



Trustees' Financial Summary

FY2007-08

Submit ID: 0475-40157189

24 Lake County
0475 Arlee H S

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: Hank Adams

(Signature)

(Date)

County Superintendent: Gale Decker

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY08 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
111	Prior period adjustment	LOCAL	Any year needed	
128	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A070844	84.358A
177	Vo Ed Family & Consumer Science	STATE	FY08	State
187	Vo Ed Carl Perkins Basic Grant	FEDERAL	FY08	84.048A
189	Carl Perkins Revenue	FEDERAL	FY08	8
190	Revenue on Beahlf of the	STATE	FY08	
197	Vo Ed Tech Ed/Industrial Arts	STATE	FY08	State
207	KMA Crime Control Grant	LOCAL	FY08	
308	Deferred Maintenance	STATE	FY08	
696	Vo Ed Business/Marketing	STATE	FY08	State
788	OTO Indian Education	STATE	FY08	
888	K12 Ed. Data Systems	STATE	FY08	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	82,239.60	22,943.24	87,909.84	
02	Taxes Receivable - Real and Personal (120-149)	9,407.44	4,664.42	1,904.88	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,568.87		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	91,647.04	29,176.53	89,814.72	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	9,407.44	4,664.42	1,904.88	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	9,407.44	4,664.42	1,904.88	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	82,239.60	24,512.11	87,909.84	
52	TOTAL FUND BALANCE/EQUITY	82,239.60	24,512.11	87,909.84	
53	TOTAL LIABILITIES AND FUND BALANCE	91,647.04	29,176.53	89,814.72	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	187.61	65,944.97	35,198.53	4,840.89
02	Taxes Receivable - Real and Personal (120-149)	73.65			31.49
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		10,750.89		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	261.26	76,695.86	35,198.53	4,872.38
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			116.91	
24	Other Current Liabilities (621-679)			927.31	
25	Deferred Revenue (680)	73.65		1,275.66	31.49
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	73.65		2,319.88	31.49
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	187.61	76,695.86	32,878.65	4,840.89
52	TOTAL FUND BALANCE/EQUITY	187.61	76,695.86	32,878.65	4,840.89
53	TOTAL LIABILITIES AND FUND BALANCE	261.26	76,695.86	35,198.53	4,872.38



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,190.86			12,405.95
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)	1,167.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,357.86			12,405.95
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)	11,357.86			12,405.95
52	TOTAL FUND BALANCE/EQUITY	11,357.86			12,405.95
53	TOTAL LIABILITIES AND FUND BALANCE	11,357.86			12,405.95



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			229,291.40	
04	Receivables from Other Funds (160-179)			424.83	
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			229,716.23	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			2,324.92	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			2,324.92	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			227,391.31	
52	TOTAL FUND BALANCE/EQUITY			227,391.31	
53	TOTAL LIABILITIES AND FUND BALANCE			229,716.23	



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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)		30,987.67		21,614.28
02	Taxes Receivable - Real and Personal (120-149)				14,861.82
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		30,987.67		36,476.10
LIABILITIES					
21	Payable to Other Funds (601-606)	424.83			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				14,861.82
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	424.83			14,861.82
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)	-424.83	30,987.67		21,614.28
52	TOTAL FUND BALANCE/EQUITY	-424.83	30,987.67		21,614.28
53	TOTAL LIABILITIES AND FUND BALANCE		30,987.67		36,476.10



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,334,510.75	562.26		
02	Taxes Receivable - Real and Personal (120-149)		0.38		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		204.95		
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	1,334,510.75	767.59		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		205.33		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		205.33		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	1,334,510.75	562.26		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,334,510.75	562.26		
53	TOTAL LIABILITIES AND FUND BALANCE	1,334,510.75	767.59		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service 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)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (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)				
41	Unrestricted Net Assets (940)				
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				



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			65,607.95	7,505.07
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			65,607.95	7,505.07
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)				
45	Assets Held in Trusts			65,607.95	7,505.07
52	TOTAL FUND BALANCE/EQUITY			65,607.95	7,505.07
53	TOTAL LIABILITIES AND FUND BALANCE			65,607.95	7,505.07



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		100,622.61		
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		100,622.61		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		100,622.61		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		100,622.61		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		100,622.61		



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Balance Sheet

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



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



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	53,845.59	48,448.77
1112 District Levy - Personal Property	12,579.54	10,229.02
1113 District Levy - Heavy Motor Vehicles	5,613.64	3,995.65
1114 District Levy - Pers Prop/Mobile Homes	2,452.38	1,652.19
1190 Penalties and Interest on Taxes	425.12	373.20
1510 Interest Earnings	5,294.54	5,932.95
1900 Other Revenue from Local Sources	208.74	0.00
3110 Direct State Aid	447,604.79	444,447.41
3111 Quality Educator	29,456.00	43,848.95
3112 At Risk Student	3,929.41	4,310.36
3113 Indian Education For All	2,774.40	2,652.00
3114 American Indian Achievement Gap	16,000.00	15,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	32,153.35	31,115.89
3120 State Guaranteed Tax Base Aid	272,168.32	272,001.24
3440 State HB20/SB417 Prop Tax Reimb	84.77	49.44
3444 State School Block Grant	20,454.81	20,610.27
6100 Material Prior Period Revenue Adjustments	-4,389.52	0.00
111 Prior period adjustment		
6100 Material Prior Period Revenue Adjustments	0.00	-21.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	900,655.88	904,645.76

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	254,171.29	390,431.84
2XX Personal Services - Employee Benefits	36,455.09	53,952.89
3XX Purchased Professional and Technical Services	500.00	0.00
4XX Purchased Property Services	247.50	0.00
5XX Other Purchased Services	3,929.93	3,009.36
6XX Supplies and Materials	4,473.39	5,037.36
810 Dues and Fees	597.00	0.00
8XX Other Expenditures	0.00	406.00
21XX Support Services - Students		
1XX Personal Services - Salaries	43,274.04	52,678.42
2XX Personal Services - Employee Benefits	4,419.86	5,889.16
3XX Purchased Professional and Technical Services	0.00	5,325.00
6XX Supplies and Materials	1,193.63	539.98
221X Improvement of Instruction Services		
6XX Supplies and Materials	541.71	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2007 Value	2008 Value
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			1XX Personal Services - Salaries	32,861.24	33,904.07
			2XX Personal Services - Employee Benefits	3,782.95	4,217.56
			6XX Supplies and Materials	4,481.77	840.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	22,340.45	24,393.60
			2XX Personal Services - Employee Benefits	1,791.34	1,916.21
			3XX Purchased Professional and Technical Services	41.60	0.00
			5XX Other Purchased Services	17.95	0.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	51,403.26	58,020.63
			2XX Personal Services - Employee Benefits	8,578.69	11,033.52
			5XX Other Purchased Services	989.00	0.00
			6XX Supplies and Materials	415.67	833.35
			810 Dues and Fees	638.00	0.00
			8XX Other Expenditures	0.00	60.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	18,604.85	11,520.00
			2XX Personal Services - Employee Benefits	2,454.84	1,440.72
			4XX Purchased Property Services	283.84	0.00
			5XX Other Purchased Services	12,774.91	5,705.20
			6XX Supplies and Materials	872.14	54.00
			810 Dues and Fees	808.00	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	39,220.09	38,731.32
			2XX Personal Services - Employee Benefits	9,572.14	5,268.73
			4XX Purchased Property Services	11,588.97	4,716.64
			6XX Supplies and Materials	20,061.12	19,891.60
			810 Dues and Fees	109.00	0.00
			8XX Other Expenditures	0.00	205.00
	27XX Student Transportation Services				
			4XX Purchased Property Services	422.43	601.80
			5XX Other Purchased Services	1,009.82	0.00
			6XX Supplies and Materials	0.00	1,075.74
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	65,589.09	67,681.53
			2XX Personal Services - Employee Benefits	10,363.23	11,571.98
			6XX Supplies and Materials	1,132.40	694.20
			8XX Other Expenditures	0.00	180.00
	329 State Miscellaneous Grants				
	1XXX Instruction				
			1XX Personal Services - Salaries	103,291.09	0.00



Trustees' Financial Summary

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24 Lake County
0475 Arlee H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2007 Value	2008 Value
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	13,511.83	0.00
			4XX Purchased Property Services	1,052.36	0.00
			5XX Other Purchased Services	46.00	0.00
			6XX Supplies and Materials	12,871.22	0.00
			810 Dues and Fees	205.00	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	6,945.00	3,910.43
			2XX Personal Services - Employee Benefits	202.58	140.78
			5XX Other Purchased Services	0.00	1,535.00
			6XX Supplies and Materials	207.50	0.00
			810 Dues and Fees	360.00	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	70,594.73	56,135.00
			2XX Personal Services - Employee Benefits	1,157.07	1,246.58
			5XX Other Purchased Services	690.01	9,461.33
			6XX Supplies and Materials	11,618.41	1.00
			7XX Property and Equipment Acquisition	0.00	4,790.00
			810 Dues and Fees	190.00	0.00
			8XX Other Expenditures	0.00	3,610.00
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	5,805.02	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>900,760.05</u>	<u>902,657.53</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						80,589.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						904,645.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						902,657.53	(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	338.42	(4b)		-338.42	
						-338.42	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						82,239.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	34,247.97	23,855.83
1112 District Levy - Personal Property	7,759.78	5,095.35
1113 District Levy - Heavy Motor Vehicles	3,640.75	1,921.16
1114 District Levy - Pers Prop/Mobile Homes	1,291.90	941.37
1190 Penalties and Interest on Taxes	206.38	202.44
1510 Interest Earnings	603.99	1,079.10
1900 Other Revenue from Local Sources	610.82	95.75
2220 County On-Schedule Trans Reimb	10,971.40	10,849.50
3210 State On-Schedule Trans Reimb	10,971.40	10,849.50
3440 State HB20/SB417 Prop Tax Reimb	39.17	31.58
3444 State School Block Grant	755.32	761.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	71,098.88	55,682.64

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	19,898.41	24,040.11
2XX Personal Services - Employee Benefits	3,975.89	2,499.43
4XX Purchased Property Services	14,800.01	16,606.83
5XX Other Purchased Services	1,078.50	0.00
6XX Supplies and Materials	6,568.75	0.00
8XX Other Expenditures	317.30	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	10,810.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	46,638.86	53,957.19



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						22,786.66 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						55,682.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						53,957.19 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						24,512.11 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	10,735.45	9,469.92
1112 District Levy - Personal Property	2,846.89	1,963.75
1113 District Levy - Heavy Motor Vehicles	1,029.64	771.02
1114 District Levy - Pers Prop/Mobile Homes	735.56	360.79
1190 Penalties and Interest on Taxes	149.57	103.31
1510 Interest Earnings	2,711.31	3,725.41
3440 State HB20/SB417 Prop Tax Reimb	31.98	6.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,240.40	16,400.62

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	71,509.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,400.62	(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)	87,909.84	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	66.22	373.43
1112 District Levy - Personal Property	40.72	66.76
1113 District Levy - Heavy Motor Vehicles	1.76	32.67
1114 District Levy - Pers Prop/Mobile Homes	16.75	6.58
1190 Penalties and Interest on Taxes	2.62	2.05
1510 Interest Earnings	19.82	0.00
3440 State HB20/SB417 Prop Tax Reimb	1.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	148.89	481.49

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

PRC Program Function Object	2007 Value	2008 Value
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	680.00	737.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	680.00	737.00

Schedule Of Changes Worksheet

Beginning Fund Balance	443.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	481.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	737.00	(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)	187.61	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	4,945.09	5,662.59
1900 Other Revenue from Local Sources	0.00	40.00
2240 County Retirement Distribution	141,938.20	85,898.59
6100 Material Prior Period Revenue Adjustments	-3,617.75	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	143,265.54	91,601.18

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	43,211.45	62,161.50
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	11,860.15	18,981.65
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	4,867.86
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,016.27	5,185.90
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,059.41	3,735.88
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,009.62	18,185.21
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,798.26	1,678.04
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,283.10	5,821.23
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,456.89	3,328.72
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,731.56	10,624.71
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Coopera	0.00	1,407.94
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	15,642.84	0.00
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	266.18	311.01



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

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

PRC Program Function Object	2007 Value	2008 Value
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,044.85	830.67
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	9,282.19	8,563.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	124,662.77	145,683.77

Schedule Of Changes Worksheet

Beginning Fund Balance		130,778.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		91,601.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		145,683.77 (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)		76,695.86 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2008 Value
111 Prior period adjustment	
6100 Material Prior Period Revenue Adjustments	-10,624.01
128 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4310 Title II, Part D, Educational Technology	11,407.00
189 Carl Perkins Revenue	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	12,260.00
190 Revenue on Behalf of the	
3900 State Career & Technical Ed Entitlement	3,661.00
308 Deferred Maintenance	
1900 Other Revenue from Local Sources	538.99
3660 OTO Capital Invest & Deferred Maintenance	33,715.44
308 Subtotal	34,254.43
788 OTO Indian Education	
3650 OTO Indian Education for All	1,262.68
888 K12 Ed. Data Systems	
3680 K-12 Education Data Systems	433.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	52,654.17

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

PRC Program Function Object	2008 Value
128 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	8,974.47
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	2,432.53
128 Subtotal	11,407.00
187 Vo Ed Carl Perkins Basic Grant	
452 Carl Perkins (Federal Vo-Ed) - Competitive	
1XXX Instruction	
1XX Personal Services - Salaries	800.00
2XX Personal Services - Employee Benefits	127.73
6XX Supplies and Materials	7,723.27
8XX Other Expenditures	3,609.00
187 Subtotal	12,260.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
197 Vo Ed Tech Ed/Industrial Arts	
397 State Career & Technical Ed Entitlement - Trades & Industry	
1XXX Instruction	
6XX Supplies and Materials	2,062.00
207 KMA Crime Control Grant	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	400.00
308 Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,289.92
696 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
5XX Other Purchased Services	536.84
6XX Supplies and Materials	1,064.16
696 Subtotal	1,601.00
788 OTO Indian Education	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
6XX Supplies and Materials	1,262.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	30,282.60



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						10,507.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						52,654.17 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						30,282.60 (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)						32,878.65 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 Prior period adjustment	-10,624.01	0.00	-10,624.01
128 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,407.00	11,407.00	0.00
187 Vo Ed Carl Perkins Basic Grant	0.00	12,260.00	-12,260.00
189 Carl Perkins Revenue	12,260.00	0.00	12,260.00
190 Revenue on Beahlf of the	3,661.00	0.00	3,661.00
197 Vo Ed Tech Ed/Industrial Arts	0.00	2,062.00	-2,062.00
207 KMA Crime Control Grant	0.00	400.00	-400.00
308 Deferred Maintenance	34,254.43	1,289.92	32,964.51
696 Vo Ed Business/Marketing	0.00	1,601.00	-1,601.00
788 OTO Indian Education	1,262.68	1,262.68	0.00
888 K12 Ed. Data Systems	433.07	0.00	433.07
Total	<u>52,654.17</u>	<u>30,282.60</u>	<u>22,371.57</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	1,198.50	93.55
1112 District Levy - Personal Property	291.35	22.87
1113 District Levy - Heavy Motor Vehicles	121.66	0.00
1114 District Levy - Pers Prop/Mobile Homes	62.53	27.71
1190 Penalties and Interest on Taxes	11.95	8.60
1340 Fees for Adult Education	1,680.00	1,920.00
1510 Interest Earnings	259.06	306.56
1900 Other Revenue from Local Sources	422.00	0.00
3440 State HB20/SB417 Prop Tax Reimb	2.36	0.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,049.41	2,380.16

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

PRC Program Function Object	2007 Value	2008 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,734.00	2,613.43
2XX Personal Services - Employee Benefits	13.27	12.67
6XX Supplies and Materials	205.11	1,492.88
8XX Other Expenditures	0.00	137.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,952.38	4,255.98

Schedule Of Changes Worksheet

Beginning Fund Balance	6,716.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,380.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,255.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,840.89	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2007 Value	2008 Value
1311 Driver's Education Fees	3,200.00	3,800.00
1510 Interest Earnings	414.11	514.17
3260 State Driver's Education Reimbursement	1,163.92	1,653.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,778.03	5,967.24

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,998.68	3,162.28
2XX Personal Services - Employee Benefits	24.42	19.54
5XX Other Purchased Services	133.40	0.00
6XX Supplies and Materials	51.91	669.67
8XX Other Expenditures	145.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,353.41	3,851.49

Schedule Of Changes Worksheet

Beginning Fund Balance	9,242.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,967.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,851.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,357.86	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	834.06	580.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	834.06	580.95

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	7,991.99	20.96
2XX Personal Services - Employee Benefits	88.21	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,080.20	20.96

Schedule Of Changes Worksheet

Beginning Fund Balance	11,845.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		580.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		20.96 (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)	12,405.95	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	9,440.41	9,369.03
1900 Other Revenue from Local Sources	1,198.26	0.00
4820 Federal Impact Aid - Title VIII	155,499.89	238,258.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	166,138.56	247,627.28

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	37,297.27	28,467.46
2XX Personal Services - Employee Benefits	5,273.73	4,684.45
3XX Purchased Professional and Technical Services	0.00	2,900.00
4XX Purchased Property Services	97.00	519.18
5XX Other Purchased Services	1,091.20	435.90
6XX Supplies and Materials	9,570.17	17,390.51
8XX Other Expenditures	0.00	150.00
21XX Support Services - Students		
1XX Personal Services - Salaries	8,614.84	9,042.49
2XX Personal Services - Employee Benefits	922.96	0.00
3XX Purchased Professional and Technical Services	0.00	19.75
5XX Other Purchased Services	29.10	0.00
6XX Supplies and Materials	355.28	2,001.37
810 Dues and Fees	41.10	0.00
8XX Other Expenditures	177.80	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	22,760.12	33,938.54
2XX Personal Services - Employee Benefits	171.37	1,833.70
6XX Supplies and Materials	1,132.44	1,263.60
8XX Other Expenditures	0.00	50.00
222X Educational Media Services		
4XX Purchased Property Services	0.00	379.98
6XX Supplies and Materials	2,974.03	5,618.48
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	22,188.44	1,662.00
5XX Other Purchased Services	442.11	1,858.43
6XX Supplies and Materials	615.90	174.70
810 Dues and Fees	2,928.40	0.00
8XX Other Expenditures	0.00	2,383.50
24XX Support Services - School Administration		
1XX Personal Services - Salaries	13,104.17	14,341.66



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary					
24XX Support Services - School Administration					
			2XX Personal Services - Employee Benefits	1,808.24	516.99
			5XX Other Purchased Services	650.68	0.00
			6XX Supplies and Materials	22.12	310.21
			8XX Other Expenditures	0.00	220.00
25XX Support Services - Business					
			1XX Personal Services - Salaries	0.00	101.07
			5XX Other Purchased Services	80.60	1,570.60
			6XX Supplies and Materials	13,646.50	662.33
			810 Dues and Fees	3,799.11	0.00
			8XX Other Expenditures	0.00	3,847.42
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	1,052.25	2,728.85
			2XX Personal Services - Employee Benefits	715.04	47.02
			3XX Purchased Professional and Technical Services	595.75	0.00
			4XX Purchased Property Services	16,966.44	20,212.89
			6XX Supplies and Materials	4,982.87	4,602.90
			7XX Property and Equipment Acquisition	10,705.89	628.23
			810 Dues and Fees	111.28	0.00
			8XX Other Expenditures	0.00	136.00
27XX Student Transportation Services					
			4XX Purchased Property Services	236.00	0.00
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	1,121.88	2,388.79
			2XX Personal Services - Employee Benefits	20.21	488.41
			3XX Purchased Professional and Technical Services	2,552.00	2,627.25
			5XX Other Purchased Services	0.00	577.39
			6XX Supplies and Materials	127.91	447.58
			8XX Other Expenditures	500.00	0.00
710 School Sponsored Extracurricular Activities					
34XX Extracurricular - Activities					
			2XX Personal Services - Employee Benefits	0.00	20.80
			5XX Other Purchased Services	0.00	250.00
			6XX Supplies and Materials	0.00	214.21
720 School Sponsored Athletics					
35XX Extracurricular - Athletics					
			5XX Other Purchased Services	0.00	243.00
			6XX Supplies and Materials	0.00	5,418.09



Trustees' Financial Summary

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24 Lake County
0475 Arlee H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	189,482.20	177,375.73
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Schedule Of Changes Worksheet

Beginning Fund Balance		157,139.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		247,627.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		177,375.73	(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)		227,391.31	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2007 Value	2008 Value
1900 Other Revenue from Local Sources	0.00	10,365.26
1920 Contributions/Donations from Private Sources	5,123.79	0.00
3281 State Technology Aid	5,861.19	1,074.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,984.98	11,439.41

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

PRC Program Function Object	2007 Value	2008 Value
260 Non-Grant Bilingual Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7.08	0.00
6XX Supplies and Materials	28,502.13	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,509.21	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	-11,864.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,439.41	(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)	-424.83	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	634.74	1,175.23
3445 State Combined Fund School Block Grant	9,506.37	9,578.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,141.11	10,753.85

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	20,233.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,753.85	(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)	30,987.67	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	0.00	81,320.31
1112 District Levy - Personal Property	0.00	16,797.73
1113 District Levy - Heavy Motor Vehicles	0.00	7,316.84
1114 District Levy - Pers Prop/Mobile Homes	14.42	854.36
1190 Penalties and Interest on Taxes	8.39	73.74
1510 Interest Earnings	2,131.40	851.48
1900 Other Revenue from Local Sources	710.00	0.00
3120 State Guaranteed Tax Base Aid	0.00	81,443.08
3440 State HB20/SB417 Prop Tax Reimb	0.03	8.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,864.24	188,666.23

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	0.00	100,000.00
850 Interest on Debt	0.00	69,916.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	169,916.19

Schedule Of Changes Worksheet

Beginning Fund Balance	2,864.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	188,666.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	169,916.19	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,614.28	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	15,380.06	66,468.81
5110 Sale of Bonds	1,420,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,435,380.06	66,468.81

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
5XX Other Purchased Services	330.95	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	39,000.00	101,644.17
8XX Other Expenditures	17,300.00	9,063.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	56,630.95	110,707.17

Schedule Of Changes Worksheet

Beginning Fund Balance	1,378,749.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,468.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	110,707.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,334,510.75	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	56.30	0.91
1114 District Levy - Pers Prop/Mobile Homes	69.82	17.11
1190 Penalties and Interest on Taxes	28.18	4.85
1510 Interest Earnings	353.17	25.88
3440 State HB20/SB417 Prop Tax Reimb	4.02	2.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	511.49	50.77

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	9,402.23	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,402.23	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	511.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50.77	(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)	562.26	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2007 Value	2008 Value
1700 Student Extracurricular Activity Receipts	99,529.84	101,959.76
6100 Material Prior Period Revenue Adjustments	0.00	-3,274.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	99,529.84	98,684.98

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

PRC Program Function Object	2007 Value	2008 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	107,609.96	80,268.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	107,609.96	80,268.91

Schedule Of Changes Worksheet

Beginning Fund Balance	47,191.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	98,684.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	80,268.91	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	65,607.95	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	174.28	279.95
1920 Contributions/Donations from Private Sources	0.00	7,456.53
1920 Contributions/Donations from Private Sources	1,853.19	0.00
1920 Contributions/Donations from Private Sources	1,000.00	0.00
1920 Contributions/Donations from Private Sources	1,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,027.47	7,736.48

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	2,500.00	0.00
8XX Other Expenditures	0.00	4,400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,500.00	4,400.00

Schedule Of Changes Worksheet

Beginning Fund Balance		4,168.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		7,736.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,400.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		7,505.07	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2007 Value	2008 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	66,711.00	70,070.32
XX	39X 1XXX 112	Certified Teacher Staff Salaries	99,166.00	108,758.80
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	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	372,658.74	504,540.66
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,049.00	5,612.60
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	90.00	82.85
XX	XXX 26XX 41X	Energy Utility Services	16,816.00	17,079.65
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	39,000.00	101,644.17
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	17,266.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	17,266.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,755.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	24,864.06
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	86,477.13
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

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

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

Percentage of Special Ed Funding FY2010 Maximum Budget: 100%



Trustees' Financial Summary

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24 Lake County
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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	67,681.53	0.00	0.00	2,388.79
280	1XXX	2XX	11,571.98	0.00	0.00	488.41
280	1XXX	3XX	0.00	0.00	0.00	2,627.25
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	577.39
280	1XXX	6XX	694.20	0.00	0.00	447.58
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			79,947.71	0.00	0.00	86,477.13

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 FY08.



Trustees' Financial Summary

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0475 Arlee H S

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Construction in Progress	0.00	0.00	69,987.57	0.00	69,987.57
Totals at Historical Cost	0.00	0.00	69,987.57	0.00	69,987.57
Governmental Activities, Capital Assets, net	0.00	0.00	69,987.57	0.00	69,987.57

* 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 FY2008	Governmental Activities	Business-Type Activities	Adjustments
--	--------------------------------	---------------------------------	--------------------

Total Depreciation for FY2008

*** Has comment.



Trustees' Financial Summary

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0475 Arlee H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
Governmental Activities*							
Bonds							
03/29/2007	1,420,000.00	0.00	100,000.00	0.00	1,320,000.00	120,000.00	1,200,000.00
Compensated Absences	11,845.96	580.95	0.00	20.96	12,405.95	0.00	12,405.95
Total Governmental Activity							
Long-Term Liabilities	1,431,845.96	580.95	100,000.00	20.96	1,332,405.95	120,000.00	1,212,405.95

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

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