



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

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:** John Carpenter

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Mary Yarnall

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Foxie Lady

For FY13 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.**



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County  
0577 Alberton K-12 Schools

**\*\* Recalculated \*\***

## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
002	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A122660	84.358A
003	Playground Grant	LOCAL		
004	Insurance Reimb	LOCAL		
005	Library Architect Donation	LOCAL		
006	Fish Wildlife and Parks	LOCAL		
007	Cenex	LOCAL		
008	Misc. State Grant-Multi District Coop Incentive Pmt	STATE		State
009	ACT Plus Writing Admin Grant	STATE		
012	Title I, Part A, Improvement Grants	FEDERAL	Academic Achievement	84.010
016	Vo Ed Tech Ed/Industrial Arts	STATE	0577-13	State
017	Vo Ed Carl Perkins Basic Grant	FEDERAL	03105778113	84.048A
018	Title I, Part A, Improving Basic Programs	FEDERAL	03105773113	84.010A
019	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	03105771413	84.367
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	32-9698-77-13	84.027A
042	21st Century Community Learning	FEDERAL	03105771713	84.287
045	Miscellaneous State Grant	STATE		State
910	Budget Amendment			



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

0577 Alberton K-12 Schools

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	120,855.08	156,443.67	194,110.19	3,882.19
02	Taxes Receivable - Real and Personal (120-149)	66,185.70	23,370.61	7,365.07	
03	Taxes Receivable - Protested (150-159)	70,035.92	17,174.86	32,478.24	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				4,270.00
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	257,076.70	196,989.14	233,953.50	8,152.19
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	136,221.62	40,545.47	39,843.31	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	136,221.62	40,545.47	39,843.31	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				4,270.00
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	120,855.08	156,443.67	194,110.19	3,882.19
52	<b>TOTAL FUND BALANCE/EQUITY</b>	120,855.08	156,443.67	194,110.19	8,152.19
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	257,076.70	196,989.14	233,953.50	8,152.19



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County  
0577 Alberton K-12 Schools

**\*\* Recalculated \*\***

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,770.82	235,693.93	15,502.59	45,480.42
02	Taxes Receivable - Real and Personal (120-149)				859.38
03	Taxes Receivable - Protested (150-159)				983.76
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	8,770.82	235,693.93	15,502.59	47,323.56
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				1,843.14
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				1,843.14
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	8,770.82	235,693.93	15,502.59	45,480.42
52	<b>TOTAL FUND BALANCE/EQUITY</b>	8,770.82	235,693.93	15,502.59	45,480.42
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	8,770.82	235,693.93	15,502.59	47,323.56



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County  
0577 Alberton K-12 Schools

**\*\* Recalculated \*\***

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,322.32			10,069.05
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,322.32			10,069.05
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,322.32			10,069.05
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,322.32			10,069.05
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,322.32			10,069.05



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County  
0577 Alberton K-12 Schools

**\*\* Recalculated \*\***

## 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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County  
0577 Alberton K-12 Schools

**\*\* Recalculated \*\***

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	23,477.84			
02	Taxes Receivable - Real and Personal (120-149)	3,421.54			
03	Taxes Receivable - Protested (150-159)	2,951.02			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	29,850.40			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,372.56			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	6,372.56			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	23,477.84			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	23,477.84			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	29,850.40			



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County  
0577 Alberton K-12 Schools

**\*\* Recalculated \*\***

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		27,500.18		
02	Taxes Receivable - Real and Personal (120-149)		3,431.96		
03	Taxes Receivable - Protested (150-159)		3,741.88		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		34,674.02		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		7,173.84		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		7,173.84		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		27,500.18		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		27,500.18		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		34,674.02		



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County  
0577 Alberton K-12 Schools

**\*\* Recalculated \*\***

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County  
0577 Alberton K-12 Schools

**\*\* Recalculated \*\***

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

0577 Alberton K-12 Schools

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			15,681.52	7,498.85
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			15,681.52	7,498.85
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			15,681.52	7,498.85
52	<b>TOTAL FUND BALANCE/EQUITY</b>			15,681.52	7,498.85
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			15,681.52	7,498.85



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

0577 Alberton K-12 Schools

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,758.42	11,993.33		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	20,758.42	11,993.33		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	20,758.42	11,993.33		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	20,758.42	11,993.33		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	20,758.42	11,993.33		



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County  
0577 Alberton K-12 Schools

**\*\* Recalculated \*\***

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County  
0577 Alberton K-12 Schools

**\*\* Recalculated \*\***

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

0577 Alberton K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	263,487.89	270,994.97
1113 District Levy - Heavy Motor Vehicles	494.48	24.34
1114 District Levy - Pers Prop/Mobile Homes	223,184.87	219,565.87
1190 Penalties and Interest on Taxes	4,354.18	2,049.54
1510 Interest Earnings	857.30	227.40
1900 Other Revenue from Local Sources	1,745.92	918.88
3110 Direct State Aid	565,641.92	562,350.59
3111 Quality Educator	58,607.17	56,438.23
3112 At Risk Student	8,823.35	8,442.91
3113 Indian Education For All	3,325.20	3,182.40
3114 American Indian Achievement Gap	200.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	23,786.90	24,947.68
3120 State Guaranteed Tax Base Aid	217,135.38	216,089.88
3444 State School Block Grant	76,623.37	78,644.48
3446 SB372 Block Grant Reimbursement	0.00	2,021.11
7810 Education Jobs Fund	663.40	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,448,931.33</b>	<b>1,446,898.28</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	661,776.41	679,051.08
2XX Personal Services - Employee Benefits	179,383.13	171,900.62
3XX Purchased Professional and Technical Services	2,000.00	1,500.00
4XX Purchased Property Services	496.50	1,329.88
5XX Other Purchased Services	1,680.92	1,878.35
6XX Supplies and Materials	23,468.83	13,751.21
810 Dues and Fees	600.00	724.50
8XX Other Expenditures	1,455.75	488.25
<b>21XX Support Services - Students</b>		
3XX Purchased Professional and Technical Services	11,147.00	11,736.00
6XX Supplies and Materials	311.92	0.00
<b>22XX Educational Media Services</b>		
1XX Personal Services - Salaries	40,887.04	24,180.24
2XX Personal Services - Employee Benefits	12,002.34	11,000.00
5XX Other Purchased Services	171.17	95.20
6XX Supplies and Materials	1,200.32	498.18
810 Dues and Fees	0.00	1,283.24
<b>23XX Support Services - General Administration</b>		



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

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	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	55,551.48	55,551.48
			3XX Purchased Professional and Technical Services	19,365.25	11,437.50
			5XX Other Purchased Services	11,219.64	11,577.05
			6XX Supplies and Materials	504.17	0.00
			810 Dues and Fees	3,095.00	3,066.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	40,394.93	54,895.68
			2XX Personal Services - Employee Benefits	12,950.52	17,183.00
			5XX Other Purchased Services	0.00	637.52
			6XX Supplies and Materials	237.94	226.72
			810 Dues and Fees	0.00	470.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	19,914.00	18,485.40
			2XX Personal Services - Employee Benefits	5,710.26	5,591.46
			3XX Purchased Professional and Technical Services	241.00	0.00
			5XX Other Purchased Services	2,005.58	1,079.54
			6XX Supplies and Materials	332.17	215.79
			810 Dues and Fees	467.00	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	51,325.56	45,876.92
			2XX Personal Services - Employee Benefits	2,400.00	2,400.00
			3XX Purchased Professional and Technical Services	1,200.00	0.00
			4XX Purchased Property Services	29,618.45	38,934.84
			5XX Other Purchased Services	7,652.16	9,585.00
			6XX Supplies and Materials	39,235.25	39,289.93
			810 Dues and Fees	66.00	66.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	39,138.48	36,728.14
			2XX Personal Services - Employee Benefits	9,758.00	10,000.00
			3XX Purchased Professional and Technical Services	510.00	0.00
			5XX Other Purchased Services	199.32	0.00
			6XX Supplies and Materials	1,224.18	228.10
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	20,370.39	17,865.52
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	14,363.16	14,646.96
			2XX Personal Services - Employee Benefits	5,718.93	5,000.00
			6XX Supplies and Materials	378.80	296.31
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

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	2012 Value	2013 Value
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	17,435.04	14,962.69
			4XX Purchased Property Services	0.00	369.80
			5XX Other Purchased Services	606.92	0.00
			6XX Supplies and Materials	131.78	146.62
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	64,788.10	68,414.32
			3XX Purchased Professional and Technical Services	1,985.00	3,420.00
			4XX Purchased Property Services	442.25	0.00
			5XX Other Purchased Services	5,565.38	6,810.81
			6XX Supplies and Materials	10,780.33	3,915.62
			810 Dues and Fees	2,750.00	3,000.00
	<b>910 Food Services</b>				
	<b>31XX Food Services</b>				
			2XX Personal Services - Employee Benefits	5,718.93	5,597.52
			6XX Supplies and Materials	0.00	7,346.09
	<b>910 Budget Amendment</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	0.00	17,775.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				1,441,932.68	1,452,510.48

#### Schedule Of Changes Worksheet

Beginning Fund Balance					126,467.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,446,898.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,452,510.48	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(4)
					120,855.08	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

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	2012 Value	2013 Value
1110 District Tax Levy	73,308.36	112,864.61
1113 District Levy - Heavy Motor Vehicles	136.99	10.45
1114 District Levy - Pers Prop/Mobile Homes	62,210.31	108,262.41
1190 Penalties and Interest on Taxes	1,188.85	670.16
1420 Trans Fees from Other Schl Dists Within State	14,783.79	12,986.00
1510 Interest Earnings	1,026.46	483.02
1900 Other Revenue from Local Sources	92.88	0.00
2220 County On-Schedule Trans Reimb	26,276.61	19,155.05
3210 State On-Schedule Trans Reimb	21,501.80	26,385.93
3444 State School Block Grant	2,160.85	2,720.80
3446 SB372 Block Grant Reimbursement	0.00	559.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>202,686.90</b>	<b>284,098.38</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	55,551.48	55,551.48
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	18,953.16	21,366.24
2XX Personal Services - Employee Benefits	5,710.26	5,710.26
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	13,464.00	11,578.50
2XX Personal Services - Employee Benefits	2,400.00	2,400.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	51,714.31	35,130.27
2XX Personal Services - Employee Benefits	16,758.34	14,258.34
4XX Purchased Property Services	12,245.51	7,211.19
5XX Other Purchased Services	20,207.04	15,174.22
6XX Supplies and Materials	21,109.19	28,879.55
810 Dues and Fees	50.00	402.00
8XX Other Expenditures	307.50	223.50
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	0.00	15,725.45
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>218,470.79</b>	<b>213,611.00</b>



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

0577 Alberton K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						85,956.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						284,098.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						213,611.00	(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)						156,443.67	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County  
0577 Alberton K-12 Schools

**\*\* Recalculated \*\***

## 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	2012 Value	2013 Value
1110 District Tax Levy	28,307.00	32,089.10
1113 District Levy - Heavy Motor Vehicles	52.73	2.93
1114 District Levy - Pers Prop/Mobile Homes	23,992.32	26,102.34
1190 Penalties and Interest on Taxes	479.29	229.32
1510 Interest Earnings	1,707.67	850.07
1900 Other Revenue from Local Sources	0.00	1,000.00

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	54,539.01	60,273.76
--	-----------	-----------

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	53,548.39	11,500.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	53,548.39	11,500.00
--	-----------	-----------

### Schedule Of Changes Worksheet

Beginning Fund Balance	145,336.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,273.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)	194,110.19	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

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	2012 Value	2013 Value
1510 Interest Earnings	32.45	8.76
1611 National School Lunch Program	25,692.69	19,598.01
1900 Other Revenue from Local Sources	0.00	0.03
4550 Federal Child Nutrition	44,535.04	50,828.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	70,260.18	70,434.85

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

PRC Program Function Object	2012 Value	2013 Value
<b>460 Fresh Fruit And Vegetable</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	1,156.06	1,704.33
6XX Supplies and Materials	1,862.05	2,345.61
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	37,528.85	37,415.92
4XX Purchased Property Services	425.00	455.70
5XX Other Purchased Services	110.00	574.40
6XX Supplies and Materials	34,801.88	27,217.50
810 Dues and Fees	363.39	85.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	76,247.23	69,798.46

#### Schedule Of Changes Worksheet

Beginning Fund Balance	8,151.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70,434.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	69,798.46	(3)
Increase/Decrease of Reserve for Inventories		
This Year           4,270.00   Less Last Year       4,905.84           (4a)	-635.84	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year       0.00           (4b)	0.00	
	-635.84	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,152.19	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

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	2012 Value	2013 Value
1510 Interest Earnings	109.31	46.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	109.31	46.91

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	8,723.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46.91	(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)	8,770.82	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

0577 Alberton K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	2,572.72	1,207.24
1900 Other Revenue from Local Sources	2,562.02	0.00
2240 County Retirement Distribution	217,471.66	159,363.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>222,606.40</b>	<b>160,570.27</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	108,775.62	103,424.23
<b>22XX Educational Media Services</b>		
2XX Personal Services - Employee Benefits	5,377.18	3,656.03
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	11,044.43	12,891.71
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	4,977.66	9,363.45
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	4,920.62	5,265.59
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	8,984.32	8,044.59
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	7,212.24	4,277.43
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	5,196.68	5,020.30
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	0.00	1,175.40
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	4,977.60	4,915.88
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	869.28	1,028.76
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	2,575.35	2,245.94
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	9,829.59	10,132.23



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

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	2012 Value	2013 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	5,293.53	5,397.32
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>180,034.10</u>	<u>176,838.86</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					251,962.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					160,570.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					176,838.86	(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)					235,693.93	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

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	2013 Value
<b>002 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,369.00
<b>004 Insurance Reimb</b>	
1900 Other Revenue from Local Sources	8,711.20
<b>005 Library Architect Donation</b>	
1920 Contributions/Donations from Private Sources	100.00
<b>006 Fish Wildlife and Parks</b>	
1900 Other Revenue from Local Sources	360.00
<b>007 Cenex</b>	
1900 Other Revenue from Local Sources	578.84
<b>008 Misc. State Grant-Multi District Coop Incentive Pm</b>	
3290 State - Other State Grants	3,421.88
<b>009 ACT Plus Writing Admin Grant</b>	
4710 GEAR UP	200.00
<b>016 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	1,405.00
<b>017 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,630.00
<b>018 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	70,169.00
<b>019 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	21,826.00
<b>029 PTA Grant</b>	
1920 Contributions/Donations from Private Sources	2,625.00
<b>033 MEC Grant</b>	
1900 Other Revenue from Local Sources	2,400.00
<b>034 Allegiance</b>	
1900 Other Revenue from Local Sources	1,392.26
<b>036 Medicaid</b>	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	111,815.91
<b>041 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	23,355.69
<b>042 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	223,945.00
<b>045 Miscellaneous State Grant</b>	
1900 Other Revenue from Local Sources	1,207.10

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

477,511.88





# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

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	2013 Value
<b>018 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	40,078.60
2XX Personal Services - Employee Benefits	19,359.78
3XX Purchased Professional and Technical Services	3,000.00
5XX Other Purchased Services	4,081.26
6XX Supplies and Materials	3,649.36
	70,169.00
<b>018 Subtotal</b>	
<b>019 Title II, Part A, Teacher/Principal Train/Recruit</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	21,826.00
<b>029 PTA Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,815.00
2XX Personal Services - Employee Benefits	219.17
	3,034.17
<b>029 Subtotal</b>	
<b>031 State OTO Indian Education for All</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,782.16
810 Dues and Fees	2,828.00
	4,610.16
<b>031 Subtotal</b>	
<b>033 MEC Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	2,158.47
<b>034 Allegiance</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	905.50
<b>035 Coca-Cola</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	87.30
<b>036 Medicaid</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>21XX Support Services - Students</b>	



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

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	2013 Value
<b>036 Medicaid</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	111,815.91
<b>037 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	835.25
6XX Supplies and Materials	8,564.67
<b>4XXX Facilities Acquisition and Construction Services</b>	
725 Major Construction Services	5,873.52
	15,273.44
<b>037 Subtotal</b>	
<b>041 IDEA Part B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	20,216.25
2XX Personal Services - Employee Benefits	3,139.44
	23,355.69
<b>041 Subtotal</b>	
<b>042 21st Century Community Learning</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	161,025.43
2XX Personal Services - Employee Benefits	25,617.45
3XX Purchased Professional and Technical Services	2,600.00
4XX Purchased Property Services	412.50
5XX Other Purchased Services	6,120.58
6XX Supplies and Materials	23,768.56
<b>27XX Student Transportation Services</b>	
5XX Other Purchased Services	4,400.48
	223,945.00
<b>042 Subtotal</b>	
<b>045 Miscellaneous State Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	856.64
	856.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	501,716.57



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

0577 Alberton K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						39,707.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						477,511.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						501,716.57	(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)						15,502.59	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	1,369.00	1,369.00	0.00
003 Playground Grant	0.00	2,045.21	-2,045.21
004 Insurance Reimb	8,711.20	8,711.20	0.00
005 Library Architect Donation	100.00	0.00	100.00
006 Fish Wildlife and Parks	360.00	0.00	360.00
007 Cenex	578.84	0.00	578.84
008 Misc. State Grant-Multi District Coop Incentive Pmt	3,421.88	3,421.88	0.00
009 ACT Plus Writing Admin Grant	200.00	200.00	0.00
012 Title I, Part A, Improvement Grants	0.00	3,897.00	-3,897.00
016 Vo Ed Tech Ed/Industrial Arts	1,405.00	1,405.00	0.00
017 Vo Ed Carl Perkins Basic Grant	2,630.00	2,630.00	0.00
018 Title I, Part A, Improving Basic Programs	70,169.00	70,169.00	0.00
019 Title II, Part A, Teacher/Principal Train/Recruit	21,826.00	21,826.00	0.00
029 PTA Grant	2,625.00	3,034.17	-409.17
031 State OTO Indian Education for All	0.00	4,610.16	-4,610.16
033 MEC Grant	2,400.00	2,158.47	241.53
034 Allegiance	1,392.26	905.50	486.76
035 Coca-Cola	0.00	87.30	-87.30
036 Medicaid	111,815.91	111,815.91	0.00
037 State OTO Capital Invest & Deferred Maintenance	0.00	15,273.44	-15,273.44
041 IDEA Part B (Trans from Coop)	23,355.69	23,355.69	0.00
042 21st Century Community Learning	223,945.00	223,945.00	0.00



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

0577 Alberton K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
045 Miscellaneous State Grant	1,207.10	856.64	350.46
<b>Total</b>	<u>477,511.88</u>	<u>501,716.57</u>	<u>-24,204.69</u>



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

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	2012 Value	2013 Value
1110 District Tax Levy	4,380.04	1,855.39
1113 District Levy - Heavy Motor Vehicles	8.00	0.15
1114 District Levy - Pers Prop/Mobile Homes	3,694.15	1,530.75
1190 Penalties and Interest on Taxes	84.98	28.22
1510 Interest Earnings	625.71	273.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	8,792.88	3,687.60

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

PRC Program Function Object	2012 Value	2013 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,682.22	7,239.58
5XX Other Purchased Services	0.00	88.66
6XX Supplies and Materials	1,137.81	0.00
810 Dues and Fees	0.00	1,250.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	450.00	3,445.42
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,270.03	12,023.66

#### Schedule Of Changes Worksheet

Beginning Fund Balance	53,816.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,687.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,023.66	(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)	45,480.42	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

0577 Alberton K-12 Schools

## 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	2012 Value	2013 Value
1311 Driver's Education Fees	1,000.00	1,600.00
1510 Interest Earnings	49.60	23.75
3260 State Driver's Education Reimbursement	1,238.79	1,260.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,288.39	2,884.25

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,140.00	3,040.00
4XX Purchased Property Services	410.00	0.00
6XX Supplies and Materials	774.50	750.86
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,324.50	3,790.86

#### Schedule Of Changes Worksheet

Beginning Fund Balance	4,228.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,884.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,790.86	(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)	3,322.32	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

0577 Alberton K-12 Schools

## 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	2012 Value	2013 Value
1510 Interest Earnings	166.65	57.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	166.65	57.79

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries	2,553.15	734.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,553.15	734.46

#### Schedule Of Changes Worksheet

Beginning Fund Balance	10,745.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	734.46	(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)	10,069.05	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County  
0577 Alberton K-12 Schools

**\*\* Recalculated \*\***

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	13,356.41	13,811.39
1113 District Levy - Heavy Motor Vehicles	24.85	1.23
1114 District Levy - Pers Prop/Mobile Homes	11,266.73	11,190.79
1190 Penalties and Interest on Taxes	233.63	104.36
1510 Interest Earnings	53.68	64.46
3281 State Technology Aid	1,409.41	1,371.04
3445 State Combined Fund School Block Grant	2,748.97	3,301.92
3447 SB372 Combined Block Grant Reimbursement	0.00	552.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>29,093.68</b>	<b>30,398.14</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	437.41
6XX Supplies and Materials	31,184.69	15,255.27
810 Dues and Fees	1,843.50	238.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>33,028.19</b>	<b>15,931.18</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	9,010.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,398.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,931.18	(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)
	23,477.84	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

0577 Alberton K-12 Schools

## 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	2012 Value	2013 Value
1110 District Tax Levy	26,576.49	1,505.40
1113 District Levy - Heavy Motor Vehicles	49.71	0.00
1114 District Levy - Pers Prop/Mobile Homes	22,484.69	1,540.03
1190 Penalties and Interest on Taxes	467.24	146.61
1510 Interest Earnings	615.17	156.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	50,193.30	3,348.21

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	37,217.58	39,280.56
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	37,217.58	39,280.56

#### Schedule Of Changes Worksheet

Beginning Fund Balance	63,432.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,348.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,280.56	(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)	27,500.18	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

0577 Alberton K-12 Schools

## 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	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	62,090.34	0.00
1XXX Revenues from Student Activities	0.00	53,587.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	62,090.34	53,587.41

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	64,850.53	55,856.39
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	64,850.53	55,856.39

#### Schedule Of Changes Worksheet

Beginning Fund Balance	17,950.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53,587.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	55,856.39	(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)	15,681.52	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

0577 Alberton K-12 Schools

## 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	2012 Value	2013 Value
1510 Interest Earnings	106.41	49.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	106.41	49.72

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

PRC Program Function Object	2012 Value	2013 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	600.00	600.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	600.00	600.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	8,049.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49.72	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,498.85	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County  
0577 Alberton K-12 Schools

**\*\* Recalculated \*\***

## Detail Expenditure

Fund	Account	Description	2012 Value	2013 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	16,848.00	21,287.04
XX	39X 1XXX 112	Certified Teacher Staff Salaries	14,363.16	14,646.96
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	17,754.00	15,339.00
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	873,417.64	865,677.81
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,353.11	11,036.58
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	334.98	509.11
XX	XXX 26XX 41X	Energy Utility Services	24,995.14	26,957.35
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	29,259.63	9,315.32
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	15,778.34	35,838.76
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



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

0577 Alberton K-12 Schools

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	22,969.89
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	22,969.89

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,656.12
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	33,076.47
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	64,821.76
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 FY2015 Maximum Budget: 100%**



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County  
0577 Alberton K-12 Schools

**\*\* Recalculated \*\***

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	36,728.14	0.00	0.00	0.00	
280	1XXX	2XX	10,000.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	228.10	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	17,865.52	0.00	0.00	0.00	
<b>Totals</b>			64,821.76	0.00	0.00	0.00	64,821.76

*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 FY13.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

0577 Alberton K-12 Schools

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	81,259.63	0.00	0.00	0.00	81,259.63
Buildings	515,847.34	0.00	37,526.08	0.00	553,373.42
Totals at Historical Cost	597,106.97	0.00	37,526.08	0.00	634,633.05
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	641,305.00	0.00	19,128.00	0.00	660,433.00
Total Accumulated Depreciation	641,305.00	0.00	19,128.00	0.00	660,433.00
Governmental Activities, Capital Assets, net	-44,198.03	0.00	18,398.08	0.00	-25,799.95

\* 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.

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
--	------------------------------------	-------------------------------------	--------------------

Total Depreciation for FY2013

\*\*\* Has comment.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0577-24000352

31 Mineral County

**\*\* Recalculated \*\***

0577 Alberton K-12 Schools

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	82,094.05	0.00	734.46	420.20	80,939.39	0.00	80,939.39
Other Post Employment Benefits	600,218.00	0.00	0.00	304,758.00	295,460.00	0.00	295,460.00
Total Governmental Activity							
Long-Term Liabilities	682,312.05	0.00	734.46	305,178.20	376,399.39	0.00	376,399.39

\* 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.