



Trustees' Financial Summary

FY2011-12

Submit ID: 0474-02450223

**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 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: CSA/Infinite Visions

For FY12 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 # |
|-----|--|--------------|----------------|---------|
| 102 | Blackfoot Telephone Lease | LOCAL | FY2012 | FY2012 |
| 112 | Blackfoot Twice Membership | LOCAL | FY2012 | FY2012 |
| 122 | State OTO Indian Education for All | STATE | FY2012 | state |
| 132 | Gifted and Talented | STATE | 02404741312 | State |
| 141 | Journeys from Home SRTS | FEDERAL | FY2012 | FY2012 |
| 142 | BSSP | LOCAL | FY2012 | FY2012 |
| 162 | SRTS Bike Trailer | FEDERAL | 105739 | 20.205 |
| 172 | Title I, Part A, Improving Basic Programs | FEDERAL | 02404743112 | 84.010A |
| 182 | SRTS Path Construction | FEDERAL | 24 38 39 | 7527 |
| 222 | Title I - Schoolwide | FEDERAL | 02404743212 | Federal |
| 251 | Title I, Part A, Improvement Grants | FEDERAL | FY2011 | 84.010 |
| 252 | Title I, Part A, Improvement Grants | FEDERAL | FY2011 | 84.010 |
| 272 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | FEDERAL | S358A110842 | 84.358A |
| 312 | GEAR UP | FEDERAL | FY2012 | 84.334 |
| 332 | Mindfulness Grant | LOCAL | FY2012 | FY2012 |
| 412 | Lillian Award | LOCAL | FY2012 | FY2012 |
| 512 | Johnson O'Malley (JOM) | FEDERAL | FY2012 | 15.130 |
| 532 | IDEA Part B (Trans from Coop) | FEDERAL | FY2012 | 84.027A |
| 612 | Title VII, Indian Education | FEDERAL | S060A110810 | 84.060 |
| 632 | Title II Part A | FEDERAL | 02404741412 | 84.367 |
| 712 | Title III Part A English Language Acquisition | FEDERAL | T365C080008-11 | 84.365A |
| 812 | 21st Century Community Learning | FEDERAL | FY2012 | 84.287 |
| 910 | Budget Amendment | | | |



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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) | 163,787.04 | 21,278.00 | 172,393.91 | 594.28 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 6,792.76 | 1,167.05 | 1,289.07 | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | 2,515.71 | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 170,579.80 | 24,960.76 | 173,682.98 | 594.28 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 6,792.76 | 1,167.05 | 1,289.07 | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 6,792.76 | 1,167.05 | 1,289.07 | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 163,787.04 | 23,793.71 | 172,393.91 | 594.28 |
| 52 | TOTAL FUND BALANCE/EQUITY | 163,787.04 | 23,793.71 | 172,393.91 | 594.28 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 170,579.80 | 24,960.76 | 173,682.98 | 594.28 |



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Tuition Fund (13) | Retirement Fund (14) | Miscellaneous Programs Fund (15) | Adult Education Fund (17) |
|---------------------------------------|--|----------------------|-------------------------|-------------------------------------|------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 3,471.15 | 108,765.81 | -246,721.56 | 9,073.00 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 0.01 | | | 4.16 |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | 29,841.62 | 240,749.84 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 3,471.16 | 138,607.43 | -5,971.72 | 9,077.16 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 0.01 | | | 4.16 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 0.01 | | | 4.16 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 3,471.15 | 138,607.43 | -5,971.72 | 9,073.00 |
| 52 | TOTAL FUND BALANCE/EQUITY | 3,471.15 | 138,607.43 | -5,971.72 | 9,073.00 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 3,471.16 | 138,607.43 | -5,971.72 | 9,077.16 |



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Traffic Education Fund (18) | Non-Operating Fund (19) | Lease-Rental Fund (20) | Compensated Absence Fund (21) |
|---------------------------------------|--|-----------------------------|-------------------------|------------------------|-------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | 9,981.66 | 12,418.92 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | 9,981.66 | 12,418.92 |
| 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 | | | 9,981.66 | 12,418.92 |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 9,981.66 | 12,418.92 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 9,981.66 | 12,418.92 |



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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) | | | 115,631.16 | |
| 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 | | | 115,631.16 | |
| 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 | | | 115,631.16 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 115,631.16 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 115,631.16 | |



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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) | 1,972.10 | 12,239.69 | | 63,829.80 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | 20,022.48 |
| 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 | 1,972.10 | 12,239.69 | | 83,852.28 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | 20,022.48 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | | 20,022.48 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 38 | Reserve for Endowments (954) | | | | |
| 48 | Fund Balance for Budget | 1,972.10 | 12,239.69 | | 63,829.80 |
| 52 | TOTAL FUND BALANCE/EQUITY | 1,972.10 | 12,239.69 | | 63,829.80 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 1,972.10 | 12,239.69 | | 83,852.28 |



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| 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) | | 2,084.10 | | |
| 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 | | 2,084.10 | | |
| 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 | | 2,084.10 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | 2,084.10 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 2,084.10 | | |



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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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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) |
|---------------------------------------|--|----------------------------------|-------------------------------------|-----------------------------------|--------------------------------------|
| 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 | | | | |
| 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) | | | | 1,445.32 |
| 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 | | | | 1,445.32 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 38 | Reserve for Endowments (954) | | | | |
| 45 | Assets Held in Trusts | | | | 1,445.32 |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | 1,445.32 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | 1,445.32 |



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| ASSETS, LIABILITIES, AND FUND BALANCE | | Payroll Fund (86) | Claims Fund (87) | Investment Earnings Clearing Fund (88) | Retirement/COBRA Insurance Fund (89) |
|---------------------------------------|---|----------------------|---------------------|--|--|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 177,430.05 | | | |
| 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 | 177,430.05 | | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 23 | Warrants Payable (620) | 177,430.05 | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | 177,430.05 | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 177,430.05 | | | |



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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 | | | | |



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 Revenues, Other Financing Sources and Residual Equity Transfers In:

| PRC Revenue | 2011 Value | 2012 Value |
|--|---------------------|---------------------|
| 1111 District Levy - Real Property | 82,220.68 | 97,735.76 |
| 1112 District Levy - Personal Property | 4,941.43 | 1,652.32 |
| 1113 District Levy - Heavy Motor Vehicles | 2,884.80 | 3,129.37 |
| 1114 District Levy - Pers Prop/Mobile Homes | 2,093.45 | 1,991.56 |
| 1190 Penalties and Interest on Taxes | 440.21 | 865.10 |
| 1510 Interest Earnings | 4,868.39 | 3,558.45 |
| 3110 Direct State Aid | 599,903.24 | 757,414.60 |
| 3111 Quality Educator | 96,921.16 | 97,572.15 |
| 3112 At Risk Student | 0.00 | 18,241.10 |
| 3113 Indian Education For All | 5,895.60 | 5,875.20 |
| 3114 American Indian Achievement Gap | 35,200.00 | 33,400.00 |
| 3115 State Spec Ed Allowable Cost Pymt to Districts | 83,101.12 | 86,451.04 |
| 3120 State Guaranteed Tax Base Aid | 426,796.56 | 461,062.14 |
| 3444 State School Block Grant | 30,401.65 | 30,401.65 |
| 3730 HB645 State Special Education Allowable Costs | 2,378.34 | 0.00 |
| 5300 Operating Transfers from Other Funds | 300.00 | 0.00 |
| 6100 Material Prior Period Revenue Adjustments | 2,821.10 | 0.00 |
| 7800 ARRA - State Fiscal Stabilization Fund | 67,691.58 | 0.00 |
| 7810 Education Jobs Fund | 56,581.75 | 830.97 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,505,441.06 | 1,600,181.41 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 702,791.27 | 818,802.38 |
| 2XX Personal Services - Employee Benefits | 137,062.20 | 141,208.37 |
| 6XX Supplies and Materials | 0.00 | 5,000.00 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 63,720.79 | 56,806.52 |
| 2XX Personal Services - Employee Benefits | 10,298.77 | 11,544.16 |
| 22XX Educational Media Services | | |
| 1XX Personal Services - Salaries | 62,813.40 | 65,028.20 |
| 2XX Personal Services - Employee Benefits | 9,424.32 | 9,339.08 |
| 23XX Support Services - General Administration | | |
| 1XX Personal Services - Salaries | 54,022.12 | 64,598.91 |
| 2XX Personal Services - Employee Benefits | 4,353.15 | 3,195.68 |
| 24XX Support Services - School Administration | | |
| 1XX Personal Services - Salaries | 119,896.97 | 118,005.81 |



Trustees' Financial Summary

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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 | 2011 Value | 2012 Value |
|-----|---|----------|---|------------|------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 24XX Support Services - School Administration | | | | |
| | | | 2XX Personal Services - Employee Benefits | 23,337.36 | 23,344.76 |
| | 25XX Support Services - Business | | | | |
| | | | 1XX Personal Services - Salaries | 17,806.26 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 4,651.51 | 0.00 |
| | 280 Special Education - Local and State | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 137,440.05 | 64,683.61 |
| | | | 2XX Personal Services - Employee Benefits | 30,951.50 | 31,727.16 |
| | 62XX Resources Transferred to Other School Districts or Cooperatives | | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 4,638.48 | 83,519.11 |
| | 390 State Career & Technical Ed Entitlement - Undistributed | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 18,295.92 | 19,305.85 |
| | | | 2XX Personal Services - Employee Benefits | 3,276.00 | 3,221.86 |
| | 710 School Sponsored Extracurricular Activities | | | | |
| | 34XX Extracurricular - Activities | | | | |
| | | | 1XX Personal Services - Salaries | 3,580.00 | 2,625.00 |
| | | | 2XX Personal Services - Employee Benefits | 30.41 | 54.64 |
| | | | 5XX Other Purchased Services | 0.00 | 12.00 |
| | 720 School Sponsored Athletics | | | | |
| | 35XX Extracurricular - Athletics | | | | |
| | | | 1XX Personal Services - Salaries | 26,250.00 | 26,310.00 |
| | | | 2XX Personal Services - Employee Benefits | 270.20 | 288.18 |
| | 780 ARRA - State Fiscal Stabilization Fund | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 67,691.58 | 0.00 |
| | 781 Education Jobs Fund | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 56,581.75 | 830.97 |
| | 999 Undistributed | | | | |
| | 61XX Operating Transfers to Other Funds | | | | |
| | | | 910 Operating Transfers to Other Funds | 0.00 | 1,970.63 |
| | 910 Budget Amendment | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 38,890.34 |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

1,559,184.01

1,590,313.22

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|--------------|----------|
| Beginning Fund Balance | | | | | | 153,918.85 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 1,600,181.41 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 1,590,313.22 | (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) | | | | | | 163,787.04 | (5) |



Trustees' Financial Summary

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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 | 2011 Value | 2012 Value |
|--|------------------|------------------|
| 1110 District Tax Levy | 1,334.04 | 0.00 |
| 1111 District Levy - Real Property | 5,204.64 | 17,850.11 |
| 1112 District Levy - Personal Property | 309.96 | 176.35 |
| 1113 District Levy - Heavy Motor Vehicles | 238.74 | 637.50 |
| 1114 District Levy - Pers Prop/Mobile Homes | 246.52 | 242.17 |
| 1190 Penalties and Interest on Taxes | 31.12 | 83.64 |
| 1510 Interest Earnings | 829.99 | 479.59 |
| 2220 County On-Schedule Trans Reimb | 19,512.17 | 21,164.45 |
| 3210 State On-Schedule Trans Reimb | 19,512.17 | 21,164.45 |
| 3444 State School Block Grant | 3,247.20 | 3,247.20 |
| 6100 Material Prior Period Revenue Adjustments | 160.33 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 50,626.88 | 65,045.46 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|------------------|------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 27XX Student Transportation Services | | |
| 1XX Personal Services - Salaries | 32,179.72 | 32,565.61 |
| 2XX Personal Services - Employee Benefits | 3,643.47 | 2,665.93 |
| 4XX Purchased Property Services | 22,424.56 | 20,839.29 |
| 5XX Other Purchased Services | 0.00 | 1,000.00 |
| 6XX Supplies and Materials | 14,355.67 | 16,050.50 |
| 810 Dues and Fees | 1,269.45 | 0.00 |
| 280 Special Education - Local and State | | |
| 27XX Student Transportation Services | | |
| 1XX Personal Services - Salaries | 0.00 | 6,000.00 |
| 2XX Personal Services - Employee Benefits | 0.00 | 214.58 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 73,872.87 | 79,335.91 |



Trustees' Financial Summary

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**** Recalculated ****

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|-----------|-----|
| Beginning Fund Balance | | | | | | 38,084.16 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 65,045.46 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 79,335.91 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | | 0.00 | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 23,793.71 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

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 | 2011 Value | 2012 Value |
|--|------------|------------|
| 1111 District Levy - Real Property | 31,276.83 | 16,130.66 |
| 1112 District Levy - Personal Property | 2,062.05 | 539.91 |
| 1113 District Levy - Heavy Motor Vehicles | 1,089.37 | 378.64 |
| 1114 District Levy - Pers Prop/Mobile Homes | 810.52 | 572.20 |
| 1190 Penalties and Interest on Taxes | 147.20 | 279.45 |
| 1510 Interest Earnings | 1,755.33 | 2,054.73 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 37,141.30 | 19,955.59 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|------------|------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 0.00 |

Schedule Of Changes Worksheet

| | | |
|--|------------|----------|
| Beginning Fund Balance | 152,438.32 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 19,955.59 | (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) | 172,393.91 | (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 | 2011 Value | 2012 Value |
|--|-------------------|-------------------|
| 1510 Interest Earnings | 255.64 | 49.86 |
| 1621 Lunch Sales | 23,749.45 | 23,857.68 |
| 4550 Federal Child Nutrition | 132,478.82 | 133,035.82 |
| 4552 Fresh Fruit And Vegetable | 13,509.07 | 13,989.96 |
| 4555 School Foods Summer Program - 10.559 | 0.00 | 1,738.69 |
| 6100 Material Prior Period Revenue Adjustments | 1,134.99 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 171,127.97 | 172,672.01 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|-------------------|-------------------|
| 460 Fresh Fruit And Vegetable | | |
| 31XX Food Services | | |
| 1XX Personal Services - Salaries | 0.00 | 2,040.29 |
| 2XX Personal Services - Employee Benefits | 0.00 | 97.04 |
| 6XX Supplies and Materials | 13,509.07 | 11,852.63 |
| 910 Food Services | | |
| 31XX Food Services | | |
| 1XX Personal Services - Salaries | 92,565.90 | 96,063.27 |
| 2XX Personal Services - Employee Benefits | 19,844.92 | 18,444.67 |
| 4XX Purchased Property Services | 744.31 | 810.00 |
| 5XX Other Purchased Services | 356.50 | 829.90 |
| 6XX Supplies and Materials | 38,306.39 | 46,741.21 |
| 810 Dues and Fees | 220.25 | 1,004.63 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 165,547.34 | 177,883.64 |



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 | | | | | | 5,805.91 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 172,672.01 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 177,883.64 | (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) | | | | | | 594.28 | (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 | 2011 Value | 2012 Value |
|--|------------|------------|
| 1111 District Levy - Real Property | 0.00 | 0.01 |
| 1114 District Levy - Pers Prop/Mobile Homes | 0.00 | 0.06 |
| 1190 Penalties and Interest on Taxes | 0.00 | 0.03 |
| 1510 Interest Earnings | 50.59 | 44.64 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 50.59 | 44.74 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|------------|------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 0.00 |

Schedule Of Changes Worksheet

| | | |
|---|----------|----------|
| Beginning Fund Balance | 3,426.41 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 44.74 | (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) | 3,471.15 | (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 | 2011 Value | 2012 Value |
|--|-------------------|-------------------|
| 1510 Interest Earnings | 1,760.69 | 1,605.36 |
| 2240 County Retirement Distribution | 268,246.95 | 278,067.30 |
| 6100 Material Prior Period Revenue Adjustments | -478.57 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 269,529.07 | 279,672.66 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|---|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 138,499.50 | 140,361.01 |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 10,094.35 | 10,770.58 |
| 222X Educational Media Services | | |
| 2XX Personal Services - Employee Benefits | 9,144.47 | 9,667.63 |
| 23XX Support Services - General Administration | | |
| 2XX Personal Services - Employee Benefits | 9,631.35 | 8,918.77 |
| 24XX Support Services - School Administration | | |
| 2XX Personal Services - Employee Benefits | 23,821.11 | 21,350.05 |
| 25XX Support Services - Business | | |
| 2XX Personal Services - Employee Benefits | 6,098.03 | 6,178.45 |
| 26XX Operation and Maintenance of Plant Services | | |
| 2XX Personal Services - Employee Benefits | 21,363.70 | 21,125.42 |
| 27XX Student Transportation Services | | |
| 2XX Personal Services - Employee Benefits | 4,080.56 | 4,268.84 |
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 24,685.35 | 12,860.58 |
| 27XX Student Transportation Services | | |
| 2XX Personal Services - Employee Benefits | 0.00 | 761.56 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | | |
| 920 Resources Transferred to Other School Districts or Cooperatives | 4,536.26 | 16,263.40 |
| 360 State Gifted & Talented Reimbursement | | |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 1,442.08 | 1,488.77 |
| 390 State Career & Technical Ed Entitlement - Undistributed | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 0.00 | 2,956.77 |
| 392 State Career & Technical Ed Entitlement - Business | | |



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 | 2011 Value | 2012 Value |
|--|---|-----------------------------------|---|-------------------|-------------------|
| | 392 State Career & Technical Ed Entitlement - Business | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 727.44 | 0.00 |
| | 394 State Career & Technical Ed Entitlement - Family & Consumer Sciences | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 1,074.26 | 0.00 |
| | 395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 1,000.78 | 0.00 |
| | 610 Adult Continuing Education Programs | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 31.28 | 0.00 |
| | 710 School Sponsored Extracurricular Activities | | | | |
| | | 34XX Extracurricular - Activities | | | |
| | | | 2XX Personal Services - Employee Benefits | 432.00 | 289.89 |
| | 720 School Sponsored Athletics | | | | |
| | | 35XX Extracurricular - Athletics | | | |
| | | | 2XX Personal Services - Employee Benefits | 3,265.54 | 3,306.31 |
| | 910 Food Services | | | | |
| | | 31XX Food Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 13,054.70 | 14,179.91 |
| | 999 Undistributed | | | | |
| | | 9999 Undistributed | | | |
| | | | 892 Material Prior Period Expenditure Adjustments | 4,658.20 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>277,640.96</u> | <u>274,747.94</u> |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 133,682.71 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 279,672.66 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 274,747.94 | (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) | | | | | | 138,607.43 | (5) |



Trustees' Financial Summary

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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 | 2012 Value |
|---|------------|
| 102 Blackfoot Telephone Lease | |
| 1900 Other Revenue from Local Sources | 1,000.00 |
| 112 Blackfoot Twice Membership | |
| 1900 Other Revenue from Local Sources | 200.00 |
| 132 Gifted and Talented | |
| 3600 State Gifted & Talented Reimbursement | 1,727.00 |
| 142 BSSP | |
| 1920 Contributions/Donations from Private Sources | 12,000.00 |
| 162 SRTS Bike Trailer | |
| 3290 State - Other State Grants | 2,910.00 |
| 172 Title I, Part A, Improving Basic Programs | |
| 4200 Title I, Part A, Improving Basic Programs | 6,136.00 |
| 182 SRTS Path Construction | |
| 3290 State - Other State Grants | 68,952.54 |
| 222 Title I - Schoolwide | |
| 4940 Schoolwide Program | 232,099.00 |
| 251 Title I, Part A, Improvement Grants | |
| 4220 Title I, Part A, Improvement Grants | 1,008.00 |
| 272 Title VI, Part B, Subpart 1, Small Rural Schools(SRS) | |
| 4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI) | 6,567.00 |
| 312 GEAR UP | |
| 4710 GEAR UP | 40,447.00 |
| 412 Lillian Award | |
| 1920 Contributions/Donations from Private Sources | 100.00 |
| 512 Johnson O'Malley (JOM) | |
| 4100 Federal Miscellaneous Grants - Direct from Feds | 3,205.36 |
| 532 IDEA Part B (Trans from Coop) | |
| 4650 Federal Miscellaneous Grants from OPI | 90,838.00 |
| 612 Title VII, Indian Education | |
| 4130 Title VII Indian Education | 56,875.00 |
| 632 Title II Part A | |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 951.00 |
| 712 Title III Part A English Language Acquisition | |
| 4320 Title III, Part A, English Language Acquisition & Language Enhancement | 178,735.64 |
| 812 21st Century Community Learning | |
| 4340 Title IV, Part B, 21st Century Community Learning Centers | 100,000.00 |

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

803,751.54



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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 | 2012 Value |
|---|------------|
| 182 SRTS Path Construction | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 182 Subtotal | 68,952.54 |
| 222 Title I - Schoolwide | |
| 494 Schoolwide Program | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 135,425.49 |
| 2XX Personal Services - Employee Benefits | 74,257.85 |
| 3XX Purchased Professional and Technical Services | 19,652.00 |
| 5XX Other Purchased Services | 375.00 |
| 6XX Supplies and Materials | 2,388.66 |
| 222 Subtotal | 232,099.00 |
| 251 Title I, Part A, Improvement Grants | |
| 422 Title I, Part A, Improvement Grants | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 870.00 |
| 2XX Personal Services - Employee Benefits | 137.94 |
| 251 Subtotal | 1,007.94 |
| 272 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 | 5,075.00 |
| 2XX Personal Services - Employee Benefits | 1,492.00 |
| 272 Subtotal | 6,567.00 |
| 312 GEAR UP | |
| 471 GEAR UP | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 26,394.80 |
| 2XX Personal Services - Employee Benefits | 4,189.12 |
| 5XX Other Purchased Services | 6,067.02 |
| 6XX Supplies and Materials | 3,796.06 |
| 312 Subtotal | 40,447.00 |
| 332 Mindfulness Grant | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 5XX Other Purchased Services | 180.00 |
| 412 Lillian Award | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |



Trustees' Financial Summary

FY2011-12

Submit ID: 0474-02450223

24 Lake County

**** Recalculated ****

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2012 Value |
|---|------------|
| 412 Lillian Award | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 95.90 |
| 512 Johnson O'Malley (JOM) | |
| 410 Miscellaneous Federal Grants Direct from Feds | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 2,640.00 |
| 2XX Personal Services - Employee Benefits | 250.78 |
| 3XX Purchased Professional and Technical Services | 100.00 |
| 5XX Other Purchased Services | 1,444.21 |
| 6XX Supplies and Materials | 969.05 |
| 512 Subtotal | 5,404.04 |
| 532 IDEA Part B (Trans from Coop) | |
| 456 IDEA, Part B, Children with Disabilities | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 78,750.00 |
| 2XX Personal Services - Employee Benefits | 12,088.00 |
| 532 Subtotal | 90,838.00 |
| 612 Title VII, Indian Education | |
| 413 Title VII Indian Education | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 40,255.00 |
| 2XX Personal Services - Employee Benefits | 13,064.63 |
| 3XX Purchased Professional and Technical Services | 1,225.00 |
| 5XX Other Purchased Services | 2,078.12 |
| 6XX Supplies and Materials | 252.25 |
| 612 Subtotal | 56,875.00 |
| 632 Title II Part A | |
| 430 Title II, Part A, Teacher & Principal Training & Recruiting Fund | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 875.00 |
| 2XX Personal Services - Employee Benefits | 76.00 |
| 632 Subtotal | 951.00 |
| 712 Title III Part A English Language Acquisition | |
| 432 Title III, Part A, English Language Acquisition & Language Enhancement | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 142,991.29 |
| 2XX Personal Services - Employee Benefits | 33,697.25 |
| 5XX Other Purchased Services | 1,008.99 |



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**** Recalculated ****

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 | 2012 Value |
|--|------------|
| 712 Title III Part A English Language Acquisition | |
| 432 Title III, Part A, English Language Acquisition & Language Enhancement | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 1,038.11 |
| 712 Subtotal | 178,735.64 |
| 812 21st Century Community Learning | |
| 434 Title IV, Part B, 21st Century Community Learning Centers | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 79,996.79 |
| 2XX Personal Services - Employee Benefits | 13,051.43 |
| 3XX Purchased Professional and Technical Services | 2,750.00 |
| 5XX Other Purchased Services | 1,411.26 |
| 6XX Supplies and Materials | 2,790.52 |
| 812 Subtotal | 100,000.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 798,809.33 |

Schedule Of Changes Worksheet

| | | |
|--|------------|------|
| Beginning Fund Balance | -10,913.93 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 803,751.54 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 798,809.33 | (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) | -5,971.72 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--|----------|--------------|------------|
| 102 Blackfoot Telephone Lease | 1,000.00 | 0.00 | 1,000.00 |
| 112 Blackfoot Twice Membership | 200.00 | 200.00 | 0.00 |
| 122 State OTO Indian Education for All | 0.00 | 1,050.06 | -1,050.06 |



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

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|---|-------------------|-------------------|-----------------|
| 132 Gifted and Talented | 1,727.00 | 1,727.00 | 0.00 |
| 142 BSSP | 12,000.00 | 4,633.21 | 7,366.79 |
| 162 SRTS Bike Trailer | 2,910.00 | 2,910.00 | 0.00 |
| 172 Title I, Part A, Improving Basic Programs | 6,136.00 | 6,136.00 | 0.00 |
| 182 SRTS Path Construction | 68,952.54 | 68,952.54 | 0.00 |
| 222 Title I - Schoolwide | 232,099.00 | 232,099.00 | 0.00 |
| 251 Title I, Part A, Improvement Grants | 1,008.00 | 1,007.94 | 0.06 |
| 272 Title VI, Part B, Subpart 1, Small Rural Schools(SRS) | 6,567.00 | 6,567.00 | 0.00 |
| 312 GEAR UP | 40,447.00 | 40,447.00 | 0.00 |
| 332 Mindfulness Grant | 0.00 | 180.00 | -180.00 |
| 412 Lillian Award | 100.00 | 95.90 | 4.10 |
| 512 Johnson O'Malley (JOM) | 3,205.36 | 5,404.04 | -2,198.68 |
| 532 IDEA Part B (Trans from Coop) | 90,838.00 | 90,838.00 | 0.00 |
| 612 Title VII, Indian Education | 56,875.00 | 56,875.00 | 0.00 |
| 632 Title II Part A | 951.00 | 951.00 | 0.00 |
| 712 Title III Part A English Language Acquisition | 178,735.64 | 178,735.64 | 0.00 |
| 812 21st Century Community Learning | 100,000.00 | 100,000.00 | 0.00 |
| Total | 803,751.54 | 798,809.33 | 4,942.21 |



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 | 2011 Value | 2012 Value |
|--|------------|------------|
| 1111 District Levy - Real Property | 49.31 | 63.81 |
| 1112 District Levy - Personal Property | 1.16 | 0.87 |
| 1113 District Levy - Heavy Motor Vehicles | 1.42 | 2.15 |
| 1114 District Levy - Pers Prop/Mobile Homes | 0.56 | 1.20 |
| 1190 Penalties and Interest on Taxes | 0.19 | 0.27 |
| 1510 Interest Earnings | 133.20 | 116.38 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 185.84 | 184.68 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|------------|------------|
| 610 Adult Continuing Education Programs | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 204.25 | 0.00 |
| 2XX Personal Services - Employee Benefits | 1.25 | 0.00 |
| 6XX Supplies and Materials | 0.00 | 35.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 205.50 | 35.00 |

Schedule Of Changes Worksheet

| | | |
|---|----------|----------|
| Beginning Fund Balance | 8,923.32 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 184.68 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 35.00 | (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) | 9,073.00 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

| PRC Revenue | 2011 Value | 2012 Value |
|--|-----------------|-----------------|
| 1510 Interest Earnings | 5.87 | 72.79 |
| 1910 Rentals | 4,850.00 | 5,700.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | <u>4,855.87</u> | <u>5,772.79</u> |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|-------------|---------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 26XX Operation and Maintenance of Plant Services | | |
| 1XX Personal Services - Salaries | 0.00 | 470.00 |
| 2XX Personal Services - Employee Benefits | 0.00 | 30.00 |
| 4XX Purchased Property Services | 0.00 | 97.00 |
| 6XX Supplies and Materials | 0.00 | 50.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | <u>0.00</u> | <u>647.00</u> |

Schedule Of Changes Worksheet

| | | |
|--|----------|------|
| Beginning Fund Balance | 4,855.87 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 5,772.79 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 647.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 9,981.66 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

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 | 2011 Value | 2012 Value |
|--|------------|------------|
| 1510 Interest Earnings | 165.10 | 141.85 |
| 5300 Operating Transfers from Other Funds | 0.00 | 1,970.63 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 165.10 | 2,112.48 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 26XX Operation and Maintenance of Plant Services | | |
| 1XX Personal Services - Salaries | 0.00 | 566.13 |
| 2XX Personal Services - Employee Benefits | 0.00 | 11.89 |
| 999 Undistributed | | |
| 61XX Operating Transfers to Other Funds | | |
| 910 Operating Transfers to Other Funds | 300.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 300.00 | 578.02 |

Schedule Of Changes Worksheet

| | | |
|--|-----------|------|
| Beginning Fund Balance | 10,884.46 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 2,112.48 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 578.02 | (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) |
| | 12,418.92 | (5) |



Trustees' Financial Summary

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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 | 2011 Value | 2012 Value |
|--|-------------------|-------------------|
| 1510 Interest Earnings | 8,592.05 | 4,462.97 |
| 1900 Other Revenue from Local Sources | 1,250.00 | 1,114.29 |
| 4820 Federal Impact Aid - Title VIII | 622,413.33 | 556,327.75 |
| 5200 Sale or Compensation for Loss of Assets | 93,590.00 | 2,161.60 |
| 6100 Material Prior Period Revenue Adjustments | 904.94 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 726,750.32 | 564,066.61 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 88,089.59 | 89,320.36 |
| 2XX Personal Services - Employee Benefits | 17,163.60 | 10,575.48 |
| 3XX Purchased Professional and Technical Services | 842.54 | 0.00 |
| 4XX Purchased Property Services | 659.55 | 105.00 |
| 5XX Other Purchased Services | 13,836.14 | 11,856.43 |
| 6XX Supplies and Materials | 39,272.46 | 27,311.18 |
| 810 Dues and Fees | 558.00 | 828.00 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 18,652.92 | 29,151.87 |
| 2XX Personal Services - Employee Benefits | 0.00 | 3,913.94 |
| 6XX Supplies and Materials | 2,324.71 | 1,387.34 |
| 221X Improvement of Instruction Services | | |
| 3XX Purchased Professional and Technical Services | 0.00 | 2,213.54 |
| 4XX Purchased Property Services | 800.00 | 100.00 |
| 5XX Other Purchased Services | 24.00 | 0.00 |
| 6XX Supplies and Materials | 32,376.00 | 25,723.80 |
| 7XX Property and Equipment Acquisition | 7,187.08 | 0.00 |
| 810 Dues and Fees | 500.00 | 675.00 |
| 222X Educational Media Services | | |
| 4XX Purchased Property Services | 180.87 | 117.36 |
| 6XX Supplies and Materials | 10,024.67 | 8,320.23 |
| 23XX Support Services - General Administration | | |
| 1XX Personal Services - Salaries | 32,420.85 | 28,985.82 |
| 2XX Personal Services - Employee Benefits | 2.70 | 0.09 |
| 3XX Purchased Professional and Technical Services | 60,676.43 | 48,519.48 |
| 5XX Other Purchased Services | 1,190.84 | 1,601.30 |
| 6XX Supplies and Materials | 2,811.53 | 727.07 |
| 810 Dues and Fees | 10,443.95 | 3,393.50 |
| 24XX Support Services - School Administration | | |



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 | 2011 Value | 2012 Value |
|-----|---|----------|---|------------|------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 24XX Support Services - School Administration | | | | |
| | | | 1XX Personal Services - Salaries | 41,302.49 | 26,271.24 |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 720.47 |
| | | | 5XX Other Purchased Services | 0.00 | 6.00 |
| | | | 6XX Supplies and Materials | 442.37 | 247.62 |
| | | | 810 Dues and Fees | 299.00 | 25.00 |
| | 25XX Support Services - Business | | | | |
| | | | 1XX Personal Services - Salaries | 24,157.08 | 42,771.00 |
| | | | 2XX Personal Services - Employee Benefits | 4,999.23 | 9,822.36 |
| | | | 3XX Purchased Professional and Technical Services | 7,100.00 | 7,360.00 |
| | | | 5XX Other Purchased Services | 30,013.84 | 30,955.04 |
| | | | 6XX Supplies and Materials | 8,170.16 | 2,462.82 |
| | | | 810 Dues and Fees | 834.50 | 105.00 |
| | | | 8XX Other Expenditures | 225.32 | 0.00 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 1XX Personal Services - Salaries | 147,209.35 | 151,728.72 |
| | | | 2XX Personal Services - Employee Benefits | 39,250.98 | 40,457.13 |
| | | | 440 Bldg & Grounds Repair and Main Services | 13,153.02 | 44,361.63 |
| | | | 4XX Purchased Property Services | 76,276.86 | 67,633.41 |
| | | | 5XX Other Purchased Services | 717.02 | 665.52 |
| | | | 6XX Supplies and Materials | 56,364.30 | 42,829.52 |
| | | | 810 Dues and Fees | 1,382.00 | 192.50 |
| | 27XX Student Transportation Services | | | | |
| | | | 4XX Purchased Property Services | 1,449.65 | 3,695.24 |
| | | | 6XX Supplies and Materials | 5,196.04 | 5,481.70 |
| | 4XXX Facilities Acquisition and Construction Services | | | | |
| | | | 7XX Property and Equipment Acquisition | 90,627.82 | 0.00 |
| | 52XX Capital Leases or Long Term Notes with Board of Investments | | | | |
| | | | 840 Principal On Debt | 17,410.42 | 46,589.49 |
| | | | 850 Interest on Debt | 3,166.37 | 13,160.51 |
| | 280 Special Education - Local and State | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 26,849.06 | 22,348.67 |
| | | | 2XX Personal Services - Employee Benefits | 7,840.33 | 7,584.80 |
| | | | 3XX Purchased Professional and Technical Services | 600.00 | 350.00 |
| | | | 5XX Other Purchased Services | 1,542.60 | 0.00 |
| | | | 6XX Supplies and Materials | 4,470.17 | 837.18 |
| | | | 810 Dues and Fees | 256.72 | 0.00 |
| | 360 State Gifted & Talented Reimbursement | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 9,349.20 | 9,768.61 |
| | | | 2XX Personal Services - Employee Benefits | 2,166.60 | 2,154.33 |
| | | | 5XX Other Purchased Services | 0.00 | 163.32 |



Trustees' Financial Summary

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**** Recalculated ****

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 | 2011 Value | 2012 Value |
|--|--|---|---|------------|------------|
| | 360 State Gifted & Talented Reimbursement | | | | |
| | | 1XXX Instruction | | | |
| | | | 8XX Other Expenditures | 78.00 | 78.00 |
| | 390 State Career & Technical Ed Entitlement - Undistributed | | | | |
| | | 1XXX Instruction | | | |
| | | | 6XX Supplies and Materials | 2,295.62 | 1,249.26 |
| | 720 School Sponsored Athletics | | | | |
| | | 35XX Extracurricular - Athletics | | | |
| | | | 6XX Supplies and Materials | 4,597.86 | 2,066.04 |
| | | | 810 Dues and Fees | 0.00 | 210.00 |
| | 910 Food Services | | | | |
| | | 31XX Food Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 86.10 | 0.00 |
| | | | 3XX Purchased Professional and Technical Services | 4,613.00 | 0.00 |
| | | | 6XX Supplies and Materials | 13,333.37 | 24,294.62 |
| | | | 810 Dues and Fees | 665.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 988,529.88 | 903,473.54 |

Schedule Of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 455,038.09 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 564,066.61 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 903,473.54 | (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) | | | | | 115,631.16 | (5) |



Trustees' Financial Summary

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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 | 2011 Value | 2012 Value |
|--|-----------------|-----------------|
| 1510 Interest Earnings | 5.79 | 15.65 |
| 3281 State Technology Aid | 1,946.22 | 1,950.66 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | <u>1,952.01</u> | <u>1,966.31</u> |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|-----------------|-------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 6XX Supplies and Materials | 1,990.48 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | <u>1,990.48</u> | <u>0.00</u> |

Schedule Of Changes Worksheet

| | | | |
|--|------|----------|-----|
| Beginning Fund Balance | | 5.79 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 1,966.31 | (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) | |
| Ending Fund Balance (1 + 2 - 3 + 4) | | 0.00 | (4) |
| | | 1,972.10 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

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

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

| PRC Revenue | 2011 Value | 2012 Value |
|--|------------------|------------------|
| 1510 Interest Earnings | 517.61 | 37.36 |
| 3445 State Combined Fund School Block Grant | 11,396.90 | 11,396.90 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | <u>11,914.51</u> | <u>11,434.26</u> |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|------------------|-------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 6XX Supplies and Materials | 10,133.00 | 0.00 |
| 221X Improvement of Instruction Services | | |
| 5XX Other Purchased Services | 995.50 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | | |
| 6XX Supplies and Materials | 630.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | | |
| 7XX Property and Equipment Acquisition | 18,453.85 | 0.00 |
| 52XX Capital Leases or Long Term Notes with Board of Investments | | |
| 840 Principal On Debt | 41,028.19 | 0.00 |
| 850 Interest on Debt | 971.81 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | <u>72,212.35</u> | <u>0.00</u> |

Schedule Of Changes Worksheet

| | | | |
|--|------|-----------|----------|
| Beginning Fund Balance | | 805.43 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 11,434.26 | (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) | | 12,239.69 | (5) |



Trustees' Financial Summary

FY2011-12

Submit ID: 0474-02450223

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 | 2011 Value | 2012 Value |
|--|-------------------|-------------------|
| 1111 District Levy - Real Property | 235,585.75 | 291,771.06 |
| 1112 District Levy - Personal Property | 12,771.64 | 4,820.78 |
| 1113 District Levy - Heavy Motor Vehicles | 8,355.24 | 9,417.05 |
| 1114 District Levy - Pers Prop/Mobile Homes | 5,593.49 | 5,712.46 |
| 1190 Penalties and Interest on Taxes | 1,181.29 | 2,365.15 |
| 1510 Interest Earnings | 1,601.66 | 1,152.58 |
| 3120 State Guaranteed Tax Base Aid | 53,916.58 | 63,798.80 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 319,005.65 | 379,037.88 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|-------------------|-------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 51XX General Obligation Bonds, Special Assessments and Interest | | |
| 840 Principal On Debt | 265,000.00 | 275,000.00 |
| 850 Interest on Debt | 81,427.50 | 71,225.00 |
| 860 Agent Fees/Issuance Costs | 300.00 | 300.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 346,727.50 | 346,525.00 |

Schedule Of Changes Worksheet

| | | |
|--|------------|----------|
| Beginning Fund Balance | 31,316.92 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 379,037.88 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 346,525.00 | (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) | 63,829.80 | (5) |



Trustees' Financial Summary

FY2011-12

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**** Recalculated ****

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

| PRC Revenue | 2011 Value | 2012 Value |
|--|--------------|--------------|
| 1510 Interest Earnings | 30.39 | 26.78 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | <u>30.39</u> | <u>26.78</u> |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|-------------|-------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | <u>0.00</u> | <u>0.00</u> |

Schedule Of Changes Worksheet

| | | | |
|--|------|----------|----------|
| Beginning Fund Balance | | 2,057.32 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 26.78 | (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) | | 2,084.10 | (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 | 2011 Value | 2012 Value |
|--|------------|------------|
| 1510 Interest Earnings | 21.16 | 16.32 |
| 1900 Other Revenue from Local Sources | 7,401.93 | 4,877.37 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 7,423.09 | 4,893.69 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 3XX Purchased Professional and Technical Services | 400.00 | 0.00 |
| 6XX Supplies and Materials | 6,970.32 | 4,713.28 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 7,370.32 | 4,713.28 |

Schedule Of Changes Worksheet

| | | |
|--|----------|----------|
| Beginning Fund Balance | 1,264.91 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 4,893.69 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 4,713.28 | (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) | 1,445.32 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

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Detail Expenditure

| Fund | Account | Description | 2011 Value | 2012 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 | 100,948.33 | 23,716.00 |
| XX | 39X 1XXX 112 | Certified Teacher Staff Salaries | 18,295.92 | 19,305.85 |
| XX | 427 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 432 1XXX 112 | Certified Teacher Staff Salaries | 128,934.53 | 128,393.97 |
| 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 | 78,226.00 | 78,750.00 |
| 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 | 1,433,772.15 | 1,319,745.30 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 13,890.39 | 5,107.63 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 574.70 | 0.00 |
| XX | XXX 26XX 41X | Energy Utility Services | 54,653.49 | 49,707.75 |
| XX | XXX 4XXX 710 | Land | 401,299.00 | 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 | 109,081.67 | 0.00 |
| 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

FY2011-12

24 Lake County
0474 Arlee Elem

Submit ID: 0474-02450223

**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|-----------|
| a. Instructional Block Grant Entitlement | 43,358.40 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 43,358.40 |

Prorated Cooperative Cost Payments:

| | |
|---|------------|
| d. Related Services Block Grant Entitlement (paid to coop) | 14,451.84 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 62,435.78 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 211,050.53 |
| 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 FY2014 Maximum Budget: 100%



Trustees' Financial Summary

FY2011-12

Submit ID: 0474-02450223

24 Lake County

**** Recalculated ****

0474 Arlee Elem

Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 | |
|---------------|----------|--------|------------|---------|---------|-----------|------------|
| 280 | 1XXX | 1XX | 64,683.61 | 0.00 | 0.00 | 22,348.67 | |
| 280 | 1XXX | 2XX | 31,727.16 | 0.00 | 0.00 | 7,584.80 | |
| 280 | 1XXX | 3XX | 0.00 | 0.00 | 0.00 | 350.00 | |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 6XX | 0.00 | 0.00 | 0.00 | 837.18 | |
| 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 | 83,519.11 | 0.00 | 0.00 | 0.00 | |
| Totals | | | 179,929.88 | 0.00 | 0.00 | 31,120.65 | 211,050.53 |

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 FY12.



Trustees' Financial Summary

FY2011-12

Submit ID: 0474-02450223

24 Lake County

**** Recalculated ****

0474 Arlee Elem

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

| Governmental Activities:* | Beginning Balance | Adjust- ments | Additions | Removals | Ending Balance |
|--|------------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land | 197,498.30 | 0.00 | 0.00 | 0.00 | 197,498.30 |
| Land Improvements | 283,062.44 | 0.00 | 60,018.00 | 0.00 | 343,080.44 |
| Buildings | 7,671,313.37 | 0.00 | 0.00 | 7,539.84 | 7,663,773.53 |
| *** Machinery and Equipment | 1,348,401.00 | 0.00 | 21,445.75 | 0.00 | 1,369,846.75 |
| Totals at Historical Cost | 9,500,275.11 | 0.00 | 81,463.75 | 7,539.84 | 9,574,199.02 |
| Less Accumulated Depreciation For: | | | | | |
| Machinery and Equipment Accum | 143,832.50 | 0.00 | 0.00 | 0.00 | 143,832.50 |
| Total Accumulated Depreciation | 143,832.50 | 0.00 | 0.00 | 0.00 | 143,832.50 |
| Governmental Activities, Capital Assets, net | 9,356,442.61 | 0.00 | 81,463.75 | 7,539.84 | 9,430,366.52 |

* 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 FY2012 | Governmental Activities | Business-Type Activities | Adjustments |
|--|------------------------------------|-------------------------------------|--------------------|
|--|------------------------------------|-------------------------------------|--------------------|

Total Depreciation for FY2012

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0474-02450223

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**** Recalculated ****

0474 Arlee Elem

Schedule of Changes in Long-Term Liabilities

| | (a) | (b) | (c) | (d) | (e) | (f) | (g) |
|---------------------------------|------------------------------------|----------------------------------|-----------------------|-----------------------------------|---|-------------------------------------|--|
| | Beginning Balance (7/1/2011) | New Debt & Other Additions | Principal Payments | Refunding & Other Reduction | Ending Balance (6/30/2012) [a + b - c - d] | Current Portion Due FY2013 | Long-Term Portion Due FY2014- |
| Governmental Activities* | | | | | | | |
| Bonds | | | | | | | |
| 03/29/2007 | 1,850,000.00 | 0.00 | 275,000.00 | 0.00 | 1,575,000.00 | 290,000.00 | 1,285,000.00 |
| Capital Leases | 22,398.41 | 21,445.75 | 9,456.48 | 0.00 | 34,387.68 | 0.00 | 34,387.68 |
| Compensated Absences | 190,033.35 | 24,227.01 | 0.00 | 0.00 | 214,260.36 | 0.00 | 214,260.36 |
| Loans Payable | 300,647.06 | 0.00 | 33,407.43 | 0.00 | 267,239.63 | 0.00 | 267,239.63 |
| Other Post Employment Benefits | 61,971.00 | 30,985.50 | 0.00 | 0.00 | 92,956.50 | 0.00 | 92,956.50 |
| Total Governmental Activity | | | | | | | |
| Long-Term Liabilities | 2,425,049.82 | 76,658.26 | 317,863.91 | 0.00 | 2,183,844.17 | 290,000.00 | 1,893,844.17 |

* 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.