



# Trustees' Financial Summary

**FY2009-10**

Submit ID: 0474-67545882

**24 Lake County  
0474 Arlee Elem**

**\*\* Recalculated \*\***

**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

*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*

## 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 FY10 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 #
000	IDEA Part B ARRA	FEDERAL	3296989210	
001	IDEA Part B	FEDERAL	FY2010	84.027
110	Payless Shoe Plaground	LOCAL		
120	State OTO Indian Education for All	STATE	FY2009	state
130	Gifted and Talented	STATE	FY2010	State
140	ARRA - School Nutrition Equipment Assistance	FEDERAL	2404749009AR	10.579
150	State OTO Energy Cost Relief and Transportation	STATE	FY2008	State
160	Elementary General Fund ARRA	FEDERAL	HB645	
210	Blackfoot YEP Grant	LOCAL		
220	Title I SchoolWide	FEDERAL	02404743210	84.389A
230	ARRA - Title I SchoolWide	FEDERAL	0240749710	84.389A
250	ACE plaground surfacing	STATE	01694849	
270	Small Rural School Achievement Program	FEDERAL	S358A090842	84.358A
290	Quick Start Energy Grants	STATE	FY2010	state
310	GEAR UP	FEDERAL	610.001	84.334
330	Mindfulness Grant	LOCAL	FY2010-Eisenberg	
340	Score Table Donation	FEDERAL	FY2010	
360	AASA Urgent Need Mini-Grant	LOCAL	FY2010	
370	Deferred Maintenance & Energy Efficiency	STATE	FY2010	NA
380	Public Health Emergency Preparedness	FEDERAL	FY2010	93.069
390	IEFA Progressive Grant	STATE	2404744610	
410	Summer Gear Up	FEDERAL	FY2010	
420	Disney Mini Grant	STATE	FY2010-Knoll	
430	CSKT Tribal Ed Mini Grant - Ligas	LOCAL	FY2010	
440	CSKT Tribal Ed Mini Grant - Wright	LOCAL	FY201	
450	CSKT Tribal Eduaction Mini Grant - Couture	STATE	FY2010	
510	Johnson O'Malley (JOM)	FEDERAL	FY2010	15.130
530	IDEA Part B (Trans from Coop)	FEDERAL	3296987710	84.027A
610	Title VII Indian Education	FEDERAL	S060A090810	84.060
630	Title II Part A	FEDERAL	02404741410	84.367
640	Title II, Part D, Ed Technology	FEDERAL	02404746010	84.318
650	Safe & Drug-Free Schools	FEDERAL	02404741610	84.186A
710	Title III Every Child A Reader	FEDERAL	T365C080008-09	84.365C
810	21st Century Community Learning	FEDERAL	0240474170900	84.287
820	Kindergarten OTO	STATE	FY08	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	210,482.90	58,888.94	115,297.02	1,360.27
02	Taxes Receivable - Real and Personal (120-149)	5,817.90	399.12	2,302.19	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,601.54		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	216,300.80	61,889.60	117,599.21	1,360.27
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	2,821.10	160.33		1,134.99
25	Deferred Revenue (680)	5,817.90	399.12	2,302.19	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	8,639.00	559.45	2,302.19	1,134.99
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	207,661.80	61,330.15	115,297.02	225.28
52	<b>TOTAL FUND BALANCE/EQUITY</b>	207,661.80	61,330.15	115,297.02	225.28
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	216,300.80	61,889.60	117,599.21	1,360.27



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,375.82	117,329.86	-140,869.28	8,942.98
02	Taxes Receivable - Real and Personal (120-149)	0.09			1.39
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		24,464.74	145,630.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,375.91	141,794.60	4,760.72	8,944.37
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			834.99	
25	Deferred Revenue (680)	0.09			1.39
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	0.09		834.99	1.39
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,375.82	141,794.60	3,925.73	8,942.98
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,375.82	141,794.60	3,925.73	8,942.98
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,375.91	141,794.60	4,760.72	8,944.37



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				11,019.36
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				11,019.36
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				11,019.36
52	<b>TOTAL FUND BALANCE/EQUITY</b>				11,019.36
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				11,019.36



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			717,722.59	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			717,722.59	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			904.94	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			904.94	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			716,817.65	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			716,817.65	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			717,722.59	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	44.26	61,103.27		59,038.77
02	Taxes Receivable - Real and Personal (120-149)				15,045.31
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	44.26	61,103.27		74,084.08
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				15,045.31
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				15,045.31
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	44.26	61,103.27		59,038.77
52	<b>TOTAL FUND BALANCE/EQUITY</b>	44.26	61,103.27		59,038.77
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	44.26	61,103.27		74,084.08



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		2,026.93		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		2,026.93		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)		2,026.93		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		2,026.93		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		2,026.93		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,212.14
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				1,212.14
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				1,212.14
52	<b>TOTAL FUND BALANCE/EQUITY</b>				1,212.14
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				1,212.14



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,429.00	26,881.45		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	20,429.00	26,881.45		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	20,429.00	26,881.45		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	20,429.00	26,881.45		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	20,429.00	26,881.45		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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	2009 Value	2010 Value
1111 District Levy - Real Property	89,313.28	88,888.09
1112 District Levy - Personal Property	9,190.73	5,657.17
1113 District Levy - Heavy Motor Vehicles	5,428.45	4,899.35
1114 District Levy - Pers Prop/Mobile Homes	1,747.87	2,827.62
1190 Penalties and Interest on Taxes	538.38	1,006.69
1510 Interest Earnings	8,272.43	5,687.98
3110 Direct State Aid	719,438.14	669,582.87
3111 Quality Educator	88,789.90	89,377.00
3112 At Risk Student	22,044.81	0.00
3113 Indian Education For All	6,222.00	5,997.60
3114 American Indian Achievement Gap	39,200.00	39,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	88,501.61	86,775.69
3120 State Guaranteed Tax Base Aid	463,631.64	460,048.88
3444 State School Block Grant	29,944.76	30,172.34
3730 HB645 State Special Education Allowable Costs	0.00	2,410.21
6100 Material Prior Period Revenue Adjustments	-7,979.06	0.00
7800 ARRA - State Fiscal Stabilization Fund	0.00	47,204.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,564,284.94</b>	<b>1,539,735.60</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	770,826.61	736,760.44
2XX Personal Services - Employee Benefits	113,760.88	124,511.18
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	60,706.81	59,883.39
2XX Personal Services - Employee Benefits	7,897.56	6,012.55
<b>22XX Educational Media Services</b>		
1XX Personal Services - Salaries	60,451.55	57,009.13
2XX Personal Services - Employee Benefits	7,897.96	8,620.19
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	97,792.86	59,065.87
2XX Personal Services - Employee Benefits	10,126.46	754.31
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	113,856.60	118,271.46
2XX Personal Services - Employee Benefits	18,629.00	21,332.36
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	15,733.67	17,902.79



# Trustees' Financial Summary

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24 Lake County  
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**\*\* Recalculated \*\***

## 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	2009 Value	2010 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>25XX Support Services - Business</b>				
			2XX Personal Services - Employee Benefits	3,742.15	4,202.72
			6XX Supplies and Materials	168.35	0.00
			810 Dues and Fees	0.00	4,000.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	50,707.92	0.00
			2XX Personal Services - Employee Benefits	9,380.37	0.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	146,687.28	138,475.21
			2XX Personal Services - Employee Benefits	24,422.79	28,377.07
			8XX Other Expenditures	80.00	0.00
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	4,890.09	4,694.98
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	17,321.98	18,150.16
			2XX Personal Services - Employee Benefits	2,576.10	3,004.46
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	3,008.00	2,730.00
			2XX Personal Services - Employee Benefits	267.55	224.99
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	20,905.00	23,770.00
			2XX Personal Services - Employee Benefits	242.01	268.26
	<b>910 Food Services</b>				
	<b>31XX Food Services</b>				
			6XX Supplies and Materials	0.00	1,344.14
	<b>999 Undistributed</b>				
	<b>61XX Operating Transfers to Other Funds</b>				
			910 Operating Transfers to Other Funds	0.00	2,300.00
	<b>160 Elementary General Fund ARRA</b>				
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	0.00	47,204.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,562,079.55</u>	<u>1,488,869.77</u>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						156,795.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,539,735.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,488,869.77	(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)						207,661.80	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	8,458.96	6,169.52
1112 District Levy - Personal Property	1,478.32	517.38
1113 District Levy - Heavy Motor Vehicles	408.98	315.48
1114 District Levy - Pers Prop/Mobile Homes	461.95	240.62
1190 Penalties and Interest on Taxes	155.97	233.18
1510 Interest Earnings	2,235.47	1,337.96
2220 County On-Schedule Trans Reimb	24,668.99	21,806.55
3210 State On-Schedule Trans Reimb	24,669.01	21,807.69
3444 State School Block Grant	3,198.40	3,222.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>65,736.05</b>	<b>55,651.09</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>24XX Support Services - School Administration</b>		
6XX Supplies and Materials	10,752.27	0.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	32,123.51	30,534.05
2XX Personal Services - Employee Benefits	3,621.22	3,729.14
4XX Purchased Property Services	20,082.50	19,736.37
5XX Other Purchased Services	0.00	893.55
6XX Supplies and Materials	0.00	12,625.08
8XX Other Expenditures	350.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>66,929.50</b>	<b>67,518.19</b>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						73,197.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						55,651.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						67,518.19	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						61,330.15	(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	2009 Value	2010 Value
1111 District Levy - Real Property	18,861.61	35,340.91
1112 District Levy - Personal Property	1,968.73	1,866.05
1113 District Levy - Heavy Motor Vehicles	1,152.03	1,866.37
1114 District Levy - Pers Prop/Mobile Homes	285.80	717.09
1190 Penalties and Interest on Taxes	134.26	249.08
1510 Interest Earnings	3,803.15	2,251.64

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	26,205.58	42,291.14
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#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	100,100.00	34,300.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	100,100.00	34,300.00
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#### Schedule Of Changes Worksheet

Beginning Fund Balance	107,305.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,291.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	34,300.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	115,297.02	(5)



# Trustees' Financial Summary

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## 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	2009 Value	2010 Value
1510 Interest Earnings	860.81	641.23
1621 Lunch Sales	39,209.30	25,594.76
3220 State Food Services Match	187.94	0.00
4550 Federal Child Nutrition	149,620.73	121,173.68
4552 Fresh Fruit And Vegetable	0.00	10,680.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	189,878.78	158,090.23

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

PRC Program Function Object	2009 Value	2010 Value
<b>460 Fresh Fruit And Vegetable</b>		
<b>31XX Food Services</b>		
6XX Supplies and Materials	0.00	10,680.56
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	80,211.99	84,090.90
2XX Personal Services - Employee Benefits	16,639.54	20,382.67
4XX Purchased Property Services	225.79	1,543.00
5XX Other Purchased Services	398.84	698.44
6XX Supplies and Materials	68,650.37	70,399.08
7XX Property and Equipment Acquisition	13,475.00	2,869.00
810 Dues and Fees	0.00	988.19
8XX Other Expenditures	1,238.89	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	180,840.42	191,651.84



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						33,786.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						158,090.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						191,651.84	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						225.28	(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	2009 Value	2010 Value
1111 District Levy - Real Property	4.36	2.35
1112 District Levy - Personal Property	3.49	1.16
1114 District Levy - Pers Prop/Mobile Homes	0.92	0.05
1190 Penalties and Interest on Taxes	0.47	0.63
1510 Interest Earnings	100.87	64.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>110.11</b>	<b>68.99</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance					3,306.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					68.99	(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)					3,375.82	(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	2009 Value	2010 Value
1510 Interest Earnings	4,529.13	2,572.89
2240 County Retirement Distribution	251,483.31	249,709.22
6100 Material Prior Period Revenue Adjustments	-0.01	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>256,012.43</b>	<b>252,282.11</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	122,811.77	135,332.17
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	12,130.79	9,125.69
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	3,151.86	0.00
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	8,689.50	8,211.38
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	9,503.70	10,237.13
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	22,330.27	23,452.92
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	5,242.70	5,479.35
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	17,798.52	21,580.56
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	4,179.07	3,876.87
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	25,412.39	24,267.51
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	3,511.42	4,039.58
<b>360 State Gifted &amp; Talented Reimbursement</b>		
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	0.00	1,369.10
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,014.26	2,759.68
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>		



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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	2009 Value	2010 Value
	391 State Career & Technical Ed Entitlement - Agriculture				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	952.68	0.00
	392 State Career & Technical Ed Entitlement - Marketing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	646.72	0.00
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	68.28	17.15
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	416.70	348.84
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,653.46	2,908.36
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	11,972.26	12,450.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				252,486.35	265,457.28

### Schedule Of Changes Worksheet

Beginning Fund Balance					154,969.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					252,282.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					265,457.28	(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)					141,794.60	(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:

<b>PRC Revenue</b>	<b>2010 Value</b>
<b>000 IDEA Part B ARRA</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	80,210.00
<b>001 IDEA Part B</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	91,443.00
<b>130 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	1,718.00
<b>140 ARRA - School Nutrition Equipment Assistance</b>	
7620 ARRA - School Nutrition Equipment Assistance	5,000.00
<b>220 Title I SchoolWide</b>	
4940 Schoolwide Program	254,355.00
<b>230 ARRA - Title I SchoolWide</b>	
7560 ARRA Title I SchoolWide	199,373.38
<b>270 Small Rural School Achievement Program</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	5,312.00
<b>290 Quick Start Energy Grants</b>	
3710 Quick Start Energy Grants	12,041.00
<b>310 GEAR UP</b>	
4710 GEAR UP	47,559.00
<b>330 Mindfulness Grant</b>	
1920 Contributions/Donations from Private Sources	2,352.00
<b>340 Score Table Donation</b>	
1920 Contributions/Donations from Private Sources	500.00
<b>360 AASA Urgent Need Mini-Grant</b>	
3290 State - Other State Grants	2,500.00
<b>370 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	46,274.70
<b>380 Public Health Emergency Preparedness</b>	
4730 Public Health Emergency Preparedness	3,000.00
<b>390 IEFA Progressive Grant</b>	
3290 State - Other State Grants	3,235.00
<b>410 Summer Gear Up</b>	
3290 State - Other State Grants	8,000.00
<b>420 Disney Mini Grant</b>	
3290 State - Other State Grants	499.90
<b>430 CSKT Tribal Ed Mini Grant - Ligas</b>	
3290 State - Other State Grants	500.00
<b>440 CSKT Tribal Ed Mini Grant - Wright</b>	
3290 State - Other State Grants	500.00
<b>450 CSKT Tribal Eduaction Mini Grant - Couture</b>	



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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	2010 Value
<b>450 CSKT Tribal Eduaction Mini Grant - Couture</b>	
3290 State - Other State Grants	500.00
<b>510 Johnson O'Malley (JOM)</b>	
4140 Federal Johnson O'Malley (JOM)	6,780.00
<b>610 Title VII Indian Education</b>	
4130 Title VII Indian Education	64,146.00
<b>630 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,936.00
<b>640 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	167.00
<b>650 Safe &amp; Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	200.00
<b>710 Title III Every Child A Reader</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	178,463.98
<b>810 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	100,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,116,565.96

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

PRC Program Function Object	2010 Value
<b>000 IDEA Part B ARRA</b>	
<b>750 ARRA - IDEA, Part B</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	10,210.00
<b>4XXX Facilities Acquisition and Construction Services</b>	
7XX Property and Equipment Acquisition	70,000.00
<b>000 Subtotal</b>	80,210.00
<b>110 Payless Shoe Plaground</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	3,700.00
<b>120 State OTO Indian Education for All</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	617.94
6XX Supplies and Materials	81.32
810 Dues and Fees	316.00



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2010 Value
		<b>120 Subtotal</b>		1,015.26
<b>130</b>	<b>Gifted and Talented</b>			
	<b>360 State Gifted &amp; Talented Reimbursement</b>			
		<b>1XXX Instruction</b>		
			5XX Other Purchased Services	318.00
			6XX Supplies and Materials	1,400.00
		<b>130 Subtotal</b>		1,718.00
<b>140</b>	<b>ARRA - School Nutrition Equipment Assistance</b>			
	<b>762 ARRA - School Nutrition Equipment Assistance</b>			
		<b>31XX Food Services</b>		
			6XX Supplies and Materials	5,000.00
<b>150</b>	<b>State OTO Energy Cost Relief and Transportation</b>			
	<b>363 OTO Energy Cost Relief &amp; Transportation</b>			
		<b>26XX Operation and Maintenance of Plant Services</b>		
			6XX Supplies and Materials	1,306.27
		<b>4XXX Facilities Acquisition and Construction Services</b>		
			6XX Supplies and Materials	1,484.78
		<b>150 Subtotal</b>		2,791.05
<b>210</b>	<b>Blackfoot YEP Grant</b>			
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX Instruction</b>		
			6XX Supplies and Materials	2,000.00
<b>220</b>	<b>Title I SchoolWide</b>			
	<b>494 Schoolwide Program</b>			
		<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries	186,734.46
			2XX Personal Services - Employee Benefits	56,912.88
			3XX Purchased Professional and Technical Services	7,637.20
			5XX Other Purchased Services	1,142.41
			6XX Supplies and Materials	1,928.05
		<b>220 Subtotal</b>		254,355.00
<b>230</b>	<b>ARRA - Title I SchoolWide</b>			
	<b>756 ARRA Title I SchoolWide</b>			
		<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries	18,151.84
			2XX Personal Services - Employee Benefits	2,678.47
			3XX Purchased Professional and Technical Services	29,927.60
			5XX Other Purchased Services	2,133.99
			6XX Supplies and Materials	146,481.48



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2010 Value
			230 Subtotal	199,373.38
250	ACE playground surfacing			
	1XX Regular Education Programs - Elementary/Secondary			
		4XXX Facilities Acquisition and Construction Services		
		7XX Property and Equipment Acquisition		5,150.00
270	Small Rural School Achievement Program			
	437 Title VI, Part B, Subpart 2, Rural Low-Income Schools			
		1XXX Instruction		
		1XX Personal Services - Salaries		4,576.15
		2XX Personal Services - Employee Benefits		735.85
		270 Subtotal		5,312.00
290	Quick Start Energy Grants			
	371 Quick Start Energy Grants			
		26XX Operation and Maintenance of Plant Services		
		3XX Purchased Professional and Technical Services		12,041.00
310	GEAR UP			
	471 GEAR UP			
		1XXX Instruction		
		1XX Personal Services - Salaries		22,797.75
		2XX Personal Services - Employee Benefits		3,371.97
		3XX Purchased Professional and Technical Services		10,500.00
		5XX Other Purchased Services		1,338.44
		6XX Supplies and Materials		9,550.84
		310 Subtotal		47,559.00
330	Mindfulness Grant			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
		5XX Other Purchased Services		1,078.50
		6XX Supplies and Materials		138.72
		330 Subtotal		1,217.22
340	Score Table Donation			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
		6XX Supplies and Materials		500.00
360	AASA Urgent Need Mini-Grant			
	329 State Miscellaneous Grants			
		1XXX Instruction		
		6XX Supplies and Materials		2,500.00
370	Deferred Maintenance & Energy Efficiency			





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2010 Value
440 CSKT Tribal Ed Mini Grant - Wright	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	500.00
450 CSKT Tribal Eduaction Mini Grant - Couture	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	500.00
510 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
1XX Personal Services - Salaries	1,000.00
2XX Personal Services - Employee Benefits	86.20
3XX Purchased Professional and Technical Services	175.00
5XX Other Purchased Services	823.49
6XX Supplies and Materials	4,128.36
510 Subtotal	6,213.05
530 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	79,275.00
2XX Personal Services - Employee Benefits	12,168.00
530 Subtotal	91,443.00
610 Title VII Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	42,995.59
2XX Personal Services - Employee Benefits	13,755.03
3XX Purchased Professional and Technical Services	2,182.06
5XX Other Purchased Services	4,221.59
6XX Supplies and Materials	991.73
610 Subtotal	64,146.00
630 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	375.00
2XX Personal Services - Employee Benefits	32.35
5XX Other Purchased Services	1,528.65
630 Subtotal	1,936.00
640 Title II, Part D, Ed Technology	



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2010 Value
<b>640 Title II, Part D, Ed Technology</b>	
<b>431 Title II, Part D, Educational Technology</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	150.00
2XX Personal Services - Employee Benefits	17.00
<b>640 Subtotal</b>	167.00
<b>650 Safe &amp; Drug-Free Schools</b>	
<b>433 Title IV, Part A, Safe &amp; Drug-Free Schools &amp; Communities</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	200.00
<b>710 Title III Every Child A Reader</b>	
<b>432 Title III, Part A, English Language Acquisition &amp; Language Enhancement</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	155,224.39
2XX Personal Services - Employee Benefits	36,750.11
3XX Purchased Professional and Technical Services	1,400.00
5XX Other Purchased Services	1,100.00
6XX Supplies and Materials	3,775.39
<b>710 Subtotal</b>	198,249.89
<b>810 21st Century Community Learning</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	76,627.36
2XX Personal Services - Employee Benefits	11,794.87
3XX Purchased Professional and Technical Services	5,175.00
5XX Other Purchased Services	1,737.76
6XX Supplies and Materials	4,665.01
<b>810 Subtotal</b>	100,000.00
<b>820 Kindergarten OTO</b>	
<b>367 OTO Full-time Kindergarten Start-up</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	9,621.90
2XX Personal Services - Employee Benefits	1,547.21
<b>820 Subtotal</b>	11,169.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,160,475.56



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						47,835.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,116,565.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,160,475.56	(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)						3,925.73	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
000 IDEA Part B ARRA	80,210.00	80,210.00	0.00
001 IDEA Part B	91,443.00	0.00	91,443.00
110 Payless Shoe Plaground	0.00	3,700.00	-3,700.00
120 State OTO Indian Education for All	0.00	1,015.26	-1,015.26
130 Gifted and Talented	1,718.00	1,718.00	0.00
140 ARRA - School Nutrition Equipment Assistance	5,000.00	5,000.00	0.00
150 State OTO Energy Cost Relief and Transportation	0.00	2,791.05	-2,791.05
210 Blackfoot YEP Grant	0.00	2,000.00	-2,000.00
220 Title I SchoolWide	254,355.00	254,355.00	0.00
230 ARRA - Title I SchoolWide	199,373.38	199,373.38	0.00
250 ACE plaground surfacing	0.00	5,150.00	-5,150.00
270 Small Rural School Achievement Program	5,312.00	5,312.00	0.00
290 Quick Start Energy Grants	12,041.00	12,041.00	0.00
310 GEAR UP	47,559.00	47,559.00	0.00
330 Mindfulness Grant	2,352.00	1,217.22	1,134.78
340 Score Table Donation	500.00	500.00	0.00
360 AASA Urgent Need Mini-Grant	2,500.00	2,500.00	0.00
370 Deferred Maintenance & Energy Efficiency	46,274.70	46,274.70	0.00
380 Public Health Emergency Preparedness	3,000.00	3,000.00	0.00
390 IEFA Progressive Grant	3,235.00	3,235.00	0.00
410 Summer Gear Up	8,000.00	8,000.00	0.00
420 Disney Mini Grant	499.90	499.90	0.00



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
430 CSKT Tribal Ed Mini Grant - Ligas	500.00	500.00	0.00
440 CSKT Tribal Ed Mini Grant - Wright	500.00	500.00	0.00
450 CSKT Tribal Eduaction Mini Grant - Couture	500.00	500.00	0.00
510 Johnson O'Malley (JOM)	6,780.00	6,213.05	566.95
530 IDEA Part B (Trans from Coop)	0.00	91,443.00	-91,443.00
610 Title VII Indian Education	64,146.00	64,146.00	0.00
630 Title II Part A	1,936.00	1,936.00	0.00
640 Title II, Part D, Ed Technology	167.00	167.00	0.00
650 Safe & Drug-Free Schools	200.00	200.00	0.00
710 Title III Every Child A Reader	178,463.98	198,249.89	-19,785.91
810 21st Century Community Learning	100,000.00	100,000.00	0.00
820 Kindergarten OTO	0.00	11,169.11	-11,169.11
<b>Total</b>	<b>1,116,565.96</b>	<b>1,160,475.56</b>	<b>-43,909.60</b>



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2009 Value	2010 Value
1111 District Levy - Real Property	20.77	30.05
1112 District Levy - Personal Property	9.74	4.88
1113 District Levy - Heavy Motor Vehicles	0.00	0.90
1114 District Levy - Pers Prop/Mobile Homes	0.95	0.30
1190 Penalties and Interest on Taxes	1.90	4.57
1340 Fees for Adult Education	170.00	0.00
1510 Interest Earnings	288.38	175.04
6100 Material Prior Period Revenue Adjustments	107.90	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>599.64</b>	<b>215.74</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	581.25	112.50
2XX Personal Services - Employee Benefits	3.58	0.77
6XX Supplies and Materials	536.90	140.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,121.73</b>	<b>253.27</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,980.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	215.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	253.27	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,942.98	(5)



# Trustees' Financial Summary

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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	2009 Value	2010 Value
1510 Interest Earnings	260.93	167.55
5300 Operating Transfers from Other Funds	0.00	2,300.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	260.93	2,467.55

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	26.51	0.00
2XX Personal Services - Employee Benefits	1.95	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	28.46	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,551.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,467.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,019.36	(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	2009 Value	2010 Value
1510 Interest Earnings	36,595.29	19,139.56
1900 Other Revenue from Local Sources	1,822.63	0.00
4820 Federal Impact Aid - Title VIII	823,325.25	560,978.50
6100 Material Prior Period Revenue Adjustments	-3.91	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>861,739.26</b>	<b>580,118.06</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	50,900.09	30,528.97
2XX Personal Services - Employee Benefits	3,727.23	2,267.70
3XX Purchased Professional and Technical Services	1,619.25	920.72
4XX Purchased Property Services	201.38	180.00
5XX Other Purchased Services	18,943.26	14,260.54
6XX Supplies and Materials	38,849.97	26,477.01
810 Dues and Fees	0.00	968.87
8XX Other Expenditures	1,994.00	0.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	36,371.61	18,162.08
2XX Personal Services - Employee Benefits	113.83	0.00
6XX Supplies and Materials	2,688.57	2,466.56
8XX Other Expenditures	60.00	0.00
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	22,172.08	0.00
2XX Personal Services - Employee Benefits	3,146.09	0.00
4XX Purchased Property Services	673.14	731.32
5XX Other Purchased Services	635.30	277.00
6XX Supplies and Materials	32,968.45	33,821.77
7XX Property and Equipment Acquisition	5,000.00	4,766.00
810 Dues and Fees	0.00	821.25
8XX Other Expenditures	372.20	0.00
<b>222X Educational Media Services</b>		
4XX Purchased Property Services	151.36	0.00
5XX Other Purchased Services	0.00	355.48
6XX Supplies and Materials	9,957.38	10,964.49
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	44,057.21
2XX Personal Services - Employee Benefits	0.00	6,720.00
3XX Purchased Professional and Technical Services	36,762.08	53,324.07



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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	2009 Value	2010 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			5XX Other Purchased Services	2,069.76	830.54
			6XX Supplies and Materials	1,229.49	6,819.01
			810 Dues and Fees	0.00	9,368.75
			8XX Other Expenditures	3,399.66	0.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	38,821.51	40,564.04
			2XX Personal Services - Employee Benefits	224.28	273.03
			5XX Other Purchased Services	1,838.01	599.51
			6XX Supplies and Materials	8,674.40	3,985.94
			810 Dues and Fees	0.00	806.20
			8XX Other Expenditures	1,576.73	0.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	20,509.34	20,394.29
			2XX Personal Services - Employee Benefits	3,258.25	4,885.23
			3XX Purchased Professional and Technical Services	0.00	9,999.50
			5XX Other Purchased Services	24,469.77	27,567.99
			6XX Supplies and Materials	6,190.48	6,081.91
			810 Dues and Fees	0.00	5,579.41
			8XX Other Expenditures	7,345.20	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	75,299.20	148,402.49
			2XX Personal Services - Employee Benefits	9,465.17	35,394.28
			440 Bldg & Grounds Repair and Main Services	0.00	8,272.65
			4XX Purchased Property Services	57,761.02	69,229.59
			5XX Other Purchased Services	269.64	517.11
			6XX Supplies and Materials	48,882.60	51,057.79
			810 Dues and Fees	0.00	189.00
			8XX Other Expenditures	319.50	0.00
		<b>27XX Student Transportation Services</b>			
			4XX Purchased Property Services	4,230.13	3,084.29
			6XX Supplies and Materials	4,354.33	3,446.10
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	87,382.34	308,677.82
		<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>			
			840 Principal On Debt	3,263.07	18,191.82
			850 Interest on Debt	656.65	958.90
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	22,942.98	22,487.41
			2XX Personal Services - Employee Benefits	6,018.31	7,010.10
			5XX Other Purchased Services	614.57	1,471.00
			6XX Supplies and Materials	2,008.91	1,477.64



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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	2009 Value	2010 Value
	<b>280</b>	<b>Special Education - Local and State</b>			
		<b>1XXX Instruction</b>			
			810 Dues and Fees	0.00	290.03
			8XX Other Expenditures	1,270.00	0.00
	<b>360</b>	<b>State Gifted &amp; Talented Reimbursement</b>			
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	8,932.38
			2XX Personal Services - Employee Benefits	0.00	1,981.12
			5XX Other Purchased Services	0.00	214.27
			6XX Supplies and Materials	0.00	122.79
	<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>			
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	2,433.62	2,236.38
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>			
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	66.00	0.00
			2XX Personal Services - Employee Benefits	4.86	0.00
	<b>720</b>	<b>School Sponsored Athletics</b>			
		<b>35XX Extracurricular - Athletics</b>			
			6XX Supplies and Materials	5,586.72	9,605.94
	<b>910</b>	<b>Food Services</b>			
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	0.00	1,040.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>719,743.77</u>	<u>1,094,117.29</u>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						1,230,816.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						580,118.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,094,117.29	(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)						716,817.65	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	23.91	11.84
3281 State Technology Aid	3,959.48	1,971.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,983.39	1,983.61

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	0.00	2,246.54
<b>260 Non-Grant Bilingual Education</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	4,418.81	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,418.81	2,246.54

### Schedule Of Changes Worksheet

Beginning Fund Balance	307.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,983.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,246.54	(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)		44.26 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	1,281.21	1,005.16
3445 State Combined Fund School Block Grant	11,225.63	11,310.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,506.84	12,316.10

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

PRC Program Function Object	2009 Value	2010 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance		48,787.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		12,316.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		61,103.27	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0474-67545882

24 Lake County  
0474 Arlee Elem

**\*\* Recalculated \*\***

## 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	2009 Value	2010 Value
1111 District Levy - Real Property	249,306.62	228,949.92
1112 District Levy - Personal Property	22,968.15	14,720.21
1113 District Levy - Heavy Motor Vehicles	15,553.05	12,770.04
1114 District Levy - Pers Prop/Mobile Homes	4,002.00	7,802.77
1190 Penalties and Interest on Taxes	1,036.50	1,974.46
1510 Interest Earnings	3,435.07	2,058.43
1900 Other Revenue from Local Sources	0.00	136.13
3120 State Guaranteed Tax Base Aid	70,253.46	69,696.76
6100 Material Prior Period Revenue Adjustments	21.03	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>366,575.88</b>	<b>338,108.72</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>		
840 Principal On Debt	240,000.00	250,000.00
850 Interest on Debt	100,292.50	91,052.50
860 Agent Fees/Issuance Costs	0.00	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>340,292.50</b>	<b>341,352.50</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	62,282.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	338,108.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	341,352.50	(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)	59,038.77	(5)



# Trustees' Financial Summary

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24 Lake County  
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**\*\* Recalculated \*\***

## 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	2009 Value	2010 Value
1112 District Levy - Personal Property	6.45	0.00
1114 District Levy - Pers Prop/Mobile Homes	0.14	0.17
1190 Penalties and Interest on Taxes	0.04	0.04
1510 Interest Earnings	60.40	38.96
6100 Material Prior Period Revenue Adjustments	-21.03	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>46.00</b>	<b>39.17</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance					1,987.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					39.17	(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)					2,026.93	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2009 Value	2010 Value
1510 Interest Earnings	34.56	19.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>34.56</u>	<u>19.32</u>

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	8.36	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>8.36</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	1,192.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19.32	(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)	1,212.14	(5)



# Trustees' Financial Summary

**FY2009-10**

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**\*\* Recalculated \*\***

**0474 Arlee Elem**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2009 Value</b>	<b>2010 Value</b>
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	0.00	95,036.48
XX	39X 1XXX 112	Certified Teacher Staff Salaries	17,321.98	18,150.16
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	60,339.64	96,399.01
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	85,711.00	79,275.00
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	1,239,630.20	1,339,519.40
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	45,425.26	65,593.67
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	57,761.02	57,349.98
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	5,150.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	2,887,148.41	408,617.82
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

FY2009-10

24 Lake County  
0474 Arlee Elem

Submit ID: 0474-67545882

**\*\* Recalculated \*\***

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	42,684.45
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	42,684.45

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	14,227.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	61,465.30
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	203,993.41
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:**

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

**Percentage of Special Ed Funding FY2012 Maximum Budget: 92%**



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

0474 Arlee Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	138,475.21	0.00	0.00	22,487.41	
280	1XXX	2XX	28,377.07	0.00	0.00	7,010.10	
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	1,471.00	
280	1XXX	6XX	0.00	0.00	0.00	1,477.64	
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	4,694.98	0.00	0.00	0.00	
<b>Totals</b>			171,547.26	0.00	0.00	32,446.15	203,993.41

*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 FY10.



# Trustees' Financial Summary

FY2009-10

Submit ID: 0474-67545882

24 Lake County

**\*\* Recalculated \*\***

0474 Arlee Elem

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
<b>Governmental Activities:*</b>					
Land	8,177.00	0.00	0.00	0.00	8,177.00
*** Land Improvements	134,060.77	0.00	39,920.00	0.00	173,980.77
Buildings	5,862,047.55	1,271,804.45	445,873.37	0.00	7,579,725.37
Machinery and Equipment	1,348,401.00	0.00	0.00	0.00	1,348,401.00
Totals at Historical Cost	7,352,686.32	1,271,804.45	485,793.37	0.00	9,110,284.14
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	109,532.50	0.00	34,300.00	0.00	143,832.50
Total Accumulated Depreciation	109,532.50	0.00	34,300.00	0.00	143,832.50
Governmental Activities, Capital Assets, net	7,243,153.82	1,271,804.45	451,493.37	0.00	8,966,451.64

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

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

Depreciation by Function for FY2010	Governmental Activities	Business-Type Activities	Adjustments
-------------------------------------	----------------------------	-----------------------------	-------------

Total Depreciation for FY2010

\*\*\* Has comment.



# Trustees' Financial Summary

FY2009-10

Submit ID: 0474-67545882

24 Lake County

**\*\* Recalculated \*\***

0474 Arlee Elem

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
<b>Governmental Activities*</b>							
Bonds							
03/29/2007	2,365,000.00	0.00	250,000.00	0.00	2,115,000.00	265,000.00	1,850,000.00
Capital Leases	10,639.24	34,855.78	0.00	2,519.82	42,975.20	0.00	42,975.20
Compensated Absences	140,994.00	48,943.31	0.00	0.00	189,937.31	0.00	189,937.31
Other Post Employment Benefits	52,500.00	115,812.00	0.00	16,500.00	151,812.00	0.00	151,812.00
Total Governmental Activity	2,569,133.24	199,611.09	250,000.00	19,019.82	2,499,724.51	265,000.00	2,234,724.51
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.