



Trustees' Financial Summary

FY2013-14

Submit ID: 0475-54275587

24 Lake County

0475 Arlee H S

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Lonnie Morin

Phone #: (406) 726-3216

(Signature)

(Date)

Chair, Board of Trustees: Rick Desjarlais

(Signature)

(Date)

County Superintendent: Michelle Wood

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

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

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
000	Medicaid	STATE	FY2014	State
144	Title III Language Acquisition LEP	FEDERAL	T365C130009	84.365C
204	Flathead Valley Community College	LOCAL	FY2014	
244	Graduation Matters	STATE	FY2014	FY2014
264	College Preparatory Grant	FEDERAL	S299A090004	84.299A
324	Vo Ed Carl Perkins Basic Grant	FEDERAL	2404748114	84.048A
424	Vo Ed All Career & Tech Ed Programs	STATE	Fy2014	State
524	Title III Part A English Language Acquisition	FEDERAL	T365C080014	84.365A
624	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A130844	84.358A
910	Budget Amendment			



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	105,581.05	17,931.64	107,690.82	
02	Taxes Receivable - Real and Personal (120-149)	2,810.02		1,260.27	
03	Taxes Receivable - Protested (150-159)		1,463.67		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	6,599.00	4,657.57	3,008.06	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	114,990.07	24,052.88	111,959.15	
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)	2,810.02	1,463.67	1,260.27	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	112,180.05	22,589.21	110,698.88	
52	TOTAL FUND BALANCE/EQUITY	112,180.05	22,589.21	110,698.88	
53	TOTAL LIABILITIES AND FUND BALANCE	114,990.07	24,052.88	111,959.15	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,192.22	6,464.80	-94,509.64	2,867.48
02	Taxes Receivable - Real and Personal (120-149)	335.11			97.70
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		17,707.69	101,546.63	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,527.33	24,172.49	7,036.99	2,965.18
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	335.11			97.70
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,192.22	24,172.49	7,036.99	2,867.48
52	TOTAL FUND BALANCE/EQUITY	3,192.22	24,172.49	7,036.99	2,867.48
53	TOTAL LIABILITIES AND FUND BALANCE	3,527.33	24,172.49	7,036.99	2,965.18



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,793.19		4,002.78	6,727.47
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,793.19		4,002.78	6,727.47
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	10,793.19		4,002.78	6,727.47
52	TOTAL FUND BALANCE/EQUITY	10,793.19		4,002.78	6,727.47
53	TOTAL LIABILITIES AND FUND BALANCE	10,793.19		4,002.78	6,727.47



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			329,314.37	
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			329,314.37	
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			329,314.37	
52	TOTAL FUND BALANCE/EQUITY			329,314.37	
53	TOTAL LIABILITIES AND FUND BALANCE			329,314.37	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,255.74	47,085.03		34,381.53
02	Taxes Receivable - Real and Personal (120-149)				5,647.73
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				13,443.54
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,255.74	47,085.03		53,472.80
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				5,647.73
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
48	Fund Balance for Budget	5,255.74	47,085.03		47,825.07
52	TOTAL FUND BALANCE/EQUITY	5,255.74	47,085.03		47,825.07
53	TOTAL LIABILITIES AND FUND BALANCE	5,255.74	47,085.03		53,472.80



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.10	619.15		
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	619.15		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	0.10	619.15		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	0.10	619.15		



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53	TOTAL LIABILITIES AND FUND BALANCE	0.10	619.15		
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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,926.24	62,191.75	2,917.85
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		1,926.24	62,191.75	2,917.85
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		1,926.24	62,191.75	2,917.85
52	TOTAL FUND BALANCE/EQUITY		1,926.24	62,191.75	2,917.85
53	TOTAL LIABILITIES AND FUND BALANCE		1,926.24	62,191.75	2,917.85



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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)
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

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



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Balance Sheet

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



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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	2013 Value	2014 Value
1111 District Levy - Real Property	58,549.00	54,189.81
1112 District Levy - Personal Property	1,211.28	665.04
1113 District Levy - Heavy Motor Vehicles	603.10	51.02
1114 District Levy - Pers Prop/Mobile Homes	1,180.75	1,173.60
1190 Penalties and Interest on Taxes	665.67	270.66
1510 Interest Earnings	1,421.20	1,475.40
3110 Direct State Aid	513,001.79	517,369.42
3111 Quality Educator	41,322.53	42,734.02
3112 At Risk Student	6,392.93	6,892.12
3113 Indian Education For All	2,794.80	2,713.20
3114 American Indian Achievement Gap	16,200.00	16,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	37,906.16	36,262.86
3116 Data For Achievement	0.00	1,330.00
3120 State Guaranteed Tax Base Aid	337,636.22	340,036.89
3444 State School Block Grant	21,622.37	21,622.37
3446 SB372 Block Grant Reimbursement	370.26	0.00
5300 Operating Transfers from Other Funds	0.00	875.00
6100 Material Prior Period Revenue Adjustments	5,636.61	1,255.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,046,514.67	1,045,116.50

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	340,373.75	370,696.44
2XX Personal Services - Employee Benefits	56,467.21	52,157.23
5XX Other Purchased Services	3,699.74	0.00
6XX Supplies and Materials	8,284.09	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	39,361.68	29,727.88
2XX Personal Services - Employee Benefits	7,705.61	5,369.08
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	1,723.98
2XX Personal Services - Employee Benefits	0.00	142.99
4XX Purchased Property Services	461.00	0.00
5XX Other Purchased Services	0.00	100.38
6XX Supplies and Materials	1,815.18	0.00
810 Dues and Fees	250.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	40,675.20



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

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

PRC	Program	Function	Object	2013 Value	2014 Value
	1XX Regular Education Programs - Elementary/Secondary				
	22XX Educational Media Services				
			2XX Personal Services - Employee Benefits	0.00	6,237.86
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	15,600.00	15,600.00
			2XX Personal Services - Employee Benefits	2,760.97	3,137.78
			3XX Purchased Professional and Technical Services	8,187.39	0.00
			5XX Other Purchased Services	293.20	17.02
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	77,836.60	79,711.00
			2XX Personal Services - Employee Benefits	11,924.22	11,989.91
	25XX Support Services - Business				
			1XX Personal Services - Salaries	21,502.21	21,687.77
			2XX Personal Services - Employee Benefits	4,892.48	4,924.29
			5XX Other Purchased Services	4,566.04	3,574.82
			810 Dues and Fees	100.00	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	69,696.27	76,032.00
			2XX Personal Services - Employee Benefits	19,070.71	21,662.46
			3XX Purchased Professional and Technical Services	1,637.73	453.60
			4XX Purchased Property Services	25,514.24	903.89
			6XX Supplies and Materials	10,544.92	12,136.10
	27XX Student Transportation Services				
			4XX Purchased Property Services	0.00	2,175.25
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	82,955.31	53,237.94
			2XX Personal Services - Employee Benefits	15,614.31	15,294.98
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	2,262.31	2,372.25
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	126,255.21	128,635.74
			2XX Personal Services - Employee Benefits	20,139.03	19,992.22
			6XX Supplies and Materials	2,582.91	2,365.83
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	1,500.00	4,280.00
			2XX Personal Services - Employee Benefits	66.15	83.94
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	70.00	0.00
	35XX Extracurricular - Athletics				



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

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

PRC	Program	Function	Object	2013 Value	2014 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	53,654.95	53,849.94
			2XX Personal Services - Employee Benefits	257.29	347.31
			7XX Property and Equipment Acquisition	1,447.04	1,389.40
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	1.00	0.00
			2XX Personal Services - Employee Benefits	1.00	0.00
			6XX Supplies and Materials	1.00	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	1,291.36	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,040,644.11</u>	<u>1,042,686.48</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					109,750.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,045,116.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,042,686.48	(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)					112,180.05	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2013 Value	2014 Value
1111 District Levy - Real Property	30,690.90	28,435.10
1112 District Levy - Personal Property	429.65	372.98
1113 District Levy - Heavy Motor Vehicles	341.07	26.52
1114 District Levy - Pers Prop/Mobile Homes	473.03	623.90
1190 Penalties and Interest on Taxes	242.73	144.56
1510 Interest Earnings	226.09	249.22
2220 County On-Schedule Trans Reimb	7,924.33	7,898.27
3210 State On-Schedule Trans Reimb	7,924.35	7,898.27
3444 State School Block Grant	964.68	964.68
3446 SB372 Block Grant Reimbursement	127.97	0.00
6100 Material Prior Period Revenue Adjustments	1,937.35	2,014.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	51,282.15	48,627.86

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	30,150.29	31,013.85
2XX Personal Services - Employee Benefits	4,316.32	5,744.88
3XX Purchased Professional and Technical Services	41.58	0.00
4XX Purchased Property Services	6,843.77	9,915.85
5XX Other Purchased Services	0.00	12.00
6XX Supplies and Materials	6,488.67	5,758.84
810 Dues and Fees	0.00	150.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	20.79	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	47,861.42	52,595.42



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						26,556.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						48,627.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						52,595.42	(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)						22,589.21	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2013 Value	2014 Value
1111 District Levy - Real Property	13,617.32	24,472.90
1112 District Levy - Personal Property	185.25	161.44
1113 District Levy - Heavy Motor Vehicles	150.39	23.28
1114 District Levy - Pers Prop/Mobile Homes	204.53	311.58
1190 Penalties and Interest on Taxes	163.91	88.22
1510 Interest Earnings	837.06	806.09
6100 Material Prior Period Revenue Adjustments	774.33	993.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,932.79	26,857.32

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	31,472.10	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	31,472.10	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		83,841.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		26,857.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		110,698.88	(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:

PRC Revenue	2013 Value	2014 Value
1111 District Levy - Real Property	83.69	5,642.81
1112 District Levy - Personal Property	10.42	0.72
1113 District Levy - Heavy Motor Vehicles	0.00	6.33
1114 District Levy - Pers Prop/Mobile Homes	6.31	39.67
1190 Penalties and Interest on Taxes	8.15	13.48
1510 Interest Earnings	27.18	8.25

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	135.75	5,711.26
--	--------	----------

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	520.00	5,470.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	520.00	5,470.00
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Schedule Of Changes Worksheet

Beginning Fund Balance	2,950.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,711.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,470.00	(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)	3,192.22	(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:

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	792.35	318.61
2240 County Retirement Distribution	98,497.78	137,077.29
6100 Material Prior Period Revenue Adjustments	0.00	77.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	99,290.13	137,473.08

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	52,114.18	50,779.56
810 Dues and Fees	0.00	21,750.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,075.85	4,865.40
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	266.08
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	6,666.13
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,288.31	2,374.44
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	11,631.10	12,595.71
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,091.42	3,330.81
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	11,435.38	11,368.31
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,138.18	4,430.31
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	22,325.84	8,614.14
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	2,272.35	2,172.10
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	19,386.34	0.00
392 State Career & Technical Ed Entitlement - Business		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	6,730.30



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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	2013 Value	2014 Value
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	7,461.33
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	6,738.11
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	376.93	399.10
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	914.69	674.48
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	7,819.29	8,783.69
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	5,973.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				143,869.86	165,973.08

Schedule Of Changes Worksheet

Beginning Fund Balance					52,672.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					137,473.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					165,973.08	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,172.49	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2014 Value
000 Medicaid	
3357 Montana Administrative Claiming Reimbursement	25,649.40
144 Title III Language Acquisition LEP	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	173,029.73
204 Flathead Valley Community College	
3290 State - Other State Grants	1,724.77
244 Graduation Matters	
3240 Graduation Matters Montana	5,000.00
264 College Preparatory Grant	
4700 Federal Miscellaneous Grants from other State Agencies	45,672.23
324 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	9,165.00
424 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	4,002.00
524 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	74,587.11
624 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	12,286.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	351,116.24

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

PRC Program Function Object	2014 Value
000 Medicaid	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	25,649.40
144 Title III Language Acquisition LEP	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
1XX Personal Services - Salaries	105,054.89
2XX Personal Services - Employee Benefits	33,603.79
3XX Purchased Professional and Technical Services	30,000.00
5XX Other Purchased Services	397.54
6XX Supplies and Materials	3,973.51
144 Subtotal	173,029.73
204 Flathead Valley Community College	
1XX Regular Education Programs - Elementary/Secondary	



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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	2014 Value
204 Flathead Valley Community College	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	775.23
244 Graduation Matters	
324 Graduation Matters Montana	
1XXX Instruction	
1XX Personal Services - Salaries	700.00
2XX Personal Services - Employee Benefits	119.14
5XX Other Purchased Services	402.78
244 Subtotal	1,221.92
264 College Preparatory Grant	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	32,552.67
2XX Personal Services - Employee Benefits	9,212.98
5XX Other Purchased Services	575.00
6XX Supplies and Materials	3,331.58
264 Subtotal	45,672.23
324 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	1,326.00
6XX Supplies and Materials	7,839.00
324 Subtotal	9,165.00
424 Vo Ed All Career & Tech Ed Programs	
392 State Career & Technical Ed Entitlement - Business	
1XXX Instruction	
6XX Supplies and Materials	1,421.00
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	1,668.00
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	913.00
424 Subtotal	4,002.00
524 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	



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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	2014 Value
524 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
1XX Personal Services - Salaries	55,582.32
2XX Personal Services - Employee Benefits	17,718.27
5XX Other Purchased Services	397.37
6XX Supplies and Materials	889.15
	74,587.11
524 Subtotal	
624 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	10,000.00
2XX Personal Services - Employee Benefits	2,286.00
	12,286.00
624 Subtotal	
	346,388.62

Schedule Of Changes Worksheet

Beginning Fund Balance	2,309.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	351,116.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	346,388.62	(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)	7,036.99	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
000 Medicaid	25,649.40	25,649.40	0.00
144 Title III Language Acquisition LEP	173,029.73	173,029.73	0.00
204 Flathead Valley Community College	1,724.77	775.23	949.54



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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
244 Graduation Matters	5,000.00	1,221.92	3,778.08
264 College Preparatory Grant	45,672.23	45,672.23	0.00
324 Vo Ed Carl Perkins Basic Grant	9,165.00	9,165.00	0.00
424 Vo Ed All Career & Tech Ed Programs	4,002.00	4,002.00	0.00
524 Title III Part A English Language Acquisition	74,587.11	74,587.11	0.00
624 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,286.00	12,286.00	0.00
Total	351,116.24	346,388.62	4,727.62



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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	2013 Value	2014 Value
1111 District Levy - Real Property	2,319.85	1,651.04
1112 District Levy - Personal Property	28.94	28.04
1113 District Levy - Heavy Motor Vehicles	25.65	25.04
1114 District Levy - Pers Prop/Mobile Homes	37.04	45.55
1190 Penalties and Interest on Taxes	17.21	10.36
1340 Fees for Adult Education	1,224.00	989.00
1510 Interest Earnings	24.90	26.85
6100 Material Prior Period Revenue Adjustments	149.11	140.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,826.70	2,915.90

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

PRC Program Function Object	2013 Value	2014 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	2,476.00	2,474.50
2XX Personal Services - Employee Benefits	81.37	76.28
5XX Other Purchased Services	190.00	203.00
6XX Supplies and Materials	451.57	328.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,198.94	3,081.91

Schedule Of Changes Worksheet

Beginning Fund Balance	3,033.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,915.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,081.91	(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)	2,867.48	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

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

PRC Revenue	2013 Value	2014 Value
1311 Driver's Education Fees	2,400.00	4,200.00
1510 Interest Earnings	102.28	98.92
3260 State Driver's Education Reimbursement	945.38	1,506.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,447.66	5,805.74

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,484.00	3,850.72
2XX Personal Services - Employee Benefits	17.77	19.25
4XX Purchased Property Services	909.08	417.88
5XX Other Purchased Services	380.17	483.69
6XX Supplies and Materials	302.88	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,093.90	4,771.54

Schedule Of Changes Worksheet

Beginning Fund Balance	9,758.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,805.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,771.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	10,793.19	(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:

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	0.00	11.91
1910 Rentals	4,138.27	2,010.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,138.27	2,022.29

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	2,129.10
6XX Supplies and Materials	0.00	28.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,157.78

Schedule Of Changes Worksheet

Beginning Fund Balance		4,138.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,022.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,157.78	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		4,002.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	59.93	104.84
5300 Operating Transfers from Other Funds	1,291.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,351.29	104.84

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	397.60	0.00
2XX Personal Services - Employee Benefits	39.92	0.00
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	875.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	437.52	875.00

Schedule Of Changes Worksheet

Beginning Fund Balance	7,497.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	104.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	875.00	(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)	6,727.47	(5)



Trustees' Financial Summary

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24 Lake County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	1,455.24	2,789.95
1900 Other Revenue from Local Sources	1,825.76	4,255.79
4820 Federal Impact Aid - Title VIII	333,964.07	205,099.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	337,245.07	212,145.62

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	25,506.35	15,846.31
2XX Personal Services - Employee Benefits	171.66	28.69
3XX Purchased Professional and Technical Services	200.00	157.50
4XX Purchased Property Services	0.00	307.50
5XX Other Purchased Services	0.00	9,184.28
6XX Supplies and Materials	4,611.77	14,282.40
810 Dues and Fees	1,162.60	220.00
21XX Support Services - Students		
6XX Supplies and Materials	460.08	841.31
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	0.00	3,065.00
5XX Other Purchased Services	0.00	346.66
6XX Supplies and Materials	0.00	3,218.73
222X Educational Media Services		
4XX Purchased Property Services	478.19	40.04
6XX Supplies and Materials	7,368.33	8,010.49
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	3,326.65	9,572.52
5XX Other Purchased Services	886.85	2,900.26
6XX Supplies and Materials	360.73	1,387.48
810 Dues and Fees	3,651.35	4,477.05
24XX Support Services - School Administration		
3XX Purchased Professional and Technical Services	604.35	0.00
5XX Other Purchased Services	300.00	104.61
6XX Supplies and Materials	515.49	1,443.34
810 Dues and Fees	470.00	480.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	2,318.40	2,434.32
5XX Other Purchased Services	1,849.66	4,583.62
6XX Supplies and Materials	227.57	450.16
810 Dues and Fees	405.50	299.85



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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	2013 Value	2014 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	9,658.97	1,520.24
			2XX Personal Services - Employee Benefits	441.38	166.22
			3XX Purchased Professional and Technical Services	0.00	540.30
			440 Bldg & Grounds Repair and Main Services	0.00	7,910.94
			4XX Purchased Property Services	11,329.57	32,550.40
			5XX Other Purchased Services	9,501.30	10,284.90
			6XX Supplies and Materials	15,134.81	13,750.75
			810 Dues and Fees	105.00	0.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	2,286.11	443.78
			6XX Supplies and Materials	1,310.68	1,271.50
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	13,435.57	13,144.01
			850 Interest on Debt	7,417.51	2,841.00
	280 Special Education - Local and State				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	140.21
			6XX Supplies and Materials	255.21	814.85
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			4XX Purchased Property Services	712.58	153.00
			6XX Supplies and Materials	2,586.50	2,459.70
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	5,085.00	410.00
			2XX Personal Services - Employee Benefits	31.53	26.24
			6XX Supplies and Materials	795.34	847.22
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	11,045.00	11,145.00
			2XX Personal Services - Employee Benefits	370.62	561.27
			3XX Purchased Professional and Technical Services	3,005.00	3,115.00
			5XX Other Purchased Services	531.95	315.06
			6XX Supplies and Materials	10,903.56	10,911.76
			810 Dues and Fees	3,476.05	6,920.00
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	3,750.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

168,044.77

205,925.47

Schedule Of Changes Worksheet

Beginning Fund Balance						323,094.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						212,145.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						205,925.47	(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)						329,314.37	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	29.13	17.32
3281 State Technology Aid	1,281.34	2,499.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,310.47	2,517.30

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	124.65	0.00
221X Improvement of Instruction Services		
6XX Supplies and Materials	0.00	978.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	124.65	978.00

Schedule Of Changes Worksheet

Beginning Fund Balance					3,716.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,517.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					978.00	(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)					5,255.74	(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	2013 Value	2014 Value
1510 Interest Earnings	258.96	361.29
3445 State Combined Fund School Block Grant	11,178.74	11,178.74
3447 SB372 Combined Block Grant Reimbursement	948.74	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,386.44	11,540.03

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
6XX Supplies and Materials	0.00	2,220.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,220.00

Schedule Of Changes Worksheet

Beginning Fund Balance		37,765.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		11,540.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,220.00	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		47,085.03	(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:

PRC Revenue	2013 Value	2014 Value
1111 District Levy - Real Property	129,102.49	111,833.86
1112 District Levy - Personal Property	2,855.94	1,443.01
1113 District Levy - Heavy Motor Vehicles	1,306.40	2,898.82
1114 District Levy - Pers Prop/Mobile Homes	2,758.13	2,528.33
1190 Penalties and Interest on Taxes	1,500.09	576.06
1510 Interest Earnings	689.49	711.61
3120 State Guaranteed Tax Base Aid	44,188.19	43,738.43
6100 Material Prior Period Revenue Adjustments	13,491.84	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	195,892.57	163,730.12

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	145,000.00	155,000.00
850 Interest on Debt	29,212.52	23,956.26
860 Agent Fees/Issuance Costs	300.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	174,512.52	179,306.26

Schedule Of Changes Worksheet

Beginning Fund Balance	63,401.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	163,730.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	179,306.26	(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)	47,825.07	(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:

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	5.55	5.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5.55	5.62

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	613.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5.62	(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)	619.15	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	10.03	13.22
3250 Montana Digital Academy	6,450.72	7,095.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,460.75	7,108.75

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

PRC Program Function Object	2013 Value	2014 Value
325 Montana Digital Academy		
1XXX Instruction		
1XX Personal Services - Salaries	5,202.00	5,722.20
2XX Personal Services - Employee Benefits	833.35	950.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,035.35	6,672.70

Schedule Of Changes Worksheet

Beginning Fund Balance	1,490.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,108.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,672.70	(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)	1,926.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2013 Value	2014 Value
1XXX Revenues from Student Activities	125,222.00	97,707.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	125,222.00	97,707.45

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

PRC Program Function Object	2013 Value	2014 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	109,408.86	116,869.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	109,408.86	116,869.27

Schedule Of Changes Worksheet

Beginning Fund Balance	81,353.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	97,707.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	116,869.27	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	62,191.75	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	47.55	29.56
1920 Contributions/Donations from Private Sources	370.00	1,875.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	417.55	1,904.56

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	2,800.00	1,800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,800.00	1,800.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,813.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,904.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,800.00	(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)	2,917.85	(5)



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Detail Expenditure

Fund	Account	Description	2013 Value	2014 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	60,426.72	30,399.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	121,455.21	123,835.74
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	64,306.45	103,519.35
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	565,923.64	565,129.82
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,068.69	1,472.46
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	23,458.78	25,789.51
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	520.00	5,470.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,402.89
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	19,402.89

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,466.77
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	27,939.87
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	71,860.23
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2016 Maximum Budget: 96%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	53,237.94	0.00	0.00	0.00	0.00
280	1XXX	2XX	15,294.98	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	140.21
280	1XXX	6XX	0.00	0.00	0.00	0.00	814.85
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	2,372.25	0.00	0.00	0.00	0.00
Totals			70,905.17	0.00	0.00	0.00	955.06

71,860.23

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

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



Trustees' Financial Summary

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
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	0.00	0.00	36,730.99
Totals at Historical Cost	1,708,410.69	0.00	0.00	0.00	1,708,410.69
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	73,705.50	0.00	0.00	0.00	73,705.50
Total Accumulated Depreciation	73,705.50	0.00	0.00	0.00	73,705.50
Governmental Activities, Capital Assets, net	1,634,705.19	0.00	0.00	0.00	1,634,705.19

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2014	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2014			

*** Has comment.



Trustees' Financial Summary

FY2013-14

Submit ID: 0475-54275587

24 Lake County

0475 Arlee H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2013)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2014) [a + b - c - d]	Current Portion Due FY2015	Long-Term Portion Due FY2016-
Governmental Activities*							
Bonds							
03/29/2007	655,000.00	0.00	155,000.00	0.00	500,000.00	160,000.00	340,000.00
Capital Leases	4,609.46	0.00	2,426.71	0.00	2,182.75	0.00	2,182.75
Compensated Absences	114,491.58	0.00	0.00	0.00	114,491.58	0.00	0.00
Loans Payable	97,973.43	0.00	13,550.30	0.00	84,423.13	0.00	84,423.13
Other Post Employment Benefits	80,822.70	0.00	0.00	0.00	80,822.70	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	952,897.17	0.00	170,977.01	0.00	781,920.16	160,000.00	426,605.88

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