



Trustees' Financial Summary

FY2014-15

Submit ID: 0475-05614887

24 Lake County

0475 Arlee H S

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

(Signature)

(Date)

Chair, Board of Trustees: Rick Desjarlais

(Signature)

(Date)

County Superintendent Carolyn Hall

(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#
145	Title III Part A English Language Acquisition	FEDERAL	FY2015	84.365A
205	Flathead Valley Community College	LOCAL	FY2015	
245	Graduation Matters	STATE	FY2014	
295	Medicaid	STATE	FY2015	State
325	Vo Ed Carl Perkins Basic Grant	FEDERAL	FY2015	84.048A
425	Vo Ed All Career & Tech Ed Programs	STATE	FY015	State
625	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A140844	84.358A



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Balance Sheet

		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)	99,910.57	15,652.23	99,969.97	
02	Taxes Receivable - Real and Personal (120-149)	2,843.59	1,905.62	1,156.68	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	9,186.19	3,040.24	2,716.34	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	111,940.35	20,598.09	103,842.99	
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)	2,843.59	1,905.62	1,156.68	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	109,096.76	18,692.47	102,686.31	
52	TOTAL FUND BALANCE/EQUITY	109,096.76	18,692.47	102,686.31	
53	TOTAL LIABILITIES AND FUND BALANCE	111,940.35	20,598.09	103,842.99	



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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)	9,649.77	24,554.77	(54,419.74)	6,190.13
02	Taxes Receivable - Real and Personal (120-149)	341.62			448.28
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	822.84	22,148.84	57,674.17	1,102.06
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,814.23	46,703.61	3,254.43	7,740.47
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)	341.62			448.28
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	10,472.61	46,703.61	3,254.43	7,292.19
52	TOTAL FUND BALANCE/EQUITY	10,472.61	46,703.61	3,254.43	7,292.19
53	TOTAL LIABILITIES AND FUND BALANCE	10,814.23	46,703.61	3,254.43	7,740.47



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,726.69		4,521.94	5,986.68
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	8,726.69		4,521.94	5,986.68
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	8,726.69		4,521.94	5,986.68
52	TOTAL FUND BALANCE/EQUITY	8,726.69		4,521.94	5,986.68
53	TOTAL LIABILITIES AND FUND BALANCE	8,726.69		4,521.94	5,986.68



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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			313,975.46	
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			313,975.46	
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			313,975.46	
52	TOTAL FUND BALANCE/EQUITY			313,975.46	
53	TOTAL LIABILITIES AND FUND BALANCE			313,975.46	



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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)	8,158.94	63,216.55		20,784.23
02	Taxes Receivable - Real and Personal (120-149)				7,254.24
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				17,372.95
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,158.94	63,216.55		45,411.42
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)				7,254.24
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	8,158.94	63,216.55		38,157.18
52	TOTAL FUND BALANCE/EQUITY	8,158.94	63,216.55		38,157.18
53	TOTAL LIABILITIES AND FUND BALANCE	8,158.94	63,216.55		45,411.42



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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)	0.10	625.33		
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	0.10	625.33		
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	0.10	625.33		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	0.10	625.33		
53	TOTAL LIABILITIES AND FUND BALANCE	0.10	625.33		



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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)		2,346.55	68,311.19	3,078.92
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		2,346.55	68,311.19	3,078.92
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		2,346.55	68,311.19	3,078.92
52	TOTAL FUND BALANCE/EQUITY		2,346.55	68,311.19	3,078.92
53	TOTAL LIABILITIES AND FUND BALANCE		2,346.55	68,311.19	3,078.92



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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)				
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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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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Balance Sheet

		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
1111	District Levy - Real Property	54,189.81	55,282.24
1112	District Levy - Personal Property	665.04	828.06
1113	District Levy - Heavy Motor Vehicles	51.02	260.99
1114	District Levy - Pers Prop/Mobile Homes	1,173.60	874.57
1190	Penalties and Interest on Taxes	270.66	316.71
1510	Interest Earnings	1,475.40	1,709.70
3110	Direct State Aid	517,369.42	513,607.92
3111	Quality Educator	42,734.02	48,732.84
3112	At Risk Student	6,892.12	7,173.71
3113	Indian Education For All	2,713.20	2,631.60
3114	American Indian Achievement Gap	16,200.00	15,600.00
3115	State Spec Ed Allowable Cost Pymt to Districts	36,262.86	37,343.30
3116	Data For Achievement	1,330.00	1,935.00
3118	Natural Resource Development	0.00	3,660.05
3120	State Guaranteed Tax Base Aid	340,036.89	332,691.20
3444	State School Block Grant	21,622.37	22,717.56
3446	SB96 Block Grant Reimbursement	0.00	579.00
5300	Operating Transfers from Other Funds	875.00	0.00
6100	Material Prior Period Revenue Adjustments	1,255.09	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,045,116.50	1,045,944.45

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	370,696.44	412,356.97
			2XX Personal Services - Employee Benefits	52,157.23	60,689.83
			6XX Supplies and Materials	0.00	1,706.78
		21XX Support Services - Students			
			1XX Personal Services - Salaries	29,727.88	31,461.44
			2XX Personal Services - Employee Benefits	5,369.08	5,466.62
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	1,723.98	6,229.37
			2XX Personal Services - Employee Benefits	142.99	758.59
			5XX Other Purchased Services	100.38	0.00
			6XX Supplies and Materials	0.00	2,168.70
		222X Educational Media Services			
			1XX Personal Services - Salaries	40,675.20	41,082.44



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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
			2XX Personal Services - Employee Benefits	6,237.86	6,067.96
		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
			5XX Other Purchased Services	17.02	0.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	79,711.00	80,818.86
			2XX Personal Services - Employee Benefits	11,989.91	11,662.82
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	21,687.77	22,107.05
			2XX Personal Services - Employee Benefits	4,924.29	5,048.18
			5XX Other Purchased Services	3,574.82	0.00
			6XX Supplies and Materials	0.00	947.24
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	76,032.00	64,757.41
			2XX Personal Services - Employee Benefits	21,662.46	16,314.23
			3XX Purchased Professional and Technical Services	453.60	0.00
			4XX Purchased Property Services	903.89	0.00
			6XX Supplies and Materials	12,136.10	0.00
		27XX	Student Transportation Services		
			4XX Purchased Property Services	2,175.25	0.00
	280		Special Education - Local and State		
		1XXX	Instruction		
			1XX Personal Services - Salaries	53,237.94	53,344.19
			2XX Personal Services - Employee Benefits	15,294.98	15,359.26
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	2,372.25	2,366.42
	390		State Career & Technical Ed Entitlement - Undistributed		
		1XXX	Instruction		
			1XX Personal Services - Salaries	128,635.74	91,281.49
			2XX Personal Services - Employee Benefits	19,992.22	15,248.00
			6XX Supplies and Materials	2,365.83	3,030.68
	710		School Sponsored Extracurricular Activities		
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	4,280.00	4,490.00
			2XX Personal Services - Employee Benefits	83.94	95.18
	720		School Sponsored Athletics		
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	53,849.94	52,330.06
			2XX Personal Services - Employee Benefits	347.31	447.50
			7XX Property and Equipment Acquisition	1,389.40	0.00



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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
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds		0.00	5,853.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,042,686.48	1,049,027.74

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					112,180.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,045,944.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,049,027.74	(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)					109,096.76	(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	28,435.10	33,101.27
1112	District Levy - Personal Property	372.98	433.74
1113	District Levy - Heavy Motor Vehicles	26.52	179.17
1114	District Levy - Pers Prop/Mobile Homes	623.90	484.35
1190	Penalties and Interest on Taxes	144.56	171.30
1510	Interest Earnings	249.22	227.54
2220	County On-Schedule Trans Reimb	7,898.27	8,054.56
3210	State On-Schedule Trans Reimb	7,898.27	8,054.56
3444	State School Block Grant	964.68	1,533.43
3446	SB96 Block Grant Reimbursement	0.00	300.69
6100	Material Prior Period Revenue Adjustments	2,014.36	27.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		48,627.86	52,568.16

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	31,013.85	33,428.76
			2XX Personal Services - Employee Benefits	5,744.88	4,784.76
			3XX Purchased Professional and Technical Services	0.00	132.87
			4XX Purchased Property Services	9,915.85	10,051.87
			5XX Other Purchased Services	12.00	53.72
			6XX Supplies and Materials	5,758.84	4,621.68
			7XX Property and Equipment Acquisition	0.00	3,241.24
			810 Dues and Fees	150.00	150.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				52,595.42	56,464.90



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						22,589.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						52,568.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						56,464.90 (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)						18,692.47 (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	24,472.90	21,797.46
1112	District Levy - Personal Property	161.44	376.77
1113	District Levy - Heavy Motor Vehicles	23.28	107.60
1114	District Levy - Pers Prop/Mobile Homes	311.58	338.40
1190	Penalties and Interest on Taxes	88.22	114.76
1510	Interest Earnings	806.09	902.44
6100	Material Prior Period Revenue Adjustments	993.81	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>26,857.32</u>	<u>23,637.43</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	31,650.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>31,650.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	110,698.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,637.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,650.00	(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)	102,686.31	(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
1110	District Tax Levy	0.00	1,628.63
1111	District Levy - Real Property	5,642.81	5,764.22
1112	District Levy - Personal Property	0.72	102.53
1113	District Levy - Heavy Motor Vehicles	6.33	32.60
1114	District Levy - Pers Prop/Mobile Homes	39.67	102.32
1190	Penalties and Interest on Taxes	13.48	30.09
1510	Interest Earnings	8.25	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,711.26</u>	<u>7,660.39</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services	5,470.00	380.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,470.00</u>	<u>380.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	3,192.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,660.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	380.00	(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)	10,472.61	(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		318.61	164.73
	2240 County Retirement Distribution		137,077.29	181,750.00
	6100 Material Prior Period Revenue Adjustments		77.18	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			137,473.08	181,914.73

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	50,779.56	76,877.66
			810 Dues and Fees	21,750.00	0.00
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	4,865.40	4,174.38
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	266.08	935.06
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	6,666.13	6,748.50
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	2,374.44	5,059.23
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	12,595.71	12,583.84
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	3,330.81	3,406.22
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	11,368.31	10,314.57
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	4,430.31	4,889.40
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	8,614.14	8,780.55
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,172.10	1,629.76
	392 State Career & Technical Ed Entitlement - Business				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,730.30	7,016.22
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7,461.33	1,119.27



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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		6,738.11	6,205.28
	610		Adult Continuing Education Programs			
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits		399.10	72.99
	710		School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits		674.48	773.67
	720		School Sponsored Athletics			
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		8,783.69	8,719.86
	999		Undistributed			
		9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments		0.00	77.15
910						
	1XX		Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits		5,973.08	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>165,973.08</u>	<u>159,383.61</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					24,172.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					181,914.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					159,383.61	(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)					46,703.61	(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
145	Title III Part A English Language Acquisition	
	4320 Title III, Part A, English Language Acquisition & Language Enhancement	165,629.31
205	Flathead Valley Community College	
	3290 State - Other State Grants	1,724.77
295	Medicaid	
	3357 Montana Administrative Claiming Reimbursement	81,674.17
325	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	8,709.00
425	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	3,963.00
625	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	11,633.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>273,333.25</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
145	Title III Part A English Language Acquisition				
	432 Title III, Part A, English Language Acquisition & Language Enhancement				
	1XXX Instruction				
			1XX Personal Services - Salaries		108,571.70
			2XX Personal Services - Employee Benefits		32,047.14
			3XX Purchased Professional and Technical Services		22,000.00
			5XX Other Purchased Services		409.00
			6XX Supplies and Materials		2,601.47
			145 Subtotal		<u>165,629.31</u>
205	Flathead Valley Community College				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,729.25
			205 Subtotal		<u>1,729.25</u>
245	Graduation Matttters				
	324 Graduation Matters Montana				
	1XXX Instruction				
			1XX Personal Services - Salaries		2,200.00
			2XX Personal Services - Employee Benefits		367.76
			5XX Other Purchased Services		262.08
			6XX Supplies and Materials		948.24
			245 Subtotal		<u>3,778.08</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
295	Medicaid				
	280	Special Education - Local and State			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		81,674.17
			295 Subtotal		<u>81,674.17</u>
325	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		1,039.16
			7XX Property and Equipment Acquisition		7,669.84
			325 Subtotal		<u>8,709.00</u>
425	Vo Ed All Career & Tech Ed Programs				
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			5XX Other Purchased Services		989.81
			6XX Supplies and Materials		468.19
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			5XX Other Purchased Services		1,193.10
			6XX Supplies and Materials		277.90
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		1,034.00
			425 Subtotal		<u>3,963.00</u>
625	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		9,500.00
			2XX Personal Services - Employee Benefits		2,133.00
			625 Subtotal		<u>11,633.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u><u>277,115.81</u></u>



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					7,036.99 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					273,333.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					277,115.81 (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)					3,254.43 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
145 Title III Part A English Language Acquisition	165,629.31	165,629.31	0.00
205 Flathead Valley Community College	1,724.77	1,729.25	-4.48
245 Graduation Matters	0.00	3,778.08	-3,778.08
295 Medicaid	81,674.17	81,674.17	0.00
325 Vo Ed Carl Perkins Basic Grant	8,709.00	8,709.00	0.00
425 Vo Ed All Career & Tech Ed Programs	3,963.00	3,963.00	0.00
625 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,633.00	11,633.00	0.00
Total	273,333.25	277,115.81	-3,782.56



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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	1,651.04	8,781.10
1112	District Levy - Personal Property	28.04	31.49
1113	District Levy - Heavy Motor Vehicles	25.04	43.66
1114	District Levy - Pers Prop/Mobile Homes	45.55	53.68
1190	Penalties and Interest on Taxes	10.36	22.82
1340	Fees for Adult Education	989.00	0.00
1510	Interest Earnings	26.85	25.37
6100	Material Prior Period Revenue Adjustments	140.02	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,915.90	8,958.12

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

PRC	Program	Function	Object	2014 Value	2015 Value
610 Adult Continuing Education Programs					
1XXX Instruction					
			1XX Personal Services - Salaries	2,474.50	450.00
			2XX Personal Services - Employee Benefits	76.28	0.00
			4XX Purchased Property Services	0.00	306.41
			5XX Other Purchased Services	203.00	1,527.00
			6XX Supplies and Materials	328.13	2,250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,081.91	4,533.41

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	2,867.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,958.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,533.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,292.19	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18	
PRC	Revenue		2014 Value	2015 Value
	1311 Driver's Education Fees		4,200.00	3,000.00
	1510 Interest Earnings		98.92	100.65
	3260 State Driver's Education Reimbursement		1,506.82	1,749.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			5,805.74	4,850.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 18	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	3,850.72	3,554.00
			2XX Personal Services - Employee Benefits	19.25	0.00
			4XX Purchased Property Services	417.88	306.40
			5XX Other Purchased Services	483.69	486.87
			6XX Supplies and Materials	0.00	2,569.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,771.54	6,917.09

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						10,793.19 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,850.59 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,917.09 (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)						8,726.69 (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		11.91	44.92
	1910 Rentals		2,010.38	2,520.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			2,022.29	2,564.92

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			
			4XX Purchased Property Services	2,129.10	2,045.76
			6XX Supplies and Materials	28.68	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,157.78	2,045.76

Schedule Of Changes Worksheet							Fund Code 20	
Beginning Fund Balance							4,002.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							2,564.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							2,045.76	(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)							4,521.94	(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		104.84	109.99
	5300 Operating Transfers from Other Funds		0.00	5,853.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>104.84</u>	<u>5,963.76</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	0.00	6,665.76
			2XX Personal Services - Employee Benefits	0.00	38.79
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	875.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>875.00</u>	<u>6,704.55</u>

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						6,727.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,963.76 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,704.55 (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)						5,986.68 (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	2,789.95	2,843.73
1900	Other Revenue from Local Sources	4,255.79	2,714.18
4820	Federal Impact Aid - Title VIII	205,099.88	250,227.39
5400	Proceeds from Long-Term Liabilities	0.00	37,960.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		212,145.62	293,745.30

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	15,846.31	15,382.64
	2XX		Personal Services - Employee Benefits	28.69	319.87
	3XX		Purchased Professional and Technical Services	157.50	2,072.50
	4XX		Purchased Property Services	307.50	418.50
	5XX		Other Purchased Services	9,184.28	7,135.24
	6XX		Supplies and Materials	14,282.40	12,981.29
	7XX		Property and Equipment Acquisition	0.00	37,960.00
	810		Dues and Fees	220.00	1,454.95
21XX Support Services - Students					
	5XX		Other Purchased Services	0.00	79.00
	6XX		Supplies and Materials	841.31	2,492.83
221X Improvement of Instruction Services					
	3XX		Purchased Professional and Technical Services	3,065.00	1,344.15
	5XX		Other Purchased Services	346.66	359.57
	6XX		Supplies and Materials	3,218.73	3,607.12
	7XX		Property and Equipment Acquisition	0.00	2,693.99
	810		Dues and Fees	0.00	128.00
222X Educational Media Services					
	4XX		Purchased Property Services	40.04	165.00
	6XX		Supplies and Materials	8,010.49	7,420.29
23XX Support Services - General Administration					
	3XX		Purchased Professional and Technical Services	9,572.52	11,701.68
	5XX		Other Purchased Services	2,900.26	2,178.63
	6XX		Supplies and Materials	1,387.48	1,101.91
	810		Dues and Fees	4,477.05	4,399.31
	8XX		Other Expenditures	0.00	2,828.66
24XX Support Services - School Administration					
	5XX		Other Purchased Services	104.61	322.36



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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
			6XX Supplies and Materials	1,443.34	853.21
			810 Dues and Fees	480.00	1,836.00
		25XX	Support Services - Business		
			3XX Purchased Professional and Technical Services	2,434.32	4,599.90
			5XX Other Purchased Services	4,583.62	6,511.58
			6XX Supplies and Materials	450.16	3,719.61
			7XX Property and Equipment Acquisition	0.00	1,750.37
			810 Dues and Fees	299.85	110.70
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	1,520.24	3,661.78
			2XX Personal Services - Employee Benefits	166.22	364.44
			3XX Purchased Professional and Technical Services	540.30	1,524.31
			440 Bldg & Grounds Repair and Main Services	7,910.94	12,427.89
			4XX Purchased Property Services	32,550.40	34,019.71
			5XX Other Purchased Services	10,284.90	11,081.33
			6XX Supplies and Materials	13,750.75	21,759.17
			810 Dues and Fees	0.00	132.00
		27XX	Student Transportation Services		
			4XX Purchased Property Services	443.78	6,846.34
			6XX Supplies and Materials	1,271.50	1,839.19
		52XX	Capital Leases or Long Term Notes with Board of Investments		
			840 Principal On Debt	13,144.01	24,892.07
			850 Interest on Debt	2,841.00	3,607.97
	280		Special Education - Local and State		
		1XXX	Instruction		
			5XX Other Purchased Services	140.21	533.24
			6XX Supplies and Materials	814.85	789.82
	390		State Career & Technical Ed Entitlement - Undistributed		
		1XXX	Instruction		
			4XX Purchased Property Services	153.00	0.00
			5XX Other Purchased Services	0.00	198.00
			6XX Supplies and Materials	2,459.70	3,746.98
	710		School Sponsored Extracurricular Activities		
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	410.00	685.00
			2XX Personal Services - Employee Benefits	26.24	2.06
			6XX Supplies and Materials	847.22	175.51
	720		School Sponsored Athletics		
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	11,145.00	12,940.00
			2XX Personal Services - Employee Benefits	561.27	320.93
			3XX Purchased Professional and Technical Services	3,115.00	3,535.00



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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
			5XX Other Purchased Services		315.06	6,459.93
			6XX Supplies and Materials		10,911.76	15,238.67
			7XX Property and Equipment Acquisition		0.00	349.01
			810 Dues and Fees		6,920.00	4,025.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>205,925.47</u>	<u>309,084.21</u>

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					329,314.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					293,745.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					309,084.21	(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)					313,975.46	(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		17.32	0.00
	1945 Fees - Users/Resale of Supplies		0.00	2,920.00
	3281 State Technology Aid		2,499.98	1,221.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			2,517.30	4,141.73

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	978.00	1,238.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				978.00	1,238.53

Schedule Of Changes Worksheet							Fund Code 28	
Beginning Fund Balance							5,255.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							4,141.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							1,238.53	(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)							8,158.94	(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		361.29	513.78
	3445 State Combined Fund School Block Grant		11,178.74	14,082.56
	3447 SB96 Combined Block Grant Reimbursement		0.00	1,535.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			11,540.03	16,131.52

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			
			6XX Supplies and Materials	2,220.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,220.00	0.00

Schedule Of Changes Worksheet

						Fund Code 29	
Beginning Fund Balance						47,085.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						16,131.52	(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)						63,216.55	(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	111,833.86	135,259.68
1112	District Levy - Personal Property	1,443.01	1,698.81
1113	District Levy - Heavy Motor Vehicles	2,898.82	673.62
1114	District Levy - Pers Prop/Mobile Homes	2,528.33	1,878.47
1190	Penalties and Interest on Taxes	576.06	629.79
1510	Interest Earnings	711.61	689.78
3120	State Guaranteed Tax Base Aid	43,738.43	28,189.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		163,730.12	169,019.61

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	155,000.00	160,000.00	
			850 Interest on Debt	23,956.26	18,337.50	
			860 Agent Fees/Issuance Costs	350.00	350.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				179,306.26	178,687.50	

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance					47,825.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					169,019.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					178,687.50	(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)					38,157.18	(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	5.62	6.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5.62</u>	<u>6.18</u>

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:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					619.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6.18	(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)					625.33	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	13.22	19.21
	3250 Montana Digital Academy	7,095.53	7,103.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7,108.75</u>	<u>7,122.52</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2014 Value	2015 Value
	325 Montana Digital Academy				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,722.20	5,728.48
			2XX Personal Services - Employee Benefits	950.50	973.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>6,672.70</u>	<u>6,702.21</u>

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	1,926.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,122.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,702.21	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,346.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2014 Value	2015 Value
	1XXX Revenues from Student Activities	97,707.45	111,944.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>97,707.45</u>	<u>111,944.65</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2014 Value	2015 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	116,869.27	105,825.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>116,869.27</u>	<u>105,825.21</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	62,191.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	111,944.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	105,825.21	(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)	68,311.19	(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	29.56	36.07
	1920 Contributions/Donations from Private Sources	1,875.00	2,425.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,904.56</u>	<u>2,461.07</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				
			870 Student Scholarships	1,800.00	2,300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,800.00</u>	<u>2,300.00</u>

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	2,917.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,461.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,300.00	(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)	3,078.92	(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	30,399.00	31,594.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	123,835.74	86,856.49
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	103,519.35	67,768.44
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	565,129.82	500,442.47
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,472.46	4,733.15
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	25,789.51	25,549.70
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	380.00
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	5,470.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	18,117.75
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	18,117.75

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,039.25
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	26,089.56
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	72,392.93
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: 90%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	53,344.19	0.00	0.00	0.00	0.00
280	1XXX	2XX	15,359.26	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	533.24
280	1XXX	6XX	0.00	0.00	0.00	0.00	789.82
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	2,366.42	0.00	0.00	0.00	0.00
Totals			71,069.87	0.00	0.00	0.00	1,323.06

72,392.93

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

Submit ID: 0475-05614887

24 Lake County

0475 Arlee H S

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	81,137.70	0.00	0.00	0.00	81,137.70
Land Improvements	9,980.00	0.00	0.00	0.00	9,980.00
Buildings	1,580,562.00	0.00	0.00	0.00	1,580,562.00
*** Machinery and Equipment	36,730.99	0.00	74,601.61	0.00	111,332.60
Totals at Historical Cost	1,708,410.69	0.00	74,601.61	0.00	1,783,012.30
Depreciation					
Machinery and Equipment Accum	73,705.50	0.00	0.00	0.00	73,705.50
Total Accumulated Depreciation	73,705.50	0.00	0.00	0.00	73,705.50
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,634,705.19	0.00	74,601.61	0.00	1,709,306.80

* 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

Submit ID: 0475-05614887

24 Lake County

0475 Arlee H S

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	2,182.75	37,960.00	0.00	14,115.81	26,026.94	0.00	26,026.94
Compensated Absences	114,491.58	0.00	0.00	23,671.19	90,820.39	0.00	90,820.39
Loans Payable	84,423.13	0.00	0.00	14,384.23	70,038.90	0.00	70,038.90
Other Post Employment Benefits	80,822.70	39,149.88	0.00	12,000.00	107,972.58	0.00	107,972.58
Total Governmental Activity							
Non-bond Long-Term Liabilities	281,920.16	77,109.88	0.00	64,171.23	294,858.81	0.00	294,858.81
Bond(s)							
03/29/2007	500,000.00	0.00	160,000.00	0.00	340,000.00	165,000.00	175,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	500,000.00	0.00	160,000.00	0.00	340,000.00	165,000.00	175,000.00

* 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: 0475-05614887

24 Lake County

0475 Arlee H S

Net Pension Liability FY2015

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	174,098.00	0.00	174,098.00
Net Pension - TRS	0.00	992,180.00	0.00	992,180.00