



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

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 Lonnie Morin

Phone #: (406) 726-3216

(Signature)

(Date)

Chair, Board of Trustees Ron Ritter

(Signature)

(Date)

County Superintendent Gale Decker

(Signature)

(Date)

Software

Accounting Package: United Software Technology

For FY07 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

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

| PRC | Title | Project Type | Project Number | CFDA # |
|-----|---|--------------|----------------|---------|
| 107 | Other Revenue from Local Sources | LOCAL | FY07 | |
| 116 | GEAR UP | FEDERAL | 610.001 | 84.334 |
| 117 | GEAR UP | FEDERAL | 610.001 | 84.334 |
| 137 | Gifted and Talented | STATE | 2404741306 | State |
| 147 | Title II Part A Reduced Class | FEDERAL | 2404741307 | Federal |
| 157 | Title VII, Indian Education | FEDERAL | B060A050810 | 84.060 |
| 167 | Title IV Safe and Drug-Free Schools | FEDERAL | 2404741606 | 84.186A |
| 176 | 21st Century Community Learning | FEDERAL | 2404741706 | 84.287 |
| 177 | 21st Century | FEDERAL | 2404741707 | Federal |
| 206 | Deferred Maint. 06 | STATE | FY06 | |
| 207 | OTO Weatherization and Deferred Main. | STATE | FY07 | |
| 217 | OTO Indian Ed For All | STATE | FY07 | |
| 307 | Math Movers | STATE | FY07 | |
| 316 | Title I Improving Basic Programs | FEDERAL | 2404743706 | 84.010A |
| 317 | Title I Improving Basic Programs | FEDERAL | 2404743706 | 84.010A |
| 329 | Ready to GO | STATE | 2404744606 | |
| 363 | Deferred Maintenance | STATE | X | |
| 364 | Montana Art's Council - Math Movers | STATE | FY07 | |
| 367 | MT Art's Council #2 | STATE | FY07 | |
| 397 | Title V, Part A, Innovative Programs | FEDERAL | 2404743906 | 84.298 |
| 407 | Adjustable Receivables | LOCAL | FY07 | |
| 416 | Title III Part A English Language Acquisition | FEDERAL | T365C03004 | 84.365A |
| 417 | Title III Part A English Language Acquisition | FEDERAL | T365C03004 | 84.365A |
| 507 | IDEA, Part B, Children w/Disabilities, We Teach | FEDERAL | 2404747806 | 84.027 |
| 517 | Johnson O'Malley (JOM) | FEDERAL | FY06 | 15.130 |
| 556 | Ready To Go/ Indian Ed. All | STATE | FY06 | |
| 557 | Ready To Go Teacher Grant | STATE | FY07 | |
| 607 | Title II, Part D, Ed Technology | FEDERAL | 2404746005 | 84.318 |
| 807 | Wellness Grant | LOCAL | FY07 | |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

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) | 167,795.80 | 56,157.90 | 153,479.92 | 18,743.49 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 6,611.75 | 4,252.89 | 1,020.01 | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | 2,710.09 | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 174,407.55 | 63,120.88 | 154,499.93 | 18,743.49 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 6,486.24 | 4,252.89 | 1,020.01 | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 6,486.24 | 4,252.89 | 1,020.01 | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget (961-970) | 167,921.31 | 58,867.99 | 153,479.92 | 18,743.49 |
| 52 | TOTAL FUND BALANCE/EQUITY | 167,921.31 | 58,867.99 | 153,479.92 | 18,743.49 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 174,407.55 | 63,120.88 | 154,499.93 | 18,743.49 |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

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) | 2,983.41 | 128,947.23 | 10,197.47 | 10,285.88 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 25.07 | | | 123.23 |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | 24,833.43 | 16,597.00 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 3,008.48 | 153,780.66 | 26,794.47 | 10,409.11 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | 622.99 | |
| 24 | Other Current Liabilities (621-679) | | | 46.00 | |
| 25 | Deferred Revenue (680) | 25.07 | | 24,662.12 | 123.23 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 25.07 | | 25,331.11 | 123.23 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget (961-970) | 2,983.41 | 153,780.66 | 1,463.36 | 10,285.88 |
| 52 | TOTAL FUND BALANCE/EQUITY | 2,983.41 | 153,780.66 | 1,463.36 | 10,285.88 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 3,008.48 | 153,780.66 | 26,794.47 | 10,409.11 |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

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) | | | | 2,210.81 |
| 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 | | | | 2,210.81 |
| 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) | | | | 2,210.81 |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | 2,210.81 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | 2,210.81 |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

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) | | | 986,909.37 | |
| 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 | | | 986,909.37 | |
| 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) | | | 51,092.62 | |
| 48 | Fund Balance for Budget (961-970) | | | 935,816.75 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 986,909.37 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 986,909.37 | |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

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) | 743.66 | 23,761.24 | | 4,277.66 |
| 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 | 743.66 | 23,761.24 | | 4,277.66 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | 21.03 |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | 270.90 | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 270.90 | | | 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) | 472.76 | 23,761.24 | | 4,256.63 |
| 52 | TOTAL FUND BALANCE/EQUITY | 472.76 | 23,761.24 | | 4,256.63 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 743.66 | 23,761.24 | | 4,277.66 |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

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) | 2,746,098.54 | 1,809.33 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | 2.41 | | |
| 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 | 2,746,098.54 | 1,832.77 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | 2.41 | | |
| 26 | Other Liabilities (690-699) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | | 2.41 | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget (961-970) | 2,746,098.54 | 1,830.36 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 2,746,098.54 | 1,830.36 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 2,746,098.54 | 1,832.77 | | |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

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

FY2006-07

Submit ID: 0474-73507057

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

FY2006-07

Submit ID: 0474-73507057

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) | | | | 1,108.70 |
| 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 | | | | 1,108.70 |
| 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 | | | | 1,108.70 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | 1,108.70 |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

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

FY2006-07

Submit ID: 0474-73507057

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

FY2006-07

Submit ID: 0474-73507057

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) | | 5,468.21 | | |
| 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 | | 5,468.21 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 23 | Warrants Payable (620) | | | | |
| 24 | Other Current Liabilities (621-679) | | 5,468.21 | | |
| 35 | TOTAL LIABILITIES | | 5,468.21 | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 5,468.21 | | |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

01 - General Fund

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

| PRC Revenue | 2006 Value | 2007 Value |
|--|---------------------|---------------------|
| 1111 District Levy - Real Property | 98,806.27 | 84,373.17 |
| 1112 District Levy - Personal Property | 8,675.38 | 19,685.55 |
| 1113 District Levy - Heavy Motor Vehicles | 6,550.46 | 8,802.93 |
| 1114 District Levy - Pers Prop/Mobile Homes | 4,107.54 | 3,812.28 |
| 1190 Penalties and Interest on Taxes | 969.33 | 708.51 |
| 1510 Interest Earnings | 6,275.46 | 10,297.14 |
| 1900 Other Revenue from Local Sources | 0.00 | 1,151.51 |
| 3110 Direct State Aid | 697,398.21 | 686,728.27 |
| 3111 Quality Educator | 0.00 | 68,592.00 |
| 3112 At Risk Student | 0.00 | 22,884.79 |
| 3113 Indian Education For All | 0.00 | 6,262.80 |
| 3114 American Indian Achievement Gap | 0.00 | 41,600.00 |
| 3115 State Spec Ed Allowable Cost Pymt to Districts | 83,220.63 | 68,563.96 |
| 3120 State Guaranteed Tax Base Aid | 438,442.29 | 428,199.68 |
| 3440 State HB20/SB417 Prop Tax Reimb | 137.44 | 174.29 |
| 3444 State School Block Grant | 29,272.27 | 29,494.74 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | 19,661.53 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,373,855.28 | 1,500,993.15 |

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

| PRC Program Function Object | 2006 Value | 2007 Value |
|---|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 701,270.85 | 728,705.67 |
| 2XX Personal Services - Employee Benefits | 83,944.38 | 94,993.02 |
| 5XX Other Purchased Services | 0.00 | 2,516.48 |
| 6XX Supplies and Materials | 1,280.58 | 8,404.38 |
| 810 Dues and Fees | 0.00 | 150.00 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 39,164.28 | 45,440.10 |
| 2XX Personal Services - Employee Benefits | 2,973.56 | 2,870.11 |
| 6XX Supplies and Materials | 563.73 | 0.00 |
| 222X Educational Media Services | | |
| 1XX Personal Services - Salaries | 52,043.44 | 55,733.85 |
| 2XX Personal Services - Employee Benefits | 6,339.03 | 6,787.29 |
| 5XX Other Purchased Services | 0.00 | 14.93 |
| 6XX Supplies and Materials | 48.93 | 0.00 |
| 23XX Support Services - General Administration | | |
| 1XX Personal Services - Salaries | 83,654.55 | 70,561.70 |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

01 - General Fund

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

| PRC | Program | Function | Object | 2006 Value | 2007 Value |
|-----|---|---|---|------------|------------|
| 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | 23XX | Support Services - General Administration | | | |
| | | 2XX | Personal Services - Employee Benefits | 9,079.47 | 8,530.33 |
| | | 5XX | Other Purchased Services | 231.60 | 18.75 |
| | | 6XX | Supplies and Materials | 14.18 | 0.00 |
| | | 8XX | Other Expenditures | 1,298.00 | 0.00 |
| | 24XX | Support Services - School Administration | | | |
| | | 1XX | Personal Services - Salaries | 110,921.69 | 95,126.17 |
| | | 2XX | Personal Services - Employee Benefits | 14,895.33 | 13,746.75 |
| | | 5XX | Other Purchased Services | 0.00 | 262.22 |
| | | 6XX | Supplies and Materials | 239.00 | 57.00 |
| | | 810 | Dues and Fees | 100.00 | 385.00 |
| | 25XX | Support Services - Business | | | |
| | | 1XX | Personal Services - Salaries | 30,140.00 | 32,091.35 |
| | | 2XX | Personal Services - Employee Benefits | 596.97 | 3,551.80 |
| | | 5XX | Other Purchased Services | 18.47 | 257.02 |
| | | 6XX | Supplies and Materials | 12.86 | 26,537.00 |
| | 26XX | Operation and Maintenance of Plant Services | | | |
| | | 1XX | Personal Services - Salaries | 47,265.73 | 47,921.43 |
| | | 2XX | Personal Services - Employee Benefits | 10,192.20 | 9,207.29 |
| | | 4XX | Purchased Property Services | 13,823.08 | 140.00 |
| | | 5XX | Other Purchased Services | 0.00 | 68.30 |
| | | 6XX | Supplies and Materials | 619.94 | 12,932.37 |
| | | 7XX | Property and Equipment Acquisition | 0.00 | 22,945.11 |
| | | 810 | Dues and Fees | 0.00 | 325.00 |
| 280 | Special Education - Local and State | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | 63,736.07 | 102,566.43 |
| | | 2XX | Personal Services - Employee Benefits | 585.53 | 18,477.03 |
| | | 3XX | Purchased Professional and Technical Services | 1,148.51 | 548.80 |
| | | 5XX | Other Purchased Services | 932.44 | 217.28 |
| | | 6XX | Supplies and Materials | 735.61 | 897.40 |
| | | 810 | Dues and Fees | 1,428.00 | 209.55 |
| | 62XX | Resources Transferred to Other School Districts or Cooper | | | |
| | | 920 | Resources Transferred to Other School Districts or Cooper | 49,389.26 | 0.00 |
| 329 | State Miscellaneous Grants | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | 15,589.68 | 16,547.02 |
| | | 2XX | Personal Services - Employee Benefits | 2,084.46 | 2,248.83 |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

01 - General Fund

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

| PRC | Program | Function | Object | 2006 Value | 2007 Value |
|--|------------------|----------|---------------------------------------|---------------------|---------------------|
| 710 | School Sponsored | | Extracurricular Activities | | |
| | 34XX | | Extracurricular - Activities | | |
| | | 1XX | Personal Services - Salaries | 2,645.00 | 3,065.00 |
| | | 6XX | Supplies and Materials | 24.00 | 295.24 |
| 720 | School Sponsored | | Athletics | | |
| | 35XX | | Extracurricular - Athletics | | |
| | | 1XX | Personal Services - Salaries | 19,586.33 | 17,280.84 |
| | | 2XX | Personal Services - Employee Benefits | 120.65 | 127.22 |
| | | 6XX | Supplies and Materials | 1,352.06 | 375.00 |
| 910 | Food Services | | | | |
| | 31XX | | Food Services | | |
| | | 1XX | Personal Services - Salaries | 0.00 | 4,529.26 |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 335.21 |
| | | 6XX | Supplies and Materials | 0.00 | 5,036.92 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>1,370,089.45</u> | <u>1,463,037.45</u> |

Schedule of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | 129,965.61 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 1,500,993.15 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 1,463,037.45 | (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) | | | | | 167,921.31 | (5) |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

10 - Transportation Fund

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

| PRC Revenue | 2006 Value | 2007 Value |
|--|-------------------|-------------------|
| 1111 District Levy - Real Property | 54,456.77 | 56,414.98 |
| 1112 District Levy - Personal Property | 4,388.10 | 12,911.18 |
| 1113 District Levy - Heavy Motor Vehicles | 3,680.67 | 5,987.33 |
| 1114 District Levy - Pers Prop/Mobile Homes | 1,770.08 | 2,156.31 |
| 1190 Penalties and Interest on Taxes | 335.44 | 328.92 |
| 1510 Interest Earnings | 422.35 | 1,427.72 |
| 1900 Other Revenue from Local Sources | 1,125.28 | 1,400.00 |
| 2220 County On-Schedule Trans Reimb | 26,148.67 | 25,599.92 |
| 3210 State On-Schedule Trans Reimb | 26,148.67 | 25,599.92 |
| 3440 State HB20/SB417 Prop Tax Reimb | 38.93 | 71.87 |
| 3444 State School Block Grant | 3,126.58 | 3,150.34 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 121,641.54 | 135,048.49 |

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

| PRC Program Function Object | 2006 Value | 2007 Value |
|--|-------------------|------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 27XX Student Transportation Services | | |
| 1XX Personal Services - Salaries | 30,883.95 | 30,273.24 |
| 2XX Personal Services - Employee Benefits | 6,732.24 | 6,503.68 |
| 4XX Purchased Property Services | 37,453.59 | 27,472.29 |
| 5XX Other Purchased Services | 4,111.70 | 8,305.02 |
| 6XX Supplies and Materials | 17,299.02 | 16,118.95 |
| 7XX Property and Equipment Acquisition | 11,000.00 | 0.00 |
| 810 Dues and Fees | 0.00 | 362.30 |
| 8XX Other Expenditures | 519.50 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 108,000.00 | 89,035.48 |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County

0474 Arlee Elem

10 - Transportation Fund

Schedule of Changes Worksheet

| | | | | | | | |
|--|------|----------------|-----------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 39,684.98 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 135,048.49 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 89,035.48 | (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 | 26,830.00 | (4b) | | -26,830.00 | |
| | | | | | | -26,830.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 58,867.99 | (5) |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

11 - Bus Depreciation Fund

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

| PRC Revenue | 2006 Value | 2007 Value |
|--|------------------|------------------|
| 1111 District Levy - Real Property | 41,949.06 | 18,575.80 |
| 1112 District Levy - Personal Property | 4,184.87 | 4,823.99 |
| 1113 District Levy - Heavy Motor Vehicles | 2,704.36 | 1,775.40 |
| 1114 District Levy - Pers Prop/Mobile Homes | 1,929.33 | 1,311.61 |
| 1190 Penalties and Interest on Taxes | 2,062.32 | 299.63 |
| 1510 Interest Earnings | 4,786.04 | 5,986.05 |
| 1900 Other Revenue from Local Sources | 1,000.00 | 0.00 |
| 3440 State HB20/SB417 Prop Tax Reimb | 70.42 | 80.14 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 58,686.40 | 32,852.62 |

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

| PRC Program Function Object | 2006 Value | 2007 Value |
|--|------------------|-------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 27XX Student Transportation Services | | |
| 7XX Property and Equipment Acquisition | 61,215.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 61,215.00 | 0.00 |

Schedule of Changes Worksheet

| | | |
|--|------------|----------|
| Beginning Fund Balance | 120,627.30 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 32,852.62 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 153,479.92 | (5) |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

12 - School Food Services Fund

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

| PRC Revenue | 2006 Value | 2007 Value |
|--|------------|------------|
| 1510 Interest Earnings | 347.77 | 164.75 |
| 1621 Lunch Sales | 41,003.30 | 42,063.93 |
| 1900 Other Revenue from Local Sources | 979.40 | 0.00 |
| 3220 State Food Services Match | 0.00 | 15,237.24 |
| 4550 Federal Child Nutrition | 112,071.52 | 110,363.82 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 154,401.99 | 167,829.74 |

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

| PRC Program Function Object | 2006 Value | 2007 Value |
|--|------------|------------|
| 910 Food Services | | |
| 31XX Food Services | | |
| 1XX Personal Services - Salaries | 75,769.13 | 74,257.55 |
| 2XX Personal Services - Employee Benefits | 19,238.74 | 18,374.00 |
| 5XX Other Purchased Services | 225.15 | 244.77 |
| 6XX Supplies and Materials | 66,540.43 | 61,338.59 |
| 810 Dues and Fees | 0.00 | 1,457.77 |
| 8XX Other Expenditures | 676.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 162,449.45 | 155,672.68 |

Schedule of Changes Worksheet

| | | |
|--|------------|------|
| Beginning Fund Balance | 6,586.43 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 167,829.74 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 155,672.68 | (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) | 18,743.49 | (5) |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

13 - Tuition Fund

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

| PRC Revenue | 2006 Value | 2007 Value |
|--|--------------|---------------|
| 1111 District Levy - Real Property | 2.85 | 405.12 |
| 1112 District Levy - Personal Property | 0.00 | 81.44 |
| 1113 District Levy - Heavy Motor Vehicles | 0.00 | 45.85 |
| 1114 District Levy - Pers Prop/Mobile Homes | 0.00 | 8.18 |
| 1190 Penalties and Interest on Taxes | 1.29 | 0.78 |
| 1510 Interest Earnings | 75.19 | 113.91 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 79.33 | 655.28 |

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

| PRC Program Function Object | 2006 Value | 2007 Value |
|--|---------------|-------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 5XX Other Purchased Services | 360.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 360.00 | 0.00 |

Schedule of Changes Worksheet

| | | |
|--|----------|------|
| Beginning Fund Balance | 2,328.13 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 655.28 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 2,983.41 | (5) |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

14 - Retirement Fund

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

| PRC Revenue | | 2006 Value | 2007 Value |
|--|---|-------------------|-------------------|
| 1510 | Interest Earnings | 2,510.12 | 5,315.61 |
| 1900 | Other Revenue from Local Sources | 0.00 | 12.51 |
| 2240 | County Retirement Distribution | 285,882.23 | 269,758.77 |
| 6100 | Material Prior Period Revenue Adjustments | -733.76 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>287,658.59</u> | <u>275,086.89</u> |

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

| PRC Program Function Object | | 2006 Value | 2007 Value |
|-----------------------------|---|------------|------------|
| 1XX | Regular Education Programs - Elementary/Secondary | | |
| 1XXX | Instruction | | |
| | 2XX Personal Services - Employee Benefits | 139,799.81 | 125,207.85 |
| 21XX | Support Services - Students | | |
| | 2XX Personal Services - Employee Benefits | 1,635.73 | 2,608.43 |
| 221X | Improvement of Instruction Services | | |
| | 2XX Personal Services - Employee Benefits | 7,697.68 | 0.00 |
| 222X | Educational Media Services | | |
| | 2XX Personal Services - Employee Benefits | 0.00 | 8,046.18 |
| 23XX | Support Services - General Administration | | |
| | 2XX Personal Services - Employee Benefits | 8,139.81 | 20,181.94 |
| 24XX | Support Services - School Administration | | |
| | 2XX Personal Services - Employee Benefits | 20,726.98 | 20,768.98 |
| 25XX | Support Services - Business | | |
| | 2XX Personal Services - Employee Benefits | 6,743.70 | 7,749.55 |
| 26XX | Operation and Maintenance of Plant Services | | |
| | 2XX Personal Services - Employee Benefits | 15,410.78 | 15,587.93 |
| 27XX | Student Transportation Services | | |
| | 2XX Personal Services - Employee Benefits | 3,328.83 | 2,444.47 |
| 280 | Special Education - Local and State | | |
| 1XXX | Instruction | | |
| | 2XX Personal Services - Employee Benefits | 0.00 | 22,795.59 |
| 21XX | Support Services - Students | | |
| | 2XX Personal Services - Employee Benefits | 17,001.24 | 0.00 |
| 62XX | Resources Transferred to Other School Districts or Cooper | | |
| | 920 Resources Transferred to Other School Districts or Cooper | 7,359.00 | 1,990.12 |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

14 - Retirement Fund

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

| PRC | Program | Function | Object | 2006 Value | 2007 Value |
|--|---|------------------------------|---------------------------------------|------------|------------|
| 329 | State Miscellaneous Grants | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 2,368.14 | 2,504.59 |
| 710 | School Sponsored Extracurricular Activities | | | | |
| | 34XX | Extracurricular - Activities | | | |
| | | 2XX | Personal Services - Employee Benefits | 318.70 | 433.53 |
| 720 | School Sponsored Athletics | | | | |
| | 35XX | Extracurricular - Athletics | | | |
| | | 2XX | Personal Services - Employee Benefits | 2,489.78 | 2,483.83 |
| 810 | Community Recreation | | | | |
| | 33XX | Community Services | | | |
| | | 2XX | Personal Services - Employee Benefits | 40.18 | 2,016.35 |
| 8XX | Community Services Programs | | | | |
| | 25XX | Support Services - Business | | | |
| | | 2XX | Personal Services - Employee Benefits | 79.55 | 0.00 |
| 910 | Food Services | | | | |
| | 31XX | Food Services | | | |
| | | 2XX | Personal Services - Employee Benefits | 8,754.09 | 11,884.09 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 241,894.00 | 246,703.43 |

Schedule of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|------------|----------|
| Beginning Fund Balance | | | | | 125,397.20 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 275,086.89 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 246,703.43 | (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) | | | | | 153,780.66 | (5) |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County

0474 Arlee Elem

15 - Miscellaneous Programs Fund

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

| PRC Revenue | 2007 Value |
|---|------------|
| 107 Other Revenue from Local Sources | |
| 1900 Other Revenue from Local Sources | 0.03 |
| 116 GEAR UP | |
| 4710 GEAR UP | 18,254.52 |
| 117 GEAR UP | |
| 4710 GEAR UP | 49,000.00 |
| 137 Gifted and Talented | |
| 3600 State Gifted & Talented Reimbursement | 1,969.00 |
| 147 Title II Part A Reduced Class | |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 41,473.00 |
| 157 Title VII, Indian Education | |
| 4360 Title V, Part D, Subpart 3, Character Education | 61,065.00 |
| 167 Title IV Safe and Drug-Free Schools | |
| 4330 Title IV, Part A, Safe & Drug-Free Schools & Communities | 5,584.00 |
| 176 21st Century Community Learning | |
| 4340 Title IV, Part B, 21st Century Community Learning Centers | 231.90 |
| 177 21st Century | |
| 4340 Title IV, Part B, 21st Century Community Learning Centers | 165,000.00 |
| 207 OTO Weatherization and Deferred Main. | |
| 3640 OTO Weatherization & Deferred Maintenance | 47,971.00 |
| 217 OTO Indian Ed For All | |
| 3650 OTO Indian Education for All | 14,616.36 |
| 307 Math Movers | |
| 1920 Contributions/Donations from Private Sources | 1,013.96 |
| 316 Title I Improving Basic Programs | |
| 4210 Title I, Part A, Accountability | 9,057.33 |
| 317 Title I Improving Basic Programs | |
| 4210 Title I, Part A, Accountability | 207,456.67 |
| 367 MT Art's Council #2 | |
| 3290 State - Other State Grants | 945.00 |
| 397 Title V, Part A, Innovative Programs | |
| 4350 Title V, Part A, Innovative Programs | 1,420.00 |
| 407 Adjustable Receivables | |
| 1900 Other Revenue from Local Sources | 250.00 |
| 417 Title III Part A English Language Acquisition | |
| 4310 Title II, Part D, Educational Technology | 195,257.30 |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

15 - Miscellaneous Programs Fund

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

| PRC Revenue | 2007 Value |
|--|------------|
| 507 IDEA, Part B, Children w/Disabilities, We Teach All | |
| 4700 Federal Miscellaneous Grants from other State Agencies | 85,963.00 |
| 517 Johnson O'Malley (JOM) | |
| 4140 Federal Johnson O'Malley (JOM) | 8,890.00 |
| 556 Ready To Go/ Indian Ed. All | |
| 3290 State - Other State Grants | 3,602.87 |
| 557 Ready To Go Teacher Grant | |
| 3290 State - Other State Grants | 28,425.00 |
| 607 Title II, Part D, Ed Technology | |
| 4310 Title II, Part D, Educational Technology | 3,795.00 |
| 807 Wellness Grant | |
| 1900 Other Revenue from Local Sources | 500.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 951,740.94 |

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

| PRC Program Function Object | 2007 Value |
|---|------------|
| 117 GEAR UP | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 30,484.82 |
| 2XX Personal Services - Employee Benefits | 4,516.61 |
| 3XX Purchased Professional and Technical Services | 12,292.00 |
| 5XX Other Purchased Services | 367.35 |
| 6XX Supplies and Materials | 19,593.74 |
| 117 Subtotal | 67,254.52 |
| 137 Gifted and Talented | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 1,023.94 |
| 2XX Personal Services - Employee Benefits | 163.41 |
| 5XX Other Purchased Services | 644.39 |
| 6XX Supplies and Materials | 137.26 |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2007 Value |
|---|------------|
| 137 Subtotal | 1,969.00 |
| 147 Title II Part A Reduced Class | |
| 430 Title II, Part A, Teacher & Principal Training & Recruiting | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 34,683.10 |
| 2XX Personal Services - Employee Benefits | 6,789.90 |
| 147 Subtotal | 41,473.00 |
| 157 Title VII, Indian Education | |
| 413 Title VII Indian Education | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 51,253.06 |
| 2XX Personal Services - Employee Benefits | 9,811.94 |
| 157 Subtotal | 61,065.00 |
| 167 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 | 4,223.90 |
| 2XX Personal Services - Employee Benefits | 561.36 |
| 6XX Supplies and Materials | 798.74 |
| 167 Subtotal | 5,584.00 |
| 177 21st Century | |
| 434 Title IV, Part B, 21st Century Community Learning Center | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 109,790.87 |
| 2XX Personal Services - Employee Benefits | 18,736.38 |
| 3XX Purchased Professional and Technical Services | 33,637.92 |
| 5XX Other Purchased Services | 1,260.41 |
| 6XX Supplies and Materials | 1,806.32 |
| 177 Subtotal | 165,231.90 |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2007 Value |
|---|------------|
| 207 OTO Weatherization and Deferred Main. | |
| 364 State One Time Only (OTO) Weatherization/Deferred Mai | |
| 26XX Operation and Maintenance of Plant Services | |
| 4XX Purchased Property Services | 21,602.95 |
| 7XX Property and Equipment Acquisition | 23,311.00 |
| 4XXX Facilities Acquisition and Construction Services | |
| 8XX Other Expenditures | 2,192.25 |
| | 47,106.20 |
| 207 Subtotal | |
| 217 OTO Indian Ed For All | |
| 329 State Miscellaneous Grants | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 8,814.63 |
| 2XX Personal Services - Employee Benefits | 5,801.73 |
| | 14,616.36 |
| 217 Subtotal | |
| 307 Math Movers | |
| 329 State Miscellaneous Grants | |
| 1XXX Instruction | |
| 3XX Purchased Professional and Technical Services | 1,013.96 |
| 317 Title I Improving Basic Programs | |
| 420 Title I, Part A, Improving Basic Programs | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 147,734.03 |
| 2XX Personal Services - Employee Benefits | 35,680.87 |
| 3XX Purchased Professional and Technical Services | 8,073.04 |
| 5XX Other Purchased Services | 8,552.12 |
| 6XX Supplies and Materials | 7,123.94 |
| 8XX Other Expenditures | 9,142.00 |
| | 216,306.00 |
| 317 Subtotal | |
| 367 MT Art's Council #2 | |
| 329 State Miscellaneous Grants | |
| 1XXX Instruction | |
| 3XX Purchased Professional and Technical Services | 945.00 |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2007 Value |
|--|-------------------|
| 397 Title V, Part A, Innovative Programs | |
| 435 Title V, Part A, Innovative Programs | |
| 21XX Support Services - Students | |
| 1XX Personal Services - Salaries | 1,251.99 |
| 2XX Personal Services - Employee Benefits | 168.01 |
| | 1,420.00 |
| 397 Subtotal | 1,420.00 |
| 417 Title III Part A English Language Acquisition | |
| 432 Title III, Part A, English Language Acquisition & Language | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 152,280.06 |
| 2XX Personal Services - Employee Benefits | 42,977.24 |
| | 195,257.30 |
| 417 Subtotal | 195,257.30 |
| 507 IDEA, Part B, Children w/Disabilities, We Teach All | |
| 456 IDEA, Part B, Children with Disabilities | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 74,524.00 |
| 2XX Personal Services - Employee Benefits | 11,439.00 |
| | 85,963.00 |
| 507 Subtotal | 85,963.00 |
| 517 Johnson O'Malley (JOM) | |
| 414 Federal Johnson O'Malley (JOM) | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 7,663.80 |
| 2XX Personal Services - Employee Benefits | 1,226.20 |
| | 8,890.00 |
| 517 Subtotal | 8,890.00 |
| 557 Ready To Go Teacher Grant | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 19,586.01 |
| 2XX Personal Services - Employee Benefits | 3,658.45 |
| 3XX Purchased Professional and Technical Services | 5,066.83 |
| 5XX Other Purchased Services | 806.08 |
| 6XX Supplies and Materials | 2,519.97 |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County

0474 Arlee Elem

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2007 Value |
|--|----------------------|
| 557 Subtotal | 31,637.34 |
| 607 Title II, Part D, Ed Technology | |
| 431 Title II, Part D, Educational Technology | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 3,390.84 |
| 2XX Personal Services - Employee Benefits | 404.16 |
| 607 Subtotal | 3,795.00 |
| 807 Wellness Grant | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 750.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 950,277.58 |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County

0474 Arlee Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

| | | | | | | |
|--|------|----------------|--------|------|------------|-----|
| Beginning Fund Balance | | | | | 895.12 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 951,740.94 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 950,277.58 | (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 | 895.12 | (4b) | -895.12 | |
| | | | | | -895.12 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 1,463.36 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--|------------|--------------|------------|
| 107 Other Revenue from Local Sources | 0.03 | 0.00 | 0.03 |
| 116 GEAR UP | 18,254.52 | 0.00 | 18,254.52 |
| 117 GEAR UP | 49,000.00 | 67,254.52 | -18,254.52 |
| 137 Gifted and Talented | 1,969.00 | 1,969.00 | 0.00 |
| 147 Title II Part A Reduced Class | 41,473.00 | 41,473.00 | 0.00 |
| 157 Title VII, Indian Education | 61,065.00 | 61,065.00 | 0.00 |
| 167 Title IV Safe and Drug-Free Schools | 5,584.00 | 5,584.00 | 0.00 |
| 176 21st Century Community Learning | 231.90 | 0.00 | 231.90 |
| 177 21st Century | 165,000.00 | 165,231.90 | -231.90 |
| 207 OTO Weatherization and Deferred Main. | 47,971.00 | 47,106.20 | 864.80 |
| 217 OTO Indian Ed For All | 14,616.36 | 14,616.36 | 0.00 |
| 307 Math Movers | 1,013.96 | 1,013.96 | 0.00 |
| 316 Title I Improving Basic Programs | 9,057.33 | 0.00 | 9,057.33 |
| 317 Title I Improving Basic Programs | 207,456.67 | 216,306.00 | -8,849.33 |
| 367 MT Art's Council #2 | 945.00 | 945.00 | 0.00 |
| 397 Title V, Part A, Innovative Programs | 1,420.00 | 1,420.00 | 0.00 |
| 407 Adjustable Receivables | 250.00 | 0.00 | 250.00 |
| 417 Title III Part A English Language Acquisition | 195,257.30 | 195,257.30 | 0.00 |
| 507 IDEA, Part B, Children w/Disabilities, We Teach Al | 85,963.00 | 85,963.00 | 0.00 |
| 517 Johnson O'Malley (JOM) | 8,890.00 | 8,890.00 | 0.00 |
| 556 Ready To Go/ Indian Ed. All | 3,602.87 | 0.00 | 3,602.87 |
| 557 Ready To Go Teacher Grant | 28,425.00 | 31,637.34 | -3,212.34 |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County

0474 Arlee Elem

15 - Miscellaneous Programs Fund

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|-------------------------------------|-------------------|-------------------|-----------------|
| 607 Title II, Part D, Ed Technology | 3,795.00 | 3,795.00 | 0.00 |
| 807 Wellness Grant | 500.00 | 750.00 | -250.00 |
| Total | <u>951,740.94</u> | <u>950,277.58</u> | <u>1,463.36</u> |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

17 - Adult Education Fund

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

| PRC Revenue | 2006 Value | 2007 Value |
|--|-----------------|-----------------|
| 1111 District Levy - Real Property | 1,222.48 | 1,523.68 |
| 1112 District Levy - Personal Property | 21.80 | 297.54 |
| 1113 District Levy - Heavy Motor Vehicles | 121.78 | 163.95 |
| 1114 District Levy - Pers Prop/Mobile Homes | 51.56 | 52.85 |
| 1190 Penalties and Interest on Taxes | 11.72 | 10.43 |
| 1510 Interest Earnings | 226.77 | 382.99 |
| 1900 Other Revenue from Local Sources | 122.00 | 392.00 |
| 3440 State HB20/SB417 Prop Tax Reimb | 2.62 | 3.24 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,780.73 | 2,826.68 |

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

| PRC Program Function Object | 2006 Value | 2007 Value |
|--|---------------|---------------|
| 610 Adult Continuing Education Programs | | |
| 1XXX Instruction | | |
| 6XX Supplies and Materials | 321.91 | 207.84 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 321.91 | 207.84 |

Schedule of Changes Worksheet

| | | | |
|--|------|-----------|----------|
| Beginning Fund Balance | | 7,667.04 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 2,826.68 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 207.84 | (3) |
| Increase/Decrease of Reserve for Inventories | | | |
| This Year | 0.00 | | |
| Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | |
| This Year | 0.00 | | |
| Less Last Year | 0.00 | (4b) | 0.00 |
| | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | 10,285.88 | (5) |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

21 - Compensated Absence Fund

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

| PRC Revenue | 2006 Value | 2007 Value |
|--|------------|------------|
| 1510 Interest Earnings | 521.23 | 805.51 |
| 5300 Operating Transfers from Other Funds | 20,000.00 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 20,521.23 | 805.51 |

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

| PRC Program Function Object | 2006 Value | 2007 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 8.86 | 18,800.23 |
| 2XX Personal Services - Employee Benefits | 0.00 | 315.16 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 8.86 | 19,115.39 |

Schedule of Changes Worksheet

| | | |
|--|-----------|------|
| Beginning Fund Balance | 20,520.69 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 805.51 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 19,115.39 | (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) |
| | 2,210.81 | (5) |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

26 - Impact Aid Fund

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

| PRC Revenue | | 2006 Value | 2007 Value |
|--|----------------------------------|-------------------|-------------------|
| 1510 | Interest Earnings | 30,447.63 | 42,572.86 |
| 1900 | Other Revenue from Local Sources | 5,858.50 | 8,175.25 |
| 4820 | Federal Impact Aid - Title VIII | 552,861.20 | 594,314.86 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 589,167.33 | 645,062.97 |

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

| PRC Program Function Object | | 2006 Value | 2007 Value |
|-----------------------------|---|------------|------------|
| 1XX | Regular Education Programs - Elementary/Secondary | | |
| 1XXX | Instruction | | |
| 1XX | Personal Services - Salaries | 61,755.29 | 63,549.25 |
| 2XX | Personal Services - Employee Benefits | 9,151.00 | 7,827.85 |
| 3XX | Purchased Professional and Technical Services | 0.00 | 883.60 |
| 4XX | Purchased Property Services | 144.84 | 1,201.80 |
| 5XX | Other Purchased Services | 12,314.52 | 14,842.37 |
| 6XX | Supplies and Materials | 44,472.81 | 24,608.91 |
| 7XX | Property and Equipment Acquisition | 37.32 | 329.96 |
| 810 | Dues and Fees | 0.00 | 4,393.15 |
| 8XX | Other Expenditures | 1,830.00 | 0.00 |
| 21XX | Support Services - Students | | |
| 1XX | Personal Services - Salaries | 0.00 | 29,640.82 |
| 2XX | Personal Services - Employee Benefits | 0.00 | 218.13 |
| 5XX | Other Purchased Services | 583.16 | 0.00 |
| 6XX | Supplies and Materials | 1,695.31 | 3,635.03 |
| 221X | Improvement of Instruction Services | | |
| 1XX | Personal Services - Salaries | 5,350.50 | 13,856.68 |
| 2XX | Personal Services - Employee Benefits | 37.23 | 47.34 |
| 4XX | Purchased Property Services | 35.00 | 886.10 |
| 5XX | Other Purchased Services | 48.60 | 139.80 |
| 6XX | Supplies and Materials | 3,021.63 | 5,114.90 |
| 8XX | Other Expenditures | 160.00 | 775.00 |
| 222X | Educational Media Services | | |
| 4XX | Purchased Property Services | 53.20 | 0.00 |
| 5XX | Other Purchased Services | 0.00 | 9,941.89 |
| 6XX | Supplies and Materials | 11,534.39 | 0.00 |
| 23XX | Support Services - General Administration | | |
| 2XX | Personal Services - Employee Benefits | 0.00 | 26,198.01 |
| 3XX | Purchased Professional and Technical Services | 24,398.04 | 0.00 |
| 5XX | Other Purchased Services | 732.99 | 822.28 |
| 6XX | Supplies and Materials | 133.95 | 346.32 |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

26 - Impact Aid Fund

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

| PRC | Program | Function | Object | 2006 Value | 2007 Value |
|-----|---|--|---|------------|------------|
| 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | 23XX | Support Services - General Administration | | | |
| | | 810 | Dues and Fees | 4,971.75 | 5,876.13 |
| | 24XX | Support Services - School Administration | | | |
| | | 1XX | Personal Services - Salaries | 32,006.00 | 49,806.00 |
| | | 2XX | Personal Services - Employee Benefits | 19,145.39 | 1,661.93 |
| | | 5XX | Other Purchased Services | 3,834.77 | 668.44 |
| | | 6XX | Supplies and Materials | 1,340.47 | 678.87 |
| | | 810 | Dues and Fees | 989.50 | 1,235.00 |
| | 25XX | Support Services - Business | | | |
| | | 1XX | Personal Services - Salaries | 15,592.90 | 23,126.90 |
| | | 2XX | Personal Services - Employee Benefits | 4,649.28 | 640.97 |
| | | 3XX | Purchased Professional and Technical Services | 2,635.00 | 405.83 |
| | | 5XX | Other Purchased Services | 29,497.14 | 37,441.85 |
| | | 6XX | Supplies and Materials | 2,416.91 | 7,970.65 |
| | | 810 | Dues and Fees | 5,109.91 | 6,456.46 |
| | 26XX | Operation and Maintenance of Plant Services | | | |
| | | 1XX | Personal Services - Salaries | 60,553.34 | 60,892.98 |
| | | 2XX | Personal Services - Employee Benefits | 13,494.38 | 8,927.12 |
| | | 3XX | Purchased Professional and Technical Services | 0.00 | 1,272.50 |
| | | 4XX | Purchased Property Services | 51,505.32 | 49,089.28 |
| | | 5XX | Other Purchased Services | 213.60 | 197.70 |
| | | 6XX | Supplies and Materials | 36,333.18 | 28,872.98 |
| | | 7XX | Property and Equipment Acquisition | 0.00 | 11,925.00 |
| | | 810 | Dues and Fees | 457.00 | 2,258.00 |
| | 27XX | Student Transportation Services | | | |
| | | 4XX | Purchased Property Services | 1,501.91 | 0.00 |
| | | 6XX | Supplies and Materials | 1,389.61 | 2,429.32 |
| | 4XXX | Facilities Acquisition and Construction Services | | | |
| | | 4XX | Purchased Property Services | 0.00 | 49,000.00 |
| 280 | Special Education - Local and State | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | 42,203.10 | 60,276.29 |
| | | 2XX | Personal Services - Employee Benefits | 9,096.89 | 6,561.16 |
| | | 3XX | Purchased Professional and Technical Services | 4,800.00 | 3,662.00 |
| | | 4XX | Purchased Property Services | 0.00 | 1,334.48 |
| | | 5XX | Other Purchased Services | 345.24 | 0.00 |
| | | 6XX | Supplies and Materials | 3,459.56 | 3,422.50 |
| | | 810 | Dues and Fees | 0.00 | 569.16 |
| | | 8XX | Other Expenditures | 710.00 | 0.00 |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

26 - Impact Aid Fund

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

| PRC | Program | Function | Object | 2006 Value | 2007 Value |
|--|---|------------------------------------|---------------------------------------|-------------------|-------------------|
| 360 | State Gifted & Talented Reimbursement | | | | |
| | 1XXX | Instruction | | | |
| | | 5XX | Other Purchased Services | 0.00 | 75.00 |
| | | 6XX | Supplies and Materials | 1,671.22 | 3,063.44 |
| | 21XX | Support Services - Students | | | |
| | | 6XX | Supplies and Materials | 159.15 | 413.07 |
| 710 | School Sponsored Extracurricular Activities | | | | |
| | 34XX | Extracurricular - Activities | | | |
| | | 2XX | Personal Services - Employee Benefits | 242.05 | 275.62 |
| | | 6XX | Supplies and Materials | 106.09 | 0.00 |
| 720 | School Sponsored Athletics | | | | |
| | 35XX | Extracurricular - Athletics | | | |
| | | 1XX | Personal Services - Salaries | 4,298.27 | 3,100.17 |
| | | 2XX | Personal Services - Employee Benefits | 159.96 | 157.32 |
| | | 5XX | Other Purchased Services | 0.00 | 2,562.65 |
| | | 6XX | Supplies and Materials | 3,912.56 | 0.00 |
| 910 | Food Services | | | | |
| | 31XX | Food Services | | | |
| | | 5XX | Other Purchased Services | 177.93 | 45.97 |
| | | 6XX | Supplies and Materials | 0.00 | 5.00 |
| 999 | Undistributed | | | | |
| | 61XX | Operating Transfers to Other Funds | | | |
| | | 910 | Operating Transfers to Other Funds | 20,000.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>556,469.16</u> | <u>645,616.93</u> |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County

0474 Arlee Elem

26 - Impact Aid Fund

Schedule of Changes Worksheet

| | | | | | | |
|--|-----------|----------------|-----------|------|------------|-----|
| Beginning Fund Balance | | | | | 963,810.21 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 645,062.97 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 645,616.93 | (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 | 51,092.62 | Less Last Year | 27,439.50 | (4b) | 23,653.12 | |
| | | | | | 23,653.12 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 986,909.37 | (5) |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

28 - Technology Fund

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

| PRC Revenue | | 2006 Value | 2007 Value |
|--|----------------------------------|------------------|-----------------|
| 1510 | Interest Earnings | 382.42 | 237.22 |
| 1900 | Other Revenue from Local Sources | 42,148.34 | 0.00 |
| 3281 | State Technology Aid | 9,990.64 | 9,565.63 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>52,521.40</u> | <u>9,802.85</u> |

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

| PRC Program Function Object | | 2006 Value | 2007 Value |
|--|---|------------------|------------------|
| 260 | Non-Grant Bilingual Education | | |
| | 1XXX Instruction | | |
| | 3XX Purchased Professional and Technical Services | 1,187.45 | 0.00 |
| | 5XX Other Purchased Services | 649.24 | 0.00 |
| | 6XX Supplies and Materials | 48,878.90 | 18,691.52 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | <u>50,715.59</u> | <u>18,691.52</u> |

Schedule of Changes Worksheet

| | | | | | |
|--|------|----------------|------|-----------|------------|
| Beginning Fund Balance | | | | 9,361.43 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | 9,802.85 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | 18,691.52 | (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) | | | | | 472.76 (5) |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

29 - Flexibility Fund

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

| PRC Revenue | 2006 Value | 2007 Value |
|--|------------|------------|
| 1510 Interest Earnings | 176.16 | 748.17 |
| 3445 State Combined Fund School Block Grant | 10,973.53 | 11,056.93 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 11,149.69 | 11,805.10 |

Schedule of Changes Worksheet

| | | |
|---|-----------|----------|
| Beginning Fund Balance | 11,956.14 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 11,805.10 | (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) | 23,761.24 | (5) |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

50 - Debt Service Fund

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

| PRC Revenue | 2006 Value | 2007 Value |
|--|---------------|-----------------|
| 1114 District Levy - Pers Prop/Mobile Homes | 95.68 | 20.61 |
| 1190 Penalties and Interest on Taxes | 44.56 | 12.01 |
| 1510 Interest Earnings | 0.38 | 4,236.66 |
| 3440 State HB20/SB417 Prop Tax Reimb | 12.58 | 8.38 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 153.20 | 4,277.66 |

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

| PRC Program Function Object | 2006 Value | 2007 Value |
|--|---------------|-------------|
| 999 Undistributed | | |
| 9999 Undistributed | | |
| 971 Residual Equity Transfers Out | 199.80 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 199.80 | 0.00 |

Schedule of Changes Worksheet

| | | |
|--|----------|------|
| Beginning Fund Balance | -21.03 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 4,277.66 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 0.00 | (4) |
| | 4,256.63 | (5) |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

60 - Building Fund

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

| PRC Revenue | 2006 Value | 2007 Value |
|--|------------|--------------|
| 1510 Interest Earnings | 0.00 | 30,488.64 |
| 5110 Sale of Bonds | 0.00 | 2,800,000.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 0.00 | 2,830,488.64 |

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

| PRC Program Function Object | 2006 Value | 2007 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 4XXX Facilities Acquisition and Construction Services | | |
| 5XX Other Purchased Services | 0.00 | 324.10 |
| 7XX Property and Equipment Acquisition | 0.00 | 62,766.00 |
| 8XX Other Expenditures | 0.00 | 21,300.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 84,390.10 |

Schedule of Changes Worksheet

| | | | | | |
|--|------|----------------|------|--------------|----------|
| Beginning Fund Balance | | | | 0.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | 2,830,488.64 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | 84,390.10 | (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) | | | | 2,746,098.54 | (5) |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

61 - Building Reserve Fund

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

| PRC Revenue | 2006 Value | 2007 Value |
|---|------------|------------|
| 1111 District Levy - Real Property | 670.36 | 84.39 |
| 1112 District Levy - Personal Property | 144.15 | 69.03 |
| 1114 District Levy - Pers Prop/Mobile Homes | 123.53 | 62.46 |
| 1190 Penalties and Interest on Taxes | 60.25 | 20.89 |
| 1510 Interest Earnings | 63.82 | 78.04 |
| 1900 Other Revenue from Local Sources | 181.40 | 0.00 |
| 9710 Residual Equity Transfers In | 199.80 | 0.00 |

| | | |
|--|-----------------|---------------|
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | <u>1,443.31</u> | <u>314.81</u> |
|--|-----------------|---------------|

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

| PRC Program Function Object | 2006 Value | 2007 Value |
|---|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 4XXX Facilities Acquisition and Construction Services | | |
| 4XX Purchased Property Services | 2,661.00 | 17.77 |

| | | |
|--|-----------------|--------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | <u>2,661.00</u> | <u>17.77</u> |
|--|-----------------|--------------|

Schedule of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|----------|-----|
| Beginning Fund Balance | | | | | 1,533.32 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 314.81 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 17.77 | (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) | | | | | 1,830.36 | (5) |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

71 - Industrial Arts Fund

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

| PRC Revenue | 2006 Value | 2007 Value |
|--|------------|------------|
| 1900 Other Revenue from Local Sources | 0.00 | 3.57 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 0.00 | 3.57 |

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

| PRC Program Function Object | 2006 Value | 2007 Value |
|--|------------|------------|
| 999 Undistributed | | |
| 9999 Undistributed | | |
| 971 Residual Equity Transfers Out | 0.00 | 3.57 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 3.57 |

Schedule of Changes Worksheet

| | | |
|--|------|------|
| Beginning Fund Balance | 0.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 3.57 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 3.57 | (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

FY2006-07

Submit ID: 0474-73507057

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 | 2006 Value | 2007 Value |
|--|------------|------------|
| 1510 Interest Earnings | 117.30 | 173.49 |
| 1900 Other Revenue from Local Sources | 4,759.06 | 0.00 |
| 1920 Contributions/Donations from Private Sources | 0.00 | 660.00 |
| 9710 Residual Equity Transfers In | 6,125.75 | 3.57 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 11,002.11 | 837.06 |

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

| PRC Program Function Object | 2006 Value | 2007 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 6XX Supplies and Materials | 427.45 | 5,613.65 |
| 920 Enterprise or Internal Service Programs | | |
| 32XX Enterprise Services | | |
| 6XX Supplies and Materials | 4,689.37 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 5,116.82 | 5,613.65 |

Schedule of Changes Worksheet

| | | |
|---|----------|----------|
| Beginning Fund Balance | 5,885.29 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 837.06 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 5,613.65 | (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) | 1,108.70 | (5) |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

| Fund | Account | Description | 2006 Value | 2007 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 | 42,593.32 | 106,329.94 |
| XX | 39X 1XXX | 112 Certified Teacher Staff Salaries | 15,589.68 | 16,394.68 |
| XX | 427 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 432 1XXX | 112 Certified Teacher Staff Salaries | 161,899.49 | 147,443.28 |
| XX | 451 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 452 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 74,524.00 |
| XX | 456 1XXX | 112 Certified Teacher Staff Salaries | 74,651.00 | 0.00 |
| 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 | 1,493,078.48 | 1,159,768.30 |
| XX | XXX 1XXX | 640 Textbooks and Other Printed Materials - No On-line Ser | 7,219.17 | 5,845.04 |
| XX | XXX 1XXX | 650 Periodicals - Not On-Line Subscriptions | 844.03 | 1,356.64 |
| XX | XXX 26XX | 41X Energy Utility Services | 31,447.72 | 32,461.95 |
| 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 | 62,766.00 |
| 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 | 360.00 | 0.00 |
| XX | XXX XXXX | 562 Tuition to Other School Districts Outside the State | 0.00 | 0.00 |
| XX | XXX XXXX | 563 Educational Fees to Detention Facilities | 0.00 | 0.00 |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County
0474 Arlee Elem

Special Education Allowable Cost Payments:

| | |
|---|-----------|
| a. Instructional Block Grant Entitlement | 42,709.36 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 42,709.36 |

Prorated Cooperative Cost Payments:

| | |
|---|------------|
| d. Related Services Block Grant Entitlement (paid to coop) | 14,235.46 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 61,501.15 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 197,963.37 |
| 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 FY2009 Maximum Budget: 79%



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County

0474 Arlee Elem

| Program | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|------------|---------|---------|----------------------|
| 280 | 1XXX | 1XX | 102,566.43 | 0.00 | 0.00 | 60,276.29 |
| 280 | 1XXX | 2XX | 18,477.03 | 0.00 | 0.00 | 6,561.16 |
| 280 | 1XXX | 3XX | 548.80 | 0.00 | 0.00 | 3,662.00 |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 1,334.48 |
| 280 | 1XXX | 5XX | 217.28 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 6XX | 897.40 | 0.00 | 0.00 | 3,422.50 |
| 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 | | | 122,706.94 | 0.00 | 0.00 | 75,256.43 197,963.37 |



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

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 FY07.*



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County

0474 Arlee Elem

| Governmental Activities:* | Beginning Balance | Adjustments | Additions | Removals | Ending Balance |
|--|--------------------------|--------------------|------------------|-----------------|-----------------------|
| Land | 8,177.00 | 0.00 | 0.00 | 0.00 | 8,177.00 |
| Land Improvements | 35,690.00 | 0.00 | 49,000.00 | 0.00 | 84,690.00 |
| Buildings | 4,297,670.00 | 0.00 | 15,182.00 | 0.00 | 4,312,852.00 |
| Machinery And Equipment | 1,226,496.00 | 0.00 | 107,624.00 | 16,477.00 | 1,317,643.00 |
| Totals at historical cost | 5,568,033.00 | 0.00 | 171,806.00 | 16,477.00 | 5,723,362.00 |
| Governmental activities, capital assets, net | 5,568,033.00 | 0.00 | 171,806.00 | 16,477.00 | 5,723,362.00 |

* 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.

*** Has comments.

| Depreciation by Function for FY2007 | Governmental Activities | Business-Type Activities | Adjustments |
|--|--------------------------------|---------------------------------|--------------------|
| *** Instruction (1XXX) | 4,081.41 | 0.00 | 0.00 |
| *** Operations and Maintenance (26XX) | 469.84 | 0.00 | 0.00 |
| *** Unallocated | 2,450.00 | 0.00 | 0.00 |
| Total Depreciation for FY2007 | 7,001.25 | 0.00 | 0.00 |

*** Has comments.



Trustees' Financial Summary

FY2006-07

Submit ID: 0474-73507057

24 Lake County

0474 Arlee Elem

| | (a) | (b) | (c) | (d) | (e) | (f) | (h) |
|----------------------------------|------------------------------------|----------------------------------|-----------------------|-----------------------------------|---|-------------------------------------|--|
| | Beginning Balance (7/1/2006) | New Debt & Other Additions | Principal Payments | Refunding & Other Reduction | Ending Balance (6/30/2007) [a + b - c - d] | Current Portion Due FY2008 | Long-Term Portion Due FY2009- |
| Governmental Activities * | | | | | | | |
| Bonds: | | | | | | | |
| 3/29/2007 Issue | 0.00 | 2,800,000.00 | 0.00 | 0.00 | 2,800,000.00 | 195,000.00 | 2,605,000.00 |
| Compensated | 205,187.00 | 59,869.00 | 0.00 | 0.00 | 265,056.00 | 14,556.00 | 250,500.00 |
| Total Governmental Activity | | | | | | | |
| Long-Term Liabilities | 205,187.00 | 2,859,869.00 | 0.00 | 0.00 | 3,065,056.00 | 209,556.00 | 2,855,500.00 |

* 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.