



# Trustees' Financial Summary

**FY2014-15**

Submit ID: 0577-33667355

**31 Mineral County**

**0577 Alberton K-12 Schools**

**Due Date:**

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 for state and federal programs.

### Certification

<b>Business Manager/Clerk:</b>	Arra Rausch	<b>Phone #:</b>	(406) 722-4413
(Signature)	_____	(Date)	_____
<b>Chair, Board of Trustees:</b>	Andrew Knapp		
(Signature)	_____	(Date)	_____
<b>County Superintendant</b>	Mary Yarnall		
(Signature)	_____	(Date)	_____

### Software

Accounting Package: Foxie Lady

For FY15 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.**



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### 0577 Alberton K-12 Schools

#### Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Quality Schools Facility Grant	STATE	QSPL-15-0039	NA
002	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A142660	84.358A
003	Blackfoot Grant	LOCAL		
004	Tree Grant	LOCAL		
005	Library Architect Donation	LOCAL		
006	PEAK Grant	LOCAL		
007	Title IV, Part B, 21st Century	FEDERAL	03105791715	84.287
008	School Shop Sale	LOCAL		
009	MT Great Classroom Awards Grant	LOCAL		
010	Garden Grant	LOCAL		
011	Services for Significant Needs Students	STATE	31-0577-76-15-P11	State
016	Vo Ed Tech Ed/Industrial Arts	STATE	0577-15	State
017	Vo Ed Carl Perkins Basic Grant	FEDERAL	03105778115	84.048A
018	Title I, Part A, Improving Basic Programs	FEDERAL	03105773215	84.010A
019	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	03105771415	84.367
033	MEC Grant	LOCAL	none	
034	Allegiance	LOCAL	none	
036	Medicaid	STATE	0000208117	State
041	IDEA Part B (Trans from Coop)	FEDERAL	32-9698-77-15	84.027A
045	Miscellaneous State Grant	STATE		State
046	William E Sears Foundation Scholarship	LOCAL		
047	Al Manuel Scholarship Fund	LOCAL		



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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	173,921.55	226,425.64	156,712.28	5,432.35
02	Taxes Receivable - Real and Personal (120-149)	24,609.22	7,060.89	2,685.17	
03	Taxes Receivable - Protested (150-159)	7,928.44	2,423.76	852.72	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				4,443.59
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	206,459.21	235,910.29	160,250.17	9,875.94
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	32,537.66	9,484.65	3,537.89	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				4,443.59
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	173,921.55	226,425.64	156,712.28	5,432.35
52	<b>TOTAL FUND BALANCE/EQUITY</b>	173,921.55	226,425.64	156,712.28	9,875.94
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	206,459.21	235,910.29	160,250.17	9,875.94



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,333.62	175,925.03	13,073.78	74,828.66
02	Taxes Receivable - Real and Personal (120-149)	381.63			960.55
03	Taxes Receivable - Protested (150-159)	16.19			172.21
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	7,731.44	175,925.03	13,073.78	75,961.42
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	397.82			1,132.76
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	7,333.62	175,925.03	13,073.78	74,828.66
52	<b>TOTAL FUND BALANCE/EQUITY</b>	7,333.62	175,925.03	13,073.78	74,828.66
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,731.44	175,925.03	13,073.78	75,961.42



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,175.33			10,197.91
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,175.33			10,197.91
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,175.33			10,197.91
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,175.33			10,197.91
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,175.33			10,197.91



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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,401.30			
02	Taxes Receivable - Real and Personal (120-149)	1,308.31			
03	Taxes Receivable - Protested (150-159)	408.44			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	11,118.05			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	1,716.75			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	9,401.30			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	9,401.30			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	11,118.05			



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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		19,373.02		
02	Taxes Receivable - Real and Personal (120-149)		2,468.68		
03	Taxes Receivable - Protested (150-159)		420.17		
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)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		22,261.87		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		2,888.85		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		19,373.02		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		19,373.02		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		22,261.87		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			25,426.77	26,244.07
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			25,426.77	26,244.07
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			25,426.77	26,244.07
52	<b>TOTAL FUND BALANCE/EQUITY</b>			25,426.77	26,244.07
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			25,426.77	26,244.07



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	39,662.99	75,282.01		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	39,662.99	75,282.01		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)	39,662.99	75,282.01		
35	<b>TOTAL LIABILITIES</b>	39,662.99	75,282.01		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	39,662.99	75,282.01		



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## Balance Sheet

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



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## Balance Sheet

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



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

### 01 - General Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01**

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	329,100.22	263,024.96
1114	District Levy - Pers Prop/Mobile Homes	202,814.21	201,461.44
1190	Penalties and Interest on Taxes	10,423.32	2,533.58
1510	Interest Earnings	964.22	1,234.46
1900	Other Revenue from Local Sources	180.00	0.00
3110	Direct State Aid	603,387.33	596,829.48
3111	Quality Educator	54,247.99	58,257.34
3112	At Risk Student	8,306.65	8,645.07
3113	Indian Education For All	3,304.80	3,182.40
3114	American Indian Achievement Gap	1,400.00	1,000.00
3115	State Spec Ed Allowable Cost Pymt to Districts	28,314.79	25,384.41
3116	Data For Achievement	1,620.00	2,340.00
3118	Natural Resource Development	0.00	4,253.10
3120	State Guaranteed Tax Base Aid	228,842.12	203,847.94
3444	State School Block Grant	78,644.48	83,360.36
3446	SB96 Block Grant Reimbursement	0.00	2,620.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,551,550.13</b>	<b>1,457,975.49</b>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01**

PRC	Program	Function	Object	2014 Value	2015 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	648,989.86	649,724.37
			2XX Personal Services - Employee Benefits	153,875.56	146,140.23
			3XX Purchased Professional and Technical Services	1,730.20	160.00
			4XX Purchased Property Services	789.00	300.00
			5XX Other Purchased Services	6,028.00	3,079.04
			6XX Supplies and Materials	29,135.50	50,626.31
			810 Dues and Fees	1,453.75	4,641.50
			8XX Other Expenditures	245.25	327.00
<b>21XX Support Services - Students</b>					
			3XX Purchased Professional and Technical Services	12,088.00	12,451.00
			6XX Supplies and Materials	357.80	283.63
<b>222X Educational Media Services</b>					
			1XX Personal Services - Salaries	27,660.86	38,861.17
			2XX Personal Services - Employee Benefits	10,605.00	13,554.00
			6XX Supplies and Materials	1,903.85	2,410.56
			810 Dues and Fees	1,262.17	1,492.49



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**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01**

PRC	Program	Function	Object	2014 Value	2015 Value	
		<b>23XX Support Services - General Administration</b>				
		1XX	Personal Services - Salaries	20,000.00	7,642.50	
		2XX	Personal Services - Employee Benefits	0.00	6,890.00	
		3XX	Purchased Professional and Technical Services	15,037.50	11,303.75	
		4XX	Purchased Property Services	0.00	206.00	
		5XX	Other Purchased Services	6,983.67	4,158.31	
		6XX	Supplies and Materials	343.67	354.00	
		810	Dues and Fees	5,742.00	2,945.00	
		<b>24XX Support Services - School Administration</b>				
		1XX	Personal Services - Salaries	83,535.04	89,185.27	
		2XX	Personal Services - Employee Benefits	22,899.00	19,451.00	
		5XX	Other Purchased Services	1,098.17	1,923.70	
		6XX	Supplies and Materials	250.60	355.70	
		810	Dues and Fees	2,970.00	905.00	
		<b>25XX Support Services - Business</b>				
		1XX	Personal Services - Salaries	22,726.50	22,117.56	
		2XX	Personal Services - Employee Benefits	5,450.00	7,000.00	
		5XX	Other Purchased Services	1,544.64	1,817.62	
		6XX	Supplies and Materials	197.86	545.05	
		810	Dues and Fees	150.00	92.00	
		<b>26XX Operation and Maintenance of Plant Services</b>				
		1XX	Personal Services - Salaries	29,337.16	33,800.55	
		2XX	Personal Services - Employee Benefits	2,728.00	3,133.00	
		3XX	Purchased Professional and Technical Services	61.50	0.00	
		4XX	Purchased Property Services	45,537.74	43,411.34	
		5XX	Other Purchased Services	12,705.62	10,248.68	
		6XX	Supplies and Materials	61,359.00	41,855.50	
		810	Dues and Fees	135.98	871.88	
		8XX	Other Expenditures	61.50	0.00	
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries	26,624.65	35,668.05	
		2XX	Personal Services - Employee Benefits	15,755.32	10,300.00	
		5XX	Other Purchased Services	0.00	113.99	
		6XX	Supplies and Materials	157.66	228.46	
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
		920	Resources Transferred to Other School Districts or Cooperatives	16,221.78	19,300.62	
	<b>316 Data For Achievement</b>					
		<b>24XX Support Services - School Administration</b>				
		1XX	Personal Services - Salaries	1,620.00	2,340.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2014 Value	2015 Value	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	15,730.35	15,768.00	
			2XX Personal Services - Employee Benefits	5,150.00	5,300.00	
			5XX Other Purchased Services	0.00	61.00	
			6XX Supplies and Materials	5,982.37	17,186.97	
	<b>710 School Sponsored Extracurricular Activities</b>					
	<b>34XX Extracurricular - Activities</b>					
			1XX Personal Services - Salaries	14,103.64	15,119.22	
			3XX Purchased Professional and Technical Services	0.00	500.00	
			5XX Other Purchased Services	281.07	1,074.44	
			6XX Supplies and Materials	670.02	1,427.78	
	<b>720 School Sponsored Athletics</b>					
	<b>35XX Extracurricular - Athletics</b>					
			1XX Personal Services - Salaries	72,226.94	74,011.93	
			3XX Purchased Professional and Technical Services	7,065.00	6,935.00	
			5XX Other Purchased Services	7,585.27	6,629.92	
			6XX Supplies and Materials	12,566.19	18,647.16	
			810 Dues and Fees	3,340.00	3,110.00	
	<b>910 Food Services</b>					
	<b>31XX Food Services</b>					
			1XX Personal Services - Salaries	3,650.27	0.00	
			2XX Personal Services - Employee Benefits	5,455.32	6,266.00	
			4XX Purchased Property Services	640.00	1,988.00	
			5XX Other Purchased Services	219.52	457.00	
			6XX Supplies and Materials	10,750.92	16,836.66	
			810 Dues and Fees	0.00	148.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,462,776.24</u>	<u>1,493,682.91</u>	



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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					209,628.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,457,975.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,493,682.91	(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)					173,921.55	(5)



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

### 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10	
PRC	Revenue		2014 Value	2015 Value
	1110 District Tax Levy		90,878.93	74,629.98
	1114 District Levy - Pers Prop/Mobile Homes		64,944.19	64,243.46
	1190 Penalties and Interest on Taxes		3,390.22	680.77
	1420 Trans Fees from Other Schl Dists Within State		15,028.20	0.00
	1510 Interest Earnings		1,076.02	1,187.85
	2220 County On-Schedule Trans Reimb		19,539.81	15,128.42
	3210 State On-Schedule Trans Reimb		27,706.06	17,025.67
	3444 State School Block Grant		2,720.80	3,936.25
	3446 SB96 Block Grant Reimbursement		0.00	675.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>225,284.23</b>	<b>177,507.91</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2014 Value	2015 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	19,999.96	7,500.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	22,726.50	24,244.56
			2XX Personal Services - Employee Benefits	5,449.00	8,045.81
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	15,773.32	8,569.28
			2XX Personal Services - Employee Benefits	2,728.00	2,728.00
			5XX Other Purchased Services	0.00	4,232.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	34,296.54	35,206.58
			2XX Personal Services - Employee Benefits	12,826.23	7,468.09
			4XX Purchased Property Services	11,691.34	6,130.67
			5XX Other Purchased Services	15,726.38	17,273.29
			6XX Supplies and Materials	31,888.50	15,072.60
			810 Dues and Fees	420.00	714.38
			8XX Other Expenditures	342.25	305.00
	<b>280 Special Education - Local and State</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	20,540.74	0.00
			5XX Other Purchased Services	0.00	738.15
			6XX Supplies and Materials	173.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>194,581.76</b>	<b>138,228.41</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					187,146.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					177,507.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					138,228.41	(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)					226,425.64	(5)



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

### 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11	
PRC	Revenue		2014 Value	2015 Value
	1110 District Tax Levy		32,567.73	28,837.16
	1114 District Levy - Pers Prop/Mobile Homes		19,849.68	22,137.50
	1190 Penalties and Interest on Taxes		1,157.59	255.18
	1510 Interest Earnings		1,276.28	1,303.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>54,851.28</b>	<b>52,533.03</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		55,282.22	89,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>55,282.22</b>	<b>89,500.00</b>

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						193,679.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						52,533.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						89,500.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						156,712.28	(5)



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

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		6.38	16.23
	1611 National School Lunch Program		16,415.30	10,171.05
	4550 Federal Child Nutrition		50,689.02	53,335.46
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>67,110.70</b>	<b>63,522.74</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2014 Value	2015 Value
	<b>460 Fresh Fruit And Vegetable</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	243.30	0.00
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	2,238.25	0.00
			6XX Supplies and Materials	2,449.70	0.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	33,809.84	40,482.26
			4XX Purchased Property Services	607.95	395.00
			5XX Other Purchased Services	500.73	350.00
			6XX Supplies and Materials	24,434.53	23,079.32
			810 Dues and Fees	312.03	180.37
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>64,596.33</b>	<b>64,486.95</b>

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					10,784.42 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					63,522.74 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					64,486.95 (3)
Increase/Decrease of Reserve for Inventories					
This Year	4,443.59	Less Last Year	4,387.86	(4a)	55.73
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					55.73 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,875.94 (5)



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

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 13	
PRC	Revenue			2014 Value	2015 Value
	1110	District Tax Levy		0.00	4,609.88
	1114	District Levy - Pers Prop/Mobile Homes		0.00	3,632.70
	1190	Penalties and Interest on Taxes		0.00	13.17
	1510	Interest Earnings		57.36	68.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>				<u>57.36</u>	<u>8,324.44</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object		2014 Value	2015 Value
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		0.00	8,717.19
			5XX Other Purchased Services		0.00	1,101.81
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>0.00</u>	<u>9,819.00</u>

Schedule Of Changes Worksheet						Fund Code 13	
Beginning Fund Balance						8,828.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,324.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,819.00	(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)						7,333.62	(5)



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

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		883.83	859.52
	1900 Other Revenue from Local Sources		15.32	0.00
	2240 County Retirement Distribution		240,742.84	222,491.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>241,641.99</b>	<b>223,350.78</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2014 Value	2015 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	110,161.70	108,475.17
			810 Dues and Fees	155,693.93	0.00
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	4,458.98	6,011.45
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	6,350.16	2,455.05
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	14,393.93	14,652.56
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	6,375.00	6,779.21
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	6,891.94	5,716.23
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	3,359.25	4,806.71
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	5,826.50	7,019.90
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	2,858.59	0.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	4,634.26	4,509.17
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	2,661.08	2,557.56
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	2,511.65	2,252.35



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2014 Value	2015 Value
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		9,497.59	11,081.69
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits		5,962.94	6,807.12
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>341,637.50</u>	<u>183,124.17</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance						135,698.42 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						223,350.78 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						183,124.17 (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)						175,925.03 (5)



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

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2015 Value
<b>001</b>	<b>Quality Schools Facility Grant</b>	
	3720 Quality Schools Facility Grant Program	3,752.00
<b>002</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	708.00
<b>003</b>	<b>Blackfoot Grant</b>	
	1900 Other Revenue from Local Sources	202.53
<b>004</b>	<b>Tree Grant</b>	
	1900 Other Revenue from Local Sources	2,770.00
<b>006</b>	<b>PEAK Grant</b>	
	1920 Contributions/Donations from Private Sources	1,825.00
<b>007</b>	<b>Title IV, Part B, 21st Century</b>	
	4340 Title IV, Part B, 21st Century Community Learning Centers	49,895.04
<b>008</b>	<b>School Shop Sale</b>	
	5200 Sale or Compensation for Loss of Assets	681.00
<b>009</b>	<b>MT Great Classroom Awards Grant</b>	
	1900 Other Revenue from Local Sources	8,000.00
<b>010</b>	<b>Garden Grant</b>	
	1900 Other Revenue from Local Sources	400.00
<b>011</b>	<b>Services for Significant Needs Students</b>	
	3610 Services for Significant Needs Students	7,200.00
<b>016</b>	<b>Vo Ed Tech Ed/Industrial Arts</b>	
	3900 State Career & Technical Ed Entitlement	1,399.00
<b>017</b>	<b>Vo Ed Carl Perkins Basic Grant</b>	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,576.00
<b>018</b>	<b>Title I, Part A, Improving Basic Programs</b>	
	4940 Schoolwide Program	67,534.00
<b>019</b>	<b>Title II, Part A, Teacher/Principal Train/Recruit</b>	
	4940 Schoolwide Program	21,349.00
<b>033</b>	<b>MEC Grant</b>	
	1900 Other Revenue from Local Sources	3,000.00
<b>034</b>	<b>Allegiance</b>	
	1900 Other Revenue from Local Sources	8.18
<b>036</b>	<b>Medicaid</b>	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	79,110.00
<b>041</b>	<b>IDEA Part B (Trans from Coop)</b>	
	5700 Resources Transferred from Other School Districts or Cooperatives	19,511.00
<b>045</b>	<b>Miscellaneous State Grant</b>	
	3290 State - Other State Grants	165.95



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Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 270,086.70

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15**

PRC	Program	Function	Object	2014 Value	2015 Value
<b>001</b>	<b>Quality Schools Facility Grant</b>				
	372	Quality Schools Facility Grant Program			
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Technical Services		12,000.00
			<b>001 Subtotal</b>		12,000.00
<b>002</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		608.00
			2XX Personal Services - Employee Benefits		100.00
			<b>002 Subtotal</b>		708.00
<b>004</b>	<b>Tree Grant</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services		520.00
			<b>004 Subtotal</b>		520.00
<b>005</b>	<b>Library Architect Donation</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Technical Services		785.00
			<b>005 Subtotal</b>		785.00
<b>006</b>	<b>PEAK Grant</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		510.00
			<b>006 Subtotal</b>		510.00
<b>007</b>	<b>Title IV, Part B, 21st Century</b>				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		32,189.20
			2XX Personal Services - Employee Benefits		4,144.72
			3XX Purchased Professional and Technical Services		245.65
			5XX Other Purchased Services		790.05
			6XX Supplies and Materials		12,498.17
			8XX Other Expenditures		27.25
			<b>007 Subtotal</b>		49,895.04



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2014 Value	2015 Value
008	School Shop Sale				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		681.00
			<b>008 Subtotal</b>		<u>681.00</u>
009	MT Great Classroom Awards Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		8,000.00
			<b>009 Subtotal</b>		<u>8,000.00</u>
010	Garden Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		131.29
			<b>010 Subtotal</b>		<u>131.29</u>
011	Services for Significant Needs Students				
	361	Services for Significant Needs Students			
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,195.00
			2XX Personal Services - Employee Benefits		1,005.00
			<b>011 Subtotal</b>		<u>7,200.00</u>
016	Vo Ed Tech Ed/Industrial Arts				
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			5XX Other Purchased Services		1,107.00
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		292.00
			<b>016 Subtotal</b>		<u>1,399.00</u>
017	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		2,576.00
			<b>017 Subtotal</b>		<u>2,576.00</u>
018	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		42,408.08
			2XX Personal Services - Employee Benefits		17,178.50
			3XX Purchased Professional and Technical Services		1,280.00
			5XX Other Purchased Services		3,983.15



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2014 Value	2015 Value
			6XX Supplies and Materials		1,008.05
			8XX Other Expenditures		1,676.22
			<b>018 Subtotal</b>		<u>67,534.00</u>
<b>019</b>	<b>Title II, Part A, Teacher/Principal Train/Recruit</b>				
	<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		18,410.00
			2XX Personal Services - Employee Benefits		2,939.00
			<b>019 Subtotal</b>		<u>21,349.00</u>
<b>033</b>	<b>MEC Grant</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		1,279.00
			<b>033 Subtotal</b>		<u>1,279.00</u>
<b>034</b>	<b>Allegiance</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			810 Dues and Fees		843.75
			<b>034 Subtotal</b>		<u>843.75</u>
<b>036</b>	<b>Medicaid</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services		85,805.54
			<b>036 Subtotal</b>		<u>85,805.54</u>
<b>041</b>	<b>IDEA Part B (Trans from Coop)</b>				
	<b>456 IDEA, Part B, Children with Disabilities</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		16,755.00
			2XX Personal Services - Employee Benefits		2,756.00
			<b>041 Subtotal</b>		<u>19,511.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u><u>280,727.62</u></u>



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## Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					23,714.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					270,086.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					280,727.62	(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)					13,073.78	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Quality Schools Facility Grant	3,752.00	12,000.00	-8,248.00
002 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	708.00	708.00	0.00
003 Blackfoot Grant	202.53	0.00	202.53
004 Tree Grant	2,770.00	520.00	2,250.00
005 Library Architect Donation	0.00	785.00	-785.00
006 PEAK Grant	1,825.00	510.00	1,315.00
007 Title IV, Part B, 21st Century	49,895.04	49,895.04	0.00
008 School Shop Sale	681.00	681.00	0.00
009 MT Great Classroom Awards Grant	8,000.00	8,000.00	0.00
010 Garden Grant	400.00	131.29	268.71
011 Services for Significant Needs Students	7,200.00	7,200.00	0.00
016 Vo Ed Tech Ed/Industrial Arts	1,399.00	1,399.00	0.00
017 Vo Ed Carl Perkins Basic Grant	2,576.00	2,576.00	0.00
018 Title I, Part A, Improving Basic Programs	67,534.00	67,534.00	0.00
019 Title II, Part A, Teacher/Principal Train/Recruit	21,349.00	21,349.00	0.00
033 MEC Grant	3,000.00	1,279.00	1,721.00
034 Allegiance	8.18	843.75	-835.57
036 Medicaid	79,110.00	85,805.54	-6,695.54
041 IDEA Part B (Trans from Coop)	19,511.00	19,511.00	0.00
045 Miscellaneous State Grant	165.95	0.00	165.95
<b>Total</b>	<b>270,086.70</b>	<b>280,727.62</b>	<b>-10,640.92</b>



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

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2014 Value	2015 Value
	1110 District Tax Levy	9,554.21	11,312.65
	1114 District Levy - Pers Prop/Mobile Homes	6,413.78	8,737.00
	1190 Penalties and Interest on Taxes	184.81	89.64
	1510 Interest Earnings	320.97	388.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>16,473.77</b>	<b>20,527.83</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2014 Value	2015 Value
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	200.00	0.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	3,683.90	3,769.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>3,883.90</b>	<b>3,769.46</b>

#### Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	58,070.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,527.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,769.46	(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)	74,828.66	(5)



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

### 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18	
PRC	Revenue		2014 Value	2015 Value
	1311 Driver's Education Fees		1,000.00	1,000.00
	1510 Interest Earnings		31.84	31.21
	3260 State Driver's Education Reimbursement		1,829.71	874.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>2,861.55</b>	<b>1,906.18</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 18	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,824.00	1,710.00
			6XX Supplies and Materials	153.23	227.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,977.23</b>	<b>1,937.49</b>

Schedule Of Changes Worksheet							Fund Code 18	
Beginning Fund Balance							4,206.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							1,906.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							1,937.49	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							4,175.33	(5)



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

### 21 - Compensated Absence Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21**

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	65.82	63.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>65.82</u>	<u>63.04</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21**

PRC	Program	Function	Object	2014 Value	2015 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance					10,134.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					63.04	(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)					10,197.91	(5)



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

### 28 - Technology Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28**

PRC	Revenue	2014 Value	2015 Value
	1110 District Tax Levy	17,192.52	14,382.95
	1114 District Levy - Pers Prop/Mobile Homes	10,518.45	11,028.47
	1190 Penalties and Interest on Taxes	549.39	133.69
	1510 Interest Earnings	207.15	99.44
	3281 State Technology Aid	2,839.33	1,373.25
	3445 State Combined Fund School Block Grant	3,301.92	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>34,608.76</b>	<b>27,017.80</b>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28**

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services	1,463.01	6,029.27
			6XX Supplies and Materials	10,515.61	50,240.61
			810 Dues and Fees	3,163.00	4,291.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>15,141.62</b>	<b>60,561.48</b>

**Schedule Of Changes Worksheet Fund Code 28**

Beginning Fund Balance	42,944.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,017.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	60,561.48	(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)	9,401.30	(5)



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

### 61 - Building Reserve Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61**

PRC	Revenue	2014 Value	2015 Value
	1110 District Tax Levy	5,101.94	26,790.02
	1114 District Levy - Pers Prop/Mobile Homes	50.96	20,953.57
	1190 Penalties and Interest on Taxes	847.01	79.99
	1510 Interest Earnings	201.67	54.63
	3445 State Combined Fund School Block Grant	0.00	4,158.37
	3447 SB96 Combined Block Grant Reimbursement	0.00	475.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>6,201.58</b>	<b>52,512.57</b>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61**

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Technical Services	0.00	5,390.00
			6XX Supplies and Materials	0.00	658.00
			7XX Property and Equipment Acquisition	0.00	60,793.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>66,841.31</b>

**Schedule Of Changes Worksheet**

**Fund Code 61**

Beginning Fund Balance	33,701.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,512.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	66,841.31	(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)	19,373.02	(5)



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

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2014 Value	2015 Value
	1700 Student Extracurricular Activity Receipts	42,270.46	57,298.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		42,270.46	57,298.48

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2014 Value	2015 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	40,413.62	49,410.07
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				40,413.62	49,410.07

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	17,538.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,298.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	49,410.07	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,426.77	(5)



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

### 85 - Private Purpose Trust (spend principal & interest)

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85**

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	21.49	0.00
<b>046</b>	<b>William E Sears Foundation Scholarship</b>		
	1510 Interest Earnings	0.00	2.54
	1920 Contributions/Donations from Private Sources	0.00	19,700.00
<b>047</b>	<b>Al Manuel Scholarship Fund</b>		
	1510 Interest Earnings	0.00	21.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>21.49</u>	<u>19,723.81</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85**

PRC	Program	Function	Object	2014 Value	2015 Value
	<b>8XX</b>	<b>Community Services Programs</b>			
		<b>33XX</b>	<b>Community Services</b>		
			870 Student Scholarships	650.08	0.00
<b>047</b>	<b>Al Manuel Scholarship Fund</b>				
	<b>8XX</b>	<b>Community Services Programs</b>			
		<b>33XX</b>	<b>Community Services</b>		
			870 Student Scholarships	0.00	350.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>650.08</u>	<u>350.00</u>

**Schedule Of Changes Worksheet**

**Fund Code 85**

Beginning Fund Balance	6,870.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,723.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	350.00	(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)	26,244.07	(5)



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## Detail Expenditure

Fund	Account	Description	2014 Value	2015 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	16,500.00	18,211.69
XX	39X 1XXX 112	Certified Teacher Staff Salaries	15,730.35	15,768.00
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	13,608.00	16,755.00
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	731,375.93	726,471.41
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,413.42	15,351.59
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	238.50	577.50
XX	XXX 26XX 41X	Energy Utility Services	30,758.56	28,406.78
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	60,793.31
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	1,101.81
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	23,142.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	23,142.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,714.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	33,324.48
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	75,430.12
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:

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

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

**Percentage of Special Ed Funding FY2017 Maximum Budget: 100%**



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### 0577 Alberton K-12 Schools

#### Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	35,668.05	8,717.19	0.00	0.00	0.00
280	1XXX	2XX	10,300.00	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	113.99	1,101.81	0.00	0.00	0.00
280	1XXX	6XX	228.46	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	19,300.62	0.00	0.00	0.00	0.00
<b>Totals</b>			65,611.12	9,819.00	0.00	0.00	0.00

75,430.12

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 FY15 in TEAMS.



# Trustees' Financial Summary

FY2014-15

Submit ID: 0577-33667355

31 Mineral County

0577 Alberton K-12 Schools

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

<b>Governmental</b>	<b>Begining Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	81,259.63	0.00	0.00	0.00	81,259.63
Buildings	553,373.42	0.00	60,793.31	0.00	614,166.73
Totals at Historical Cost	634,633.05	0.00	60,793.31	0.00	695,426.36
Depreciation					
Machinery and Equipment Accum	715,433.00	0.00	89,500.00	0.00	804,933.00
Total Accumulated Depreciation	715,433.00	0.00	89,500.00	0.00	804,933.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	-80,799.95	0.00	-28,706.69	0.00	-109,506.64

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

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

\*\*\* Has comments.

<b>Depreciation by Function for FY2015</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Transportation (27XX)	50,360.00	0.00	0.00
Total Depreciation for FY2015	50,360.00	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2014-15

Submit ID: 0577-33667355

31 Mineral County

0577 Alberton K-12 Schools

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2014	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance ( ) [a+b-c-d]	(f) Current Portion Due FY2016	(g) Long-Term Portion Due FY2017
<b>Governmental Activities</b>							
Compensated Absences	71,222.08	16,791.31	0.00	0.00	88,013.39	14,862.70	73,150.69
Other Post Employment Benefits	295,460.00	0.00	0.00	0.00	295,460.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	366,682.08	16,791.31	0.00	0.00	383,473.39	14,862.70	73,150.69

\* 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.



# Trustees' Financial Summary

**FY2014-15**

Submit ID: 0577-33667355

**31 Mineral County**

**0577 Alberton K-12 Schools**

## Net Pension Liability FY2015

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	0.00	210,642.14	0.00	210,642.14
Net Pension - TRS	0.00	1,100,498.00	0.00	1,100,498.00