



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & 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

Business Manager/Clerk Anne Stewart

Phone #: (406) 726-3216

(Signature)

(Date)

Chair, Board of Trustees Gregg Willoughby

(Signature)

(Date)

County Superintendent Gale Decker

(Signature)

(Date)

Software

Accounting Package: United Software Technology

For FY06 did the district employ a certified special education director? No

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

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County

0474 Arlee Elem

PRC	Title	Project Type	Project Number	CFDA #
106	Payless Shoes Grant	LOCAL	FY06	
116	GEAR UP	FEDERAL	610.001	84.334
125	Blackfoot YEP Grant	LOCAL	FY05	
126	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358A050842	84.358B
130	Friends of Arlee, Fund #171	LOCAL	FY05	
131	Friends of Arlee, Fund #185	LOCAL	FY06	
136	Gifted and Talented	STATE	2404741306	State
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2404741406	84.367
156	Title VII, Indian Education	FEDERAL	B060A050810	84.060
166	Title IV Safe and Drug-Free Schools	FEDERAL	2404741606	84.186A
176	21st Century Community Learning	FEDERAL	2404741706	84.287
206	State OTO Energy Cost Relief and Transportation	STATE	XX	State
315	Title I Improving Basic Programs	FEDERAL	2404743706	84.010A
316	Title I, Part A, Accountability	FEDERAL	2404743106	84.348A
326	Title I Improving Basic Programs	FEDERAL	2404743706	84.010A
396	Title V, Part A, Innovative Programs	FEDERAL	2404743906	84.298
415	Title III Part A English Language Acquisition	FEDERAL	T365C03004	84.365A
416	Title III Part A English Language Acquisition	FEDERAL	T365C030040	84.365A
506	IDEA Part B Grant Flow Thur Funds w/Coop	FEDERAL	3296987706ALLO	84.
516	Johnson O'Malley (JOM)	FEDERAL	FY06	15.130
526	Rural Systematic Innovations w/Tribe	LOCAL	FY06	
556	Indian Ed/Ready to Go	STATE	2404744606	
605	Title II, Part D, Ed Technology	FEDERAL	2404746005	84.318
606	Title II, Part D, Ed Technology	FEDERAL	2404746006	84.318
786	IDEA, Part B, Children w/Disabilities, We Teach	FEDERAL	2404747806	84.027



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

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)	129,965.61	38,269.17	120,627.30	6,586.43
02	Taxes Receivable - Real and Personal (120-149)	6,938.69	3,796.62	2,984.78	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,415.81		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	136,904.30	43,481.60	123,612.08	6,586.43
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,938.69	3,796.62	2,984.78	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6,938.69	3,796.62	2,984.78	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		26,830.00		
48	Fund Balance for Budget (961-970)	129,965.61	12,854.98	120,627.30	6,586.43
52	TOTAL FUND BALANCE/EQUITY	129,965.61	39,684.98	120,627.30	6,586.43
53	TOTAL LIABILITIES AND FUND BALANCE	136,904.30	43,481.60	123,612.08	6,586.43



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

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)	2,328.13	97,034.65	1,219.23	7,667.04
02	Taxes Receivable - Real and Personal (120-149)				129.85
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)			40.16	
05	Due From Other Governments (180)		28,362.55	17,864.74	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,328.13	125,397.20	19,124.13	7,796.89
LIABILITIES					
21	Payable to Other Funds (601-606)			1,288.00	
22	Due to Other Governments (611)			622.99	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			16,318.02	129.85
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			18,229.01	129.85
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			895.12	
48	Fund Balance for Budget (961-970)	2,328.13	125,397.20		7,667.04
52	TOTAL FUND BALANCE/EQUITY	2,328.13	125,397.20	895.12	7,667.04
53	TOTAL LIABILITIES AND FUND BALANCE	2,328.13	125,397.20	19,124.13	7,796.89



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

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)				20,520.69
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				20,520.69
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)				20,520.69
52	TOTAL FUND BALANCE/EQUITY				20,520.69
53	TOTAL LIABILITIES AND FUND BALANCE				20,520.69



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

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)			962,562.37	
04	Receivables from Other Funds (160-179)			1,288.00	
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			963,850.37	
LIABILITIES					
21	Payable to Other Funds (601-606)			40.16	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			40.16	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			27,439.50	
48	Fund Balance for Budget (961-970)			936,370.71	
52	TOTAL FUND BALANCE/EQUITY			963,810.21	
53	TOTAL LIABILITIES AND FUND BALANCE			963,850.37	



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,361.43	11,956.14		
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	9,361.43	11,956.14		
LIABILITIES					
21	Payable to Other Funds (601-606)				21.03
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				21.03
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)	9,361.43	11,956.14		-21.03
52	TOTAL FUND BALANCE/EQUITY	9,361.43	11,956.14		-21.03
53	TOTAL LIABILITIES AND FUND BALANCE	9,361.43	11,956.14		



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

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)		1,512.29		
02	Taxes Receivable - Real and Personal (120-149)		3.14		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)		21.03		
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		1,536.46		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		3.14		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		3.14		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		1,533.32		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		1,533.32		
53	TOTAL LIABILITIES AND FUND BALANCE		1,536.46		



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

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	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

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	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

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)				5,885.29
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				5,885.29
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)				
52	TOTAL FUND BALANCE/EQUITY				5,885.29
53	TOTAL LIABILITIES AND FUND BALANCE				5,885.29



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County

0474 Arlee Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County

0474 Arlee Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		6,046.50		
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		6,046.50		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		6,046.50		
35	TOTAL LIABILITIES		6,046.50		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		6,046.50		



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	90,533.58	98,806.27
1112 District Levy - Personal Property	5,395.94	8,675.38
1113 District Levy - Heavy Motor Vehicles	4,858.88	6,550.46
1114 District Levy - Pers Prop/Mobile Homes	3,298.79	4,107.54
1190 Penalties and Interest on Taxes	632.68	969.33
1510 Interest Earnings	5,212.36	6,275.46
1900 Other Revenue from Local Sources	29.87	0.00
3110 Direct State Aid	655,862.82	697,398.21
3115 State Spec Ed Allowable Cost Pymt to Districts	58,733.35	83,220.63
3120 State Guaranteed Tax Base Aid	408,046.86	438,442.29
3440 State HB20/SB417 Prop Tax Reimb	419.92	137.44
3444 State School Block Grant	29,051.48	29,272.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,262,076.53	1,373,855.28

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	763,446.60	701,270.85
2XX Personal Services - Employee Benefits	79,973.08	83,944.38
6XX Supplies and Materials	410.28	1,280.58
21XX Support Services - Students		
1XX Personal Services - Salaries	54,887.34	39,164.28
2XX Personal Services - Employee Benefits	4,360.00	2,973.56
6XX Supplies and Materials	0.00	563.73
222X Educational Media Services		
1XX Personal Services - Salaries	49,625.10	52,043.44
2XX Personal Services - Employee Benefits	5,606.96	6,339.03
6XX Supplies and Materials	0.00	48.93
23XX Support Services - General Administration		
1XX Personal Services - Salaries	8,586.39	83,654.55
2XX Personal Services - Employee Benefits	4,404.69	9,079.47
5XX Other Purchased Services	0.00	231.60
6XX Supplies and Materials	0.00	14.18
8XX Other Expenditures	0.00	1,298.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	52,579.45	110,921.69
2XX Personal Services - Employee Benefits	7,651.91	14,895.33
6XX Supplies and Materials	0.00	239.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		810	Dues and Fees	0.00	100.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	0.00	30,140.00
		2XX	Personal Services - Employee Benefits	0.00	596.97
		5XX	Other Purchased Services	0.00	18.47
		6XX	Supplies and Materials	0.00	12.86
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	69,818.37	47,265.73
		2XX	Personal Services - Employee Benefits	11,079.66	10,192.20
		4XX	Purchased Property Services	0.00	13,823.08
		6XX	Supplies and Materials	0.00	619.94
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	88,474.93	63,736.07
		2XX	Personal Services - Employee Benefits	11,457.13	585.53
		3XX	Purchased Professional and Technical Services	7,260.02	1,148.51
		4XX	Purchased Property Services	1,603.00	0.00
		5XX	Other Purchased Services	853.18	932.44
		6XX	Supplies and Materials	519.90	735.61
		810	Dues and Fees	0.00	1,428.00
		8XX	Other Expenditures	530.00	0.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	0.00	49,389.26
329	State Miscellaneous Grants				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	15,589.68
		2XX	Personal Services - Employee Benefits	0.00	2,084.46
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	14,723.45	0.00
		2XX	Personal Services - Employee Benefits	1,870.44	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	4,304.04	2,645.00
		6XX	Supplies and Materials	0.00	24.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

01 - General Fund

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

PRC Program Function Object	2005 Value	2006 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	17,535.35	19,586.33
2XX Personal Services - Employee Benefits	0.00	120.65
6XX Supplies and Materials	0.00	1,352.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,261,561.27</u>	<u>1,370,089.45</u>

Schedule of Changes Worksheet

Beginning Fund Balance	127,204.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,373,855.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,370,089.45	(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 1,004.82 (4b)	-1,004.82	
	-1,004.82	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	129,965.61	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	36,061.32	54,456.77
1112 District Levy - Personal Property	2,523.06	4,388.10
1113 District Levy - Heavy Motor Vehicles	2,170.66	3,680.67
1114 District Levy - Pers Prop/Mobile Homes	1,194.72	1,770.08
1190 Penalties and Interest on Taxes	180.51	335.44
1510 Interest Earnings	0.00	422.35
1900 Other Revenue from Local Sources	35.94	1,125.28
2220 County On-Schedule Trans Reimb	24,502.78	26,148.67
3210 State On-Schedule Trans Reimb	24,502.78	26,148.67
3440 State HB20/SB417 Prop Tax Reimb	2,822.28	38.93
3444 State School Block Grant	3,103.00	3,126.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	97,097.05	121,641.54

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	35,791.08	30,883.95
2XX Personal Services - Employee Benefits	7,510.66	6,732.24
4XX Purchased Property Services	35,715.36	37,453.59
5XX Other Purchased Services	6,721.25	4,111.70
6XX Supplies and Materials	3.23	17,299.02
7XX Property and Equipment Acquisition	10,894.82	11,000.00
8XX Other Expenditures	537.45	519.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	97,173.85	108,000.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County

0474 Arlee Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					10,108.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					121,641.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					108,000.00	(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	26,830.00	Less Last Year	10,894.82	(4b)	15,935.18	
					15,935.18	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					39,684.98	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	50,759.49	41,949.06
1112 District Levy - Personal Property	3,045.60	4,184.87
1113 District Levy - Heavy Motor Vehicles	2,699.70	2,704.36
1114 District Levy - Pers Prop/Mobile Homes	1,907.56	1,929.33
1190 Penalties and Interest on Taxes	362.41	2,062.32
1510 Interest Earnings	2,662.70	4,786.04
1900 Other Revenue from Local Sources	0.00	1,000.00
3440 State HB20/SB417 Prop Tax Reimb	242.01	70.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	61,679.47	58,686.40

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	51,801.05	61,215.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	51,801.05	61,215.00

Schedule of Changes Worksheet

Beginning Fund Balance					123,155.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					58,686.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					61,215.00	(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)					120,627.30	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	270.70	347.77
1621	Lunch Sales	44,716.04	41,003.30
1900	Other Revenue from Local Sources	149.80	979.40
3220	State Food Services Match	530.70	0.00
4550	Federal Child Nutrition	104,249.91	112,071.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>149,917.15</u>	<u>154,401.99</u>

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

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	67,299.74	75,769.13
	2XX Personal Services - Employee Benefits	16,752.14	19,238.74
	4XX Purchased Property Services	998.36	0.00
	5XX Other Purchased Services	212.93	225.15
	6XX Supplies and Materials	44,624.13	66,540.43
	8XX Other Expenditures	866.75	676.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>130,754.05</u>	<u>162,449.45</u>

Schedule of Changes Worksheet

Beginning Fund Balance				14,633.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				154,401.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				162,449.45	(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)				6,586.43	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	0.00	2.85
1114 District Levy - Pers Prop/Mobile Homes	0.13	0.00
1190 Penalties and Interest on Taxes	0.07	1.29
1510 Interest Earnings	62.01	75.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	62.21	79.33

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	360.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	360.00

Schedule of Changes Worksheet

Beginning Fund Balance	2,608.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	79.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	360.00	(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)	2,328.13	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	2,213.48	2,510.12
2240	County Retirement Distribution	191,961.56	285,882.23
6100	Material Prior Period Revenue Adjustments	0.00	-733.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>194,175.04</u>	<u>287,658.59</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	125,181.41	139,799.81
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	1,755.04	1,635.73
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	7,556.60	7,697.68
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	7,914.07	8,139.81
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	19,612.73	20,726.98
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	6,234.02	6,743.70
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	15,311.72	15,410.78
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	4,332.51	3,328.83
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	23,513.42	0.00
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	0.00	17,001.24
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	0.00	7,359.00
329	State Miscellaneous Grants		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	2,368.14



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County

0474 Arlee Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,985.43	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	624.81	318.70
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	1,763.52	2,489.78
810	Community Recreation				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	0.00	40.18
890	Other Community Services				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	3,825.38	0.00
8XX	Community Services Programs				
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	0.00	79.55
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	10,365.57	8,754.09
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	5,396.13	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>235,372.36</u>	<u>241,894.00</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County

0474 Arlee Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					79,632.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					287,658.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					241,894.00	(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)					125,397.20	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County

0474 Arlee Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
116 GEAR UP	
4710 GEAR UP	49,000.00
125 Blackfoot YEP Grant	
1900 Other Revenue from Local Sources	495.00
126 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4310 Title II, Part D, Educational Technology	2,670.00
136 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,105.00
146 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	42,504.00
156 Title VII, Indian Education	
4360 Title V, Part D, Subpart 3, Character Education	58,755.00
166 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	6,577.00
176 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	164,868.00
206 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	4,284.78
315 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	10,000.00
316 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	207,976.00
326 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	11,288.00
396 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	2,811.00
416 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	218,769.42
506 IDEA Part B Grant Flow Thur Funds w/Coop	
5700 Resources Transferred from Other School Districts or Cooperatives	86,110.00
516 Johnson O'Malley (JOM)	
4100 Federal Miscellaneous Grants - Direct from Feds	9,301.00
526 Rural Systematic Innovations w/Tribe	
1900 Other Revenue from Local Sources	500.00
556 Indian Ed/Ready to Go	
3290 State - Other State Grants	24,436.53



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County

0474 Arlee Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
606 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	6,347.00
786 IDEA, Part B, Children w/Disabilities, We Teach All	
4580 IDEA, Part D, State Program Improvement	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	909,797.73

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

PRC Program Function Object	2006 Value
116 GEAR UP	
180 Summer School	
1XXX Instruction	
1XX Personal Services - Salaries	13,068.00
2XX Personal Services - Employee Benefits	2,025.75
5XX Other Purchased Services	306.25
210 Non-Federal Alternative Education	
1XXX Instruction	
1XX Personal Services - Salaries	13,731.19
2XX Personal Services - Employee Benefits	1,666.18
3XX Purchased Professional and Technical Services	17,360.00
5XX Other Purchased Services	445.13
6XX Supplies and Materials	397.50
116 Subtotal	49,000.00
125 Blackfoot YEP Grant	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
6XX Supplies and Materials	495.00
126 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	2,361.60
2XX Personal Services - Employee Benefits	308.40
126 Subtotal	2,670.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County

0474 Arlee Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
136 Gifted and Talented	
271 State and Federal Aggregate of Reimbursements/Indirect C	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,138.18
5XX Other Purchased Services	148.45
6XX Supplies and Materials	818.37
	2,105.00
136 Subtotal	2,105.00
146 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	33,620.97
2XX Personal Services - Employee Benefits	8,883.03
	42,504.00
146 Subtotal	42,504.00
156 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	50,734.50
2XX Personal Services - Employee Benefits	8,020.50
	58,755.00
156 Subtotal	58,755.00
166 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
21XX Support Services - Students	
1XX Personal Services - Salaries	2,799.11
2XX Personal Services - Employee Benefits	454.23
6XX Supplies and Materials	3,323.66
	6,577.00
166 Subtotal	6,577.00
176 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	114,874.45
2XX Personal Services - Employee Benefits	21,345.02
3XX Purchased Professional and Technical Services	25,776.54
5XX Other Purchased Services	1,081.23



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County

0474 Arlee Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
6XX Supplies and Materials	1,790.76
	164,868.00
176 Subtotal	
206 State OTO Energy Cost Relief and Transportation	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	4,284.78
315 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
8XX Other Expenditures	10,000.00
316 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	145,160.25
2XX Personal Services - Employee Benefits	45,906.65
3XX Purchased Professional and Technical Services	5,598.60
5XX Other Purchased Services	5,445.88
6XX Supplies and Materials	1,217.91
8XX Other Expenditures	4,646.71
	207,976.00
316 Subtotal	
326 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	1,288.00
8XX Other Expenditures	10,000.00
	11,288.00
326 Subtotal	
396 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2,441.12
2XX Personal Services - Employee Benefits	369.88



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
396 Subtotal	2,811.00
416 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Instruction	
1XXX Instruction	
1XX Personal Services - Salaries	171,530.41
2XX Personal Services - Employee Benefits	43,776.11
5XX Other Purchased Services	1.63
6XX Supplies and Materials	3,461.27
416 Subtotal	218,769.42
506 IDEA Part B Grant Flow Thur Funds w/Coop	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	74,651.00
2XX Personal Services - Employee Benefits	11,459.00
506 Subtotal	86,110.00
516 Johnson O'Malley (JOM)	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	8,394.00
2XX Personal Services - Employee Benefits	907.00
516 Subtotal	9,301.00
526 Rural Systematic Innovations w/Tribe	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
6XX Supplies and Materials	500.00
556 Indian Ed/Ready to Go	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	16,462.76
2XX Personal Services - Employee Benefits	2,643.05
3XX Purchased Professional and Technical Services	4,300.00
6XX Supplies and Materials	1,030.62



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County

0474 Arlee Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
556 Subtotal	24,436.43
606 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	5,522.35
2XX Personal Services - Employee Benefits	824.65
606 Subtotal	6,347.00
786 IDEA, Part B, Children w/Disabilities, We Teach All	
436 Title V, Part D, Subpart 3, Character Education	
1XXX Instruction	
3XX Purchased Professional and Technical Services	355.00
8XX Other Expenditures	645.00
786 Subtotal	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 909,797.63



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County

0474 Arlee Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					8,738.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					909,797.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					909,797.63	(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	895.12	Less Last Year	8,738.21	(4b)	-7,843.09	
					-7,843.09	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					895.12	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
116 GEAR UP	49,000.00	49,000.00	0.00
125 Blackfoot YEP Grant	495.00	495.00	0.00
126 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	2,670.00	2,670.00	0.00
136 Gifted and Talented	2,105.00	2,105.00	0.00
146 Title II, Part A, Teacher/Principal Train/Recruit	42,504.00	42,504.00	0.00
156 Title VII, Indian Education	58,755.00	58,755.00	0.00
166 Title IV Safe and Drug-Free Schools	6,577.00	6,577.00	0.00
176 21st Century Community Learning	164,868.00	164,868.00	0.00
206 State OTO Energy Cost Relief and Transportation	4,284.78	4,284.78	0.00
315 Title I Improving Basic Programs	10,000.00	10,000.00	0.00
316 Title I, Part A, Accountability	207,976.00	207,976.00	0.00
326 Title I Improving Basic Programs	11,288.00	11,288.00	0.00
396 Title V, Part A, Innovative Programs	2,811.00	2,811.00	0.00
416 Title III Part A English Language Acquisition	218,769.42	218,769.42	0.00
506 IDEA Part B Grant Flow Thur Funds w/Coop	86,110.00	86,110.00	0.00
516 Johnson O'Malley (JOM)	9,301.00	9,301.00	0.00
526 Rural Systematic Innovations w/Tribe	500.00	500.00	0.00
556 Indian Ed/Ready to Go	24,436.53	24,436.43	0.10
606 Title II, Part D, Ed Technology	6,347.00	6,347.00	0.00
786 IDEA, Part B, Children w/Disabilities, We Teach All	1,000.00	1,000.00	0.00
Total	<u>909,797.73</u>	<u>909,797.63</u>	<u>.10</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	1,260.69	1,222.48
1112 District Levy - Personal Property	8.09	21.80
1113 District Levy - Heavy Motor Vehicles	95.67	121.78
1114 District Levy - Pers Prop/Mobile Homes	27.83	51.56
1190 Penalties and Interest on Taxes	6.68	11.72
1510 Interest Earnings	92.22	226.77
1900 Other Revenue from Local Sources	544.00	122.00
3440 State HB20/SB417 Prop Tax Reimb	5.54	2.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,040.72	1,780.73

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

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
6XX Supplies and Materials	424.52	321.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	424.52	321.91

Schedule of Changes Worksheet

Beginning Fund Balance		6,330.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,780.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		321.91	(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	122.00	(4b)	-122.00
Ending Fund Balance (1 + 2 - 3 + 4)		7,667.04	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County

0474 Arlee Elem

21 - Compensated Absence Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	0.00	521.23
5300	Operating Transfers from Other Funds	0.00	20,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	20,521.23

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	491.45	8.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	491.45	8.86

Schedule of Changes Worksheet

Beginning Fund Balance		8.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		20,521.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		8.86	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		20,520.69	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

26 - Impact Aid Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	20,589.52	30,447.63
1900 Other Revenue from Local Sources	7,417.98	5,858.50
4820 Federal Impact Aid - Title VIII	630,065.00	552,861.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	658,072.50	589,167.33

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	37,106.59	61,755.29
2XX Personal Services - Employee Benefits	11,495.60	9,151.00
3XX Purchased Professional and Technical Services	575.16	0.00
4XX Purchased Property Services	542.40	144.84
5XX Other Purchased Services	9,548.55	12,314.52
6XX Supplies and Materials	30,833.52	44,472.81
7XX Property and Equipment Acquisition	0.00	37.32
8XX Other Expenditures	1,664.00	1,830.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	356.55	0.00
5XX Other Purchased Services	45.00	583.16
6XX Supplies and Materials	2,040.58	1,695.31
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	16.67	5,350.50
2XX Personal Services - Employee Benefits	139.00	37.23
4XX Purchased Property Services	460.49	35.00
5XX Other Purchased Services	0.00	48.60
6XX Supplies and Materials	3,023.95	3,021.63
8XX Other Expenditures	387.20	160.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	322.34	0.00
4XX Purchased Property Services	0.00	53.20
6XX Supplies and Materials	12,668.03	11,534.39
23XX Support Services - General Administration		
1XX Personal Services - Salaries	49,215.81	0.00
2XX Personal Services - Employee Benefits	3,192.01	0.00
3XX Purchased Professional and Technical Services	24,070.04	24,398.04
5XX Other Purchased Services	582.96	732.99
6XX Supplies and Materials	419.99	133.95
810 Dues and Fees	0.00	4,971.75



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

26 - Impact Aid Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		8XX	Other Expenditures	7,872.09	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	82,196.61	32,006.00
		2XX	Personal Services - Employee Benefits	7,416.74	19,145.39
		5XX	Other Purchased Services	844.39	3,834.77
		6XX	Supplies and Materials	619.23	1,340.47
		810	Dues and Fees	0.00	989.50
		8XX	Other Expenditures	1,988.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	45,729.03	15,592.90
		2XX	Personal Services - Employee Benefits	4,648.05	4,649.28
		3XX	Purchased Professional and Technical Services	4,206.55	2,635.00
		5XX	Other Purchased Services	35,059.78	29,497.14
		6XX	Supplies and Materials	1,949.11	2,416.91
		810	Dues and Fees	450.80	5,109.91
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	36,976.28	60,553.34
		2XX	Personal Services - Employee Benefits	8,601.53	13,494.38
		3XX	Purchased Professional and Technical Services	1,485.83	0.00
		4XX	Purchased Property Services	55,004.03	51,505.32
		5XX	Other Purchased Services	94.05	213.60
		6XX	Supplies and Materials	30,875.10	36,333.18
		810	Dues and Fees	0.00	457.00
		8XX	Other Expenditures	225.00	0.00
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	724.42	1,501.91
		6XX	Supplies and Materials	2,088.03	1,389.61
		8XX	Other Expenditures	250.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	25,450.33	42,203.10
		2XX	Personal Services - Employee Benefits	6,402.63	9,096.89
		3XX	Purchased Professional and Technical Services	0.00	4,800.00
		5XX	Other Purchased Services	925.30	345.24
		6XX	Supplies and Materials	1,484.23	3,459.56
		8XX	Other Expenditures	200.00	710.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	1,671.22



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

26 - Impact Aid Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
360	State Gifted & Talented Reimbursement				
	21XX	Support Services - Students			
		6XX	Supplies and Materials	19.84	159.15
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	95.59	0.00
		6XX	Supplies and Materials	3,402.34	0.00
		7XX	Property and Equipment Acquisition	808.15	0.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		8XX	Other Expenditures	1,007.71	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	163.70	242.05
		6XX	Supplies and Materials	0.00	106.09
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	0.00	4,298.27
		2XX	Personal Services - Employee Benefits	140.31	159.96
		6XX	Supplies and Materials	3,152.39	3,912.56
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	2,411.91	0.00
		2XX	Personal Services - Employee Benefits	465.59	0.00
		5XX	Other Purchased Services	0.00	177.93
		6XX	Supplies and Materials	108.66	0.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	0.00	20,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>564,249.77</u>	<u>556,469.16</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County

0474 Arlee Elem

26 - Impact Aid Fund

Schedule of Changes Worksheet

Beginning Fund Balance					912,494.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					589,167.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					556,469.16	(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	27,439.50	Less Last Year	8,822.26	(4b)	18,617.24	
					18,617.24	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					963,810.21	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	357.46	382.42
1900	Other Revenue from Local Sources	0.00	42,148.34
3281	State Technology Aid	6,369.56	9,990.64
3445	State Combined Fund School Block Grant	10,890.76	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>17,617.78</u>	<u>52,521.40</u>

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

PRC Program Function Object		2005 Value	2006 Value
260	Non-Grant Bilingual Education		
	1XXX Instruction		
	3XX Purchased Professional and Technical Services	0.00	1,187.45
	5XX Other Purchased Services	0.00	649.24
	6XX Supplies and Materials	0.00	48,878.90
465	Federal Miscellaneous Grants from OPI		
	1XXX Instruction		
	1XX Personal Services - Salaries	5,030.02	0.00
	3XX Purchased Professional and Technical Services	6,464.71	0.00
	5XX Other Purchased Services	6,035.91	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>17,530.64</u>	<u>50,715.59</u>

Schedule of Changes Worksheet

Beginning Fund Balance		7,555.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		52,521.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		50,715.59	(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)		9,361.43	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	20.93	176.16
3445 State Combined Fund School Block Grant	0.00	10,973.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20.93	11,149.69

Schedule of Changes Worksheet

Beginning Fund Balance	806.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,149.69	(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)	11,956.14	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1114	District Levy - Pers Prop/Mobile Homes	5.33	95.68
1190	Penalties and Interest on Taxes	2.84	44.56
1510	Interest Earnings	0.64	0.38
3440	State HB20/SB417 Prop Tax Reimb	16.76	12.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>25.57</u>	<u>153.20</u>

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

PRC Program Function Object		2005 Value	2006 Value
999	Undistributed		
	9999 Undistributed		
	971 Residual Equity Transfers Out	0.00	199.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>199.80</u>

Schedule of Changes Worksheet

Beginning Fund Balance				25.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				153.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				199.80	(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)					-21.03 (5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	1,728.04	670.36
1112 District Levy - Personal Property	252.92	144.15
1114 District Levy - Pers Prop/Mobile Homes	273.32	123.53
1190 Penalties and Interest on Taxes	70.28	60.25
1510 Interest Earnings	229.47	63.82
1900 Other Revenue from Local Sources	0.00	181.40
3440 State HB20/SB417 Prop Tax Reimb	20.78	0.00
9710 Residual Equity Transfers In	0.00	199.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,574.81	1,443.31

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	7,871.45	2,661.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,871.45	2,661.00

Schedule of Changes Worksheet

Beginning Fund Balance		6,238.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,443.31 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,661.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	3,487.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		1,533.32 (5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County

0474 Arlee Elem

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2005 Value	2006 Value
1900 Other Revenue from Local Sources	86.94	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	86.94	0.00

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	6,125.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	6,125.75

Schedule of Changes Worksheet

Beginning Fund Balance		6,125.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		6,125.75 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	0.00	117.30
1900 Other Revenue from Local Sources	0.00	4,759.06
9710 Residual Equity Transfers In	0.00	6,125.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	11,002.11

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	427.45
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
6XX Supplies and Materials	0.00	4,689.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	5,116.82

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,002.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,116.82	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	5,885.29	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

Fund	Account	Description	2005 Value	2006 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	113,925.26	42,593.32
XX	39X 1XXX	112 Certified Teacher Staff Salaries	14,723.45	15,589.68
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	182,132.48	161,899.49
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	55,696.64	74,651.00
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	1,111,721.71	1,493,078.48
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	1,170.07	7,219.17
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	844.03
XX	XXX 26XX	41X Energy Utility Services	33,748.40	31,447.72
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	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	360.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County
0474 Arlee Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	41,751.71
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	41,751.71

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	13,915.23
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	60,121.80
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	176,432.21
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
--------------------------------------	------

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.

Percentage of Special Ed Funding in FY2008 Maximum Budget: 75%



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County

0474 Arlee Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	63,736.07	0.00	0.00	42,203.10
280	1XXX	2XX	585.53	0.00	0.00	9,096.89
280	1XXX	3XX	1,148.51	0.00	0.00	4,800.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	932.44	0.00	0.00	345.24
280	1XXX	6XX	735.61	0.00	0.00	3,459.56
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	49,389.26	0.00	0.00	0.00
Totals			116,527.42	0.00	0.00	59,904.79 176,432.21



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County

0474 Arlee Elem

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 FY06.*



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County

0474 Arlee Elem

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	0.00	0.00	8,177.00	0.00	8,177.00
Land Improvements	8,177.21	0.00	35,690.00	8,177.21	35,690.00
Buildings	4,176,592.40	0.00	121,077.60	0.00	4,297,670.00
Machinery And Equipment	1,039,662.35	0.00	245,133.65	58,300.00	1,226,496.00
Totals at historical cost	5,224,431.96	0.00	410,078.25	66,477.21	5,568,033.00
Governmental activities, capital assets, net	5,224,431.96	0.00	410,078.25	66,477.21	5,568,033.00

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

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

Depreciation by Function for FY2006	Governmental Business-Type		Adjustments
	Activities	Activities	
Instruction (1XXX)	6,543.00	0.00	0.00
Support Services Staff (22XX)	5,191.00	0.00	0.00
Operations and Maintenance (26XX)	15,929.00	0.00	0.00
Transportation (27XX)	60,055.00	0.00	0.00
Extracurricular (34XX, 35XX)	835.00	0.00	0.00
Unallocated	100,500.00	0.00	0.00
Total Depreciation for FY2006	189,053.00	0.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0474-12244117

24 Lake County

0474 Arlee Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	199,034.71	59,517.29	0.00	53,365.00	205,187.00	61,556.00	143,631.00
Total Governmental Activity							
Long-Term Liabilities	199,034.71	59,517.29	0.00	53,365.00	205,187.00	61,556.00	143,631.00

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

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