



Trustees' Financial Summary

FY2008-09

Submit ID: 0475-57946240

**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 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 #
110	Prior period adjustment	LOCAL	Any year needed	
111	Revenue from Local Sources	LOCAL	FY2009	
129	Small Rural School	FEDERAL	S358A080844	84.358A
189	Carl D. Perkins	FEDERAL	0240475810900	84.048A
199	Vo Ed Family & Consumer Science	STATE	FY2009	State
308	Deferred Maintenance	STATE	FY08	
419	Title III Part A English Language Acquisition	FEDERAL	T365C080012	84.365A
789	State OTO Indian Education for All	STATE	FY2009	state
889	K-12 Data Systems	STATE	FY2009	



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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)	105,835.86	25,040.74	62,381.14	
02	Taxes Receivable - Real and Personal (120-149)	4,793.61	1,875.66	1,079.67	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,768.32		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	110,629.47	28,684.72	63,460.81	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	598.03	55.49		
25	Deferred Revenue (680)	4,793.61	1,875.66	1,079.67	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,391.64	1,931.15	1,079.67	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	105,237.83	26,753.57	62,381.14	
52	TOTAL FUND BALANCE/EQUITY	105,237.83	26,753.57	62,381.14	
53	TOTAL LIABILITIES AND FUND BALANCE	110,629.47	28,684.72	63,460.81	



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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)	1,851.17	77,594.05	59,647.94	4,038.77
02	Taxes Receivable - Real and Personal (120-149)	105.37			10.26
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		20,504.16		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,956.54	98,098.21	59,647.94	4,049.03
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			68.02	
24	Other Current Liabilities (621-679)			31.22	
25	Deferred Revenue (680)	105.37			10.26
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	105.37		99.24	10.26
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,851.17	98,098.21	59,548.70	4,038.77
52	TOTAL FUND BALANCE/EQUITY	1,851.17	98,098.21	59,548.70	4,038.77
53	TOTAL LIABILITIES AND FUND BALANCE	1,956.54	98,098.21	59,647.94	4,049.03



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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)	10,531.62			14,795.91
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	11,698.62			14,795.91
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)	11,698.62			14,795.91
52	TOTAL FUND BALANCE/EQUITY	11,698.62			14,795.91
53	TOTAL LIABILITIES AND FUND BALANCE	11,698.62			14,795.91



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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)			339,689.05	
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			339,689.05	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			6.75	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			6.75	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			339,682.30	
52	TOTAL FUND BALANCE/EQUITY			339,682.30	
53	TOTAL LIABILITIES AND FUND BALANCE			339,689.05	



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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)	59.76	41,734.01		37,003.03
02	Taxes Receivable - Real and Personal (120-149)				9,242.45
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	59.76	41,734.01		46,245.48
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				9,242.45
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				9,242.45
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)	59.76	41,734.01		37,003.03
52	TOTAL FUND BALANCE/EQUITY	59.76	41,734.01		37,003.03
53	TOTAL LIABILITIES AND FUND BALANCE	59.76	41,734.01		46,245.48



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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)		579.94		
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)		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		784.89		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		204.95		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		204.95		
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)		579.94		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		579.94		
53	TOTAL LIABILITIES AND FUND BALANCE		784.89		



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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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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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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)			72,697.90	6,494.67
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			72,697.90	6,494.67
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			72,697.90	6,494.67
52	TOTAL FUND BALANCE/EQUITY			72,697.90	6,494.67
53	TOTAL LIABILITIES AND FUND BALANCE			72,697.90	6,494.67



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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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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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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				



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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	2008 Value	2009 Value
1111 District Levy - Real Property	48,448.77	57,408.06
1112 District Levy - Personal Property	10,229.02	5,889.56
1113 District Levy - Heavy Motor Vehicles	3,995.65	3,498.90
1114 District Levy - Pers Prop/Mobile Homes	1,652.19	1,086.58
1190 Penalties and Interest on Taxes	373.20	338.74
1510 Interest Earnings	5,932.95	5,279.28
3110 Direct State Aid	444,447.41	465,854.91
3111 Quality Educator	43,848.95	40,239.58
3112 At Risk Student	4,310.36	4,503.05
3113 Indian Education For All	2,652.00	2,713.20
3114 American Indian Achievement Gap	15,000.00	16,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	31,115.89	36,690.12
3120 State Guaranteed Tax Base Aid	272,001.24	290,297.52
3444 State School Block Grant	20,610.27	20,766.91
6100 Material Prior Period Revenue Adjustments	0.00	-0.01
111 Revenue from Local Sources		
6100 Material Prior Period Revenue Adjustments	-21.58	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	904,596.32	950,766.40

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	390,431.84	302,489.58
2XX Personal Services - Employee Benefits	53,952.89	44,006.93
5XX Other Purchased Services	3,009.36	0.00
6XX Supplies and Materials	5,037.36	1,742.00
8XX Other Expenditures	406.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	52,678.42	32,197.88
2XX Personal Services - Employee Benefits	5,889.16	6,078.16
3XX Purchased Professional and Technical Services	5,325.00	0.00
6XX Supplies and Materials	539.98	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	20,644.28
2XX Personal Services - Employee Benefits	0.00	125.73
222X Educational Media Services		
1XX Personal Services - Salaries	33,904.07	34,494.45
2XX Personal Services - Employee Benefits	4,217.56	4,445.64
6XX Supplies and Materials	840.00	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	2008 Value	2009 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	24,393.60	36,841.02
			2XX Personal Services - Employee Benefits	1,916.21	2,091.55
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	58,020.63	62,226.30
			2XX Personal Services - Employee Benefits	11,033.52	12,301.03
			6XX Supplies and Materials	833.35	533.52
			8XX Other Expenditures	60.00	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	11,520.00	13,284.26
			2XX Personal Services - Employee Benefits	1,440.72	2,388.55
			5XX Other Purchased Services	5,705.20	2,425.18
			6XX Supplies and Materials	54.00	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	38,731.32	40,265.46
			2XX Personal Services - Employee Benefits	5,268.73	5,668.76
			4XX Purchased Property Services	4,716.64	3,234.36
			6XX Supplies and Materials	19,891.60	9,640.92
			8XX Other Expenditures	205.00	0.00
	27XX Student Transportation Services				
			4XX Purchased Property Services	601.80	427.64
			6XX Supplies and Materials	1,075.74	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	67,681.53	67,871.75
			2XX Personal Services - Employee Benefits	11,571.98	11,686.87
			6XX Supplies and Materials	694.20	0.00
			8XX Other Expenditures	180.00	0.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Coopera	0.00	2,175.19
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	110,606.02
			2XX Personal Services - Employee Benefits	0.00	15,851.20
			6XX Supplies and Materials	0.00	2,750.30
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	3,910.43	6,591.25
			2XX Personal Services - Employee Benefits	140.78	223.61
			5XX Other Purchased Services	1,535.00	220.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				



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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	2008 Value	2009 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	56,135.00	65,823.50
2XX Personal Services - Employee Benefits	1,246.58	1,105.28
5XX Other Purchased Services	9,461.33	0.00
6XX Supplies and Materials	1.00	0.00
7XX Property and Equipment Acquisition	4,790.00	0.00
8XX Other Expenditures	3,610.00	3,310.00
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	2,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	902,657.53	927,768.17

Schedule Of Changes Worksheet

Beginning Fund Balance		82,239.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		950,766.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		927,768.17	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		105,237.83	(5)



Trustees' Financial Summary

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24 Lake County
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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	2008 Value	2009 Value
1111 District Levy - Real Property	23,855.83	20,839.18
1112 District Levy - Personal Property	5,095.35	2,339.58
1113 District Levy - Heavy Motor Vehicles	1,921.16	1,228.12
1114 District Levy - Pers Prop/Mobile Homes	941.37	531.23
1190 Penalties and Interest on Taxes	202.44	162.92
1510 Interest Earnings	1,079.10	810.40
1900 Other Revenue from Local Sources	95.75	0.00
2220 County On-Schedule Trans Reimb	10,849.50	10,572.43
3210 State On-Schedule Trans Reimb	10,849.50	10,572.43
3444 State School Block Grant	761.06	766.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	55,651.06	47,823.13

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		
1XX Personal Services - Salaries	24,040.11	21,487.36
2XX Personal Services - Employee Benefits	2,499.43	3,364.02
4XX Purchased Property Services	16,606.83	12,156.06
6XX Supplies and Materials	0.00	8,424.23
8XX Other Expenditures	0.00	150.00
280 Special Education - Local and State		
27XX Student Transportation Services		
6XX Supplies and Materials	10,810.82	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	53,957.19	45,581.67



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**24 Lake County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						24,512.11 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						47,823.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						45,581.67 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						26,753.57 (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	2008 Value	2009 Value
1111 District Levy - Real Property	9,469.92	12,961.04
1112 District Levy - Personal Property	1,963.75	1,324.35
1113 District Levy - Heavy Motor Vehicles	771.02	796.56
1114 District Levy - Pers Prop/Mobile Homes	360.79	204.51
1190 Penalties and Interest on Taxes	103.31	69.32
1510 Interest Earnings	3,725.41	2,015.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,394.20	17,371.30

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	42,900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	42,900.00

Schedule Of Changes Worksheet

Beginning Fund Balance	87,909.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,371.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,900.00	(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)	62,381.14	(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	2008 Value	2009 Value
1111 District Levy - Real Property	373.43	1,433.28
1112 District Levy - Personal Property	66.76	124.68
1113 District Levy - Heavy Motor Vehicles	32.67	92.72
1114 District Levy - Pers Prop/Mobile Homes	6.58	8.58
1190 Penalties and Interest on Taxes	2.05	3.71
1510 Interest Earnings	0.00	0.59

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	481.49	1,663.56
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	737.00	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	737.00	0.00
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Schedule Of Changes Worksheet

Beginning Fund Balance	187.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,663.56	(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)	1,851.17	(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	2008 Value	2009 Value
1510 Interest Earnings	5,662.59	2,531.76
1900 Other Revenue from Local Sources	40.00	0.00
2240 County Retirement Distribution	85,898.59	144,314.31
6100 Material Prior Period Revenue Adjustments	0.00	-0.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	91,601.18	146,845.60

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	62,161.50	48,843.81
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	18,981.65	5,246.92
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	4,867.86	2,933.75
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,185.90	5,258.98
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,735.88	3,797.27
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	18,185.21	9,786.93
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,678.04	2,681.87
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,821.23	6,372.29
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,328.72	2,786.16
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,624.71	10,239.54
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Coopera	1,407.94	1,504.90
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	16,699.31
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	311.01	282.16



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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	2008 Value	2009 Value
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	830.67	1,009.60
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	8,563.45	7,999.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	145,683.77	125,443.25

Schedule Of Changes Worksheet

Beginning Fund Balance		76,695.86 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		146,845.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		125,443.25 (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)		98,098.21 (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	2009 Value
110 Prior period adjustment	
6100 Material Prior Period Revenue Adjustments	1,460.59
111 Revenue from Local Sources	
1900 Other Revenue from Local Sources	101.65
129 Small Rural School	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,902.00
189 Carl D. Perkins	
4720 Carl Perkins (Federal Vo-Ed) - Tech Prep	11,023.98
199 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	4,509.00
419 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	199,043.00
789 State OTO Indian Education for All	
3650 OTO Indian Education for All	1,296.31
889 K-12 Data Systems	
3680 K-12 Education Data Systems	446.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	230,783.15

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

PRC Program Function Object	2009 Value
129 Small Rural School	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	10,104.62
2XX Personal Services - Employee Benefits	2,797.38
129 Subtotal	12,902.00
189 Carl D. Perkins	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	7,939.00
8XX Other Expenditures	3,153.00
189 Subtotal	11,092.00
199 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	1,815.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						32,878.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						230,783.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						204,113.10	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						59,548.70	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
110 Prior period adjustment	1,460.59	0.00	1,460.59
111 Revenue from Local Sources	101.65	0.00	101.65
129 Small Rural School	12,902.00	12,902.00	0.00
189 Carl D. Perkins	11,023.98	11,092.00	-68.02
199 Vo Ed Family & Consumer Science	4,509.00	4,541.00	-32.00
308 Deferred Maintenance	0.00	28,733.42	-28,733.42
419 Title III Part A English Language Acquisition	199,043.00	145,751.26	53,291.74
789 State OTO Indian Education for All	1,296.31	213.73	1,082.58
889 K-12 Data Systems	446.62	879.69	-433.07
Total	<u>230,783.15</u>	<u>204,113.10</u>	<u>26,670.05</u>



Trustees' Financial Summary

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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	2008 Value	2009 Value
1111 District Levy - Real Property	93.55	17.67
1112 District Levy - Personal Property	22.87	13.66
1114 District Levy - Pers Prop/Mobile Homes	27.71	0.62
1190 Penalties and Interest on Taxes	8.60	1.52
1340 Fees for Adult Education	1,920.00	1,295.00
1510 Interest Earnings	306.56	157.39

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,379.29	1,485.86
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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	2,613.43	1,866.50
2XX Personal Services - Employee Benefits	12.67	11.34
6XX Supplies and Materials	1,492.88	410.14
8XX Other Expenditures	137.00	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,255.98	2,287.98
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Schedule Of Changes Worksheet

Beginning Fund Balance	4,840.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,485.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,287.98	(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)	4,038.77	(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	2008 Value	2009 Value
1311 Driver's Education Fees	3,800.00	3,600.00
1510 Interest Earnings	514.17	323.71
3260 State Driver's Education Reimbursement	1,653.07	1,254.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,967.24	5,177.78

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	3,162.28	3,490.17
2XX Personal Services - Employee Benefits	19.54	20.91
6XX Supplies and Materials	669.67	340.70
8XX Other Expenditures	0.00	985.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,851.49	4,837.02

Schedule Of Changes Worksheet

Beginning Fund Balance	11,357.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,177.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,837.02	(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)	11,698.62	(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	2008 Value	2009 Value
1510 Interest Earnings	580.95	389.96
5300 Operating Transfers from Other Funds	0.00	2,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	580.95	2,389.96

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	20.96	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20.96	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	12,405.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,389.96	(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)	14,795.91	(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	2008 Value	2009 Value
1510 Interest Earnings	9,369.03	9,708.01
1900 Other Revenue from Local Sources	0.00	391.06
4820 Federal Impact Aid - Title VIII	238,258.25	332,074.60
6100 Material Prior Period Revenue Adjustments	0.00	-424.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	247,627.28	341,748.84

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	28,467.46	32,518.77
2XX Personal Services - Employee Benefits	4,684.45	5,187.89
3XX Purchased Professional and Technical Services	2,900.00	18.75
4XX Purchased Property Services	519.18	134.25
5XX Other Purchased Services	435.90	6,081.97
6XX Supplies and Materials	17,390.51	9,143.70
8XX Other Expenditures	150.00	159.00
21XX Support Services - Students		
1XX Personal Services - Salaries	9,042.49	4,497.07
2XX Personal Services - Employee Benefits	0.00	28.03
3XX Purchased Professional and Technical Services	19.75	0.00
6XX Supplies and Materials	2,001.37	850.78
8XX Other Expenditures	0.00	300.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	33,938.54	0.00
2XX Personal Services - Employee Benefits	1,833.70	0.00
6XX Supplies and Materials	1,263.60	0.00
8XX Other Expenditures	50.00	75.00
222X Educational Media Services		
4XX Purchased Property Services	379.98	385.40
6XX Supplies and Materials	5,618.48	7,345.84
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	1,662.00	12,685.58
5XX Other Purchased Services	1,858.43	798.84
6XX Supplies and Materials	174.70	470.08
8XX Other Expenditures	2,383.50	559.54
24XX Support Services - School Administration		
1XX Personal Services - Salaries	14,341.66	5,108.34
2XX Personal Services - Employee Benefits	516.99	3.64
6XX Supplies and Materials	310.21	5,750.85



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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	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary					
24XX Support Services - School Administration					
			8XX Other Expenditures	220.00	157.00
25XX Support Services - Business					
			1XX Personal Services - Salaries	101.07	5,228.33
			2XX Personal Services - Employee Benefits	0.00	1,373.75
			5XX Other Purchased Services	1,570.60	9,376.62
			6XX Supplies and Materials	662.33	2,604.53
			8XX Other Expenditures	3,847.42	5,699.70
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	2,728.85	4,096.39
			2XX Personal Services - Employee Benefits	47.02	102.02
			4XX Purchased Property Services	20,212.89	18,337.53
			6XX Supplies and Materials	4,602.90	15,658.25
			7XX Property and Equipment Acquisition	628.23	0.00
			8XX Other Expenditures	136.00	197.50
27XX Student Transportation Services					
			4XX Purchased Property Services	0.00	671.55
			6XX Supplies and Materials	0.00	2,614.52
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	0.00	55,936.56
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	2,388.79	0.00
			2XX Personal Services - Employee Benefits	488.41	0.00
			3XX Purchased Professional and Technical Services	2,627.25	0.00
			5XX Other Purchased Services	577.39	1,289.86
			6XX Supplies and Materials	447.58	1,317.30
			8XX Other Expenditures	0.00	802.00
390 State Career & Technical Ed Entitlement - Undistributed					
1XXX Instruction					
			4XX Purchased Property Services	0.00	608.66
			6XX Supplies and Materials	0.00	4,907.49
710 School Sponsored Extracurricular Activities					
34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	0.00	44.00
			2XX Personal Services - Employee Benefits	20.80	3.23
			5XX Other Purchased Services	250.00	0.00
			6XX Supplies and Materials	214.21	0.00
720 School Sponsored Athletics					
35XX Extracurricular - Athletics					
			5XX Other Purchased Services	243.00	237.96
			6XX Supplies and Materials	5,418.09	6,029.78



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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	2008 Value	2009 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
8XX Other Expenditures	0.00	60.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	177,375.73	229,457.85

Schedule Of Changes Worksheet

Beginning Fund Balance		227,391.31 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		341,748.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		229,457.85 (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)		339,682.30 (5)



Trustees' Financial Summary

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Submit ID: 0475-57946240

24 Lake County
0475 Arlee H S

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
1900 Other Revenue from Local Sources	10,365.26	0.00
3281 State Technology Aid	1,074.15	2,393.80
6100 Material Prior Period Revenue Adjustments	0.00	424.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,439.41	2,818.63

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

PRC Program Function Object	2008 Value	2009 Value
329 State Miscellaneous Grants 1XXX Instruction 6XX Supplies and Materials	0.00	2,334.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,334.04

Schedule Of Changes Worksheet

Beginning Fund Balance	-424.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,818.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,334.04	(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 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		59.76 (5)



Trustees' Financial Summary

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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	2008 Value	2009 Value
1510 Interest Earnings	1,175.23	1,094.92
3445 State Combined Fund School Block Grant	9,578.62	9,651.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,753.85	10,746.34

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	30,987.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,746.34	(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)	41,734.01	(5)



Trustees' Financial Summary

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24 Lake County
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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	2008 Value	2009 Value
1111 District Levy - Real Property	81,320.31	121,583.79
1112 District Levy - Personal Property	16,797.73	11,195.59
1113 District Levy - Heavy Motor Vehicles	7,316.84	7,587.46
1114 District Levy - Pers Prop/Mobile Homes	854.36	1,921.95
1190 Penalties and Interest on Taxes	73.74	524.02
1510 Interest Earnings	851.48	1,799.56
3120 State Guaranteed Tax Base Aid	81,443.08	40,788.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	188,657.54	185,401.27

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	100,000.00	120,000.00
850 Interest on Debt	69,916.19	50,012.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	169,916.19	170,012.52

Schedule Of Changes Worksheet

Beginning Fund Balance	21,614.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	185,401.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	170,012.52	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	37,003.03	(5)



Trustees' Financial Summary

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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	2008 Value	2009 Value
1510 Interest Earnings	66,468.81	21,839.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66,468.81	21,839.34

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	101,644.17	1,348,695.11
8XX Other Expenditures	9,063.00	7,654.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	110,707.17	1,356,350.09

Schedule Of Changes Worksheet

Beginning Fund Balance	1,334,510.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		21,839.34 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,356,350.09 (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

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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	2008 Value	2009 Value
1111 District Levy - Real Property	0.91	0.00
1114 District Levy - Pers Prop/Mobile Homes	17.11	0.00
1190 Penalties and Interest on Taxes	4.85	0.00
1510 Interest Earnings	25.88	17.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	48.75	17.68

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	562.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17.68	(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)	579.94	(5)



Trustees' Financial Summary

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24 Lake County
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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	2008 Value	2009 Value
1700 Student Extracurricular Activity Receipts	101,959.76	106,320.53
6100 Material Prior Period Revenue Adjustments	-3,274.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	98,684.98	106,320.53

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

PRC Program Function Object	2008 Value	2009 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	80,268.91	99,230.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	80,268.91	99,230.58

Schedule Of Changes Worksheet

Beginning Fund Balance	65,607.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	106,320.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	99,230.58	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	72,697.90	(5)



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24 Lake County
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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	2008 Value	2009 Value
1510 Interest Earnings	279.95	239.60
1920 Contributions/Donations from Private Sources	7,456.53	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,736.48	239.60

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		
8XX Other Expenditures	4,400.00	1,250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,400.00	1,250.00

Schedule Of Changes Worksheet

Beginning Fund Balance	7,505.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		239.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,250.00 (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)	6,494.67	(5)



Trustees' Financial Summary

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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	70,070.32	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	108,758.80	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	54,493.68
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	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	504,540.66	554,524.89
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,612.60	10,271.31
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	82.85	0.00
XX	XXX 26XX 41X	Energy Utility Services	17,079.65	3,234.36
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	101,644.17	1,404,631.67
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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24 Lake County
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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,777.10
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	19,777.10

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,591.48
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	28,478.73
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	84,340.97
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: 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	67,871.75	0.00	0.00	0.00	
280	1XXX	2XX	11,686.87	0.00	0.00	0.00	
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	1,289.86	
280	1XXX	6XX	0.00	0.00	0.00	1,317.30	
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	2,175.19	0.00	0.00	0.00	
Totals			81,733.81	0.00	0.00	2,607.16	84,340.97

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

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24 Lake County
0475 Arlee H S

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Buildings	0.00	0.00	69,987.57	0.00	69,987.57
Construction in Progress	69,987.57	0.00	2,821,000.00	69,987.57	2,821,000.00
Totals at Historical Cost	69,987.57	0.00	2,890,987.57	69,987.57	2,890,987.57
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	0.00	0.00	47,042.50	0.00	47,042.50
Total Accumulated Depreciation	0.00	0.00	47,042.50	0.00	47,042.50
Governmental Activities, Capital Assets, net	69,987.57	0.00	2,843,945.07	69,987.57	2,843,945.07

* 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
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Total Depreciation for FY2009

*** Has comment.



Trustees' Financial Summary

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24 Lake County
0475 Arlee H S

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	1,320,000.00	0.00	120,000.00	0.00	1,200,000.00	125,000.00	1,075,000.00
Compensated Absences	12,405.95	92,797.00	0.00	0.00	105,202.95	0.00	105,202.95
Other Post Employment Benefits	0.00	90,000.00	0.00	0.00	90,000.00	18,000.00	72,000.00
Total Governmental Activity							
Long-Term Liabilities	1,332,405.95	182,797.00	120,000.00	0.00	1,395,202.95	143,000.00	1,252,202.95

* 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.