



Trustees' Financial Summary

FY2002-03

Submit ID: 0474-170139

24 Lake County
0474 Arlee Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

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

Business Manager/Clerk Anne Stewart

Phone #: (406) 726-3216

(Signature)

(Date)

Chair, Board of Trustees Gregg Willoughby

(Signature)

(Date)

County Superintendent Joyce Decker Wegner

(Signature)

(Date)

Software

Accounting Package: United Software Technology

For FY03 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
102	Title IV, Part B, 21st Century	FEDERAL	2404741703	84.287
103	RSI/TRIBAL	FEDERAL	RUS02P	FY2003
113	Miscellaneous Direct Federal Grant	FEDERAL	FY2003	unknown
120	Gifted & Talented	FEDERAL	2404.74.1301	State
123	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A020842	84.358A
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2404741403	84.367
153	BOARD OF CRIME CONTROL/SRO	STATE	01.B04.81187	
157	Title VII, Indian Education	FEDERAL	S060A020810	84.060
163	Title IV, Part A, Safe & Drug-Free	FEDERAL	2404741603	84.186A
167	JOM/HRD	LOCAL	HOME	FY2000
187	Tobacco Ed	STATE	FY02	State
195	COMPREHENSIVE SCHOOL REFORM	LOCAL	2404746300	FY2000
313	Title I, Part A, Improving Basic Programs	FEDERAL	2404743103	84.010A
393	Title V, Part A, Innovative Programs	FEDERAL	2404743903	84.298
413	Title III, Part A, English Acquisition & Enhance	FEDERAL	2404744103	84.003
603	Title II, Part D, Ed Technology	FEDERAL	2404746003	84.318
783	IDEA State Program Improvement	FEDERAL	30774.46	84.323A

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	141,132.95	-1,823.35	45,731.50	8,683.07
02	Taxes Receivable - Real and Personal (120-149)	5,706.91	759.15	3,095.52	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,595.78		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	146,839.86	531.58	48,827.02	8,683.07
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,706.91	759.15	3,095.52	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,706.91	759.15	3,095.52	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	5,998.36		3,249.50	
48	Fund Balance for Budget (961-970)	135,134.59	-227.57	42,482.00	8,683.07
52	TOTAL FUND BALANCE/EQUITY	141,132.95	-227.57	45,731.50	8,683.07
53	TOTAL LIABILITIES AND FUND BALANCE	146,839.86	531.58	48,827.02	8,683.07

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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)	2,499.20	63,385.69	14,556.43	3,940.49
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)			1,627.32	
05	Due From Other Governments (180)		37,914.75	13,930.43	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,499.20	101,300.44	30,114.18	3,940.49
LIABILITIES					
21	Payable to Other Funds (601-606)			6,002.56	
22	Due to Other Governments (611)			13,535.24	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			10,576.38	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			30,114.18	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,499.20	101,300.44		3,940.49
52	TOTAL FUND BALANCE/EQUITY	2,499.20	101,300.44		3,940.49
53	TOTAL LIABILITIES AND FUND BALANCE	2,499.20	101,300.44	30,114.18	3,940.49

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				357.33
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				357.33
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				357.33
52	TOTAL FUND BALANCE/EQUITY				357.33
53	TOTAL LIABILITIES AND FUND BALANCE				357.33

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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)			606,393.58	
04	Receivables from Other Funds (160-179)			6,002.56	
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			612,396.14	
LIABILITIES					
21	Payable to Other Funds (601-606)			1,627.32	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			1,627.32	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			579.50	
48	Fund Balance for Budget (961-970)			610,189.32	
52	TOTAL FUND BALANCE/EQUITY			610,768.82	
53	TOTAL LIABILITIES AND FUND BALANCE			612,396.14	

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		4,901.17		
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		4,901.17		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		4,901.17		
52	TOTAL FUND BALANCE/EQUITY		4,901.17		
53	TOTAL LIABILITIES AND FUND BALANCE		4,901.17		

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		36,009.69		
02	Taxes Receivable - Real and Personal (120-149)		805.73		
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)				
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		36,815.42		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		805.73		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		805.73		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)		7,700.00		
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		28,309.69		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY		36,009.69		
53	TOTAL LIABILITIES AND FUND BALANCE		36,815.42		

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,356.47			
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	9,356.47			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	9,356.47			
52	TOTAL FUND BALANCE/EQUITY	9,356.47			
53	TOTAL LIABILITIES AND FUND BALANCE	9,356.47			



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		3,742.52		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			3,383.55	
11	Buildings and Building Improvements (331 & 332)			3,023,693.06	
12	Machinery and Equipment (341 & 342)			630,214.16	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				357.33
15	Amounts to be Provided (404-406)				218,967.44
20	TOTAL ASSETS AND OTHER DEBITS		3,742.52	3,657,290.77	219,324.77
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		1,134.82		
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		2,607.70		
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				17,199.20
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				202,125.57
35	TOTAL LIABILITIES		3,742.52		219,324.77
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			3,657,290.77	
52	TOTAL FUND BALANCE/EQUITY			3,657,290.77	
53	TOTAL LIABILITIES AND FUND BALANCE		3,742.52	3,657,290.77	219,324.77



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01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	98,468.34	105,934.12
1112 District Levy - Personal Property	1,722.95	1,033.38
1113 District Levy - Heavy Motor Vehicles	2,689.62	4,381.09
1114 District Levy - Pers Prop/Mobile Homes	3,932.83	2,997.53
1190 Penalties and Interest on Taxes	2,321.89	957.76
1510 Interest Earnings	12,317.57	6,226.48
1900 Other Revenue from Local Sources	52.33	2,288.76
3110 Direct State Aid	672,390.64	708,230.89
3115 State Spec Ed Allowable Cost Pymt to Districts	40,480.83	48,779.17
3120 State Guaranteed Tax Base Aid	401,159.25	409,745.86
3440 State HB20/SB417 Prop Tax Reimb	2,408.10	526.14
3444 State School Block Grant	28,983.29	28,246.46
6100 Material Prior Period Revenue Adjustments	26.95	1.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,266,954.59	1,319,349.56

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	630,114.60	643,395.94
2XX Personal Services - Employee Benefits	64,703.61	67,208.07
3XX Purchased Professional and Technical Services	1,719.07	200.00
4XX Purchased Property Services	1,573.50	2,048.35
5XX Other Purchased Services	7,218.76	5,585.96
6XX Supplies and Materials	36,602.70	39,708.82
7XX Property and Equipment Acquisition	2,520.00	0.00
810 Dues and Fees	687.00	1,625.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	0.00	184.80
5XX Other Purchased Services	437.91	0.00
6XX Supplies and Materials	0.00	807.20
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	32,130.01
2XX Personal Services - Employee Benefits	0.00	4,802.66
3XX Purchased Professional and Technical Services	0.00	494.59
6XX Supplies and Materials	0.00	5,840.18
222X Educational Media Services		
1XX Personal Services - Salaries	29,467.32	28,679.02
2XX Personal Services - Employee Benefits	3,873.08	3,307.26



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		4XX	Purchased Property Services	122.50	0.00
		6XX	Supplies and Materials	8,988.33	9,763.62
		7XX	Property and Equipment Acquisition	192.60	0.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	45,583.52	41,820.33
		2XX	Personal Services - Employee Benefits	402.58	1,327.36
		3XX	Purchased Professional and Technical Services	10,300.00	10,240.00
		5XX	Other Purchased Services	222.84	622.61
		6XX	Supplies and Materials	708.95	767.94
		810	Dues and Fees	1,563.00	1,185.54
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	61,654.31	64,065.80
		2XX	Personal Services - Employee Benefits	7,696.12	7,396.16
		5XX	Other Purchased Services	280.77	601.44
		6XX	Supplies and Materials	794.91	1,080.75
		810	Dues and Fees	726.00	800.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	23,558.47	15,879.08
		2XX	Personal Services - Employee Benefits	3,563.77	1,972.49
		3XX	Purchased Professional and Technical Services	2,634.00	2,878.60
		5XX	Other Purchased Services	13,063.04	16,892.25
		6XX	Supplies and Materials	1,911.98	1,314.77
		810	Dues and Fees	3,687.34	743.75
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	61,593.57	63,300.69
		2XX	Personal Services - Employee Benefits	10,874.55	10,974.44
		4XX	Purchased Property Services	47,486.12	57,341.03
		5XX	Other Purchased Services	19.56	307.76
		6XX	Supplies and Materials	19,344.55	53,574.32
		810	Dues and Fees	30.00	157.60
	27XX	Student Transportation Services			
		6XX	Supplies and Materials	0.00	37.57
270	Gifted and Talented				
	21XX	Support Services - Students			
		5XX	Other Purchased Services	2,451.41	0.00
		6XX	Supplies and Materials	211.97	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	68,631.78	68,540.13



Trustees' Financial Summary

FY2002-03

Submit ID: 0474-170139

24 Lake County
0474 Arlee Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	8,801.30	12,108.82
		3XX	Purchased Professional and Technical Services	7,703.00	5,886.75
		5XX	Other Purchased Services	4,773.00	584.70
		6XX	Supplies and Materials	2,566.75	3,669.49
		810	Dues and Fees	690.00	3,765.00
	21XX	Support Services - Students			
		810	Dues and Fees	0.00	2,630.00
290	Federal Title I Grant - Even Start\LEA				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	866.86	0.00
		5XX	Other Purchased Services	10.29	0.00
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	12,789.73	0.00
		2XX	Personal Services - Employee Benefits	322.18	0.00
		6XX	Supplies and Materials	1,264.78	0.00
360	State Gifted & Talented Reimbursement				
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	0.00	749.68
		2XX	Personal Services - Employee Benefits	0.00	2.47
		5XX	Other Purchased Services	0.00	461.03
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	6,504.33
		2XX	Personal Services - Employee Benefits	0.00	835.42
		4XX	Purchased Property Services	0.00	216.75
		6XX	Supplies and Materials	0.00	1,217.76
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,387.86
		5XX	Other Purchased Services	0.00	114.40
		6XX	Supplies and Materials	0.00	233.30
		810	Dues and Fees	0.00	220.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	3,281.71	4,711.79
		2XX	Personal Services - Employee Benefits	79.70	122.78



Trustees' Financial Summary

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24 Lake County
0474 Arlee Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		5XX	Other Purchased Services	269.62	0.00
		6XX	Supplies and Materials	187.83	0.00
		810	Dues and Fees	41.50	0.00
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	12,845.40	10,520.93
		2XX	Personal Services - Employee Benefits	104.93	118.09
		3XX	Purchased Professional and Technical Services	1,226.70	1,456.50
		6XX	Supplies and Materials	5,158.55	3,190.42
910	Food Services				
	31XX		Food Services		
		4XX	Purchased Property Services	0.00	86.38
		6XX	Supplies and Materials	0.00	8,223.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,240,199.92</u>	<u>1,340,621.54</u>

Schedule of Changes Worksheet

Beginning Fund Balance					175,042.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,319,349.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,340,621.54	(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	5,998.36	Less Last Year	18,635.55	(4b)	-12,637.19	
					-12,637.19	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					141,132.95	(5)

Trustees' Financial Summary

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24 Lake County
0474 Arlee Elem

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	10,878.10	14,513.85
1112	District Levy - Personal Property	52.80	128.50
1113	District Levy - Heavy Motor Vehicles	322.55	618.39
1114	District Levy - Pers Prop/Mobile Homes	217.75	339.44
1190	Penalties and Interest on Taxes	307.15	112.11
1510	Interest Earnings	606.28	290.81
2220	County On-Schedule Trans Reimb	27,886.95	24,935.71
3210	State On-Schedule Trans Reimb	27,886.95	24,935.73
3440	State HB20/SB417 Prop Tax Reimb	401.00	66.76
3444	State School Block Grant	6,191.44	6,034.04
6100	Material Prior Period Revenue Adjustments	910.35	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>75,661.32</u>	<u>71,975.34</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	38,538.04	38,086.86
2XX	Personal Services - Employee Benefits	1,435.48	7,182.61
4XX	Purchased Property Services	23,251.91	25,013.98
5XX	Other Purchased Services	7,608.59	6,998.80
6XX	Supplies and Materials	9,739.88	10,271.75
810	Dues and Fees	228.50	136.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>80,802.40</u>	<u>87,690.00</u>



Trustees' Financial Summary

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24 Lake County

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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						15,503.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						71,975.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						87,690.00	(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	16.50	(4b)		-16.50	
						-16.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-227.57	(5)



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0474 Arlee Elem

11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	49,573.77	59,171.14
1112 District Levy - Personal Property	758.87	549.51
1113 District Levy - Heavy Motor Vehicles	1,518.67	2,460.88
1114 District Levy - Pers Prop/Mobile Homes	1,722.41	1,634.88
1190 Penalties and Interest on Taxes	466.97	405.21
1510 Interest Earnings	284.31	1,131.83
3440 State HB20/SB417 Prop Tax Reimb	555.22	297.51
3444 State School Block Grant	6,326.76	6,165.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	61,206.98	71,816.88

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	49,600.00	60,661.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	49,600.00	60,661.50



Trustees' Financial Summary

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24 Lake County

0474 Arlee Elem

11 - Bus Depreciation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						31,326.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						71,816.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						60,661.50	(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	3,249.50	Less Last Year	0.00	(4b)		3,249.50	
						3,249.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						45,731.50	(5)



Trustees' Financial Summary

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24 Lake County
0474 Arlee Elem

12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	155.78	0.00
1621 Lunch Sales	41,429.96	52,980.64
1900 Other Revenue from Local Sources	10.00	3,342.48
3220 State Food Services Match	962.72	0.00
4550 Federal Child Nutrition	87,365.84	85,167.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	129,924.30	141,490.44

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	77,581.15	71,203.83
2XX Personal Services - Employee Benefits	8,817.88	9,906.52
5XX Other Purchased Services	278.22	742.02
6XX Supplies and Materials	55,185.61	45,731.18
810 Dues and Fees	475.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	142,337.86	127,583.55



Trustees' Financial Summary

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24 Lake County

0474 Arlee Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-5,223.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						141,490.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						127,583.55	(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)						8,683.07	(5)



Trustees' Financial Summary

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24 Lake County
0474 Arlee Elem

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	66.27	5.12
1112 District Levy - Personal Property	0.00	0.59
1114 District Levy - Pers Prop/Mobile Homes	2.04	0.29
1190 Penalties and Interest on Taxes	11.81	1.72
1510 Interest Earnings	114.16	69.49
1900 Other Revenue from Local Sources	0.00	873.50
3440 State HB20/SB417 Prop Tax Reimb	15.58	0.00
3444 State School Block Grant	186.76	182.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	396.62	1,132.72

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	500.00	1,213.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	500.00	1,213.50



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24 Lake County
0474 Arlee Elem

13 - Tuition Fund

Schedule of Changes Worksheet

Beginning Fund Balance						2,579.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,132.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,213.50	(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)						2,499.20	(5)



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0474 Arlee Elem

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	4,127.37	2,460.43
1900	Other Revenue from Local Sources	2.26	0.00
2240	County Retirement Distribution	266,260.52	240,309.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>270,390.15</u>	<u>242,770.03</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	102,727.47	112,197.99
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	6,759.26	10,984.15
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	6,076.35	6,742.45
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	8,404.40	8,232.29
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	14,499.45	16,072.00
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	4,735.31	4,369.80
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	15,138.14	15,609.89
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	5,059.09	4,788.64
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	21,513.13	24,142.36
291	Federal Title I Grant - Educationally Deprived/Compensat		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	11,215.19	0.00
310	Agriculture		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	2,950.47	0.00



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0474 Arlee Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,842.73
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	12,912.86
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	264.97	689.63
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,043.57	2,357.67
810	Community Recreation				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	47,736.41	1,538.50
8XX	Community Services Programs				
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	0.00	27,940.63
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	11,171.19	12,061.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>260,294.40</u>	<u>262,483.55</u>



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0474 Arlee Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						121,013.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						242,770.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						262,483.55	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						101,300.44	(5)



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0474 Arlee Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
102 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	165,000.00
103 RSI/TRIBAL	
4100 Federal Miscellaneous Grants - Direct from Feds	750.00
120 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	918.00
123 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	22,207.00
143 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	31,376.00
153 BOARD OF CRIME CONTROL/SRO	
3290 State - Other State Grants	16,160.05
157 Title VII, Indian Education	
4130 Title VII Indian Education	69,095.00
163 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,641.00
167 JOM/HRD	
4140 Federal Johnson O'Malley (JOM)	10,208.54
195 COMPREHENSIVE SCHOOL REFORM GRANT	
3290 State - Other State Grants	18,914.81
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	70,523.00
393 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	4,582.00
413 Title III, Part A, English Acquisition & Enhance	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	14,742.00
603 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	3,151.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	432,268.40

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

PRC Program Function Object	2003 Value
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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
102 Title IV, Part B, 21st Century	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	88,880.32
2XX Personal Services - Employee Benefits	9,990.05
3XX Purchased Professional and Technical Services	38,491.00
5XX Other Purchased Services	3,025.94
6XX Supplies and Materials	24,612.69
	165,000.00
102 Subtotal	
103 RSI/TRIBAL	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
6XX Supplies and Materials	750.00
120 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	918.00
123 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	19,967.00
2XX Personal Services - Employee Benefits	2,240.00
	22,207.00
123 Subtotal	
143 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	31,376.00
153 BOARD OF CRIME CONTROL/SRO	
329 State Miscellaneous Grants	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	16,160.05



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
157 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	57,929.30
2XX Personal Services - Employee Benefits	9,547.81
5XX Other Purchased Services	867.64
6XX Supplies and Materials	750.25
	69,095.00
157 Subtotal	69,095.00
163 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	4,641.00
167 JOM/HRD	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
1XX Personal Services - Salaries	10,152.04
2XX Personal Services - Employee Benefits	46.48
6XX Supplies and Materials	10.02
	10,208.54
167 Subtotal	10,208.54
195 COMPREHENSIVE SCHOOL REFORM GRANT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	6,909.73
23XX Support Services - General Administration	
1XX Personal Services - Salaries	10,995.75
2XX Personal Services - Employee Benefits	1,009.33
	18,914.81
195 Subtotal	18,914.81
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	69,684.45
2XX Personal Services - Employee Benefits	838.55



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
313 Subtotal	70,523.00
393 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	4,539.61
6XX Supplies and Materials	42.39
393 Subtotal	4,582.00
413 Title III, Part A, English Acquisition & Enhance	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
1XX Personal Services - Salaries	14,725.67
2XX Personal Services - Employee Benefits	16.33
413 Subtotal	14,742.00
603 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	3,151.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 432,268.40



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,855.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					432,268.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					432,268.40	(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	1,855.97	(4b)	-1,855.97	
					-1,855.97	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Title IV, Part B, 21st Century	165,000.00	165000.00	.00
103 RSI/TRIBAL	750.00	750.00	.00
113 Miscellaneous Direct Federal Grant	0.00	0.00	.00
120 Gifted & Talented	918.00	918.00	.00
123 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	22,207.00	22207.00	.00
143 Title II, Part A, Teacher/Principal Train/Recruit	31,376.00	31376.00	.00
153 BOARD OF CRIME CONTROL/SRO	16,160.05	16160.05	.00
157 Title VII, Indian Education	69,095.00	69095.00	.00
163 Title IV, Part A, Safe & Drug-Free	4,641.00	4641.00	.00
167 JOM/HRD	10,208.54	10208.54	.00
187 Tobacco Ed	0.00	0.00	.00
195 COMPREHENSIVE SCHOOL REFORM GRANT	18,914.81	18914.81	.00
313 Title I, Part A, Improving Basic Programs	70,523.00	70523.00	.00
393 Title V, Part A, Innovative Programs	4,582.00	4582.00	.00
413 Title III, Part A, English Acquisition & Enhance	14,742.00	14742.00	.00
603 Title II, Part D, Ed Technology	3,151.00	3151.00	.00
783 IDEA State Program Improvement	0.00	0.00	.00
Total	432,268.40	432,268.40	.00



Trustees' Financial Summary

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24 Lake County
0474 Arlee Elem

17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	1,835.19	2,115.85
1112	District Levy - Personal Property	31.20	19.38
1113	District Levy - Heavy Motor Vehicles	54.79	89.92
1114	District Levy - Pers Prop/Mobile Homes	68.90	58.10
1190	Penalties and Interest on Taxes	26.30	16.96
1510	Interest Earnings	33.10	68.79
1900	Other Revenue from Local Sources	0.02	0.00
3440	State HB20/SB417 Prop Tax Reimb	16.26	10.11
3444	State School Block Grant	243.35	237.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,309.11</u>	<u>2,616.27</u>

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

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	3XX Purchased Professional and Technical Services	1,425.00	0.00
	6XX Supplies and Materials	258.45	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,683.45</u>	<u>0.00</u>



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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,324.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,616.27	(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)					3,940.49	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	155.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	155.61

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	6,642.39
2XX Personal Services - Employee Benefits	0.00	328.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	6,970.61

Schedule of Changes Worksheet

Beginning Fund Balance	7,172.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	155.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,970.61	(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)	357.33	(5)



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26 - Impact Aid Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	17,697.30	15,605.38
1900	Other Revenue from Local Sources	1,767.38	425.76
4820	Federal Impact Aid - Title VIII	533,358.92	676,107.75
6100	Material Prior Period Revenue Adjustments	-0.18	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>552,823.42</u>	<u>692,138.89</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	75,020.41	97,785.54
2XX	Personal Services - Employee Benefits	21,741.18	14,183.06
5XX	Other Purchased Services	3,381.69	7,119.85
6XX	Supplies and Materials	0.00	29,869.75
810	Dues and Fees	2,371.10	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	10,186.54	29,593.91
2XX	Personal Services - Employee Benefits	345.76	3,971.50
5XX	Other Purchased Services	44.04	0.00
6XX	Supplies and Materials	401.82	931.84
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	46,438.43	10,609.78
2XX	Personal Services - Employee Benefits	2,808.00	1,568.14
3XX	Purchased Professional and Technical Services	0.00	3,675.16
4XX	Purchased Property Services	0.00	1,289.50
5XX	Other Purchased Services	0.00	953.91
6XX	Supplies and Materials	0.00	8,218.26
7XX	Property and Equipment Acquisition	1,674.60	0.00
810	Dues and Fees	0.00	1,740.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	10,336.20	15,689.13
2XX	Personal Services - Employee Benefits	39.60	1,987.34
6XX	Supplies and Materials	3,346.71	4,030.98
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	21,849.19	21,606.60
2XX	Personal Services - Employee Benefits	778.01	1,507.20
3XX	Purchased Professional and Technical Services	5,825.00	4,500.00
5XX	Other Purchased Services	36.05	169.68
6XX	Supplies and Materials	291.99	637.96



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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		810	Dues and Fees	823.71	3,582.71
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	38,977.09	49,236.79
		2XX	Personal Services - Employee Benefits	3,904.90	5,568.97
		5XX	Other Purchased Services	109.20	0.00
		6XX	Supplies and Materials	402.87	316.68
		810	Dues and Fees	1,710.90	280.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	10,745.25	15,549.35
		2XX	Personal Services - Employee Benefits	197.52	1,822.56
		3XX	Purchased Professional and Technical Services	0.00	5,244.20
		5XX	Other Purchased Services	15,816.25	21,338.26
		6XX	Supplies and Materials	1,325.15	49.99
		810	Dues and Fees	0.00	18.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	45,540.04	48,978.94
		2XX	Personal Services - Employee Benefits	7,289.57	10,445.91
		4XX	Purchased Property Services	23,340.43	17,803.65
		5XX	Other Purchased Services	181.40	0.00
		6XX	Supplies and Materials	7,977.40	0.00
		7XX	Property and Equipment Acquisition	0.00	7,854.52
		810	Dues and Fees	185.00	0.00
	27XX	Student Transportation Services			
		6XX	Supplies and Materials	1,620.21	3.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	23,043.91	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	10,405.07	25,934.49
		2XX	Personal Services - Employee Benefits	2,266.18	5,905.24
		3XX	Purchased Professional and Technical Services	12,674.66	1,412.46
		5XX	Other Purchased Services	1,635.33	0.00
		6XX	Supplies and Materials	437.33	89.94
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	7,296.77	0.00
		2XX	Personal Services - Employee Benefits	10,693.10	0.00
		5XX	Other Purchased Services	202.42	0.00
		6XX	Supplies and Materials	37.22	0.00



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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		810	Dues and Fees	100.00	0.00
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	7,944.28	0.00
		2XX	Personal Services - Employee Benefits	200.97	0.00
		6XX	Supplies and Materials	1,078.41	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	6,504.33
		2XX	Personal Services - Employee Benefits	0.00	835.50
		6XX	Supplies and Materials	0.00	2,547.56
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	1,025.00
		5XX	Other Purchased Services	0.00	28.95
422	Title I, Part A, Improvement Grants				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	15,176.00
		2XX	Personal Services - Employee Benefits	0.00	7,063.44
		6XX	Supplies and Materials	0.00	196.09
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	4,480.56	7,977.26
		2XX	Personal Services - Employee Benefits	17.94	26.44
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	79.50	9,646.79
		2XX	Personal Services - Employee Benefits	3.64	1,055.89
		5XX	Other Purchased Services	2,088.00	0.00
		6XX	Supplies and Materials	11,537.26	22,057.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				463,285.76	557,215.24



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26 - Impact Aid Fund

Schedule of Changes Worksheet

Beginning Fund Balance					477,948.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					692,138.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					557,215.24	(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	579.50	Less Last Year	2,683.05	(4b)	-2,103.55	
					-2,103.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					610,768.82	(5)



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28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	340.95	9.30
3281	State Technology Aid	320.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		661.31	9.30

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
3XX	Purchased Professional and Technical Services	10,800.00	1,637.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		10,800.00	1,637.46

Schedule of Changes Worksheet

Beginning Fund Balance				1,628.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				9.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,637.46	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
Ending Fund Balance (1 + 2 - 3 + 4)				0.00	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	74.22
3282 State Flexibility Fund Allocation	0.00	6,891.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	6,965.36

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	0.00	2,064.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,064.19

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,965.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,064.19	(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)	4,901.17	(5)



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50 - Debt Service Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	2,430.86	0.00
1111 District Levy - Real Property	0.00	181.66
1112 District Levy - Personal Property	0.00	18.93
1114 District Levy - Pers Prop/Mobile Homes	97.65	14.93
1190 Penalties and Interest on Taxes	440.29	62.66
1510 Interest Earnings	645.32	146.47
3440 State HB20/SB417 Prop Tax Reimb	533.16	25.14
3444 State School Block Grant	6,156.56	6,000.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,303.84	6,449.83

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

PRC Program Function Object	2002 Value	2003 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	16,753.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	16,753.67



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						10,303.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,449.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,753.67	(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)						0.00	(5)



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61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	14,066.84	14,997.18
1112	District Levy - Personal Property	267.91	149.26
1113	District Levy - Heavy Motor Vehicles	389.84	615.48
1114	District Levy - Pers Prop/Mobile Homes	593.70	436.70
1190	Penalties and Interest on Taxes	250.36	130.53
1510	Interest Earnings	605.75	856.46
3440	State HB20/SB417 Prop Tax Reimb	306.16	51.01
3444	State School Block Grant	4,108.34	4,003.90
9710	Residual Equity Transfers In	0.00	16,753.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>20,588.90</u>	<u>37,994.19</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
	3XX Purchased Professional and Technical Services	13,912.30	14,906.75
	4XX Purchased Property Services	0.00	7,700.00
	7XX Property and Equipment Acquisition	0.00	19,893.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>13,912.30</u>	<u>42,500.29</u>



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						32,815.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						37,994.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						42,500.29	(3)
Increase/Decrease of Reserve for Inventories							
This Year	7,700.00	Less Last Year	0.00	(4a)		7,700.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						7,700.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						36,009.69	(5)



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72 - Miscellaneous Enterprise Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	59.57	0.00
1900	Other Revenue from Local Sources	13,389.73	0.00
1920	Contributions/Donations from Private Sources	21,350.00	0.00
6100	Material Prior Period Revenue Adjustments	0.00	10,557.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>34,799.30</u>	<u>10,557.90</u>

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

PRC Program Function Object		2002 Value	2003 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	1XX Personal Services - Salaries	35,035.54	0.00
	2XX Personal Services - Employee Benefits	3,847.54	0.00
	3XX Purchased Professional and Technical Services	225.00	0.00
	6XX Supplies and Materials	4,336.53	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>43,444.61</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				-10,491.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				10,557.90	(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	65.94	(4b)	-65.94
					-65.94 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (5)

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81 - Endowment Fund

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

PRC Revenue		2002 Value	2003 Value
1900	Other Revenue from Local Sources	0.00	9,337.93
1910	Rentals	0.00	1,500.00
1920	Contributions/Donations from Private Sources	0.00	34,200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	45,037.93

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

PRC Program Function Object		2002 Value	2003 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	1XX Personal Services - Salaries	0.00	21,723.31
	2XX Personal Services - Employee Benefits	0.00	87.26
	6XX Supplies and Materials	0.00	3,312.99
999	Undistributed		
	9999 Undistributed		
	892 Material Prior Period Expenditure Adjustments	0.00	10,557.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	35,681.46



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81 - Endowment Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					45,037.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					35,681.46	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,356.47	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	34,041.00	32,566.72
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	63,690.00	19,230.04
XX	XXX 4XXX	73X Major Equipment-New	0.00	663.50
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	500.00	1,213.50
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 Allowable Cost Payments:

a. Instructional Block Grant Entitlement	43,296.52
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	43,296.52

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	14,430.98
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	62,346.60
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	124,132.02
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
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Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0474-170139

24 Lake County

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	68,540.13	0.00	0.00	25,934.49
280	1XXX	2XX	12,108.82	0.00	0.00	5,905.24
280	1XXX	3XX	5,886.75	0.00	0.00	1,412.46
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	584.70	0.00	0.00	0.00
280	1XXX	6XX	3,669.49	0.00	0.00	89.94
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			90,789.89	0.00	0.00	33,342.13 124,132.02



Trustees' Financial Summary

FY2002-03

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24 Lake County

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Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*