



Trustees' Financial Summary

FY2010-11

Submit ID: 0475-52686871

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 no later than September 15th. (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*

Certification

Business Manager/Clerk: Lonnie Morin

Phone #: (406) 726-3216

(Signature)

(Date)

Chair, Board of Trustees: Amy Burland

(Signature)

(Date)

County Superintendent: Gale Decker

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY11 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	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	FY2011	84.931
111	Material prior period adj	LOCAL	FY2011	
151	Plum Creek Foundation	LOCAL	FY2011	Baldwin
260	College Preparatory Grant	FEDERAL	S299A090004	fY2010
261	College Preparatory Grant	FEDERAL	S299A090004	FY2011
320	Vo Ed Carl Perkins Basic Grant	FEDERAL	2404758111	84.048A
321	Vo Ed Carl Perkins Basic Grant	FEDERAL	2404758111 FY2011	84.048A
370	Deferred Maintenance & Energy Efficiency	STATE	FY2010	NA
421	Vo Ed All Career & Tech Ed Programs	STATE	FY2011	State
520	Title III Part A English Language Acquisition	FEDERAL	FY2010	84.365A
521	Title III Part A English Language Acquisition	FEDERAL	FY2011	84.365A
621	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	FY2011	84.358A
721	State OTO Indian Education for All	STATE	FY2011	state
821	Deferred Maintenance & Energy Efficiency	STATE	FY2011	NA



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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)	99,573.03	23,578.65	87,510.76	
02	Taxes Receivable - Real and Personal (120-149)	4,585.84	1,043.86	1,510.77	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,315.56		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	104,158.87	25,938.07	89,021.53	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,585.84	1,043.86	1,510.77	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,585.84	1,043.86	1,510.77	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	99,573.03	24,894.21	87,510.76	
52	TOTAL FUND BALANCE/EQUITY	99,573.03	24,894.21	87,510.76	
53	TOTAL LIABILITIES AND FUND BALANCE	104,158.87	25,938.07	89,021.53	



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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)	2,651.39	79,068.47	-66,513.58	3,339.05
02	Taxes Receivable - Real and Personal (120-149)	121.16			147.63
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		15,374.92	68,027.08	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,772.55	94,443.39	1,513.50	3,486.68
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	121.16			147.63
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	121.16			147.63
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,651.39	94,443.39	1,513.50	3,339.05
52	TOTAL FUND BALANCE/EQUITY	2,651.39	94,443.39	1,513.50	3,339.05
53	TOTAL LIABILITIES AND FUND BALANCE	2,772.55	94,443.39	1,513.50	3,486.68



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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)	9,018.41			7,245.85
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	10,185.41			7,245.85
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)	10,185.41			7,245.85
52	TOTAL FUND BALANCE/EQUITY	10,185.41			7,245.85
53	TOTAL LIABILITIES AND FUND BALANCE	10,185.41			7,245.85



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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)			104,729.17	
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			104,729.17	
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)			104,729.17	
52	TOTAL FUND BALANCE/EQUITY			104,729.17	
53	TOTAL LIABILITIES AND FUND BALANCE			104,729.17	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,241.40	15,356.63		23,989.94
02	Taxes Receivable - Real and Personal (120-149)				10,597.36
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	1,241.40	15,356.63		34,587.30
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				10,597.36
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				10,597.36
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)	1,241.40	15,356.63		23,989.94
52	TOTAL FUND BALANCE/EQUITY	1,241.40	15,356.63		23,989.94
53	TOTAL LIABILITIES AND FUND BALANCE	1,241.40	15,356.63		34,587.30



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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)		600.14		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		600.14		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)		600.14		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		600.14		
53	TOTAL LIABILITIES AND FUND BALANCE		600.14		



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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)
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 (76)	Miscellaneous Internal Service (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 (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		630.79	73,711.86	5,132.98
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		630.79	73,711.86	5,132.98
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		630.79	73,711.86	5,132.98
52	TOTAL FUND BALANCE/EQUITY		630.79	73,711.86	5,132.98
53	TOTAL LIABILITIES AND FUND BALANCE		630.79	73,711.86	5,132.98



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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)
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	2010 Value	2011 Value
1111 District Levy - Real Property	55,197.51	47,456.51
1112 District Levy - Personal Property	3,583.91	3,048.02
1113 District Levy - Heavy Motor Vehicles	3,031.10	1,650.95
1114 District Levy - Pers Prop/Mobile Homes	1,803.92	1,276.85
1190 Penalties and Interest on Taxes	640.94	265.57
1510 Interest Earnings	3,292.30	3,315.80
3110 Direct State Aid	445,711.08	407,181.91
3111 Quality Educator	39,156.62	41,322.53
3113 Indian Education For All	2,692.80	2,692.80
3114 American Indian Achievement Gap	15,400.00	15,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	38,016.63	34,540.95
3120 State Guaranteed Tax Base Aid	294,305.04	267,047.76
3444 State School Block Grant	20,924.74	21,083.77
3730 HB645 State Special Education Allowable Costs	1,116.31	1,104.23
5300 Operating Transfers from Other Funds	0.00	200.00
6100 Material Prior Period Revenue Adjustments	0.00	1,581.77
7800 ARRA - State Fiscal Stabilization Fund	31,421.64	45,945.39
7810 Education Jobs Fund	0.00	38,404.63
9710 Residual Equity Transfers In	7,750.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	964,044.54	933,319.44

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	269,892.77	270,394.22
2XX Personal Services - Employee Benefits	51,441.06	68,019.51
5XX Other Purchased Services	0.00	66.26
6XX Supplies and Materials	1,837.08	317.80
21XX Support Services - Students		
1XX Personal Services - Salaries	31,155.70	29,149.05
2XX Personal Services - Employee Benefits	7,096.47	7,670.80
221X Improvement of Instruction Services		
6XX Supplies and Materials	3,047.17	3,723.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	41,092.13	38,607.88
2XX Personal Services - Employee Benefits	371.53	2,044.09
24XX Support Services - School Administration		
1XX Personal Services - Salaries	61,172.52	66,026.67



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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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	14,181.93	15,482.12
			5XX Other Purchased Services	50.00	0.00
			6XX Supplies and Materials	989.92	75.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	11,985.71	13,870.83
			2XX Personal Services - Employee Benefits	2,798.81	2,998.74
			5XX Other Purchased Services	2,801.67	2,488.17
			6XX Supplies and Materials	564.64	24.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	42,318.33	45,029.34
			2XX Personal Services - Employee Benefits	12,510.35	12,626.56
			4XX Purchased Property Services	1,988.80	6,030.54
			6XX Supplies and Materials	15,225.90	14,023.08
	27XX Student Transportation Services				
			4XX Purchased Property Services	800.76	339.43
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	77,907.28	70,586.54
			2XX Personal Services - Employee Benefits	14,248.38	15,424.27
			6XX Supplies and Materials	0.00	186.81
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	2,174.52	2,153.58
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	116,293.56	117,189.11
			2XX Personal Services - Employee Benefits	18,489.22	20,153.40
			6XX Supplies and Materials	2,683.75	2,548.70
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	2,205.00	6,255.00
			2XX Personal Services - Employee Benefits	198.00	185.71
			5XX Other Purchased Services	190.00	100.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	62,450.00	69,565.75
			2XX Personal Services - Employee Benefits	1,279.12	1,241.98
			6XX Supplies and Materials	617.91	0.00
			7XX Property and Equipment Acquisition	5,014.32	2,039.87
			810 Dues and Fees	3,545.00	0.00
	780 ARRA - State Fiscal Stabilization Fund				
	1XXX Instruction				



Trustees' Financial Summary

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24 Lake County

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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	2010 Value	2011 Value
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	31,421.64	45,945.39
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	38,404.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				912,040.95	990,987.83

Schedule Of Changes Worksheet

Beginning Fund Balance					157,241.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					933,319.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					990,987.83	(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)					99,573.03	(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	2010 Value	2011 Value
1111 District Levy - Real Property	19,683.24	12,935.44
1112 District Levy - Personal Property	1,305.26	1,067.75
1113 District Levy - Heavy Motor Vehicles	1,070.13	433.56
1114 District Levy - Pers Prop/Mobile Homes	648.51	427.71
1190 Penalties and Interest on Taxes	275.88	100.65
1510 Interest Earnings	516.98	459.67
2220 County On-Schedule Trans Reimb	9,154.67	8,165.35
3210 State On-Schedule Trans Reimb	9,154.68	8,165.35
3444 State School Block Grant	772.67	778.54
6100 Material Prior Period Revenue Adjustments	0.00	107.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	42,582.02	32,641.20

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	20,356.03	20,536.49
2XX Personal Services - Employee Benefits	3,892.97	3,121.49
4XX Purchased Property Services	8,530.29	9,374.18
6XX Supplies and Materials	4,841.93	6,279.20
810 Dues and Fees	0.00	150.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	37,621.22	39,461.36



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						31,714.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						32,641.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,461.36	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						24,894.21	(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	2010 Value	2011 Value
1111 District Levy - Real Property	16,847.88	16,015.51
1112 District Levy - Personal Property	985.70	962.18
1113 District Levy - Heavy Motor Vehicles	903.53	563.04
1114 District Levy - Pers Prop/Mobile Homes	439.55	396.53
1190 Penalties and Interest on Taxes	153.89	100.36
1510 Interest Earnings	1,297.66	1,163.79

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>20,628.21</u>	<u>19,201.41</u>
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	14,700.00	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>14,700.00</u>	<u>0.00</u>
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Schedule Of Changes Worksheet

Beginning Fund Balance					68,309.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,201.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					87,510.76	(5)



Trustees' Financial Summary

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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	2010 Value	2011 Value
1110 District Tax Levy	0.00	515.23
1111 District Levy - Real Property	245.32	885.45
1112 District Levy - Personal Property	7.69	6.51
1113 District Levy - Heavy Motor Vehicles	20.80	53.94
1114 District Levy - Pers Prop/Mobile Homes	71.72	18.05
1190 Penalties and Interest on Taxes	9.82	3.27
1510 Interest Earnings	0.00	2.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	355.35	1,484.87

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	1,040.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,040.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		1,166.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,484.87	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,651.39	(5)



Trustees' Financial Summary

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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	2010 Value	2011 Value
1510 Interest Earnings	1,694.60	1,425.45
2240 County Retirement Distribution	125,740.45	120,115.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	127,435.05	121,540.93

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	45,839.47	55,538.25
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,355.94	5,981.63
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,199.54	4,112.34
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,010.56	10,218.52
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,011.20	3,362.44
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,448.40	8,869.70
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,584.57	2,583.75
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,883.57	12,854.45
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	1,731.25	0.00
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,133.03	0.00
392 State Career & Technical Ed Entitlement - Marketing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,635.83	4,839.60
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,922.92	6,969.62
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	6,148.46



Trustees' Financial Summary

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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	2010 Value	2011 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	445.33	362.59
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	276.00	881.68
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	7,421.68	9,012.11
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	1,996.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>118,899.29</u>	<u>133,731.51</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					106,633.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					121,540.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					133,731.51	(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)					94,443.39	(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	2011 Value
000 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	1,226.00
111 Material prior period adj	
6100 Material Prior Period Revenue Adjustments	337.69
151 Plum Creek Foundation	
3290 State - Other State Grants	2,235.00
261 College Preparatory Grant	
4700 Federal Miscellaneous Grants from other State Agencies	169,542.52
321 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	13,784.00
421 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	3,991.00
521 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	183,850.84
621 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	13,259.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	388,226.05

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

PRC Program Function Object	2011 Value
000 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
6XX Supplies and Materials	1,226.00
151 Plum Creek Foundation	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	2,235.00
261 College Preparatory Grant	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	114,263.88
2XX Personal Services - Employee Benefits	30,449.78
3XX Purchased Professional and Technical Services	17,750.00
5XX Other Purchased Services	3,238.51
6XX Supplies and Materials	3,840.35
261 Subtotal	169,542.52



Trustees' Financial Summary

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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	2011 Value
321 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	11,533.80
8XX Other Expenditures	2,250.20
	13,784.00
321 Subtotal	
421 Vo Ed All Career & Tech Ed Programs	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	1,587.00
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	696.00
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
5XX Other Purchased Services	841.90
6XX Supplies and Materials	866.10
	3,991.00
421 Subtotal	
521 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
1XX Personal Services - Salaries	130,235.50
2XX Personal Services - Employee Benefits	30,208.12
3XX Purchased Professional and Technical Services	21,250.00
5XX Other Purchased Services	1,817.25
6XX Supplies and Materials	646.44
	184,157.31
521 Subtotal	
621 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	10,206.49
2XX Personal Services - Employee Benefits	3,052.51
	13,259.00
621 Subtotal	
721 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
5XX Other Purchased Services	106.07
6XX Supplies and Materials	464.63



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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	2011 Value
721 Subtotal	570.70
821 Deferred Maintenance & Energy Efficiency	
363 OTO Energy Cost Relief & Transportation	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,586.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	391,352.18

Schedule Of Changes Worksheet

Beginning Fund Balance	4,639.63 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	388,226.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	391,352.18 (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)	1,513.50 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
000 ARRA - IDEA Part B (Trans from Coop)	1,226.00	1,226.00	0.00
111 Material prior period adj	337.69	0.00	337.69
151 Plum Creek Foundation	2,235.00	2,235.00	0.00
261 College Preparatory Grant	169,542.52	169,542.52	0.00
321 Vo Ed Carl Perkins Basic Grant	13,784.00	13,784.00	0.00
421 Vo Ed All Career & Tech Ed Programs	3,991.00	3,991.00	0.00
521 Title III Part A English Language Acquisition	183,850.84	184,157.31	-306.47
621 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,259.00	13,259.00	0.00
721 State OTO Indian Education for All	0.00	570.70	-570.70
821 Deferred Maintenance & Energy Efficiency	0.00	2,586.65	-2,586.65



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Total	388,226.05	391,352.18	-3,126.13
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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	2010 Value	2011 Value
1111 District Levy - Real Property	355.96	1,745.55
1112 District Levy - Personal Property	17.27	25.03
1113 District Levy - Heavy Motor Vehicles	17.22	66.87
1114 District Levy - Pers Prop/Mobile Homes	2.80	17.52
1190 Penalties and Interest on Taxes	4.43	2.49
1340 Fees for Adult Education	1,855.00	1,875.00
1510 Interest Earnings	75.94	44.76
6100 Material Prior Period Revenue Adjustments	0.00	2.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,328.62	3,779.45

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

PRC Program Function Object	2010 Value	2011 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	2,917.25	2,356.75
2XX Personal Services - Employee Benefits	20.11	14.39
6XX Supplies and Materials	718.02	781.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,655.38	3,152.41

Schedule Of Changes Worksheet

Beginning Fund Balance	2,712.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,779.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,152.41	(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)	3,339.05	(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	2010 Value	2011 Value
1311 Driver's Education Fees	2,800.00	2,867.00
1510 Interest Earnings	210.83	149.94
3260 State Driver's Education Reimbursement	1,314.19	1,391.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,325.02	4,408.82

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,398.48	3,812.58
2XX Personal Services - Employee Benefits	23.45	23.26
5XX Other Purchased Services	0.00	429.80
6XX Supplies and Materials	1,801.28	185.51
810 Dues and Fees	572.69	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,795.90	4,451.15

Schedule Of Changes Worksheet

Beginning Fund Balance	10,227.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,408.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,451.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,185.41	(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	2010 Value	2011 Value
1510 Interest Earnings	290.01	109.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>290.01</u>	<u>109.93</u>

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

PRC Program Function Object	2010 Value	2011 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	200.00
9999 Undistributed		
971 Residual Equity Transfers Out	7,750.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>7,750.00</u>	<u>200.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		7,335.92 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		109.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		200.00 (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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		7,245.85 (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	2010 Value	2011 Value
1510 Interest Earnings	4,732.20	1,589.51
1900 Other Revenue from Local Sources	750.00	0.00
4820 Federal Impact Aid - Title VIII	140,926.21	197,168.12
5200 Sale or Compensation for Loss of Assets	0.00	40,110.00
6100 Material Prior Period Revenue Adjustments	0.00	27.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	146,408.41	238,894.71

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	9,240.69	22,043.15
2XX Personal Services - Employee Benefits	84.64	85.07
3XX Purchased Professional and Technical Services	245.00	856.70
4XX Purchased Property Services	150.00	416.00
5XX Other Purchased Services	4,071.89	3,957.44
6XX Supplies and Materials	4,537.89	15,291.28
7XX Property and Equipment Acquisition	0.00	6,963.00
810 Dues and Fees	514.00	539.00
21XX Support Services - Students		
6XX Supplies and Materials	700.12	1,035.58
810 Dues and Fees	150.00	200.57
222X Educational Media Services		
4XX Purchased Property Services	0.00	87.96
5XX Other Purchased Services	627.48	0.00
6XX Supplies and Materials	6,397.63	10,415.96
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	19,273.96	17,345.50
5XX Other Purchased Services	367.79	936.40
6XX Supplies and Materials	1,960.82	514.02
810 Dues and Fees	1,662.75	19.27
24XX Support Services - School Administration		
1XX Personal Services - Salaries	4,215.63	2,990.97
2XX Personal Services - Employee Benefits	6.36	2.14
5XX Other Purchased Services	256.52	106.93
6XX Supplies and Materials	995.32	1,620.48
810 Dues and Fees	1,011.80	572.00
25XX Support Services - Business		
1XX Personal Services - Salaries	8,928.91	9,231.39
2XX Personal Services - Employee Benefits	2,092.47	2,313.35



Trustees' Financial Summary

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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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	3,122.50	0.00
			5XX Other Purchased Services	10,253.76	12,383.21
			6XX Supplies and Materials	0.00	765.96
			810 Dues and Fees	5,164.41	291.73
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	15,675.68	16,450.34
			2XX Personal Services - Employee Benefits	3,317.53	2,103.55
			440 Bldg & Grounds Repair and Main Services	2,018.84	5,938.01
			4XX Purchased Property Services	34,723.61	28,488.05
			6XX Supplies and Materials	11,484.20	20,303.95
			810 Dues and Fees	91.00	70.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	1,814.95	1,662.62
			6XX Supplies and Materials	4,569.70	4,515.76
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	169,517.98	33,053.41
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	2,217.70	2,765.60
			850 Interest on Debt	678.98	642.51
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	1,188.17
			2XX Personal Services - Employee Benefits	0.00	7.25
			3XX Purchased Professional and Technical Services	750.00	182.65
			5XX Other Purchased Services	0.00	203.63
			6XX Supplies and Materials	1,301.00	1,397.42
			810 Dues and Fees	35.00	35.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			4XX Purchased Property Services	1,015.16	834.21
			5XX Other Purchased Services	797.59	0.00
			6XX Supplies and Materials	1,234.75	6,664.53
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			5XX Other Purchased Services	58.00	11,518.80
			6XX Supplies and Materials	13,369.46	9,052.49
			7XX Property and Equipment Acquisition	4,805.67	0.00
			810 Dues and Fees	3,983.34	430.00
	910 Food Services				
		31XX Food Services			
			3XX Purchased Professional and Technical Services	0.00	1,977.00



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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	2010 Value	2011 Value
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	0.00	293.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>359,492.48</u>	<u>260,763.77</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					126,598.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					238,894.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					260,763.77	(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)					104,729.17	(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	2010 Value	2011 Value
1510 Interest Earnings	0.00	1.41
3281 State Technology Aid	1,233.79	1,237.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,233.79	1,238.79

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	1,290.94	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,290.94	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,238.79	(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)	1,241.40	(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	2010 Value	2011 Value
1510 Interest Earnings	860.09	580.03
3445 State Combined Fund School Block Grant	9,724.77	9,798.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,584.86	10,378.71

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
5XX Other Purchased Services	0.00	836.25
6XX Supplies and Materials	0.00	13,504.70
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	15,000.00
52XX Capital Leases or Long Term Notes with Board of Investments		
840 Principal On Debt	0.00	17,583.52
850 Interest on Debt	0.00	416.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	47,340.95

Schedule Of Changes Worksheet

Beginning Fund Balance	52,318.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,378.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	47,340.95	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	15,356.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	109,898.08	112,218.67
1112 District Levy - Personal Property	7,107.83	6,117.43
1113 District Levy - Heavy Motor Vehicles	6,140.91	3,976.97
1114 District Levy - Pers Prop/Mobile Homes	3,792.71	2,680.57
1190 Penalties and Interest on Taxes	1,025.46	568.17
1510 Interest Earnings	1,125.67	917.28
3120 State Guaranteed Tax Base Aid	42,938.81	34,503.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	172,029.47	160,982.47

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	125,000.00	135,000.00
850 Interest on Debt	45,212.52	40,212.51
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	170,512.52	175,512.51

Schedule Of Changes Worksheet

Beginning Fund Balance	38,519.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	160,982.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	175,512.51	(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)	23,989.94	(5)



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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	2010 Value	2011 Value
1110 District Tax Levy	1.40	0.00
1510 Interest Earnings	9.96	8.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11.36	8.84

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	591.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	600.14	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	0.00	4.32
3250 Montana Digital Academy	0.00	9,796.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	9,800.32

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	7,900.00
2XX Personal Services - Employee Benefits	0.00	1,269.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	9,169.53

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,800.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,169.53	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	630.79	(5)



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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	2010 Value	2011 Value
1700 Student Extracurricular Activity Receipts	113,240.34	125,717.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	113,240.34	125,717.66

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	120,211.72	117,732.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	120,211.72	117,732.32

Schedule Of Changes Worksheet

Beginning Fund Balance	65,726.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	125,717.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	117,732.32	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	73,711.86	(5)



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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	2010 Value	2011 Value
1510 Interest Earnings	131.88	90.85
1920 Contributions/Donations from Private Sources	2,925.00	5,290.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,056.88	5,381.43

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 870 Student Scholarships	4,400.00	5,400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,400.00	5,400.00

Schedule Of Changes Worksheet

Beginning Fund Balance	5,151.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,381.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,400.00	(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)	5,132.98	(5)



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Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	49,983.24	51,030.17
XX	39X 1XXX 112	Certified Teacher Staff Salaries	116,293.56	112,389.11
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	89,225.62	68,699.13
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	667,349.89	715,504.26
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,094.39	6,802.55
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	1,050.05
XX	XXX 26XX 41X	Energy Utility Services	31,547.37	26,590.02
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	199,517.98	48,053.41
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	1,040.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,578.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	19,578.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,526.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	28,192.32
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	91,330.32
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 FY2013 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	70,586.54	0.00	0.00	1,188.17	
280	1XXX	2XX	15,424.27	0.00	0.00	7.25	
280	1XXX	3XX	0.00	0.00	0.00	182.65	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	203.63	
280	1XXX	6XX	186.81	0.00	0.00	1,397.42	
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	2,153.58	0.00	0.00	0.00	
Totals			88,351.20	0.00	0.00	2,979.12	91,330.32

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 FY11.



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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
*** Land	0.00	0.00	81,137.70	0.00	81,137.70
Land Improvements	9,980.00	0.00	0.00	0.00	9,980.00
*** Buildings	1,541,310.00	0.00	39,252.00	0.00	1,580,562.00
Totals at Historical Cost	1,551,290.00	0.00	120,389.70	0.00	1,671,679.70
Less Accumulated Depreciation For:					
*** Machinery and Equipment Accum	66,742.50	0.00	6,963.00	0.00	73,705.50
Total Accumulated Depreciation	66,742.50	0.00	6,963.00	0.00	73,705.50
Governmental Activities, Capital Assets, net	1,484,547.50	0.00	113,426.70	0.00	1,597,974.20

* 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 FY2011	Governmental Activities	Business-Type Activities	Adjustments
--	------------------------------------	-------------------------------------	--------------------

Total Depreciation for FY2011

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
Governmental Activities*							
Bonds							
03/29/2007	1,075,000.00	0.00	135,000.00	0.00	940,000.00	140,000.00	800,000.00
Capital Leases	7,526.00	0.00	3,408.11	0.00	4,117.89	0.00	4,117.89
Compensated Absences	122,422.12	19,667.83	0.00	0.00	142,089.95	0.00	142,089.95
Loans Payable	0.00	146,848.74	18,000.00	0.00	128,848.74	0.00	128,848.74
Other Post Employment Benefits	127,634.00	0.00	0.00	101,075.00	26,559.00	0.00	26,559.00
Total Governmental Activity							
Long-Term Liabilities	1,332,582.12	166,516.57	156,408.11	101,075.00	1,241,615.58	140,000.00	1,101,615.58

A prior period adjustment has been made to the Schedule of Changes in 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.