



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 0475-93172692**

**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: 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 #
262	College Preparatory Grant	FEDERAL	S299A090004	84.299A
322	Vo Ed Carl Perkins Basic Grant	FEDERAL	02404758112	84.048A
422	Vo Ed All Career & Tech Ed Programs	STATE	FY2012	State
522	Title III Part A English Language Acquisition	FEDERAL	T365C080012-11	84.365A
622	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A110844	84.358A



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	103,879.47	22,055.16	99,380.87	
02	Taxes Receivable - Real and Personal (120-149)	4,060.24	1,356.85	740.34	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,080.88		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	107,939.71	24,492.89	100,121.21	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,060.24	1,356.85	740.34	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	4,060.24	1,356.85	740.34	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	103,879.47	23,136.04	99,380.87	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	103,879.47	23,136.04	99,380.87	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	107,939.71	24,492.89	100,121.21	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,335.21	80,963.43	-60,799.39	2,405.73
02	Taxes Receivable - Real and Personal (120-149)	39.70			108.72
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		16,288.79	62,312.89	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,374.91	97,252.22	1,513.50	2,514.45
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	39.70			108.72
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	39.70			108.72
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,335.21	97,252.22	1,513.50	2,405.73
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,335.21	97,252.22	1,513.50	2,405.73
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,374.91	97,252.22	1,513.50	2,514.45



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,405.23			6,583.86
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	11,405.23			6,583.86
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	11,405.23			6,583.86
52	<b>TOTAL FUND BALANCE/EQUITY</b>	11,405.23			6,583.86
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	11,405.23			6,583.86



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			153,893.92	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			153,893.92	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			153,893.92	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			153,893.92	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			153,893.92	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,530.62	25,378.56		42,021.16
02	Taxes Receivable - Real and Personal (120-149)				9,578.04
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,530.62	25,378.56		51,599.20
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				9,578.04
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				9,578.04
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	2,530.62	25,378.56		42,021.16
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,530.62	25,378.56		42,021.16
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,530.62	25,378.56		51,599.20



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.10	607.98		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	0.10	607.98		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	0.10	607.98		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	0.10	607.98		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	0.10	607.98		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,064.79	65,540.43	5,195.74
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		1,064.79	65,540.43	5,195.74
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		1,064.79	65,540.43	5,195.74
52	<b>TOTAL FUND BALANCE/EQUITY</b>		1,064.79	65,540.43	5,195.74
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		1,064.79	65,540.43	5,195.74



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		35,247.67		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		35,247.67		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		35,247.67		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		35,247.67		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		35,247.67		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	47,456.51	58,328.15
1112 District Levy - Personal Property	3,048.02	955.27
1113 District Levy - Heavy Motor Vehicles	1,650.95	1,880.22
1114 District Levy - Pers Prop/Mobile Homes	1,276.85	1,154.60
1190 Penalties and Interest on Taxes	265.57	510.33
1510 Interest Earnings	3,315.80	2,176.58
3110 Direct State Aid	407,181.91	488,995.64
3111 Quality Educator	41,322.53	43,713.54
3112 At Risk Student	0.00	6,346.90
3113 Indian Education For All	2,692.80	2,713.20
3114 American Indian Achievement Gap	15,200.00	15,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	34,540.95	40,741.85
3120 State Guaranteed Tax Base Aid	267,047.76	318,549.33
3444 State School Block Grant	21,083.77	21,083.77
3730 HB645 State Special Education Allowable Costs	1,104.23	0.00
5300 Operating Transfers from Other Funds	200.00	756.44
6100 Material Prior Period Revenue Adjustments	1,581.77	0.00
7800 ARRA - State Fiscal Stabilization Fund	45,945.39	0.00
7810 Education Jobs Fund	38,404.63	573.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>933,319.44</b>	<b>1,004,279.33</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	270,394.22	324,992.16
2XX Personal Services - Employee Benefits	68,019.51	56,879.15
5XX Other Purchased Services	66.26	0.00
6XX Supplies and Materials	317.80	2,446.51
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	29,149.05	37,820.00
2XX Personal Services - Employee Benefits	7,670.80	7,707.58
<b>221X Improvement of Instruction Services</b>		
6XX Supplies and Materials	3,723.00	2,722.59
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	38,607.88	43,817.40
2XX Personal Services - Employee Benefits	2,044.09	1,574.01
3XX Purchased Professional and Technical Services	0.00	16,270.00
<b>24XX Support Services - School Administration</b>		



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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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	66,026.67	83,188.64
			2XX Personal Services - Employee Benefits	15,482.12	15,179.62
			6XX Supplies and Materials	75.00	124.87
			810 Dues and Fees	0.00	176.71
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	13,870.83	14,272.66
			2XX Personal Services - Employee Benefits	2,998.74	3,098.53
			5XX Other Purchased Services	2,488.17	5,342.41
			6XX Supplies and Materials	24.00	24.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	45,029.34	45,205.40
			2XX Personal Services - Employee Benefits	12,626.56	11,848.76
			4XX Purchased Property Services	6,030.54	7,864.65
			6XX Supplies and Materials	14,023.08	15,867.89
	<b>27XX Student Transportation Services</b>				
			4XX Purchased Property Services	339.43	200.94
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	70,586.54	72,276.38
			2XX Personal Services - Employee Benefits	15,424.27	15,405.64
			6XX Supplies and Materials	186.81	20.34
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	2,153.58	2,202.40
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	117,189.11	123,393.15
			2XX Personal Services - Employee Benefits	20,153.40	19,793.36
			6XX Supplies and Materials	2,548.70	1,779.05
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	6,255.00	2,550.00
			2XX Personal Services - Employee Benefits	185.71	45.39
			5XX Other Purchased Services	100.00	0.00
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	69,565.75	64,170.00
			2XX Personal Services - Employee Benefits	1,241.98	1,107.19
			7XX Property and Equipment Acquisition	2,039.87	32.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	45,945.39	0.00



# 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
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	38,404.63	573.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>990,987.83</u>	<u>999,972.89</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					99,573.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,004,279.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					999,972.89	(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)					103,879.47	(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	2011 Value	2012 Value
1111 District Levy - Real Property	12,935.44	19,447.35
1112 District Levy - Personal Property	1,067.75	267.61
1113 District Levy - Heavy Motor Vehicles	433.56	649.79
1114 District Levy - Pers Prop/Mobile Homes	427.71	344.53
1190 Penalties and Interest on Taxes	100.65	163.60
1510 Interest Earnings	459.67	337.19
2220 County On-Schedule Trans Reimb	8,165.35	7,792.25
3210 State On-Schedule Trans Reimb	8,165.35	7,792.25
3444 State School Block Grant	778.54	778.54
6100 Material Prior Period Revenue Adjustments	107.18	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>32,641.20</b>	<b>37,573.11</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	20,536.49	20,718.61
2XX Personal Services - Employee Benefits	3,121.49	2,263.16
4XX Purchased Property Services	9,374.18	9,214.13
5XX Other Purchased Services	0.00	700.00
6XX Supplies and Materials	6,279.20	6,435.38
810 Dues and Fees	150.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>39,461.36</b>	<b>39,331.28</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						24,894.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						37,573.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,331.28	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						23,136.04	(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	2011 Value	2012 Value
1111 District Levy - Real Property	16,015.51	9,699.70
1112 District Levy - Personal Property	962.18	284.50
1113 District Levy - Heavy Motor Vehicles	563.04	248.85
1114 District Levy - Pers Prop/Mobile Homes	396.53	312.69
1190 Penalties and Interest on Taxes	100.36	145.93
1510 Interest Earnings	1,163.79	1,178.44

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	19,201.41	11,870.11
--	-----------	-----------

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance						87,510.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,870.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						99,380.87	(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
1110 District Tax Levy	515.23	0.00
1111 District Levy - Real Property	885.45	573.08
1112 District Levy - Personal Property	6.51	25.76
1113 District Levy - Heavy Motor Vehicles	53.94	10.82
1114 District Levy - Pers Prop/Mobile Homes	18.05	26.86
1190 Penalties and Interest on Taxes	3.27	9.89
1510 Interest Earnings	2.42	37.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,484.87</b>	<b>683.82</b>

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance					2,651.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					683.82	(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)					3,335.21	(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	2011 Value	2012 Value
1510 Interest Earnings	1,425.45	1,151.92
2240 County Retirement Distribution	120,115.48	132,356.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>121,540.93</b>	<b>133,508.53</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	55,538.25	52,343.59
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	5,981.63	5,834.43
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	4,112.34	3,901.11
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	10,218.52	12,991.69
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,362.44	3,421.05
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	8,869.70	8,318.92
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	2,583.75	2,698.90
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	12,854.45	11,216.52
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	1,789.46
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	18,905.22
<b>392 State Career &amp; Technical Ed Entitlement - Business</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,839.60	0.00
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	6,969.62	0.00
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	6,148.46	0.00



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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
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	362.59	387.16
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	881.68	273.40
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	9,012.11	8,618.25
	<b>999 Undistributed</b>				
		<b>9999 Undistributed</b>			
			892 Material Prior Period Expenditure Adjustments	1,996.37	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				133,731.51	130,699.70

#### Schedule Of Changes Worksheet

Beginning Fund Balance					94,443.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					133,508.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					130,699.70	(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)					97,252.22	(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	2012 Value
<b>262 College Preparatory Grant</b>	
4700 Federal Miscellaneous Grants from other State Agencies	169,342.28
<b>322 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	12,448.00
<b>422 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	4,327.00
<b>522 Title III Part A English Language Acquisition</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	190,443.04
<b>622 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	12,879.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	389,439.32

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

PRC Program Function Object	2012 Value
<b>262 College Preparatory Grant</b>	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	117,196.80
2XX Personal Services - Employee Benefits	33,515.78
3XX Purchased Professional and Technical Services	15,000.00
5XX Other Purchased Services	2,928.00
6XX Supplies and Materials	701.70
<b>262 Subtotal</b>	169,342.28
<b>322 Vo Ed Carl Perkins Basic Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	1,044.86
6XX Supplies and Materials	11,403.14
<b>322 Subtotal</b>	12,448.00
<b>422 Vo Ed All Career &amp; Tech Ed Programs</b>	
392 State Career & Technical Ed Entitlement - Business	
1XXX Instruction	
6XX Supplies and Materials	1,686.00
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	1,630.00



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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
<b>422 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	300.00
6XX Supplies and Materials	711.00
	4,327.00
<b>422 Subtotal</b>	
<b>522 Title III Part A English Language Acquisition</b>	
<b>432 Title III, Part A, English Language Acquisition &amp; Language Enhancement</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	134,972.12
2XX Personal Services - Employee Benefits	32,227.04
3XX Purchased Professional and Technical Services	22,000.00
5XX Other Purchased Services	808.28
6XX Supplies and Materials	435.60
	190,443.04
<b>522 Subtotal</b>	
<b>622 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>437 Title VI, Part B, Subpart 2, Rural Low-Income Schools</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	9,858.00
2XX Personal Services - Employee Benefits	3,021.00
	12,879.00
<b>622 Subtotal</b>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	389,439.32



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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						1,513.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						389,439.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						389,439.32	(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)						1,513.50	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
262 College Preparatory Grant	169,342.28	169,342.28	0.00
322 Vo Ed Carl Perkins Basic Grant	12,448.00	12,448.00	0.00
422 Vo Ed All Career & Tech Ed Programs	4,327.00	4,327.00	0.00
522 Title III Part A English Language Acquisition	190,443.04	190,443.04	0.00
622 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,879.00	12,879.00	0.00
<b>Total</b>	<b>389,439.32</b>	<b>389,439.32</b>	<b>0.00</b>



# 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	2011 Value	2012 Value
1111 District Levy - Real Property	1,745.55	1,644.04
1112 District Levy - Personal Property	25.03	35.78
1113 District Levy - Heavy Motor Vehicles	66.87	49.76
1114 District Levy - Pers Prop/Mobile Homes	17.52	36.74
1190 Penalties and Interest on Taxes	2.49	10.55
1340 Fees for Adult Education	1,875.00	715.00
1510 Interest Earnings	44.76	43.02
6100 Material Prior Period Revenue Adjustments	2.23	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>3,779.45</b>	<b>2,534.89</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	2,356.75	2,539.75
2XX Personal Services - Employee Benefits	14.39	928.46
6XX Supplies and Materials	781.27	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>3,152.41</b>	<b>3,468.21</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,339.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,534.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,468.21	(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)	2,405.73	(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	2011 Value	2012 Value
1311 Driver's Education Fees	2,867.00	5,110.00
1510 Interest Earnings	149.94	136.75
3260 State Driver's Education Reimbursement	1,391.88	1,592.73
6100 Material Prior Period Revenue Adjustments	0.00	-1,167.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>4,408.82</u>	<u>5,672.48</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		
1XX Personal Services - Salaries	3,812.58	3,812.58
2XX Personal Services - Employee Benefits	23.26	14.87
5XX Other Purchased Services	429.80	435.21
6XX Supplies and Materials	185.51	190.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>4,451.15</u>	<u>4,452.66</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	10,185.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,672.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,452.66	(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)	11,405.23	(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	2011 Value	2012 Value
1510 Interest Earnings	109.93	94.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	109.93	94.45

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

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	200.00	756.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	200.00	756.44

#### Schedule Of Changes Worksheet

Beginning Fund Balance	7,245.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	94.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	756.44	(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)	6,583.86	(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	2011 Value	2012 Value
1510 Interest Earnings	1,589.51	1,102.02
1900 Other Revenue from Local Sources	0.00	254.21
4820 Federal Impact Aid - Title VIII	197,168.12	254,752.52
5200 Sale or Compensation for Loss of Assets	40,110.00	926.40
6100 Material Prior Period Revenue Adjustments	27.08	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>238,894.71</b>	<b>257,035.15</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	22,043.15	28,229.00
2XX Personal Services - Employee Benefits	85.07	888.65
3XX Purchased Professional and Technical Services	856.70	0.00
4XX Purchased Property Services	416.00	200.23
5XX Other Purchased Services	3,957.44	5,969.25
6XX Supplies and Materials	15,291.28	7,216.01
7XX Property and Equipment Acquisition	6,963.00	0.00
810 Dues and Fees	539.00	1,017.44
<b>21XX Support Services - Students</b>		
5XX Other Purchased Services	0.00	66.60
6XX Supplies and Materials	1,035.58	691.89
810 Dues and Fees	200.57	0.00
<b>221X Improvement of Instruction Services</b>		
3XX Purchased Professional and Technical Services	0.00	948.66
<b>222X Educational Media Services</b>		
4XX Purchased Property Services	87.96	66.42
6XX Supplies and Materials	10,415.96	7,903.16
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	17,345.50	6,019.35
5XX Other Purchased Services	936.40	576.62
6XX Supplies and Materials	514.02	285.24
810 Dues and Fees	19.27	49.50
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	2,990.97	4,301.17
2XX Personal Services - Employee Benefits	2.14	0.00
3XX Purchased Professional and Technical Services	0.00	3.00
5XX Other Purchased Services	106.93	0.00
6XX Supplies and Materials	1,620.48	898.51
810 Dues and Fees	572.00	649.00



# Trustees' Financial Summary

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24 Lake County  
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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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	9,231.39	9,351.40
			2XX Personal Services - Employee Benefits	2,313.35	2,319.65
			5XX Other Purchased Services	12,383.21	9,513.32
			6XX Supplies and Materials	765.96	815.87
			810 Dues and Fees	291.73	45.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	16,450.34	15,724.13
			2XX Personal Services - Employee Benefits	2,103.55	737.50
			440 Bldg & Grounds Repair and Main Services	5,938.01	13,319.51
			4XX Purchased Property Services	28,488.05	29,141.41
			5XX Other Purchased Services	0.00	67.50
			6XX Supplies and Materials	20,303.95	10,627.92
			810 Dues and Fees	70.00	164.50
		<b>27XX Student Transportation Services</b>			
			4XX Purchased Property Services	1,662.62	2,948.72
			6XX Supplies and Materials	4,515.76	6,627.24
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	33,053.41	0.00
		<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>			
			840 Principal On Debt	2,765.60	14,047.20
			850 Interest on Debt	642.51	5,603.06
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	1,188.17	1,815.36
			2XX Personal Services - Employee Benefits	7.25	36.31
			3XX Purchased Professional and Technical Services	182.65	0.00
			5XX Other Purchased Services	203.63	0.00
			6XX Supplies and Materials	1,397.42	752.81
			810 Dues and Fees	35.00	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services	834.21	0.00
			6XX Supplies and Materials	6,664.53	3,770.17
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			3XX Purchased Professional and Technical Services	0.00	2,425.00
			5XX Other Purchased Services	11,518.80	830.19
			6XX Supplies and Materials	9,052.49	7,281.93
			810 Dues and Fees	430.00	3,925.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			



# 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
	910 Food Services				
		31XX Food Services			
			3XX Purchased Professional and Technical Services	1,977.00	0.00
			6XX Supplies and Materials	293.76	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>260,763.77</u>	<u>207,870.40</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					104,729.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					257,035.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					207,870.40	(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)					153,893.92	(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	2011 Value	2012 Value
1510 Interest Earnings	1.41	26.27
3281 State Technology Aid	1,237.38	1,262.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,238.79	1,289.22

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	1,241.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,289.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,530.62	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	580.03	223.25
3445 State Combined Fund School Block Grant	9,798.68	9,798.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>10,378.71</b>	<b>10,021.93</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	836.25	0.00
6XX Supplies and Materials	13,504.70	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	15,000.00	0.00
<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>		
840 Principal On Debt	17,583.52	0.00
850 Interest on Debt	416.48	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>47,340.95</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	15,356.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,021.93	(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)	25,378.56	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1111 District Levy - Real Property	112,218.67	139,575.53
1112 District Levy - Personal Property	6,117.43	2,297.41
1113 District Levy - Heavy Motor Vehicles	3,976.97	4,508.35
1114 District Levy - Pers Prop/Mobile Homes	2,680.57	2,725.47
1190 Penalties and Interest on Taxes	568.17	1,133.19
1510 Interest Earnings	917.28	667.93
3120 State Guaranteed Tax Base Aid	34,503.38	42,235.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>160,982.47</b>	<b>193,143.74</b>

#### 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	135,000.00	140,000.00
850 Interest on Debt	40,212.51	34,812.52
860 Agent Fees/Issuance Costs	300.00	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>175,512.51</b>	<b>175,112.52</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		23,989.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		193,143.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		175,112.52	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a) 0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b) 0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		42,021.16	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.00	0.10
5200 Sale or Compensation for Loss of Assets	0.00	2,203.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>0.00</u>	<u>2,203.61</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		
4XX Purchased Property Services	0.00	2,203.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>2,203.51</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,203.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,203.51	(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)			0.10 (5)



# Trustees' Financial Summary

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

### 61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	8.84	7.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	8.84	7.84

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	600.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7.84	(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)	607.98	(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	2011 Value	2012 Value
1510 Interest Earnings	4.32	9.76
3250 Montana Digital Academy	9,796.00	6,324.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,800.32	6,333.76

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	7,900.00	0.00
2XX Personal Services - Employee Benefits	1,269.53	0.00
<b>325 Montana Digital Academy</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	5,100.00
2XX Personal Services - Employee Benefits	0.00	799.76
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	9,169.53	5,899.76

#### Schedule Of Changes Worksheet

Beginning Fund Balance	630.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,333.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,899.76	(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)	1,064.79	(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	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	125,717.66	106,102.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	125,717.66	106,102.54

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	117,732.32	114,273.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	117,732.32	114,273.97

#### Schedule Of Changes Worksheet

Beginning Fund Balance	73,711.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	106,102.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	114,273.97	(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)	65,540.43	(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	2011 Value	2012 Value
1510 Interest Earnings	90.85	67.76
1920 Contributions/Donations from Private Sources	5,290.58	4,895.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>5,381.43</b>	<b>4,962.76</b>

#### 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 870 Student Scholarships	5,400.00	4,900.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>5,400.00</b>	<b>4,900.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	5,132.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,962.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,900.00	(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)	5,195.74	(5)



# Trustees' Financial Summary

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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	51,030.17	52,911.36
XX	39X 1XXX 112	Certified Teacher Staff Salaries	112,389.11	118,593.15
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	68,699.13	99,820.06
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	715,504.26	722,149.03
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,802.55	1,688.76
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,050.05	0.00
XX	XXX 26XX 41X	Energy Utility Services	26,590.02	23,145.90
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	48,053.41	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

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	20,023.15
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	20,023.15

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,673.94
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	28,833.19
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	92,509.24
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%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	72,276.38	0.00	0.00	1,815.36	
280	1XXX	2XX	15,405.64	0.00	0.00	36.31	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	20.34	0.00	0.00	752.81	
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	2,202.40	0.00	0.00	0.00	
<b>Totals</b>			89,904.76	0.00	0.00	2,604.48	92,509.24

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: 0475-93172692

24 Lake County

0475 Arlee H S

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
<b>Governmental Activities:*</b>					
Land	81,137.70	0.00	0.00	0.00	81,137.70
Land Improvements	9,980.00	0.00	0.00	0.00	9,980.00
Buildings	1,580,562.00	0.00	0.00	0.00	1,580,562.00
*** Machinery and Equipment	0.00	5,258.89	0.00	0.00	5,258.89
Totals at Historical Cost	1,671,679.70	5,258.89	0.00	0.00	1,676,938.59
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	73,705.50	0.00	0.00	0.00	73,705.50
Total Accumulated Depreciation	73,705.50	0.00	0.00	0.00	73,705.50
Governmental Activities, Capital Assets, net	1,597,974.20	5,258.89	0.00	0.00	1,603,233.09

\* 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
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Total Depreciation for FY2012

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

Submit ID: 0475-93172692

24 Lake County

0475 Arlee H S

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	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-
<b>Governmental Activities*</b>							
Bonds							
03/29/2007	940,000.00	0.00	140,000.00	0.00	800,000.00	145,000.00	655,000.00
Capital Leases	4,117.89	5,258.89	4,767.32	0.00	4,609.46	0.00	4,609.46
Compensated Absences	142,089.95	0.00	0.00	28,128.66	113,961.29	0.00	113,961.29
Loans Payable	128,848.74	0.00	10,022.23	0.00	118,826.51	0.00	118,826.51
Other Post Employment Benefits	26,559.00	13,279.50	0.00	0.00	39,838.50	0.00	39,838.50
Total Governmental Activity							
Long-Term Liabilities	1,241,615.58	18,538.39	154,789.55	28,128.66	1,077,235.76	145,000.00	932,235.76

\* 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.