



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

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: Rick Desjarlais

(Signature)

(Date)

County Superintendent: Michelle Wood

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY14 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, 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, 13, 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.



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
000	Medicaid	STATE	FY2014	State
104	Ronan Telephone Lease	LOCAL	FY2014	FY2014
114	SFSP Mini Grant	STATE	FY2013/14	
124	Title III English Aquisition LEP	FEDERAL	T365C130008	84.365C
134	Gifted and Talented	STATE	2404741314	State
154	Local Revenue (Loft rental)	LOCAL	FY2014	
155	Title I - Schoolwide Summer Programs	FEDERAL	2014 summer	2014
164	AED Unit	LOCAL	FY2014	
174	Title I, Part A, Improving Basic Programs	FEDERAL	02404743114	84.010A
184	Winter supplies - low income	LOCAL	FY2014	
194	NCBI Eagles Journey Grant	LOCAL	FY2014	FY2014
214	GEt'm Outside Grant	LOCAL	FY2014	
224	Title I - Schoolwide	FEDERAL	02404743214	Federal
234	Multidistrict Agreement	STATE	FY2014	FY2014
254	Indian Ed For All	STATE	24-0474-46-14	FY2014
274	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	S358A130842	84.358B
284	Sound System (Couture's Class)	LOCAL	year to year	FY2014
294	Altacare/Acadia Medicaid	FEDERAL	FY2014	FY2014
314	GEAR UP	FEDERAL	FY2014	84.334
334	Mindfulness Grant	LOCAL	FY2014	FY2014
414	Lillian Award	LOCAL	FY2014	
514	Johnson O'Malley (JOM)	FEDERAL	FY2014	15.130
534	IDEA Part B	FEDERAL	FY2014	84.027
612	Title VII, Indian Education - correct revenue	FEDERAL	FY2012	84.060
614	Title VII, Indian Education	FEDERAL	S060A120810	84.060
634	Title II Part A	FEDERAL	02404741414	84.367
714	Title III Part A English Language Acquisition	FEDERAL	T365C080014	84.365A
814	21st Century Community Learning	FEDERAL	02404741714	84.287
910	Budget Amendment			



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County
0474 Arlee Elem

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)	198,529.11	8,828.92	158,715.14	-184.80
02	Taxes Receivable - Real and Personal (120-149)	2,649.70	4,132.13	69.12	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	11,902.65	9,783.93	4,408.18	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	213,081.46	22,744.98	163,192.44	-184.80
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,649.70	4,234.88	1,848.55	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	210,431.76	18,510.10	161,343.89	-184.80
52	TOTAL FUND BALANCE/EQUITY	210,431.76	18,510.10	161,343.89	-184.80
53	TOTAL LIABILITIES AND FUND BALANCE	213,081.46	22,744.98	163,192.44	-184.80



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County
0474 Arlee Elem

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)	3,534.62	-24,404.09	-174,989.43	9,252.38
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)		26,604.52	183,730.62	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,534.62	2,200.43	8,741.19	9,252.38
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)			333.11	
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			333.11	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,534.62	2,200.43	8,408.08	9,252.38
52	TOTAL FUND BALANCE/EQUITY	3,534.62	2,200.43	8,408.08	9,252.38
53	TOTAL LIABILITIES AND FUND BALANCE	3,534.62	2,200.43	8,741.19	9,252.38



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County
0474 Arlee Elem

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)			10,000.00	13,501.93
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			10,000.00	13,501.93
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			10,000.00	13,501.93
52	TOTAL FUND BALANCE/EQUITY			10,000.00	13,501.93
53	TOTAL LIABILITIES AND FUND BALANCE			10,000.00	13,501.93



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County
0474 Arlee Elem

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)			585,120.87	
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			585,120.87	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			585,120.87	
52	TOTAL FUND BALANCE/EQUITY			585,120.87	
53	TOTAL LIABILITIES AND FUND BALANCE			585,120.87	



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County
0474 Arlee Elem

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)	6,491.34	42,860.63		67,527.11
02	Taxes Receivable - Real and Personal (120-149)				12,248.28
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				28,686.63
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,491.34	42,860.63		108,462.02
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				12,248.28
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
48	Fund Balance for Budget	6,491.34	42,860.63		96,213.74
52	TOTAL FUND BALANCE/EQUITY	6,491.34	42,860.63		96,213.74
53	TOTAL LIABILITIES AND FUND BALANCE	6,491.34	42,860.63		108,462.02



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County
0474 Arlee Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,888.41	2,122.22		
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	1,888.41	2,122.22		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	1,888.41	2,122.22		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,888.41	2,122.22		



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

53	TOTAL LIABILITIES AND FUND BALANCE	1,888.41	2,122.22	
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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			
DEFERRED OUTFLOWS				
21	Deferred Outflows (501)			
LIABILITIES				
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
25	Other Current Liabilities (621-679)			
27	Other Liabilities (690 - 699)			
29	Notes Payable - Noncurrent (720)			
30	Lease Obligations Payable (730)			
32	Compensated Absences Payable (760)			
35	TOTAL LIABILITIES			
DEFERRED INFLOWS				
36	Deferred Inflows (680)			
FUND BALANCE/EQUITY				
38	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			



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County
0474 Arlee Elem

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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	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				



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County
0474 Arlee Elem

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)				1,600.32
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				1,600.32
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				1,600.32
52	TOTAL FUND BALANCE/EQUITY				1,600.32
53	TOTAL LIABILITIES AND FUND BALANCE				1,600.32



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County
0474 Arlee Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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

FY2013-14

Submit ID: 0474-63213954

24 Lake County
0474 Arlee Elem

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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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

FY2013-14

Submit ID: 0474-63213954

24 Lake County
0474 Arlee Elem

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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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

FY2013-14

Submit ID: 0474-63213954

24 Lake County
0474 Arlee Elem

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

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

PRC Revenue	2013 Value	2014 Value
1111 District Levy - Real Property	109,853.27	101,374.99
1112 District Levy - Personal Property	2,013.19	1,274.73
1113 District Levy - Heavy Motor Vehicles	1,159.63	171.44
1114 District Levy - Pers Prop/Mobile Homes	2,050.86	2,189.35
1190 Penalties and Interest on Taxes	1,135.01	503.42
1510 Interest Earnings	2,840.17	3,694.21
3110 Direct State Aid	831,256.57	896,519.87
3111 Quality Educator	97,350.08	92,695.82
3112 At Risk Student	18,373.40	21,907.28
3113 Indian Education For All	6,609.60	7,119.60
3114 American Indian Achievement Gap	41,000.00	44,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	93,034.56	93,293.80
3116 Data For Achievement	0.00	3,490.00
3120 State Guaranteed Tax Base Aid	535,457.76	549,961.29
3444 State School Block Grant	31,298.07	31,298.07
3446 SB372 Block Grant Reimbursement	616.25	0.00
5300 Operating Transfers from Other Funds	0.00	2,080.00
5400 Proceeds from Long-Term Liabilities	83,000.00	0.00
6100 Material Prior Period Revenue Adjustments	9,385.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,866,433.92	1,852,373.87

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	871,194.00	979,812.92
2XX Personal Services - Employee Benefits	142,108.31	150,076.64
6XX Supplies and Materials	0.00	15.47
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	70,460.61
2XX Personal Services - Employee Benefits	0.00	15,366.53
22XX Educational Media Services		
1XX Personal Services - Salaries	49,003.95	38,188.34
2XX Personal Services - Employee Benefits	6,097.01	7,123.66
23XX Support Services - General Administration		
1XX Personal Services - Salaries	15,600.00	15,600.00
2XX Personal Services - Employee Benefits	2,760.97	3,137.78
24XX Support Services - School Administration		
1XX Personal Services - Salaries	192,453.46	116,642.71



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County
0474 Arlee Elem

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	2013 Value	2014 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	21,654.94	21,556.34
	25XX Support Services - Business				
			1XX Personal Services - Salaries	0.00	37,407.76
			2XX Personal Services - Employee Benefits	0.00	8,916.36
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	64,549.06	155,791.76
			2XX Personal Services - Employee Benefits	15,926.23	36,099.08
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	0.00	4,575.00
			2XX Personal Services - Employee Benefits	0.00	238.38
	52XX Capital Leases or Long Term Notes with Board of Investments				
			840 Principal On Debt	83,000.00	0.00
			850 Interest on Debt	226.26	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	176,002.10	165,384.08
			2XX Personal Services - Employee Benefits	37,135.40	35,553.59
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	5,350.28	5,535.25
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	19,771.79	0.00
			2XX Personal Services - Employee Benefits	3,274.39	0.00
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	3,125.00	2,710.00
			2XX Personal Services - Employee Benefits	119.56	143.00
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	1,785.00	1,865.00
			2XX Personal Services - Employee Benefits	94.30	95.38
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	24,185.05	23,750.06
			2XX Personal Services - Employee Benefits	194.58	258.68
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	4,393.53	0.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	500.00	0.00
	9999 Undistributed				



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

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	2013 Value	2014 Value
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	18,088.89	2,504.70
910	Budget Amendment				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	14,759.93	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,773,353.99</u>	<u>1,898,809.08</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					256,866.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,852,373.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,898,809.08	(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)					210,431.76	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2013 Value	2014 Value
1111 District Levy - Real Property	54,412.66	84,169.12
1112 District Levy - Personal Property	410.57	702.86
1113 District Levy - Heavy Motor Vehicles	643.95	144.91
1114 District Levy - Pers Prop/Mobile Homes	618.87	1,313.17
1190 Penalties and Interest on Taxes	227.41	323.07
1510 Interest Earnings	199.13	165.40
2220 County On-Schedule Trans Reimb	21,188.62	18,429.30
3210 State On-Schedule Trans Reimb	21,188.62	18,429.30
3444 State School Block Grant	3,429.83	3,429.83
3446 SB372 Block Grant Reimbursement	125.55	0.00
6100 Material Prior Period Revenue Adjustments	1,868.68	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	104,313.89	127,106.96

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	67,846.37	69,961.49
2XX Personal Services - Employee Benefits	8,570.68	11,500.01
3XX Purchased Professional and Technical Services	97.02	0.00
4XX Purchased Property Services	18,892.87	23,919.60
5XX Other Purchased Services	0.00	28.00
6XX Supplies and Materials	15,812.62	13,717.04
810 Dues and Fees	0.00	350.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	5,750.00	0.00
2XX Personal Services - Employee Benefits	258.76	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	117,228.32	119,476.14



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						10,879.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						127,106.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						119,476.14	(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)						18,510.10	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

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	2013 Value	2014 Value
1111 District Levy - Real Property	21,088.12	35,206.05
1112 District Levy - Personal Property	281.84	253.43
1113 District Levy - Heavy Motor Vehicles	230.66	63.53
1114 District Levy - Pers Prop/Mobile Homes	320.05	518.20
1190 Penalties and Interest on Taxes	297.52	136.22
1510 Interest Earnings	1,388.34	1,189.00
6100 Material Prior Period Revenue Adjustments	1,201.92	210.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,808.45	37,576.43

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	73,434.90	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	73,434.90	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		123,767.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		37,576.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		161,343.89	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

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	2013 Value	2014 Value
1510 Interest Earnings	19.31	21.99
1621 Lunch Sales	21,499.08	21,571.81
3220 State Food Services Match	1,051.74	4,397.90
4550 Federal Child Nutrition	148,167.67	153,391.04
4552 Fresh Fruit And Vegetable	16,892.15	16,575.22
4555 School Foods Summer Program - 10.559	1,228.08	3,041.40
6100 Material Prior Period Revenue Adjustments	0.00	113.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	188,858.03	199,112.82

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

PRC Program Function Object	2013 Value	2014 Value
460 Fresh Fruit And Vegetable		
31XX Food Services		
1XX Personal Services - Salaries	4,212.08	4,267.13
6XX Supplies and Materials	12,680.07	12,308.09
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	88,036.80	93,940.72
2XX Personal Services - Employee Benefits	22,331.60	28,738.73
4XX Purchased Property Services	1,765.39	1,612.00
5XX Other Purchased Services	545.56	772.25
6XX Supplies and Materials	55,785.59	58,958.31
810 Dues and Fees	1,470.01	160.40
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	1,165.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	186,827.10	201,922.83



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						2,625.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						199,112.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						201,922.83	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-184.80	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County
0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2013 Value	2014 Value
1111 District Levy - Real Property	0.01	0.00
1190 Penalties and Interest on Taxes	0.01	0.00
1510 Interest Earnings	31.61	31.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31.63	31.84

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

PRC Program Function Object	2013 Value	2014 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance					3,502.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					31.84	(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)					3,534.62	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	1,184.60	721.67
2240 County Retirement Distribution	266,392.59	228,324.73
6100 Material Prior Period Revenue Adjustments	965.09	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	268,542.28	229,046.40

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	145,066.73	101,231.71
810 Dues and Fees	0.00	68,346.42
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	9,122.76	11,352.13
22XX Educational Media Services		
2XX Personal Services - Employee Benefits	13,138.66	6,839.10
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,288.31	2,414.24
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	22,981.10	18,518.37
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,399.13	5,807.35
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	17,555.03	22,329.77
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,428.95	10,255.47
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	26,163.61	25,561.16
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	723.46	0.00
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	5,302.16	5,068.25
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.03	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,034.87	0.00



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

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	2013 Value	2014 Value
	392 State Career & Technical Ed Entitlement - Business				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	1,031.43
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	1,150.41
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	1,096.96
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	431.80	351.69
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	232.52	248.47
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,581.47	3,389.96
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	13,234.39	15,007.11
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	1,118.31	0.00
	910 Budget Amendment				
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	55,192.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>278,803.29</u>	<u>355,192.39</u>



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						128,346.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						229,046.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						355,192.39	(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)						2,200.43	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

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	2014 Value
000 Medicaid	
3357 Montana Administrative Claiming Reimbursement	235,442.29
114 SFSP Mini Grant	
1900 Other Revenue from Local Sources	1,661.60
124 Title III English Aquisition LEP	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	227,460.68
134 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,923.00
154 Local Revenue (Loft rental)	
1900 Other Revenue from Local Sources	1,400.00
155 Title I - Schoolwide Summer Programs	
4940 Schoolwide Program	5,215.08
164 AED Unit	
1900 Other Revenue from Local Sources	3,068.50
174 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	4,797.00
184 Winter supplies - low income	
1900 Other Revenue from Local Sources	1,000.00
194 NCBI Eagles Journey Grant	
1900 Other Revenue from Local Sources	5,200.00
214 GET'm Outside Grant	
1900 Other Revenue from Local Sources	875.00
224 Title I - Schoolwide	
4940 Schoolwide Program	263,693.92
254 Indian Ed For All	
3290 State - Other State Grants	2,784.00
274 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	17,287.00
314 GEAR UP	
4710 GEAR UP	40,657.18
514 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	2,292.38
534 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	71,735.00
612 Title VII, Indian Education - correct revenue	
6100 Material Prior Period Revenue Adjustments	15,475.88
614 Title VII, Indian Education	
4130 Title VII Indian Education	76,071.00
634 Title II Part A	



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

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	2014 Value
634 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,105.00
714 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	52,384.52
814 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	50,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,082,529.03

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

PRC Program Function Object	2014 Value
000 Medicaid	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	235,442.29
104 Ronan Telephone Lease	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,000.00
114 SFSP Mini Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	991.00
124 Title III English Aquisition LEP	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
1XX Personal Services - Salaries	152,793.43
2XX Personal Services - Employee Benefits	35,131.61
3XX Purchased Professional and Technical Services	33,320.00
5XX Other Purchased Services	633.66
6XX Supplies and Materials	5,581.98
124 Subtotal	227,460.68
134 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	394.85
6XX Supplies and Materials	1,528.15
134 Subtotal	1,923.00



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

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	2014 Value
534 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
2XX Personal Services - Employee Benefits	10,144.00
534 Subtotal	71,735.00
614 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	55,322.30
2XX Personal Services - Employee Benefits	17,581.88
3XX Purchased Professional and Technical Services	950.00
5XX Other Purchased Services	879.51
6XX Supplies and Materials	1,337.31
614 Subtotal	76,071.00
634 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,105.00
714 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
1XX Personal Services - Salaries	39,513.76
2XX Personal Services - Employee Benefits	10,879.73
5XX Other Purchased Services	762.52
6XX Supplies and Materials	1,228.51
714 Subtotal	52,384.52
814 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	41,199.58
2XX Personal Services - Employee Benefits	6,402.72
3XX Purchased Professional and Technical Services	1,200.00
5XX Other Purchased Services	75.00
6XX Supplies and Materials	1,122.70
814 Subtotal	50,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,061,739.82



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						-12,381.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,082,529.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,061,739.82	(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)						8,408.08	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
000 Medicaid	235,442.29	235,442.29	0.00
104 Ronan Telephone Lease	0.00	1,000.00	-1,000.00
114 SFSP Mini Grant	1,661.60	991.00	670.60
124 Title III English Aquisition LEP	227,460.68	227,460.68	0.00
134 Gifted and Talented	1,923.00	1,923.00	0.00
154 Local Revenue (Loft rental)	1,400.00	1,225.84	174.16
155 Title I - Schoolwide Summer Programs	5,215.08	5,215.08	0.00
164 AED Unit	3,068.50	3,068.50	0.00
174 Title I, Part A, Improving Basic Programs	4,797.00	4,797.00	0.00
184 Winter supplies - low income	1,000.00	0.00	1,000.00
194 NCBI Eagles Journey Grant	5,200.00	0.00	5,200.00
214 GE'tm Outside Grant	875.00	220.06	654.94
224 Title I - Schoolwide	263,693.92	263,693.92	0.00
234 Multidistrict Agreement	0.00	1,075.34	-1,075.34
254 Indian Ed For All	2,784.00	2,784.00	0.00
274 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	17,287.00	17,287.00	0.00
314 GEAR UP	40,657.18	40,657.18	0.00
334 Mindfulness Grant	0.00	311.03	-311.03
514 Johnson O'Malley (JOM)	2,292.38	2,292.38	0.00
534 IDEA Part B	71,735.00	71,735.00	0.00
612 Title VII, Indian Education - correct revenue	15,475.88	0.00	15,475.88
614 Title VII, Indian Education	76,071.00	76,071.00	0.00



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
634 Title II Part A	2,105.00	2,105.00	0.00
714 Title III Part A English Language Acquisition	52,384.52	52,384.52	0.00
814 21st Century Community Learning	50,000.00	50,000.00	0.00
Total	<u>1,082,529.03</u>	<u>1,061,739.82</u>	<u>20,789.21</u>



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

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	2013 Value	2014 Value
1111 District Levy - Real Property	11.58	0.01
1112 District Levy - Personal Property	1.15	0.01
1114 District Levy - Pers Prop/Mobile Homes	0.88	0.08
1190 Penalties and Interest on Taxes	0.24	0.00
1510 Interest Earnings	82.08	83.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	95.93	83.45

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

PRC Program Function Object	2013 Value	2014 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance					9,168.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					83.45	(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)					9,252.38	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

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	2013 Value	2014 Value
1510 Interest Earnings	92.54	531.17
1910 Rentals	3,194.73	4,270.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,287.27	4,801.17

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	2,000.00
2XX Personal Services - Employee Benefits	0.00	105.29
4XX Purchased Property Services	2,340.34	2,326.30
6XX Supplies and Materials	1,270.62	27.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,610.96	4,459.14

Schedule Of Changes Worksheet

Beginning Fund Balance	9,657.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,801.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,459.14	(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)	10,000.00	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

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	2013 Value	2014 Value
1510 Interest Earnings	113.11	142.95
5300 Operating Transfers from Other Funds	4,393.53	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,506.64	142.95

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	927.73	463.32
2XX Personal Services - Employee Benefits	93.14	2.39
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	2,080.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,020.87	2,545.71

Schedule Of Changes Worksheet

Beginning Fund Balance	15,904.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	142.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,545.71	(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)	13,501.93	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

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	2013 Value	2014 Value
1510 Interest Earnings	1,797.35	2,723.85
1900 Other Revenue from Local Sources	3,376.18	7,255.42
4820 Federal Impact Aid - Title VIII	715,512.53	779,464.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	720,686.06	789,444.18

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	63,487.86	64,806.74
2XX Personal Services - Employee Benefits	4,479.83	289.15
3XX Purchased Professional and Technical Services	300.00	1,653.90
4XX Purchased Property Services	0.00	400.00
5XX Other Purchased Services	8,799.31	11,158.90
6XX Supplies and Materials	22,611.79	31,693.86
810 Dues and Fees	862.84	84.00
21XX Support Services - Students		
1XX Personal Services - Salaries	60,873.06	866.01
2XX Personal Services - Employee Benefits	12,784.81	16.39
6XX Supplies and Materials	1,379.66	1,422.55
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	1,410.16	1,108.50
4XX Purchased Property Services	197.22	647.77
5XX Other Purchased Services	179.45	750.18
6XX Supplies and Materials	19,402.07	21,891.83
810 Dues and Fees	599.95	831.66
222X Educational Media Services		
4XX Purchased Property Services	0.00	197.75
6XX Supplies and Materials	7,580.93	9,295.89
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	500.63
2XX Personal Services - Employee Benefits	0.00	2.49
3XX Purchased Professional and Technical Services	19,681.01	22,627.03
5XX Other Purchased Services	2,291.10	2,670.22
6XX Supplies and Materials	699.99	3,249.40
810 Dues and Fees	7,645.15	5,632.22
24XX Support Services - School Administration		
1XX Personal Services - Salaries	2,469.70	58.70
5XX Other Purchased Services	1,826.30	916.85
6XX Supplies and Materials	312.37	0.00



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

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	2013 Value	2014 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			810 Dues and Fees	810.00	425.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	36,531.43	0.00
			2XX Personal Services - Employee Benefits	8,858.87	0.00
			3XX Purchased Professional and Technical Services	5,409.60	5,680.09
			5XX Other Purchased Services	12,177.85	16,082.08
			6XX Supplies and Materials	2,314.37	3,723.84
			810 Dues and Fees	545.50	392.85
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	59,348.10	0.00
			2XX Personal Services - Employee Benefits	18,881.24	968.54
			3XX Purchased Professional and Technical Services	1,726.69	2,424.28
			440 Bldg & Grounds Repair and Main Services	17,012.21	0.00
			4XX Purchased Property Services	77,724.47	95,835.40
			5XX Other Purchased Services	22,394.70	24,417.56
			6XX Supplies and Materials	32,759.48	42,255.16
			810 Dues and Fees	167.00	105.00
	27XX Student Transportation Services				
			4XX Purchased Property Services	913.45	3,854.72
			6XX Supplies and Materials	1,189.45	2,976.88
	52XX Capital Leases or Long Term Notes with Board of Investments				
			840 Principal On Debt	30,132.34	33,170.42
			850 Interest on Debt	17,402.80	6,788.42
	280 Special Education - Local and State				
	1XXX Instruction				
			5XX Other Purchased Services	36.00	639.53
			6XX Supplies and Materials	1,867.83	2,855.43
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials	732.36	1,307.33
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			6XX Supplies and Materials	5,435.99	4,261.07
			810 Dues and Fees	105.00	170.00
	910 Food Services				
	31XX Food Services				
			6XX Supplies and Materials	8,181.28	7,000.00
	999 Undistributed				
	9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments	0.00	1.74



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

602,532.57

438,107.96

Schedule Of Changes Worksheet

Beginning Fund Balance						233,784.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						789,444.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						438,107.96	(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)						585,120.87	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	28.26	47.95
3281 State Technology Aid	2,168.74	4,556.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,197.00	4,604.24

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
6XX Supplies and Materials	0.00	2,282.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,282.00

Schedule Of Changes Worksheet

Beginning Fund Balance	4,169.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,604.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,282.00	(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)	6,491.34	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	149.14	290.37
3445 State Combined Fund School Block Grant	14,203.50	14,203.50
3447 SB372 Combined Block Grant Reimbursement	1,929.43	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,282.07	14,493.87

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
5XX Other Purchased Services	0.00	155.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	155.00

Schedule Of Changes Worksheet

Beginning Fund Balance		28,521.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		14,493.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		155.00	(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)
		42,860.63	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

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	2013 Value	2014 Value
1111 District Levy - Real Property	276,915.80	235,070.25
1112 District Levy - Personal Property	5,960.54	3,112.39
1113 District Levy - Heavy Motor Vehicles	2,819.94	5,682.99
1114 District Levy - Pers Prop/Mobile Homes	5,810.08	5,422.26
1190 Penalties and Interest on Taxes	2,387.04	1,235.12
1510 Interest Earnings	1,230.96	1,288.45
1900 Other Revenue from Local Sources	761.11	0.00
3120 State Guaranteed Tax Base Aid	72,323.41	80,883.48
6100 Material Prior Period Revenue Adjustments	21,477.15	10,762.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	389,686.03	343,457.91

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	290,000.00	300,000.00
850 Interest on Debt	60,637.50	49,472.50
860 Agent Fees/Issuance Costs	300.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	350,937.50	349,822.50

Schedule Of Changes Worksheet

Beginning Fund Balance	102,578.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	343,457.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	349,822.50	(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)	96,213.74	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	0.36	6.38
1900 Other Revenue from Local Sources	0.00	1,881.00
5200 Sale or Compensation for Loss of Assets	2,326.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,326.36	1,887.38

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	1,675.33	650.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,675.33	650.00

Schedule Of Changes Worksheet

Beginning Fund Balance		651.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,887.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		650.00	(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)
		1,888.41	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

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	2013 Value	2014 Value
1510 Interest Earnings	18.97	19.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18.97	19.15

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

PRC Program Function Object	2013 Value	2014 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,103.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19.15	(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)	2,122.22	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

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	2013 Value	2014 Value
1510 Interest Earnings	13.21	13.95
1900 Other Revenue from Local Sources	5,035.32	4,576.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,048.53	4,589.96

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	4,956.67	4,526.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,956.67	4,526.82

Schedule Of Changes Worksheet

Beginning Fund Balance		1,537.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,589.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,526.82	(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)		1,600.32	(5)



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

Detail Expenditure

Fund	Account	Description	2013 Value	2014 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	102,786.00	93,632.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	19,771.79	20,159.26
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	115,560.43	88,359.22
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	64,905.00	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	XXX 1XXX 112	Certified Teacher Staff Salaries	1,319,827.89	1,305,052.66
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,686.01	13,150.18
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	1,474.45
XX	XXX 26XX 41X	Energy Utility Services	57,206.62	63,761.95
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	0.00	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

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	52,493.09
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	52,493.09

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	17,495.37
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	75,589.28
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	209,967.88
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 Inflows (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 FY2016 Maximum Budget: 100%



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	165,384.08	0.00	0.00	0.00	0.00
280	1XXX	2XX	35,553.59	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	639.53
280	1XXX	6XX	0.00	0.00	0.00	0.00	2,855.43
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	5,535.25	0.00	0.00	0.00	0.00
Totals			206,472.92	0.00	0.00	0.00	3,494.96

209,967.88

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. ARM 10.16.3136

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY14 in TEAMS.



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	197,498.30	0.00	0.00	0.00	197,498.30
Land Improvements	354,235.84	0.00	0.00	0.00	354,235.84
Buildings	7,668,110.79	0.00	0.00	0.00	7,668,110.79
Machinery and Equipment	1,443,281.65	0.00	0.00	0.00	1,443,281.65
Totals at Historical Cost	9,663,126.58	0.00	0.00	0.00	9,663,126.58
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	9,519,294.08	0.00	0.00	0.00	9,519,294.08

* 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 FY2014	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2014			

*** Has comment.



Trustees' Financial Summary

FY2013-14

Submit ID: 0474-63213954

24 Lake County

0474 Arlee Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance (7/1/2013)	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2014) [a + b - c - d]	(f) Current Portion Due FY2015	(g) Long-Term Portion Due FY2016-
Governmental Activities*							
Bonds							
03/29/2007	1,285,000.00	0.00	300,000.00	0.00	985,000.00	315,000.00	670,000.00
Capital Leases	34,387.68	0.00	8,341.48	0.00	26,046.20	0.00	26,046.20
Compensated Absences	216,063.33	0.00	0.00	0.00	216,063.33	0.00	0.00
Loans Payable	219,704.49	0.00	31,617.36	0.00	188,087.13	0.00	188,087.13
Other Post Employment Benefits	188,586.30	0.00	0.00	0.00	188,586.30	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	1,943,741.80	0.00	339,958.84	0.00	1,603,782.96	315,000.00	884,133.33

* 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.