



Trustees' Financial Summary

FY2011-12

Submit ID: 0849-84825086

48 Stillwater County
0849 Columbus H S

**** Recalculated ****

Due Dates:

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 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

Certification

Business Manager/Clerk: Merridy Gauthier

Phone #: (406) 322-5373

(Signature)

(Date)

Chair, Board of Trustees: Joe Morse

(Signature)

(Date)

County Superintendent: Judy Martin

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY12 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), 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, 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.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
224	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
327	Advancing Agriculture Education Program	STATE		NA
365	State OTO Indian Education for All	STATE	STATE	state
390	STATE VOCATIONAL ED	STATE	STATE	
465	Contracts with OPI	FEDERAL		84.010
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	FEDERAL	84.931
822	Vo Ed Carl Perkins Basic Grant	FEDERAL	FEDERAL	84.048A
898	Misc.	LOCAL	LOCAL	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	174,719.19	96,695.55	166,492.13	
02	Taxes Receivable - Real and Personal (120-149)	9,494.02	1,350.30	1,086.43	
03	Taxes Receivable - Protested (150-159)	9,292.73	1,345.65	1,042.90	
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	193,505.94	99,391.50	168,621.46	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	18,786.75	2,695.95	2,129.33	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	18,786.75	2,695.95	2,129.33	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	174,719.19	96,695.55	166,492.13	
52	TOTAL FUND BALANCE/EQUITY	174,719.19	96,695.55	166,492.13	
53	TOTAL LIABILITIES AND FUND BALANCE	193,505.94	99,391.50	168,621.46	



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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)	44,090.19	171,218.43	-2,279.89	60,885.66
02	Taxes Receivable - Real and Personal (120-149)	7.35			100.15
03	Taxes Receivable - Protested (150-159)	55.50			98.12
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			18,733.86	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	44,153.04	171,218.43	16,453.97	61,083.93
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	62.85		9,120.44	198.27
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	62.85		9,120.44	198.27
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	44,090.19	171,218.43	7,333.53	60,885.66
52	TOTAL FUND BALANCE/EQUITY	44,090.19	171,218.43	7,333.53	60,885.66
53	TOTAL LIABILITIES AND FUND BALANCE	44,153.04	171,218.43	16,453.97	61,083.93



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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)	27,757.76			2,883.47
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)	2,400.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	30,157.76			2,883.47
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	30,157.76			2,883.47
52	TOTAL FUND BALANCE/EQUITY	30,157.76			2,883.47
53	TOTAL LIABILITIES AND FUND BALANCE	30,157.76			2,883.47



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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)	358,737.90			
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	358,737.90			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	358,737.90			
52	TOTAL FUND BALANCE/EQUITY	358,737.90			
53	TOTAL LIABILITIES AND FUND BALANCE	358,737.90			



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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)	2,536.02	11,374.21		74,208.39
02	Taxes Receivable - Real and Personal (120-149)				2,579.40
03	Taxes Receivable - Protested (150-159)				2,524.68
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	2,536.02	11,374.21		79,312.47
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				5,104.08
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				5,104.08
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	2,536.02	11,374.21		74,208.39
52	TOTAL FUND BALANCE/EQUITY	2,536.02	11,374.21		74,208.39
53	TOTAL LIABILITIES AND FUND BALANCE	2,536.02	11,374.21		79,312.47



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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)	59,662.30	19,914.09		
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)				
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	59,662.30	19,914.09		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	59,662.30	19,914.09		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	59,662.30	19,914.09		
53	TOTAL LIABILITIES AND FUND BALANCE	59,662.30	19,914.09		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	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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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,641.29	2,593.86	58,211.83	
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	6,641.29	2,593.86	58,211.83	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	6,641.29	2,593.86	58,211.83	
52	TOTAL FUND BALANCE/EQUITY	6,641.29	2,593.86	58,211.83	
53	TOTAL LIABILITIES AND FUND BALANCE	6,641.29	2,593.86	58,211.83	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims 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					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	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		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - 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					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	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		Agency - 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					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	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:

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	624,545.18	635,275.34
1190 Penalties and Interest on Taxes	1,287.24	942.64
1510 Interest Earnings	1,598.62	1,049.09
3110 Direct State Aid	638,664.55	740,309.37
3111 Quality Educator	59,547.15	57,037.50
3112 At Risk Student	0.00	1,446.33
3113 Indian Education For All	4,712.40	4,549.20
3114 American Indian Achievement Gap	800.00	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	32,924.14	33,332.56
3120 State Guaranteed Tax Base Aid	196,172.34	190,793.24
3444 State School Block Grant	80,664.05	80,664.05
3730 HB645 State Special Education Allowable Costs	1,911.17	0.00
6100 Material Prior Period Revenue Adjustments	556.89	0.00
7800 ARRA - State Fiscal Stabilization Fund	72,065.31	0.00
7810 Education Jobs Fund	60,237.64	868.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,775,686.68	1,746,267.58

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	468,308.13	614,938.98
2XX Personal Services - Employee Benefits	109,152.44	104,396.04
3XX Purchased Professional and Technical Services	901.91	2,034.82
4XX Purchased Property Services	589.50	0.00
5XX Other Purchased Services	109.29	440.64
6XX Supplies and Materials	64,029.68	34,064.33
7XX Property and Equipment Acquisition	4,700.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	47,040.84	48,612.12
2XX Personal Services - Employee Benefits	7,559.32	7,489.78
5XX Other Purchased Services	90.00	0.00
6XX Supplies and Materials	836.19	562.50
222X Educational Media Services		
1XX Personal Services - Salaries	52,984.40	65,234.13
2XX Personal Services - Employee Benefits	5,792.69	5,718.78
3XX Purchased Professional and Technical Services	17,770.28	20,639.42
4XX Purchased Property Services	200.00	0.00
5XX Other Purchased Services	2,515.33	2,671.78
6XX Supplies and Materials	5,656.67	1,146.37



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	27,719.40	25,409.45
			2XX Personal Services - Employee Benefits	2,024.78	1,807.46
			3XX Purchased Professional and Technical Services	1,291.00	3,555.98
			5XX Other Purchased Services	8,455.39	4,396.30
			6XX Supplies and Materials	8,162.87	1,972.84
			810 Dues and Fees	4,534.50	2,787.30
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	96,633.66	93,623.61
			2XX Personal Services - Employee Benefits	26,475.16	25,160.64
			3XX Purchased Professional and Technical Services	65.25	628.50
			4XX Purchased Property Services	0.00	1,577.50
			5XX Other Purchased Services	3,538.68	3,249.86
			6XX Supplies and Materials	6,686.07	4,769.34
			810 Dues and Fees	332.00	1,352.50
	25XX Support Services - Business				
			1XX Personal Services - Salaries	8,655.24	8,202.07
			2XX Personal Services - Employee Benefits	1,778.57	1,608.63
			3XX Purchased Professional and Technical Services	3,813.79	3,980.66
			4XX Purchased Property Services	37.00	0.00
			5XX Other Purchased Services	1,188.08	122.53
			6XX Supplies and Materials	2,748.97	1,445.62
			810 Dues and Fees	35.00	63.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	78,163.12	102,982.31
			2XX Personal Services - Employee Benefits	18,769.20	25,882.60
			3XX Purchased Professional and Technical Services	2,012.29	7,696.72
			4XX Purchased Property Services	58,105.12	53,616.10
			5XX Other Purchased Services	3,795.00	3,133.98
			6XX Supplies and Materials	31,480.94	18,440.96
			7XX Property and Equipment Acquisition	4,000.00	0.00
			810 Dues and Fees	0.00	375.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	81,640.32	94,082.46
			2XX Personal Services - Employee Benefits	12,169.53	15,109.12
			5XX Other Purchased Services	0.00	25.00
			6XX Supplies and Materials	3,686.72	896.80
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	3,727.35	3,510.59
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	143,903.58	147,040.13



Trustees' Financial Summary

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48 Stillwater County
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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	23,802.02	23,563.80
			4XX Purchased Property Services	582.75	501.00
			5XX Other Purchased Services	149.38	407.24
			6XX Supplies and Materials	13,117.87	7,398.67
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	31,962.36	33,831.04
			2XX Personal Services - Employee Benefits	436.28	341.81
			4XX Purchased Property Services	1,886.50	0.00
			5XX Other Purchased Services	1,784.68	9,234.74
			6XX Supplies and Materials	1,233.07	2,384.23
			810 Dues and Fees	1,495.00	415.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	92,285.79	95,809.16
			2XX Personal Services - Employee Benefits	1,655.10	1,171.01
			4XX Purchased Property Services	1,886.50	0.00
			5XX Other Purchased Services	2,662.00	100.00
			6XX Supplies and Materials	9,570.62	9,606.00
			810 Dues and Fees	7,710.00	4,415.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	72,065.31	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	60,237.64	868.26
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	916.82	667.72
			4XX Purchased Property Services	0.00	400.87
			6XX Supplies and Materials	460.75	140.59
			810 Dues and Fees	0.00	483.90
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	3,422.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,763,188.19	1,758,195.29



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						186,646.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,746,267.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,758,195.29	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						174,719.19	(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:

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	98,578.29	89,475.11
1190 Penalties and Interest on Taxes	186.33	142.92
1510 Interest Earnings	382.87	338.12
2220 County On-Schedule Trans Reimb	21,386.34	23,773.05
3210 State On-Schedule Trans Reimb	21,386.33	23,773.06
3444 State School Block Grant	4,119.36	4,119.36
6100 Material Prior Period Revenue Adjustments	89.14	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	146,128.66	141,621.62

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	72,118.26	72,503.17
2XX Personal Services - Employee Benefits	7,642.62	5,947.25
3XX Purchased Professional and Technical Services	4,895.75	4,688.13
4XX Purchased Property Services	16,812.14	13,904.41
5XX Other Purchased Services	7,616.55	3,145.62
6XX Supplies and Materials	23,311.17	24,212.55
810 Dues and Fees	85.00	102.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	132,481.49	124,503.13



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						79,577.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						141,621.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						124,503.13	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						96,695.55	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	69,923.20	73,132.15
1190 Penalties and Interest on Taxes	136.23	104.54
1510 Interest Earnings	797.43	760.10
6100 Material Prior Period Revenue Adjustments	51.72	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	70,908.58	73,996.79

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	2,093.90
7XX Property and Equipment Acquisition	41,500.00	41,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	41,500.00	43,093.90

Schedule Of Changes Worksheet

Beginning Fund Balance	135,589.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	73,996.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,093.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	166,492.13	(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:

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	8,323.90	1,145.56
1190 Penalties and Interest on Taxes	11.23	9.16
1510 Interest Earnings	231.24	208.71
6100 Material Prior Period Revenue Adjustments	12.70	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,579.07	1,363.43

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	800.00	1,200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	800.00	1,200.00

Schedule Of Changes Worksheet

Beginning Fund Balance	43,926.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,363.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,200.00	(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)	44,090.19	(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:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	979.55	749.59
2240 County Retirement Distribution	196,960.90	198,821.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	197,940.45	199,571.41

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	88,098.29	91,819.52
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	7,225.32	7,484.10
222X Educational Media Services		
2XX Personal Services - Employee Benefits	7,864.56	9,816.68
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,876.96	3,564.11
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	14,843.07	13,837.65
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,258.55	1,209.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	11,125.88	15,257.76
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,916.79	10,574.50
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,130.17	13,713.32
325 Montana Digital Academy		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	1,679.69
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	20,803.01	21,359.99
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	4,603.40	4,895.43
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	12,370.28	13,155.25



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				194,116.28	208,367.00

Schedule Of Changes Worksheet

Beginning Fund Balance					180,014.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					199,571.41 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					208,367.00 (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)					171,218.43 (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:

PRC Revenue	2012 Value
224 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	24,295.00
327 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	2,000.00
390 STATE VOCATIONAL ED	
3900 State Career & Technical Ed Entitlement	7,305.00
465 Contracts with OPI	
4650 Federal Miscellaneous Grants from OPI	7,508.00
822 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,642.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	48,750.00

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

PRC Program Function Object	2012 Value
224 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	7,321.14
6XX Supplies and Materials	13,978.86
810 Dues and Fees	2,995.00
224 Subtotal	24,295.00
327 Advancing Agriculture Education Program	
327 State - Advancing Agriculture Education	
1XXX Instruction	
6XX Supplies and Materials	2,000.00
365 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
1XX Personal Services - Salaries	9,333.07
2XX Personal Services - Employee Benefits	2,880.33
365 Subtotal	12,213.40
390 STATE VOCATIONAL ED	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	1,774.62
6XX Supplies and Materials	1,584.38



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						21,159.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						48,750.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						62,575.84	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,333.53	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
224 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	24,295.00	24,295.00	0.00
327 Advancing Agriculture Education Program	2,000.00	2,000.00	0.00
365 State OTO Indian Education for All	0.00	12,213.40	-12,213.40
390 STATE VOCATIONAL ED	7,305.00	7,305.00	0.00
465 Contracts with OPI	7,508.00	0.00	7,508.00
750 ARRA - IDEA Part B (Trans from Coop)	0.00	9,120.44	-9,120.44
822 Vo Ed Carl Perkins Basic Grant	7,642.00	7,642.00	0.00
Total	<u>48,750.00</u>	<u>62,575.84</u>	<u>-13,825.84</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	5,147.92	6,720.84
1190 Penalties and Interest on Taxes	17.88	9.71
1510 Interest Earnings	429.52	324.47
6100 Material Prior Period Revenue Adjustments	10.11	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,605.43	7,055.02

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	3,833.54	5,959.39
2XX Personal Services - Employee Benefits	25.84	21.02
5XX Other Purchased Services	46.24	0.00
6XX Supplies and Materials	3,635.00	11,200.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	280.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,540.62	17,461.19

Schedule Of Changes Worksheet

Beginning Fund Balance	71,291.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,055.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,461.19	(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)	60,885.66	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	11,550.00	4,200.00
1510 Interest Earnings	175.21	128.09
1900 Other Revenue from Local Sources	10,353.00	0.00
3260 State Driver's Education Reimbursement	3,780.00	5,521.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,858.21	9,849.93

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	11,611.50	8,436.00
2XX Personal Services - Employee Benefits	898.77	426.37
4XX Purchased Property Services	643.85	568.77
5XX Other Purchased Services	513.20	215.00
6XX Supplies and Materials	2,958.76	1,105.96
7XX Property and Equipment Acquisition	16,300.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	32,926.08	10,752.10

Schedule Of Changes Worksheet

Beginning Fund Balance		31,059.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,849.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		10,752.10	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		30,157.76	(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:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	48.52	26.81
5300 Operating Transfers from Other Funds	3,422.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>3,471.02</u>	<u>26.81</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	8,452.74
2XX Personal Services - Employee Benefits	0.00	49.18
24XX Support Services - School Administration		
1XX Personal Services - Salaries	1,915.73	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,915.73</u>	<u>8,501.92</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		11,358.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		26.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		8,501.92	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,883.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,896.37	1,725.10
1900 Other Revenue from Local Sources	0.00	79.89
2114 County Metal Mines License Taxes	168,592.91	137,954.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	170,489.28	139,759.06

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	8,945.30	1,995.08
4XX Purchased Property Services	0.00	812.50
6XX Supplies and Materials	1,745.40	5,460.97
7XX Property and Equipment Acquisition	0.00	50,000.00
810 Dues and Fees	229.31	250.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	51,403.69
4XX Purchased Property Services	0.00	45,875.54
6XX Supplies and Materials	1,656.91	148.35
27XX Student Transportation Services		
4XX Purchased Property Services	0.00	7,219.85
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	19,691.81	11,335.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	32,268.73	174,501.96



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						393,480.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						139,759.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						174,501.96	(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)						358,737.90	(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:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	52.35	10.54
3281 State Technology Aid	1,869.82	1,811.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,922.17</u>	<u>1,821.66</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	9,647.73	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>9,647.73</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		714.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,821.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,536.02	(5)



Trustees' Financial Summary

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Submit ID: 0849-84825086

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**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	4.25	48.72
3445 State Combined Fund School Block Grant	20,965.31	20,965.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,969.56	21,014.03

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	11,790.00
7XX Property and Equipment Acquisition	6,658.75	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	3,642.00	0.00
7XX Property and Equipment Acquisition	6,400.00	0.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	3,284.84	0.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	1,250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,985.59	13,040.00



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**** Recalculated ****

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						3,400.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						21,014.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						13,040.00	(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)						11,374.21	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	156,804.24	172,773.65
1190 Penalties and Interest on Taxes	390.22	256.04
1510 Interest Earnings	725.38	574.64
3120 State Guaranteed Tax Base Aid	8,329.73	11,579.17
6100 Material Prior Period Revenue Adjustments	-938.97	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	165,310.60	185,183.50

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	135,000.00	140,000.00
850 Interest on Debt	37,190.00	33,140.00
860 Agent Fees/Issuance Costs	500.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	172,690.00	173,640.00

Schedule Of Changes Worksheet

Beginning Fund Balance	62,664.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	185,183.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	173,640.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	74,208.39	(5)



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,741.20	1,647.28
1900 Other Revenue from Local Sources	77,057.81	235.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78,799.01	1,882.28

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	2,401.00	0.00
6XX Supplies and Materials	9,892.78	319.00
7XX Property and Equipment Acquisition	0.00	12,994.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,268.63	43,104.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,562.41	56,417.82

Schedule Of Changes Worksheet

Beginning Fund Balance	114,197.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,882.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	56,417.82	(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)	59,662.30	(5)



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	185.03	124.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>185.03</u>	<u>124.50</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	7,406.17
4XX Purchased Property Services	2,367.46	0.00
6XX Supplies and Materials	0.00	3,537.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>2,367.46</u>	<u>10,943.64</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		30,733.23 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		124.50 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		10,943.64 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		19,914.09 (5)



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	22.62	16.77
1900 Other Revenue from Local Sources	5,250.00	7,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>5,272.62</u>	<u>7,016.77</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 870 Student Scholarships	7,250.00	6,825.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>7,250.00</u>	<u>6,825.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		6,449.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		7,016.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		6,825.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		6,641.29	(5)



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	4.18	11.23
3250 Montana Digital Academy	33,604.00	13,516.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33,608.18	13,527.23

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

PRC Program Function Object	2011 Value	2012 Value
325 Montana Digital Academy		
1XXX Instruction		
1XX Personal Services - Salaries	27,100.00	10,900.00
2XX Personal Services - Employee Benefits	4,266.89	2,274.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	31,366.89	13,174.66

Schedule Of Changes Worksheet

Beginning Fund Balance		2,241.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		13,527.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		13,174.66	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
		0.00	
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,593.86	(5)



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1XXX Revenues from Student Activities	256,066.04	277,063.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	256,066.04	277,063.56

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	228,217.76	305,427.79
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.04	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	228,217.80	305,427.79

Schedule Of Changes Worksheet

Beginning Fund Balance		86,576.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		277,063.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		305,427.79	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		58,211.83	(5)



Trustees' Financial Summary

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**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	45,952.60	45,123.92
XX	39X 1XXX 112	Certified Teacher Staff Salaries	143,305.08	145,238.28
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	462,622.13	717,839.44
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	9,009.33	6,390.92
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	45,850.42	41,469.90
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	19,691.81	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	800.00	1,200.00



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	31,916.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	31,916.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,638.16
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	45,959.67
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	113,623.97
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 Revenue (680).

Remember:

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2014 Maximum Budget: 100%



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	94,082.46	0.00	0.00	0.00	
280	1XXX	2XX	15,109.12	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	25.00	0.00	0.00	0.00	
280	1XXX	6XX	896.80	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	3,510.59	0.00	0.00	0.00	
Totals			113,623.97	0.00	0.00	0.00	113,623.97

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.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.



Trustees' Financial Summary

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**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	405,280.00	0.00	0.00	0.00	405,280.00
Buildings	4,279,741.00	0.00	31,026.84	0.00	4,310,767.84
Machinery and Equipment	536,102.75	0.00	65,491.61	0.00	601,594.36
Construction in Progress	19,691.81	0.00	50,000.00	19,691.81	50,000.00
Totals at Historical Cost	5,240,815.56	0.00	146,518.45	19,691.81	5,367,642.20
Less Accumulated Depreciation For:					
Improvement Accum	60,373.01	0.00	20,263.99	0.00	80,637.00
Building Accum	1,325,214.16	0.00	90,244.80	0.00	1,415,458.96
Machinery and Equipment Accum	234,747.11	0.00	71,652.12	0.00	306,399.23
Total Accumulated Depreciation	1,620,334.28	0.00	182,160.91	0.00	1,802,495.19
Governmental Activities, Capital Assets, net	3,620,481.28	0.00	-35,642.46	19,691.81	3,565,147.01

* 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.

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2012			

*** Has comment.



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
04/08/2009	1,085,000.00	0.00	140,000.00	0.00	945,000.00	145,000.00	800,000.00
Compensated Absences	109,925.77	0.00	0.00	3,093.22	106,832.55	0.00	106,832.55
Total Governmental Activity							
Long-Term Liabilities	1,194,925.77	0.00	140,000.00	3,093.22	1,051,832.55	145,000.00	906,832.55

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.