



Trustees' Financial Summary

FY2014-15

Submit ID: 0474-90655698

24 Lake County

0474 Arlee Elem

Due Date:

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 for state and federal programs.

Certification

Business Manager/Clerk:	Lonnie Morin	Phone #:	(406) 726-3216
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(Signature)

(Date)

Chair, Board of Trustees:	Rick Desjarlais
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(Signature)

(Date)

County Superintendent	Carolyn Hall
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(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY15 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.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
000	Prior Period Adjustment	LOCAL	FY2015	FY2015
115	SFSP Mini Grant	STATE	FY2013/14	
125	Title III Part A English Language Acquisition	FEDERAL	T365C130008	84.365A
135	Gifted and Talented	STATE	2404741315	State
154	Local Revenue (Loft rental)	LOCAL	FY2014	
155	Title I - Schoolwide Summer Programs	FEDERAL	2014 summer	2014
156	Title I - Schoolwide Summer	FEDERAL	FY2015-16	Federal
165	Title VII, Indian Education Nkusmn	FEDERAL	S299A140052	84.299A
185	Winter supplies - low income	LOCAL	FY2014	
195	Eagles Journey	LOCAL	FY2015	FY2015
215	GEt'm Outside Grant	LOCAL	FY2014	
224	Title I - Schoolwide	FEDERAL	FY014	FY2014
225	Title I - Schoolwide	FEDERAL	02404743215	Federal
275	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A140842	84.358A
285	Sound System (Couture's Class)	LOCAL	year to year	FY2014
294	Altacare/Acadia Medicaid	FEDERAL	FY2014	FY2014
295	Medicaid	STATE	FY2015	State
305	GEAR UP Summer	FEDERAL	FY2015-16	84.334
315	GEAR UP	FEDERAL	FY2015	84.334
335	Mindfulness Grant	LOCAL	FY2014	FY2014
414	Lillian Award	LOCAL	FY2014	
535	IDEA Part B (Trans from Coop)	FEDERAL	FY2015	84.027A
615	Title VII, Indian Education	FEDERAL	S060A140810	84.060
815	21st Century Community Learning	FEDERAL	02404741715	84.287



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		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	184,484.48	13,598.30	124,742.00	2,470.93
02	Taxes Receivable - Real and Personal (120-149)	5,399.95		1,993.79	
03	Taxes Receivable - Protested (150-159)		4,488.92		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	12,574.89	10,746.77	4,707.65	4,125.80
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	202,459.32	28,833.99	131,443.44	6,596.73
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)	5,399.95	4,488.92	1,993.79	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	197,059.37	24,345.07	129,449.65	6,596.73
52	TOTAL FUND BALANCE/EQUITY	197,059.37	24,345.07	129,449.65	6,596.73
53	TOTAL LIABILITIES AND FUND BALANCE	202,459.32	28,833.99	131,443.44	6,596.73



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,569.84	7,537.70	(321,119.77)	9,344.47
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)		32,405.49	323,437.86	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,569.84	39,943.19	2,318.09	9,344.47
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	3,569.84	39,943.19	2,318.09	9,344.47
52	TOTAL FUND BALANCE/EQUITY	3,569.84	39,943.19	2,318.09	9,344.47
53	TOTAL LIABILITIES AND FUND BALANCE	3,569.84	39,943.19	2,318.09	9,344.47



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,725.01	13,531.18
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			9,725.01	13,531.18
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			9,725.01	13,531.18
52	TOTAL FUND BALANCE/EQUITY			9,725.01	13,531.18
53	TOTAL LIABILITIES AND FUND BALANCE			9,725.01	13,531.18



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			874,761.72	
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			874,761.72	
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			874,761.72	
52	TOTAL FUND BALANCE/EQUITY			874,761.72	
53	TOTAL LIABILITIES AND FUND BALANCE			874,761.72	



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,082.03	65,952.69		42,442.94
02	Taxes Receivable - Real and Personal (120-149)				14,333.63
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				33,451.16
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,082.03	65,952.69		90,227.73
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)				14,333.63
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	5,082.03	65,952.69		75,894.10
52	TOTAL FUND BALANCE/EQUITY	5,082.03	65,952.69		75,894.10
53	TOTAL LIABILITIES AND FUND BALANCE	5,082.03	65,952.69		90,227.73



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,907.28	2,143.35		
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	1,907.28	2,143.35		
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)				
33	Net Pension Liability (770)				
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)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,907.28	2,143.35		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,907.28	2,143.35		
53	TOTAL LIABILITIES AND FUND BALANCE	1,907.28	2,143.35		



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(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)				
33	Net Pension Liability (770)				
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				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(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)				
33	Net Pension Liability (770)				
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				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,795.67
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				1,795.67
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				1,795.67
52	TOTAL FUND BALANCE/EQUITY				1,795.67
53	TOTAL LIABILITIES AND FUND BALANCE				1,795.67



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	224,578.55	7,979.12		
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	224,578.55	7,979.12		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	224,578.55	7,979.12		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	224,578.55	7,979.12		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	224,578.55	7,979.12		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(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				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(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				



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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: Fund Code 01

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	0.00	6,111.81
1111	District Levy - Real Property	101,374.99	94,219.17
1112	District Levy - Personal Property	1,274.73	1,495.73
1113	District Levy - Heavy Motor Vehicles	171.44	498.05
1114	District Levy - Pers Prop/Mobile Homes	2,189.35	1,600.57
1190	Penalties and Interest on Taxes	503.42	578.50
1510	Interest Earnings	3,694.21	3,346.29
3110	Direct State Aid	896,519.87	924,306.96
3111	Quality Educator	92,695.82	92,537.64
3112	At Risk Student	21,907.28	23,688.46
3113	Indian Education For All	7,119.60	7,180.80
3114	American Indian Achievement Gap	44,800.00	47,200.00
3115	State Spec Ed Allowable Cost Pymt to Districts	93,293.80	91,589.42
3116	Data For Achievement	3,490.00	5,280.00
3118	Natural Resource Development	0.00	6,586.76
3120	State Guaranteed Tax Base Aid	549,961.29	611,144.50
3444	State School Block Grant	31,298.07	33,273.23
3446	SB96 Block Grant Reimbursement	0.00	1,044.22
5300	Operating Transfers from Other Funds	2,080.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,852,373.87	1,951,682.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	979,812.92	956,645.50
			2XX Personal Services - Employee Benefits	150,076.64	159,570.10
			6XX Supplies and Materials	15.47	18,000.00
21XX Support Services - Students					
			1XX Personal Services - Salaries	70,460.61	61,737.69
			2XX Personal Services - Employee Benefits	15,366.53	7,894.88
221X Improvement of Instruction Services					
			1XX Personal Services - Salaries	0.00	30,736.38
			2XX Personal Services - Employee Benefits	0.00	3,790.10
222X Educational Media Services					
			1XX Personal Services - Salaries	38,188.34	43,323.36
			2XX Personal Services - Employee Benefits	7,123.66	7,790.67



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2014 Value	2015 Value	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	15,600.00	32,000.02	
		2XX	Personal Services - Employee Benefits	3,137.78	3,536.68	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	116,642.71	120,487.54	
		2XX	Personal Services - Employee Benefits	21,556.34	20,851.96	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	37,407.76	17,019.98	
		2XX	Personal Services - Employee Benefits	8,916.36	3,424.58	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	155,791.76	147,927.06	
		2XX	Personal Services - Employee Benefits	36,099.08	35,357.86	
		27XX Student Transportation Services				
		1XX	Personal Services - Salaries	4,575.00	0.00	
		2XX	Personal Services - Employee Benefits	238.38	0.00	
280	Special Education - Local and State					
	1XXX Instruction					
		1XX	Personal Services - Salaries	165,384.08	190,198.70	
		2XX	Personal Services - Employee Benefits	35,553.59	42,518.36	
	62XX Resources Transferred to Other School Districts or Cooperatives					
		920	Resources Transferred to Other School Districts or Cooperatives	5,535.25	5,521.65	
390	State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
		1XX	Personal Services - Salaries	0.00	14,139.49	
		2XX	Personal Services - Employee Benefits	0.00	2,478.69	
710	School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
		1XX	Personal Services - Salaries	2,710.00	3,675.00	
		2XX	Personal Services - Employee Benefits	143.00	190.12	
720	School Sponsored Athletics					
	27XX Student Transportation Services					
		1XX	Personal Services - Salaries	1,865.00	2,005.00	
		2XX	Personal Services - Employee Benefits	95.38	115.41	
	35XX Extracurricular - Athletics					
		1XX	Personal Services - Salaries	23,750.06	21,674.94	
		2XX	Personal Services - Employee Benefits	258.68	390.02	
999	Undistributed					
	61XX Operating Transfers to Other Funds					
		910	Operating Transfers to Other Funds	0.00	12,052.76	
	9999 Undistributed					
		892	Material Prior Period Expenditure Adjustments	2,504.70	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,898,809.08</u>	<u>1,965,054.50</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					210,431.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,951,682.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,965,054.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					197,059.37	(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: Fund Code 10

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	84,169.12	85,917.67
1112	District Levy - Personal Property	702.86	1,264.52
1113	District Levy - Heavy Motor Vehicles	144.91	424.89
1114	District Levy - Pers Prop/Mobile Homes	1,313.17	1,327.83
1190	Penalties and Interest on Taxes	323.07	418.96
1510	Interest Earnings	165.40	241.58
2220	County On-Schedule Trans Reimb	18,429.30	19,434.88
3210	State On-Schedule Trans Reimb	18,429.30	19,434.88
3444	State School Block Grant	3,429.83	5,099.23
3446	SB96 Block Grant Reimbursement	0.00	882.57
6100	Material Prior Period Revenue Adjustments	0.00	363.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		127,106.96	134,810.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	69,961.49	75,849.44
			2XX Personal Services - Employee Benefits	11,500.01	8,984.88
			3XX Purchased Professional and Technical Services	0.00	310.03
			4XX Purchased Property Services	23,919.60	23,709.12
			5XX Other Purchased Services	28.00	1,407.18
			6XX Supplies and Materials	13,717.04	10,802.07
			7XX Property and Equipment Acquisition	0.00	7,562.89
			810 Dues and Fees	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				119,476.14	128,975.61



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					18,510.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					134,810.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					128,975.61	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,345.07	(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: Fund Code 11

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	35,206.05	39,320.58
1112	District Levy - Personal Property	253.43	554.56
1113	District Levy - Heavy Motor Vehicles	63.53	186.45
1114	District Levy - Pers Prop/Mobile Homes	518.20	578.15
1190	Penalties and Interest on Taxes	136.22	181.09
1510	Interest Earnings	1,189.00	1,134.93
6100	Material Prior Period Revenue Adjustments	210.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>37,576.43</u>	<u>41,955.76</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	0.00	73,850.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>73,850.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	161,343.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,955.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	73,850.00	(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)	129,449.65	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2014 Value	2015 Value
1510	Interest Earnings	21.99	0.00
1621	Lunch Sales	21,571.81	19,492.30
1900	Other Revenue from Local Sources	0.00	555.61
3220	State Food Services Match	4,397.90	577.84
4550	Federal Child Nutrition	153,391.04	150,949.53
4552	Fresh Fruit And Vegetable	16,575.22	15,846.91
4555	School Foods Summer Program - 10.559	3,041.40	11,155.12
6100	Material Prior Period Revenue Adjustments	113.46	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>199,112.82</u>	<u>198,577.31</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2014 Value	2015 Value
460	Fresh Fruit And Vegetable				
	31XX	Food Services			
		1XX	Personal Services - Salaries	4,267.13	3,288.47
		6XX	Supplies and Materials	12,308.09	12,558.44
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	93,940.72	89,370.21
		2XX	Personal Services - Employee Benefits	28,738.73	20,297.45
		4XX	Purchased Property Services	1,612.00	179.47
		5XX	Other Purchased Services	772.25	160.00
		6XX	Supplies and Materials	58,958.31	65,247.91
		810	Dues and Fees	160.40	693.83
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	1,165.20	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>201,922.83</u>	<u>191,795.78</u>



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance						-184.80 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						198,577.31 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						191,795.78 (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)						6,596.73 (5)



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

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	31.84	35.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		31.84	35.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2014 Value	2015 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					3,534.62 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					35.22 (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)					3,569.84 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		721.67	0.00
	2240 County Retirement Distribution		228,324.73	362,827.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			229,046.40	362,827.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	101,231.71	176,164.53
			810 Dues and Fees	68,346.42	0.00
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	11,352.13	13,267.93
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	4,644.14
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	6,839.10	7,098.77
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	2,414.24	5,059.23
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	18,518.37	19,036.16
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	5,807.35	6,046.76
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	22,329.77	23,881.96
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	10,255.47	11,225.87
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	25,561.16	34,933.20
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	5,068.25	3,502.76
	392 State Career & Technical Ed Entitlement - Business				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,031.43	1,077.66
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,150.41	127.81



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2014 Value	2015 Value
	395		State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits		1,096.96	1,010.18
	710		School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits		351.69	507.78
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits		0.00	15.06
	720		School Sponsored Athletics			
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits		248.47	266.20
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		3,389.96	2,973.00
	910		Food Services			
		31XX	Food Services			
			2XX Personal Services - Employee Benefits		15,007.11	14,246.06
910						
	1XX		Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits		55,192.39	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					355,192.39	325,085.06

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					2,200.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					362,827.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					325,085.06	(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)					39,943.19	(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: Fund Code 15

PRC	Revenue	2015 Value
000	Prior Period Adjustment	
6100	Material Prior Period Revenue Adjustments	9,226.11
125	Title III Part A English Language Acquisition	
4320	Title III, Part A, English Language Acquisition & Language Enhancement	301,939.62
135	Gifted and Talented	
3600	State Gifted & Talented Reimbursement	2,884.00
156	Title I - Schoolwide Summer	
4940	Schoolwide Program	5,475.00
165	Title VII, Indian Education Nkumnn	
4130	Title VII Indian Education	88,722.67
225	Title I - Schoolwide	
4940	Schoolwide Program	247,904.00
275	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4370	Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	18,032.00
295	Medicaid	
3357	Montana Administrative Claiming Reimbursement	246,091.74
305	GEAR UP Summer	
4710	GEAR UP	3,589.67
315	GEAR UP	
4710	GEAR UP	100,115.04
535	IDEA Part B (Trans from Coop)	
5700	Resources Transferred from Other School Districts or Cooperatives	66,351.00
615	Title VII, Indian Education	
4130	Title VII Indian Education	72,633.00
815	21st Century Community Learning	
4340	Title IV, Part B, 21st Century Community Learning Centers	51,960.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,214,923.85</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2014 Value	2015 Value
125	Title III Part A English Language Acquisition				
	432	Title III, Part A, English Language Acquisition & Language Enhancement			
		1XXX	Instruction		
			1XX Personal Services - Salaries		216,668.78
			2XX Personal Services - Employee Benefits		43,885.87
			3XX Purchased Professional and Technical Services		21,325.00
			5XX Other Purchased Services		258.50
			6XX Supplies and Materials		19,801.47
			125 Subtotal		<u>301,939.62</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2014 Value	2015 Value
135	Gifted and Talented				
	360	State Gifted & Talented Reimbursement			
		1XXX	Instruction		
			5XX Other Purchased Services		1,027.25
			6XX Supplies and Materials		1,856.75
			135 Subtotal		2,884.00
154	Local Revenue (Loft rental)				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		174.16
			154 Subtotal		174.16
155	Title I - Schoolwide Summer Programs				
	494	Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		5,471.40
			2XX Personal Services - Employee Benefits		950.78
			6XX Supplies and Materials		862.74
			155 Subtotal		7,284.92
156	Title I - Schoolwide Summer				
	494	Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,436.72
			2XX Personal Services - Employee Benefits		781.69
			6XX Supplies and Materials		256.59
			156 Subtotal		5,475.00
165	Title VII, Indian Education Nkusmn				
	413	Title VII Indian Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		47,853.44
			2XX Personal Services - Employee Benefits		14,522.31
			3XX Purchased Professional and Technical Services		22,500.00
			5XX Other Purchased Services		3,693.13
			6XX Supplies and Materials		153.79
			165 Subtotal		88,722.67
195	Eagles Journey				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		5,200.00
			195 Subtotal		5,200.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2014 Value	2015 Value
215	GET'm Outside Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		450.00
			2XX Personal Services - Employee Benefits		65.91
			6XX Supplies and Materials		139.03
			215 Subtotal		<u>654.94</u>
224	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,421.84
			6XX Supplies and Materials		238.24
			224 Subtotal		<u>1,660.08</u>
225	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		150,873.31
			2XX Personal Services - Employee Benefits		50,756.43
			3XX Purchased Professional and Technical Services		44,404.00
			5XX Other Purchased Services		728.27
			6XX Supplies and Materials		1,146.78
			225 Subtotal		<u>247,908.79</u>
275	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	437 Title VI, Part B, Subpart 2, Rural Low-Income Schools				
	1XXX Instruction				
			1XX Personal Services - Salaries		14,000.00
			2XX Personal Services - Employee Benefits		4,032.00
			275 Subtotal		<u>18,032.00</u>
294	Altacare/Acadia Medicaid				
	280 Special Education - Local and State				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		333.11
			294 Subtotal		<u>333.11</u>
295	Medicaid				
	280 Special Education - Local and State				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		246,091.74
			295 Subtotal		<u>246,091.74</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2014 Value	2015 Value
305	GEAR UP Summer				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,425.00
			2XX Personal Services - Employee Benefits		414.67
			5XX Other Purchased Services		750.00
			305 Subtotal		3,589.67
315	GEAR UP				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		65,415.38
			2XX Personal Services - Employee Benefits		18,761.54
			5XX Other Purchased Services		2,785.27
			6XX Supplies and Materials		13,152.85
			315 Subtotal		100,115.04
414	Lillian Award				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		4.10
			414 Subtotal		4.10
535	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		57,003.00
			2XX Personal Services - Employee Benefits		9,348.00
			535 Subtotal		66,351.00
615	Title VII, Indian Education				
	413	Title VII Indian Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		52,208.12
			2XX Personal Services - Employee Benefits		16,460.46
			3XX Purchased Professional and Technical Services		1,000.00
			5XX Other Purchased Services		2,448.82
			6XX Supplies and Materials		515.60
			615 Subtotal		72,633.00
815	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		41,318.46
			2XX Personal Services - Employee Benefits		6,676.93
			5XX Other Purchased Services		2,161.21



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2014 Value	2015 Value
			6XX Supplies and Materials		1,803.40
815 Subtotal					<u>51,960.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>1,221,013.84</u>

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					8,408.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,214,923.85 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,221,013.84 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,318.09 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
000 Prior Period Adjustment	9,226.11	0.00	9,226.11
125 Title III Part A English Language Acquisition	301,939.62	301,939.62	0.00
135 Gifted and Talented	2,884.00	2,884.00	0.00
154 Local Revenue (Loft rental)	0.00	174.16	-174.16
155 Title I - Schoolwide Summer Programs	0.00	7,284.92	-7,284.92
156 Title I - Schoolwide Summer	5,475.00	5,475.00	0.00
165 Title VII, Indian Education Nkusmn	88,722.67	88,722.67	0.00
195 Eagles Journey	0.00	5,200.00	-5,200.00
215 GEt'm Outside Grant	0.00	654.94	-654.94
224 Title I - Schoolwide	0.00	1,660.08	-1,660.08
225 Title I - Schoolwide	247,904.00	247,908.79	-4.79
275 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	18,032.00	18,032.00	0.00
294 Altacare/Acadia Medicaid	0.00	333.11	-333.11
295 Medicaid	246,091.74	246,091.74	0.00
305 GEAR UP Summer	3,589.67	3,589.67	0.00
315 GEAR UP	100,115.04	100,115.04	0.00
414 Lillian Award	0.00	4.10	-4.10
535 IDEA Part B (Trans from Coop)	66,351.00	66,351.00	0.00
615 Title VII, Indian Education	72,633.00	72,633.00	0.00
815 21st Century Community Learning	51,960.00	51,960.00	0.00
Total	<u>1,214,923.85</u>	<u>1,221,013.84</u>	<u>-6,089.99</u>



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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: Fund Code 17

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	0.01	0.00
1112	District Levy - Personal Property	0.01	0.00
1114	District Levy - Pers Prop/Mobile Homes	0.08	0.00
1510	Interest Earnings	83.35	92.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		83.45	92.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2014 Value	2015 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					9,252.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					92.09	(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)					9,344.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		531.17	104.88
	1910 Rentals		4,270.00	4,480.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			4,801.17	4,584.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 20	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	2,000.00	0.00
			2XX Personal Services - Employee Benefits	105.29	0.00
			4XX Purchased Property Services	2,326.30	4,804.87
			6XX Supplies and Materials	27.55	55.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,459.14	4,859.87

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						10,000.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,584.88 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,859.87 (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)						9,725.01 (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:			Fund Code 21	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		142.95	120.36
	5300 Operating Transfers from Other Funds		0.00	12,052.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>142.95</u>	<u>12,173.12</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 21	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	463.32	12,092.63
			2XX Personal Services - Employee Benefits	2.39	51.24
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	2,080.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,545.71</u>	<u>12,143.87</u>

Schedule Of Changes Worksheet						Fund Code 21	
Beginning Fund Balance						13,501.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,173.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						12,143.87	(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)						13,531.18	(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: Fund Code 26

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	2,723.85	6,420.62
	1900 Other Revenue from Local Sources	7,255.42	10,087.78
	4820 Federal Impact Aid - Title VIII	779,464.91	860,739.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		789,444.18	877,248.12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	64,806.74	65,390.83
			2XX Personal Services - Employee Benefits	289.15	152.46
			3XX Purchased Professional and Technical Services	1,653.90	550.00
			4XX Purchased Property Services	400.00	0.00
			5XX Other Purchased Services	11,158.90	12,626.60
			6XX Supplies and Materials	31,693.86	14,961.99
			810 Dues and Fees	84.00	872.20
		21XX Support Services - Students			
			1XX Personal Services - Salaries	866.01	21,351.24
			2XX Personal Services - Employee Benefits	16.39	6,974.20
			6XX Supplies and Materials	1,422.55	5,568.20
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	1,108.50	3,136.35
			4XX Purchased Property Services	647.77	535.66
			5XX Other Purchased Services	750.18	1,197.09
			6XX Supplies and Materials	21,891.83	23,375.04
			7XX Property and Equipment Acquisition	0.00	11,370.00
			810 Dues and Fees	831.66	379.59
		222X Educational Media Services			
			4XX Purchased Property Services	197.75	0.00
			6XX Supplies and Materials	9,295.89	9,793.30
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	500.63	0.00
			2XX Personal Services - Employee Benefits	2.49	0.00
			3XX Purchased Professional and Technical Services	22,627.03	34,464.34
			5XX Other Purchased Services	2,670.22	3,992.25
			6XX Supplies and Materials	3,249.40	2,114.73
			810 Dues and Fees	5,632.22	10,265.05



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2014 Value	2015 Value	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	58.70	0.00	
		5XX	Other Purchased Services	916.85	2,001.03	
		6XX	Supplies and Materials	0.00	156.98	
		810	Dues and Fees	425.00	569.00	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	0.00	22,358.83	
		2XX	Personal Services - Employee Benefits	0.00	5,353.18	
		3XX	Purchased Professional and Technical Services	5,680.09	16,697.19	
		5XX	Other Purchased Services	16,082.08	13,450.51	
		6XX	Supplies and Materials	3,723.84	6,266.49	
		7XX	Property and Equipment Acquisition	0.00	4,142.53	
		810	Dues and Fees	392.85	258.30	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	0.00	12,789.63	
		2XX	Personal Services - Employee Benefits	968.54	985.98	
		3XX	Purchased Professional and Technical Services	2,424.28	3,556.73	
		440	Bldg & Grounds Repair and Main Services	0.00	33,576.69	
		4XX	Purchased Property Services	95,835.40	80,707.41	
		5XX	Other Purchased Services	24,417.56	26,504.94	
		6XX	Supplies and Materials	42,255.16	42,929.58	
		810	Dues and Fees	105.00	267.00	
		27XX Student Transportation Services				
		4XX	Purchased Property Services	3,854.72	8,027.57	
		6XX	Supplies and Materials	2,976.88	1,147.61	
		52XX Capital Leases or Long Term Notes with Board of Investments				
		840	Principal On Debt	33,170.42	25,923.63	
		850	Interest on Debt	6,788.42	8,206.74	
	280 Special Education - Local and State					
		1XXX Instruction				
		3XX	Purchased Professional and Technical Services	0.00	8,043.57	
		5XX	Other Purchased Services	639.53	855.80	
		6XX	Supplies and Materials	2,855.43	3,585.10	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
		6XX	Supplies and Materials	1,307.33	524.84	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
		6XX	Supplies and Materials	0.00	190.00	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
		6XX	Supplies and Materials	4,261.07	3,389.29	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object		2014 Value	2015 Value
			810 Dues and Fees		170.00	70.00
	910 Food Services					
		31XX Food Services				
			6XX Supplies and Materials		7,000.00	26,000.00
	999 Undistributed					
		9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments		1.74	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>438,107.96</u>	<u>587,607.27</u>

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					585,120.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					877,248.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					587,607.27	(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)					874,761.72	(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: Fund Code 28

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	47.95	84.33
	3281 State Technology Aid	4,556.29	2,287.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,604.24</u>	<u>2,371.33</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		221X Improvement of Instruction Services			
			6XX Supplies and Materials	2,282.00	2,889.91
		222X Educational Media Services			
			4XX Purchased Property Services	0.00	890.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,282.00</u>	<u>3,780.64</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					6,491.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,371.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,780.64	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,082.03	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		290.37	492.56
	3445 State Combined Fund School Block Grant		14,203.50	19,695.83
	3447 SB96 Combined Block Grant Reimbursement		0.00	2,903.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>14,493.87</u>	<u>23,092.06</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	155.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>155.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						42,860.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						23,092.06	(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)						65,952.69	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50	
PRC	Revenue		2014 Value	2015 Value
	1111 District Levy - Real Property		235,070.25	265,928.51
	1112 District Levy - Personal Property		3,112.39	3,615.34
	1113 District Levy - Heavy Motor Vehicles		5,682.99	1,324.90
	1114 District Levy - Pers Prop/Mobile Homes		5,422.26	3,939.25
	1190 Penalties and Interest on Taxes		1,235.12	1,265.32
	1510 Interest Earnings		1,288.45	1,375.74
	3120 State Guaranteed Tax Base Aid		80,883.48	55,503.80
	6100 Material Prior Period Revenue Adjustments		10,762.97	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			343,457.91	332,952.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 50	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
	51XX General Obligation Bonds, Special Assessments and Interest				
			840 Principal On Debt	300,000.00	315,000.00
			850 Interest on Debt	49,472.50	37,922.50
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				349,822.50	353,272.50

Schedule Of Changes Worksheet						Fund Code 50
Beginning Fund Balance						96,213.74 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						332,952.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						353,272.50 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						75,894.10 (5)



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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: Fund Code 60

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	6.38	18.87
	1900 Other Revenue from Local Sources	1,881.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,887.38</u>	<u>18.87</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services	650.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>650.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					1,888.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,907.28	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	19.15	21.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19.15	21.13

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2014 Value	2015 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					2,122.22 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21.13 (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)					2,143.35 (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: Fund Code 85

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	13.95	15.54
	1900 Other Revenue from Local Sources	4,576.01	4,650.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,589.96</u>	<u>4,666.09</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		4,526.82	4,470.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,526.82</u>	<u>4,470.74</u>

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	1,600.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,666.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,470.74	(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)	1,795.67	(5)



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Detail Expenditure

Fund	Account	Description	2014 Value	2015 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	93,632.00	94,568.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	20,159.26	14,139.49
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	88,359.22	130,317.78
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	57,003.00
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	1,305,052.66	1,430,029.38
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	13,150.18	625.61
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,474.45	0.00
XX	XXX 26XX 41X	Energy Utility Services	63,761.95	62,612.51
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

FY2014-15

Submit ID: 0474-90655698

24 Lake County

0474 Arlee Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	53,592.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	53,592.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	17,864.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	77,172.48
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	250,723.18
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:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2017 Maximum Budget: 100%



Trustees' Financial Summary

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24 Lake County

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	190,198.70	0.00	0.00	0.00	0.00
280	1XXX	2XX	42,518.36	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	8,043.57
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	855.80
280	1XXX	6XX	0.00	0.00	0.00	0.00	3,585.10
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	5,521.65	0.00	0.00	0.00	0.00
Totals			238,238.71	0.00	0.00	0.00	12,484.47

250,723.18

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 FY15 in TEAMS.



Trustees' Financial Summary

FY2014-15

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24 Lake County

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

Governmental	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
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	118,825.42	0.00	1,562,107.07
Totals at Historical Cost	9,663,126.58	0.00	118,825.42	0.00	9,781,952.00
Depreciation					
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 of Accumulated Depreciation	9,519,294.08	0.00	118,825.42	0.00	9,638,119.50

* 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.

*** Has comments.



Trustees' Financial Summary

FY2014-15

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24 Lake County

0474 Arlee Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2014	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance () [a+b-c-d]	(f) Current Portion Due FY2016	(g) Long-Term Portion Due FY2017
Governmental Activities							
Capital Leases	26,046.20	0.00	0.00	567.16	25,479.04	0.00	25,479.04
Compensated Absences	216,063.33	0.00	0.00	6,872.29	209,191.04	0.00	209,191.04
Loans Payable	188,087.13	0.00	0.00	33,563.21	154,523.92	0.00	154,523.92
Other Post Employment Benefits	188,586.30	0.00	0.00	22,750.00	165,836.30	0.00	165,836.30
Total Governmental Activity							
Non-bond Long-Term Liabilities	618,782.96	0.00	0.00	63,752.66	555,030.30	0.00	555,030.30
Bond(s)							
03/29/2007	985,000.00	0.00	315,000.00	0.00	670,000.00	330,000.00	340,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	985,000.00	0.00	315,000.00	0.00	670,000.00	330,000.00	340,000.00

* 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.



Trustees' Financial Summary

FY2014-15

Submit ID: 0474-90655698

24 Lake County

0474 Arlee Elem

Net Pension Liability FY2015

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	323,325.00	0.00	323,325.00
Net Pension - TRS	0.00	2,108,382.00	0.00	2,108,382.00