



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

**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 FY11 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

FY2010-11

Submit ID: 0577-75469190

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

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
002	Alberton Literacy through Library Resources	FEDERAL	S364A100130	84.364A
004	Upward Bound Reimbursement	FEDERAL	unknown	
007	Playground	LOCAL		
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	0577-11	State
017	Vo Ed Carl Perkins Basic Grant	FEDERAL	03105778111	84.048A
018	Title I, Part A, Improving Basic Programs	FEDERAL	03105773111	84.010A
019	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	3105771411	84.367
020	Title II, Part D, Ed Technology	FEDERAL	310577011	84.318
027	Blackfoot Grant	LOCAL	None	
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
041	IDEA Part B (Trans from Coop)	FEDERAL	32-9698-77-11	84.027A
042	21st Century Community Learning	FEDERAL	310577917-11	84.287
044	ARRA - Title I Part A	FEDERAL	03105779110	84.389
045	Miscellaneous State Grant	STATE		State



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	120,132.03	101,740.18	144,345.81	9,232.85
02	Taxes Receivable - Real and Personal (120-149)	61,338.43	17,651.07	7,792.03	
03	Taxes Receivable - Protested (150-159)	57,380.29	16,355.33	5,065.52	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				4,262.09
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	238,850.75	135,746.58	157,203.36	13,494.94
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	118,718.72	34,006.40	12,857.55	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	118,718.72	34,006.40	12,857.55	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				4,262.09
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	120,132.03	101,740.18	144,345.81	9,232.85
52	TOTAL FUND BALANCE/EQUITY	120,132.03	101,740.18	144,345.81	13,494.94
53	TOTAL LIABILITIES AND FUND BALANCE	238,850.75	135,746.58	157,203.36	13,494.94



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
0577 Alberton K-12 Schools

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)	8,614.60	209,390.22	64,922.39	48,293.63
02	Taxes Receivable - Real and Personal (120-149)				1,194.19
03	Taxes Receivable - Protested (150-159)				1,181.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,614.60	209,390.22	64,922.39	50,668.82
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				2,375.19
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				2,375.19
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	8,614.60	209,390.22	64,922.39	48,293.63
52	TOTAL FUND BALANCE/EQUITY	8,614.60	209,390.22	64,922.39	48,293.63
53	TOTAL LIABILITIES AND FUND BALANCE	8,614.60	209,390.22	64,922.39	50,668.82



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
0577 Alberton K-12 Schools

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,265.04			13,132.22
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	4,265.04			13,132.22
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,265.04			13,132.22
52	TOTAL FUND BALANCE/EQUITY	4,265.04			13,132.22
53	TOTAL LIABILITIES AND FUND BALANCE	4,265.04			13,132.22



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
0577 Alberton K-12 Schools

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 (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
0577 Alberton K-12 Schools

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,945.39			
02	Taxes Receivable - Real and Personal (120-149)	3,118.15			
03	Taxes Receivable - Protested (150-159)	3,234.50			
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	19,298.04			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,352.65			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6,352.65			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	12,945.39			
52	TOTAL FUND BALANCE/EQUITY	12,945.39			
53	TOTAL LIABILITIES AND FUND BALANCE	19,298.04			



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
0577 Alberton K-12 Schools

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)		50,456.81		
02	Taxes Receivable - Real and Personal (120-149)		5,984.19		
03	Taxes Receivable - Protested (150-159)		3,743.35		
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		60,184.35		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		9,727.54		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		9,727.54		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)		50,456.81		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		50,456.81		
53	TOTAL LIABILITIES AND FUND BALANCE		60,184.35		



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
0577 Alberton K-12 Schools

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				



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
0577 Alberton K-12 Schools

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
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))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			20,710.69	8,542.72
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			20,710.69	8,542.72
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			20,710.69	8,542.72
52	TOTAL FUND BALANCE/EQUITY			20,710.69	8,542.72
53	TOTAL LIABILITIES AND FUND BALANCE			20,710.69	8,542.72



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,259.29	41,634.67		
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	25,259.29	41,634.67		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	25,259.29	41,634.67		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	25,259.29	41,634.67		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	25,259.29	41,634.67		



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
0577 Alberton K-12 Schools

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
0577 Alberton K-12 Schools

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
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	2010 Value	2011 Value
1110 District Tax Levy	239,155.59	237,535.83
1113 District Levy - Heavy Motor Vehicles	99.69	4.37
1114 District Levy - Pers Prop/Mobile Homes	200,789.36	206,689.31
1190 Penalties and Interest on Taxes	1,643.31	1,525.55
1510 Interest Earnings	2,357.12	2,168.20
1900 Other Revenue from Local Sources	263.00	416.12
3110 Direct State Aid	564,160.06	485,690.76
3111 Quality Educator	57,210.89	59,419.39
3113 Indian Education For All	3,672.00	3,406.80
3114 American Indian Achievement Gap	400.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	22,044.85	22,168.52
3120 State Guaranteed Tax Base Aid	246,580.34	232,835.43
3444 State School Block Grant	76,045.42	76,623.37
3730 HB645 State Special Education Allowable Costs	1,319.27	1,325.08
7800 ARRA - State Fiscal Stabilization Fund	39,772.03	54,804.13
7810 Education Jobs Fund	0.00	45,809.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,455,512.93	1,430,822.30

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	594,358.83	533,689.70
2XX Personal Services - Employee Benefits	201,909.94	189,827.82
3XX Purchased Professional and Technical Services	2,279.75	595.00
4XX Purchased Property Services	394.00	303.00
5XX Other Purchased Services	7,944.14	2,011.62
6XX Supplies and Materials	23,216.85	17,181.38
7XX Property and Equipment Acquisition	0.00	8,644.00
810 Dues and Fees	5,683.74	688.00
8XX Other Expenditures	190.00	103.50
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	9,740.00	11,062.00
6XX Supplies and Materials	0.00	284.85
222X Educational Media Services		
1XX Personal Services - Salaries	35,737.16	29,606.12
2XX Personal Services - Employee Benefits	5,787.18	2,562.00
5XX Other Purchased Services	109.69	0.00
6XX Supplies and Materials	1,362.45	655.88
810 Dues and Fees	0.00	1,017.04



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
		222X Educational Media Services			
			8XX Other Expenditures	1,661.04	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	57,907.64	55,676.48
			3XX Purchased Professional and Technical Services	10,711.42	20,359.80
			5XX Other Purchased Services	15,308.93	10,688.63
			6XX Supplies and Materials	339.38	965.22
			810 Dues and Fees	2,659.00	510.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	32,427.25	33,775.20
			2XX Personal Services - Employee Benefits	0.00	10,390.32
			6XX Supplies and Materials	592.40	462.23
			810 Dues and Fees	0.00	25.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	13,158.79	19,382.78
			2XX Personal Services - Employee Benefits	6,404.04	5,663.16
			3XX Purchased Professional and Technical Services	0.00	3,000.00
			5XX Other Purchased Services	1,749.73	2,162.05
			6XX Supplies and Materials	518.31	780.30
			810 Dues and Fees	0.00	1,425.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	60,683.74	47,960.65
			2XX Personal Services - Employee Benefits	3,194.94	6,000.00
			3XX Purchased Professional and Technical Services	675.00	3,288.05
			4XX Purchased Property Services	46,484.25	55,614.52
			5XX Other Purchased Services	9,887.05	10,691.33
			6XX Supplies and Materials	39,615.26	53,513.54
			810 Dues and Fees	101.00	31.00
			8XX Other Expenditures	61.50	0.00
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	5,575.27	0.00
			850 Interest on Debt	89.86	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	17,925.49	33,110.12
			2XX Personal Services - Employee Benefits	9,186.00	9,562.00
			3XX Purchased Professional and Technical Services	0.00	4.95
			5XX Other Purchased Services	0.00	51.01
			6XX Supplies and Materials	1,036.55	80.42
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	18,693.88	19,717.30
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

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	2010 Value	2011 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	14,037.84	14,345.32
			2XX Personal Services - Employee Benefits	4,593.00	4,781.00
			6XX Supplies and Materials	888.62	101.29
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	16,895.48	11,086.34
			3XX Purchased Professional and Technical Services	755.00	0.00
			4XX Purchased Property Services	196.75	242.95
			5XX Other Purchased Services	764.48	686.42
			6XX Supplies and Materials	398.09	80.79
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	67,622.53	65,187.42
			3XX Purchased Professional and Technical Services	1,895.00	1,760.00
			4XX Purchased Property Services	301.30	166.71
			5XX Other Purchased Services	4,895.95	4,996.25
			6XX Supplies and Materials	19,172.19	3,245.61
			810 Dues and Fees	2,615.00	3,000.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	39,772.03	54,804.13
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	45,809.44
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	3,194.84	1,449.70
			2XX Personal Services - Employee Benefits	6,389.88	5,184.84
			4XX Purchased Property Services	2,557.05	0.00
			5XX Other Purchased Services	145.00	377.28
			6XX Supplies and Materials	7,897.40	16,103.38
			810 Dues and Fees	178.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,440,526.88	1,436,531.84



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County

0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						125,841.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,430,822.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,436,531.84	(3)
Increase/Decrease of Reserve for Inventories							
This Year	N/A	Less Last Year	N/A	(4a)	N/A		
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)						120,132.03	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
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	2010 Value	2011 Value
1110 District Tax Levy	75,305.72	73,425.01
1113 District Levy - Heavy Motor Vehicles	31.93	1.40
1114 District Levy - Pers Prop/Mobile Homes	63,584.01	64,022.54
1190 Penalties and Interest on Taxes	434.41	443.06
1420 Trans Fees from Other Schl Dists Within State	0.00	10,020.36
1510 Interest Earnings	998.46	991.71
1900 Other Revenue from Local Sources	7,061.80	0.00
2220 County On-Schedule Trans Reimb	25,377.33	25,973.60
3210 State On-Schedule Trans Reimb	25,377.34	20,375.43
3444 State School Block Grant	2,144.55	2,160.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	200,315.55	197,413.96

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	57,907.64	55,551.48
3XX Purchased Professional and Technical Services	1,000.00	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	18,334.91	12,546.00
2XX Personal Services - Employee Benefits	6,404.04	5,663.16
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	14,048.88	6,932.00
2XX Personal Services - Employee Benefits	3,194.94	2,400.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	62,375.58	44,773.68
2XX Personal Services - Employee Benefits	16,583.04	11,175.34
4XX Purchased Property Services	8,923.29	6,030.13
5XX Other Purchased Services	12,546.74	11,524.96
6XX Supplies and Materials	19,249.20	16,009.48
810 Dues and Fees	191.00	0.00
8XX Other Expenditures	334.50	278.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	221,093.76	172,884.23



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

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						77,210.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						197,413.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						172,884.23	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						101,740.18	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

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	2010 Value	2011 Value
1110 District Tax Levy	23,475.06	30,074.53
1113 District Levy - Heavy Motor Vehicles	9.73	0.43
1114 District Levy - Pers Prop/Mobile Homes	19,624.76	26,277.83
1190 Penalties and Interest on Taxes	167.06	145.52
1510 Interest Earnings	1,687.75	1,721.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44,964.36	58,219.96

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	27,330.75	27,330.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	27,330.75	27,330.75

Schedule Of Changes Worksheet

Beginning Fund Balance		113,456.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		58,219.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		27,330.75	(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)		144,345.81	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
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	2010 Value	2011 Value
1510 Interest Earnings	2.29	29.34
1611 National School Lunch Program	20,112.25	22,376.30
3220 State Food Services Match	0.00	126.32
4550 Federal Child Nutrition	29,176.73	44,508.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,291.27	67,040.58

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

PRC Program Function Object	2010 Value	2011 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	31,048.40	39,509.20
4XX Purchased Property Services	140.00	65.00
5XX Other Purchased Services	0.00	203.98
6XX Supplies and Materials	17,827.75	18,832.32
810 Dues and Fees	85.00	165.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	49,101.15	58,775.66

Schedule Of Changes Worksheet

Beginning Fund Balance					4,204.04 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					67,040.58 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					58,775.66 (3)
Increase/Decrease of Reserve for Inventories					
This Year	4,262.09	Less Last Year	3,236.11	(4a)	1,025.98
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)					1,025.98 (4)
					13,494.94 (5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
0577 Alberton K-12 Schools

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	142.95	123.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	142.95	123.21

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	8,491.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	123.21	(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)	8,614.60	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
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	2010 Value	2011 Value
1510 Interest Earnings	2,727.40	2,882.38
2240 County Retirement Distribution	211,669.53	171,944.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	214,396.93	174,826.71

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	101,344.06	96,302.50
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,276.23	2,823.68
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,672.90	11,386.92
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,802.19	4,886.58
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,214.09	4,039.09
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,220.97	7,750.08
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	8,888.01	6,995.99
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,830.21	3,553.96
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	4,646.87	5,108.71
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	982.08	1,097.37
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	523.00	0.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,526.62	1,671.16
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	9,267.08	9,620.17



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
0577 Alberton K-12 Schools

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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	4,575.22	5,470.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				171,769.53	160,707.14

Schedule Of Changes Worksheet

Beginning Fund Balance					195,270.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					174,826.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					160,707.14	(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)					209,390.22	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
0577 Alberton K-12 Schools

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

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

PRC Revenue	2011 Value
002 Alberton Literacy through Library Resources	
4100 Federal Miscellaneous Grants - Direct from Feds	219,895.71
014 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	19,901.00
016 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	1,141.00
017 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,914.00
018 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	76,061.00
019 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	26,724.00
020 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	415.00
029 PTA Grant	
1920 Contributions/Donations from Private Sources	626.00
033 MEC Grant	
1900 Other Revenue from Local Sources	2,290.00
034 Allegiance	
1900 Other Revenue from Local Sources	412.08
036 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	101,005.36
041 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	24,297.98
042 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	223,945.00
044 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	29,541.00
045 Miscellaneous State Grant	
3290 State - Other State Grants	247.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	731,416.13

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

PRC Program Function Object	2011 Value
002 Alberton Literacy through Library Resources	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
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	2011 Value
002 Alberton Literacy through Library Resources	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
1XX Personal Services - Salaries	41,429.51
2XX Personal Services - Employee Benefits	16,309.76
3XX Purchased Professional and Technical Services	76,778.00
5XX Other Purchased Services	3,660.08
6XX Supplies and Materials	72,688.44
23XX Support Services - General Administration	
1XX Personal Services - Salaries	4,899.96
25XX Support Services - Business	
1XX Personal Services - Salaries	4,899.96
002 Subtotal	220,665.71
004 Upward Bound Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	137.96
007 Playground	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,584.44
008 WCKA	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	2,232.00
014 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
1XX Personal Services - Salaries	3,580.00
2XX Personal Services - Employee Benefits	273.87
3XX Purchased Professional and Technical Services	1,837.50
5XX Other Purchased Services	4,070.00
6XX Supplies and Materials	9,351.83
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	787.50
014 Subtotal	19,900.70
016 Vo Ed Tech Ed/Industrial Arts	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	134.28
6XX Supplies and Materials	1,006.72



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
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	2011 Value
		016	Subtotal	1,141.00
017	Vo Ed Carl Perkins Basic Grant			
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction	
			6XX Supplies and Materials	4,914.00
018	Title I, Part A, Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
		1XXX	Instruction	
			1XX Personal Services - Salaries	43,465.00
			2XX Personal Services - Employee Benefits	23,179.66
			3XX Purchased Professional and Technical Services	1,000.00
			5XX Other Purchased Services	1,934.48
			6XX Supplies and Materials	6,481.86
		018	Subtotal	76,061.00
019	Title II, Part A, Teacher/Principal Train/Recruit			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction	
			1XX Personal Services - Salaries	26,724.00
020	Title II, Part D, Ed Technology			
	431 Title II, Part D, Educational Technology			
		1XXX	Instruction	
			1XX Personal Services - Salaries	415.00
029	PTA Grant			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction	
			1XX Personal Services - Salaries	3,055.00
			2XX Personal Services - Employee Benefits	249.90
		029	Subtotal	3,304.90
031	State OTO Indian Education for All			
	365 Indian Education for All - OTO & Ongoing			
		1XXX	Instruction	
			3XX Purchased Professional and Technical Services	740.00
			6XX Supplies and Materials	214.50
		222X	Educational Media Services	
			6XX Supplies and Materials	1,205.03
		031	Subtotal	2,159.53
033	MEC Grant			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction	



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
0577 Alberton K-12 Schools

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

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

742,185.61

Schedule Of Changes Worksheet

Beginning Fund Balance						75,691.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						731,416.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						742,185.61	(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)						64,922.39	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Alberton Literacy through Library Resources	219,895.71	220,665.71	-770.00
004 Upward Bound Reimbursement	0.00	137.96	-137.96
007 Playground	0.00	2,584.44	-2,584.44
008 WCKA	0.00	2,232.00	-2,232.00
014 ARRA - IDEA Part B (Trans from Coop)	19,901.00	19,900.70	0.30
016 Vo Ed Tech Ed/Industrial Arts	1,141.00	1,141.00	0.00
017 Vo Ed Carl Perkins Basic Grant	4,914.00	4,914.00	0.00
018 Title I, Part A, Improving Basic Programs	76,061.00	76,061.00	0.00
019 Title II, Part A, Teacher/Principal Train/Recruit	26,724.00	26,724.00	0.00
020 Title II, Part D, Ed Technology	415.00	415.00	0.00
029 PTA Grant	626.00	3,304.90	-2,678.90
031 State OTO Indian Education for All	0.00	2,159.53	-2,159.53
033 MEC Grant	2,290.00	2,203.03	86.97
034 Allegiance	412.08	953.00	-540.92
036 Medicaid	101,005.36	101,005.36	0.00
041 IDEA Part B (Trans from Coop)	24,297.98	24,297.98	0.00
042 21st Century Community Learning	223,945.00	223,945.00	0.00
044 ARRA - Title I Part A	29,541.00	29,541.00	0.00
045 Miscellaneous State Grant	247.00	0.00	247.00



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County

0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Total	731,416.13	742,185.61	-10,769.48
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Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

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	2010 Value	2011 Value
1110 District Tax Levy	5,040.96	5,054.61
1113 District Levy - Heavy Motor Vehicles	2.12	0.09
1114 District Levy - Pers Prop/Mobile Homes	3,033.53	4,407.64
1190 Penalties and Interest on Taxes	30.68	31.13
1510 Interest Earnings	656.67	618.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,763.96	10,112.16

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

PRC Program Function Object	2010 Value	2011 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	3,550.00	1,490.00
6XX Supplies and Materials	281.77	611.36
24XX Support Services - School Administration		
1XX Personal Services - Salaries	1,580.00	710.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,411.77	2,811.36

Schedule Of Changes Worksheet

Beginning Fund Balance	40,992.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,112.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,811.36	(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
Ending Fund Balance (1 + 2 - 3 + 4)	48,293.63	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
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	2010 Value	2011 Value
1311 Driver's Education Fees	400.00	1,200.00
1510 Interest Earnings	69.46	59.92
3260 State Driver's Education Reimbursement	1,314.19	497.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,783.65	1,757.02

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	432.00	1,512.00
6XX Supplies and Materials	153.18	394.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	585.18	1,906.36

Schedule Of Changes Worksheet

Beginning Fund Balance		4,414.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,757.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,906.36	(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)		4,265.04	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County

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	2010 Value	2011 Value
1510 Interest Earnings	217.91	187.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	217.91	187.89

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	12,944.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	187.89	(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)	13,132.22	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
0577 Alberton K-12 Schools

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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	13,016.11	12,884.23
1113 District Levy - Heavy Motor Vehicles	5.43	0.24
1114 District Levy - Pers Prop/Mobile Homes	10,940.27	11,208.56
1190 Penalties and Interest on Taxes	89.35	83.39
1510 Interest Earnings	83.14	30.69
3281 State Technology Aid	1,500.48	1,433.50
3445 State Combined Fund School Block Grant	2,728.24	2,748.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,363.02	28,389.58

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	16,805.20	650.00
4XX Purchased Property Services	0.00	240.00
5XX Other Purchased Services	1,341.14	0.00
6XX Supplies and Materials	11,740.13	22,291.53
810 Dues and Fees	2,376.00	399.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	32,262.47	23,580.53

Schedule Of Changes Worksheet

Beginning Fund Balance		8,136.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		28,389.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		23,580.53	(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)		12,945.39	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
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	2010 Value	2011 Value
1110 District Tax Levy	26,032.13	25,619.80
1113 District Levy - Heavy Motor Vehicles	10.87	0.48
1114 District Levy - Pers Prop/Mobile Homes	23,101.84	22,417.14
1190 Penalties and Interest on Taxes	210.12	165.93
1510 Interest Earnings	49.86	212.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,404.82	48,415.77

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	7,386.38	0.00
4XX Purchased Property Services	28,639.77	0.00
6XX Supplies and Materials	9,134.60	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	1,606.40	5,390.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	46,767.15	5,390.00

Schedule Of Changes Worksheet

Beginning Fund Balance	7,431.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,415.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,390.00	(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)	50,456.81	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
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	2010 Value	2011 Value
1700 Student Extracurricular Activity Receipts	43,188.96	43,666.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	43,188.96	43,666.50

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	44,859.36	49,215.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	44,859.36	49,215.30

Schedule Of Changes Worksheet

Beginning Fund Balance	26,259.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,666.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	49,215.30	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	20,710.69	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
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	2010 Value	2011 Value
1510 Interest Earnings	0.00	113.66
1920 Contributions/Donations from Private Sources	0.00	9,029.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	9,142.72

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

PRC Program Function Object	2010 Value	2011 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	0.00	600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	600.00

Schedule Of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,142.72	(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)	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)		8,542.72	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
0577 Alberton K-12 Schools

Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	14,425.00	16,035.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	14,037.84	14,345.32
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	16,124.00	17,133.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	3,580.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	865,505.68	836,180.86
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,444.74	1,010.25
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	324.28	328.51
XX	XXX 26XX 41X	Energy Utility Services	24,862.05	27,392.24
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	156,457.07	5,390.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
0577 Alberton K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	23,493.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	23,493.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,831.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	33,830.78
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	62,525.80
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 FY2013 Maximum Budget: 100%



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County
0577 Alberton K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	33,110.12	0.00	0.00	0.00	
280	1XXX	2XX	9,562.00	0.00	0.00	0.00	
280	1XXX	3XX	4.95	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	51.01	0.00	0.00	0.00	
280	1XXX	6XX	80.42	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	19,717.30	0.00	0.00	0.00	
Totals			62,525.80	0.00	0.00	0.00	62,525.80

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 FY11.



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County

0577 Alberton K-12 Schools

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	0.00	0.00	52,000.00
Buildings	494,679.00	0.00	5,390.00	0.00	500,069.00
Totals at Historical Cost	546,679.00	0.00	5,390.00	0.00	552,069.00
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	632,661.00	0.00	8,644.00	0.00	641,305.00
Total Accumulated Depreciation	632,661.00	0.00	8,644.00	0.00	641,305.00
Governmental Activities, Capital Assets, net	-85,982.00	0.00	-3,254.00	0.00	-89,236.00

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

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

Depreciation by Function for FY2011	Governmental Activities	Business-Type Activities	Adjustments
--------------------------------------------	------------------------------------	-------------------------------------	--------------------

Total Depreciation for FY2011

*** Has comment.



Trustees' Financial Summary

FY2010-11

Submit ID: 0577-75469190

31 Mineral County

0577 Alberton K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
Governmental Activities*							
Capital Leases	0.00	81,992.25	27,330.75	0.00	54,661.50	54,661.50	0.00
Compensated Absences	75,335.32	8,424.91	0.00	0.00	83,760.23	14,300.06	69,460.17
Other Post Employment Benefits	121,842.80	478,375.20	0.00	0.00	600,218.00	56,028.00	544,190.00
Total Governmental Activity							
Long-Term Liabilities	197,178.12	568,792.36	27,330.75	0.00	738,639.73	124,989.56	613,650.17

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.