



Trustees' Financial Summary

FY2011-12

Submit ID: 0577-06346675

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 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: Arra Rausch

Phone #: (406) 722-4413

(Signature)

(Date)

Chair, Board of Trustees: Clay Acker

(Signature)

(Date)

County Superintendent: Mary Yarnall

(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 #
002	Alberton Literacy through Library Resources	FEDERAL	S364A100130	84.364A
003	Title I, Part A, Improvement Grants	FEDERAL	Academic Achievement	84.010
008	WCKA	LOCAL		
014	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	032 9698 9210	84.931
016	Vo Ed Tech Ed/Industrial Arts	STATE	0577-12	State
017	Vo Ed Carl Perkins Basic Grant	FEDERAL	03105778112	84.048A
018	Title I Improving Basic Programs	FEDERAL	03105773112	84.010A
019	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	03105771412	84.367
027	Blackfoot Grant	LOCAL		
029	PTA Grant	LOCAL	None	
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		state
041	IDEA Part B (Trans from Coop)	FEDERAL	32-9698-77-12	84.027A
042	21st Century Community Learning	FEDERAL	03105771712	84.287
045	Miscellaneous State Grant	STATE		State
047	TRS Reimbursement	STATE		



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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)	126,467.28	85,956.29	145,336.43	3,245.80
02	Taxes Receivable - Real and Personal (120-149)	65,608.00	18,227.30	6,724.68	
03	Taxes Receivable - Protested (150-159)	61,517.31	17,428.49	5,570.17	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		5,229.34		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				4,905.84
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	253,592.59	126,841.42	157,631.28	8,151.64
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	127,125.31	40,885.13	12,294.85	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	127,125.31	40,885.13	12,294.85	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				4,905.84
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	126,467.28	85,956.29	145,336.43	3,245.80
52	TOTAL FUND BALANCE/EQUITY	126,467.28	85,956.29	145,336.43	8,151.64
53	TOTAL LIABILITIES AND FUND BALANCE	253,592.59	126,841.42	157,631.28	8,151.64



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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)	8,723.91	251,962.52	39,707.28	53,816.48
02	Taxes Receivable - Real and Personal (120-149)				1,118.43
03	Taxes Receivable - Protested (150-159)				1,218.71
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		629.96		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,723.91	252,592.48	39,707.28	56,153.62
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		629.96		2,337.14
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		629.96		2,337.14
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	8,723.91	251,962.52	39,707.28	53,816.48
52	TOTAL FUND BALANCE/EQUITY	8,723.91	251,962.52	39,707.28	53,816.48
53	TOTAL LIABILITIES AND FUND BALANCE	8,723.91	252,592.48	39,707.28	56,153.62



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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)	4,228.93			10,745.72
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	4,228.93			10,745.72
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	4,228.93			10,745.72
52	TOTAL FUND BALANCE/EQUITY	4,228.93			10,745.72
53	TOTAL LIABILITIES AND FUND BALANCE	4,228.93			10,745.72



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
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				
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)	9,010.88			
02	Taxes Receivable - Real and Personal (120-149)	3,204.91			
03	Taxes Receivable - Protested (150-159)	3,409.21			
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	15,625.00			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,614.12			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6,614.12			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	9,010.88			
52	TOTAL FUND BALANCE/EQUITY	9,010.88			
53	TOTAL LIABILITIES AND FUND BALANCE	15,625.00			



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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)		63,432.53		
02	Taxes Receivable - Real and Personal (120-149)		6,176.37		
03	Taxes Receivable - Protested (150-159)		4,254.28		
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)				
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		73,863.18		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		10,430.65		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		10,430.65		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		63,432.53		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		63,432.53		
53	TOTAL LIABILITIES AND FUND BALANCE		73,863.18		



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Balance Sheet

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



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



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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)			17,950.50	8,049.13
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			17,950.50	8,049.13
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			17,950.50	8,049.13
52	TOTAL FUND BALANCE/EQUITY			17,950.50	8,049.13
53	TOTAL LIABILITIES AND FUND BALANCE			17,950.50	8,049.13



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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)	21,070.64	8,820.37		
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	21,070.64	8,820.37		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	21,070.64	8,820.37		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	21,070.64	8,820.37		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	21,070.64	8,820.37		



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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	2011 Value	2012 Value
1110 District Tax Levy	237,535.83	263,487.89
1113 District Levy - Heavy Motor Vehicles	4.37	494.48
1114 District Levy - Pers Prop/Mobile Homes	206,689.31	223,184.87
1190 Penalties and Interest on Taxes	1,525.55	4,354.18
1510 Interest Earnings	2,168.20	857.30
1900 Other Revenue from Local Sources	416.12	1,745.92
3110 Direct State Aid	485,690.76	565,641.92
3111 Quality Educator	59,419.39	58,607.17
3112 At Risk Student	0.00	8,823.35
3113 Indian Education For All	3,406.80	3,325.20
3114 American Indian Achievement Gap	400.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	22,168.52	23,786.90
3120 State Guaranteed Tax Base Aid	232,835.43	217,135.38
3444 State School Block Grant	76,623.37	76,623.37
3730 HB645 State Special Education Allowable Costs	1,325.08	0.00
7800 ARRA - State Fiscal Stabilization Fund	54,804.13	0.00
7810 Education Jobs Fund	45,809.44	663.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,430,822.30	1,448,931.33

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	533,689.70	661,776.41
2XX Personal Services - Employee Benefits	189,827.82	179,383.13
3XX Purchased Professional and Technical Services	595.00	2,000.00
4XX Purchased Property Services	303.00	496.50
5XX Other Purchased Services	2,011.62	1,680.92
6XX Supplies and Materials	17,181.38	23,468.83
7XX Property and Equipment Acquisition	8,644.00	0.00
810 Dues and Fees	688.00	600.00
8XX Other Expenditures	103.50	1,455.75
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	11,062.00	11,147.00
6XX Supplies and Materials	284.85	311.92
222X Educational Media Services		
1XX Personal Services - Salaries	29,606.12	40,887.04
2XX Personal Services - Employee Benefits	2,562.00	12,002.34
5XX Other Purchased Services	0.00	171.17
6XX Supplies and Materials	655.88	1,200.32



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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				
		22X Educational Media Services			
			810 Dues and Fees	1,017.04	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	55,676.48	55,551.48
			3XX Purchased Professional and Technical Services	20,359.80	19,365.25
			5XX Other Purchased Services	10,688.63	11,219.64
			6XX Supplies and Materials	965.22	504.17
			810 Dues and Fees	510.00	3,095.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	33,775.20	40,394.93
			2XX Personal Services - Employee Benefits	10,390.32	12,950.52
			6XX Supplies and Materials	462.23	237.94
			810 Dues and Fees	25.00	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	19,382.78	19,914.00
			2XX Personal Services - Employee Benefits	5,663.16	5,710.26
			3XX Purchased Professional and Technical Services	3,000.00	241.00
			5XX Other Purchased Services	2,162.05	2,005.58
			6XX Supplies and Materials	780.30	332.17
			810 Dues and Fees	1,425.00	467.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	47,960.65	51,325.56
			2XX Personal Services - Employee Benefits	6,000.00	2,400.00
			3XX Purchased Professional and Technical Services	3,288.05	1,200.00
			4XX Purchased Property Services	55,614.52	29,618.45
			5XX Other Purchased Services	10,691.33	7,652.16
			6XX Supplies and Materials	53,513.54	39,235.25
			810 Dues and Fees	31.00	66.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	33,110.12	39,138.48
			2XX Personal Services - Employee Benefits	9,562.00	9,758.00
			3XX Purchased Professional and Technical Services	4.95	510.00
			5XX Other Purchased Services	51.01	199.32
			6XX Supplies and Materials	80.42	1,224.18
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	19,717.30	20,370.39
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	14,345.32	14,363.16
			2XX Personal Services - Employee Benefits	4,781.00	5,718.93
			6XX Supplies and Materials	101.29	378.80



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	2011 Value	2012 Value
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	11,086.34	17,435.04
			4XX Purchased Property Services	242.95	0.00
			5XX Other Purchased Services	686.42	606.92
			6XX Supplies and Materials	80.79	131.78
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	65,187.42	64,788.10
			3XX Purchased Professional and Technical Services	1,760.00	1,985.00
			4XX Purchased Property Services	166.71	442.25
			5XX Other Purchased Services	4,996.25	5,565.38
			6XX Supplies and Materials	3,245.61	10,780.33
			810 Dues and Fees	3,000.00	2,750.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	54,804.13	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	45,809.44	0.00
			2XX Personal Services - Employee Benefits	0.00	663.40
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	1,449.70	0.00
			2XX Personal Services - Employee Benefits	5,184.84	5,718.93
			5XX Other Purchased Services	377.28	0.00
			6XX Supplies and Materials	16,103.38	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,436,531.84</u>	<u>1,442,596.08</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						120,132.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,448,931.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,442,596.08	(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)						126,467.28	(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	2011 Value	2012 Value
1110 District Tax Levy	73,425.01	73,308.36
1113 District Levy - Heavy Motor Vehicles	1.40	136.99
1114 District Levy - Pers Prop/Mobile Homes	64,022.54	62,210.31
1190 Penalties and Interest on Taxes	443.06	1,188.85
1420 Trans Fees from Other Schl Dists Within State	10,020.36	14,783.79
1510 Interest Earnings	991.71	1,026.46
1900 Other Revenue from Local Sources	0.00	92.88
2220 County On-Schedule Trans Reimb	25,973.60	26,276.61
3210 State On-Schedule Trans Reimb	20,375.43	21,501.80
3444 State School Block Grant	2,160.85	2,160.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	197,413.96	202,686.90

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	55,551.48	55,551.48
25XX Support Services - Business		
1XX Personal Services - Salaries	12,546.00	18,953.16
2XX Personal Services - Employee Benefits	5,663.16	5,710.26
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	6,932.00	13,464.00
2XX Personal Services - Employee Benefits	2,400.00	2,400.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	44,773.68	51,714.31
2XX Personal Services - Employee Benefits	11,175.34	16,758.34
4XX Purchased Property Services	6,030.13	12,245.51
5XX Other Purchased Services	11,524.96	20,207.04
6XX Supplies and Materials	16,009.48	21,109.19
810 Dues and Fees	0.00	50.00
8XX Other Expenditures	278.00	307.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	172,884.23	218,470.79



Trustees' Financial Summary

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31 Mineral County

0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						101,740.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						202,686.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						218,470.79	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						85,956.29	(5)



Trustees' Financial Summary

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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	2011 Value	2012 Value
1110 District Tax Levy	30,074.53	28,307.00
1113 District Levy - Heavy Motor Vehicles	0.43	52.73
1114 District Levy - Pers Prop/Mobile Homes	26,277.83	23,992.32
1190 Penalties and Interest on Taxes	145.52	479.29
1510 Interest Earnings	1,721.65	1,707.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	58,219.96	54,539.01

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		
7XX Property and Equipment Acquisition	27,330.75	53,548.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	27,330.75	53,548.39

Schedule Of Changes Worksheet

Beginning Fund Balance	144,345.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	54,539.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	53,548.39	(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)	145,336.43	(5)



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0577 Alberton K-12 Schools

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	29.34	32.45
1611 National School Lunch Program	22,376.30	25,692.69
3220 State Food Services Match	126.32	0.00
4550 Federal Child Nutrition	44,508.62	44,535.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	67,040.58	70,260.18

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

PRC Program Function Object	2011 Value	2012 Value
460 Fresh Fruit And Vegetable		
31XX Food Services		
1XX Personal Services - Salaries	0.00	1,156.06
6XX Supplies and Materials	0.00	1,862.05
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	39,509.20	37,528.85
4XX Purchased Property Services	65.00	425.00
5XX Other Purchased Services	203.98	110.00
6XX Supplies and Materials	18,832.32	34,801.88
810 Dues and Fees	165.16	363.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	58,775.66	76,247.23

Schedule Of Changes Worksheet

Beginning Fund Balance	13,494.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70,260.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	76,247.23	(3)
Increase/Decrease of Reserve for Inventories		
This Year 4,905.84 Less Last Year 4,262.09 (4a)	643.75	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	643.75	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,151.64	(5)



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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	2011 Value	2012 Value
1510 Interest Earnings	123.21	109.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>123.21</u>	<u>109.31</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		8,614.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		109.31 (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)		8,723.91 (5)



Trustees' Financial Summary

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31 Mineral County
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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	2,882.38	2,572.72
1900 Other Revenue from Local Sources	0.00	2,562.02
2240 County Retirement Distribution	171,944.33	217,471.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	174,826.71	222,606.40

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	96,302.50	108,775.62
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,823.68	5,377.18
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,386.92	11,044.43
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,886.58	4,977.66
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,039.09	4,920.62
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,750.08	8,984.32
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	6,995.99	7,212.24
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,553.96	5,196.68
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	5,108.71	4,977.60
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,097.37	869.28
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,671.16	2,575.35
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	9,620.17	9,829.59
910 Food Services		
31XX Food Services		



Trustees' Financial Summary

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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	2011 Value	2012 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	5,470.93	5,293.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>160,707.14</u>	<u>180,034.10</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					209,390.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					222,606.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					180,034.10	(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)					251,962.52	(5)



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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	2012 Value
002 Alberton Literacy through Library Resources	
4100 Federal Miscellaneous Grants - Direct from Feds	70,804.29
003 Title I, Part A, Improvement Grants	
4650 Federal Miscellaneous Grants from OPI	3,897.00
014 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	12,208.00
016 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	1,243.00
017 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,159.00
018 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	70,918.00
019 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	22,868.00
027 Blackfoot Grant	
1900 Other Revenue from Local Sources	319.74
033 MEC Grant	
1900 Other Revenue from Local Sources	2,950.00
034 Allegiance	
1900 Other Revenue from Local Sources	1,225.83
036 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	72,828.50
041 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	20,493.00
042 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	223,945.00
047 TRS Reimbursement	
1900 Other Revenue from Local Sources	1,723.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	509,582.84

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

PRC Program Function Object	2012 Value
002 Alberton Literacy through Library Resources	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
1XX Personal Services - Salaries	10,479.28
2XX Personal Services - Employee Benefits	1,584.49



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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
002 Alberton Literacy through Library Resources	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
3XX Purchased Professional and Technical Services	3,800.00
6XX Supplies and Materials	53,259.27
810 Dues and Fees	911.25
	70,034.29
008 WCKA	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,165.01
5XX Other Purchased Services	1,057.00
810 Dues and Fees	150.00
	4,372.01
014 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
6XX Supplies and Materials	4,387.61
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	7,820.39
	12,208.00
016 Vo Ed Tech Ed/Industrial Arts	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	674.51
6XX Supplies and Materials	568.49
	1,243.00
017 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	999.90
6XX Supplies and Materials	3,159.10
	4,159.00
018 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	45,510.97
2XX Personal Services - Employee Benefits	20,131.71
5XX Other Purchased Services	1,823.68



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0577 Alberton K-12 Schools

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
018 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	1,873.80
880 Other Vocational Education Related Costs	1,577.84
	70,918.00
018 Subtotal	
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	22,868.00
029 PTA Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	2,946.60
2XX Personal Services - Employee Benefits	241.91
	3,188.51
029 Subtotal	
031 State OTO Indian Education for All	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	106.00
033 MEC Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	408.78
034 Allegiance	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	972.00
035 Coca-Cola	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	300.00
5XX Other Purchased Services	360.00
	660.00
035 Subtotal	
036 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	72,828.50
037 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	



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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
037 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	1,000.00
4XX Purchased Property Services	7,514.09
6XX Supplies and Materials	15,909.29
	24,423.38
037 Subtotal	
041 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	17,754.00
2XX Personal Services - Employee Benefits	2,739.00
	20,493.00
041 Subtotal	
042 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	152,852.21
2XX Personal Services - Employee Benefits	24,823.90
3XX Purchased Professional and Technical Services	1,200.00
4XX Purchased Property Services	412.50
5XX Other Purchased Services	6,912.25
6XX Supplies and Materials	23,997.72
25XX Support Services - Business	
1XX Personal Services - Salaries	7,960.80
3XX Purchased Professional and Technical Services	600.00
27XX Student Transportation Services	
5XX Other Purchased Services	5,185.62
	223,945.00
042 Subtotal	
045 Miscellaneous State Grant	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	247.00
047 TRS Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
1XX Personal Services - Salaries	1,723.48
	534,797.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	534,797.95



Trustees' Financial Summary

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

Schedule Of Changes Worksheet

Beginning Fund Balance						64,922.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						509,582.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						534,797.95	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						39,707.28	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Alberton Literacy through Library Resources	70,804.29	70,034.29	770.00
003 Title I, Part A, Improvement Grants	3,897.00	0.00	3,897.00
008 WCKA	0.00	4,372.01	-4,372.01
014 ARRA - IDEA Part B (Trans from Coop)	12,208.00	12,208.00	0.00
016 Vo Ed Tech Ed/Industrial Arts	1,243.00	1,243.00	0.00
017 Vo Ed Carl Perkins Basic Grant	4,159.00	4,159.00	0.00
018 Title I Improving Basic Programs	70,918.00	70,918.00	0.00
019 Title II, Part A, Teacher/Principal Train/Recruit	22,868.00	22,868.00	0.00
027 Blackfoot Grant	319.74	0.00	319.74
029 PTA Grant	0.00	3,188.51	-3,188.51
031 State OTO Indian Education for All	0.00	106.00	-106.00
033 MEC Grant	2,950.00	408.78	2,541.22
034 Allegiance	1,225.83	972.00	253.83
035 Coca-Cola	0.00	660.00	-660.00
036 Medicaid	72,828.50	72,828.50	0.00
037 State OTO Capital Invest & Deferred Maintenance	0.00	24,423.38	-24,423.38
041 IDEA Part B (Trans from Coop)	20,493.00	20,493.00	0.00
042 21st Century Community Learning	223,945.00	223,945.00	0.00
045 Miscellaneous State Grant	0.00	247.00	-247.00
047 TRS Reimbursement	1,723.48	1,723.48	0.00
Total	509,582.84	534,797.95	-25,215.11



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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	2011 Value	2012 Value
1110 District Tax Levy	5,054.61	4,380.04
1113 District Levy - Heavy Motor Vehicles	0.09	8.00
1114 District Levy - Pers Prop/Mobile Homes	4,407.64	3,694.15
1190 Penalties and Interest on Taxes	31.13	84.98
1510 Interest Earnings	618.69	625.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,112.16	8,792.88

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	1,490.00	1,682.22
6XX Supplies and Materials	611.36	1,137.81
24XX Support Services - School Administration		
1XX Personal Services - Salaries	710.00	450.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,811.36	3,270.03

Schedule Of Changes Worksheet

Beginning Fund Balance	48,293.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,792.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,270.03	(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)	53,816.48	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	1,200.00	1,000.00
1510 Interest Earnings	59.92	49.60
3260 State Driver's Education Reimbursement	497.10	1,238.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,757.02	2,288.39

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	1,512.00	1,140.00
4XX Purchased Property Services	0.00	410.00
6XX Supplies and Materials	394.36	774.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,906.36	2,324.50

Schedule Of Changes Worksheet

Beginning Fund Balance	4,265.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,288.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,324.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,228.93	(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	187.89	166.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	187.89	166.65

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries	0.00	2,553.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,553.15

Schedule Of Changes Worksheet

Beginning Fund Balance	13,132.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	166.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,553.15	(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)	10,745.72	(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
1110 District Tax Levy	12,884.23	13,356.41
1113 District Levy - Heavy Motor Vehicles	0.24	24.85
1114 District Levy - Pers Prop/Mobile Homes	11,208.56	11,266.73
1190 Penalties and Interest on Taxes	83.39	233.63
1510 Interest Earnings	30.69	53.68
3281 State Technology Aid	1,433.50	1,409.41
3445 State Combined Fund School Block Grant	2,748.97	2,748.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,389.58	29,093.68

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	650.00	0.00
4XX Purchased Property Services	240.00	0.00
6XX Supplies and Materials	22,291.53	31,184.69
810 Dues and Fees	399.00	1,843.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,580.53	33,028.19

Schedule Of Changes Worksheet

Beginning Fund Balance	12,945.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,093.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,028.19	(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)	9,010.88	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	25,619.80	26,576.49
1113 District Levy - Heavy Motor Vehicles	0.48	49.71
1114 District Levy - Pers Prop/Mobile Homes	22,417.14	22,484.69
1190 Penalties and Interest on Taxes	165.93	467.24
1510 Interest Earnings	212.42	615.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	48,415.77	50,193.30

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	5,390.00	37,217.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,390.00	37,217.58

Schedule Of Changes Worksheet

Beginning Fund Balance	50,456.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,193.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	37,217.58	(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)	63,432.53	(5)



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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	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	43,666.50	62,090.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	43,666.50	62,090.34

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	49,215.30	64,850.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	49,215.30	64,850.53

Schedule Of Changes Worksheet

Beginning Fund Balance	20,710.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	62,090.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	64,850.53	(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)	17,950.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	113.66	106.41
1920 Contributions/Donations from Private Sources	9,029.06	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,142.72	106.41

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

PRC Program Function Object	2011 Value	2012 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	600.00	600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	600.00	600.00

Schedule Of Changes Worksheet

Beginning Fund Balance		8,542.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		106.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		600.00	(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)
		8,049.13	(5)



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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	16,035.00	16,848.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	14,345.32	14,363.16
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	17,133.00	17,754.00
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	3,580.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	836,180.86	873,417.64
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,010.25	2,353.11
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	328.51	334.98
XX	XXX 26XX 41X	Energy Utility Services	27,392.24	24,995.14
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	29,259.63
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	5,390.00	15,778.34
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	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	23,786.90
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	23,786.90

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,928.44
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	34,252.97
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	71,200.37
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%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	39,138.48	0.00	0.00	0.00	
280	1XXX	2XX	9,758.00	0.00	0.00	0.00	
280	1XXX	3XX	510.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	199.32	0.00	0.00	0.00	
280	1XXX	6XX	1,224.18	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	20,370.39	0.00	0.00	0.00	
Totals			71,200.37	0.00	0.00	0.00	71,200.37

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	52,000.00	0.00	29,259.63	0.00	81,259.63
Buildings	500,069.00	0.00	15,778.34	0.00	515,847.34
Totals at Historical Cost	552,069.00	0.00	45,037.97	0.00	597,106.97
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	641,305.00	0.00	0.00	0.00	641,305.00
Total Accumulated Depreciation	641,305.00	0.00	0.00	0.00	641,305.00
Governmental Activities, Capital Assets, net	-89,236.00	0.00	45,037.97	0.00	-44,198.03

* 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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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*							
Capital Leases	54,661.50	0.00	53,578.39	1,083.11	0.00	0.00	0.00
Compensated Absences	83,760.23	0.00	0.00	1,666.18	82,094.05	13,994.66	68,099.39
Other Post Employment Benefits	600,218.00	0.00	0.00	0.00	600,218.00	22,252.88	577,965.12
Total Governmental Activity							
Long-Term Liabilities	738,639.73	0.00	53,578.39	2,749.29	682,312.05	36,247.54	646,064.51

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

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

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