Trustees' Financial Summary

FY2025-26

Submit ID: 0312-98908218

15 Flathead County

0312 Columbia Falls Elem

Due Date:

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

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

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

Certification

Business Manager/Clerk: Dustin Zuffelato **Phone #:** (406) 892-6554

(Signature) (Date)

Chair, Board of Trustees: Jill Rocksund

(Signature) (Date)

County Superintendent Marcia Stolfus

(Signature) (Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY26 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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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
013	E-Rate Reimbursement	LOCAL	N/A	
016	Medicaid	STATE		State
017	Youth Recreation Program	LOCAL		
018	Ruder Playground	LOCAL		
026	Ruder Endowment - Ruder Elem.	LOCAL	N/A	
027	Ruder Endowment - Glacier Gateway	LOCAL	N/A	
028	BOWNE-SPECIAL EDUCATION ENDOWMENT	LOCAL		
029	Ruder Endowment - Junior High	LOCAL	N/A	
034	GG Library Endowment	LOCAL		
035	Ruder Elem. Library Endowment	LOCAL	N/A	
037	J.H. Library Endowment	LOCAL	N/A	
051	Indirect Costs	LOCAL	N/A	
070	District 800 Monies	LOCAL	N/A	
090	Medicaid MAC	STATE		
106	State Gifted and Talented	STATE	0150312132026	State
316	Title I, Part A, Improvement Grants FY 2026	FEDERAL	15-0312-31-26	84.010A
329	Montana Teacher Residency Program	STATE		
435	Title IX, Part A, Education for Homeless Children & Youth FY	FEDERAL	15 0312 57 2025	84.196
436	Title IX, Part A, Education for Homeless Children & Youth	FEDERAL	015 0312 57 2026	84.196
452	JUNIOR HIGH MISC SUPPORT PROGRAMS	LOCAL		
613	School Major Maintenance Account Permissive Levy	LOCAL		
776	IDEA, Part B, Special Education	FEDERAL	15 0312 77 2026	84.027
796	IDEA, Special Education Preschool	FEDERAL	15 0312 79 2026	84.173
800	EXXON MOBILE EDUCATION ALLIANCE	LOCAL		
801	Wildcat Peace Garden	LOCAL		
802	Ruder Bookmobile	LOCAL		
803	District Micro Grant	LOCAL		
804	Glacier Gateway Elementary Misc Support Programs	LOCAL		
805	Ruder Elementary SPED	LOCAL		

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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)	1,097,654.14	334,703.51	25,063.08	
02	Taxes Receivable - Real and Personal (120-149)	185,328.25	29,158.89	17,270.62	
03	Taxes Receivable - Protested (150-159)	4,329.44	684.73	404.87	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	13,051.82			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,300,363.65	364,547.13	42,738.57	
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)	168,386.71	23,370.93		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	168,386.71	23,370.93		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	189,657.69	29,843.62	17,675.49	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)	13,051.82			
38	Reserve for Encumbrances (953)	13,039.66			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	916,227.77	311,332.58	25,063.08	
52	TOTAL FUND BALANCE/EQUITY	942,319.25	311,332.58	25,063.08	
53	TOTAL LIABILITIES AND FUND BALANCE	1,300,363.65	364,547.13	42,738.57	

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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)	39,119.38	530,147.22	(639,626.08)	
02	Taxes Receivable - Real and Personal (120-149)	58,638.27			
03	Taxes Receivable - Protested (150-159)	1,389.18			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,014,063.10	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	99,146.83	530,147.22	374,437.02	
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)		33,251.29		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		33,251.29		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	60,027.45			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	39,119.38	496,895.93	374,437.02	
52	TOTAL FUND BALANCE/EQUITY	39,119.38	496,895.93	374,437.02	
53	TOTAL LIABILITIES AND FUND BALANCE	99,146.83	530,147.22	374,437.02	

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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)			7,817.28	5,190.45
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			7,817.28	5,190.45
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)			427.46	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			427.46	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			7,389.82	5,190.45
52	TOTAL FUND BALANCE/EQUITY			7,389.82	5,190.45
53	TOTAL LIABILITIES AND FUND BALANCE			7,817.28	5,190.45

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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				

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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)	766,826.27	27,915.72	110,385.20	470,348.71
02	Taxes Receivable - Real and Personal (120-149)	50,553.01			137,360.14
03	Taxes Receivable - Protested (150-159)	1,181.69			3,322.25
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	818,560.97	27,915.72	110,385.20	611,031.10
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	20,109.62			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	20,109.62			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	51,734.70			140,682.39
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	746,716.65	27,915.72	110,385.20	470,348.71
52	TOTAL FUND BALANCE/EQUITY	746,716.65	27,915.72	110,385.20	470,348.71
53	TOTAL LIABILITIES AND FUND BALANCE	818,560.97	27,915.72	110,385.20	611,031.10

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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)	77,729.98	442,791.62		
02	Taxes Receivable - Real and Personal (120-149)		5,188.38		
03	Taxes Receivable - Protested (150-159)		120.61		
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	77,729.98	448,100.61		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		5,308.99		
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	77,729.98	442,791.62		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	77,729.98	442,791.62		
53	TOTAL LIABILITIES AND FUND BALANCE	77,729.98	448,100.61		

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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				

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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)			3,205,943.22	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			348,307.16	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			3,554,250.38	
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)			649,019.82	
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			649,019.82	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			2,905,230.56	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			2,905,230.56	
53	TOTAL LIABILITIES AND FUND BALANCE			3,554,250.38	

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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)		808,498.19		
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		808,498.19		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		808,498.19		
52	TOTAL FUND BALANCE/EQUITY		808,498.19		
53	TOTAL LIABILITIES AND FUND BALANCE		808,498.19		

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Balance Sheet

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

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Balance Sheet

	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				

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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				

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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	2025 Value	2026 Value
1111	District Levy - Real Property	3,344,568.13	3,177,367.13
1112	District Levy - Personal Property	46,501.99	57,361.06
1190	Penalties and Interest on Taxes	12,630.95	13,872.70
1320	Tuition from School Districts Within State	0.00	155,456.98
1510	Interest Earnings	58,930.58	53,204.43
1900	Other Revenue from Local Sources	848.96	488.85
3110	Direct State Aid	4,910,986.82	4,997,879.29
3111	Quality Educator	473,743.54	931,525.92
3112	At Risk Student	66,029.36	78,757.16
3113	Indian Education For All	39,900.60	20,215.31
3114	American Indian Achievement Gap	21,538.00	22,410.00
3115	State Special Education Allowable Cost Payment to Districts	474,643.03	467,168.75
3116	Data For Achievement	38,199.60	38,815.42
3120	State - Guaranteed Tax Base Aid	2,656,499.20	2,749,269.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,145,020.76	12,763,792.96

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

PRC	Program	Function	Object	2025 Value	2026 Value
180	**Summer School**				
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	36,925.01	14,322.25
			2XX Personal Services - Employee Benefits	184.06	72.62
			6XX Supplies and Materials	1,101.12	1,458.00
1XX	**Regular Education Programs - Elementary/Secondary**				
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	5,568,444.42	5,665,557.70
			2XX Personal Services - Employee Benefits	872,581.73	856,445.09
			4XX Purchased Property Services	6,476.17	3,950.95
			5XX Other Purchased Services	80.64	0.00
			6XX Supplies and Materials	92,082.26	98,985.19
		21XX	**Support Services - Students**		
			1XX Personal Services - Salaries	473,720.74	439,273.37
			2XX Personal Services - Employee Benefits	77,483.68	68,818.88
			3XX Purchased Professional and Technical Services	630.47	0.00
			5XX Other Purchased Services	1,269.28	1,172.14
			6XX Supplies and Materials	5,869.84	5,108.10
		221X	**Improvement of Instruction Services**		
			1XX Personal Services - Salaries	61,582.32	65,693.28

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

PRC	Program	Function	Object	2025 Value	2026 Value
			2XX Personal Services - Employee Benefits	9,514.76	10,742.82
			3XX Purchased Professional and Technical Services	2,550.00	4,004.59
			5XX Other Purchased Services	0.00	10,838.33
			6XX Supplies and Materials	24,659.05	26,092.46
		222X	**Educational Media Services**		
			1XX Personal Services - Salaries	331,048.21	340,909.57
			2XX Personal Services - Employee Benefits	65,727.76	55,907.73
			4XX Purchased Property Services	302.67	421.05
			5XX Other Purchased Services	5,329.00	5,207.59
			6XX Supplies and Materials	18,682.73	23,228.59
		23XX	**Support Services - General Administration**		
			1XX Personal Services - Salaries	138,233.50	143,819.32
			2XX Personal Services - Employee Benefits	23,765.33	25,098.80
			3XX Purchased Professional and Technical Services	37,382.90	55,786.96
			5XX Other Purchased Services	102,972.89	118,179.34
			6XX Supplies and Materials	17,436.45	20,408.65
			8XX Other Expenditures	12,307.22	12,622.13
		24XX	**Support Services - School Administration**		
			1XX Personal Services - Salaries	527,629.66	571,928.31
			2XX Personal Services - Employee Benefits	81,042.10	90,594.44
			3XX Purchased Professional and Technical Services	3,110.00	3,600.00
			4XX Purchased Property Services	10,799.56	10,982.77
			5XX Other Purchased Services	27,556.95	29,996.47
			6XX Supplies and Materials	1,227.64	191.73
			8XX Other Expenditures	1,916.00	1,916.00
		25XX	**Support Services - Business**		
			1XX Personal Services - Salaries	183,590.79	190,353.34
			2XX Personal Services - Employee Benefits	34,146.99	34,878.26
			3XX Purchased Professional and Technical Services	6,572.42	6,094.32
			4XX Purchased Property Services	18,048.11	16,462.74
			5XX Other Purchased Services	13,707.63	13,274.27
			6XX Supplies and Materials	43,753.97	43,143.42
			8XX Other Expenditures	236.73	1,569.50
		26XX	**Operation and Maintenance of Plant Services**		
			1XX Personal Services - Salaries	861,851.35	909,117.95
			2XX Personal Services - Employee Benefits	250,568.56	248,752.38
			3XX Purchased Professional and Technical Services	42,650.51	48,869.39
			4XX Purchased Property Services	366,473.76	256,657.85
			5XX Other Purchased Services	156,395.53	173,943.95
			6XX Supplies and Materials	251,540.89	212,624.16
			7XX Property and Equipment Acquisition	35,277.67	7,758.60

Trustees' Financial Summary

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0312 Columbia Falls Elem

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

PRC	Program	Function	Object	2025 Value	2026 Value
		27XX	**Student Transportation Services**		
			1XX Personal Services - Salaries	7,086.32	9,315.14
			2XX Personal Services - Employee Benefits	471.43	604.07
			5XX Other Purchased Services	576.75	410.25
			6XX Supplies and Materials	1,666.60	1,971.07
		4XXX	**Facilities Acquisition and Construction Services**		
			7XX Property and Equipment Acquisition	26,041.82	12,173.00
	210	**Non-Federal Alternative Education**			
		1XXX	**Instruction**		
			4XX Purchased Property Services	241.64	0.00
			6XX Supplies and Materials	402.61	0.00
	260	**Non-Grant Bilingual Education**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	0.00	876.14
			2XX Personal Services - Employee Benefits	11.14	11.46
			6XX Supplies and Materials	0.00	1,759.00
	280	**Special Education - Local and State**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	520,806.99	693,640.90
			2XX Personal Services - Employee Benefits	79,952.40	118,906.41
		21XX	**Support Services - Students**		
			1XX Personal Services - Salaries	240,248.61	459,770.06
			2XX Personal Services - Employee Benefits	33,489.32	61,260.90
			3XX Purchased Professional and Technical Services	56,630.00	86,925.50
		24XX	**Support Services - School Administration**		
			1XX Personal Services - Salaries	46,271.50	53,031.67
			2XX Personal Services - Employee Benefits	7,338.94	8,307.74
		27XX	**Student Transportation Services**		
			1XX Personal Services - Salaries	294.19	581.18
			2XX Personal Services - Employee Benefits	18.29	37.94
			5XX Other Purchased Services	16.50	27.50
			6XX Supplies and Materials	222.19	260.15
		35XX	**Extracurricular - Athletics**		
			1XX Personal Services - Salaries	8,931.00	9,086.42
			2XX Personal Services - Employee Benefits	43.78	114.50
			5XX Other Purchased Services	350.19	824.76
			6XX Supplies and Materials	112.40	927.47
	316	**Data For Achievement**			
		23XX	**Support Services - General Administration**		
			1XX Personal Services - Salaries	0.00	32,909.79
			2XX Personal Services - Employee Benefits	0.00	8,764.29

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

PRC	Program	Function	Object	2025 Value	2026 Value
		24XX	**Support Services - School Administration**		
			1XX Personal Services - Salaries	34,402.30	0.00
			2XX Personal Services - Employee Benefits	8,115.86	0.00
	360	**State - Gifted & Talented Reimbursement**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	28,625.97	28,853.52
			2XX Personal Services - Employee Benefits	4,653.26	4,756.14
			6XX Supplies and Materials	2,466.50	2,872.93
	365	**Indian Education for All**			
		1XXX	**Instruction**		
			6XX Supplies and Materials	200.11	2,893.71
		221X	**Improvement of Instruction Services**		
			1XX Personal Services - Salaries	7,077.25	7,395.64
			2XX Personal Services - Employee Benefits	1,095.05	1,235.17
			3XX Purchased Professional and Technical Services	0.00	5,500.00
	710	**School Sponsored Extracurricular Activities**			
		34XX	**Extracurricular - Activities**		
			1XX Personal Services - Salaries	9,105.78	9,105.78
			2XX Personal Services - Employee Benefits	44.71	46.03
			6XX Supplies and Materials	0.00	9.96
	720	**School Sponsored Athletics**			
		27XX	**Student Transportation Services**		
			1XX Personal Services - Salaries	4,595.17	5,312.51
			2XX Personal Services - Employee Benefits	273.39	340.16
			5XX Other Purchased Services	305.50	410.00
			6XX Supplies and Materials	2,554.79	2,671.62
		35XX	**Extracurricular - Athletics**		
			1XX Personal Services - Salaries	64,545.50	64,875.49
			2XX Personal Services - Employee Benefits	380.53	603.73
			3XX Purchased Professional and Technical Services	2,990.00	4,740.12
			5XX Other Purchased Services	742.16	751.61
			6XX Supplies and Materials	16,438.90	7,935.63
	910	**Food Services**			
		31XX	**Food Services**		
			3XX Purchased Professional and Technical Services	5,025.00	5,025.01
			6XX Supplies and Materials	0.00	50,000.00
	999	**Undistributed**			
		62XX	**Resources Transferred to Other School Districts, Cooperatives or ESA**		
			950 Resources Transferred for Educational Savings Accounts	0.00	8,299.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				12,131,303.37	12,722,967.38

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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						925,645.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,763,792.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						12,722,967.38	(3)
Increase/Decrease of Reserve for Inventories							
This Year	13,051.82	Less Last Year	21,093.15	(4a)	-8,041.33		
Increase/Decrease of Reserve for Encumbrances							
This Year	13,039.66	Less Last Year	37,191.69	(4b)	-24,152.03		
						-24,152.03	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						942,319.25	(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	2025 Value	2026 Value
1111	District Levy - Real Property	459,962.61	499,798.19
1112	District Levy - Personal Property	7,325.07	8,264.94
1190	Penalties and Interest on Taxes	1,933.33	2,688.24
1510	Interest Earnings	12,427.38	8,949.00
2220	County On-Schedule Transportation Reimbursement	81,815.60	60,330.97
3210	State - On-Schedule Transportation Reimbursement	81,815.61	180,992.90
5200	Sale or Compensation for Loss of Assets	14,476.49	5,672.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		659,756.09	766,697.23

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	13,248.70	13,739.44
			2XX Personal Services - Employee Benefits	2,181.00	2,316.76
			6XX Supplies and Materials	1,897.00	6,319.50
		24XX	**Support Services - School Administration**		
			1XX Personal Services - Salaries	52,500.00	56,455.84
			2XX Personal Services - Employee Benefits	8,985.00	9,833.96
		25XX	**Support Services - Business**		
			1XX Personal Services - Salaries	13,601.00	14,299.52
			2XX Personal Services - Employee Benefits	2,291.00	2,908.82
		27XX	**Student Transportation Services**		
			1XX Personal Services - Salaries	268,510.00	291,398.38
			2XX Personal Services - Employee Benefits	47,243.00	61,384.77
			3XX Purchased Professional and Technical Services	6,887.00	5,030.05
			4XX Purchased Property Services	22,139.00	17,397.57
			5XX Other Purchased Services	31,766.00	47,367.31
			6XX Supplies and Materials	85,534.00	119,821.91
			7XX Property and Equipment Acquisition	0.00	3,685.00
			8XX Other Expenditures	23.00	0.00
	280	**Special Education - Local and State**			
		24XX	**Support Services - School Administration**		
			1XX Personal Services - Salaries	5,051.00	5,279.63
			2XX Personal Services - Employee Benefits	816.00	919.54
		27XX	**Student Transportation Services**		
			1XX Personal Services - Salaries	57,498.00	75,920.40
			2XX Personal Services - Employee Benefits	6,169.00	7,944.59

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

PRC	Program	Function	Object		2025 Value	2026 Value
			3XX	Purchased Professional and Technical Services	467.00	0.00
			4XX	Purchased Property Services	3,349.00	7,836.12
			5XX	Other Purchased Services	837.00	739.48
			6XX	Supplies and Materials	11,756.00	11,276.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					642,748.70	761,875.21

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						312,507.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						766,697.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						761,875.21	(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	5,996.50	(4b)	-5,996.50		
						-5,996.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						311,332.58	(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	2025 Value	2026 Value
1111	District Levy - Real Property	294,852.40	296,277.47
1112	District Levy - Personal Property	3,932.98	5,155.88
1190	Penalties and Interest on Taxes	1,089.04	1,247.99
1510	Interest Earnings	292.40	2,333.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		300,166.82	305,014.54

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX	**Regular Education Programs - Elementary/Secondary**			
		27XX	**Student Transportation Services**		
			6XX Supplies and Materials	0.00	9,799.42
			7XX Property and Equipment Acquisition	223,009.50	111,362.08
	999	**Undistributed**			
		61XX	**Operating Transfers to Other Funds**		
			910 Operating Transfers to Other Funds	78,063.00	180,822.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				301,072.50	301,983.50

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance						22,032.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						305,014.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						301,983.50	(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)						25,063.08	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 13**

PRC	Revenue	2025 Value	2026 Value
1111	District Levy - Real Property	790,558.46	1,008,301.85
1112	District Levy - Personal Property	10,972.51	15,055.90
1190	Penalties and Interest on Taxes	2,881.54	3,677.82
1510	Interest Earnings	9,384.58	7,802.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		813,797.09	1,034,838.06

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			5XX Other Purchased Services	0.00	279,526.68
	280	**Special Education - Local and State**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	452,567.00	615,660.34
			2XX Personal Services - Employee Benefits	91,974.04	119,533.63
			5XX Other Purchased Services	139,670.68	151,879.09
		21XX	**Support Services - Students**		
			1XX Personal Services - Salaries	81,153.29	0.00
			2XX Personal Services - Employee Benefits	13,646.42	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				779,011.43	1,166,599.74

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance						170,881.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,034,838.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,166,599.74	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						39,119.38	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC	Revenue	2025 Value	2026 Value
1510	Interest Earnings	19,672.66	18,777.29
2240	County Retirement Distribution	1,769,567.26	1,924,072.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,789,239.92	1,942,849.90

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

PRC	Program	Function	Object	2025 Value	2026 Value
	180 Summer School				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,683.13	2,486.33
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	951,203.67	1,026,515.59
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	90,053.01	84,329.23
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	10,646.27	11,332.14
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	84,956.20	92,599.77
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	25,297.34	26,383.84
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	98,772.93	106,575.36
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	31,985.47	32,925.97
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	140,067.92	147,308.98
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	43,159.33	46,816.33
	260 Non-Grant Bilingual Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	380.00	380.70
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	174,686.48	232,154.87
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	59,924.44	84,366.51
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	16,272.18	17,853.04

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

PRC	Program	Function	Object	2025 Value	2026 Value
		27XX	**Student Transportation Services**		
			2XX Personal Services - Employee Benefits	9,636.64	12,839.99
		35XX	**Extracurricular - Athletics**		
			2XX Personal Services - Employee Benefits	1,536.01	1,561.99
	316	**Data For Achievement**			
		23XX	**Support Services - General Administration**		
			2XX Personal Services - Employee Benefits	5,623.76	5,335.11
	329	**State - Miscellaneous Grants**			
		1XXX	**Instruction**		
			2XX Personal Services - Employee Benefits	567.27	4,188.25
	360	**State - Gifted & Talented Reimbursement**			
		1XXX	**Instruction**		
			2XX Personal Services - Employee Benefits	5,636.66	5,761.40
	365	**Indian Education for All**			
		221X	**Improvement of Instruction Services**		
			2XX Personal Services - Employee Benefits	1,223.50	1,275.91
	390	**State Career & Technical Education Entitlement - Undistributed**			
		1XXX	**Instruction**		
			2XX Personal Services - Employee Benefits	393.33	0.00
	710	**School Sponsored Extracurricular Activities**			
		34XX	**Extracurricular - Activities**		
			2XX Personal Services - Employee Benefits	1,527.95	1,526.91
	720	**School Sponsored Athletics**			
		27XX	**Student Transportation Services**		
			2XX Personal Services - Employee Benefits	777.69	897.73
		35XX	**Extracurricular - Athletics**		
			2XX Personal Services - Employee Benefits	9,845.37	9,853.17
	920	**Enterprise or Internal Service Programs**			
		32XX	**Enterprise Services**		
			2XX Personal Services - Employee Benefits	6,287.86	6,514.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,776,144.41	1,961,784.01

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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						515,830.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,942,849.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,961,784.01	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						496,895.93	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	**Revenue**	**2026 Value**
013	**E-Rate Reimbursement**	
1900	Other Revenue from Local Sources	33,504.10
016	**Medicaid**	
1510	Interest Earnings	1,204.66
3355	Medicaid - Miscellaneous	224,997.71
017	**Youth Recreation Program**	
1510	Interest Earnings	289.03
1800	Revenue from Community Services Activities	6,030.00
018	**Ruder Playground**	
1920	Contributions/Donations from Private Sources	3,000.00
035	**Ruder Elem. Library Endowment**	
1510	Interest Earnings	209.84
037	**J.H. Library Endowment**	
1510	Interest Earnings	8.32
1900	Other Revenue from Local Sources	3,403.20
051	**Indirect Costs**	
1510	Interest Earnings	1,542.80
1910	Rentals	6,576.00
3290	State - Other State Grants	1,500.00
070	**District 800 Monies**	
1510	Interest Earnings	601.21
1920	Contributions/Donations from Private Sources	34,350.39
3245	Professional Stipend State E-Grant	8,199.66
3290	State - Other State Grants	700.00
4700	Federal Miscellaneous Grants from other State Agencies	2,000.00
090	**Medicaid MAC**	
1510	Interest Earnings	1,579.39
3357	Medicaid - Montana Administrative Claiming Reimbursement	3,695.02
106	**State Gifted and Talented**	
3600	State - Gifted & Talented Reimbursement	5,290.00
316	**Title I, Part A, Improvement Grants FY 2026**	
4200	Title I, Part A, Improving Basic Programs	1,449,246.00
329	**Montana Teacher Residency Program**	
3290	State - Other State Grants	21,900.00
435	**Title IX, Part A, Education for Homeless Children & Youth FY**	
4380	Title IX, Part A, Education for Homeless Children & Youth	2,058.00
436	**Title IX, Part A, Education for Homeless Children & Youth**	
4380	Title IX, Part A, Education for Homeless Children & Youth	7,030.00

452	**JUNIOR HIGH MISC SUPPORT PROGRAMS**	
1510	Interest Earnings	25.22
1920	Contributions/Donations from Private Sources	12,456.00
776	**IDEA, Part B, Special Education**	
4560	IDEA, Part B, Special Education	617,830.00
796	**IDEA, Special Education Preschool**	
4570	IDEA, Special Education Preschool	17,724.00
800	**EXXON MOBILE EDUCATION ALLIANCE**	
1900	Other Revenue from Local Sources	3,585.00
1920	Contributions/Donations from Private Sources	125.00
802	**Ruder Bookmobile**	
1510	Interest Earnings	0.73
1920	Contributions/Donations from Private Sources	8,800.00
803	**District Micro Grant**	
1920	Contributions/Donations from Private Sources	8,000.00
804	**Glacier Gateway Elementary Misc Support Programs**	
1920	Contributions/Donations from Private Sources	3,500.00
805	**Ruder Elementary SPED**	
1920	Contributions/Donations from Private Sources	7,247.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,498,208.87

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

PRC	Program	Function	Object	2025 Value	2026 Value
013	**E-Rate Reimbursement**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		221X	**Improvement of Instruction Services**		
			5XX Other Purchased Services		291.81
		222X	**Educational Media Services**		
			3XX Purchased Professional and Technical Services		33,600.00
			5XX Other Purchased Services		908.92
		24XX	**Support Services - School Administration**		
			5XX Other Purchased Services		1,631.13
			013 Subtotal		36,431.86
016	**Medicaid**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		21XX	**Support Services - Students**		
			1XX Personal Services - Salaries		27,399.03
			2XX Personal Services - Employee Benefits		6,905.19
	280	**Special Education - Local and State**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		29,297.24
			2XX Personal Services - Employee Benefits		13,688.60
			4XX Purchased Property Services		3,414.28
			5XX Other Purchased Services		89.60

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

PRC	Program	Function	Object	2025 Value	2026 Value
			6XX Supplies and Materials		54,446.36
		21XX Support Services - Students			
			1XX Personal Services - Salaries		42,120.00
			2XX Personal Services - Employee Benefits		13,749.50
			3XX Purchased Professional and Technical Services		49,425.19
			6XX Supplies and Materials		379.99
			8XX Other Expenditures		125.01
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		3,498.00
			5XX Other Purchased Services		9,107.20
			6XX Supplies and Materials		3,909.83
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		46,751.08
			2XX Personal Services - Employee Benefits		267.89
			3XX Purchased Professional and Technical Services		2,286.62
			4XX Purchased Property Services		140.00
			5XX Other Purchased Services		2,073.65
			6XX Supplies and Materials		28,905.38
			8XX Other Expenditures		6,389.68
			016 Subtotal		344,369.32
017	**Youth Recreation Program**				
	810 Community Recreation				
		33XX Community Services			
			3XX Purchased Professional and Technical Services		6,000.00
			017 Subtotal		6,000.00
018	**Ruder Playground**				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		217.69
			018 Subtotal		217.69
035	**Ruder Elem. Library Endowment**				
	1XX Regular Education Programs - Elementary/Secondary				
		222X Educational Media Services			
			6XX Supplies and Materials		1,794.05
			035 Subtotal		1,794.05
037	**J.H. Library Endowment**				
	1XX Regular Education Programs - Elementary/Secondary				
		222X Educational Media Services			
			6XX Supplies and Materials		3,403.20
			037 Subtotal		3,403.20

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

PRC	Program	Function	Object	2025 Value	2026 Value
051	**Indirect Costs**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		21XX	**Support Services - Students**		
			1XX Personal Services - Salaries		24,846.08
			2XX Personal Services - Employee Benefits		5,765.47
			051 Subtotal		30,611.55
070	**District 800 Monies**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			2XX Personal Services - Employee Benefits		3.37
			7XX Property and Equipment Acquisition		34,350.39
		221X	**Improvement of Instruction Services**		
			5XX Other Purchased Services		461.06
	329	**State - Miscellaneous Grants**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		8,199.66
			2XX Personal Services - Employee Benefits		48.90
		21XX	**Support Services - Students**		
			6XX Supplies and Materials		700.00
	470	**Federal Miscellaneous Grants from other State Agencies**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		1,785.00
			2XX Personal Services - Employee Benefits		311.32
			070 Subtotal		45,859.70
090	**Medicaid MAC**				
	280	**Special Education - Local and State**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		40,088.11
			2XX Personal Services - Employee Benefits		13,812.08
			090 Subtotal		53,900.19
106	**State Gifted and Talented**				
	360	**State - Gifted & Talented Reimbursement**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		5,266.66
			2XX Personal Services - Employee Benefits		23.34
			106 Subtotal		5,290.00
316	**Title I, Part A, Improvement Grants FY 2026**				
	420	**Title I, Part A, Improving Basic Programs**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		939,887.70
			2XX Personal Services - Employee Benefits		349,054.46

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

PRC	Program	Function	Object	2025 Value	2026 Value
			6XX Supplies and Materials		48,364.81
			8XX Other Expenditures		80.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries		11,387.50
			2XX Personal Services - Employee Benefits		1,976.99
			6XX Supplies and Materials		593.46
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		12,940.48
			2XX Personal Services - Employee Benefits		2,271.11
			3XX Purchased Professional and Technical Services		51,882.91
			5XX Other Purchased Services		14,156.73
			6XX Supplies and Materials		16,649.87
			316 Subtotal		1,449,246.02
329	**Montana Teacher Residency Program**				
	329 State - Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries		20,000.00
			2XX Personal Services - Employee Benefits		101.42
			329 Subtotal		20,101.42
435	**Title IX, Part A, Education for Homeless Children & Youth FY**				
	438 Title IX, Part A, Education for Homeless Children & Youth				
		1XXX Instruction			
			6XX Supplies and Materials		2,058.00
			435 Subtotal		2,058.00
436	**Title IX, Part A, Education for Homeless Children & Youth**				
	438 Title IX, Part A, Education for Homeless Children & Youth				
		1XXX Instruction			
			1XX Personal Services - Salaries		5,646.31
			2XX Personal Services - Employee Benefits		997.75
			6XX Supplies and Materials		385.95
			436 Subtotal		7,030.01
452	**JUNIOR HIGH MISC SUPPORT PROGRAMS**				
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition		12,456.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials		9,741.14
			452 Subtotal		22,197.14

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

PRC	Program	Function	Object	2025 Value	2026 Value
776	**IDEA, Part B, Special Education**				
	456	**IDEA, Part B, Special Education**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		454,149.37
			2XX Personal Services - Employee Benefits		163,680.63
			776 Subtotal		617,830.00
796	**IDEA, Special Education Preschool**				
	457	**IDEA, Special Education Preschool**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		12,212.52
			2XX Personal Services - Employee Benefits		5,511.48
			796 Subtotal		17,724.00
800	**EXXON MOBILE EDUCATION ALLIANCE**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		3,988.27
			800 Subtotal		3,988.27
801	**Wildcat Peace Garden**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		4XXX	**Facilities Acquisition and Construction Services**		
			7XX Property and Equipment Acquisition		7,525.10
			801 Subtotal		7,525.10
802	**Ruder Bookmobile**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		4,652.63
		21XX	**Support Services - Students**		
			1XX Personal Services - Salaries		4,514.28
			2XX Personal Services - Employee Benefits		22.89
			802 Subtotal		9,189.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					2,684,767.32

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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance						560,995.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,498,208.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,684,767.32	(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)						374,437.02	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
013 E-Rate Reimbursement	33,504.10	36,431.86	-2,927.76
016 Medicaid	226,202.37	344,369.32	-118,166.95
017 Youth Recreation Program	6,319.03	6,000.00	319.03
018 Ruder Playground	3,000.00	217.69	2,782.31
035 Ruder Elem. Library Endowment	209.84	1,794.05	-1,584.21
037 J.H. Library Endowment	3,411.52	3,403.20	8.32
051 Indirect Costs	9,618.80	30,611.55	-20,992.75
070 District 800 Monies	45,851.26	45,859.70	-8.44
090 Medicaid MAC	5,274.41	53,900.19	-48,625.78
106 State Gifted and Talented	5,290.00	5,290.00	0.00
316 Title I, Part A, Improvement Grants FY 2026	1,449,246.00	1,449,246.02	-0.02
329 Montana Teacher Residency Program	21,900.00	20,101.42	1,798.58
435 Title IX, Part A, Education for Homeless Children & Youth FY	2,058.00	2,058.00	0.00
436 Title IX, Part A, Education for Homeless Children & Youth	7,030.00	7,030.01	-0.01
452 JUNIOR HIGH MISC SUPPORT PROGRAMS	12,481.22	22,197.14	-9,715.92
776 IDEA, Part B, Special Education	617,830.00	617,830.00	0.00
796 IDEA, Special Education Preschool	17,724.00	17,724.00	0.00
800 EXXON MOBILE EDUCATION ALLIANCE	3,710.00	3,988.27	-278.27
801 Wildcat Peace Garden	0.00	7,525.10	-7,525.10
802 Ruder Bookmobile	8,800.73	9,189.80	-389.07
803 District Micro Grant	8,000.00	0.00	8,000.00
804 Glacier Gateway Elementary Misc Support Programs	3,500.00	0.00	3,500.00
805 Ruder Elementary SPED	7,247.59	0.00	7,247.59
Total	2,498,208.87	2,684,767.32	-186,558.45

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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	2025 Value	2026 Value
1510	Interest Earnings	68.87	342.56
1910	Rentals	44,861.25	57,484.75
5200	Sale or Compensation for Loss of Assets	6,228.12	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		51,158.24	57,827.31

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			
			1XX Personal Services - Salaries	5,580.74	15,658.69
			2XX Personal Services - Employee Benefits	330.43	399.65
			3XX Purchased Professional and Technical Services	9,316.45	1,840.00
			4XX Purchased Property Services	21,833.04	31,179.77
			5XX Other Purchased Services	104.16	537.25
			6XX Supplies and Materials	3,540.71	3,513.78
			7XX Property and Equipment Acquisition	15,837.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				56,543.03	53,129.14

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance						2,691.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						57,827.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						53,129.14	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,389.82	(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	2025 Value	2026 Value
1510	Interest Earnings	201.30	199.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		201.30	199.97

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

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 21

Beginning Fund Balance						4,990.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						199.97	(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)						5,190.45	(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	2025 Value	2026 Value
1111	District Levy - Real Property	912,138.88	867,064.49
1112	District Levy - Personal Property	12,495.24	15,627.51
1190	Penalties and Interest on Taxes	3,286.38	3,756.19
1510	Interest Earnings	28,442.25	22,337.82
3281	State - Technology Aid	9,309.36	9,175.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		965,672.11	917,961.12

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			
			6XX Supplies and Materials	143,637.30	25,055.56
			7XX Property and Equipment Acquisition	0.00	107,351.50
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	11,053.45	1,087.00
			6XX Supplies and Materials	304,983.45	135,058.99
			7XX Property and Equipment Acquisition	0.00	432,232.50
		222X Educational Media Services			
			1XX Personal Services - Salaries	196,012.17	222,013.78
			2XX Personal Services - Employee Benefits	34,109.50	50,772.24
			3XX Purchased Professional and Technical Services	56,169.79	15,306.48
			4XX Purchased Property Services	127.88	0.00
			5XX Other Purchased Services	11,537.90	10,888.80
			6XX Supplies and Materials	54,781.42	19,403.43
			8XX Other Expenditures	284.99	285.00
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	1,124.00	450.00
			6XX Supplies and Materials	6,950.41	9,959.98
		24XX Support Services - School Administration			
			6XX Supplies and Materials	6,244.97	5,625.00
		258X Admin. Tech. - Technology Coordinator			
			3XX Purchased Professional and Technical Services	10,384.99	0.00
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	0.00	6,330.00
			6XX Supplies and Materials	0.00	1,775.01
	280 Special Education - Local and State				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	1,231.81

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

PRC	Program	Function	Object	2025 Value	2026 Value
			6XX Supplies and Materials	0.00	15,143.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				837,402.22	1,059,970.14

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						888,725.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						917,961.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,059,970.14	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						746,716.65	(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	2025 Value	2026 Value
1510	Interest Earnings	244.61	860.49
3770	State - Advanced Opportunity Aid	0.00	21,318.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		244.61	22,178.95

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

PRC	Program	Function	Object	2025 Value	2026 Value
377	**State - Advanced Opportunity Aid**				
		1XXX	**Instruction**		
			6XX Supplies and Materials	0.00	340.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	340.00

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance						6,076.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,178.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						340.00	(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)						27,915.72	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

45 - Permanent Endowment Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 45
PRC	**Revenue**	**2025 Value**	**2026 Value**
026	**Ruder Endowment - Ruder Elem.**		
1510	Interest Earnings	1,950.51	2,246.96
1520	Dividends on Investments	229.53	0.00
1530	Net Increase (Decrease) in the Fair Value of Investments	338.77	0.00
027	**Ruder Endowment - Glacier Gateway**		
1510	Interest Earnings	428.80	493.86
1520	Dividends on Investments	49.88	0.00
1530	Net Increase (Decrease) in the Fair Value of Investments	74.37	0.00
028	**BOWNE-SPECIAL EDUCATION ENDOWMENT**		
1510	Interest Earnings	261.65	264.96
029	**Ruder Endowment - Junior High**		
1510	Interest Earnings	1,227.87	1,238.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,561.38	4,244.45

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

Beginning Fund Balance						106,140.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,244.45	(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)						110,385.20	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

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

PRC	Revenue	2025 Value	2026 Value
1111	District Levy - Real Property	2,464,251.03	2,428,523.91
1112	District Levy - Personal Property	42,336.77	42,828.16
1190	Penalties and Interest on Taxes	9,311.50	10,480.76
1510	Interest Earnings	46,690.22	44,276.71
3120	State - Guaranteed Tax Base Aid	209,818.29	205,797.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,772,407.81	2,731,906.97

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX	**Regular Education Programs - Elementary/Secondary**			
		51XX	**General Obligation Bonds, Special Assessments and Interest**		
			830 Special Assessments	40,080.78	41,065.93
			840 Principal On Debt	1,480,000.00	1,540,000.00
			850 Interest on Debt	1,223,000.00	1,156,050.00
			860 Agent Fees/Issuance Costs	1,000.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,744,080.78	2,738,115.93

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance						476,557.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,731,906.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,738,115.93	(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)						470,348.71	(5)

Trustees' Financial Summary

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15 Flathead County

0312 Columbia Falls Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC	Revenue	2025 Value	2026 Value
1510	Interest Earnings	292.85	1,810.25
1920	Contributions/Donations from Private Sources	10,000.00	0.00
5200	Sale or Compensation for Loss of Assets	6,753.03	68,805.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17,045.88	70,615.25

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	6,753.03	0.00
		4XXX	**Facilities Acquisition and Construction Services**		
			7XX Property and Equipment Acquisition	18,195.37	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				24,948.40	0.00

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance						7,114.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						70,615.25	(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)						77,729.98	(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	2025 Value	2026 Value
1111	District Levy - Real Property	108,031.96	88,905.63
1112	District Levy - Personal Property	1,337.58	0.00
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	1,772.13
1190	Penalties and Interest on Taxes	377.53	1,246.82
1510	Interest Earnings	10,268.27	10,744.73
3283	State - School Major Maintenance Aid (SMMA)	82,674.00	136,817.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		202,689.34	239,486.31

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**		
			3XX Purchased Professional and Technical Services	3,000.00	3,342.00
			4XX Purchased Property Services	49,985.00	81,800.00
			7XX Property and Equipment Acquisition	107,216.25	0.00
		4XXX	**Facilities Acquisition and Construction Services**		
			7XX Property and Equipment Acquisition	0.00	35,931.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				160,201.25	121,073.75

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						324,379.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						239,486.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						121,073.75	(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)						442,791.62	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

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

PRC	Revenue	2025 Value	2026 Value
1510	Interest Earnings	122,911.80	130,926.82
1900	Other Revenue from Local Sources	3,570,551.31	3,739,509.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,693,463.11	3,870,435.98

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

PRC	Program	Function	Object	2025 Value	2026 Value
	920	**Enterprise or Internal Service Programs**			
		32XX	**Enterprise Services**		
			1XX Personal Services - Salaries	43,584.24	45,073.25
			2XX Personal Services - Employee Benefits	3,010,074.26	4,216,287.52
			3XX Purchased Professional and Technical Services	184,507.64	179,504.44
			6XX Supplies and Materials	9,995.50	9,836.97
			8XX Other Expenditures	0.00	1,369.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,248,161.64	4,452,071.76

Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance						3,486,866.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,870,435.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,452,071.76	(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)						2,905,230.56	(5)

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

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

PRC	Revenue	2025 Value	2026 Value
1510	Interest Earnings	33,784.36	31,598.65
5300	Operating Transfers from Other Funds	78,063.00	180,822.00
5700	Resources Transferred from Other School Districts or Cooperatives	59,648.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		171,495.36	212,420.65

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	69,347.00	102,631.00
			2XX Personal Services - Employee Benefits	55,105.80	13,854.31
		21XX	**Support Services - Students**		
			2XX Personal Services - Employee Benefits	13,776.36	22,476.36
		221X	**Improvement of Instruction Services**		
			2XX Personal Services - Employee Benefits	15,348.00	0.00
			3XX Purchased Professional and Technical Services	2,022.00	0.00
			6XX Supplies and Materials	5,594.64	3,480.00
		222X	**Educational Media Services**		
			6XX Supplies and Materials	961.65	0.00
		23XX	**Support Services - General Administration**		
			2XX Personal Services - Employee Benefits	15,348.00	8,700.00
			3XX Purchased Professional and Technical Services	925.00	96,000.00
		24XX	**Support Services - School Administration**		
			2XX Personal Services - Employee Benefits	30,696.00	52,200.00
		4XXX	**Facilities Acquisition and Construction Services**		
			7XX Property and Equipment Acquisition	82,072.96	0.00
	390	**State Career & Technical Education Entitlement - Undistributed**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	5,145.00	0.00
			2XX Personal Services - Employee Benefits	328.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				296,670.81	299,341.67

Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance						895,419.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						212,420.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						299,341.67	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						808,498.19	(5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account			Description	2025 Value	2026 Value
XX	280	1XXX	112	Certified Teacher Staff Salaries	446,072.60	644,994.51
XX	456	1XXX	112	Certified Teacher Staff Salaries	347,032.86	385,487.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	10,654.69	12,212.52
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	6,395,365.25	7,032,515.69
XX	XXX	1XXX	117	Teachers Aids	1,003,971.94	1,150,818.42
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	0.00	48,364.81
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	3,915.63	3,305.73
XX	XXX	26XX	41X	Energy Utility Services	445,044.83	176,085.18
XX	XXX	4XXX	725	Major Construction Services	120,800.24	68,085.85
XX	XXX	XXXX	355	Technology Contracted Services	90,391.73	66,998.81
XX	XXX	XXXX	455	Technology Repairs and Rental	33,544.78	31,524.49
XX	XXX	XXXX	535	Technology Communication Services	26,109.36	39,952.66
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	139,302.26	426,638.56
XX	XXX	XXXX	564	Educational Fees to In-State Treatment Facilities	368.42	4,767.21
XX	XXX	XXXX	682	Technology Supplies	459,705.52	317,717.30
XX	XXX	XXXX	735	Technology Equipment and Software	0.00	539,584.00
XX	XXX	4XXX	715	Land Improvements	39,973.86	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	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	710	Land	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	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

Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	253,416.40
b.	Related Services Block Grant Entitlement	84,466.97
c.	Total Entitlements Subject to Reversion	337,883.37

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)]	449,384.88
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,368,916.24
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

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	693,640.90	615,660.34	0.00	0.00	0.00
280	1XXX	2XX	118,906.41	119,533.63	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	151,879.09	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	459,770.06	0.00	0.00	0.00	0.00
280	21XX	2XX	61,260.90	0.00	0.00	0.00	0.00
280	21XX	3XX	86,925.50	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	53,031.67	0.00	0.00	0.00	0.00
280	24XX	2XX	8,307.74	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			1,481,843.18	887,073.06	0.00	0.00	0.00

2,368,916.24

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

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

Governmental	Beginning Balance	Adjust-ments	Additions	Removals	Ending Balance
Land	409,252.00	0.00	0.00	0.00	409,252.00
Land Improvements	3,085,195.51	226,171.10	68,085.85	27,413.85	3,352,038.61
Buildings	55,039,016.67	0.00	0.00	0.00	55,039,016.67
Machinery and Equipment	3,445,749.59	0.00	706,741.23	46,105.95	4,106,384.87
Construction in Progress	226,171.10	-226,171.10	0.00	0.00	0.00
Totals at Historical Cost	62,205,384.87	0.00	774,827.08	73,519.80	62,906,692.15
Depreciation					
Improvement Accum	670,554.54	0.00	138,499.94	0.00	809,054.48
Building Accum	9,164,812.04	0.00	1,089,617.72	0.00	10,254,429.76
Machinery and Equipment Accum	1,828,549.02	0.00	354,031.87	46,105.95	2,136,474.94
Total Accumulated Depreciation	11,663,915.60	0.00	1,582,149.53	46,105.95	13,199,959.18
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	50,541,469.27	0.00	-807,322.45	27,413.85	49,706,732.97

* 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)	137,542.05	0.00	0.00
Support Services Students (21XX)	127.50	0.00	0.00
Support Services Staff (22XX)	1,256.34	0.00	0.00
Financial Administration (25XX)	5,061.66	0.00	0.00
Operations and Maintenance (26XX)	42,128.85	0.00	0.00
Transportation (27XX)	238,010.14	0.00	0.00
Food Service (31XX)	1,147.26	0.00	0.00
Extracurricular (34XX, 35XX)	37,848.46	0.00	0.00
Unallocated	1,119,027.27	0.00	0.00
Total Depreciation for FY2026	1,582,149.53	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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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	22,577.59	0.00	0.00	16,697.00	5,880.59	5,880.59	0.00
Compensated Absences	361,346.86	50,839.16	0.00	0.00	412,186.02	250,177.24	162,008.78
Other Post Employment Benefits	2,753,394.00	168,426.00	0.00	0.00	2,921,820.00	0.00	2,921,820.00
Total Governmental Activity Non-bond Long-Term Liabilities	3,137,318.45	219,265.16	0.00	16,697.00	3,339,886.61	256,057.83	3,083,828.78
Bond(s)							
12/30/2019	26,270,000.00	0.00	1,305,000.00	0.00	24,965,000.00	1,355,000.00	23,610,000.00
09/30/2021	4,215,000.00	0.00	235,000.00	0.00	3,980,000.00	240,000.00	3,740,000.00
Total Governmental Activity Bond Long-Term Liabilities	30,485,000.00	0.00	1,540,000.00	0.00	28,945,000.00	1,595,000.00	27,350,000.00

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

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

Trustees' Financial Summary

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Net Pension Liability FY2026

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	1,904,927.78	47,261.00	0.00	1,952,188.78
Net Pension - TRS	11,664,315.32	0.00	339,584.00	11,324,731.32