	Supplies and Materials	156.44	7,640.42	
		<b>21XX</b>	<b>Support Services - Students</b>			
		1XX	Personal Services - Salaries	94,321.69	102,487.43	
		2XX	Personal Services - Employee Benefits	17,050.54	16,400.87	
		<b>24XX</b>	<b>Support Services - School Administration</b>			
		1XX	Personal Services - Salaries	44,146.08	85,298.69	
		2XX	Personal Services - Employee Benefits	8,396.84	7,525.11	
		<b>27XX</b>	<b>Student Transportation Services</b>			
		1XX	Personal Services - Salaries	719.71	643.39	
		2XX	Personal Services - Employee Benefits	50.68	40.73	
		5XX	Other Purchased Services	72.00	65.00	
		6XX	Supplies and Materials	70.21	109.44	
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
		1XX	Personal Services - Salaries	4,368.19	4,475.38	
		2XX	Personal Services - Employee Benefits	23.97	21.98	
		5XX	Other Purchased Services	10.45	425.19	
		6XX	Supplies and Materials	1,882.40	601.24	
	<b>316</b>		<b>Data For Achievement</b>			
		<b>23XX</b>	<b>Support Services - General Administration</b>			
		1XX	Personal Services - Salaries	13,062.96	17,156.34	
		2XX	Personal Services - Employee Benefits	4,617.13	4,057.73	
	<b>360</b>		<b>State - Gifted &amp; Talented Reimbursement</b>			
		<b>1XXX</b>	<b>Instruction</b>			
		1XX	Personal Services - Salaries	62,036.67	54,430.62	
		2XX	Personal Services - Employee Benefits	13,707.02	12,015.67	
	<b>365</b>		<b>Indian Education for All</b>			
		<b>1XXX</b>	<b>Instruction</b>			
		1XX	Personal Services - Salaries	3,177.95	0.00	
		6XX	Supplies and Materials	1,654.06	752.58	



# 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	
		<b>221X Improvement of Instruction Services</b>				
		1XX	Personal Services - Salaries	3,384.27	3,485.75	
		2XX	Personal Services - Employee Benefits	615.24	537.22	
		5XX	Other Purchased Services	48.09	0.00	
	<b>390 State Career &amp; Technical Education Entitlement - Undistributed</b>					
		<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries	287,973.61	307,501.55	
		2XX	Personal Services - Employee Benefits	33,895.73	28,268.85	
		6XX	Supplies and Materials	10,049.02	12,911.57	
		7XX	Property and Equipment Acquisition	1,500.00	5,299.00	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>27XX Student Transportation Services</b>				
		1XX	Personal Services - Salaries	9,006.48	6,744.64	
		2XX	Personal Services - Employee Benefits	627.46	473.28	
		5XX	Other Purchased Services	1,227.25	1,260.11	
		6XX	Supplies and Materials	3,087.32	3,861.10	
		<b>34XX Extracurricular - Activities</b>				
		1XX	Personal Services - Salaries	64,100.17	57,389.73	
		2XX	Personal Services - Employee Benefits	352.61	301.75	
		5XX	Other Purchased Services	26,191.68	27,475.22	
		6XX	Supplies and Materials	2,844.12	4,184.89	
		810	Dues and Fees	4,227.00	0.00	
		8XX	Other Expenditures	0.00	3,715.00	
	<b>720 School Sponsored Athletics</b>					
		<b>27XX Student Transportation Services</b>				
		1XX	Personal Services - Salaries	47,680.83	43,594.40	
		2XX	Personal Services - Employee Benefits	3,314.03	2,636.47	
		4XX	Purchased Property Services	20,366.83	28,512.50	
		5XX	Other Purchased Services	5,005.76	2,046.32	
		6XX	Supplies and Materials	18,602.84	15,999.36	
		<b>35XX Extracurricular - Athletics</b>				
		1XX	Personal Services - Salaries	284,442.44	288,916.33	
		2XX	Personal Services - Employee Benefits	9,472.42	9,019.10	
		4XX	Purchased Property Services	1,903.56	972.70	
		5XX	Other Purchased Services	66,786.20	65,056.04	
		6XX	Supplies and Materials	31,251.17	45,458.64	
		7XX	Property and Equipment Acquisition	500.00	0.00	
		810	Dues and Fees	19,856.22	0.00	
		8XX	Other Expenditures	0.00	26,065.28	
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
		3XX	Purchased Professional and Technical Services	2,475.00	2,475.00	



# Trustees' Financial Summary

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<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,190,536.01	6,481,327.90
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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance		516,016.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6,460,077.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		6,481,327.90	(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	40,735.08	Less Last Year	58,292.08 (4b)
			-17,557.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			477,209.64 (5)



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

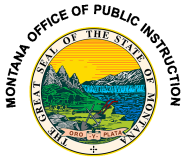
### 10 - Transportation Fund

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

PRC	Revenue	2024 Value	2025 Value
1111	District Levy - Real Property	354,616.21	348,694.60
1112	District Levy - Personal Property	7,760.31	4,262.72
1190	Penalties and Interest on Taxes	1,163.86	1,284.87
1510	Interest Earnings	3,016.90	2,035.97
1900	Other Revenue from Local Sources	0.00	565.19
2220	County On-Schedule Transportation Reimbursement	37,430.78	31,378.12
3210	State - On-Schedule Transportation Reimbursement	37,430.79	31,378.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>441,418.85</b>	<b>419,599.61</b>

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

PRC	Program	Function	Object	2024 Value	2025 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	9,752.14	13,249.27
			2XX Personal Services - Employee Benefits	1,646.12	2,179.94
			6XX Supplies and Materials	2,265.00	862.50
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	33,882.31	33,483.30
			2XX Personal Services - Employee Benefits	5,032.30	4,393.04
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	12,257.77	13,602.06
			2XX Personal Services - Employee Benefits	3,038.80	2,291.56
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	150,606.93	140,674.17
			2XX Personal Services - Employee Benefits	29,973.02	24,053.34
			3XX Purchased Professional and Technical Services	4,213.87	3,963.91
			4XX Purchased Property Services	5,120.23	4,572.48
			5XX Other Purchased Services	41,688.42	43,053.36
			6XX Supplies and Materials	41,979.85	46,052.65
			7XX Property and Equipment Acquisition	16,930.32	0.00
			810 Dues and Fees	55.21	0.00
			8XX Other Expenditures	0.00	11.53
<b>4XXX Facilities Acquisition and Construction Services</b>					
			7XX Property and Equipment Acquisition	11,883.10	0.00
<b>280 Special Education - Local and State</b>					
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	4,905.09	5,052.24
			2XX Personal Services - Employee Benefits	933.03	815.03



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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	
		27XX	Student Transportation Services				
		1XX	Personal Services - Salaries			41,819.94	41,098.87
		2XX	Personal Services - Employee Benefits			12,268.95	5,180.45
		3XX	Purchased Professional and Technical Services			0.00	495.00
		4XX	Purchased Property Services			3,093.68	1,090.34
		5XX	Other Purchased Services			197.78	191.37
		6XX	Supplies and Materials			5,754.32	5,460.16
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>439,298.18</u>	<u>391,826.57</u>	

Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						142,867.77 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						419,599.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						391,826.57 (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	2,953.50	Less Last Year	20,101.02	(4b)	-17,147.52
						-17,147.52 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						153,493.29 (5)



# Trustees' Financial Summary

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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		165,575.26	166,017.49
	1112 District Levy - Personal Property		3,652.26	1,997.71
	1190 Penalties and Interest on Taxes		547.08	607.41
	1510 Interest Earnings		111.59	148.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>169,886.19</u>	<u>168,770.86</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object		2024 Value	2025 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
		<b>27XX Student Transportation Services</b>				
			6XX Supplies and Materials		1,727.80	0.00
			7XX Property and Equipment Acquisition		103,652.49	109,840.50
	<b>999 Undistributed</b>					
		<b>62XX Resources Transferred to Other School Districts, Cooperatives or ESA</b>				
			920 Resources Transferred to Other School Districts or Cooperatives		<u>51,670.00</u>	<u>59,648.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>157,050.29</u>	<u>169,488.50</u>

Schedule Of Changes Worksheet							Fund Code 11	
Beginning Fund Balance							14,198.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							168,770.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							169,488.50	(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)							13,481.29	(5)



# Trustees' Financial Summary

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

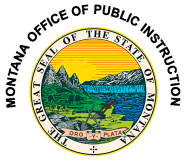
### 12 - School Food Services Fund

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

PRC	Revenue	2024 Value	2025 Value
	1510 Interest Earnings	9,469.71	3,792.27
	1611 National School Lunch Program	154,582.40	35.00
	1612 School Breakfast Program	35,804.10	7.50
	1621 Lunch Sales	43,958.16	43,718.64
	1630 Catering Sales	2,209.50	3,285.44
	1632 Daily Adult Sales	3,630.00	2,917.50
	1634 Daily Ala Carte Sales	15,009.50	9,907.25
	4550 Federal School Nutrition Reimbursement	686,208.63	927,110.91
	4552 School Nutrition Fresh Fruit And Vegetable Program	66,308.34	83,580.04
	4555 School Nutrition Summer Food Service Program	2,198.88	64,085.93
<b>051</b>	<b>Indirect Costs</b>		
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)	59,011.74	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,078,390.96</u>	<u>1,138,440.48</u>

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

PRC	Program	Function	Object	2024 Value	2025 Value
	<b>460</b>		<b>School Nutrition Fresh Fruit &amp; Vegetable Program</b>		
		<b>31XX</b>	<b>Food Services</b>		
			1XX Personal Services - Salaries	12,527.45	8,231.26
			2XX Personal Services - Employee Benefits	430.82	1,880.88
			6XX Supplies and Materials	53,350.07	73,467.90
	<b>910</b>		<b>Food Services</b>		
		<b>31XX</b>	<b>Food Services</b>		
			1XX Personal Services - Salaries	372,726.86	457,555.00
			2XX Personal Services - Employee Benefits	123,797.44	125,711.63
			3XX Purchased Professional and Technical Services	3,866.78	2,542.04
			4XX Purchased Property Services	7,061.86	13,681.19
			5XX Other Purchased Services	3,341.09	1,253.00
			6XX Supplies and Materials	526,019.84	705,358.90
			7XX Property and Equipment Acquisition	79,976.58	25,041.65
			810 Dues and Fees	698.85	313.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,183,797.64</u>	<u>1,415,036.45</u>



# Trustees' Financial Summary

**FY2024-25**

Submit ID: 0313-40671202

**15 Flathead County**

**0313 Columbia Falls H S**

## Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance					473,384.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,138,440.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,415,036.45	(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)					196,788.63	(5)



# Trustees' Financial Summary

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15 Flathead County  
0313 Columbia Falls H S

## 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	157,614.96	109,660.42
	1112 District Levy - Personal Property	2,662.29	1,797.90
	1190 Penalties and Interest on Taxes	441.29	496.37
	1510 Interest Earnings	2,031.70	1,194.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>162,750.24</u>	<u>113,149.38</u>

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

PRC	Program	Function	Object	2024 Value	2025 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	5,381.92	9,093.58
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	92,929.78	106,320.90
			2XX Personal Services - Employee Benefits	44,206.84	17,183.67
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>142,518.54</u>	<u>132,598.15</u>

### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					101,262.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					113,149.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					132,598.15	(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)					81,813.90	(5)



# Trustees' Financial Summary

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0313 Columbia Falls H S

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

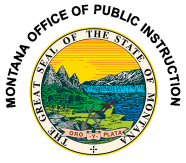
### 14 - Retirement Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14**

PRC	Revenue	2024 Value	2025 Value
	1510 Interest Earnings	5,714.21	3,592.79
	2240 County Retirement Distribution	909,378.64	911,543.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>915,092.85</b>	<b>915,136.44</b>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14**

PRC	Program	Function	Object	2024 Value	2025 Value
	<b>180 Summer School</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	365.40	0.00
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	364,948.03	407,031.68
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	32,071.19	37,841.17
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	5,612.48	5,788.80
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	15,184.54	17,379.36
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	17,431.07	19,489.79
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	56,001.30	57,771.29
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	20,051.21	19,596.40
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	57,401.81	59,021.71
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	22,641.21	30,607.43
	<b>260 Non-Grant Bilingual Education</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	129.88	127.21
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	61,393.56	58,924.34
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	15,189.86	16,789.45
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	8,465.78	8,764.89



# Trustees' Financial Summary

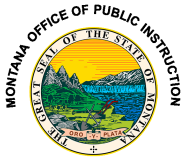
FY2024-25

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15 Flathead County

0313 Columbia Falls H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2024 Value	2025 Value	
		<b>27XX</b>	<b>Student Transportation Services</b>			
		2XX	Personal Services - Employee Benefits	6,913.22	6,955.72	
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
		2XX	Personal Services - Employee Benefits	737.96	769.84	
	<b>316</b>		<b>Data For Achievement</b>			
		<b>23XX</b>	<b>Support Services - General Administration</b>			
		2XX	Personal Services - Employee Benefits	2,061.08	2,804.45	
	<b>329</b>		<b>State - Miscellaneous Grants</b>			
		<b>1XXX</b>	<b>Instruction</b>			
		2XX	Personal Services - Employee Benefits	0.00	369.10	
	<b>360</b>		<b>State - Gifted &amp; Talented Reimbursement</b>			
		<b>1XXX</b>	<b>Instruction</b>			
		2XX	Personal Services - Employee Benefits	10,636.22	9,219.86	
	<b>365</b>		<b>Indian Education for All</b>			
		<b>221X</b>	<b>Improvement of Instruction Services</b>			
		2XX	Personal Services - Employee Benefits	584.33	602.54	
	<b>390</b>		<b>State Career &amp; Technical Education Entitlement - Undistributed</b>			
		<b>1XXX</b>	<b>Instruction</b>			
		2XX	Personal Services - Employee Benefits	48,144.50	52,497.89	
	<b>393</b>		<b>State Career &amp; Technical Education Entitlement - Health Occupations</b>			
		<b>1XXX</b>	<b>Instruction</b>			
		2XX	Personal Services - Employee Benefits	179.24	215.36	
	<b>395</b>		<b>State Career &amp; Technical Education Entitlement - Technology Ed/Industrial Arts</b>			
		<b>1XXX</b>	<b>Instruction</b>			
		2XX	Personal Services - Employee Benefits	757.03	947.22	
	<b>710</b>		<b>School Sponsored Extracurricular Activities</b>			
		<b>27XX</b>	<b>Student Transportation Services</b>			
		2XX	Personal Services - Employee Benefits	1,519.49	1,281.85	
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
		2XX	Personal Services - Employee Benefits	8,476.39	8,316.57	
	<b>720</b>		<b>School Sponsored Athletics</b>			
		<b>27XX</b>	<b>Student Transportation Services</b>			
		2XX	Personal Services - Employee Benefits	8,072.90	7,348.74	
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
		2XX	Personal Services - Employee Benefits	46,358.11	46,577.24	
	<b>910</b>		<b>Food Services</b>			
		<b>31XX</b>	<b>Food Services</b>			
		2XX	Personal Services - Employee Benefits	56,120.07	68,110.09	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>867,447.86</b>	<b>945,149.99</b>	



# Trustees' Financial Summary

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**15 Flathead County**

**0313 Columbia Falls H S**

## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance						300,554.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						915,136.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						945,149.99 (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)						270,541.40 (5)



# Trustees' Financial Summary

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0313 Columbia Falls H S

## 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
<b>013</b>	<b>E-Rate Reimbursement</b>	
1510	Interest Earnings	201.10
1900	Other Revenue from Local Sources	14,961.60
<b>014</b>	<b>College and Career Pathway Intervention Program</b>	
1510	Interest Earnings	179.30
3290	State - Other State Grants	58,708.05
<b>019</b>	<b>Applicant Fingerprinting</b>	
1510	Interest Earnings	1.79
1900	Other Revenue from Local Sources	26.00
<b>021</b>	<b>FVCC Adjunct Professor</b>	
1510	Interest Earnings	184.10
1960	Services Provided Other Local Governmental Units	53,222.29
<b>024</b>	<b>Board of Investments Intercap Loan Program</b>	
5400	Proceeds from Long-Term Liabilities	1,263,363.70
<b>025</b>	<b>Gate Receipts</b>	
1510	Interest Earnings	624.42
1900	Other Revenue from Local Sources	103,521.31
1920	Contributions/Donations from Private Sources	32,697.43
<b>044</b>	<b>H.S. Library</b>	
1510	Interest Earnings	23.55
1920	Contributions/Donations from Private Sources	3,500.00
<b>051</b>	<b>Indirect Costs</b>	
1510	Interest Earnings	378.01
5700	Resources Transferred from Other School Districts or Cooperatives	5,467.60
<b>053</b>	<b>Student Emergency Fund</b>	
1510	Interest Earnings	676.79
1920	Contributions/Donations from Private Sources	1,761.00
<b>070</b>	<b>District 800 Monies</b>	
1510	Interest Earnings	16.83
1900	Other Revenue from Local Sources	1,000.05
3245	Professional Stipend State E-Grant	4,000.00
<b>073</b>	<b>Plum Creek Grant</b>	
1510	Interest Earnings	102.51
1920	Contributions/Donations from Private Sources	1,235.00
<b>075</b>	<b>Educational Improvement Grant</b>	
1925	Innovative Education Payment	10,000.00
<b>078</b>	<b>AP Test Fees</b>	
1510	Interest Earnings	87.22
1900	Other Revenue from Local Sources	6,405.00



# Trustees' Financial Summary

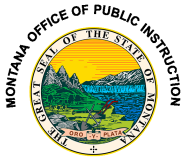
## FY2024-25

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### 15 Flathead County

### 0313 Columbia Falls H S

<b>080 Industrial Trades TRIAD Program</b>	
1510 Interest Earnings	82.22
1900 Other Revenue from Local Sources	210.00
<b>240 State Career &amp; Technical Education - All Programs</b>	
1510 Interest Earnings	43.89
<b>241 Secondary Voed FY21</b>	
1510 Interest Earnings	87.13
<b>242 Secondary Voed FY22</b>	
1510 Interest Earnings	144.36
<b>243 Secondary Voed FY23</b>	
1510 Interest Earnings	209.50
<b>244 Secondary Voed FY24</b>	
1510 Interest Earnings	221.83
<b>245 State Career &amp; Technical Education - All Programs</b>	
1510 Interest Earnings	135.15
3900 State - Career & Technical Education	17,437.00
<b>248 Secondary Voed FY18</b>	
1510 Interest Earnings	1.01
<b>249 Secondary Voed FY19</b>	
1510 Interest Earnings	11.69
<b>325 Montana Digital Academy</b>	
3250 Montana Digital Academy	104,702.33
<b>484 Federal Pre-Employment Transition Services (DPHHS)</b>	
4740 Pre-Employment Transition Services (DPHHS)	7,675.00
<b>485 Federal Pre-Employment Transition Services (DPHHS)</b>	
4740 Pre-Employment Transition Services (DPHHS)	23,325.00
<b>514 Health Outcomes Made Easy</b>	
1920 Contributions/Donations from Private Sources	12,500.00
<b>789 ESSER ELO Extended Learning Opportunities</b>	
7850 ARP - State School Emergency Relief Fund	80,100.00
<b>800 Exxon Mobile Education Alliance</b>	
1510 Interest Earnings	8.63
<b>825 Federal Carl Perkins (Career &amp; Technical Education (CTE))</b>	
4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	46,849.00
<b>834 Student Assistance Program - Nate Chute</b>	
1510 Interest Earnings	51.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>1,856,140.24</u>



# Trustees' Financial Summary

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0313 Columbia Falls H S

**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		149.54
		222X Educational Media Services			
			5XX Other Purchased Services		447.95
		24XX Support Services - School Administration			
			5XX Other Purchased Services		599.51
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services		12,611.30
		<b>013 Subtotal</b>			<b>13,808.30</b>
014	College and Career Pathway Intervention Program				
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			1XX Personal Services - Salaries		41,640.00
			2XX Personal Services - Employee Benefits		13,453.93
			5XX Other Purchased Services		120.00
		<b>014 Subtotal</b>			<b>55,213.93</b>
021	FVCC Adjunct Professor				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries		3,987.12
			2XX Personal Services - Employee Benefits		19.57
			6XX Supplies and Materials		518.55
		221X Improvement of Instruction Services			
			6XX Supplies and Materials		1,173.50
	393 State Career & Technical Education Entitlement - Health Occupations				
		1XXX Instruction			
			1XX Personal Services - Salaries		1,423.97
			2XX Personal Services - Employee Benefits		6.99
	395 State Career & Technical Education Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			1XX Personal Services - Salaries		5,568.67
			2XX Personal Services - Employee Benefits		27.34
			6XX Supplies and Materials		17,061.98
		<b>021 Subtotal</b>			<b>29,787.69</b>
024	Board of Investments Intercap Loan Program				
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			8XX Other Expenditures		15,922.50



# 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
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
			7XX Property and Equipment Acquisition		1,247,441.20
			<b>024 Subtotal</b>		<u>1,263,363.70</u>
<b>025</b>	<b>Gate Receipts</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			7XX Property and Equipment Acquisition		500.00
	<b>720</b>	<b>School Sponsored Athletics</b>			
		<b>35XX</b>	<b>Extracurricular - Athletics</b>		
			1XX Personal Services - Salaries		22,680.00
			2XX Personal Services - Employee Benefits		1,416.19
			3XX Purchased Professional and Technical Services		31,560.18
			4XX Purchased Property Services		8,680.00
			6XX Supplies and Materials		3,752.40
			8XX Other Expenditures		4,947.43
			<b>025 Subtotal</b>		<u>73,536.20</u>
<b>044</b>	<b>H.S. Library</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>222X</b>	<b>Educational Media Services</b>		
			6XX Supplies and Materials		4,168.92
			<b>044 Subtotal</b>		<u>4,168.92</u>
<b>053</b>	<b>Student Emergency Fund</b>				
	<b>850</b>	<b>Welfare Activities</b>			
		<b>33XX</b>	<b>Community Services</b>		
			6XX Supplies and Materials		9,941.38
			<b>053 Subtotal</b>		<u>9,941.38</u>
<b>070</b>	<b>District 800 Monies</b>				
	<b>329</b>	<b>State - Miscellaneous Grants</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		4,000.00
			2XX Personal Services - Employee Benefits		24.55
	<b>720</b>	<b>School Sponsored Athletics</b>			
		<b>35XX</b>	<b>Extracurricular - Athletics</b>		
			6XX Supplies and Materials		1,000.51
			<b>070 Subtotal</b>		<u>5,025.06</u>
<b>073</b>	<b>Plum Creek Grant</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			6XX Supplies and Materials		1,390.39
			<b>073 Subtotal</b>		<u>1,390.39</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
075	Educational Improvement Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		4,662.00
			<b>075 Subtotal</b>		4,662.00
078	AP Test Fees				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			6XX Supplies and Materials		15,778.86
			<b>078 Subtotal</b>		15,778.86
080	Industrial Trades TRIAD Program				
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials		804.57
			<b>080 Subtotal</b>		804.57
240	State Career & Technical Education - All Programs				
	394 State Career & Technical Education Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
			5XX Other Purchased Services		90.13
			6XX Supplies and Materials		3,014.02
			<b>240 Subtotal</b>		3,104.15
241	Secondary Voed FY21				
	392 State Career & Technical Education Entitlement - Business				
	1XXX Instruction				
			6XX Supplies and Materials		2,460.24
	394 State Career & Technical Education Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
			6XX Supplies and Materials		1,014.00
	395 State Career & Technical Education Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
			6XX Supplies and Materials		2,603.04
			<b>241 Subtotal</b>		6,077.28
242	Secondary Voed FY22				
	392 State Career & Technical Education Entitlement - Business				
	1XXX Instruction				
			6XX Supplies and Materials		5,844.00
			<b>242 Subtotal</b>		5,844.00



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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
243	Secondary Voed FY23					
	392	State Career & Technical Education Entitlement - Business				
		1XXX	Instruction			
			6XX	Supplies and Materials		5,481.00
				<b>243 Subtotal</b>		<u>5,481.00</u>
248	Secondary Voed FY18					
	393	State Career & Technical Education Entitlement - Health Occupations				
		1XXX	Instruction			
			6XX	Supplies and Materials		401.35
				<b>248 Subtotal</b>		<u>401.35</u>
249	Secondary Voed FY19					
	393	State Career & Technical Education Entitlement - Health Occupations				
		1XXX	Instruction			
			6XX	Supplies and Materials		1,708.35
	394	State Career & Technical Education Entitlement - Family & Consumer Sciences				
		1XXX	Instruction			
			6XX	Supplies and Materials		546.63
				<b>249 Subtotal</b>		<u>2,254.98</u>
325	Montana Digital Academy					
	325	Montana Digital Academy				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		84,673.76
			2XX	Personal Services - Employee Benefits		14,560.97
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts, Cooperatives or ESA			
			920	Resources Transferred to Other School Districts or Cooperatives		5,467.60
				<b>325 Subtotal</b>		<u>104,702.33</u>
484	Federal Pre-Employment Transition Services (DPHHS)					
	474	Pre-Employment Transition Services (DPHHS)				
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries		5,154.85
			2XX	Personal Services - Employee Benefits		920.15
			5XX	Other Purchased Services		1,600.00
				<b>484 Subtotal</b>		<u>7,675.00</u>
485	Federal Pre-Employment Transition Services (DPHHS)					
	474	Pre-Employment Transition Services (DPHHS)				
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries		19,792.10
			2XX	Personal Services - Employee Benefits		3,532.90
				<b>485 Subtotal</b>		<u>23,325.00</u>



# Trustees' Financial Summary

FY2024-25

Submit ID: 0313-40671202

15 Flathead County

0313 Columbia Falls H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15		
PRC	Program	Function	Object		2024 Value	2025 Value	
789	ESSER ELO	Extended Learning Opportunities					
	789	ARP - State School Emergency Relief Fund - Afterschool Programs					
		1XXX	Instruction				
			1XX	Personal Services - Salaries		805.00	
			2XX	Personal Services - Employee Benefits		139.72	
			6XX	Supplies and Materials		1,285.38	
			7XX	Property and Equipment Acquisition		77,869.90	
				<b>789 Subtotal</b>		<u>80,100.00</u>	
825	Federal Carl Perkins (Career & Technical Education (CTE))						
	451	Carl Perkins (Federal Career & Technical Education) - Basic Grant					
		1XXX	Instruction				
			1XX	Personal Services - Salaries		5,324.88	
			2XX	Personal Services - Employee Benefits		916.90	
			5XX	Other Purchased Services		5,236.76	
			6XX	Supplies and Materials		29,002.06	
			8XX	Other Expenditures		595.00	
		221X	Improvement of Instruction Services				
			5XX	Other Purchased Services		4,185.85	
		27XX	Student Transportation Services				
			1XX	Personal Services - Salaries		1,389.63	
			2XX	Personal Services - Employee Benefits		197.92	
				<b>825 Subtotal</b>		<u>46,849.00</u>	
830	Libraries Transforming Communities						
	1XX	Regular Education Programs - Elementary/Secondary					
		222X	Educational Media Services				
			1XX	Personal Services - Salaries		6,362.50	
			2XX	Personal Services - Employee Benefits		30.77	
			6XX	Supplies and Materials		4,353.30	
				<b>830 Subtotal</b>		<u>10,746.57</u>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>						<u><u>1,774,041.66</u></u>	



# Trustees' Financial Summary

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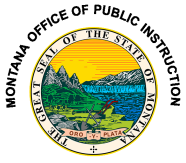
## Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					290,687.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,856,140.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,774,041.66	(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)					372,785.65	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
013 E-Rate Reimbursement	15,162.70	13,808.30	1,354.40
014 College and Career Pathway Intervention Program	58,887.35	55,213.93	3,673.42
019 Applicant Fingerprinting	27.79	0.00	27.79
021 FVCC Adjunct Professor	53,406.39	29,787.69	23,618.70
024 Board of Investments Intercap Loan Program	1,263,363.70	1,263,363.70	0.00
025 Gate Receipts	136,843.16	73,536.20	63,306.96
044 H.S. Library	3,523.55	4,168.92	-645.37
051 Indirect Costs	5,845.61	0.00	5,845.61
053 Student Emergency Fund	2,437.79	9,941.38	-7,503.59
070 District 800 Monies	5,016.88	5,025.06	-8.18
073 Plum Creek Grant	1,337.51	1,390.39	-52.88
075 Educational Improvement Grant	10,000.00	4,662.00	5,338.00
078 AP Test Fees	6,492.22	15,778.86	-9,286.64
080 Industrial Trades TRIAD Program	292.22	804.57	-512.35
240 State Career & Technical Education - All Programs	43.89	3,104.15	-3,060.26
241 Secondary Voed FY21	87.13	6,077.28	-5,990.15
242 Secondary Voed FY22	144.36	5,844.00	-5,699.64
243 Secondary Voed FY23	209.50	5,481.00	-5,271.50
244 Secondary Voed FY24	221.83	0.00	221.83
245 State Career & Technical Education - All Programs	17,572.15	0.00	17,572.15
248 Secondary Voed FY18	1.01	401.35	-400.34
249 Secondary Voed FY19	11.69	2,254.98	-2,243.29
325 Montana Digital Academy	104,702.33	104,702.33	0.00
484 Federal Pre-Employment Transition Services (DPHHS)	7,675.00	7,675.00	0.00
485 Federal Pre-Employment Transition Services (DPHHS)	23,325.00	23,325.00	0.00
514 Health Outcomes Made Easy	12,500.00	0.00	12,500.00
789 ESSER ELO Extended Learning Opportunities	80,100.00	80,100.00	0.00
800 Exxon Mobile Education Alliance	8.63	0.00	8.63



# Trustees' Financial Summary

**FY2024-25**

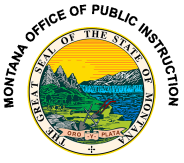
Submit ID: 0313-40671202

**15 Flathead County**

**0313 Columbia Falls H S**

## Project Reporter Summaries

<b>Project Reporter</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Difference</b>
825 Federal Carl Perkins (Career & Technical Education (CTE))	46,849.00	46,849.00	0.00
830 Libraries Transforming Communities	0.00	10,746.57	-10,746.57
834 Student Assistance Program - Nate Chute	51.85	0.00	51.85
<b>Total</b>	<b>1,856,140.24</b>	<b>1,774,041.66</b>	<b>82,098.58</b>



# Trustees' Financial Summary

**FY2024-25**

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**15 Flathead County**

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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	2024 Value	2025 Value
	1510 Interest Earnings	503.66	272.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>503.66</u>	<u>272.44</u>

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

PRC	Program	Function	Object	2024 Value	2025 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

**Schedule Of Changes Worksheet Fund Code 17**

Beginning Fund Balance					24,853.69 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					272.44 (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)					25,126.13 (5)



# Trustees' Financial Summary

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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	2024 Value	2025 Value
1311	Driver's Education Fees	22,200.00	17,070.00
1510	Interest Earnings	782.58	424.27
3260	State - Driver's Education Reimbursement	8,659.42	10,268.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>31,642.00</b>	<b>27,762.72</b>

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

PRC	Program	Function	Object	2024 Value	2025 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	27,124.77	17,093.31
			2XX Personal Services - Employee Benefits	146.94	84.36
			4XX Purchased Property Services	281.47	2,061.02
			5XX Other Purchased Services	2,065.47	2,464.79
			6XX Supplies and Materials	1,461.85	910.56
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>31,080.50</b>	<b>22,614.04</b>

### Schedule Of Changes Worksheet Fund Code 18

Beginning Fund Balance					36,368.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					27,762.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					22,614.04	(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)					41,517.31	(5)



# 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		138.18	67.13
	1910 Rentals		3,413.75	1,003.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>3,551.93</b>	<b>1,070.63</b>

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	1,631.23	1,930.26	
			2XX Personal Services - Employee Benefits	112.18	23.64	
			6XX Supplies and Materials	5,288.53	0.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>7,031.94</b>	<b>1,953.90</b>	

Schedule Of Changes Worksheet						Fund Code 20	
Beginning Fund Balance						6,069.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,070.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,953.90	(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)						5,185.93	(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	2024 Value	2025 Value
	1510 Interest Earnings	536.26	290.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>536.26</u>	<u>290.03</u>

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

PRC	Program	Function	Object	2024 Value	2025 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

**Schedule Of Changes Worksheet Fund Code 21**

Beginning Fund Balance					26,467.14 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					290.03 (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)					26,757.17 (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	2024 Value	2025 Value
	1510 Interest Earnings	1,207.24	589.35
	3281 State - Technology Aid	4,839.65	4,811.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>6,046.89</u>	<u>5,400.38</u>

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

PRC	Program	Function	Object	2024 Value	2025 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	26,261.71	0.00
		<b>222X Educational Media Services</b>			
			6XX Supplies and Materials	142.50	0.00
	<b>390 State Career &amp; Technical Education Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	4,054.80	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>30,459.01</u>	<u>0.00</u>

**Schedule Of Changes Worksheet Fund Code 28**

Beginning Fund Balance	51,068.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,400.38	(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)
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)	56,469.14	(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	608.70	84.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>608.70</u>	<u>84.78</u>

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

PRC	Program	Function	Object	2024 Value	2025 Value
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	5,199.37	0.00
			8XX Other Expenditures	44,602.33	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>49,801.70</u>	<u>0.00</u>

**Schedule Of Changes Worksheet Fund Code 29**

Beginning Fund Balance					1,756.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					84.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,841.50	(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
<b>031</b>	<b>Ruder Endowment - Academics</b>		
1510	Interest Earnings	896.29	671.68
1520	Dividends on Investments	394.06	134.10
1530	Net Increase (Decrease) in the Fair Value of Investments	-64.73	132.25
1920	Contributions/Donations from Private Sources	20,000.00	0.00
<b>032</b>	<b>Ruder Endowment - Supt. Grant</b>		
1510	Interest Earnings	1,287.45	714.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>22,513.07</u>	<u>1,652.24</u>

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

PRC	Program	Function	Object	2024 Value	2025 Value
<b>031</b>	<b>Ruder Endowment - Academics</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			5XX Other Purchased Services	0.00	2,494.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>2,494.00</u>

**Schedule Of Changes Worksheet**

Fund Code 45

Beginning Fund Balance	129,244.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,652.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,494.00	(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)	128,402.34	(5)



# Trustees' Financial Summary

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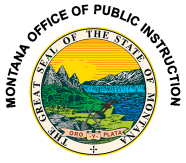
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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60	
PRC	Revenue		2024 Value	2025 Value
	1510 Interest Earnings		3,056.76	925.88
	1900 Other Revenue from Local Sources		773.36	1,127.80
	5200 Sale or Compensation for Loss of Assets		874.00	4,232,757.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>4,704.12</b>	<b>4,234,810.81</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 60	
PRC	Program	Function	Object	2024 Value	2025 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	13,719.48
			2XX Personal Services - Employee Benefits	0.00	66.19
			6XX Supplies and Materials	2,595.70	79,817.12
		<b>222X Educational Media Services</b>			
			3XX Purchased Professional and Technical Services	0.00	3,891.00
			5XX Other Purchased Services	0.00	3,048.50
			6XX Supplies and Materials	0.00	36,890.61
		<b>26XX Operation and Maintenance of Plant Services</b>			
			3XX Purchased Professional and Technical Services	0.00	2,614,142.54
			4XX Purchased Property Services	0.00	9,935.00
			6XX Supplies and Materials	0.00	18,855.72
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	0.00	58,321.12
			2XX Personal Services - Employee Benefits	0.00	3,385.81
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	0.00	1,457,341.79
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>2,595.70</b>	<b>4,299,414.88</b>



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## Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					149,734.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,234,810.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,299,414.88	(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)					85,130.78	(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
	1190 Penalties and Interest on Taxes		280.47	0.00
	1510 Interest Earnings		4,957.49	1,450.79
	3283 State - School Major Maintenance Aid (SMMA)		36,850.00	34,880.00
<b>612</b>	<b>Building Reserve Voted Levy</b>			
	1111 District Levy - Real Property		0.00	1,304,482.96
	1112 District Levy - Personal Property		0.00	3,108.02
	1190 Penalties and Interest on Taxes		0.00	2,271.14
<b>613</b>	<b>School Major Maintenance Account Permissive Levy</b>			
	1111 District Levy - Real Property		52,996.68	55,402.76
	1112 District Levy - Personal Property		1,053.32	522.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>96,137.96</b>	<b>1,402,118.22</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object		2024 Value	2025 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>26XX Operation and Maintenance of Plant Services</b>					
		3XX	Purchased Professional and Technical Services		140,510.97	0.00
		4XX	Purchased Property Services		91,696.16	0.00
	<b>4XXX Facilities Acquisition and Construction Services</b>					
		7XX	Property and Equipment Acquisition		0.00	1,615,081.56
	<b>52XX Leases or Long Term Notes with Board of Investments</b>					
		850	Interest on Debt		0.00	17,849.47
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>232,207.13</b>	<b>1,632,931.03</b>

Schedule Of Changes Worksheet						Fund Code 61	
Beginning Fund Balance						314,626.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,402,118.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,632,931.03	(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)						83,813.26	(5)



# Trustees' Financial Summary

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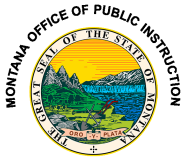
15 Flathead County  
0313 Columbia Falls H S

## 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		2024 Value	2025 Value
<b>030</b>	<b>Ruder Endowment - Scholarships</b>			
	1510 Interest Earnings		1,089.91	698.80
	1520 Dividends on Investments		762.38	294.91
	1530 Net Increase (Decrease) in the Fair Value of Investments		180.90	454.89
<b>042</b>	<b>General Scholarship</b>			
	1510 Interest Earnings		76.12	22.80
	1520 Dividends on Investments		2.88	2.88
	1920 Contributions/Donations from Private Sources		0.00	1,000.00
<b>049</b>	<b>Hemmer Scholarship</b>			
	1510 Interest Earnings		157.61	74.18
<b>050</b>	<b>Hoffmann Scholarship Endowment</b>			
	1510 Interest Earnings		671.18	357.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>2,940.98</u>	<u>2,906.37</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 81	
PRC	Program	Function	Object	2024 Value	2025 Value
<b>030</b>	<b>Ruder Endowment - Scholarships</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			870 Student Scholarships	2,000.00	3,500.00
<b>042</b>	<b>General Scholarship</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			870 Student Scholarships	3,000.00	1,000.00
<b>049</b>	<b>Hemmer Scholarship</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			870 Student Scholarships	0.00	1,000.00
			8XX Other Expenditures	500.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>5,500.00</u>	<u>5,500.00</u>



# Trustees' Financial Summary

**FY2024-25**

Submit ID: 0313-40671202

**15 Flathead County**

**0313 Columbia Falls H S**

## Schedule Of Changes Worksheet

**Fund Code 81**

Beginning Fund Balance						111,257.69 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,906.37 (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)						108,664.06 (5)



# Trustees' Financial Summary

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

### 84 - Student Extracurricular Activities Fund

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

PRC	Revenue	2024 Value	2025 Value
	1XXX Revenues from Student Activities	414,412.02	350,700.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>414,412.02</u>	<u>350,700.06</u>

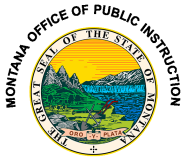
**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84**

PRC	Program	Function	Object	2024 Value	2025 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	392,354.69	368,201.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>392,354.69</u>	<u>368,201.50</u>

**Schedule Of Changes Worksheet**

Fund Code 84

Beginning Fund Balance	336,720.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	350,700.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	368,201.50	(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)	319,219.12	(5)



# Trustees' Financial Summary

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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		2024 Value	2025 Value
<b>033</b>	<b>Speech/Debate Scholarship Fund</b>			
	1510 Interest Earnings		35.73	19.11
<b>036</b>	<b>Bleed Blue Scholarship</b>			
	1510 Interest Earnings		6.41	4.29
	1920 Contributions/Donations from Private Sources		0.00	500.00
<b>039</b>	<b>Schulte Scholarship Endowment</b>			
	1510 Interest Earnings		251.19	140.68
<b>046</b>	<b>Pepsi Scholarship</b>			
	1510 Interest Earnings		7.86	5.22
<b>052</b>	<b>S.D.#6 Employees Scholarship</b>			
	1510 Interest Earnings		344.44	183.92
	1920 Contributions/Donations from Private Sources		831.00	696.00
<b>061</b>	<b>Trevor Seaman Memorial Scholarship</b>			
	1510 Interest Earnings		79.50	43.14
<b>062</b>	<b>Robin Crouch Memorial Scholarship Endowment</b>			
	1510 Interest Earnings		33.10	30.60
	1920 Contributions/Donations from Private Sources		5,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>6,589.23</b>	<b>1,622.96</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 85	
PRC	Program	Function	Object	2024 Value	2025 Value
<b>036</b>	<b>Bleed Blue Scholarship</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			870 Student Scholarships	0.00	500.00
<b>039</b>	<b>Schulte Scholarship Endowment</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			870 Student Scholarships	500.00	500.00
<b>046</b>	<b>Pepsi Scholarship</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			870 Student Scholarships	1,000.00	500.00
<b>052</b>	<b>S.D.#6 Employees Scholarship</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			870 Student Scholarships	0.00	1,000.00



# Trustees' Financial Summary

FY2024-25

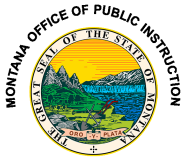
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85	
PRC	Program	Function	Object		2024 Value	2025 Value
062	Robin Crouch Memorial Scholarship Endowment					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			870 Student Scholarships		2,000.00	1,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>3,500.00</u>	<u>3,500.00</u>

Schedule Of Changes Worksheet					Fund Code 85	
Beginning Fund Balance					39,199.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,622.96	(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)					37,322.26	(5)



# Trustees' Financial Summary

**FY2024-25**

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2024 Value</b>	<b>2025 Value</b>
XX	280 1XXX 112	Certified Teacher Staff Salaries	256,787.31	221,632.69
XX	39X 1XXX 112	Certified Teacher Staff Salaries	280,933.61	295,399.05
XX	451 1XXX 112	Certified Teacher Staff Salaries	5,257.14	5,324.88
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,669,601.99	2,774,869.86
XX	XXX 1XXX 117	Teachers Aids	0.00	220,572.65
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,871.67	1,056.47
XX	XXX 26XX 41X	Energy Utility Services	104,950.25	111,342.88
XX	XXX 4XXX 725	Major Construction Services	0.00	4,415,925.73
XX	XXX XXXX 355	Technology Contracted Services	4,440.33	11,237.28
XX	XXX XXXX 455	Technology Repairs and Rental	12,492.13	10,366.44
XX	XXX XXXX 535	Technology Communication Services	16,128.91	14,161.41
XX	XXX XXXX 563	Educational Fees to Detention Facilities	5,154.16	5,120.00
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	227.76	3,973.58
XX	XXX XXXX 682	Technology Supplies	144,696.95	194,184.22
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	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	XXX 4XXX 720	Purchase of Existing Buildings	11,883.10	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	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
XX	260 1XXX 112	Certified Teacher Staff Salaries	758.38	0.00



# Trustees' Financial Summary

## FY2024-25

Submit ID: 0313-40671202

### 15 Flathead County

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	111,975.15
b. Related Services Block Grant Entitlement	37,322.70
c. Total Entitlements Subject to Reversion	149,297.85

### 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)]	198,566.14
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	620,766.28
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:

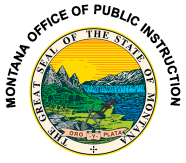
If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted 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	239,198.73	106,320.90	0.00	0.00	0.00
280	1XXX	2XX	38,710.46	17,183.67	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	7,640.42	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	102,487.43	0.00	0.00	0.00	0.00
280	21XX	2XX	16,400.87	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	85,298.69	0.00	0.00	0.00	0.00
280	24XX	2XX	7,525.11	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			497,261.71	123,504.57	0.00	0.00	0.00

620,766.28

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

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land Improvements	1,866,900.44	0.00	53,916.38	0.00	1,920,816.82
Buildings	3,895,953.00	0.00	0.00	0.00	3,895,953.00
Machinery and Equipment	2,464,264.56	0.00	268,682.39	90,598.50	2,642,348.45
Construction in Progress	3,331,058.49	431,704.70	4,363,430.80	0.00	8,126,193.99
Totals at Historical Cost	11,558,176.49	431,704.70	4,686,029.57	90,598.50	16,585,312.26
<b>Depreciation</b>					
Improvement Accum	851,346.34	0.00	88,517.78	0.00	939,864.12
Building Accum	3,106,650.55	0.00	47,587.26	0.00	3,154,237.81
Machinery and Equipment Accum	1,526,317.00	0.00	173,105.93	90,598.50	1,608,824.43
Total Accumulated Depreciation	5,484,313.89	0.00	309,210.97	90,598.50	5,702,926.36
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	6,073,862.60	431,704.70	4,376,818.60	0.00	10,882,385.90

\* 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.

<b>Depreciation by Function for FY2025</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	39,375.06	0.00	0.00
Support Services Staff (22XX)	553.45	0.00	0.00
School Administration (24XX)	1,144.85	0.00	0.00
Financial Administration (25XX)	4,290.05	0.00	0.00
Operations and Maintenance (26XX)	67,277.90	0.00	0.00
Transportation (27XX)	126,045.98	0.00	0.00
Food Service (31XX)	9,350.17	0.00	0.00
Extracurricular (34XX, 35XX)	27,613.12	0.00	0.00
Unallocated	33,560.39	0.00	0.00
Total Depreciation for FY2025	309,210.97	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2024-25

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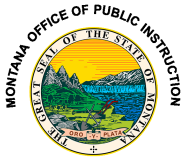
0313 Columbia Falls H S

## 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
<b>Governmental Activities *</b>							
Leases	290,778.14	0.00	15,224.00	0.00	275,554.14	26,224.00	249,330.14
Compensated Absences	165,189.11	0.00	0.00	38,053.31	127,135.80	77,330.56	49,805.24
Loans Payable	0.00	1,263,364.00	0.00	0.00	1,263,364.00	1,263,364.00	0.00
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	1,812,116.25	1,263,364.00	15,224.00	38,053.31	3,022,202.94	1,366,918.56	299,135.38

\* 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**

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**0313 Columbia Falls H S**

## Net Pension Liability FY2025

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	1,336,116.62	43,314.60	0.00	1,379,431.22
Net Pension - TRS	5,404,828.56	84,261.04	0.00	5,489,089.60