



# Trustees' Financial Summary

**FY2010-11**

**Submit ID: 0474-42992536**

**24 Lake County**

**0474 Arlee Elem**

**Due Dates:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

## Certification

**Business Manager/Clerk:** Lonnie Morin

**Phone #:** (406) 726-3216

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Amy Burland

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Gale Decker

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Computer Software Associates

For FY11 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
000	IDEA Part B (Trans from Coop)	FEDERAL	FY2011	84.027A
001	Material prior period adjustment	LOCAL	FY2011	
121	State OTO Indian Education for All	STATE	FY2011	state
131	Gifted and Talented	STATE	024-0474-1311	State
141	Journeys from Home SRTS	FEDERAL	FY2011	20.205
151	Plum Creek Foundation	LOCAL	FY2011	FY2011
171	Title I, Part A, Improving Basic Programs	FEDERAL	FY2011	84.010A
221	Title I Improving Basic Programs	FEDERAL	FY2011	84.010A
231	ARRA - Title I SchoolWide	FEDERAL	FY2011	84.389A
251	Title I, Part A, Improving Basic Programs	FEDERAL	JH FY2011-12	84.010A
271	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	FY2011	84.358A
311	GEAR UP	FEDERAL	FY2011	84.334
331	Mindfulness Grant	LOCAL	FY2010	
391	IEFA Progressive Grant	STATE	24-0474-46-11	FY2011
511	Johnson O'Malley (JOM)	FEDERAL	FY2011	15.130
531	IDEA Part B (Trans from Coop)	FEDERAL	FY2011	84.027A
611	Title VII, Indian Education	FEDERAL	FY2011	84.060
631	Title II Part A	FEDERAL	FY2011	84.367
641	Title II, Part D, Ed Technology	FEDERAL	FY2011	84.318
711	Title III Part A English Language Acquisition	FEDERAL	FY2011	84.365A
811	21st Century Community Learning	FEDERAL	FY2011	84.287



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	153,918.85	35,748.40	152,438.32	5,377.70
02	Taxes Receivable - Real and Personal (120-149)	7,858.69	645.49	2,955.72	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,335.76		428.21
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	161,777.54	38,729.65	155,394.04	5,805.91
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	7,858.69	645.49	2,955.72	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	7,858.69	645.49	2,955.72	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	153,918.85	38,084.16	152,438.32	5,805.91
52	<b>TOTAL FUND BALANCE/EQUITY</b>	153,918.85	38,084.16	152,438.32	5,805.91
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	161,777.54	38,729.65	155,394.04	5,805.91



# Trustees' Financial Summary

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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,426.41	107,570.11	-163,315.14	8,923.32
02	Taxes Receivable - Real and Personal (120-149)	0.08			3.57
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		26,112.60	152,401.21	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,426.49	133,682.71	-10,913.93	8,926.89
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	0.08			3.57
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	0.08			3.57
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,426.41	133,682.71	-10,913.93	8,923.32
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,426.41	133,682.71	-10,913.93	8,923.32
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,426.49	133,682.71	-10,913.93	8,926.89



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,855.87	10,884.46
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			4,855.87	10,884.46
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			4,855.87	10,884.46
52	<b>TOTAL FUND BALANCE/EQUITY</b>			4,855.87	10,884.46
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			4,855.87	10,884.46



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			455,038.09	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			455,038.09	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			455,038.09	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			455,038.09	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			455,038.09	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5.79	805.43		31,316.92
02	Taxes Receivable - Real and Personal (120-149)				22,216.57
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5.79	805.43		53,533.49
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				22,216.57
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				22,216.57
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	5.79	805.43		31,316.92
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5.79	805.43		31,316.92
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5.79	805.43		53,533.49



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		2,057.32		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		2,057.32		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)		2,057.32		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		2,057.32		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		2,057.32		



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,264.91
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				1,264.91
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				1,264.91
52	<b>TOTAL FUND BALANCE/EQUITY</b>				1,264.91
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				1,264.91



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	147,771.35	54,290.60		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	147,771.35	54,290.60		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	147,771.35	54,290.60		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	147,771.35	54,290.60		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	147,771.35	54,290.60		



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## Balance Sheet

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



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## Balance Sheet

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



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

### 01 - General Fund

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	88,888.09	82,220.68
1112 District Levy - Personal Property	5,657.17	4,941.43
1113 District Levy - Heavy Motor Vehicles	4,899.35	2,884.80
1114 District Levy - Pers Prop/Mobile Homes	2,827.62	2,093.45
1190 Penalties and Interest on Taxes	1,006.69	440.21
1510 Interest Earnings	5,687.98	4,868.39
3110 Direct State Aid	669,582.87	599,903.24
3111 Quality Educator	89,377.00	96,921.16
3113 Indian Education For All	5,997.60	5,895.60
3114 American Indian Achievement Gap	39,200.00	35,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	86,775.69	83,101.12
3120 State Guaranteed Tax Base Aid	460,048.88	426,796.56
3444 State School Block Grant	30,172.34	30,401.65
3730 HB645 State Special Education Allowable Costs	2,410.21	2,378.34
5300 Operating Transfers from Other Funds	0.00	300.00
6100 Material Prior Period Revenue Adjustments	0.00	2,821.10
7800 ARRA - State Fiscal Stabilization Fund	47,204.11	67,691.58
7810 Education Jobs Fund	0.00	56,581.75

#### Total Current Revenues, Other Financing Sources and Residual Equity

#### Transfers In:

1,539,735.60

1,505,441.06

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	736,760.44	702,791.27
2XX Personal Services - Employee Benefits	124,511.18	137,062.20
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	59,883.39	63,720.79
2XX Personal Services - Employee Benefits	6,012.55	10,298.77
<b>22XX Educational Media Services</b>		
1XX Personal Services - Salaries	57,009.13	62,813.40
2XX Personal Services - Employee Benefits	8,620.19	9,424.32
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	59,065.87	54,022.12
2XX Personal Services - Employee Benefits	754.31	4,353.15
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	118,271.46	119,896.97
2XX Personal Services - Employee Benefits	21,332.36	23,337.36
<b>25XX Support Services - Business</b>		



# Trustees' Financial Summary

FY2010-11

Submit ID: 0474-42992536

24 Lake County  
0474 Arlee Elem

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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	17,902.79	17,806.26
			2XX Personal Services - Employee Benefits	4,202.72	4,651.51
			810 Dues and Fees	4,000.00	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	138,475.21	137,440.05
			2XX Personal Services - Employee Benefits	28,377.07	30,951.50
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	4,694.98	4,638.48
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	18,150.16	18,295.92
			2XX Personal Services - Employee Benefits	3,004.46	3,276.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	2,730.00	3,580.00
			2XX Personal Services - Employee Benefits	224.99	30.41
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	23,770.00	26,250.00
			2XX Personal Services - Employee Benefits	268.26	270.20
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	67,691.58
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	56,581.75
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	1,344.14	0.00
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	2,300.00	0.00
160					
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	47,204.11	0.00



# Trustees' Financial Summary

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

01 - General Fund

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

1,488,869.77

1,559,184.01

### Schedule Of Changes Worksheet

Beginning Fund Balance						207,661.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,505,441.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,559,184.01	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						153,918.85	(5)



# Trustees' Financial Summary

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

### 10 - Transportation Fund

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	0.00	1,334.04
1111 District Levy - Real Property	6,169.52	5,204.64
1112 District Levy - Personal Property	517.38	309.96
1113 District Levy - Heavy Motor Vehicles	315.48	238.74
1114 District Levy - Pers Prop/Mobile Homes	240.62	246.52
1190 Penalties and Interest on Taxes	233.18	31.12
1510 Interest Earnings	1,337.96	829.99
2220 County On-Schedule Trans Reimb	21,806.55	19,512.17
3210 State On-Schedule Trans Reimb	21,807.69	19,512.17
3444 State School Block Grant	3,222.71	3,247.20
6100 Material Prior Period Revenue Adjustments	0.00	160.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>55,651.09</b>	<b>50,626.88</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	30,534.05	32,179.72
2XX Personal Services - Employee Benefits	3,729.14	3,643.47
4XX Purchased Property Services	19,736.37	22,424.56
5XX Other Purchased Services	893.55	0.00
6XX Supplies and Materials	12,625.08	14,355.67
810 Dues and Fees	0.00	1,269.45
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>67,518.19</b>	<b>73,872.87</b>



# Trustees' Financial Summary

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**24 Lake County**

**0474 Arlee Elem**

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						61,330.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						50,626.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						73,872.87	(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)						38,084.16	(5)



# Trustees' Financial Summary

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

### 11 - Bus Depreciation Fund

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	35,340.91	31,276.83
1112 District Levy - Personal Property	1,866.05	2,062.05
1113 District Levy - Heavy Motor Vehicles	1,866.37	1,089.37
1114 District Levy - Pers Prop/Mobile Homes	717.09	810.52
1190 Penalties and Interest on Taxes	249.08	147.20
1510 Interest Earnings	2,251.64	1,755.33

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	42,291.14	37,141.30
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#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	34,300.00	0.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	34,300.00	0.00
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#### Schedule Of Changes Worksheet

Beginning Fund Balance		115,297.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		37,141.30	(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)		152,438.32	(5)



# Trustees' Financial Summary

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

### 12 - School Food Services Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	641.23	255.64
1621 Lunch Sales	25,594.76	23,749.45
4550 Federal Child Nutrition	121,173.68	132,478.82
4552 Fresh Fruit And Vegetable	10,680.56	13,509.07
6100 Material Prior Period Revenue Adjustments	0.00	1,134.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>158,090.23</b>	<b>171,127.97</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>460 Fresh Fruit And Vegetable</b>		
<b>31XX Food Services</b>		
6XX Supplies and Materials	10,680.56	13,509.07
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	84,090.90	92,565.90
2XX Personal Services - Employee Benefits	20,382.67	19,844.92
4XX Purchased Property Services	1,543.00	744.31
5XX Other Purchased Services	698.44	356.50
6XX Supplies and Materials	70,399.08	38,306.39
7XX Property and Equipment Acquisition	2,869.00	0.00
810 Dues and Fees	988.19	220.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>191,651.84</b>	<b>165,547.34</b>



# Trustees' Financial Summary

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**24 Lake County**

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

### 12 - School Food Services Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						225.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						171,127.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						165,547.34	(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)						5,805.91	(5)



# Trustees' Financial Summary

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

### 13 - Tuition Fund

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	2.35	0.00
1112 District Levy - Personal Property	1.16	0.00
1114 District Levy - Pers Prop/Mobile Homes	0.05	0.00
1190 Penalties and Interest on Taxes	0.63	0.00
1510 Interest Earnings	64.80	50.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>68.99</b>	<b>50.59</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					3,375.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	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)					3,426.41	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	2,572.89	1,760.69
2240 County Retirement Distribution	249,709.22	268,246.95
6100 Material Prior Period Revenue Adjustments	0.00	-478.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>252,282.11</b>	<b>269,529.07</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	135,332.17	138,499.50
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	9,125.69	10,094.35
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	8,211.38	9,144.47
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	10,237.13	9,631.35
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	23,452.92	23,821.11
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	5,479.35	6,098.03
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	21,580.56	21,363.70
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	3,876.87	4,080.56
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	24,267.51	24,685.35
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	4,039.58	4,536.26
<b>360 State Gifted &amp; Talented Reimbursement</b>		
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	1,369.10	1,442.08
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,759.68	0.00
<b>392 State Career &amp; Technical Ed Entitlement - Marketing</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	727.44



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

### 14 - Retirement Fund

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

PRC	Program	Function	Object	2010 Value	2011 Value
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	1,074.26
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	1,000.78
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	17.15	31.28
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	348.84	432.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,908.36	3,265.54
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	12,450.99	13,054.70
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	4,658.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				265,457.28	277,640.96

#### Schedule Of Changes Worksheet

Beginning Fund Balance					141,794.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					269,529.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					277,640.96	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					133,682.71	(5)



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

<b>PRC Revenue</b>	<b>2011 Value</b>
<b>000 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	90,234.00
<b>001 Material prior period adjustment</b>	
6100 Material Prior Period Revenue Adjustments	834.99
<b>131 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	1,746.00
<b>141 Journeys from Home SRTS</b>	
3290 State - Other State Grants	6,048.70
<b>171 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	5,580.00
<b>221 Title I Improving Basic Programs</b>	
4940 Schoolwide Program	247,342.00
<b>231 ARRA - Title I SchoolWide</b>	
7560 ARRA Title I SchoolWide	17,195.62
<b>251 Title I, Part A, Improving Basic Programs</b>	
4220 Title I, Part A, Improvement Grants	13,992.00
<b>271 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	2,217.00
<b>311 GEAR UP</b>	
4710 GEAR UP	60,200.00
<b>391 IEFA Progressive Grant</b>	
3290 State - Other State Grants	3,615.00
<b>511 Johnson O'Malley (JOM)</b>	
4140 Federal Johnson O'Malley (JOM)	6,765.00
<b>611 Title VII, Indian Education</b>	
4130 Title VII Indian Education	47,637.12
<b>631 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,889.00
<b>641 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	52.00
<b>711 Title III Part A English Language Acquisition</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	190,415.85
<b>811 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	100,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	795,764.28



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
<b>121 State OTO Indian Education for All</b>	
<b>470 Federal Miscellaneous Grants from other State Agencies</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	732.38
6XX Supplies and Materials	525.00
	1,257.38
<b>121 Subtotal</b>	
<b>131 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	600.00
2XX Personal Services - Employee Benefits	80.85
6XX Supplies and Materials	1,065.15
	1,746.00
<b>131 Subtotal</b>	
<b>141 Journeys from Home SRTS</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	5,000.00
6XX Supplies and Materials	1,048.70
	6,048.70
<b>141 Subtotal</b>	
<b>171 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,534.00
2XX Personal Services - Employee Benefits	821.00
6XX Supplies and Materials	2,225.00
	5,580.00
<b>171 Subtotal</b>	
<b>221 Title I Improving Basic Programs</b>	
<b>494 Schoolwide Program</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	165,741.44
2XX Personal Services - Employee Benefits	55,197.80
3XX Purchased Professional and Technical Services	24,803.00
5XX Other Purchased Services	188.00
6XX Supplies and Materials	1,411.76
	247,342.00
<b>221 Subtotal</b>	
<b>231 ARRA - Title I SchoolWide</b>	
<b>756 ARRA Title I SchoolWide</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	5,988.99



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
<b>231 ARRA - Title I SchoolWide</b>	
<b>756 ARRA Title I SchoolWide</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	962.41
5XX Other Purchased Services	900.00
6XX Supplies and Materials	9,344.22
	17,195.62
<b>231 Subtotal</b>	
<b>251 Title I, Part A, Improving Basic Programs</b>	
<b>422 Title I, Part A, Improvement Grants</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	900.00
2XX Personal Services - Employee Benefits	150.35
3XX Purchased Professional and Technical Services	11,000.00
6XX Supplies and Materials	1,941.71
	13,992.06
<b>251 Subtotal</b>	
<b>271 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>437 Title VI, Part B, Subpart 2, Rural Low-Income Schools</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,077.33
2XX Personal Services - Employee Benefits	139.67
	2,217.00
<b>271 Subtotal</b>	
<b>311 GEAR UP</b>	
<b>471 GEAR UP</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	27,311.17
2XX Personal Services - Employee Benefits	3,976.61
3XX Purchased Professional and Technical Services	10,500.00
5XX Other Purchased Services	2,346.03
6XX Supplies and Materials	13,195.01
7XX Property and Equipment Acquisition	2,871.18
	60,200.00
<b>311 Subtotal</b>	
<b>331 Mindfulness Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	110.51
<b>391 IEFA Progressive Grant</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,870.00
2XX Personal Services - Employee Benefits	763.24



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
<b>391 IEFA Progressive Grant</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	2,575.00
5XX Other Purchased Services	2,572.40
6XX Supplies and Materials	219.36
	11,000.00
<b>391 Subtotal</b>	
<b>511 Johnson O'Malley (JOM)</b>	
<b>410 Miscellaneous Federal Grants Direct from Feds</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,050.00
2XX Personal Services - Employee Benefits	73.11
5XX Other Purchased Services	2,469.61
6XX Supplies and Materials	1,540.55
	5,133.27
<b>511 Subtotal</b>	
<b>531 IDEA Part B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	78,226.00
2XX Personal Services - Employee Benefits	12,008.00
	90,234.00
<b>531 Subtotal</b>	
<b>611 Title VII, Indian Education</b>	
<b>413 Title VII Indian Education</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	39,034.36
2XX Personal Services - Employee Benefits	12,740.33
3XX Purchased Professional and Technical Services	1,115.76
5XX Other Purchased Services	2,605.30
6XX Supplies and Materials	133.25
	55,629.00
<b>611 Subtotal</b>	
<b>631 Title II Part A</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,740.00
2XX Personal Services - Employee Benefits	149.00
	1,889.00
<b>631 Subtotal</b>	
<b>641 Title II, Part D, Ed Technology</b>	
<b>431 Title II, Part D, Educational Technology</b>	
<b>1XXX Instruction</b>	





# Trustees' Financial Summary

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24 Lake County

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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
000 IDEA Part B (Trans from Coop)	90,234.00	0.00	90,234.00
001 Material prior period adjustment	834.99	0.00	834.99
121 State OTO Indian Education for All	0.00	1,257.38	-1,257.38
131 Gifted and Talented	1,746.00	1,746.00	0.00
141 Journeys from Home SRTS	6,048.70	6,048.70	0.00
171 Title I, Part A, Improving Basic Programs	5,580.00	5,580.00	0.00
221 Title I Improving Basic Programs	247,342.00	247,342.00	0.00
231 ARRA - Title I SchoolWide	17,195.62	17,195.62	0.00
251 Title I, Part A, Improving Basic Programs	13,992.00	13,992.06	-0.06
271 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	2,217.00	2,217.00	0.00
311 GEAR UP	60,200.00	60,200.00	0.00
331 Mindfulness Grant	0.00	110.51	-110.51
391 IEFA Progressive Grant	3,615.00	11,000.00	-7,385.00
511 Johnson O'Malley (JOM)	6,765.00	5,133.27	1,631.73
531 IDEA Part B (Trans from Coop)	0.00	90,234.00	-90,234.00
611 Title VII, Indian Education	47,637.12	55,629.00	-7,991.88
631 Title II Part A	1,889.00	1,889.00	0.00
641 Title II, Part D, Ed Technology	52.00	52.00	0.00
711 Title III Part A English Language Acquisition	190,415.85	190,977.40	-561.55
811 21st Century Community Learning	100,000.00	100,000.00	0.00
<b>Total</b>	<b>795,764.28</b>	<b>810,603.94</b>	<b>-14,839.66</b>



# Trustees' Financial Summary

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

### 17 - Adult Education Fund

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	30.05	49.31
1112 District Levy - Personal Property	4.88	1.16
1113 District Levy - Heavy Motor Vehicles	0.90	1.42
1114 District Levy - Pers Prop/Mobile Homes	0.30	0.56
1190 Penalties and Interest on Taxes	4.57	0.19
1510 Interest Earnings	175.04	133.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>215.74</b>	<b>185.84</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	112.50	204.25
2XX Personal Services - Employee Benefits	0.77	1.25
6XX Supplies and Materials	140.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>253.27</b>	<b>205.50</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	8,942.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	185.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	205.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,923.32	(5)



# Trustees' Financial Summary

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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:

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	0.00	5.87
1910 Rentals	0.00	4,850.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	4,855.87

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,855.87	(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)	4,855.87	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	167.55	165.10
5300 Operating Transfers from Other Funds	2,300.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,467.55	165.10

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

PRC Program Function Object	2010 Value	2011 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	300.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		11,019.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		165.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		300.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		10,884.46	(5)



# Trustees' Financial Summary

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

### 26 - Impact Aid Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	19,139.56	8,592.05
1900 Other Revenue from Local Sources	0.00	1,250.00
4820 Federal Impact Aid - Title VIII	560,978.50	622,413.33
5200 Sale or Compensation for Loss of Assets	0.00	93,590.00
6100 Material Prior Period Revenue Adjustments	0.00	904.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>580,118.06</b>	<b>726,750.32</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	30,528.97	88,089.59
2XX Personal Services - Employee Benefits	2,267.70	17,163.60
3XX Purchased Professional and Technical Services	920.72	842.54
4XX Purchased Property Services	180.00	659.55
5XX Other Purchased Services	14,260.54	13,836.14
6XX Supplies and Materials	26,477.01	39,272.46
810 Dues and Fees	968.87	558.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	18,162.08	18,652.92
6XX Supplies and Materials	2,466.56	2,324.71
<b>221X Improvement of Instruction Services</b>		
4XX Purchased Property Services	731.32	800.00
5XX Other Purchased Services	277.00	24.00
6XX Supplies and Materials	33,821.77	32,376.00
7XX Property and Equipment Acquisition	4,766.00	7,187.08
810 Dues and Fees	821.25	500.00
<b>222X Educational Media Services</b>		
4XX Purchased Property Services	0.00	180.87
5XX Other Purchased Services	355.48	0.00
6XX Supplies and Materials	10,964.49	10,024.67
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	44,057.21	32,420.85
2XX Personal Services - Employee Benefits	6,720.00	2.70
3XX Purchased Professional and Technical Services	53,324.07	60,676.43
5XX Other Purchased Services	830.54	1,190.84
6XX Supplies and Materials	6,819.01	2,811.53
810 Dues and Fees	9,368.75	10,443.95
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	40,564.04	41,302.49



# Trustees' Financial Summary

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

### 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2010 Value	2011 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>24XX Support Services - School Administration</b>				
			2XX Personal Services - Employee Benefits	273.03	0.00
			5XX Other Purchased Services	599.51	0.00
			6XX Supplies and Materials	3,985.94	442.37
			810 Dues and Fees	806.20	299.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	20,394.29	24,157.08
			2XX Personal Services - Employee Benefits	4,885.23	4,999.23
			3XX Purchased Professional and Technical Services	9,999.50	7,100.00
			5XX Other Purchased Services	27,567.99	30,013.84
			6XX Supplies and Materials	6,081.91	8,170.16
			810 Dues and Fees	5,579.41	834.50
			8XX Other Expenditures	0.00	225.32
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	148,402.49	147,209.35
			2XX Personal Services - Employee Benefits	35,394.28	39,250.98
			440 Bldg & Grounds Repair and Main Services	8,272.65	13,153.02
			4XX Purchased Property Services	69,229.59	76,276.86
			5XX Other Purchased Services	517.11	717.02
			6XX Supplies and Materials	51,057.79	56,364.30
			810 Dues and Fees	189.00	1,382.00
	<b>27XX Student Transportation Services</b>				
			4XX Purchased Property Services	3,084.29	1,449.65
			6XX Supplies and Materials	3,446.10	5,196.04
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	308,677.82	90,627.82
	<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>				
			840 Principal On Debt	18,191.82	17,410.42
			850 Interest on Debt	958.90	3,166.37
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	22,487.41	26,849.06
			2XX Personal Services - Employee Benefits	7,010.10	7,840.33
			3XX Purchased Professional and Technical Services	0.00	600.00
			5XX Other Purchased Services	1,471.00	1,542.60
			6XX Supplies and Materials	1,477.64	4,470.17
			810 Dues and Fees	290.03	256.72
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	8,932.38	9,349.20
			2XX Personal Services - Employee Benefits	1,981.12	2,166.60
			5XX Other Purchased Services	214.27	0.00
			6XX Supplies and Materials	122.79	0.00



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

### 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2010 Value	2011 Value
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			8XX Other Expenditures	0.00	78.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	2,236.38	2,295.62
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials	9,605.94	4,597.86
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	0.00	86.10
			3XX Purchased Professional and Technical Services	0.00	4,613.00
			6XX Supplies and Materials	1,040.00	13,333.37
			810 Dues and Fees	0.00	665.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,094,117.29</u>	<u>988,529.88</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					716,817.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					726,750.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					988,529.88	(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)					455,038.09	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	11.84	5.79
3281 State Technology Aid	1,971.77	1,946.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>1,983.61</u>	<u>1,952.01</u>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	2,246.54	1,990.48
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>2,246.54</u>	<u>1,990.48</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		44.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,952.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,990.48	(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)		5.79	(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:

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	1,005.16	517.61
3445 State Combined Fund School Block Grant	11,310.94	11,396.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>12,316.10</b>	<b>11,914.51</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	0.00	10,133.00
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	0.00	995.50
<b>26XX Operation and Maintenance of Plant Services</b>		
6XX Supplies and Materials	0.00	630.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	0.00	18,453.85
<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>		
840 Principal On Debt	0.00	41,028.19
850 Interest on Debt	0.00	971.81
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>72,212.35</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	61,103.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,914.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	72,212.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	805.43	(5)



# Trustees' Financial Summary

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

### 50 - Debt Service Fund

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	228,949.92	235,585.75
1112 District Levy - Personal Property	14,720.21	12,771.64
1113 District Levy - Heavy Motor Vehicles	12,770.04	8,355.24
1114 District Levy - Pers Prop/Mobile Homes	7,802.77	5,593.49
1190 Penalties and Interest on Taxes	1,974.46	1,181.29
1510 Interest Earnings	2,058.43	1,601.66
1900 Other Revenue from Local Sources	136.13	0.00
3120 State Guaranteed Tax Base Aid	69,696.76	53,916.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>338,108.72</b>	<b>319,005.65</b>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	250,000.00	265,000.00
850 Interest on Debt	91,052.50	81,427.50
860 Agent Fees/Issuance Costs	300.00	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>341,352.50</b>	<b>346,727.50</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	59,038.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	319,005.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	346,727.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	31,316.92	(5)



# Trustees' Financial Summary

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

### 60 - Building Fund

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

PRC Revenue	2010 Value	2011 Value
5400 Proceeds from Long-Term Liabilities	0.00	401,299.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	401,299.00

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	401,299.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	401,299.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	401,299.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	401,299.00	(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)		0.00 (5)



# Trustees' Financial Summary

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

### 61 - Building Reserve Fund

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

PRC Revenue	2010 Value	2011 Value
1114 District Levy - Pers Prop/Mobile Homes	0.17	0.00
1190 Penalties and Interest on Taxes	0.04	0.00
1510 Interest Earnings	38.96	30.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>39.17</b>	<b>30.39</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					2,026.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30.39	(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)					2,057.32	(5)



# Trustees' Financial Summary

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

### 85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	19.32	21.16
1900 Other Revenue from Local Sources	0.00	7,401.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	19.32	7,423.09

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	400.00
6XX Supplies and Materials	0.00	6,970.32
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	7,370.32

#### Schedule Of Changes Worksheet

Beginning Fund Balance	1,212.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,423.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,370.32	(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)	1,264.91	(5)



# Trustees' Financial Summary

**FY2010-11**

**Submit ID: 0474-42992536**

**24 Lake County**

**0474 Arlee Elem**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2010 Value</b>	<b>2011 Value</b>
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	95,036.48	100,948.33
XX	39X 1XXX 112	Certified Teacher Staff Salaries	18,150.16	18,295.92
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	96,399.01	128,934.53
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	79,275.00	78,226.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,339,519.40	1,433,772.15
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	65,593.67	13,890.39
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	574.70
XX	XXX 26XX 41X	Energy Utility Services	57,349.98	54,653.49
XX	XXX 4XXX 710	Land	0.00	401,299.00
XX	XXX 4XXX 715	Land Improvements	5,150.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	408,617.82	109,081.67
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

FY2010-11

Submit ID: 0474-42992536

24 Lake County

0474 Arlee Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	42,168.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	42,168.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	14,056.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	60,721.92
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	214,332.19
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

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

**Percentage of Special Ed Funding FY2013 Maximum Budget: 100%**



# Trustees' Financial Summary

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0474 Arlee Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	137,440.05	0.00	0.00	26,849.06	
280	1XXX	2XX	30,951.50	0.00	0.00	7,840.33	
280	1XXX	3XX	0.00	0.00	0.00	600.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	1,542.60	
280	1XXX	6XX	0.00	0.00	0.00	4,470.17	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	4,638.48	0.00	0.00	0.00	
<b>Totals</b>			173,030.03	0.00	0.00	41,302.16	214,332.19

*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY11.



# Trustees' Financial Summary

FY2010-11

Submit ID: 0474-42992536

24 Lake County

0474 Arlee Elem

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
*** Land	8,177.00	0.00	189,321.30	0.00	197,498.30
Land Improvements	173,980.77	0.00	109,081.67	0.00	283,062.44
*** Buildings	7,579,725.37	0.00	91,588.00	0.00	7,671,313.37
*** Machinery and Equipment	1,348,401.00	0.00	0.00	0.00	1,348,401.00
Totals at Historical Cost	9,110,284.14	0.00	389,990.97	0.00	9,500,275.11
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	143,832.50	0.00	0.00	0.00	143,832.50
Total Accumulated Depreciation	143,832.50	0.00	0.00	0.00	143,832.50
Governmental Activities, Capital Assets, net	8,966,451.64	0.00	389,990.97	0.00	9,356,442.61

\* 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.

<b>Depreciation by Function for FY2011</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Total Depreciation for FY2011			

\*\*\* Has comment.



# Trustees' Financial Summary

FY2010-11

Submit ID: 0474-42992536

24 Lake County

0474 Arlee Elem

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
<b>Governmental Activities*</b>							
Bonds							
03/29/2007	2,115,000.00	0.00	265,000.00	0.00	1,850,000.00	275,000.00	1,575,000.00
Capital Leases	42,975.20	0.00	20,576.79	0.00	22,398.41	0.00	22,398.41
Compensated Absences	189,937.31	96.04	0.00	0.00	190,033.35	0.00	190,033.35
Loans Payable	0.00	342,647.06	42,000.00	0.00	300,647.06	0.00	300,647.06
Other Post Employment Benefits	151,812.00	0.00	0.00	89,841.00	61,971.00	0.00	61,971.00
Total Governmental Activity							
Long-Term Liabilities	2,499,724.51	342,743.10	327,576.79	89,841.00	2,425,049.82	275,000.00	2,150,049.82

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* 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.