



Trustees' Financial Summary

FY2007-08

Submit ID: 0577-69657153

**31 Mineral County
0577 Alberton K-12 Schools**

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 not later than the 2nd Monday in September (MCA 20-9-211 & 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 for state and federal programs.*

Certification

Business Manager/Clerk: Arra Rausch

Phone #: (406) 722-4413

(Signature)

(Date)

Chair, Board of Trustees: Butch Marvin

(Signature)

(Date)

County Superintendent: AnnaBelle Getz

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY08 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 #
016	Vo Ed Tech Ed/Industrial Arts	STATE	0577-08	State
017	Vo Ed Carl Perkins Basic Grant	FEDERAL	3105778108BG	84.048A
018	Title I Improving Basic Programs	FEDERAL	3105773108	84.010A
019	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	3105771408	84.367
020	Title II, Part D, Ed Technology	FEDERAL	3105776008	84.318
021	Title IV, Part A, Safe & Drug-Free	FEDERAL	3105771608	84.186A
022	Title V, Part A, Innovative Programs	FEDERAL	3105773908	84.298
023	Vo Ed Carl Perkins Basic Grant	FEDERAL	3105778106BG	84.048A
025	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A072660	84.358A
027	Blackfoot Grant	LOCAL	None	
029	PTA Grant	LOCAL	None	
030	State OTO Weatherization & Deferred Maintenance	STATE	none	state
031	State OTO Indian Education for All	STATE	none	state
033	MEC Grant	LOCAL	none	
034	Allegiance	LOCAL	none	
035	Coca-Cola	LOCAL	none	
036	Medicaid	STATE	0000208117	State
037	State OTO Capital Invest & Deferred Maintenance	STATE	none	state
038	State OTO FullTime Kindergarten Startup	STATE	none	state
039	RTB Cap inv & Def Maint	STATE	none	
040	K-12 Education Data Systems	STATE	none	
041	IDEA-B (Trans from Coop)	FEDERAL	32-9698-77-08	84.027A



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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)	91,085.11	96,583.49	46,730.93	
02	Taxes Receivable - Real and Personal (120-149)	33,755.45	9,043.99	2,397.50	
03	Taxes Receivable - Protested (150-159)	54,762.68	14,772.04	4,052.23	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				9,758.21
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	179,603.24	120,399.52	53,180.66	9,758.21
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	88,518.13	23,816.03	6,449.73	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	88,518.13	23,816.03	6,449.73	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				9,758.21
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	91,085.11	96,583.49	46,730.93	
52	TOTAL FUND BALANCE/EQUITY	91,085.11	96,583.49	46,730.93	9,758.21
53	TOTAL LIABILITIES AND FUND BALANCE	179,603.24	120,399.52	53,180.66	9,758.21



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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)	8,162.20	93,151.43	116,558.57	34,694.62
02	Taxes Receivable - Real and Personal (120-149)	1.47			694.60
03	Taxes Receivable - Protested (150-159)				1,099.13
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	8,163.67	93,151.43	116,558.57	36,488.35
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1.47			1,793.73
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1.47			1,793.73
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	8,162.20	93,151.43	116,558.57	34,694.62
52	TOTAL FUND BALANCE/EQUITY	8,162.20	93,151.43	116,558.57	34,694.62
53	TOTAL LIABILITIES AND FUND BALANCE	8,163.67	93,151.43	116,558.57	36,488.35



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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)	1,916.50			8,650.17
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,916.50			8,650.17
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 (961-970)	1,916.50			8,650.17
52	TOTAL FUND BALANCE/EQUITY	1,916.50			8,650.17
53	TOTAL LIABILITIES AND FUND BALANCE	1,916.50			8,650.17



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ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
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 (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	24,947.47			
02	Taxes Receivable - Real and Personal (120-149)	1,733.63			
03	Taxes Receivable - Protested (150-159)	3,145.80			
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	29,826.90			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,879.43			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,879.43			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	24,947.47			
52	TOTAL FUND BALANCE/EQUITY	24,947.47			
53	TOTAL LIABILITIES AND FUND BALANCE	29,826.90			



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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)		-5,227.83		
02	Taxes Receivable - Real and Personal (120-149)		2,873.96		
03	Taxes Receivable - Protested (150-159)		2,168.20		
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		-185.67		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		5,042.16		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		5,042.16		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)		-5,227.83		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		-5,227.83		
53	TOTAL LIABILITIES AND FUND BALANCE		-185.67		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
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 Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
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 (961-970)				
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		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			25,540.28	
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			25,540.28	
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			25,540.28	
52	TOTAL FUND BALANCE/EQUITY			25,540.28	
53	TOTAL LIABILITIES AND FUND BALANCE			25,540.28	



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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)	2,066.06	37,361.40		
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	2,066.06	37,361.40		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)	2,066.06	37,361.40		
35	TOTAL LIABILITIES	2,066.06	37,361.40		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	2,066.06	37,361.40		



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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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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	2007 Value	2008 Value
1110 District Tax Levy	216,835.05	225,502.67
1111 District Levy - Real Property	839.38	0.00
1113 District Levy - Heavy Motor Vehicles	0.00	294.28
1114 District Levy - Pers Prop/Mobile Homes	191,001.49	180,225.45
1190 Penalties and Interest on Taxes	1,458.77	1,290.35
1510 Interest Earnings	2,570.80	2,090.54
1900 Other Revenue from Local Sources	715.36	382.42
3110 Direct State Aid	604,826.22	624,326.91
3111 Quality Educator	37,882.00	55,570.94
3112 At Risk Student	7,878.25	7,932.88
3113 Indian Education For All	4,100.40	4,120.80
3114 American Indian Achievement Gap	800.00	1,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	27,660.76	28,778.00
3120 State Guaranteed Tax Base Aid	230,242.12	254,384.05
3440 State HB20/SB417 Prop Tax Reimb	949.00	439.75
3444 State School Block Grant	74,337.60	74,902.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,402,097.20	1,461,441.61

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	519,079.95	589,433.90
2XX Personal Services - Employee Benefits	176,081.16	185,177.45
4XX Purchased Property Services	184.50	343.00
5XX Other Purchased Services	5,118.43	6,644.40
6XX Supplies and Materials	36,598.21	29,954.79
810 Dues and Fees	225.00	321.50
8XX Other Expenditures	265.00	46.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	10,225.00	19,924.20
22XX Educational Media Services		
1XX Personal Services - Salaries	29,437.02	30,578.88
2XX Personal Services - Employee Benefits	5,007.50	5,257.50
5XX Other Purchased Services	100.00	272.22
6XX Supplies and Materials	5,028.15	4,213.11
23XX Support Services - General Administration		
1XX Personal Services - Salaries	42,141.23	43,591.40
2XX Personal Services - Employee Benefits	9,000.00	9,000.00
3XX Purchased Professional and Technical Services	7,284.03	7,061.69



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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	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			5XX Other Purchased Services	17,652.08	18,535.88
			6XX Supplies and Materials	463.95	336.38
			810 Dues and Fees	2,308.00	2,674.00
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	71,150.85	38,046.36
			2XX Personal Services - Employee Benefits	21,307.76	10,875.72
			5XX Other Purchased Services	0.00	50.65
			6XX Supplies and Materials	441.11	432.09
			810 Dues and Fees	0.00	583.10
			8XX Other Expenditures	410.00	0.00
25XX Support Services - Business					
			1XX Personal Services - Salaries	19,005.48	17,864.80
			2XX Personal Services - Employee Benefits	0.00	5,437.86
			3XX Purchased Professional and Technical Services	10,250.00	10,430.00
			5XX Other Purchased Services	1,030.63	1,150.85
			6XX Supplies and Materials	2,571.95	994.65
			810 Dues and Fees	150.00	125.00
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	47,928.79	43,421.36
			2XX Personal Services - Employee Benefits	7,561.26	10,892.99
			3XX Purchased Professional and Technical Services	0.00	96.15
			4XX Purchased Property Services	34,643.90	32,073.60
			5XX Other Purchased Services	30,559.53	24,600.55
			6XX Supplies and Materials	46,007.48	49,226.58
			7XX Property and Equipment Acquisition	13,500.00	6,250.00
			810 Dues and Fees	104.00	1,126.57
52XX Capital Leases or Long Term Notes with Board of Investments					
			840 Principal On Debt	10,470.92	10,755.54
			850 Interest on Debt	1,673.24	1,197.19
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	22,711.25	21,760.41
			2XX Personal Services - Employee Benefits	8,012.00	8,412.00
			3XX Purchased Professional and Technical Services	0.00	323.19
			5XX Other Purchased Services	47.46	0.00
			6XX Supplies and Materials	2,277.33	768.86
			810 Dues and Fees	0.00	39.00
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Coopera	19,712.47	22,070.36
390 State Career & Technical Ed Entitlement - Undistributed					
1XXX Instruction					
			1XX Personal Services - Salaries	45,799.20	56,810.16



Trustees' Financial Summary

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31 Mineral County
0577 Alberton K-12 Schools

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	2007 Value	2008 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	8,012.00	8,412.00
			6XX Supplies and Materials	716.56	1,122.93
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	14,343.46	17,522.65
			3XX Purchased Professional and Technical Services	200.00	0.00
			4XX Purchased Property Services	276.70	176.10
			5XX Other Purchased Services	1,219.04	1,408.64
			6XX Supplies and Materials	790.24	573.78
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	63,475.25	60,722.39
			3XX Purchased Professional and Technical Services	2,095.00	4,000.00
			4XX Purchased Property Services	127.85	500.00
			5XX Other Purchased Services	4,229.34	3,929.67
			6XX Supplies and Materials	9,723.97	9,531.65
			810 Dues and Fees	2,315.00	2,193.00
	910 Food Services				
	31XX Food Services				
			2XX Personal Services - Employee Benefits	0.00	5,446.12
			4XX Purchased Property Services	3,035.73	0.00
			5XX Other Purchased Services	0.00	592.03
			6XX Supplies and Materials	11,921.14	7,513.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,406,007.10</u>	<u>1,452,826.23</u>



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0577 Alberton K-12 Schools

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

Schedule Of Changes Worksheet

Beginning Fund Balance						82,469.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,461,441.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,452,826.23	(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)						91,085.11	(5)



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0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	60,009.08	65,599.18
1111 District Levy - Real Property	234.11	0.00
1113 District Levy - Heavy Motor Vehicles	0.00	85.92
1114 District Levy - Pers Prop/Mobile Homes	52,906.08	52,480.90
1190 Penalties and Interest on Taxes	348.29	344.16
1510 Interest Earnings	3,167.63	3,483.26
2220 County On-Schedule Trans Reimb	20,479.20	20,139.10
3210 State On-Schedule Trans Reimb	20,686.06	19,944.44
3440 State HB20/SB417 Prop Tax Reimb	178.21	117.68
3444 State School Block Grant	2,096.39	2,112.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	160,105.05	164,306.96

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	42,141.12	41,252.28
2XX Personal Services - Employee Benefits	9,000.00	9,000.00
25XX Support Services - Business		
1XX Personal Services - Salaries	19,005.60	17,664.80
2XX Personal Services - Employee Benefits	0.00	5,437.86
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	14,316.84	15,033.48
2XX Personal Services - Employee Benefits	0.00	2,723.16
27XX Student Transportation Services		
1XX Personal Services - Salaries	29,849.20	32,138.00
2XX Personal Services - Employee Benefits	12,611.58	9,673.33
4XX Purchased Property Services	6,795.43	12,617.03
5XX Other Purchased Services	4,986.53	4,839.62
6XX Supplies and Materials	12,279.63	16,399.50
8XX Other Expenditures	245.00	406.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	151,230.93	167,185.56



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						99,462.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						164,306.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						167,185.56	(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)						96,583.49	(5)



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31 Mineral County
0577 Alberton K-12 Schools

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	2007 Value	2008 Value
1110 District Tax Levy	16,814.45	17,086.07
1111 District Levy - Real Property	65.59	0.00
1113 District Levy - Heavy Motor Vehicles	0.00	22.24
1114 District Levy - Pers Prop/Mobile Homes	14,825.05	13,622.39
1190 Penalties and Interest on Taxes	93.19	97.99
1510 Interest Earnings	2,636.90	3,023.36
3440 State HB20/SB417 Prop Tax Reimb	76.22	39.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	34,511.40	33,891.55

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	3,399.99	0.00
7XX Property and Equipment Acquisition	0.00	68,800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,399.99	68,800.00

Schedule Of Changes Worksheet

Beginning Fund Balance	81,639.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,891.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	68,800.00	(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)	46,730.93	(5)



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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	2007 Value	2008 Value
1510 Interest Earnings	0.24	2.10
1611 National School Lunch Program	24,633.86	28,129.30
1900 Other Revenue from Local Sources	0.00	1,000.00
3220 State Food Services Match	374.97	0.00
4550 Federal Child Nutrition	39,093.22	34,842.02
5200 Sale or Compensation for Loss of Assets	573.68	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64,675.97	63,973.42

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	34,205.94	37,745.32
2XX Personal Services - Employee Benefits	5,040.84	0.00
4XX Purchased Property Services	220.11	235.00
5XX Other Purchased Services	774.20	0.00
6XX Supplies and Materials	24,096.05	25,534.29
810 Dues and Fees	458.93	458.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	64,796.07	63,973.42

Schedule Of Changes Worksheet

Beginning Fund Balance	6,690.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63,973.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,973.42	(3)
Increase/Decrease of Reserve for Inventories		
This Year 9,758.21 Less Last Year 6,690.74 (4a)	3,067.47	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	3,067.47	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,758.21	(5)



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31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2007 Value	2008 Value
1114 District Levy - Pers Prop/Mobile Homes	0.27	0.00
1190 Penalties and Interest on Taxes	0.10	0.00
1510 Interest Earnings	355.25	333.62
3440 State HB20/SB417 Prop Tax Reimb	34.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	389.82	333.62

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	440.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	440.00

Schedule Of Changes Worksheet

Beginning Fund Balance	8,268.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	333.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	440.00	(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)	8,162.20	(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	2007 Value	2008 Value
1510 Interest Earnings	3,514.79	3,725.85
1900 Other Revenue from Local Sources	106.09	0.00
2240 County Retirement Distribution	155,925.16	169,146.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	159,546.04	172,871.95

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	77,977.97	91,105.18
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,474.18	4,150.77
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,899.15	9,854.63
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,447.39	5,444.10
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,613.21	4,652.04
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,435.49	8,743.97
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,470.45	3,655.15
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,596.77	3,231.58
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	3,492.65	4,613.31
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,835.97	21,044.43
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	796.20
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,920.60	2,370.36
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		



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31 Mineral County
0577 Alberton K-12 Schools

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	2007 Value	2008 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	7,210.98	7,873.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,627.63	5,179.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	148,002.44	172,714.52

Schedule Of Changes Worksheet

Beginning Fund Balance		92,994.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		172,871.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		172,714.52 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		93,151.43 (5)



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31 Mineral County
0577 Alberton K-12 Schools

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	2008 Value
016 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	1,146.00
017 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,006.00
018 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	55,659.00
019 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	26,220.00
020 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,059.00
021 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,926.00
022 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	566.00
025 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,737.00
027 Blackfoot Grant	
1900 Other Revenue from Local Sources	340.82
029 PTA Grant	
1510 Interest Earnings	294.50
1920 Contributions/Donations from Private Sources	13,116.31
029 Subtotal	13,410.81
031 State OTO Indian Education for All	
3650 OTO Indian Education for All	1,962.01
033 MEC Grant	
1900 Other Revenue from Local Sources	3,480.00
034 Allegiance	
1900 Other Revenue from Local Sources	1,471.82
035 Coca-Cola	
1900 Other Revenue from Local Sources	1,000.00
036 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	2,098.80
037 State OTO Capital Invest & Deferred Maintenance	
3660 OTO Capital Invest & Deferred Maintenance	101,146.32
038 State OTO FullTime Kindergarten Startup	
3670 OTO Full-Time Kindergarten Start-up	8,646.36
039 RTB Cap inv & Def Maint	
1900 Other Revenue from Local Sources	2,410.00
040 K-12 Education Data Systems	



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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	2008 Value
040 K-12 Education Data Systems	
3680 K-12 Education Data Systems	606.98
041 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	35,665.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	264,558.07

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

PRC Program Function Object	2008 Value
016 Vo Ed Tech Ed/Industrial Arts	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	839.00
6XX Supplies and Materials	307.00
016 Subtotal	1,146.00
017 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	800.00
6XX Supplies and Materials	3,206.00
017 Subtotal	4,006.00
018 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	38,989.00
2XX Personal Services - Employee Benefits	11,435.00
5XX Other Purchased Services	1,485.00
6XX Supplies and Materials	3,750.00
018 Subtotal	55,659.00
019 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	22,256.00
2XX Personal Services - Employee Benefits	3,964.00
019 Subtotal	26,220.00
020 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	



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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	2008 Value
020 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	899.00
2XX Personal Services - Employee Benefits	160.00
	1,059.00
020 Subtotal	
021 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	1,635.00
2XX Personal Services - Employee Benefits	291.00
	1,926.00
021 Subtotal	
022 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	481.00
2XX Personal Services - Employee Benefits	85.00
	566.00
022 Subtotal	
025 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	1,737.00
029 PTA Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	7,755.31
2XX Personal Services - Employee Benefits	593.34
3XX Purchased Professional and Technical Services	1,150.00
6XX Supplies and Materials	936.13
8XX Other Expenditures	49.50
	10,484.28
029 Subtotal	
030 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	4,237.55
2XX Personal Services - Employee Benefits	324.17
3XX Purchased Professional and Technical Services	2,121.03
4XX Purchased Property Services	360.00
6XX Supplies and Materials	8,933.59



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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	2008 Value
030 Subtotal	15,976.34
031 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
5XX Other Purchased Services	729.05
6XX Supplies and Materials	101.62
810 Dues and Fees	1,424.00
222X Educational Media Services	
6XX Supplies and Materials	207.05
031 Subtotal	2,461.72
033 MEC Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	4,881.48
034 Allegiance	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	541.50
035 Coca-Cola	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	500.00
036 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	2,098.80
037 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	7,180.82
038 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
1XX Personal Services - Salaries	8,646.36
039 RTB Cap inv & Def Maint	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
5XX Other Purchased Services	2,410.00
041 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	



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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	2008 Value
041 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	30,943.28
2XX Personal Services - Employee Benefits	4,721.87
	35,665.15
041 Subtotal	35,665.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	183,165.45

Schedule Of Changes Worksheet

Beginning Fund Balance	35,165.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	264,558.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	183,165.45	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	116,558.57	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
016 Vo Ed Tech Ed/Industrial Arts	1,146.00	1,146.00	0.00
017 Vo Ed Carl Perkins Basic Grant	4,006.00	4,006.00	0.00
018 Title I Improving Basic Programs	55,659.00	55,659.00	0.00
019 Title II, Part A, Teacher/Principal Train/Recruit	26,220.00	26,220.00	0.00
020 Title II, Part D, Ed Technology	1,059.00	1,059.00	0.00
021 Title IV, Part A, Safe & Drug-Free	1,926.00	1,926.00	0.00
022 Title V, Part A, Innovative Programs	566.00	566.00	0.00
025 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	1,737.00	1,737.00	0.00
027 Blackfoot Grant	340.82	0.00	340.82
029 PTA Grant	13,410.81	10,484.28	2,926.53



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
030 State OTO Weatherization & Deferred Maintenance	0.00	15,976.34	-15,976.34
031 State OTO Indian Education for All	1,962.01	2,461.72	-499.71
033 MEC Grant	3,480.00	4,881.48	-1,401.48
034 Allegiance	1,471.82	541.50	930.32
035 Coca-Cola	1,000.00	500.00	500.00
036 Medicaid	2,098.80	2,098.80	0.00
037 State OTO Capital Invest & Deferred Maintenance	101,146.32	7,180.82	93,965.50
038 State OTO FullTime Kindergarten Startup	8,646.36	8,646.36	0.00
039 RTB Cap inv & Def Maint	2,410.00	2,410.00	0.00
040 K-12 Education Data Systems	606.98	0.00	606.98
041 IDEA-B (Trans from Coop)	35,665.15	35,665.15	0.00
Total	264,558.07	183,165.45	81,392.62



Trustees' Financial Summary

FY2007-08

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31 Mineral County
0577 Alberton K-12 Schools

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	2007 Value	2008 Value
1110 District Tax Levy	4,410.64	5,386.43
1111 District Levy - Real Property	17.38	0.00
1113 District Levy - Heavy Motor Vehicles	0.00	7.11
1114 District Levy - Pers Prop/Mobile Homes	3,890.69	4,326.33
1190 Penalties and Interest on Taxes	15.44	24.78
1510 Interest Earnings	1,150.12	1,252.28
3440 State HB20/SB417 Prop Tax Reimb	7.47	6.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,491.74	11,003.06

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

PRC Program Function Object	2007 Value	2008 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,275.00	5,265.72
6XX Supplies and Materials	3,004.47	288.80
810 Dues and Fees	0.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,279.47	5,804.52

Schedule Of Changes Worksheet

Beginning Fund Balance	29,496.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,003.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,804.52	(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)	34,694.62	(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	2007 Value	2008 Value
1311 Driver's Education Fees	750.00	900.00
1510 Interest Earnings	159.57	110.99
3260 State Driver's Education Reimbursement	1,784.67	1,549.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,694.24	2,560.74

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,440.00	1,728.00
4XX Purchased Property Services	0.00	842.42
5XX Other Purchased Services	368.27	260.00
6XX Supplies and Materials	505.73	676.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,314.00	3,506.43

Schedule Of Changes Worksheet

Beginning Fund Balance	2,862.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,560.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,506.43	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,916.50	(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	2007 Value	2008 Value
1510 Interest Earnings	414.05	351.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	414.05	351.90

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries	873.49	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	873.49	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	8,298.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	351.90	(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)	8,650.17	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	12,422.10	13,212.43
1111 District Levy - Real Property	48.21	0.00
1113 District Levy - Heavy Motor Vehicles	0.00	17.27
1114 District Levy - Pers Prop/Mobile Homes	10,953.18	10,566.44
1190 Penalties and Interest on Taxes	75.40	72.39
1510 Interest Earnings	1,540.23	1,021.87
1900 Other Revenue from Local Sources	0.00	2,053.09
3281 State Technology Aid	7,649.14	1,456.87
3440 State HB20/SB417 Prop Tax Reimb	22.46	10.03
3445 State Combined Fund School Block Grant	2,666.97	2,687.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35,377.69	31,097.63

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	15,490.00	17,175.86
5XX Other Purchased Services	0.00	779.30
6XX Supplies and Materials	25,926.33	13,790.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	41,416.33	31,745.22

Schedule Of Changes Worksheet

Beginning Fund Balance	25,595.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,097.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,745.22	(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)	24,947.47	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	203.45	78.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	203.45	78.48

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	4,551.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	4,551.10

Schedule Of Changes Worksheet

Beginning Fund Balance	4,472.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,551.10	(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)		0.00 (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	2007 Value	2008 Value
1510 Interest Earnings	0.07	0.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.07	0.08

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	1.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1.87

Schedule Of Changes Worksheet

Beginning Fund Balance	1.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1.87	(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)		0.00 (5)



Trustees' Financial Summary

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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	0.00	24,321.31
1113 District Levy - Heavy Motor Vehicles	0.00	34.52
1114 District Levy - Pers Prop/Mobile Homes	0.00	20,393.70
1510 Interest Earnings	9.11	1.93
3440 State HB20/SB417 Prop Tax Reimb	0.00	20.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9.11	44,772.17

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	10,144.66
3XX Purchased Professional and Technical Services	0.00	24,413.00
4XX Purchased Property Services	0.00	2,701.80
6XX Supplies and Materials	0.00	12,941.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	50,201.01

Schedule Of Changes Worksheet

Beginning Fund Balance	201.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,772.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50,201.01	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	-5,227.83	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1700 Student Extracurricular Activity Receipts	62,128.60	71,061.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	62,128.60	71,061.66

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

PRC Program Function Object	2007 Value	2008 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	57,999.13	74,748.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	57,999.13	74,748.49

Schedule Of Changes Worksheet

Beginning Fund Balance	29,227.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	71,061.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	74,748.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,540.28	(5)



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Detail Expenditure

Fund	Account	Description	2007 Value	2008 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	6,710.08	9,112.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	45,799.20	56,810.16
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	16,670.00	18,905.00
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	XXX 1XXX 112	Certified Teacher Staff Salaries	621,355.96	724,720.83
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	9,619.93	1,535.18
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	662.82	1,164.53
XX	XXX 26XX 41X	Energy Utility Services	24,599.45	24,635.07
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	0.00	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	0.00	440.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	28,778.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	28,778.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,592.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	41,440.10
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	53,334.82
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:

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2010 Maximum Budget: 85%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	21,760.41	0.00	0.00	0.00
280	1XXX	2XX	8,412.00	0.00	0.00	0.00
280	1XXX	3XX	323.19	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	768.86	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	22,070.36	0.00	0.00	0.00
Totals			53,334.82	0.00	0.00	53,334.82

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 FY08.



Trustees' Financial Summary

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

	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	52,000.00	0.00	0.00	0.00	52,000.00
Buildings	494,679.00	0.00	0.00	0.00	494,679.00
Totals at Historical Cost	546,679.00	0.00	0.00	0.00	546,679.00
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	632,661.00	0.00	0.00	0.00	632,661.00
Total Accumulated Depreciation	632,661.00	0.00	0.00	0.00	632,661.00
Governmental Activities, Capital Assets, net	-85,982.00	0.00	0.00	0.00	-85,982.00

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

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

*** Has comments.

Depreciation by Function for FY2008	Governmental Activities	Business-Type Activities	Adjustments
-------------------------------------	-------------------------	--------------------------	-------------

Total Depreciation for FY2008

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
Governmental Activities*							
Capital Leases	4,737.81	11,059.89	7,604.04	0.00	8,193.66	4,597.86	3,595.80
Compensated Absences	96,730.24	0.00	0.00	23,681.42	73,048.82	73,048.82	0.00
Loans Payable	22,034.06	1,555.59	11,952.73	0.00	11,636.92	11,636.92	0.00
Total Governmental Activity Long-Term Liabilities	123,502.11	12,615.48	19,556.77	23,681.42	92,879.40	89,283.60	3,595.80

* 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.