



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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: John Carpenter

(Signature)

(Date)

County Superintendent: Mary Yarnall

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY14 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, 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, 13, 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

FY2013-14

Submit ID: 0577-63808583

31 Mineral County
0577 Alberton K-12 Schools

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Bio-Mass Grant	STATE	CSC-BIO-13-003	
002	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A132660	84.358A
003	Blackfoot Grant	LOCAL		
004	Tree Grant	LOCAL		
005	Library Architect Donation	LOCAL		
006	Fish Wildlife and Parks	LOCAL		
007	Cenex	LOCAL		
010	Garden Grant	LOCAL		
011	Services for Significant Needs Students	STATE	31-0577-76-14-P11	State
016	Vo Ed Tech Ed/Industrial Arts	STATE	0577-14	State
017	Vo Ed Carl Perkins Basic Grant	FEDERAL	03105778114	84.048A
018	Title I, Part A, Improving Basic Programs	FEDERAL	03105773114	84.010A
019	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	03105771414	84.367
029	PTA Grant	LOCAL	None	
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	32-9698-77-14	84.027A
045	Miscellaneous State Grant	STATE		State



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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)	209,628.97	187,146.14	193,679.25	6,396.56
02	Taxes Receivable - Real and Personal (120-149)	36,595.61	9,794.57	3,531.78	
03	Taxes Receivable - Protested (150-159)	9,028.53	2,757.31	994.57	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				4,387.86
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	255,253.11	199,698.02	198,205.60	10,784.42
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	45,624.14	12,551.88	4,526.35	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				4,387.86
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	209,628.97	187,146.14	193,679.25	6,396.56
52	TOTAL FUND BALANCE/EQUITY	209,628.97	187,146.14	193,679.25	10,784.42
53	TOTAL LIABILITIES AND FUND BALANCE	255,253.11	199,698.02	198,205.60	10,784.42



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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)	8,828.18	135,698.42	23,714.70	58,070.29
02	Taxes Receivable - Real and Personal (120-149)				1,088.27
03	Taxes Receivable - Protested (150-159)				180.86
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,828.18	135,698.42	23,714.70	59,339.42
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				1,269.13
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	8,828.18	135,698.42	23,714.70	58,070.29
52	TOTAL FUND BALANCE/EQUITY	8,828.18	135,698.42	23,714.70	58,070.29
53	TOTAL LIABILITIES AND FUND BALANCE	8,828.18	135,698.42	23,714.70	59,339.42



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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)	4,206.64			10,134.87
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	4,206.64			10,134.87
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,206.64			10,134.87
52	TOTAL FUND BALANCE/EQUITY	4,206.64			10,134.87
53	TOTAL LIABILITIES AND FUND BALANCE	4,206.64			10,134.87



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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)	42,944.98			
02	Taxes Receivable - Real and Personal (120-149)	1,888.76			
03	Taxes Receivable - Protested (150-159)	465.17			
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	45,298.91			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,353.93			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
48	Fund Balance for Budget	42,944.98			
52	TOTAL FUND BALANCE/EQUITY	42,944.98			
53	TOTAL LIABILITIES AND FUND BALANCE	45,298.91			



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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)		33,701.76		
02	Taxes Receivable - Real and Personal (120-149)		698.93		
03	Taxes Receivable - Protested (150-159)		491.53		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		34,892.22		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,190.46		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		33,701.76		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		33,701.76		



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

31 Mineral County
0577 Alberton K-12 Schools

53	TOTAL LIABILITIES AND FUND BALANCE		34,892.22	
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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	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

FY2013-14

Submit ID: 0577-63808583

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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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)			17,538.36	6,870.26
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			17,538.36	6,870.26
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			17,538.36	6,870.26
52	TOTAL FUND BALANCE/EQUITY			17,538.36	6,870.26
53	TOTAL LIABILITIES AND FUND BALANCE			17,538.36	6,870.26



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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)	16,960.72	50,047.57		
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	16,960.72	50,047.57		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	16,960.72	50,047.57		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	16,960.72	50,047.57		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	16,960.72	50,047.57		



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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

FY2013-14

Submit ID: 0577-63808583

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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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

FY2013-14

Submit ID: 0577-63808583

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	2013 Value	2014 Value
1110 District Tax Levy	270,994.97	329,100.22
1113 District Levy - Heavy Motor Vehicles	24.34	0.00
1114 District Levy - Pers Prop/Mobile Homes	219,565.87	202,814.21
1190 Penalties and Interest on Taxes	2,049.54	10,423.32
1510 Interest Earnings	227.40	964.22
1900 Other Revenue from Local Sources	918.88	180.00
3110 Direct State Aid	562,350.59	603,387.33
3111 Quality Educator	56,438.23	54,247.99
3112 At Risk Student	8,442.91	8,306.65
3113 Indian Education For All	3,182.40	3,304.80
3114 American Indian Achievement Gap	1,000.00	1,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	24,947.68	28,314.79
3116 Data For Achievement	0.00	1,620.00
3120 State Guaranteed Tax Base Aid	216,089.88	228,842.12
3444 State School Block Grant	78,644.48	78,644.48
3446 SB372 Block Grant Reimbursement	2,021.11	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,446,898.28	1,551,550.13

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	679,051.08	648,989.86
2XX Personal Services - Employee Benefits	171,900.62	153,875.56
3XX Purchased Professional and Technical Services	1,500.00	1,730.20
4XX Purchased Property Services	1,329.88	789.00
5XX Other Purchased Services	1,878.35	6,028.00
6XX Supplies and Materials	13,751.21	29,135.50
810 Dues and Fees	724.50	1,453.75
8XX Other Expenditures	488.25	245.25
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	11,736.00	12,088.00
6XX Supplies and Materials	0.00	357.80
22XX Educational Media Services		
1XX Personal Services - Salaries	24,180.24	27,660.86
2XX Personal Services - Employee Benefits	11,000.00	10,605.00
5XX Other Purchased Services	95.20	0.00
6XX Supplies and Materials	498.18	1,903.85
810 Dues and Fees	1,283.24	1,262.17
23XX Support Services - General Administration		



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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	2013 Value	2014 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	55,551.48	20,000.00
			3XX Purchased Professional and Technical Services	11,437.50	15,037.50
			5XX Other Purchased Services	11,577.05	6,983.67
			6XX Supplies and Materials	0.00	343.67
			810 Dues and Fees	3,066.00	5,742.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	54,895.68	83,535.04
			2XX Personal Services - Employee Benefits	17,183.00	22,899.00
			5XX Other Purchased Services	637.52	1,098.17
			6XX Supplies and Materials	226.72	250.60
			810 Dues and Fees	470.00	2,970.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	18,485.40	22,726.50
			2XX Personal Services - Employee Benefits	5,591.46	5,450.00
			5XX Other Purchased Services	1,079.54	1,544.64
			6XX Supplies and Materials	215.79	197.86
			810 Dues and Fees	0.00	150.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	45,876.92	29,337.16
			2XX Personal Services - Employee Benefits	2,400.00	2,728.00
			3XX Purchased Professional and Technical Services	0.00	61.50
			4XX Purchased Property Services	38,934.84	45,537.74
			5XX Other Purchased Services	9,585.00	12,705.62
			6XX Supplies and Materials	39,289.93	61,359.00
			810 Dues and Fees	66.00	135.98
			8XX Other Expenditures	0.00	61.50
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	36,728.14	26,624.65
			2XX Personal Services - Employee Benefits	10,000.00	15,755.32
			6XX Supplies and Materials	228.10	157.66
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	17,865.52	16,221.78
	316 Data For Achievement				
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	1,620.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	14,646.96	15,730.35
			2XX Personal Services - Employee Benefits	5,000.00	5,150.00
			6XX Supplies and Materials	296.31	5,982.37



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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	2013 Value	2014 Value
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	14,962.69	14,103.64
			4XX Purchased Property Services	369.80	0.00
			5XX Other Purchased Services	0.00	281.07
			6XX Supplies and Materials	146.62	670.02
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	68,414.32	72,226.94
			3XX Purchased Professional and Technical Services	3,420.00	7,065.00
			5XX Other Purchased Services	6,810.81	7,585.27
			6XX Supplies and Materials	3,915.62	12,566.19
			810 Dues and Fees	3,000.00	3,340.00
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	0.00	3,650.27
			2XX Personal Services - Employee Benefits	5,597.52	5,455.32
			4XX Purchased Property Services	0.00	640.00
			5XX Other Purchased Services	0.00	219.52
			6XX Supplies and Materials	7,346.09	10,750.92
910	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	17,775.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,452,510.48</u>	<u>1,462,776.24</u>



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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						120,855.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,551,550.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,462,776.24	(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)						209,628.97	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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	2013 Value	2014 Value
1110 District Tax Levy	112,864.61	90,878.93
1113 District Levy - Heavy Motor Vehicles	10.45	0.00
1114 District Levy - Pers Prop/Mobile Homes	108,262.41	64,944.19
1190 Penalties and Interest on Taxes	670.16	3,390.22
1420 Trans Fees from Other Schl Dists Within State	12,986.00	15,028.20
1510 Interest Earnings	483.02	1,076.02
2220 County On-Schedule Trans Reimb	19,155.05	19,539.81
3210 State On-Schedule Trans Reimb	26,385.93	27,706.06
3444 State School Block Grant	2,720.80	2,720.80
3446 SB372 Block Grant Reimbursement	559.95	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	284,098.38	225,284.23

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	55,551.48	19,999.96
25XX Support Services - Business		
1XX Personal Services - Salaries	21,366.24	22,726.50
2XX Personal Services - Employee Benefits	5,710.26	5,449.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	11,578.50	15,773.32
2XX Personal Services - Employee Benefits	2,400.00	2,728.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	35,130.27	34,296.54
2XX Personal Services - Employee Benefits	14,258.34	12,826.23
4XX Purchased Property Services	7,211.19	11,691.34
5XX Other Purchased Services	15,174.22	15,726.38
6XX Supplies and Materials	28,879.55	31,888.50
810 Dues and Fees	402.00	420.00
8XX Other Expenditures	223.50	342.25
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	15,725.45	20,540.74
6XX Supplies and Materials	0.00	173.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	213,611.00	194,581.76



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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						156,443.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						225,284.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						194,581.76	(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)						187,146.14	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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	2013 Value	2014 Value
1110 District Tax Levy	32,089.10	32,567.73
1113 District Levy - Heavy Motor Vehicles	2.93	0.00
1114 District Levy - Pers Prop/Mobile Homes	26,102.34	19,849.68
1190 Penalties and Interest on Taxes	229.32	1,157.59
1510 Interest Earnings	850.07	1,276.28
1900 Other Revenue from Local Sources	1,000.00	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	60,273.76	54,851.28
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	11,500.00	55,282.22

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,500.00	55,282.22
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Schedule Of Changes Worksheet

Beginning Fund Balance	194,110.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	54,851.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	55,282.22	(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)	193,679.25	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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	2013 Value	2014 Value
1510 Interest Earnings	8.76	6.38
1611 National School Lunch Program	19,598.01	16,415.30
1900 Other Revenue from Local Sources	0.03	0.00
4550 Federal Child Nutrition	50,828.05	50,689.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	70,434.85	67,110.70

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

PRC Program Function Object	2013 Value	2014 Value
460 Fresh Fruit And Vegetable		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	243.30
31XX Food Services		
1XX Personal Services - Salaries	1,704.33	2,238.25
6XX Supplies and Materials	2,345.61	2,449.70
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	37,415.92	33,809.84
4XX Purchased Property Services	455.70	607.95
5XX Other Purchased Services	574.40	500.73
6XX Supplies and Materials	27,217.50	24,434.53
810 Dues and Fees	85.00	312.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	69,798.46	64,596.33



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

31 Mineral County

0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						8,152.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						67,110.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						64,596.33	(3)
Increase/Decrease of Reserve for Inventories							
This Year	4,387.86	Less Last Year	4,270.00		(4a)	117.86	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00		(4b)	0.00	
						117.86	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,784.42	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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	2013 Value	2014 Value
1510 Interest Earnings	46.91	57.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46.91	57.36

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

PRC Program Function Object	2013 Value	2014 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	8,770.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57.36	(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)	8,828.18	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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	2013 Value	2014 Value
1510 Interest Earnings	1,207.24	883.83
1900 Other Revenue from Local Sources	0.00	15.32
2240 County Retirement Distribution	159,363.03	240,742.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	160,570.27	241,641.99

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	103,424.23	110,161.70
810 Dues and Fees	0.00	155,693.93
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,656.03	4,458.98
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,891.71	6,350.16
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	9,363.45	14,393.93
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,265.59	6,375.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,044.59	6,891.94
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,277.43	3,359.25
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,020.30	5,826.50
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,175.40	2,858.59
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	4,915.88	4,634.26
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,028.76	2,661.08
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,245.94	2,511.65
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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	2013 Value	2014 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	10,132.23	9,497.59
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	5,397.32	5,962.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				176,838.86	341,637.50

Schedule Of Changes Worksheet

Beginning Fund Balance						235,693.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						241,641.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						341,637.50	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						135,698.42	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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	2014 Value
001 Bio-Mass Grant	
1900 Other Revenue from Local Sources	2,800.00
002 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	941.00
003 Blackfoot Grant	
1900 Other Revenue from Local Sources	498.08
005 Library Architect Donation	
1900 Other Revenue from Local Sources	2,900.00
007 Cenex	
1900 Other Revenue from Local Sources	311.79
010 Garden Grant	
1900 Other Revenue from Local Sources	850.00
011 Services for Significant Needs Students	
3610 Services for Significant Needs Students	9,444.00
016 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	1,154.00
017 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,753.00
018 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	68,791.00
019 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	21,269.00
029 PTA Grant	
1900 Other Revenue from Local Sources	1,750.00
033 MEC Grant	
1900 Other Revenue from Local Sources	3,000.00
034 Allegiance	
1900 Other Revenue from Local Sources	1,578.34
036 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	91,922.06
041 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	15,849.00
045 Miscellaneous State Grant	
1900 Other Revenue from Local Sources	1,342.37
6100 Material Prior Period Revenue Adjustments	85.03
	1,427.40
045 Subtotal	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	227,238.67



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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	2014 Value
001 Bio-Mass Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,800.00
002 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	941.00
004 Tree Grant	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	2,250.00
005 Library Architect Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,215.00
006 Fish Wildlife and Parks	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	160.55
010 Garden Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	360.80
6XX Supplies and Materials	350.00
	710.80
010 Subtotal	
011 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	9,444.00
016 Vo Ed Tech Ed/Industrial Arts	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	1,154.00
017 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	270.00
6XX Supplies and Materials	2,483.00
	2,753.00
017 Subtotal	



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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	2014 Value
018 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	41,237.92
2XX Personal Services - Employee Benefits	20,374.60
3XX Purchased Professional and Technical Services	4,052.40
5XX Other Purchased Services	2,230.27
6XX Supplies and Materials	895.81
	68,791.00
018 Subtotal	68,791.00
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	21,269.00
029 PTA Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	2,050.00
2XX Personal Services - Employee Benefits	172.05
	2,222.05
029 Subtotal	2,222.05
033 MEC Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,714.38
034 Allegiance	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
810 Dues and Fees	824.75
035 Coca-Cola	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	252.70
036 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	85,226.52
041 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	13,608.00
2XX Personal Services - Employee Benefits	2,241.00



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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	2014 Value
041 Subtotal	15,849.00
045 Miscellaneous State Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	448.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	219,026.56

Schedule Of Changes Worksheet

Beginning Fund Balance	15,502.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	227,238.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	219,026.56	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,714.70	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Bio-Mass Grant	2,800.00	2,800.00	0.00
002 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	941.00	941.00	0.00
003 Blackfoot Grant	498.08	0.00	498.08
004 Tree Grant	0.00	2,250.00	-2,250.00
005 Library Architect Donation	2,900.00	2,215.00	685.00
006 Fish Wildlife and Parks	0.00	160.55	-160.55
007 Cenex	311.79	0.00	311.79
010 Garden Grant	850.00	710.80	139.20
011 Services for Significant Needs Students	9,444.00	9,444.00	0.00
016 Vo Ed Tech Ed/Industrial Arts	1,154.00	1,154.00	0.00
017 Vo Ed Carl Perkins Basic Grant	2,753.00	2,753.00	0.00



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

31 Mineral County

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
018 Title I, Part A, Improving Basic Programs	68,791.00	68,791.00	0.00
019 Title II, Part A, Teacher/Principal Train/Recruit	21,269.00	21,269.00	0.00
029 PTA Grant	1,750.00	2,222.05	-472.05
033 MEC Grant	3,000.00	1,714.38	1,285.62
034 Allegiance	1,578.34	824.75	753.59
035 Coca-Cola	0.00	252.70	-252.70
036 Medicaid	91,922.06	85,226.52	6,695.54
041 IDEA Part B (Trans from Coop)	15,849.00	15,849.00	0.00
045 Miscellaneous State Grant	1,427.40	448.81	978.59
Total	227,238.67	219,026.56	8,212.11



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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	2013 Value	2014 Value
1110 District Tax Levy	1,855.39	9,554.21
1113 District Levy - Heavy Motor Vehicles	0.15	0.00
1114 District Levy - Pers Prop/Mobile Homes	1,530.75	6,413.78
1190 Penalties and Interest on Taxes	28.22	184.81
1510 Interest Earnings	273.09	320.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,687.60	16,473.77

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

PRC Program Function Object	2013 Value	2014 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	7,239.58	200.00
5XX Other Purchased Services	88.66	0.00
810 Dues and Fees	1,250.00	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	3,445.42	3,683.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,023.66	3,883.90

Schedule Of Changes Worksheet

Beginning Fund Balance	45,480.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,473.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,883.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	58,070.29	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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	2013 Value	2014 Value
1311 Driver's Education Fees	1,600.00	1,000.00
1510 Interest Earnings	23.75	31.84
3260 State Driver's Education Reimbursement	1,260.50	1,829.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,884.25	2,861.55

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,040.00	1,824.00
6XX Supplies and Materials	750.86	153.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,790.86	1,977.23

Schedule Of Changes Worksheet

Beginning Fund Balance	3,322.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,861.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,977.23	(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)	4,206.64	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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	2013 Value	2014 Value
1510 Interest Earnings	57.79	65.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57.79	65.82

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries	734.46	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	734.46	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	10,069.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65.82	(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)	10,134.87	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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	2013 Value	2014 Value
1110 District Tax Levy	13,811.39	17,192.52
1113 District Levy - Heavy Motor Vehicles	1.23	0.00
1114 District Levy - Pers Prop/Mobile Homes	11,190.79	10,518.45
1190 Penalties and Interest on Taxes	104.36	549.39
1510 Interest Earnings	64.46	207.15
3281 State Technology Aid	1,371.04	2,839.33
3445 State Combined Fund School Block Grant	3,301.92	3,301.92
3447 SB372 Combined Block Grant Reimbursement	552.95	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30,398.14	34,608.76

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	437.41	1,463.01
6XX Supplies and Materials	15,255.27	10,515.61
810 Dues and Fees	238.50	3,163.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,931.18	15,141.62

Schedule Of Changes Worksheet

Beginning Fund Balance	23,477.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,608.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,141.62	(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)	42,944.98	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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	2013 Value	2014 Value
1110 District Tax Levy	1,505.40	5,101.94
1114 District Levy - Pers Prop/Mobile Homes	1,540.03	50.96
1190 Penalties and Interest on Taxes	146.61	847.01
1510 Interest Earnings	156.17	201.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,348.21	6,201.58

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	39,280.56	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	39,280.56	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		27,500.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6,201.58	(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)
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)
		33,701.76	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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	2013 Value	2014 Value
1700 Student Extracurricular Activity Receipts	0.00	42,270.46
1XXX Revenues from Student Activities	53,587.41	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53,587.41	42,270.46

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

PRC Program Function Object	2013 Value	2014 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	55,856.39	40,413.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	55,856.39	40,413.62

Schedule Of Changes Worksheet

Beginning Fund Balance	15,681.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,270.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,413.62	(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)	17,538.36	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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	2013 Value	2014 Value
1510 Interest Earnings	49.72	21.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49.72	21.49

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

PRC Program Function Object	2013 Value	2014 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	600.00	650.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	600.00	650.08

Schedule Of Changes Worksheet

Beginning Fund Balance	7,498.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	650.08	(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)	6,870.26	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

31 Mineral County
0577 Alberton K-12 Schools

Detail Expenditure

Fund	Account	Description	2013 Value	2014 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	21,287.04	16,500.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	14,646.96	15,730.35
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	15,339.00	13,608.00
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	865,677.81	731,375.93
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	11,036.58	6,413.42
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	509.11	238.50
XX	XXX 26XX 41X	Energy Utility Services	26,957.35	30,758.56
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	9,315.32	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	35,838.76	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

31 Mineral County

0577 Alberton K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	23,764.78
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	23,764.78

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,920.54
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	34,220.94
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	58,759.41
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 Inflows (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 FY2016 Maximum Budget: 100%



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

31 Mineral County
0577 Alberton K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	26,624.65	0.00	0.00	0.00	0.00
280	1XXX	2XX	15,755.32	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	157.66	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	16,221.78	0.00	0.00	0.00	0.00
Totals			58,759.41	0.00	0.00	0.00	0.00

58,759.41

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. ARM 10.16.3136

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY14 in TEAMS.



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

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	81,259.63	0.00	0.00	0.00	81,259.63
Buildings	553,373.42	0.00	0.00	0.00	553,373.42
Totals at Historical Cost	634,633.05	0.00	0.00	0.00	634,633.05
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	660,433.00	0.00	55,000.00	0.00	715,433.00
Total Accumulated Depreciation	660,433.00	0.00	55,000.00	0.00	715,433.00
Governmental Activities, Capital Assets, net	-25,799.95	0.00	-55,000.00	0.00	-80,799.95

* 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.

Depreciation by Function for FY2014	Governmental Activities	Business-Type Activities	Adjustments
Transportation (27XX)	46,503.50	0.00	0.00
Total Depreciation for FY2014	46,503.50	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2013-14

Submit ID: 0577-63808583

31 Mineral County

0577 Alberton K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2013)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2014) [a + b - c - d]	Current Portion Due FY2015	Long-Term Portion Due FY2016-
Governmental Activities*							
Compensated Absences	80,939.39	0.00	0.00	9,717.31	71,222.08	0.00	71,222.08
Other Post Employment Benefits	295,460.00	0.00	0.00	0.00	295,460.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	376,399.39	0.00	0.00	9,717.31	366,682.08	0.00	71,222.08

* 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.