



Trustees' Financial Summary

FY2011-12

Submit ID: 0848-58694550

**48 Stillwater County
0848 Columbus Elem**

**** 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 #
146	Title II Part A	FEDERAL	Federal	84.367
223	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
311	Title I Improving Basic Programs	FEDERAL	FEDERAL	84.010A
361	Services for Significant Needs Students	STATE	4808487612PII	State
365	State OTO Indian Education for All	STATE	STATE	state
367	State OTO FullTime Kindergarten Startup	STATE	480848	state
465	Contracts with OPI	FEDERAL		84.010
898	Misc Revenue	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)	272,849.83	85,576.39	279,845.06	478.09
02	Taxes Receivable - Real and Personal (120-149)	16,152.39	1,424.31	1,190.01	
03	Taxes Receivable - Protested (150-159)	15,662.59	1,326.05	1,170.86	
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	304,664.81	88,326.75	282,205.93	478.09
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	31,814.98	2,750.36	2,360.87	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	31,814.98	2,750.36	2,360.87	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	272,849.83	85,576.39	279,845.06	478.09
52	TOTAL FUND BALANCE/EQUITY	272,849.83	85,576.39	279,845.06	478.09
53	TOTAL LIABILITIES AND FUND BALANCE	304,664.81	88,326.75	282,205.93	478.09



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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)	36,745.22	290,570.11	38,865.40	57,254.40
02	Taxes Receivable - Real and Personal (120-149)	27.87			107.56
03	Taxes Receivable - Protested (150-159)	80.92			125.80
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			5,410.23	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	36,854.01	290,570.11	44,275.63	57,487.76
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	108.79			233.36
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	108.79			233.36
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	36,745.22	290,570.11	44,275.63	57,254.40
52	TOTAL FUND BALANCE/EQUITY	36,745.22	290,570.11	44,275.63	57,254.40
53	TOTAL LIABILITIES AND FUND BALANCE	36,854.01	290,570.11	44,275.63	57,487.76



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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)				4,892.32
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				4,892.32
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				4,892.32
52	TOTAL FUND BALANCE/EQUITY				4,892.32
53	TOTAL LIABILITIES AND FUND BALANCE				4,892.32



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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)	429,133.01	142.67		
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	429,133.01	142.67		
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	429,133.01	142.67		
52	TOTAL FUND BALANCE/EQUITY	429,133.01	142.67		
53	TOTAL LIABILITIES AND FUND BALANCE	429,133.01	142.67		



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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)	7,353.27	19,867.24		51,475.54
02	Taxes Receivable - Real and Personal (120-149)				2,302.99
03	Taxes Receivable - Protested (150-159)				2,180.99
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	7,353.27	19,867.24		55,959.52
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				4,483.98
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				4,483.98
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	7,353.27	19,867.24		51,475.54
52	TOTAL FUND BALANCE/EQUITY	7,353.27	19,867.24		51,475.54
53	TOTAL LIABILITIES AND FUND BALANCE	7,353.27	19,867.24		55,959.52



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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)	34,886.47	19,727.42		
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	34,886.47	19,727.42		
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	34,886.47	19,727.42		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	34,886.47	19,727.42		
53	TOTAL LIABILITIES AND FUND BALANCE	34,886.47	19,727.42		



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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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Balance Sheet

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)		5,507.94		
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		5,507.94		
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		5,507.94		
52	TOTAL FUND BALANCE/EQUITY		5,507.94		
53	TOTAL LIABILITIES AND FUND BALANCE		5,507.94		



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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)	169,687.23	284,880.82		
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	169,687.23	284,880.82		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	169,687.23	284,880.82		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	169,687.23	284,880.82		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	169,687.23	284,880.82		



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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	1,072,350.40	1,117,496.94
1190 Penalties and Interest on Taxes	2,145.79	1,560.00
1510 Interest Earnings	2,719.28	2,189.18
1900 Other Revenue from Local Sources	0.00	34.69
3110 Direct State Aid	922,040.38	1,127,177.34
3111 Quality Educator	104,720.85	101,146.50
3112 At Risk Student	0.00	6,439.24
3113 Indian Education For All	9,220.80	9,384.00
3114 American Indian Achievement Gap	1,800.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	72,542.50	85,391.11
3120 State Guaranteed Tax Base Aid	181,520.10	210,643.30
3444 State School Block Grant	120,513.13	120,513.13
3730 HB645 State Special Education Allowable Costs	3,839.32	0.00
6100 Material Prior Period Revenue Adjustments	-31.29	0.00
7800 ARRA - State Fiscal Stabilization Fund	104,040.73	0.00
7810 Education Jobs Fund	86,965.12	1,321.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,684,387.11	2,784,097.42

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	952,852.76	1,133,523.78
2XX Personal Services - Employee Benefits	211,417.02	205,665.17
3XX Purchased Professional and Technical Services	953.84	5,663.06
4XX Purchased Property Services	1,561.00	871.50
5XX Other Purchased Services	625.00	624.64
6XX Supplies and Materials	74,834.59	95,130.52
7XX Property and Equipment Acquisition	4,700.00	0.00
810 Dues and Fees	0.00	300.00
21XX Support Services - Students		
1XX Personal Services - Salaries	68,788.08	69,330.84
2XX Personal Services - Employee Benefits	9,849.73	9,797.01
6XX Supplies and Materials	580.68	777.65
222X Educational Media Services		
1XX Personal Services - Salaries	118,042.80	118,001.14
2XX Personal Services - Employee Benefits	11,967.03	11,888.55
3XX Purchased Professional and Technical Services	29,074.85	95,976.38
5XX Other Purchased Services	3,039.21	3,152.24
6XX Supplies and Materials	12,793.84	47,487.90



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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	42,645.12	44,955.16
			2XX Personal Services - Employee Benefits	3,070.28	3,236.14
			3XX Purchased Professional and Technical Services	1,853.94	3,947.95
			5XX Other Purchased Services	6,357.38	5,295.30
			6XX Supplies and Materials	8,368.65	2,646.42
			810 Dues and Fees	4,534.50	3,889.70
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	186,872.47	188,474.99
			2XX Personal Services - Employee Benefits	42,654.08	43,737.71
			3XX Purchased Professional and Technical Services	146.25	196.00
			4XX Purchased Property Services	0.00	2,793.00
			5XX Other Purchased Services	5,595.90	7,929.54
			6XX Supplies and Materials	10,785.77	9,844.70
			810 Dues and Fees	0.00	1,942.50
	25XX Support Services - Business				
			1XX Personal Services - Salaries	22,126.52	23,683.84
			2XX Personal Services - Employee Benefits	3,728.93	3,877.48
			3XX Purchased Professional and Technical Services	3,813.86	5,660.69
			4XX Purchased Property Services	73.00	0.00
			5XX Other Purchased Services	8,272.40	9,625.21
			6XX Supplies and Materials	3,163.84	2,227.64
			810 Dues and Fees	0.00	403.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	108,813.61	104,778.48
			2XX Personal Services - Employee Benefits	37,228.11	32,752.00
			3XX Purchased Professional and Technical Services	3,345.22	44,282.14
			4XX Purchased Property Services	135,810.57	115,212.32
			5XX Other Purchased Services	13,394.00	20,943.49
			6XX Supplies and Materials	40,435.20	42,723.68
			7XX Property and Equipment Acquisition	4,000.00	0.00
			810 Dues and Fees	0.00	375.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	0.00	8,015.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	136,235.59	155,696.02
			2XX Personal Services - Employee Benefits	19,419.01	21,905.31
			3XX Purchased Professional and Technical Services	514.50	0.00
			4XX Purchased Property Services	0.00	574.39
			5XX Other Purchased Services	678.60	0.00
			6XX Supplies and Materials	14,305.11	13,264.52
	62XX Resources Transferred to Other School Districts or Cooperatives				



Trustees' Financial Summary

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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
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	7,487.83	7,617.32
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	12,987.96	13,057.16
			2XX Personal Services - Employee Benefits	2,236.68	2,239.00
			6XX Supplies and Materials	3,279.29	4,871.32
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,977.29	2,159.00
			2XX Personal Services - Employee Benefits	66.98	11.64
			4XX Purchased Property Services	1,886.50	0.00
			6XX Supplies and Materials	69.30	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	25,248.75	22,331.98
			2XX Personal Services - Employee Benefits	457.36	271.38
			4XX Purchased Property Services	1,886.50	0.00
			5XX Other Purchased Services	171.06	0.00
			6XX Supplies and Materials	7,200.79	3,298.07
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	104,040.73	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	86,965.12	1,321.99
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	5,752.02	1,335.44
			4XX Purchased Property Services	0.00	601.29
			6XX Supplies and Materials	803.87	5,731.42
			810 Dues and Fees	506.33	115.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	9,500.15	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,642,847.35</u>	<u>2,788,041.71</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						276,794.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,784,097.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,788,041.71	(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)						272,849.83	(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	93,468.45	100,277.83
1190 Penalties and Interest on Taxes	123.73	128.67
1510 Interest Earnings	406.15	283.42
2220 County On-Schedule Trans Reimb	39,717.48	40,624.95
3210 State On-Schedule Trans Reimb	39,717.48	40,624.95
3444 State School Block Grant	4,449.09	4,449.09
6100 Material Prior Period Revenue Adjustments	-2.33	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	177,880.05	186,388.91

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	99,052.02	97,839.89
2XX Personal Services - Employee Benefits	8,992.49	7,785.12
3XX Purchased Professional and Technical Services	4,750.75	5,136.29
4XX Purchased Property Services	21,420.14	14,823.19
5XX Other Purchased Services	8,203.32	10,198.75
6XX Supplies and Materials	29,833.12	38,007.15
810 Dues and Fees	85.00	85.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	6,560.03	6,667.40
2XX Personal Services - Employee Benefits	41.36	32.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	178,938.23	180,575.38



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						79,762.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						186,388.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						180,575.38	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						85,576.39	(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	83,201.32	81,735.22
1190 Penalties and Interest on Taxes	166.78	121.86
1510 Interest Earnings	1,371.40	1,278.29
6100 Material Prior Period Revenue Adjustments	-2.23	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	84,737.27	83,135.37

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	239,803.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	83,135.37	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	279,845.06	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	67.38	23.57
1621 Lunch Sales	135,401.98	136,769.58
1900 Other Revenue from Local Sources	84.00	0.00
3220 State Food Services Match	0.00	269.33
4550 Federal Child Nutrition	58,049.44	60,826.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	193,602.80	197,889.02

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	68,002.39	70,162.71
2XX Personal Services - Employee Benefits	3,443.18	7,032.27
6XX Supplies and Materials	120,791.94	122,229.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	192,237.51	199,424.60

Schedule Of Changes Worksheet

Beginning Fund Balance		2,013.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		197,889.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		199,424.60	(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)		478.09	(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	9,944.52	207.16
1190 Penalties and Interest on Taxes	43.36	15.73
1510 Interest Earnings	181.82	176.09
6100 Material Prior Period Revenue Adjustments	-0.43	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,169.27	398.98

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:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance					36,346.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					398.98	(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)					36,745.22	(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	1,329.23	1,190.97
2240 County Retirement Distribution	338,110.18	321,402.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	339,439.41	322,593.81

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	171,924.15	170,761.14
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	10,550.04	10,676.95
222X Educational Media Services		
2XX Personal Services - Employee Benefits	16,950.53	16,862.25
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,998.92	6,301.86
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	28,190.71	28,134.58
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,942.51	3,105.54
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	14,856.85	15,588.59
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	11,333.65	12,152.24
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	20,363.12	23,487.78
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	518.21	529.36
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,968.72	2,001.68
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	412.35	332.72
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,569.98	3,332.89
910 Food Services		



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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
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	9,351.46	9,797.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>298,931.20</u>	<u>303,065.30</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					271,041.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					322,593.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					303,065.30	(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)					290,570.11	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
361 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	4,335.73
2XX Personal Services - Employee Benefits	664.27
	5,000.00
361 Subtotal	
365 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
1XX Personal Services - Salaries	5,956.63
2XX Personal Services - Employee Benefits	1,787.55
	7,744.18
365 Subtotal	
367 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
1XX Personal Services - Salaries	31,206.70
2XX Personal Services - Employee Benefits	11,062.22
	42,268.92
367 Subtotal	
898 Misc Revenue	
710 School Sponsored Extracurricular Activities	
34XX Extracurricular - Activities	
1XX Personal Services - Salaries	4,725.00
2XX Personal Services - Employee Benefits	375.12
	5,100.12
898 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	173,240.22



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						86,494.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						131,021.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						173,240.22	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						44,275.63	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
146 Title II Part A	29,612.00	29,612.00	0.00
223 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	21,741.00	21,741.00	0.00
311 Title I Improving Basic Programs	61,774.00	61,774.00	0.00
361 Services for Significant Needs Students	5,000.00	5,000.00	0.00
365 State OTO Indian Education for All	0.00	7,744.18	-7,744.18
367 State OTO FullTime Kindergarten Startup	0.00	42,268.92	-42,268.92
465 Contracts with OPI	7,794.00	0.00	7,794.00
898 Misc Revenue	5,100.12	5,100.12	0.00
Total	<u>131,021.12</u>	<u>173,240.22</u>	<u>-42,219.10</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	10,301.13	6,872.76
1190 Penalties and Interest on Taxes	24.11	14.48
1510 Interest Earnings	361.50	294.95
6100 Material Prior Period Revenue Adjustments	-0.29	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,686.45	7,182.19

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	3,826.86	5,863.59
2XX Personal Services - Employee Benefits	26.04	25.38
6XX Supplies and Materials	3,635.00	7,200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,487.90	13,088.97

Schedule Of Changes Worksheet

Beginning Fund Balance	63,161.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,182.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,088.97	(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)	57,254.40	(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	8.48	32.91
5300 Operating Transfers from Other Funds	9,500.15	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>9,508.63</u>	<u>32.91</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	620.79	0.00
2XX Personal Services - Employee Benefits	0.00	3.68
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	10.40
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	33.15	5,145.73
2XX Personal Services - Employee Benefits	145.41	369.03
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	22.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>821.75</u>	<u>5,528.84</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	10,388.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,528.84	(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
Ending Fund Balance (1 + 2 - 3 + 4)	4,892.32	(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	2,753.37	2,004.33
2114 County Metal Mines License Taxes	183,046.13	189,509.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	185,799.50	191,514.09

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
6XX Supplies and Materials	1,695.39	2,942.18
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	11,533.11	178,440.19
4XX Purchased Property Services	0.00	45,776.58
6XX Supplies and Materials	1,656.91	148.34
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	12,562.76
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	512.35	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	44,264.18	299,334.98



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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						536,953.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						191,514.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						299,334.98	(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)						429,133.01	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 25 - State Mining Impact Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.85	0.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>0.85</u>	<u>0.69</u>

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:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		141.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.69 (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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		142.67 (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	138.18	81.66
3281 State Technology Aid	2,775.46	2,849.41
3445 State Combined Fund School Block Grant	22,744.40	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,658.04	2,931.07

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	17,646.38	14,836.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,646.38	14,836.00

Schedule Of Changes Worksheet

Beginning Fund Balance	19,258.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,931.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,836.00	(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)	0.00	(4)
	7,353.27	(5)



Trustees' Financial Summary

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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	156.51	49.63
3445 State Combined Fund School Block Grant	0.00	22,744.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	156.51	22,794.03

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		
3XX Purchased Professional and Technical Services	0.00	500.00
6XX Supplies and Materials	6,325.20	9,750.00
7XX Property and Equipment Acquisition	12,946.25	0.00
222X Educational Media Services		
6XX Supplies and Materials	13,859.09	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	822.05	0.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	8,960.19	0.00
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	1,250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	42,912.78	11,500.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						8,573.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,794.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,500.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						19,867.24	(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:

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	122,321.42	160,451.10
1190 Penalties and Interest on Taxes	380.24	221.96
1510 Interest Earnings	762.49	535.70
6100 Material Prior Period Revenue Adjustments	-8.73	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>123,455.42</u>	<u>161,208.76</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		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	125,000.00	130,000.00
850 Interest on Debt	34,755.00	31,005.00
860 Agent Fees/Issuance Costs	500.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>160,255.00</u>	<u>161,505.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		51,771.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		161,208.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		161,505.00	(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)		51,475.54	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	618.67	263.14
1900 Other Revenue from Local Sources	116,823.95	5,662.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	117,442.62	5,925.86

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	2,201.00	0.00
6XX Supplies and Materials	0.00	370.53
7XX Property and Equipment Acquisition	0.00	12,994.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,268.62	96,752.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,469.62	110,116.98

Schedule Of Changes Worksheet

Beginning Fund Balance	139,077.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,925.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	110,116.98	(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)	34,886.47	(5)



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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	212.41	127.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>212.41</u>	<u>127.25</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	12,176.17
4XX Purchased Property Services	2,367.45	0.00
6XX Supplies and Materials	0.00	3,537.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>2,367.45</u>	<u>15,713.65</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		35,313.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		127.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		15,713.65	(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)		19,727.42	(5)



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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	0.00	7.94
5300 Operating Transfers from Other Funds	0.00	1,250.00
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	4,250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	5,507.94

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:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,507.94	(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)	5,507.94	(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	70,338.81	74,961.80
XX	39X 1XXX 112	Certified Teacher Staff Salaries	12,987.96	13,057.16
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	93,932.09	1,359,357.93
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,108.13	21,342.28
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	1,535.49
XX	XXX 26XX 41X	Energy Utility Services	88,795.98	72,386.69
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	12,562.76
XX	XXX 4XXX 73X	Major Equipment-New	0.00	8,015.00
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	0.00	0.00



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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	69,253.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	69,253.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	23,082.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	99,723.81
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	199,057.56
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	155,696.02	0.00	0.00	0.00	
280	1XXX	2XX	21,905.31	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	574.39	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	13,264.52	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	7,617.32	0.00	0.00	0.00	
Totals			199,057.56	0.00	0.00	0.00	199,057.56

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	427,832.00	0.00	0.00	0.00	427,832.00
Buildings	2,997,640.00	0.00	32,254.57	0.00	3,029,894.57
Machinery and Equipment	798,772.26	0.00	73,509.00	47,176.00	825,105.26
Construction in Progress	19,691.81	0.00	50,000.00	19,691.81	50,000.00
Totals at Historical Cost	4,243,936.07	0.00	155,763.57	66,867.81	4,332,831.83
Less Accumulated Depreciation For:					
Improvement Accum	70,617.45	-785.00	21,391.58	0.00	91,224.03
Building Accum	1,200,837.48	-2,705.00	63,326.33	0.00	1,261,458.81
Machinery and Equipment Accum	402,311.77	378.18	85,782.00	47,176.00	441,295.95
Total Accumulated Depreciation	1,673,766.70	-3,111.82	170,499.91	47,176.00	1,793,978.79
Governmental Activities, Capital Assets, net	2,570,169.37	3,111.82	-14,736.34	19,691.81	2,538,853.04

* 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	1,015,000.00	0.00	130,000.00	0.00	885,000.00	135,000.00	750,000.00
Compensated Absences	163,147.48	21,067.28	0.00	0.00	184,214.76	0.00	184,214.76
Total Governmental Activity							
Long-Term Liabilities	1,178,147.48	21,067.28	130,000.00	0.00	1,069,214.76	135,000.00	934,214.76

* 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.