



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

**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: Hank Adams

(Signature)

(Date)

County Superintendent: Gale Decker

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY09 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 # |
|------------|---|---------------------|-----------------------|---------------|
| 109 | Payless Shoe Plaground | LOCAL | | |
| 111 | IDEA-B (Trans from Coop) | FEDERAL | FY2009 | 84.027A |
| 112 | Prior Year Adjustment | LOCAL | Any time needed | |
| 119 | GEAR UP | FEDERAL | 610.001 | 84.334 |
| 128 | Blackfoot YEP Grant | LOCAL | | |
| 129 | Rural Education Achievement Program SRS | FEDERAL | S358A080842 | 84.358A |
| 148 | Ready to Go | STATE | 24-0474-46-09 | |
| 155 | ACE plaground surfacing | STATE | 01694849 | |
| 159 | Title VII, Indian Education | FEDERAL | S060A080810 | 84.060 |
| 179 | 21st Century Community Learning | FEDERAL | FY2009 | 84.287 |
| 189 | 21st Century Community Learning | FEDERAL | 0240474170900 | 84.287 |
| 249 | Qwest ACTE Grant | LOCAL | | |
| 318 | Title I, Part A, Improving Basic Programs | FEDERAL | FY08 | 84.010A |
| 319 | Title I Improving Basic Programs | FEDERAL | 02424743209 | 84.010A |
| 329 | Title I Improving Basic Programs | FEDERAL | 02404743209 | 84.010A |
| 419 | Title III Part A English Language Acquisition | FEDERAL | T365C080008 | 84.365A |
| 508 | IDEA-B (Trans from Coop) | FEDERAL | FY2009 | 84.027A |
| 518 | Johnson O'Malley (JOM) | FEDERAL | FY2008 | 15.130 |
| 519 | Johnson O'Malley (JOM) | FEDERAL | FY2009 | 15.130 |
| 618 | Kindergarten OTO | STATE | FY08 | |
| 789 | State OTO Indian Education for All | STATE | FY2009 | state |
| 889 | K-12 Data Systems | STATE | FY2009 | |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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) | 157,725.95 | 69,025.70 | 107,305.88 | 34,750.12 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 7,483.07 | 1,121.96 | 1,599.36 | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | 4,254.34 | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 165,209.02 | 74,402.00 | 108,905.24 | 34,750.12 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | 929.98 | 82.79 | | 963.23 |
| 25 | Deferred Revenue (680) | 7,483.07 | 1,121.96 | 1,599.36 | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 8,413.05 | 1,204.75 | 1,599.36 | 963.23 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget (961-970) | 156,795.97 | 73,197.25 | 107,305.88 | 33,786.89 |
| 52 | TOTAL FUND BALANCE/EQUITY | 156,795.97 | 73,197.25 | 107,305.88 | 33,786.89 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 165,209.02 | 74,402.00 | 108,905.24 | 34,750.12 |



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24 Lake County
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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) | 3,306.83 | 119,518.90 | 48,108.77 | 8,980.51 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 2.47 | | | 12.31 |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | 35,450.87 | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 3,309.30 | 154,969.77 | 48,108.77 | 8,992.82 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | 273.44 | |
| 25 | Deferred Revenue (680) | 2.47 | | | 12.31 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 2.47 | | 273.44 | 12.31 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget (961-970) | 3,306.83 | 154,969.77 | 47,835.33 | 8,980.51 |
| 52 | TOTAL FUND BALANCE/EQUITY | 3,306.83 | 154,969.77 | 47,835.33 | 8,980.51 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 3,309.30 | 154,969.77 | 48,108.77 | 8,992.82 |



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24 Lake County
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Balance Sheet

| 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) | | | | 8,551.81 |
| 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 | | | | 8,551.81 |
| 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) | | | | 8,551.81 |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | 8,551.81 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | 8,551.81 |



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FY2008-09

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24 Lake County
0474 Arlee Elem

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) | | | 1,231,572.20 | |
| 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 | | | 1,231,572.20 | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | 755.32 | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | 755.32 | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget (961-970) | | | 1,230,816.88 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 1,230,816.88 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 1,231,572.20 | |



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FY2008-09

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24 Lake County
0474 Arlee Elem

Balance Sheet

| 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) | 307.19 | 48,787.17 | | 62,282.55 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | 18,959.31 |
| 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 | 307.19 | 48,787.17 | | 81,241.86 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | 18,959.31 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | | 18,959.31 |
| 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) | 307.19 | 48,787.17 | | 62,282.55 |
| 52 | TOTAL FUND BALANCE/EQUITY | 307.19 | 48,787.17 | | 62,282.55 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 307.19 | 48,787.17 | | 81,241.86 |



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24 Lake County
0474 Arlee Elem

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) | | 1,987.76 | | |
| 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) | | | | |
| 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 | | 1,987.76 | | |
| 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 | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget (961-970) | | 1,987.76 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | 1,987.76 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 1,987.76 | | |



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FY2008-09

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24 Lake County
0474 Arlee Elem

Balance Sheet

| 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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FY2008-09

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24 Lake County
0474 Arlee Elem

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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FY2008-09

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24 Lake County
0474 Arlee Elem

Balance Sheet

| 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) | | | | 1,192.82 |
| 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 | | | | 1,192.82 |
| 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 | | | | 1,192.82 |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | 1,192.82 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | 1,192.82 |



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| ASSETS, LIABILITIES, AND FUND BALANCE | | Payroll Fund (86) | Claims Fund (87) | Investment Earnings Clearing Fund (88) | Retirement/COBRA Insurance Fund (89) |
|---------------------------------------|--|----------------------|---------------------|--|--|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 23 | Warrants Payable (620) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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0474 Arlee Elem

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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24 Lake County
0474 Arlee Elem

Balance Sheet

| 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 | | | | |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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

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

| PRC Revenue | 2008 Value | 2009 Value |
|--|---------------------|---------------------|
| 1111 District Levy - Real Property | 77,865.64 | 89,313.28 |
| 1112 District Levy - Personal Property | 16,432.58 | 9,190.73 |
| 1113 District Levy - Heavy Motor Vehicles | 6,436.52 | 5,428.45 |
| 1114 District Levy - Pers Prop/Mobile Homes | 2,597.87 | 1,747.87 |
| 1190 Penalties and Interest on Taxes | 577.15 | 538.38 |
| 1510 Interest Earnings | 10,060.65 | 8,272.43 |
| 3110 Direct State Aid | 714,346.19 | 719,438.14 |
| 3111 Quality Educator | 104,338.21 | 88,789.90 |
| 3112 At Risk Student | 23,019.79 | 22,044.81 |
| 3113 Indian Education For All | 6,364.80 | 6,222.00 |
| 3114 American Indian Achievement Gap | 39,800.00 | 39,200.00 |
| 3115 State Spec Ed Allowable Cost Pymt to Districts | 80,067.24 | 88,501.61 |
| 3120 State Guaranteed Tax Base Aid | 442,103.49 | 463,631.64 |
| 3444 State School Block Grant | 29,718.90 | 29,944.76 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | -7,979.06 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,553,729.03 | 1,564,284.94 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 822,771.05 | 770,826.61 |
| 2XX Personal Services - Employee Benefits | 111,200.02 | 113,760.88 |
| 3XX Purchased Professional and Technical Services | 2,026.84 | 0.00 |
| 5XX Other Purchased Services | 1,054.71 | 0.00 |
| 6XX Supplies and Materials | 8,445.96 | 0.00 |
| 8XX Other Expenditures | 1,270.00 | 0.00 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 29,221.35 | 60,706.81 |
| 2XX Personal Services - Employee Benefits | 2,853.48 | 7,897.56 |
| 3XX Purchased Professional and Technical Services | 5,325.00 | 0.00 |
| 222X Educational Media Services | | |
| 1XX Personal Services - Salaries | 58,076.93 | 60,451.55 |
| 2XX Personal Services - Employee Benefits | 7,485.20 | 7,897.96 |
| 23XX Support Services - General Administration | | |
| 1XX Personal Services - Salaries | 71,535.42 | 97,792.86 |
| 2XX Personal Services - Employee Benefits | 9,350.64 | 10,126.46 |
| 5XX Other Purchased Services | 1,018.31 | 0.00 |
| 24XX Support Services - School Administration | | |
| 1XX Personal Services - Salaries | 103,649.70 | 113,856.60 |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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 | 2008 Value | 2009 Value |
|--|---------|----------|--|---------------------|---------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| 24XX Support Services - School Administration | | | | | |
| | | | 2XX Personal Services - Employee Benefits | 17,548.22 | 18,629.00 |
| 25XX Support Services - Business | | | | | |
| | | | 1XX Personal Services - Salaries | 19,236.98 | 15,733.67 |
| | | | 2XX Personal Services - Employee Benefits | 4,238.71 | 3,742.15 |
| | | | 6XX Supplies and Materials | 1,688.93 | 168.35 |
| 26XX Operation and Maintenance of Plant Services | | | | | |
| | | | 1XX Personal Services - Salaries | 48,826.14 | 50,707.92 |
| | | | 2XX Personal Services - Employee Benefits | 9,362.63 | 9,380.37 |
| | | | 7XX Property and Equipment Acquisition | 17,000.00 | 0.00 |
| | | | 8XX Other Expenditures | 60.00 | 0.00 |
| 280 Special Education - Local and State | | | | | |
| 1XXX Instruction | | | | | |
| | | | 1XX Personal Services - Salaries | 147,402.57 | 146,687.28 |
| | | | 2XX Personal Services - Employee Benefits | 26,328.86 | 24,422.79 |
| | | | 3XX Purchased Professional and Technical Services | 3,940.88 | 0.00 |
| | | | 6XX Supplies and Materials | 932.00 | 0.00 |
| | | | 8XX Other Expenditures | 509.10 | 80.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | | | | | |
| | | | 920 Resources Transferred to Other School Districts or Coopera | 0.00 | 4,890.09 |
| 390 State Career & Technical Ed Entitlement - Undistributed | | | | | |
| 1XXX Instruction | | | | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 17,321.98 |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 2,576.10 |
| 710 School Sponsored Extracurricular Activities | | | | | |
| 34XX Extracurricular - Activities | | | | | |
| | | | 1XX Personal Services - Salaries | 2,100.00 | 3,008.00 |
| | | | 2XX Personal Services - Employee Benefits | 161.28 | 267.55 |
| 720 School Sponsored Athletics | | | | | |
| 35XX Extracurricular - Athletics | | | | | |
| | | | 1XX Personal Services - Salaries | 19,081.83 | 20,905.00 |
| | | | 2XX Personal Services - Employee Benefits | 254.76 | 242.01 |
| | | | 7XX Property and Equipment Acquisition | 7,200.00 | 0.00 |
| 999 Undistributed | | | | | |
| 61XX Operating Transfers to Other Funds | | | | | |
| | | | 910 Operating Transfers to Other Funds | 6,000.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>1,567,157.50</u> | <u>1,562,079.55</u> |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

**24 Lake County
0474 Arlee Elem**

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

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|--------------|-----|
| Beginning Fund Balance | | | | | | 154,590.58 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 1,564,284.94 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 1,562,079.55 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | | 0.00 | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 156,795.97 | (5) |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

| PRC Revenue | 2008 Value | 2009 Value |
|--|------------|------------|
| 1111 District Levy - Real Property | 21,779.04 | 8,458.96 |
| 1112 District Levy - Personal Property | 4,770.70 | 1,478.32 |
| 1113 District Levy - Heavy Motor Vehicles | 1,587.46 | 408.98 |
| 1114 District Levy - Pers Prop/Mobile Homes | 1,359.27 | 461.95 |
| 1190 Penalties and Interest on Taxes | 315.18 | 155.97 |
| 1510 Interest Earnings | 2,940.33 | 2,235.47 |
| 2220 County On-Schedule Trans Reimb | 25,315.49 | 24,668.99 |
| 3210 State On-Schedule Trans Reimb | 25,315.49 | 24,669.01 |
| 3444 State School Block Grant | 3,174.28 | 3,198.40 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 86,557.24 | 65,736.05 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 24XX Support Services - School Administration | | |
| 6XX Supplies and Materials | 0.00 | 10,752.27 |
| 27XX Student Transportation Services | | |
| 1XX Personal Services - Salaries | 36,060.18 | 32,123.51 |
| 2XX Personal Services - Employee Benefits | 3,727.12 | 3,621.22 |
| 4XX Purchased Property Services | 12,896.63 | 20,082.50 |
| 6XX Supplies and Materials | 18,400.62 | 0.00 |
| 8XX Other Expenditures | 0.00 | 350.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 71,084.55 | 66,929.50 |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Schedule Of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|--|---------------|
| Beginning Fund Balance | | | | | | 74,390.70 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 65,736.05 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 66,929.50 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | | 0.00 |
| | | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 73,197.25 (5) |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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 | 2008 Value | 2009 Value |
|--|------------|------------|
| 1111 District Levy - Real Property | 14,758.31 | 18,861.61 |
| 1112 District Levy - Personal Property | 3,059.15 | 1,968.73 |
| 1113 District Levy - Heavy Motor Vehicles | 1,187.05 | 1,152.03 |
| 1114 District Levy - Pers Prop/Mobile Homes | 625.44 | 285.80 |
| 1190 Penalties and Interest on Taxes | 190.01 | 134.26 |
| 1510 Interest Earnings | 7,877.12 | 3,803.15 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 27,697.08 | 26,205.58 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 27XX Student Transportation Services | | |
| 7XX Property and Equipment Acquisition | 0.00 | 100,100.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 100,100.00 |

Schedule Of Changes Worksheet

| | | |
|---|------------|----------|
| Beginning Fund Balance | 181,200.30 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 26,205.58 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 100,100.00 | (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) | 107,305.88 | (5) |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

| PRC Revenue | 2008 Value | 2009 Value |
|--|------------|------------|
| 1510 Interest Earnings | 609.07 | 860.81 |
| 1621 Lunch Sales | 40,514.32 | 39,209.30 |
| 3220 State Food Services Match | 150.91 | 187.94 |
| 4550 Federal Child Nutrition | 133,225.45 | 149,620.73 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 174,499.75 | 189,878.78 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| 910 Food Services | | |
| 31XX Food Services | | |
| 1XX Personal Services - Salaries | 78,066.79 | 80,211.99 |
| 2XX Personal Services - Employee Benefits | 18,542.41 | 16,639.54 |
| 4XX Purchased Property Services | 25.95 | 225.79 |
| 5XX Other Purchased Services | 562.58 | 398.84 |
| 6XX Supplies and Materials | 70,968.03 | 68,650.37 |
| 7XX Property and Equipment Acquisition | 0.00 | 13,475.00 |
| 810 Dues and Fees | 328.95 | 0.00 |
| 8XX Other Expenditures | 0.00 | 1,238.89 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 168,494.71 | 180,840.42 |

Schedule Of Changes Worksheet

| | | |
|--|------------|----------|
| Beginning Fund Balance | 24,748.53 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 189,878.78 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 180,840.42 | (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) | 33,786.89 | (5) |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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

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

| PRC Revenue | 2008 Value | 2009 Value |
|--|------------|------------|
| 1111 District Levy - Real Property | 42.45 | 4.36 |
| 1112 District Levy - Personal Property | 11.86 | 3.49 |
| 1113 District Levy - Heavy Motor Vehicles | 1.41 | 0.00 |
| 1114 District Levy - Pers Prop/Mobile Homes | 7.58 | 0.92 |
| 1190 Penalties and Interest on Taxes | 1.09 | 0.47 |
| 1510 Interest Earnings | 148.46 | 100.87 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 212.85 | 110.11 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 0.00 |

Schedule Of Changes Worksheet

| | | |
|--|----------|----------|
| Beginning Fund Balance | 3,196.72 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 110.11 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 3,306.83 | (5) |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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

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

| PRC Revenue | 2008 Value | 2009 Value |
|--|-------------------|-------------------|
| 1510 Interest Earnings | 6,906.96 | 4,529.13 |
| 1900 Other Revenue from Local Sources | 1,013.52 | 0.00 |
| 2240 County Retirement Distribution | 261,944.15 | 251,483.31 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | -0.01 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 269,864.63 | 256,012.43 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|---|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 151,180.09 | 122,811.77 |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 19,098.56 | 12,130.79 |
| 221X Improvement of Instruction Services | | |
| 2XX Personal Services - Employee Benefits | 0.00 | 3,151.86 |
| 222X Educational Media Services | | |
| 2XX Personal Services - Employee Benefits | 0.00 | 8,689.50 |
| 23XX Support Services - General Administration | | |
| 2XX Personal Services - Employee Benefits | 8,727.32 | 9,503.70 |
| 24XX Support Services - School Administration | | |
| 2XX Personal Services - Employee Benefits | 30,641.78 | 22,330.27 |
| 25XX Support Services - Business | | |
| 2XX Personal Services - Employee Benefits | 6,005.67 | 5,242.70 |
| 26XX Operation and Maintenance of Plant Services | | |
| 2XX Personal Services - Employee Benefits | 15,781.51 | 17,798.52 |
| 27XX Student Transportation Services | | |
| 2XX Personal Services - Employee Benefits | 0.00 | 4,179.07 |
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 24,852.49 | 25,412.39 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | | |
| 920 Resources Transferred to Other School Districts or Coopera | 2,111.90 | 3,511.42 |
| 390 State Career & Technical Ed Entitlement - Undistributed | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 0.00 | 1,014.26 |
| 391 State Career & Technical Ed Entitlement - Agriculture | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 0.00 | 952.68 |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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 | 2008 Value | 2009 Value |
|--|---------|---|---|------------|------------|
| | 392 | State Career & Technical Ed Entitlement - Marketing | | | |
| | | 1XXX | Instruction | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 646.72 |
| | 610 | Adult Continuing Education Programs | | | |
| | | 1XXX | Instruction | | |
| | | | 2XX Personal Services - Employee Benefits | 133.16 | 68.28 |
| | 710 | School Sponsored Extracurricular Activities | | | |
| | | 34XX | Extracurricular - Activities | | |
| | | | 2XX Personal Services - Employee Benefits | 297.45 | 416.70 |
| | 720 | School Sponsored Athletics | | | |
| | | 35XX | Extracurricular - Athletics | | |
| | | | 2XX Personal Services - Employee Benefits | 2,346.00 | 2,653.46 |
| | 910 | Food Services | | | |
| | | 31XX | Food Services | | |
| | | | 2XX Personal Services - Employee Benefits | 11,025.67 | 11,972.26 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 272,201.60 | 252,486.35 |

Schedule Of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|------------|----------|
| Beginning Fund Balance | | | | | 151,443.69 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 256,012.43 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 252,486.35 | (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) | | | | | 154,969.77 | (5) |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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 | 2009 Value |
|--|----------------------------|
| 111 IDEA-B (Trans from Coop) | |
| 5700 Resources Transferred from Other School Districts or Cooperatives | 98,753.00 |
| 112 Prior Year Adjustment | |
| 6100 Material Prior Period Revenue Adjustments | 15,787.18 |
| 119 GEAR UP | |
| 4710 GEAR UP | 56,675.00 |
| 129 Rural Education Achievement Program SRS | |
| 4130 Title VII Indian Education | 2,782.00 |
| 148 Ready to Go | |
| 3290 State - Other State Grants | 10,623.00 |
| 155 ACE playground surfacing | |
| 4700 Federal Miscellaneous Grants from other State Agencies | 5,150.00 |
| 159 Title VII, Indian Education | |
| 4130 Title VII Indian Education | 64,162.00 |
| 179 21st Century Community Learning | |
| 4340 Title IV, Part B, 21st Century Community Learning Centers | 100,000.00 |
| 249 Qwest ACTE Grant | |
| 3290 State - Other State Grants | 4,200.00 |
| 319 Title I Improving Basic Programs | |
| 4940 Schoolwide Program | 238,582.00 |
| 419 Title III Part A English Language Acquisition | |
| 4320 Title III, Part A, English Language Acquisition & Language Enhancement | 200,000.00 |
| 519 Johnson O'Malley (JOM) | |
| 4140 Federal Johnson O'Malley (JOM) | 8,960.00 |
| 789 State OTO Indian Education for All | |
| 3650 OTO Indian Education for All | 2,972.74 |
| 889 K-12 Data Systems | |
| 3680 K-12 Education Data Systems | 958.52 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | <hr/> <hr/> 809,605.44 |

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

| PRC Program Function Object | 2009 Value |
|---|-------------------|
| 119 GEAR UP | |
| 471 GEAR UP | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 25,087.96 |
| 2XX Personal Services - Employee Benefits | 3,185.97 |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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 | 2009 Value |
|--|------------|
| 119 GEAR UP | |
| 471 GEAR UP | |
| 1XXX Instruction | |
| 3XX Purchased Professional and Technical Services | 10,500.00 |
| 5XX Other Purchased Services | 2,057.82 |
| 6XX Supplies and Materials | 443.25 |
| | 41,275.00 |
| 119 Subtotal | |
| 129 Rural Education Achievement Program SRS | |
| 437 Title VI, Part B, Subpart 2, Rural Low-Income Schools | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 2,398.94 |
| 2XX Personal Services - Employee Benefits | 383.06 |
| | 2,782.00 |
| 129 Subtotal | |
| 148 Ready to Go | |
| 329 State Miscellaneous Grants | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 5,500.00 |
| 2XX Personal Services - Employee Benefits | 877.21 |
| 3XX Purchased Professional and Technical Services | 3,500.00 |
| 5XX Other Purchased Services | 524.07 |
| 6XX Supplies and Materials | 221.72 |
| | 10,623.00 |
| 148 Subtotal | |
| 159 Title VII, Indian Education | |
| 413 Title VII Indian Education | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 42,171.86 |
| 2XX Personal Services - Employee Benefits | 12,668.91 |
| 3XX Purchased Professional and Technical Services | 1,375.00 |
| 5XX Other Purchased Services | 4,052.30 |
| 6XX Supplies and Materials | 1,183.68 |
| 8XX Other Expenditures | 2,710.25 |
| | 64,162.00 |
| 159 Subtotal | |
| 189 21st Century Community Learning | |
| 434 Title IV, Part B, 21st Century Community Learning Centers | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 73,408.32 |
| 2XX Personal Services - Employee Benefits | 11,105.79 |
| 3XX Purchased Professional and Technical Services | 8,863.00 |
| 5XX Other Purchased Services | 1,682.54 |
| 6XX Supplies and Materials | 4,940.35 |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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 | 2009 Value |
|---|------------|
| 189 Subtotal | 100,000.00 |
| 249 Qwest ACTE Grant | |
| 329 State Miscellaneous Grants | |
| 1XXX Instruction | |
| 3XX Purchased Professional and Technical Services | 450.00 |
| 6XX Supplies and Materials | 3,750.00 |
| 249 Subtotal | 4,200.00 |
| 329 Title I Improving Basic Programs | |
| 494 Schoolwide Program | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 167,875.85 |
| 2XX Personal Services - Employee Benefits | 47,573.25 |
| 3XX Purchased Professional and Technical Services | 5,702.00 |
| 5XX Other Purchased Services | 1,408.20 |
| 6XX Supplies and Materials | 16,022.70 |
| 329 Subtotal | 238,582.00 |
| 419 Title III Part A English Language Acquisition | |
| 432 Title III, Part A, English Language Acquisition & Language Enhancement | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 98,005.90 |
| 2XX Personal Services - Employee Benefits | 20,706.66 |
| 3XX Purchased Professional and Technical Services | 39,245.16 |
| 5XX Other Purchased Services | 2,123.80 |
| 6XX Supplies and Materials | 20,132.58 |
| 419 Subtotal | 180,214.10 |
| 508 IDEA-B (Trans from Coop) | |
| 456 IDEA, Part B, Children with Disabilities | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 85,611.00 |
| 2XX Personal Services - Employee Benefits | 13,142.00 |
| 508 Subtotal | 98,753.00 |
| 519 Johnson O'Malley (JOM) | |
| 410 Miscellaneous Federal Grants Direct from Feds | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 7,600.42 |
| 2XX Personal Services - Employee Benefits | 1,359.58 |
| 519 Subtotal | 8,960.00 |
| 618 Kindergarten OTO | |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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 | 2009 Value |
|--|------------|
| 618 Kindergarten OTO | |
| 367 OTO Full-time Kindergarten Start-up | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 11,036.00 |
| 2XX Personal Services - Employee Benefits | 68.19 |
| | 11,104.19 |
| 618 Subtotal | |
| 789 State OTO Indian Education for All | |
| 470 Federal Miscellaneous Grants from other State Agencies | |
| 1XXX Instruction | |
| 5XX Other Purchased Services | 396.76 |
| 6XX Supplies and Materials | 100.00 |
| 8XX Other Expenditures | 104.75 |
| | 601.51 |
| 789 Subtotal | |
| 889 K-12 Data Systems | |
| 368 K-12 Education Data Systems | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 1,954.24 |
| | 763,211.04 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | |

Schedule Of Changes Worksheet

| | | |
|---|------------|-----|
| Beginning Fund Balance | 2,385.93 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 809,605.44 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 763,211.04 | (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 945.00 (4b) -945.00 | | |
| | -945.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 47,835.33 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|------------------|----------|--------------|------------|
|------------------|----------|--------------|------------|



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|---|-------------------|-------------------|------------------|
| 111 IDEA-B (Trans from Coop) | 98,753.00 | 0.00 | 98,753.00 |
| 112 Prior Year Adjustment | 15,787.18 | 0.00 | 15,787.18 |
| 119 GEAR UP | 56,675.00 | 41,275.00 | 15,400.00 |
| 129 Rural Education Achievement Program SRS | 2,782.00 | 2,782.00 | 0.00 |
| 148 Ready to Go | 10,623.00 | 10,623.00 | 0.00 |
| 155 ACE playground surfacing | 5,150.00 | 0.00 | 5,150.00 |
| 159 Title VII, Indian Education | 64,162.00 | 64,162.00 | 0.00 |
| 179 21st Century Community Learning | 100,000.00 | 0.00 | 100,000.00 |
| 189 21st Century Community Learning | 0.00 | 100,000.00 | -100,000.00 |
| 249 Qwest ACTE Grant | 4,200.00 | 4,200.00 | 0.00 |
| 319 Title I Improving Basic Programs | 238,582.00 | 0.00 | 238,582.00 |
| 329 Title I Improving Basic Programs | 0.00 | 238,582.00 | -238,582.00 |
| 419 Title III Part A English Language Acquisition | 200,000.00 | 180,214.10 | 19,785.90 |
| 508 IDEA-B (Trans from Coop) | 0.00 | 98,753.00 | -98,753.00 |
| 519 Johnson O'Malley (JOM) | 8,960.00 | 8,960.00 | 0.00 |
| 618 Kindergarten OTO | 0.00 | 11,104.19 | -11,104.19 |
| 789 State OTO Indian Education for All | 2,972.74 | 601.51 | 2,371.23 |
| 889 K-12 Data Systems | 958.52 | 1,954.24 | -995.72 |
| Total | 809,605.44 | 763,211.04 | 46,394.40 |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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 | 2008 Value | 2009 Value |
|--|---------------|---------------|
| 1111 District Levy - Real Property | 113.91 | 20.77 |
| 1112 District Levy - Personal Property | 12.38 | 9.74 |
| 1114 District Levy - Pers Prop/Mobile Homes | 22.46 | 0.95 |
| 1190 Penalties and Interest on Taxes | 8.73 | 1.90 |
| 1340 Fees for Adult Education | 260.00 | 170.00 |
| 1510 Interest Earnings | 485.55 | 288.38 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | 107.90 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 903.03 | 599.64 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|-----------------|-----------------|
| 610 Adult Continuing Education Programs | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 315.50 | 581.25 |
| 2XX Personal Services - Employee Benefits | 5.41 | 3.58 |
| 6XX Supplies and Materials | 1,366.00 | 536.90 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 1,686.91 | 1,121.73 |

Schedule Of Changes Worksheet

| | | |
|--|----------|------|
| Beginning Fund Balance | 9,502.60 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 599.64 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 1,121.73 | (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) | 8,980.51 | (5) |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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 | 2008 Value | 2009 Value |
|--|------------|------------|
| 1510 Interest Earnings | 108.53 | 260.93 |
| 5300 Operating Transfers from Other Funds | 6,000.00 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 6,108.53 | 260.93 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 0.00 | 26.51 |
| 2XX Personal Services - Employee Benefits | 0.00 | 1.95 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 28.46 |

Schedule Of Changes Worksheet

| | | |
|--|----------|----------|
| Beginning Fund Balance | 8,319.34 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 260.93 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 28.46 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 8,551.81 | (5) |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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 | 2008 Value | 2009 Value |
|--|------------|------------|
| 1510 Interest Earnings | 45,276.56 | 36,595.29 |
| 1900 Other Revenue from Local Sources | 52,371.38 | 1,822.63 |
| 4820 Federal Impact Aid - Title VIII | 727,169.81 | 823,325.25 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | -3.91 |
| 111 IDEA-B (Trans from Coop) | | |
| 6100 Material Prior Period Revenue Adjustments | -3.91 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 824,813.84 | 861,739.26 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 87,796.10 | 50,900.09 |
| 2XX Personal Services - Employee Benefits | 8,646.17 | 3,727.23 |
| 3XX Purchased Professional and Technical Services | 3,660.00 | 1,619.25 |
| 4XX Purchased Property Services | 216.58 | 201.38 |
| 5XX Other Purchased Services | 17,579.97 | 18,943.26 |
| 6XX Supplies and Materials | 44,579.22 | 38,849.97 |
| 7XX Property and Equipment Acquisition | 17.76 | 0.00 |
| 8XX Other Expenditures | 1,562.00 | 1,994.00 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 35,829.26 | 36,371.61 |
| 2XX Personal Services - Employee Benefits | 1,785.48 | 113.83 |
| 6XX Supplies and Materials | 1,489.00 | 2,688.57 |
| 8XX Other Expenditures | 0.00 | 60.00 |
| 221X Improvement of Instruction Services | | |
| 1XX Personal Services - Salaries | 31,885.63 | 22,172.08 |
| 2XX Personal Services - Employee Benefits | 5,104.73 | 3,146.09 |
| 4XX Purchased Property Services | 407.50 | 673.14 |
| 5XX Other Purchased Services | 617.62 | 635.30 |
| 6XX Supplies and Materials | 40,529.15 | 32,968.45 |
| 7XX Property and Equipment Acquisition | 0.00 | 5,000.00 |
| 8XX Other Expenditures | 658.75 | 372.20 |
| 222X Educational Media Services | | |
| 4XX Purchased Property Services | 0.00 | 151.36 |
| 6XX Supplies and Materials | 9,263.21 | 9,957.38 |
| 23XX Support Services - General Administration | | |
| 1XX Personal Services - Salaries | 717.75 | 0.00 |
| 2XX Personal Services - Employee Benefits | 4.45 | 0.00 |
| 3XX Purchased Professional and Technical Services | 19,657.55 | 36,762.08 |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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 | 2008 Value | 2009 Value |
|-----|---|----------|---|------------|------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 23XX Support Services - General Administration | | | | |
| | | | 5XX Other Purchased Services | 1,540.64 | 2,069.76 |
| | | | 6XX Supplies and Materials | 7,176.61 | 1,229.49 |
| | | | 8XX Other Expenditures | 6,554.50 | 3,399.66 |
| | 24XX Support Services - School Administration | | | | |
| | | | 1XX Personal Services - Salaries | 49,499.18 | 38,821.51 |
| | | | 2XX Personal Services - Employee Benefits | 231.75 | 224.28 |
| | | | 5XX Other Purchased Services | 817.04 | 1,838.01 |
| | | | 6XX Supplies and Materials | 719.17 | 8,674.40 |
| | | | 8XX Other Expenditures | 1,879.00 | 1,576.73 |
| | 25XX Support Services - Business | | | | |
| | | | 1XX Personal Services - Salaries | 22,245.48 | 20,509.34 |
| | | | 2XX Personal Services - Employee Benefits | 101.93 | 3,258.25 |
| | | | 3XX Purchased Professional and Technical Services | 1,790.91 | 0.00 |
| | | | 5XX Other Purchased Services | 45,110.01 | 24,469.77 |
| | | | 6XX Supplies and Materials | 3,173.35 | 6,190.48 |
| | | | 8XX Other Expenditures | 5,474.51 | 7,345.20 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 1XX Personal Services - Salaries | 63,758.98 | 75,299.20 |
| | | | 2XX Personal Services - Employee Benefits | 8,246.64 | 9,465.17 |
| | | | 3XX Purchased Professional and Technical Services | 101.00 | 0.00 |
| | | | 4XX Purchased Property Services | 50,859.50 | 57,761.02 |
| | | | 5XX Other Purchased Services | 192.60 | 269.64 |
| | | | 6XX Supplies and Materials | 49,503.63 | 48,882.60 |
| | | | 8XX Other Expenditures | 490.00 | 319.50 |
| | 27XX Student Transportation Services | | | | |
| | | | 4XX Purchased Property Services | 2,080.92 | 4,230.13 |
| | | | 6XX Supplies and Materials | 1,180.98 | 4,354.33 |
| | 4XXX Facilities Acquisition and Construction Services | | | | |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 87,382.34 |
| | 52XX Capital Leases or Long Term Notes with Board of Investments | | | | |
| | | | 840 Principal On Debt | 2,196.99 | 3,263.07 |
| | | | 850 Interest on Debt | 602.81 | 656.65 |
| | 280 Special Education - Local and State | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 24,681.83 | 22,942.98 |
| | | | 2XX Personal Services - Employee Benefits | 3,328.28 | 6,018.31 |
| | | | 5XX Other Purchased Services | 511.72 | 614.57 |
| | | | 6XX Supplies and Materials | 2,713.47 | 2,008.91 |
| | | | 8XX Other Expenditures | 415.00 | 1,270.00 |
| | 390 State Career & Technical Ed Entitlement - Undistributed | | | | |
| | 1XXX Instruction | | | | |
| | | | 6XX Supplies and Materials | 0.00 | 2,433.62 |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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 | 2008 Value | 2009 Value |
|--|------------|------------|
| 390 State Career & Technical Ed Entitlement - Undistributed | | |
| 710 School Sponsored Extracurricular Activities | | |
| 34XX Extracurricular - Activities | | |
| 1XX Personal Services - Salaries | 0.00 | 66.00 |
| 2XX Personal Services - Employee Benefits | 0.00 | 4.86 |
| 720 School Sponsored Athletics | | |
| 35XX Extracurricular - Athletics | | |
| 6XX Supplies and Materials | 2,442.89 | 5,586.72 |
| 910 Food Services | | |
| 31XX Food Services | | |
| 5XX Other Purchased Services | 180.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 671,809.20 | 719,743.77 |

Schedule Of Changes Worksheet

| | | |
|---|--------------|----------|
| Beginning Fund Balance | 1,088,821.39 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 861,739.26 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 719,743.77 | (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) | 1,230,816.88 | (5) |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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

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

| PRC Revenue | 2008 Value | 2009 Value |
|--|------------|------------|
| 1510 Interest Earnings | 71.39 | 23.91 |
| 3281 State Technology Aid | 1,858.81 | 3,959.48 |
| 6100 Material Prior Period Revenue Adjustments | -135.45 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,794.75 | 3,983.39 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| 260 Non-Grant Bilingual Education | | |
| 1XXX Instruction | | |
| 6XX Supplies and Materials | 0.00 | 4,418.81 |
| 329 State Miscellaneous Grants | | |
| 1XXX Instruction | | |
| 6XX Supplies and Materials | 1,524.90 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 1,524.90 | 4,418.81 |

Schedule Of Changes Worksheet

| | | |
|--|----------|------------|
| Beginning Fund Balance | 742.61 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 3,983.39 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 4,418.81 | (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) | | 307.19 (5) |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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

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

| PRC Revenue | 2008 Value | 2009 Value |
|--|------------|------------|
| 1510 Interest Earnings | 1,378.13 | 1,281.21 |
| 3445 State Combined Fund School Block Grant | 11,140.96 | 11,225.63 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 12,519.09 | 12,506.84 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 0.00 |

Schedule Of Changes Worksheet

| | | |
|--|-----------|----------|
| Beginning Fund Balance | 36,280.33 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 12,506.84 | (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) | 48,787.17 | (5) |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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 | 2008 Value | 2009 Value |
|--|------------|------------|
| 1111 District Levy - Real Property | 167,579.96 | 249,306.62 |
| 1112 District Levy - Personal Property | 34,615.81 | 22,968.15 |
| 1113 District Levy - Heavy Motor Vehicles | 15,078.14 | 15,553.05 |
| 1114 District Levy - Pers Prop/Mobile Homes | 1,760.64 | 4,002.00 |
| 1190 Penalties and Interest on Taxes | 152.00 | 1,036.50 |
| 1510 Interest Earnings | 1,703.31 | 3,435.07 |
| 3120 State Guaranteed Tax Base Aid | 145,370.28 | 70,253.46 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | 21.03 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 366,260.14 | 366,575.88 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 51XX General Obligation Bonds, Special Assessments and Interest | | |
| 840 Principal On Debt | 195,000.00 | 240,000.00 |
| 850 Interest on Debt | 139,541.12 | 100,292.50 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 334,541.12 | 340,292.50 |

Schedule Of Changes Worksheet

| | | |
|--|------------|----------|
| Beginning Fund Balance | 35,999.17 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 366,575.88 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 340,292.50 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 62,282.55 | (5) |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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

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

| PRC Revenue | 2008 Value | 2009 Value |
|--|------------|------------|
| 1510 Interest Earnings | 133,911.16 | 45,791.31 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 133,911.16 | 45,791.31 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|--------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 4XXX Facilities Acquisition and Construction Services | | |
| 7XX Property and Equipment Acquisition | 97,358.95 | 2,799,766.07 |
| 8XX Other Expenditures | 21,021.00 | 7,654.99 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 118,379.95 | 2,807,421.06 |

Schedule Of Changes Worksheet

| | | |
|--|--------------|------------------|
| Beginning Fund Balance | 2,761,629.75 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 45,791.31 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 2,807,421.06 (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

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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 | 2008 Value | 2009 Value |
|--|------------|------------|
| 1111 District Levy - Real Property | 6.10 | 0.00 |
| 1112 District Levy - Personal Property | 0.00 | 6.45 |
| 1114 District Levy - Pers Prop/Mobile Homes | 11.90 | 0.14 |
| 1190 Penalties and Interest on Taxes | 3.94 | 0.04 |
| 1510 Interest Earnings | 89.46 | 60.40 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | -21.03 |

| | | |
|--|--------|-------|
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 111.40 | 46.00 |
|--|--------|-------|

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 0.00 |

Schedule Of Changes Worksheet

| | | |
|--|----------|----------|
| Beginning Fund Balance | 1,941.76 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 46.00 | (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) | 1,987.76 | (5) |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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 | 2008 Value | 2009 Value |
|--|------------|------------|
| 1510 Interest Earnings | 6.38 | 34.56 |
| 1900 Other Revenue from Local Sources | 4,936.86 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 4,943.24 | 34.56 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 6XX Supplies and Materials | 4,885.32 | 8.36 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 4,885.32 | 8.36 |

Schedule Of Changes Worksheet

| | | |
|---|----------|----------|
| Beginning Fund Balance | 1,166.62 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 34.56 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 8.36 | (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) | 1,192.82 | (5) |



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

Detail Expenditure

| Fund | Account | Description | 2008 Value | 2009 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 | 172,084.50 | 0.00 |
| XX | 39X 1XXX 112 | Certified Teacher Staff Salaries | 17,214.07 | 17,321.98 |
| XX | 427 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 432 1XXX 112 | Certified Teacher Staff Salaries | 51,288.64 | 60,339.64 |
| 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 | 74,562.00 | 85,711.00 |
| 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 | 750 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 751 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | XXX 1XXX 112 | Certified Teacher Staff Salaries | 1,541,659.09 | 1,239,630.20 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 33,412.65 | 45,425.26 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 0.00 | 0.00 |
| XX | XXX 26XX 41X | Energy Utility Services | 32,154.05 | 57,761.02 |
| 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 | 97,358.95 | 2,887,148.41 |
| 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

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|-----------|
| a. Instructional Block Grant Entitlement | 44,461.30 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 44,461.30 |

Prorated Cooperative Cost Payments:

| | |
|---|------------|
| d. Related Services Block Grant Entitlement (paid to coop) | 14,818.44 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 64,023.62 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 207,584.93 |
| 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 FY2011 Maximum Budget: 99%



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 | |
|---------------|----------|--------|------------|---------|---------|-----------|------------|
| 280 | 1XXX | 1XX | 146,687.28 | 0.00 | 0.00 | 22,942.98 | |
| 280 | 1XXX | 2XX | 24,422.79 | 0.00 | 0.00 | 6,018.31 | |
| 280 | 1XXX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 5XX | 0.00 | 0.00 | 0.00 | 614.57 | |
| 280 | 1XXX | 6XX | 0.00 | 0.00 | 0.00 | 2,008.91 | |
| 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 | 4,890.09 | 0.00 | 0.00 | 0.00 | |
| Totals | | | 176,000.16 | 0.00 | 0.00 | 31,584.77 | 207,584.93 |

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 FY09.



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

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

| Governmental Activities:* | Beginning Balance | Adjustments | Additions | Removals | Ending Balance |
|--|-------------------|-------------|--------------|-----------|----------------|
| Land | 8,177.00 | 0.00 | 0.00 | 0.00 | 8,177.00 |
| Land Improvements | 134,060.77 | 0.00 | 0.00 | 0.00 | 134,060.77 |
| Buildings | 4,312,852.00 | 0.00 | 1,549,195.55 | 0.00 | 5,862,047.55 |
| Machinery and Equipment | 1,348,401.00 | 0.00 | 0.00 | 0.00 | 1,348,401.00 |
| Construction in Progress | 67,195.55 | 0.00 | 0.00 | 67,195.55 | 0.00 |
| Totals at Historical Cost | 5,870,686.32 | 0.00 | 1,549,195.55 | 67,195.55 | 7,352,686.32 |
| Less Accumulated Depreciation For: | | | | | |
| Machinery and Equipment Accum | 0.00 | 0.00 | 116,532.50 | 7,000.00 | 109,532.50 |
| Total Accumulated Depreciation | 0.00 | 0.00 | 116,532.50 | 7,000.00 | 109,532.50 |
| Governmental Activities, Capital Assets, net | 5,870,686.32 | 0.00 | 1,432,663.05 | 60,195.55 | 7,243,153.82 |

* 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 FY2009 | Governmental Activities | Business-Type Activities | Adjustments |
|-------------------------------------|-------------------------|--------------------------|-------------|
|-------------------------------------|-------------------------|--------------------------|-------------|

Total Depreciation for FY2009

*** Has comment.



Trustees' Financial Summary

FY2008-09

Submit ID: 0474-14527949

24 Lake County
0474 Arlee Elem

Schedule of Changes in Long-Term Liabilities

| | (a) | (b) | (c) | (d) | (e) | (f) | (g) |
|---------------------------------|------------------------------------|----------------------------------|-----------------------|-----------------------------------|---|-------------------------------------|--|
| | Beginning Balance (7/1/2008) | New Debt & Other Additions | Principal Payments | Refunding & Other Reduction | Ending Balance (6/30/2009) [a + b - c - d] | Current Portion Due FY2010 | Long-Term Portion Due FY2011- |
| Governmental Activities* | | | | | | | |
| Bonds | | | | | | | |
| 03/29/2007 | 2,605,000.00 | 0.00 | 240,000.00 | 0.00 | 2,365,000.00 | 250,000.00 | 2,115,000.00 |
| Capital Leases | 10,639.24 | 0.00 | 0.00 | 0.00 | 10,639.24 | 0.00 | 0.00 |
| Compensated Absences | 265,056.00 | 0.00 | 0.00 | 124,062.00 | 140,994.00 | 0.00 | 140,994.00 |
| Other Post Employment Benefits | 0.00 | 52,500.00 | 0.00 | 0.00 | 52,500.00 | 10,500.00 | 42,000.00 |
| Other | 210,000.00 | 0.00 | 0.00 | 210,000.00 | 0.00 | 0.00 | 0.00 |
| Total Governmental Activity | 3,090,695.24 | 52,500.00 | 240,000.00 | 334,062.00 | 2,569,133.24 | 260,500.00 | 2,297,994.00 |
| Long-Term Liabilities | | | | | | | |

* 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.