Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)
County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

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

Certification

Business Manager/Clerk: Stacy Milner **Phone #:** (406) 827-3323

(Signature) (Date)

Chair, Board of Trustees: Sandra Muster

(Signature) (Date)

County Superintendent Alisa Garcia

(Signature) (Date)

Software

Accounting Package: Black Mountain

For FY26 did the district employ a certified special education director? No

As reported through Infinite Campus, the district does not employ 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. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
100	Misc-Donation	LOCAL	100	
103	Local Resource Transfers Dist/Coops	LOCAL	103	Local
106	Soccer	LOCAL	106	
108	SAA	LOCAL	108	
113	Athletic Fundraiser	LOCAL	113	
129	Misc	LOCAL	129	
164	Printer	LOCAL	164	
225	Federal GEAR UP	FEDERAL	GU Enhancement	84.334
329	State Jobs for Montana Graduates	STATE	329	State
396	State Career & Technical Education - Trades & Industry	STATE	396	State
524	Federal GEAR UP	FEDERAL	524	84.334
525	Federal GEAR UP	FEDERAL	525	84.334
526	Federal GEAR UP	FEDERAL	526	84.334
600	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	600	84.048A
611	School Safety	LOCAL	611	
626	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	626	84.048A
757	State OTO Indian Education for All	STATE	757	State
800	State Career & Technical Education - All Programs	STATE	800	State

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	General Fund (01)	Transportation Fund (10)	Bus Depreciation Reserve Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	224,834.35	93,000.00		
02	Taxes Receivable - Real and Personal (120-149)	10,006.15	4,990.35		
03	Taxes Receivable - Protested (150-159)	1,089.67	384.81		
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)	6,002.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	241,932.17	98,375.16		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	11,754.50			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	11,754.50			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	11,095.82	5,375.16		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	219,081.85	93,000.00		
52	TOTAL FUND BALANCE/EQUITY	219,081.85	93,000.00		
53	TOTAL LIABILITIES AND FUND BALANCE	241,932.17	98,375.16		

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,731.79	189,583.72	165,896.27	18,285.71
02	Taxes Receivable - Real and Personal (120-149)	1,749.64			231.22
03	Taxes Receivable - Protested (150-159)	143.39			25.77
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			20,186.53	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	23,624.82	189,583.72	186,082.80	18,542.70
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		1,263.12		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		1,263.12		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,893.03			256.99
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	21,731.79	188,320.60	186,082.80	18,285.71
52	TOTAL FUND BALANCE/EQUITY	21,731.79	188,320.60	186,082.80	18,285.71
53	TOTAL LIABILITIES AND FUND BALANCE	23,624.82	189,583.72	186,082.80	18,542.70

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,231.00		7,428.83	22,922.32
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	22,231.00		7,428.83	22,922.32
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	22,231.00		7,428.83	22,922.32
52	TOTAL FUND BALANCE/EQUITY	22,231.00		7,428.83	22,922.32
53	TOTAL LIABILITIES AND FUND BALANCE	22,231.00		7,428.83	22,922.32

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Balance Sheet

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

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	26,781.85	13.85		
02	Taxes Receivable - Real and Personal (120-149)	874.86			
03	Taxes Receivable - Protested (150-159)	79.00			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	27,735.71	13.85		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	953.86			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	26,781.85	13.85		
52	TOTAL FUND BALANCE/EQUITY	26,781.85	13.85		
53	TOTAL LIABILITIES AND FUND BALANCE	27,735.71	13.85		

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,183.38	97,540.84		
02	Taxes Receivable - Real and Personal (120-149)		254.37		
03	Taxes Receivable - Protested (150-159)		19.47		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	2,183.38	97,814.68		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		273.84		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,183.38	97,540.84		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,183.38	97,540.84		
53	TOTAL LIABILITIES AND FUND BALANCE	2,183.38	97,814.68		

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Balance Sheet

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

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Balance Sheet

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

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular Activities Fund (84)	Private Purpose Trust (spend principal & interest) (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			75,787.15	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			75,787.15	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			5,775.09	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			5,775.09	
DEFERRED INFLOWS					
36	Deferred Inflows (680)			33.50	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			69,978.56	
52	TOTAL FUND BALANCE/EQUITY			69,978.56	
53	TOTAL LIABILITIES AND FUND BALANCE			75,787.15	

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Balance Sheet

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

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Balance Sheet

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

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Balance Sheet

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

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

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	2025 Value	2026 Value
1111	District Levy - Real Property	598,808.82	566,007.49
1112	District Levy - Personal Property	918.42	1,253.63
1114	District Levy - Personal Property/Mobile Homes	1,047.60	1,414.56
1190	Penalties and Interest on Taxes	1,215.09	1,195.83
1320	Tuition from School Districts Within State	0.00	41,146.51
1510	Interest Earnings	13,837.79	16,800.94
3110	Direct State Aid	893,422.03	894,632.73
3111	Quality Educator	57,298.80	131,655.97
3112	At Risk Student	10,921.27	10,675.17
3113	Indian Education For All	5,049.15	5,023.26
3114	American Indian Achievement Gap	1,694.00	1,245.00
3115	State Special Education Allowable Cost Payment to Districts	46,290.40	53,072.44
3116	Data For Achievement	4,833.90	4,809.42
3120	State - Guaranteed Tax Base Aid	463,120.20	468,394.08
5300	Operating Transfers from Other Funds	1,201.31	0.00
5700	Resources Transferred from Other School Districts or Cooperatives	0.00	1,983.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,099,658.78	2,199,310.85

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	649,208.66	601,330.21
			2XX Personal Services - Employee Benefits	90,642.91	90,583.82
			3XX Purchased Professional and Technical Services	16,417.41	32,949.65
			4XX Purchased Property Services	1,002.44	1,440.00
			5XX Other Purchased Services	6,633.60	10,882.78
			6XX Supplies and Materials	57,788.47	46,157.92
		21XX	**Support Services - Students**		
			1XX Personal Services - Salaries	67,962.00	63,237.93
			2XX Personal Services - Employee Benefits	16,247.29	15,600.18
			6XX Supplies and Materials	453.47	237.78
		222X	**Educational Media Services**		
			1XX Personal Services - Salaries	28,290.50	31,810.20
			2XX Personal Services - Employee Benefits	3,015.80	2,538.70
			3XX Purchased Professional and Technical Services	250.00	0.00
			6XX Supplies and Materials	6,059.09	4,220.75

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

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

PRC	Program	Function	Object	2025 Value	2026 Value
		23XX	**Support Services - General Administration**		
			1XX Personal Services - Salaries	57,082.13	52,063.99
			2XX Personal Services - Employee Benefits	8,728.13	7,150.97
			3XX Purchased Professional and Technical Services	1,532.42	7,585.77
			5XX Other Purchased Services	48,990.86	49,891.55
			6XX Supplies and Materials	2,297.67	0.00
			810 Dues and Fees	1,250.00	4,150.50
		24XX	**Support Services - School Administration**		
			1XX Personal Services - Salaries	118,086.76	109,981.27
			2XX Personal Services - Employee Benefits	23,773.22	20,652.52
			3XX Purchased Professional and Technical Services	162.50	0.00
			5XX Other Purchased Services	1,489.95	2,332.08
			6XX Supplies and Materials	1,047.89	2,217.54
			810 Dues and Fees	350.00	856.38
		25XX	**Support Services - Business**		
			1XX Personal Services - Salaries	41,438.30	45,628.10
			2XX Personal Services - Employee Benefits	15,916.68	13,489.92
			3XX Purchased Professional and Technical Services	25,214.25	931.50
			5XX Other Purchased Services	11,933.12	12,247.27
			6XX Supplies and Materials	11,516.63	17,643.53
			810 Dues and Fees	140.00	0.00
		26XX	**Operation and Maintenance of Plant Services**		
			1XX Personal Services - Salaries	143,157.65	103,548.61
			2XX Personal Services - Employee Benefits	25,286.11	23,460.84
			4XX Purchased Property Services	120,131.21	103,858.83
			6XX Supplies and Materials	61,029.50	32,574.31
			7XX Property and Equipment Acquisition	5,568.40	5,757.80
			810 Dues and Fees	54.80	82.06
		27XX	**Student Transportation Services**		
			5XX Other Purchased Services	2,000.00	2,000.00
	280		**Special Education - Local and State**		
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	106,353.00	94,939.18
			2XX Personal Services - Employee Benefits	14,993.96	9,944.42
			6XX Supplies and Materials	67.98	0.00
		62XX	**Resources Transferred to Other School Districts, Cooperatives or ESA**		
			920 Resources Transferred to Other School Districts or Cooperatives	3,354.28	3,059.13
	365		**Indian Education for All**		
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	0.00	4,728.76
			6XX Supplies and Materials	2,312.25	1,539.50

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

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

PRC	Program	Function	Object	2025 Value	2026 Value
		221X	**Improvement of Instruction Services**		
			3XX Purchased Professional and Technical Services	3,000.00	0.00
		23XX	**Support Services - General Administration**		
			5XX Other Purchased Services	131.93	0.00
	710	**School Sponsored Extracurricular Activities**			
		27XX	**Student Transportation Services**		
			5XX Other Purchased Services	6,270.00	6,376.00
			6XX Supplies and Materials	2,244.08	1,887.00
		34XX	**Extracurricular - Activities**		
			1XX Personal Services - Salaries	17,751.00	22,706.00
			2XX Personal Services - Employee Benefits	65.85	261.58
			5XX Other Purchased Services	1,498.38	1,458.80
			6XX Supplies and Materials	0.00	1,005.98
			810 Dues and Fees	1,169.00	520.00
	720	**School Sponsored Athletics**			
		27XX	**Student Transportation Services**		
			5XX Other Purchased Services	53,675.00	42,015.00
			6XX Supplies and Materials	12,340.11	10,355.75
		35XX	**Extracurricular - Athletics**		
			1XX Personal Services - Salaries	87,491.00	80,634.00
			2XX Personal Services - Employee Benefits	314.00	295.14
			3XX Purchased Professional and Technical Services	36.75	3,379.50
			5XX Other Purchased Services	65,021.09	22,357.65
			6XX Supplies and Materials	26,551.77	9,706.99
			810 Dues and Fees	5,067.00	5,967.00
	910	**Food Services**			
		31XX	**Food Services**		
			6XX Supplies and Materials	0.00	120,875.26
	999	**Undistributed**			
		61XX	**Operating Transfers to Other Funds**		
			910 Operating Transfers to Other Funds	0.00	3,260.63
		62XX	**Resources Transferred to Other School Districts, Cooperatives or ESA**		
			920 Resources Transferred to Other School Districts or Cooperatives	8,048.08	226,801.50
611	**School Safety**				
	998	**Transfers for School Safety & Security to/from Building Reserve Fund**			
		61XX	**Operating Transfers to Other Funds**		
			911 School Safety Transfer to Building Reserve Fund	0.00	8,204.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,089,906.33	2,201,374.73

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						221,145.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,199,310.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,201,374.73	(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)						219,081.85	(5)

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

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	2025 Value	2026 Value
	1111 District Levy - Real Property	330,640.86	288,360.59
	1112 District Levy - Personal Property	487.73	648.59
	1114 District Levy - Personal Property/Mobile Homes	548.77	732.78
	1190 Penalties and Interest on Taxes	590.95	630.57
	1510 Interest Earnings	3,081.35	3,123.66
	2220 County On-Schedule Transportation Reimbursement	38,846.74	35,382.05
	3210 State - On-Schedule Transportation Reimbursement	38,846.73	97,957.51
	6100 Material Prior Period Revenue Adjustments	-28,050.07	0.00
210			
	6100 Material Prior Period Revenue Adjustments	28,050.07	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		413,043.13	426,835.75

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	12,440.97	11,341.24
			2XX Personal Services - Employee Benefits	46.45	43.77
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	16,958.35	14,976.50
			2XX Personal Services - Employee Benefits	63.16	57.29
		25XX Support Services - Business			
			1XX Personal Services - Salaries	16,574.47	14,276.07
			2XX Personal Services - Employee Benefits	61.93	55.04
		27XX Student Transportation Services			
			4XX Purchased Property Services	9,922.13	1,141.90
			5XX Other Purchased Services	266,229.80	276,879.00
			6XX Supplies and Materials	16,998.47	18,451.64
			7XX Property and Equipment Acquisition	40,656.10	14,549.50
	999 Undistributed				
		62XX Resources Transferred to Other School Districts, Cooperatives or ESA			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	68,063.80
210					
	999 Undistributed				
		62XX Resources Transferred to Other School Districts, Cooperatives or ESA			
			920 Resources Transferred to Other School Districts or Cooperatives	31,091.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				411,043.13	419,835.75

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						86,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						426,835.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						419,835.75	(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)						93,000.00	(5)

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson 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	2025 Value	2026 Value
1111	District Levy - Real Property	141,307.92	102,188.29
1112	District Levy - Personal Property	193.30	239.10
1114	District Levy - Personal Property/Mobile Homes	217.05	271.13
1190	Penalties and Interest on Taxes	231.59	246.24
1510	Interest Earnings	1,120.36	1,470.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		143,070.22	104,415.15

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

PRC	Program	Function	Object	2025 Value	2026 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	86,896.27	76,750.91
			2XX Personal Services - Employee Benefits	17,776.52	17,143.94
	999 Undistributed				
		62XX Resources Transferred to Other School Districts, Cooperatives or ESA			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	34,247.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				104,672.79	128,142.33

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance						45,458.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						104,415.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						128,142.33	(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)						21,731.79	(5)

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson 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	2025 Value	2026 Value
1510	Interest Earnings	4,504.17	3,900.71
2240	County Retirement Distribution	224,236.84	297,906.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		228,741.01	301,806.85

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

PRC	Program	Function	Object	2025 Value	2026 Value
1XX	**Regular Education Programs - Elementary/Secondary**				
		1XXX	**Instruction**		
			2XX Personal Services - Employee Benefits	112,713.21	102,907.63
		21XX	**Support Services - Students**		
			2XX Personal Services - Employee Benefits	11,501.47	10,584.79
		222X	**Educational Media Services**		
			2XX Personal Services - Employee Benefits	4,715.24	5,192.00
		23XX	**Support Services - General Administration**		
			2XX Personal Services - Employee Benefits	11,400.75	9,915.26
		24XX	**Support Services - School Administration**		
			2XX Personal Services - Employee Benefits	22,474.78	20,516.60
		258X	**Admin. Tech. - Technology Coordinator**		
			2XX Personal Services - Employee Benefits	2,753.08	2,856.42
		25XX	**Support Services - Business**		
			2XX Personal Services - Employee Benefits	6,624.57	6,771.12
		26XX	**Operation and Maintenance of Plant Services**		
			2XX Personal Services - Employee Benefits	20,657.59	15,880.13
280	**Special Education - Local and State**				
		1XXX	**Instruction**		
			2XX Personal Services - Employee Benefits	32,424.05	28,641.39
610	**Adult Continuing Education Programs**				
		1XXX	**Instruction**		
			2XX Personal Services - Employee Benefits	845.43	174.47
		25XX	**Support Services - Business**		
			2XX Personal Services - Employee Benefits	779.35	666.12
710	**School Sponsored Extracurricular Activities**				
		34XX	**Extracurricular - Activities**		
			2XX Personal Services - Employee Benefits	3,162.39	3,908.68
720	**School Sponsored Athletics**				
		35XX	**Extracurricular - Athletics**		
			2XX Personal Services - Employee Benefits	12,358.40	27,565.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				242,410.31	235,580.11

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						122,093.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						301,806.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						235,580.11	(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)						188,320.60	(5)

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson 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**	**2026 Value**
100	**Misc-Donation**	
	1900 Other Revenue from Local Sources	7,100.00
106	**Soccer**	
	1900 Other Revenue from Local Sources	20,463.35
108	**SAA**	
	1900 Other Revenue from Local Sources	41,564.71
113	**Athletic Fundraiser**	
	1900 Other Revenue from Local Sources	45,176.81
129	**Misc**	
	1900 Other Revenue from Local Sources	13,676.13
164	**Printer**	
	1900 Other Revenue from Local Sources	1,841.15
225	**Federal GEAR UP**	
	4710 GEAR UP	3,703.44
396	**State Career & Technical Education - Trades & Industry**	
	3290 State - Other State Grants	30,624.00
524	**Federal GEAR UP**	
	4710 GEAR UP	5,388.94
525	**Federal GEAR UP**	
	4710 GEAR UP	22,450.37
526	**Federal GEAR UP**	
	4710 GEAR UP	28,973.55
600	**Federal Carl Perkins (Career & Technical Education (CTE))**	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	4,800.00
626	**Federal Carl Perkins (Career & Technical Education (CTE))**	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	14,648.00
800	**State Career & Technical Education - All Programs**	
	3900 State - Career & Technical Education	2,764.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		243,174.45

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	**Program**	**Function**	**Object**	**2025 Value**	**2026 Value**
100	**Misc-Donation**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			5XX Other Purchased Services		62.08
			6XX Supplies and Materials		347.70
			7XX Property and Equipment Acquisition		8,994.00

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

PRC	Program	Function	Object	2025 Value	2026 Value
	710	**School Sponsored Extracurricular Activities**			
		34XX	**Extracurricular - Activities**		
			6XX Supplies and Materials		881.37
			100 Subtotal		10,285.15
106	**Soccer**				
	720	**School Sponsored Athletics**			
		35XX	**Extracurricular - Athletics**		
			1XX Personal Services - Salaries		9,937.50
			2XX Personal Services - Employee Benefits		1,099.50
			5XX Other Purchased Services		4,590.00
			6XX Supplies and Materials		2,265.37
			106 Subtotal		17,892.37
108	**SAA**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			3XX Purchased Professional and Technical Services		3,829.00
			4XX Purchased Property Services		1,338.76
			6XX Supplies and Materials		4,660.09
			108 Subtotal		9,827.85
113	**Athletic Fundraiser**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		12.99
	720	**School Sponsored Athletics**			
		35XX	**Extracurricular - Athletics**		
			3XX Purchased Professional and Technical Services		900.00
			6XX Supplies and Materials		23,338.99
			113 Subtotal		24,251.98
129	**Misc**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		3,441.07
			2XX Personal Services - Employee Benefits		21.42
			3XX Purchased Professional and Technical Services		265.00
			5XX Other Purchased Services		769.69
			6XX Supplies and Materials		7,725.67
		21XX	**Support Services - Students**		
			1XX Personal Services - Salaries		37.50
			2XX Personal Services - Employee Benefits		6.71
		23XX	**Support Services - General Administration**		
			5XX Other Purchased Services		214.26

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

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

PRC	Program	Function	Object	2025 Value	2026 Value
		26XX	**Operation and Maintenance of Plant Services**		
			6XX Supplies and Materials		53.82
	710	**School Sponsored Extracurricular Activities**			
		34XX	**Extracurricular - Activities**		
			5XX Other Purchased Services		252.20
			129 Subtotal		12,787.34
164	**Printer**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		600.00
			164 Subtotal		600.00
225	**Federal GEAR UP**				
	471	**GEAR UP**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		248.90
			2XX Personal Services - Employee Benefits		32.54
			5XX Other Purchased Services		35.00
			6XX Supplies and Materials		3,350.00
			225 Subtotal		3,666.44
396	**State Career & Technical Education - Trades & Industry**				
	329	**State - Miscellaneous Grants**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		3,000.00
			2XX Personal Services - Employee Benefits		534.38
			4XX Purchased Property Services		6,905.10
			5XX Other Purchased Services		101.92
			6XX Supplies and Materials		10,453.05
			396 Subtotal		20,994.45
525	**Federal GEAR UP**				
	471	**GEAR UP**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		3,708.29
			2XX Personal Services - Employee Benefits		1,247.64
			3XX Purchased Professional and Technical Services		5,228.00
			5XX Other Purchased Services		960.28
			6XX Supplies and Materials		8,179.17
			810 Dues and Fees		1,580.92
			525 Subtotal		20,904.30

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

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

PRC	Program	Function	Object	2025 Value	2026 Value
526	**Federal GEAR UP**				
	471	**GEAR UP**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		30,787.86
			2XX Personal Services - Employee Benefits		10,133.77
			5XX Other Purchased Services		3,086.68
			6XX Supplies and Materials		13,997.24
			526 Subtotal		58,005.55
600	**Federal Carl Perkins (Career & Technical Education (CTE))**				
	451	**Carl Perkins (Federal Career & Technical Education) - Basic Grant**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		4,820.34
			600 Subtotal		4,820.34
626	**Federal Carl Perkins (Career & Technical Education (CTE))**				
	451	**Carl Perkins (Federal Career & Technical Education) - Basic Grant**			
		1XXX	**Instruction**		
			5XX Other Purchased Services		227.24
			6XX Supplies and Materials		9,353.86
			7XX Property and Equipment Acquisition		4,916.96
			810 Dues and Fees		149.00
			626 Subtotal		14,647.06
800	**State Career & Technical Education - All Programs**				
	390	**State Career & Technical Education Entitlement - Undistributed**			
		1XXX	**Instruction**		
			5XX Other Purchased Services		115.24
			6XX Supplies and Materials		2,027.82
			800 Subtotal		2,143.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					200,825.89

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance						143,734.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						243,174.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						200,825.89	(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)						186,082.80	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Misc-Donation	7,100.00	10,285.15	-3,185.15
106 Soccer	20,463.35	17,892.37	2,570.98
108 SAA	41,564.71	9,827.85	31,736.86
113 Athletic Fundraiser	45,176.81	24,251.98	20,924.83
129 Misc	13,676.13	12,787.34	888.79
164 Printer	1,841.15	600.00	1,241.15
225 Federal GEAR UP	3,703.44	3,666.44	37.00
396 State Career & Technical Education - Trades & Industry	30,624.00	20,994.45	9,629.55
524 Federal GEAR UP	5,388.94	0.00	5,388.94
525 Federal GEAR UP	22,450.37	20,904.30	1,546.07
526 Federal GEAR UP	28,973.55	58,005.55	-29,032.00
600 Federal Carl Perkins (Career & Technical Education (CTE))	4,800.00	4,820.34	-20.34
626 Federal Carl Perkins (Career & Technical Education (CTE))	14,648.00	14,647.06	0.94
800 State Career & Technical Education - All Programs	2,764.00	2,143.06	620.94
Total	243,174.45	200,825.89	42,348.56

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

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	2025 Value	2026 Value
1111	District Levy - Real Property	9,229.78	15,194.30
1112	District Levy - Personal Property	11.34	31.12
1114	District Levy - Personal Property/Mobile Homes	13.28	34.90
1190	Penalties and Interest on Taxes	13.43	21.98
1340	Fees for Adult Education	0.00	40.00
1510	Interest Earnings	429.70	430.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,697.53	15,753.27

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

PRC	Program	Function	Object	2025 Value	2026 Value
	610	**Adult Continuing Education Programs**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	6,330.00	2,200.00
			2XX Personal Services - Employee Benefits	25.71	8.66
			6XX Supplies and Materials	360.20	65.70
		25XX	**Support Services - Business**		
			1XX Personal Services - Salaries	4,874.83	4,198.84
			2XX Personal Services - Employee Benefits	18.23	16.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,608.97	6,489.37

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance						9,021.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15,753.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,489.37	(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)						18,285.71	(5)

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

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	2025 Value	2026 Value
1311	Driver's Education Fees	2,851.40	0.00
1510	Interest Earnings	794.96	722.93
3260	State - Driver's Education Reimbursement	0.00	3,224.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,646.36	3,947.56

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX		**Regular Education Programs - Elementary/Secondary**		
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	6,422.50	0.00
			2XX Personal Services - Employee Benefits	25.13	0.00
			5XX Other Purchased Services	1,500.00	0.00
			810 Dues and Fees	350.00	0.00
		26XX	**Operation and Maintenance of Plant Services**		
			6XX Supplies and Materials	163.69	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,461.32	0.00

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance						18,283.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,947.56	(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)						22,231.00	(5)

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

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	2025 Value	2026 Value
1510	Interest Earnings	452.71	444.83
1910	Rentals	3,819.00	4,284.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,271.71	4,728.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 20**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	1,792.48	7,300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,792.48	7,300.00

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance						10,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,728.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,300.00	(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)						7,428.83	(5)

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

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	2025 Value	2026 Value
1510	Interest Earnings	855.14	664.34
5300	Operating Transfers from Other Funds	0.00	3,260.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		855.14	3,924.97

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

PRC	Program	Function	Object	2025 Value	2026 Value
	999 Undistributed				
		61XX	**Operating Transfers to Other Funds**		
			910 Operating Transfers to Other Funds	1,201.31	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,201.31	0.00

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance						18,997.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,924.97	(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)						22,922.32	(5)

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

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	2025 Value	2026 Value
1111	District Levy - Real Property	49,462.76	49,828.27
1112	District Levy - Personal Property	73.03	109.17
1114	District Levy - Personal Property/Mobile Homes	83.89	123.10
1190	Penalties and Interest on Taxes	96.32	99.71
1510	Interest Earnings	107.90	575.21
3281	State - Technology Aid	1,611.92	1,573.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		51,435.82	52,308.64

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			3XX Purchased Professional and Technical Services	2,720.00	22,828.02
			6XX Supplies and Materials	36,113.49	10,633.50
			7XX Property and Equipment Acquisition	6,948.00	0.00
		23XX	**Support Services - General Administration**		
			6XX Supplies and Materials	0.00	447.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				45,781.49	33,908.52

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						8,381.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						52,308.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						33,908.52	(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)						26,781.85	(5)

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

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	2025 Value	2026 Value
1510	Interest Earnings	0.56	0.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.56	0.46

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

PRC	Program	Function	Object	2025 Value	2026 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance						13.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.46	(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)						13.85	(5)

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

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	2025 Value	2026 Value
1510	Interest Earnings	151.56	73.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		151.56	73.78

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	726.75	0.00
			7XX Property and Equipment Acquisition	3,187.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,914.25	0.00

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance						2,109.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						73.78	(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)						2,183.38	(5)

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

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	2025 Value	2026 Value
1111	District Levy - Real Property	19,708.66	14,367.75
1112	District Levy - Personal Property	29.11	33.71
1114	District Levy - Personal Property/Mobile Homes	32.10	38.10
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	96.40
1190	Penalties and Interest on Taxes	37.65	0.00
1510	Interest Earnings	4,360.15	1,930.55
3283	State - School Major Maintenance Aid (SMMA)	18,055.40	49,135.44
611	**School Safety**		
5301	Transfers for School Safety and Security	0.00	8,204.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		42,223.07	73,806.65

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX	**Regular Education Programs - Elementary/Secondary**			
		26XX	**Operation and Maintenance of Plant Services**		
			4XX Purchased Property Services	5,363.04	5,197.03
			6XX Supplies and Materials	3,169.00	0.00
			7XX Property and Equipment Acquisition	113,564.86	33,571.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				122,096.90	38,768.58

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						62,502.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						73,806.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						38,768.58	(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)						97,540.84	(5)

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

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	2025 Value	2026 Value
1700	Student Extracurricular Activity Receipts	159,482.10	129,289.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		159,482.10	129,289.15

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

PRC	Program	Function	Object	2025 Value	2026 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	157,055.31	154,900.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				157,055.31	154,900.68

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance						95,590.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						129,289.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						154,900.68	(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)						69,978.56	(5)

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Detail Expenditure

Fund	Account			Description	2025 Value	2026 Value
XX	280	1XXX	112	Certified Teacher Staff Salaries	106,353.00	94,939.18
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	621,982.90	609,989.22
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	24,720.32	5,281.50
XX	XXX	26XX	41X	Energy Utility Services	86,721.12	77,748.68
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	123.00	34,247.48
XX	XXX	XXXX	682	Technology Supplies	30,958.56	3,354.16
XX	XXX	1XXX	117	Teachers Aids	120,850.01	0.00
XX	XXX	XXXX	535	Technology Communication Services	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	XXXX	564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	710	Land	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	355	Technology Contracted Services	2,720.00	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	6,948.00	0.00
XX	XXX	XXXX	455	Technology Repairs and Rental	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	0.00	0.00
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	31,247.60
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	31,247.60

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	10,415.23
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	44,996.34
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	201,837.58
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 FY2028 Maximum Budget: 100%

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	94,939.18	76,750.91	0.00	0.00	0.00
280	1XXX	2XX	9,944.42	17,143.94	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	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	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	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	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	3,059.13	0.00	0.00	0.00	0.00
Totals			107,942.73	93,894.85	0.00	0.00	0.00

201,837.58

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 FY26 in Infinite Campus.*

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

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

Governmental	Beginning Balance	Adjust-ments	Additions	Removals	Ending Balance
Land	114,971.50	0.00	0.00	0.00	114,971.50
Land Improvements	645,231.00	0.00	0.00	0.00	645,231.00
Buildings	1,601,124.00	234,671.00	39,239.00	0.00	1,875,034.00
Machinery and Equipment	398,414.00	0.00	28,459.00	0.00	426,873.00
Totals at Historical Cost	2,759,740.50	234,671.00	67,698.00	0.00	3,062,109.50
Depreciation					
Improvement Accum	552,757.00	0.00	14,064.00	0.00	566,821.00
Building Accum	832,709.00	7,822.00	43,565.00	0.00	884,096.00
Machinery and Equipment Accum	269,660.00	23,562.00	0.00	0.00	293,222.00
Total Accumulated Depreciation	1,655,126.00	31,384.00	57,629.00	0.00	1,744,139.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,104,614.50	203,287.00	10,069.00	0.00	1,317,970.50

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

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

*** Has comments.

Depreciation by Function for FY2026	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	13,331.00	0.00	0.00
Financial Administration (25XX)	1,861.00	0.00	0.00
Operations and Maintenance (26XX)	21,900.00	0.00	0.00
Transportation (27XX)	4,773.00	0.00	0.00
Food Service (31XX)	701.00	0.00	0.00
Unallocated	38,625.00	0.00	0.00
Total Depreciation for FY2026	81,191.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2025	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2026) [a+b-c-d]	(f) Current Portion Due FY2027	(g) Long-Term Portion Due FY2028
Governmental Activities *							
Leases	0.00	18,946.00	0.00	0.00	18,946.00	0.00	18,946.00
Compensated Absences	63,324.50	0.00	0.00	40,402.18	22,922.32	0.00	22,922.32
Total Governmental Activity Non-bond Long-Term Liabilities	63,324.50	18,946.00	0.00	40,402.18	41,868.32	0.00	41,868.32

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

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

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

Trustees' Financial Summary

FY2025-26

Submit ID: 0805-23910903

45 Sanders County

0805 Thompson Falls H S

Net Pension Liability FY2026

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	222,163.45	0.00	20,672.30	201,491.15
Net Pension - TRS	1,303,227.10	0.00	20,244.00	1,282,983.10