



# Arlee Joint School District #8

## Arlee Board of Trustees

### Regular Meeting

---

#### Date and Time

Tuesday April 8, 2025 at 6:30 PM MDT

#### Location

High School Library

---

#### Agenda

Purpose

Presenter

#### I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

Brian Johnson  
BigSam

C. Public Comment

D. Approve Minutes from March 11, 2025

Approve  
Minutes

#### II. Update Dan McGee - Owners Rep

	Purpose	Presenter
--	---------	-----------

<b>A.</b> Report	FYI	
------------------	-----	--

### III. Consent Agenda

All items will be approved en masse under the last item on the consent agenda list.

<b>A.</b> Substitutes: Rhonda Lytle-Kinney and Debra Hahn	Vote	
---	------	--

<b>B.</b> FCCLA National Conference in Orlando, FL - request for out of state travel	Vote	
--	------	--

<b>C.</b> Trustees Resolution Requesting Lake County to Conduct Elections FY2026	Vote	
--	------	--

<b>D.</b> Board Vote on Consent Agenda		
--	--	--

### IV. New Business

<b>A.</b> FY 2024 Final Audit	Vote	Lonnie Morin
-------------------------------	------	--------------

<b>B.</b> Low Voltage and Furniture Bid Recommendations	Vote	Cory Beckham
---	------	--------------

<b>C.</b> Non-renewal of Classified Staff	Vote	Cory Beckham
---	------	--------------

<b>D.</b> Consideration of 1 FTE utility teaching position	Vote	Cory Beckham
--	------	--------------

### V. Board Reports

<b>A.</b> Elementary Principal Report	FYI	Anne Tanner
---------------------------------------	-----	-------------

<b>B.</b> Superintendent Report	FYI	Cory Beckham
---------------------------------	-----	--------------

<b>C.</b> Athletic Director's Report	FYI	Jake Bosley
--------------------------------------	-----	-------------

<b>D.</b> Arlee Federation of Teachers Report	FYI	
---	-----	--

### VI. Finance

<b>A.</b> Approval of Claims, Payroll and Reports	Vote	Lonnie Morin
---	------	--------------

### VII. Closing Items

<b>A.</b> Adjourn Meeting	Vote	
---------------------------	------	--



# Coversheet

## Approve Minutes from March 11, 2025

<b>Section:</b>	I. Opening Items
<b>Item:</b>	D. Approve Minutes from March 11, 2025
<b>Purpose:</b>	Approve Minutes
<b>Submitted by:</b>	
<b>Related Material:</b>	Minutes for Arlee Board of Trustees on March 11, 2025



## Arlee Joint School District #8

### Minutes

#### Arlee Board of Trustees

##### Regular Meeting

---

##### **Date and Time**

Tuesday March 11, 2025 at 6:30 PM

##### **Location**

High School Library

---

##### **Trustees Present**

Brian Johnson BigSam, Lindsey O'Neill, Lisa Koetter, Ron Ritter

##### **Trustees Absent**

Phaedrus Swab

##### **Guests Present**

Anne Tanner, Cory Beckham, Jonkar Arceniega

---

#### **I. Opening Items**

##### **A. Record Attendance**

##### **B. Call the Meeting to Order**

Brian Johnson BigSam called a meeting of the board of trustees of Arlee Joint School District #8 to order on Tuesday Mar 11, 2025 at 6:30 PM.

##### **C.**

### **Public Comment**

Kimberly Haynes- Was expressing support of Mr. A. and Mr. Bosley. They have been awesome for her kids. Jake has been a go-to and is in support of keeping them.  
Linda Brockway and Jenna Corcoran agreed.

### **D. Approve Minutes from February 11, 2025**

Ron Ritter made a motion to approve the minutes from Arlee Board of Trustees on 02-11-25.

Lisa Koetter seconded the motion.

The board **VOTED** unanimously to approve the motion.

## **II. Update Dan McGee - Owners Rep**

### **A. Report**

See Dan McGee's report attached to agenda.

## **III. Consent Agenda**

### **A. Substitutes: Kathleen Tanner and Lewis Myers**

### **B. JH Assistant Track Coach: Michael Streibel**

### **C. Side by Side Multi Year Contract**

### **D. Board Vote on Consent Agenda**

Lindsey O'Neill made a motion to approve consent agenda.

Lisa Koetter seconded the motion.

The board **VOTED** unanimously to approve the motion.

## **IV. New Business**

### **A. MT Reads Grant**

Lindsey O'Neill made a motion to approve MT Reads Grant.

Lisa Koetter seconded the motion.

The board **VOTED** unanimously to approve the motion.

### **B. Change last week of school year for K-2 Calendar - Public Notice**

Lisa Koetter made a motion to change last week of school year for K-2 calendar to May 29th.

Ron Ritter seconded the motion.

The board **VOTED** unanimously to approve the motion.

### **C.**

### **Notice of Intent to Increase Non-voted levies**

Ron Ritter made a motion to approve the notice of intent to increase non-voted levies.

Lisa Koetter seconded the motion.

The board **VOTED** unanimously to approve the motion.

### **D. E-rate Bid Recommendation: CompuNet (Equipment) and Pine Cove(Cabling)**

Lindsey O'Neill made a motion to approve the ERate bid recommendations of CompuNet(equipment) and Pine Cove(cabling).

Lisa Koetter seconded the motion.

The board **VOTED** unanimously to approve the motion.

### **E. Budget Update and Analysis**

Mr. Beckham announced that he hoped to have massive list of cost savings but that was not the case. 16.03% has been found out of 16.67%. Further cuts or RIFs at this time without knowing state funding might be detrimental to the students in the district. Mr. Beckham recommended those RIFS to make that percentage of cuts. With the hopes of being able to make up the shortfall overtime through attrition and covering spending with reserves.

## **V. Board Reports**

### **A. Elementary Principal Report**

See attached Elementary Principal Report on the agenda.

### **B. JH/HS Principal Report**

See attached JH/HS Principal Report on the agenda.

### **C. Superintendent Report**

See attached Superintendent Report on the agenda.

### **D. Athletic Director's Report**

See attached Athletic Director's Report on the agenda.

### **E. Arlee Federation of Teachers Report**

Bonnie White from the Arlee Federation of Teachers established a date with the negotiation committee to meet on Wednesday 26th, 2025 for negotiations.

## **VI. Finance**

### **A. Approval of Claims, Payroll and Reports**

Lindsey O'Neill made a motion to approve claims, payroll and reports.

Lisa Koetter seconded the motion.

The board **VOTED** unanimously to approve the motion.

## VII. Closing Items

### A. Adjourn Meeting

Lindsey O'Neill made a motion to Adjourn meeting.

Lisa Koetter seconded the motion.

The board **VOTED** unanimously to approve the motion.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:30 PM.

Respectfully Submitted,  
Lindsey O'Neill

# Coversheet

## Report

<b>Section:</b>	II. Update Dan McGee - Owners Rep
<b>Item:</b>	A. Report
<b>Purpose:</b>	FYI
<b>Submitted by:</b>	
<b>Related Material:</b>	Dan McGee April Report.pdf

## ARLEE JOINT SCHOOL DISTRICT #8 - AGENDA

**PROJECT:** AJSD 3-6 – Expansion/Renovation **AGENDA NO.:** 09

**OWNER:** Arlee Joint School District #8 **PROJECT NO:** 021

**CONTRACTOR:** Jackson Contractor Group

**PARTICIPANTS:** AJSD (Regular Board Meeting)

**DATE:** 04/08/2025

*This agenda may be incomplete, and additional items can be addressed at any time during the proposed agenda.*

**PROJECT DISCUSSION:** *Building Expansion/Renovations*

ITEM NO.	PRESENTER	PROJECT ITEM	DESCRIPTION
001	Dan McGee	AJSD	<p>The project is on track, and the contracting team is making progress based on our current schedule update.</p> <p><b>Site Fencing is up, and campus and contracting area safety measures are in place.</b></p> <p><b>Safety – Jackson has new goals for celebrating safety for the One Year Anniversary. April 15, 2025.</b></p> <p><b>Area A &amp; B Roofing complete and building is dried in with heat to allow for drywall, mud and tape to proceed. Area A has received priming and painting.</b></p> <p><b>Furniture, and Low-Voltage RFP's have been returned, and an action item will be presented with a recommendation for approval for both items.</b></p> <p><b>K-2 playground equipment purchase is proceeding, the final step is for approval of colors for the approved equipment design. See the latest version.</b></p> <p><b>GC is waiting for site safety and bus loop. , sidewalk and fencing locations to be finalized to allow for budgeting. See allowances</b></p> <p><b>Graphics package – review April 10, 2025.</b></p>
002	Dan McGee.	AJSD	<p>JCG Document review / Construction Administration</p> <ul style="list-style-type: none"> <li>- Pay Application #12 – Approved 04.02.2025               <ol style="list-style-type: none"> <li>1. \$883,224.51 - Jackson</li> <li>2. \$8,921.46 – Montana GRT</li> </ol> </li> </ul> <p>Work mainly for Metal Framing and Roofing</p> <p style="text-align: center;">Current Contract Amount with Approved Change Order –</p> <p>Original Contract amount - \$13,254,910.94</p> <p><b>After Change Order #09 - \$17,399.97 &amp; #10 - \$4,591.68 from Owner contingency.</b></p>

**Arlee Joint School District #8 – Agenda**No. 12  
April 8, 2025

			<b>New Contract Amount - \$13,366,569.03</b>  <b>Current District Budget including Soft Cost.</b>  Total Projected Project Cost - <b>\$15,530,170.97</b>  <b>Owner Approved changes – See Contingency Log</b>
003	Dan McGee.	AJSD	Potential Change Order – See attached Change Order Log  CO #9 – Approved PCO's #39, 40, & 41. <ul style="list-style-type: none"> <li>- PCO #39 – Clearstory Water Line Relocation</li> <li>- PCO#40 – Staff Restroom – Framing Modification</li> <li>- PCO #41 – Joist Modification – Duct work Rough Opening</li> </ul> Total Cost of CO #9 - \$17,399.97 – Will be included next month.  CO #10 – Approved PCO's - #42, 43, 44, 45 <ul style="list-style-type: none"> <li>- PCO #42 – Lighting/HVAC conflict</li> <li>- PCO #43 – Emergency Lighting Clarification</li> <li>- PCO #44 – RTU-5 Duct/Truss/Roof Conflict</li> <li>- PCO #45 – Exhaust Fan Occupancy sensor</li> </ul> Owner Contingency Remaining – \$180,452.06  Additional scope to be considered for inclusion in the Bond project. <ol style="list-style-type: none"> <li>1. <b>E-Rate – Awaiting Contract</b></li> <li>2. <b>Existing 3-6 building demolition/renovation</b></li> <li>3. <b>Furniture – RFP Received – Action Item – Recommendation</b></li> <li>4. <b>Low Voltage – RFP Received – Action Item - Recommendation</b></li> <li>5. <b>Bus Loop, site security, landscaping. – Review and pricing efforts underway</b></li> <li>6. <b>Playground Color Selection</b></li> </ol>
004	Dan McGee	AJSD	Other Owner Contract – All Current contracts are in place and accepted  Future Contracts –  Furniture, Fixtures and Equipment Low-Voltage – Camera's, Access Control, and Bell Paging
005	Dan McGee	AJSD	Monthly Updates – Package for the district website was sent for distribution to the website this week April 4, 2025  <ul style="list-style-type: none"> <li>- Project Photos included in the package for the website</li> </ul> Open Discussion –
006	Dan McGee	AJSD	Future Facilities Committee Meeting Request –  April 10, 2025 – Graphics and Signage



### Arlee Elementary K-6 - Budget Tracking

GMP with Amendments 1	\$ 13,225,989.34
Cost of Preconstruction Services	\$ 28,921.60
Approved Change Orders	
CO#01 - PCO's #01, #02	\$ -
CO#02 - PCO's #03, #04, #05, #06	\$ 1,151.40
CO#03 - PCO's #7, #8, #9, #10, #11	\$ 14,949.73
CO#04 - PCO's #12, #13, #15, #16, #17, #18	\$ 9,136.54
CO#05 - PCO's #19, #20, #22, #25	\$ 4,929.46
CO#06 - PCO's #24, #26	\$ 12,212.15
CO#07 - PCO's #23, #28, #29, #30, #31, #32, #33	\$ 40,965.48
CO#08 - PCO's #35, #36, #37, #38	\$ 6,321.68
CO#09 - PCO's #39, #40, #41	\$ 17,399.97
CO#10 - PCO's #42, #43, #44, #45	\$ 4,591.68
<b>Total Change Orders To Date:</b>	<b>\$ 111,658.09</b>
<b>Revised Contract Amount:</b>	<b>\$ 13,337,647.43</b>

<b>Construction Contingency</b>		<b>\$ 404,908.00</b>
CO#01 - PCO's #01 & #02	\$ 11,744.40	
CO#02 - PCO's #03, #04, #05 & #06	\$ (8,246.00)	
CO#03 - PCO's #7, #8, #9, #10 & #11	\$ 1,900.00	
CO#04 - PCO's #12, #13, #15, #16, #17, #18	\$ 60,119.00	
CO#06 - PCO's #24, #26	\$ 1,480.95	
CO#07 - PCO's #23, #28, #29, #30, #31, #32, #33	\$ 4,865.30	
CO#08 - PCO's #35, #36, #37, #38	\$ 8,467.80	
CO#10 - PCO's #42, #43, #44, #45	\$ 2,239.00	
<b>Total Contingency To Date:</b>	<b>\$ 82,570.45</b>	
<b>Remaining Construction Contingency:</b>	<b>\$ 322,337.55</b>	

Allowances		Original Amount	Remaining
01	Allowance - Winter Heating and Snow Removal	\$ 55,000.00	\$ (7,534.89)
02	Allowance - Mock-ups	\$ 5,000.00	\$ 2,352.47
03	Allowance - Temporary Barricades	\$ 5,000.00	\$ 0.00
04	Allowance - Street Cleaning	\$ 5,000.00	\$ 5,000.00
05	Allowance - SWPPP BMPs	\$ 15,000.00	\$ 12,952.35
06	Allowance - Phasing around softball field	\$ 5,000.00	\$ 0.00
07	Allowance - Building and Site Surveying	\$ 12,000.00	\$ 5,911.04
08	Allowance - Building C Ceiling Demo and Patch Back	\$ 15,000.00	\$ 15,000.00
09	Allowance - Structural Modifications for Folding Partitions	\$ 5,000.00	\$ 2,973.00
10	Allowance - Additional Floor Prep	\$ 5,000.00	\$ 5,000.00
11	Allowance - Roof & Siding Repairs for Existing C Building Demo	\$ 10,000.00	\$ 10,000.00
12	Allowance - Install Relocated Playground Equipment	\$ 15,000.00	\$ 13,782.50
13	Allowance - Contractor Salvage and Support for School Moves	\$ 10,400.00	\$ 10,400.00
14	Allowance - Fencing and Gates	\$ 30,000.00	\$ 30,000.00
15	Allowance - Landscaping	\$ 110,252.00	\$ 109,553.48
<b>Remaining Allowances:</b>			<b>\$ 215,389.95</b>

PCO #	Pending PCO's	(Status)	(ROM)
	Schedule adjustment for Accepted Alternates for Building C	Pending	\$ -
	RFI#119 - C-wing Interior Bearing Wall Demo Clarification (exploratory demo)	Pending	\$ -
	RFI#126 - Modified Joist Bridging for Roof Drain Conflict	Pending	\$ 3,500.00
	Bulletin #04 - Updated Civil Plan	Pending	\$ -
	RFI#142 - Admin Hallway Ceiling Modification	Pending	\$ -
	RFI#137 - Kindergarden Casework/Soffit Confirmation	Pending	\$ -
	Reception 101 ductwork modifications to accommodate	Pending	\$ 1,200.00 ROM
	Bulletin #05 - Firewalls	Pending	\$ -
	Bulletin #06 - Landscape and Irrigation	Pending	\$ -
<b>Total Pending PCO:</b>			<b>\$4,700.00</b>
<b>Revised Contract Amount with Pending PCO's:</b>			<b>\$13,342,347.43</b>

<b>Owner Contingency</b>		<b>\$ 398,130.36</b>
CO#01 - PCO's #01 & #02	\$ -	
CO#02 - PCO's #03, #04, #05 & #06	\$ 1,151.40	
CO#03 - PCO's #7, #8, #9, #10 & #11	\$ 14,949.73	
CO#04 - PCO's #12, #13, #15, #16, #17, #18	\$ 9,136.54	
CO#05 - PCO's #19, #20, #22, #25	\$ 4,929.46	
CO#06 - PCO #24, #26	\$ 12,212.15	
CO#07 - PCO #23, #28, #29, #30, #31, #32, #33	\$ 40,965.48	
CO#08 - PCO #35, #36, #37, #38	\$ 6,321.68	
CO#09 - PCO's #39, #40, #41	\$ 17,399.97	
CO#10 - PCO's #42, #43, #44, #45	\$ 4,591.68	
<b>Total</b>		<b>\$ 111,658.09</b>
<b>Remaining Construction Contingency</b>		<b>\$ 286,472.27</b>
Playground equipment	79,911.50	
<b>Total</b>		<b>\$ 206,560.77</b>
No contractor deductions	\$ 26,108.00	
<b>Total</b>		<b>\$ 180,452.77</b>

# APPLICATION AND CERTIFICATE FOR PAYMENT

Arlee Joint School District #8 - Arlee Board of Trustees - Agenda - Tuesday April 8, 2025 at 6:30 PM

AIA DOCUMENT G702

PAGE ONE OF 2 PAGES

## TO (OWNER):

Arlee Schools  
72220 Fyant St.  
Arlee, MT 59821

## PROJECT:

Arlee Elementary K-6  
72220 Fyant Street  
Arlee, MT 59821

APPLICATION NO: 12

PERIOD TO: 31-Mar-25

## Distribution to:

- ☒ OWNER  
☒ ARCHITECT  
☒ CONTRACTOR

## FROM (CONTRACTOR):

Jackson Contractor Group  
P. O. Box 967  
Missoula, MT 59806-967

## VIA (ARCHITECT):

A&E Architects P.C,  
222 N. Higgins  
Missoula, MT 59802

JOB NO: 1202311

CONTRACT DATE: 11-Apr-24

## CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for Payment, as shown below, in connection with the Contract.  
Continuation Sheet, AIA Document G703, is attached.

CHANGE ORDER SUMMARY			
Change orders approved in previous months by Owner.		ADDITIONS	DEDUCTIONS
TOTAL:		\$89,666.44	
Approved this Month			
Number	Date approved		
09	06-Mar-25	17,399.97	
10	25-Mar-25	4,591.68	
TOTALS		111,658.09	0.00
Net change by Change orders		\$111,658.09	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information, and belief, the work covered by this Application for payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown here is now due.

CONTRACTOR:

By:  Date: 4/2/2025

1. ORIGINAL CONTRACT SUM	\$	13,254,910.94
2. Net change by Change Orders	\$	111,658.09
3. CONTRACT SUM TO DATE (Line 1+2)	\$	13,366,569.03
4. TOTAL COMPLETED & STORED TO DATE	\$	7,936,415.48

(Column G on G703)

## 5. RETAINAGE:

a. 5% of completed work	\$	344,131.10
b. Retainage Payouts	\$	0.00

Total Reduction (Line 5a+5b+5c)

6. TOTAL EARNED LESS RETAINAGE	\$	7,592,284.38
--------------------------------	----	--------------

## 7. LESS PREVIOUS CERTIFICATES FOR

PAYMENT (Line 6 from prior Certificate)	\$	6,700,138.41
---	----	--------------

8. Current Amount		892,145.97
-------------------	--	------------

Less 1% GRT	\$	8,921.46
-------------	----	----------

9. CURRENT PAYMENT DUE	\$	883,224.51
------------------------	----	------------

State of: Montana

County of: Missoula

Subscribed and sworn to before me this

day of

2025.

Notary Public:

My Commission expires:

AMOUNT CERTIFIED: \$

(Attach explanation if amount certified differs from the amount applied for.)

ARCHITECT:

By: \_\_\_\_\_ Date: \_\_\_\_\_

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

## ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the above application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information, and belief the work has progressed as indicated, the Quality of the work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

**AIA DOCUMENT G702, " APPLICATION AND CERTIFICATE FOR PAYMENT ", CONTAINING****CONTRACTOR'S SIGNED CERTIFICATION IF ATTACHED.****IN TABULATIONS BELOW, AMOUNTS ARE STATED TO THE NEAREST WHOLE DOLLAR.****USE COLUMN ONE (1) ON CONTRACTS WHERE VARIABLE RETAINAGE FOR LINE ITEMS MAY APPLY.****JOB** Arlee Elementary - K-6**BILLING #:** 12**FROM:** 01-Mar-25**TO:** 31-Mar-25

Item No.	Description Of Work	Scheduled Value	Change Orders	Total Sch Value w/COs	Work Completed			Total Compl & Stored to Date	% Complete	Balance To Finish	5% Retainage
					Previously Billed	Work in Place	Stored Material				
01.00	Final Cleaning	49,218.00	0.00	49,218.00	0.00			0.00	0.00%	49,218.00	
02.00	Selective Demolition	192,610.00	(16,966.00)	175,644.00	11,556.60			11,556.60	6.58%	164,087.40	577.83
03.00	Cast-in-Place Concrete Complete	948,874.00	9,331.30	958,205.30	929,424.36			929,424.36	97.00%	28,780.94	46,471.22
05.00	Structural Steel - Supply & Install	782,128.00	11,892.30	794,020.30	781,568.30			781,568.30	98.43%	12,452.00	39,078.42
06.00	Rough Carpentry	207,945.00	7,078.78	215,023.78	55,905.35	18,260.80		74,166.15	34.49%	140,857.63	3,708.31
06.10	Finish Carpentry	127,804.00	0.00	127,804.00	0.00			0.00	0.00%	127,804.00	
06.20	Casework & Countertops	393,185.00	0.00	393,185.00	0.00			0.00	0.00%	393,185.00	
07.00	Air Water Barriers and Siding Complete	626,743.00	(2,972.00)	623,771.00	212,103.29	53,817.30		265,920.59	42.63%	357,850.41	13,296.03
07.10	Thermal & Acoustical Insulation	56,034.00	0.00	56,034.00	17,454.62	13,402.64		30,857.26	55.07%	25,176.74	1,542.86
07.20	Roofing Complete	797,661.00	11,236.00	808,897.00	463,003.00	241,468.00		704,471.00	87.09%	104,426.00	35,223.55
07.30	Caulking & Grouting	29,308.00	0.00	29,308.00	0.00			0.00	0.00%	29,308.00	
08.00	Doors/Frames/Hardware Supply & Install	265,267.00	2,036.00	267,303.00	110,929.93	1,590.00		112,519.93	42.09%	154,783.07	5,626.00
08.10	Aluminum Storefront & Glazing	518,619.00	0.00	518,619.00	219,883.57	108,765.85		328,649.42	63.37%	189,969.58	16,432.47
09.00	Metal Stud Framing & Drywall	1,062,224.00	4,651.06	1,066,875.06	747,954.59	108,568.76		856,523.35	80.28%	210,351.71	42,826.17
09.20	ACT Ceilings	172,364.00	0.00	172,364.00	60,500.00			60,500.00	35.10%	111,864.00	3,025.00
09.30	Flooring & Ceramic Tile	575,583.00	16,966.00	592,549.00	0.00			0.00	0.00%	592,549.00	
09.40	Acoustical Wall Panels	23,146.00	0.00	23,146.00	0.00			0.00	0.00%	23,146.00	
09.50	Painting and Coatings	198,070.00	0.00	198,070.00	0.00	17,106.00		17,106.00	8.64%	180,964.00	855.30
10.00	Specialties	435,369.00	(10,000.00)	425,369.00	68,051.66	19,051.00		87,102.66	20.48%	338,266.34	4,355.13
10.10	Folding Partition Walls	80,844.00	0.00	80,844.00	0.00			0.00	0.00%	80,844.00	
10.20	Signage	30,863.00	0.00	30,863.00	0.00			0.00	0.00%	30,863.00	
10.30	Graphics	25,564.00	0.00	25,564.00	0.00			0.00	0.00%	25,564.00	
12.00	Window Coverings	34,378.00	0.00	34,378.00	0.00			0.00	0.00%	34,378.00	
22.00	Plumbing & HVAC Complete	1,677,575.00	45,733.29	1,723,308.29	1,234,656.41	150,704.50		1,385,360.91	80.39%	337,947.38	69,268.05
26.00	Electrical, LV Pathways and Fire Alarm Complete	790,190.00	8,386.62	798,576.62	170,940.00	120,665.00		291,605.00	36.52%	506,971.62	14,580.25
31.00	Site Improvements	986,878.00	97,118.40	1,083,996.40	867,197.12			867,197.12	80.00%	216,799.28	43,359.86
41.00	Allowance - Winter Heating & Snow Removal	55,000.00	0.00	55,000.00	57,766.63	3,474.00		61,240.63	111.35%	(6,240.63)	3,062.03
42.00	Allowance - Mock-ups	5,000.00	0.00	5,000.00	1,799.65			1,799.65	35.99%	3,200.35	89.98
43.00	Allowance - Temp Barricades	5,000.00	0.00	5,000.00	5,000.00			5,000.00	100.00%	0.00	250.00

**AIA DOCUMENT G702, " APPLICATION AND CERTIFICATE FOR PAYMENT ", CONTAINING****CONTRACTOR'S SIGNED CERTIFICATION IF ATTACHED.****IN TABULATIONS BELOW, AMOUNTS ARE STATED TO THE NEAREST WHOLE DOLLAR.****USE COLUMN ONE (1) ON CONTRACTS WHERE VARIABLE RETAINAGE FOR LINE ITEMS MAY APPLY.**JOB Arlee Elementary - K-6BILLING #: 12FROM: 01-Mar-25TO: 31-Mar-25

Item No.	Description Of Work	Scheduled Value	Change Orders	Total Sch Value w/COs	Work Completed			Total Compl & Stored to Date	% Complete	Balance To Finish	5% Retainage
					Previously Billed	Work in Place	Stored Material				
44.00	Allowance - Street Cleaning	5,000.00	0.00	5,000.00	0.00			0.00	0.00%	5,000.00	
45.00	Allowance - SWPPP BMPs	15,000.00	0.00	15,000.00	1,587.65	460.00		2,047.65	13.65%	12,952.35	102.38
46.00	Allowance - Phasing Around Softball Field	5,000.00	(5,000.00)	0.00	0.00			0.00	100.00%	0.00	
47.00	Allowance - Building and Site Surveying	12,000.00	0.00	12,000.00	6,088.96			6,088.96	50.74%	5,911.04	304.45
48.00	Allowance - Ceiling Demo Blown-in Insul and Drywall Patch	15,000.00	0.00	15,000.00	0.00			0.00	0.00%	15,000.00	
49.00	Allowance - Structural Modifications for Folding Partitions	5,000.00	(2,027.00)	2,973.00	0.00			0.00	0.00%	2,973.00	
50.00	Allowance - Additional Flooring Prep	5,000.00	0.00	5,000.00	0.00			0.00	0.00%	5,000.00	
51.00	Allowance - Roof and Siding Repairs C bdlg Demo	10,000.00	0.00	10,000.00	0.00			0.00	0.00%	10,000.00	
52.00	Allowance - Install/Relocate Playground Equipment	15,000.00	0.00	15,000.00	1,217.50			1,217.50	8.12%	13,782.50	60.88
53.00	Allowance - Salvage and Support for School Moves	10,400.00	0.00	10,400.00	0.00			0.00	0.00%	10,400.00	
54.00	Allowance - Fencing and Gates	30,000.00	0.00	30,000.00	0.00			0.00	0.00%	30,000.00	
55.00	Allowance - Landscaping	110,252.00	0.00	110,252.00	698.52			698.52	0.63%	109,553.48	34.93
56.00	Contractor Contingency	404,908.00	(82,570.45)	322,337.55	0.00			0.00	0.00%	322,337.55	
57.00	General Requirements and Conditions	791,620.34	14,472.00	806,092.34	523,960.02	35,182.57		559,142.59	69.36%	246,949.75	0.00
58.00	Preconstruction Services	28,921.60	0.00	28,921.60	28,921.60	14,646.39		43,567.99	150.64%	(14,646.39)	
	<b>Project Costs</b>	<b>12,616,545.94</b>	<b>109,366.30</b>	<b>12,725,912.24</b>	<b>6,578,169.33</b>	<b>907,162.81</b>	<b>0.00</b>	<b>7,485,332.14</b>	<b>58.82%</b>	<b>5,240,580.10</b>	<b>344,131.10</b>
	<b>GL Insurance @ 0.800%</b>	101,010.00	848.18	101,858.18	101,685.32	0.00	0.00	101,685.32	<b>99.83%</b>	172.86	0.00
	<b>OCP Insurance @ 0.100%</b>	12,727.00	106.85	12,833.85	12,812.08	0.00	0.00	12,812.08	<b>99.83%</b>	21.77	0.00
	<b>Bond @ 0.750%</b>	95,550.00	682.31	96,232.31	96,068.80	0.00	0.00	96,068.80	<b>99.83%</b>	163.51	0.00
	<b>Construction Management (Procore) @ 0.175%</b>	22,462.00	171.41	22,633.41	11,135.92	1,587.53	0.00	12,723.45	<b>56.22%</b>	9,909.96	0.00
	<b>Fee @ 2.70%</b>	347,167.00	0.00	347,167.00	172,112.00	24,536.26	0.00	196,648.26	<b>56.64%</b>	150,518.74	0.00
	<b>GRT Tax @ 1% (Allowances/GR's/GC's)</b>	59,449.00	483.04	59,932.04	29,419.36	1,726.06	0.00	31,145.42	<b>51.97%</b>	28,786.62	0.00
	<b>Total Project Costs</b>	<b>13,254,910.94</b>	<b>111,658.09</b>	<b>13,366,569.03</b>	<b>7,001,402.81</b>	<b>935,012.66</b>	<b>0.00</b>	<b>7,936,415.48</b>	<b>59.38%</b>	<b>5,430,153.55</b>	<b>344,131.10</b>

# ARLEE PUBLIC SCHOOLS

## SW VIEW

RH5

FOR KIDS  
AGES  
2-12



STRUCTURE # RH55892AB  
PROJECT # MSE258458FB  
DATE 3/19/2025

 **PLAYCRAFT**  
SYSTEMS  
A PLAYCORE Company



# ARLEE PUBLIC SCHOOLS

## SE VIEW

RH5

FOR KIDS  
AGES  
2-12



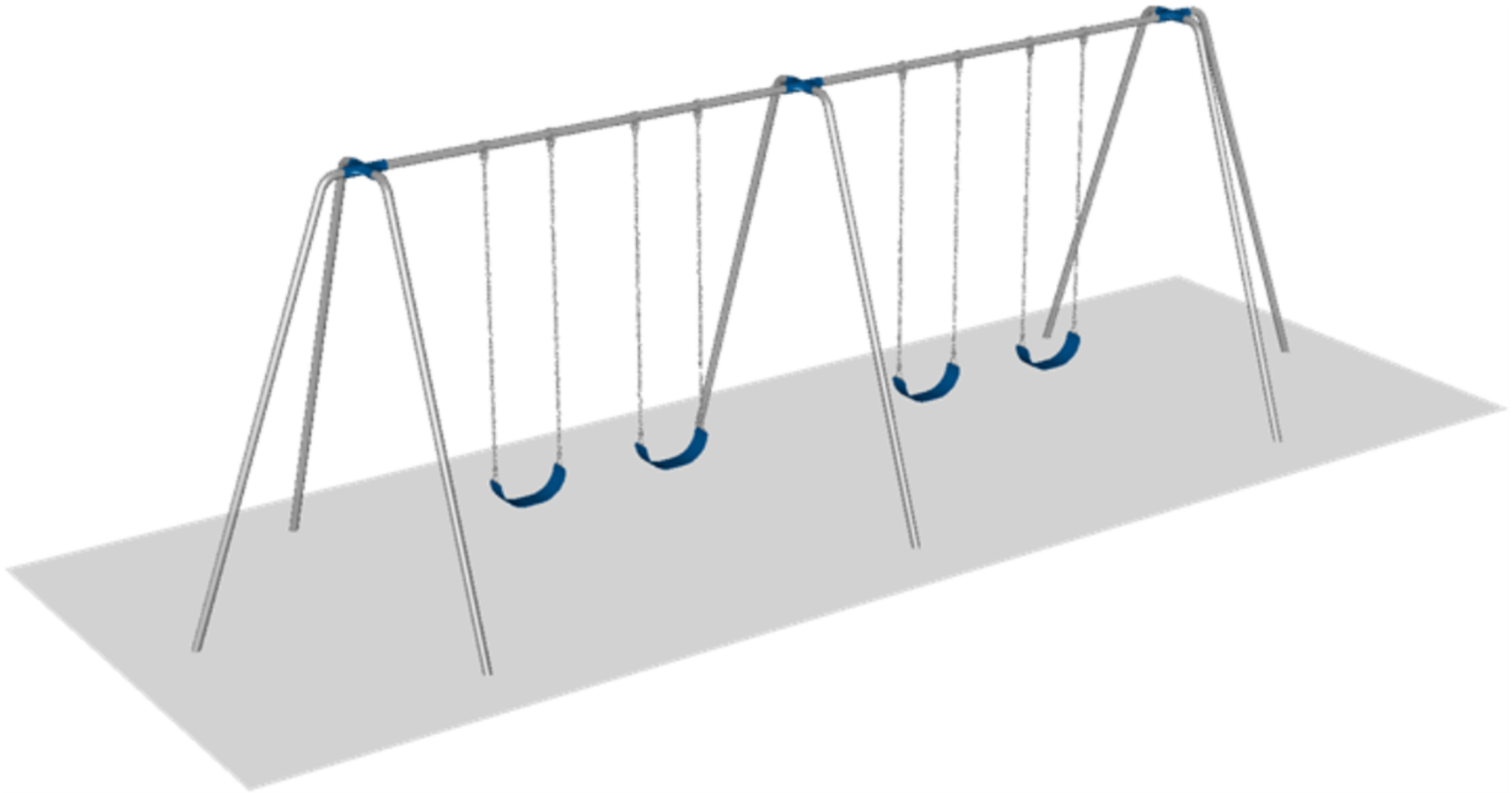
STRUCTURE # RH55892AB  
PROJECT # MSE258458FB  
DATE 3/19/2025

 **PLAYCRAFT**  
SYSTEMS  
A PLAYCORE Company

# ARLEE PUBLIC SCHOOLS

## SW VIEW

FOR KIDS  
AGES  
5-12



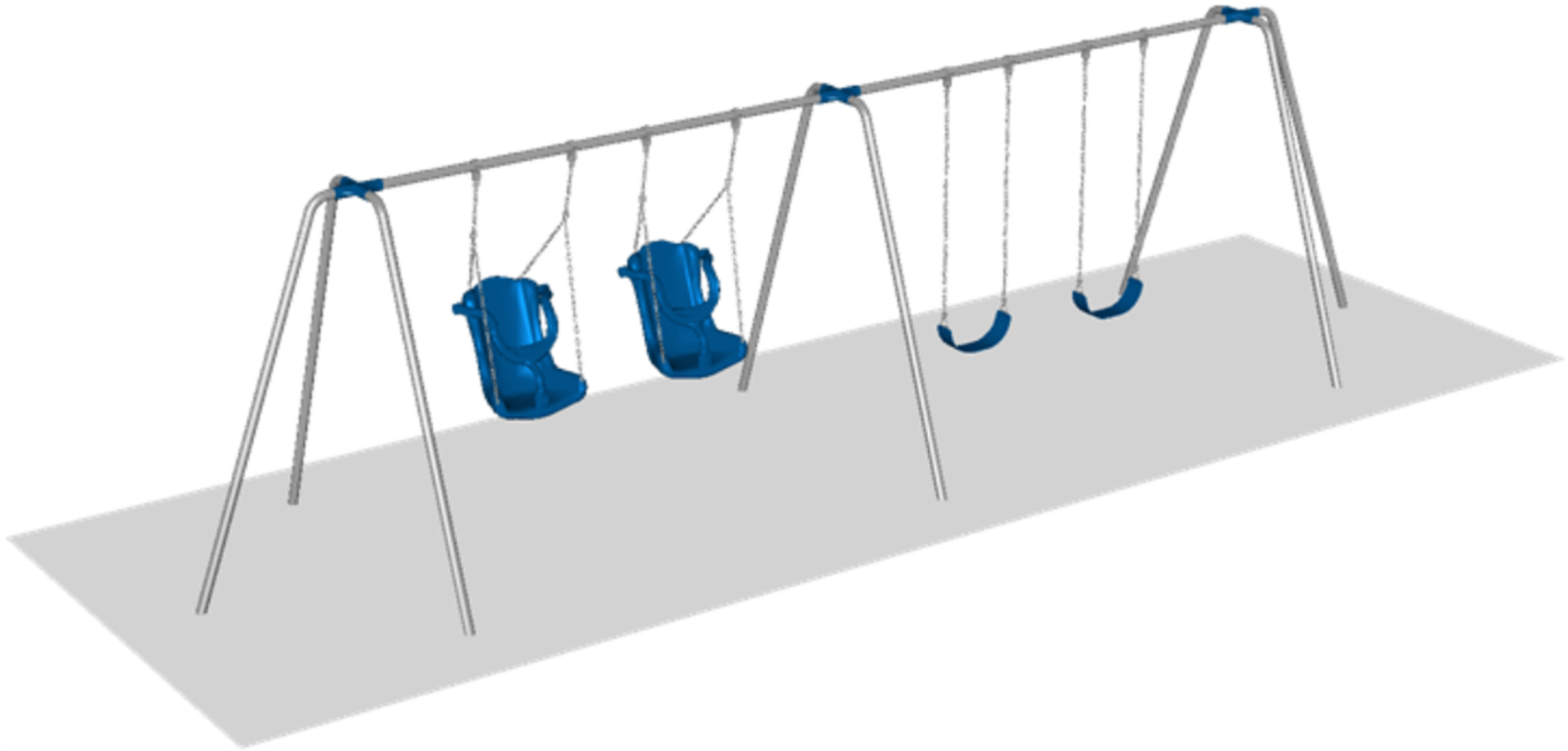
STRUCTURE # SWG2130102B  
PROJECT # MSE258458FB  
DATE 3/19/2025



# ARLEE PUBLIC SCHOOLS

## SW VIEW

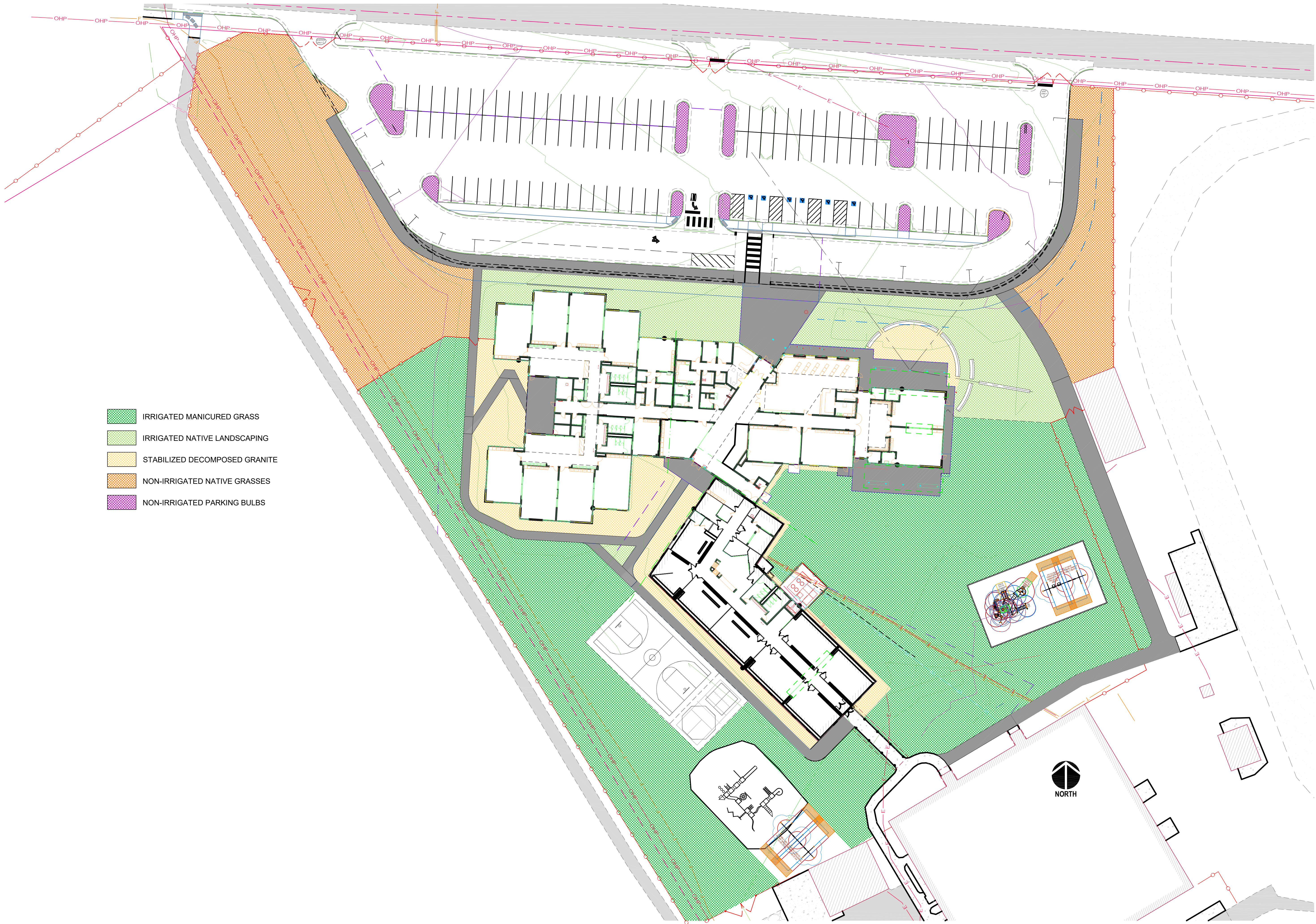
FOR KIDS  
AGES  
5-12



**STRUCTURE #** SWG2130L2  
**PROJECT #** MSE258458FB  
**DATE** 3/19/2025







- IRRIGATED MANICURED GRASS
- IRRIGATED NATIVE LANDSCAPING
- STABILIZED DECOMPOSED GRANITE
- NON-IRRIGATED NATIVE GRASSES
- NON-IRRIGATED PARKING BULBS

sheet ARCH SITE PLAN CONCEPT

project ARLEE ELEMENTARY K-6  
ARLEE, MONTANA 59821

owner ARLEE JOINT SCHOOL DISTRICT NO. 8

project # 21113.10

revision date

phase  
CA

issue date

A2.0-1







**Main Office**  
PO Box 967  
Missoula, Montana 59806  
P: (406) 542-9150  
F: (406) 542-3515

**Project: 01202311 Arlee Elementary K-6**  
72220 Fyant St.  
Arlee, Montana 59821

## Arlee Elementary - OAC Meeting Minutes: Meeting #46

<b>Meeting Date</b>	Apr 3, 2025	<b>Meeting Time</b>	1:00 PM - 2:00 PM Mountain Time (US & Canada)
<b>Meeting Location</b>	Job Trailer or Teams	<b>Video Conferencing Link</b>	<a href="https://teams.microsoft.com/l/meetup-join/19%3ameeting_Yzg2MTQzOTktMDVI0C00ZTc5LTk0OTYtMmM5OWQyZWYxM2Jh%40thread.v2/0?context=%7b%22Tid%22%3a%222a1a6851-128c-46f0-a15c-7e5fb14dc4a8%22%2c%22Oid%22%3a%224a5c70ad-e434-41b7-be02-95bd377b4fa5%22%7d">https://teams.microsoft.com/l/meetup-join/19%3ameeting_Yzg2MTQzOTktMDVI0C00ZTc5LTk0OTYtMmM5OWQyZWYxM2Jh%40thread.v2/0?context=%7b%22Tid%22%3a%222a1a6851-128c-46f0-a15c-7e5fb14dc4a8%22%2c%22Oid%22%3a%224a5c70ad-e434-41b7-be02-95bd377b4fa5%22%7d</a>

### Overview

### Notes

### Attachments

### Scheduled Attendees

Name	Company	Phone Number	Email	Attendance
Mitch Gavin	A&E Design - Missoula	P: (406) 721-5643	mgavin@ae.design	
Dennis Johnson	A&E Design - Missoula	P: (406) 721-5643	djohnson@ae.design	
Cory Beckham	Arlee Joint School District No. 8	P: (406) 726-3216	cbeckham@arleeschools.org	
Anne Tanner	Arlee Joint School District No. 8	P: (406) 726-3216	atanner@arleeschools.org	
Dan McGee	Building Mind and Body, LLC	P: (406) 544-2815	danmc@buildingmindandbody.com	
Zach Mustard	Jackson Contractor Group, Inc.	P: (406) 542-9150	zachmu@jacksoncontractorgroup.com	
Jeff Scott	Jackson Contractor Group, Inc.	P: (406) 542-9150	jeffs@jacksoncontractorgroup.com	
Paul Shrives	Jackson Contractor Group, Inc.	P: (406) 542-9150	pauls@jacksoncontractorgroup.com	
Darren Stocker	Jackson Contractor Group, Inc.	P: (406) 542-9150	darrens@jacksoncontractorgroup.com	

### Safety

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status	Old/New
1.1	1	General Safety				Open	Old
		<b>Official Documented Meeting Minutes</b> Multiple electrical hazards continue all over the site. Civil to remob soon, clearing way and cognizant of heavy machinery. Safety lunch on 1-year anniversary of breaking ground.					
		<b>Previous Meeting Minutes</b> <b>Mar 27, 2025</b> Aris onsite today. Jackson Peer audit at Arlee Today.					

**Meeting #46 - Arlee Elementary - OAC Meeting****Project: 01202311 Arlee Elementary K-6**

- Check scaffold Inspections

Lots of electric cords onsite with temp heaters.

Cord runover by lift yesterday, removed from site.

**Schedule & Coordination**

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status	Old/New
2.2	1	3-Week Lookahead				Open	Old
<b>Description</b> Review Lookahead Schedule							
<b>Official Documented Meeting Minutes</b> C-wing standards, and schedule length....backup plan to pivot too. School is working on back-up plan. -How are things, furniture, supplies being moved in a logical manner. -HDMI teacher drop coordination.  General Schedule: -ACT N Classrooms grid complete and most of admin. -Painters painting as space comes available--first classrooms primed and first coat -Tile to begin Monday next week--space wasn't quite ready this week -Planning for water heater work, but not urgent.							
<b>Previous Meeting Minutes</b> <b>Mar 27, 2025</b> Siding crew cruising. Roofers on the down hill side, minor detailing left. Flat roofs dried in and buttoned up. Kicks of insulation and drywall in the B-wing. Painters primed North A-wing last week, starting first coats this week. Ceramic tile starting next week.							

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status	Old/New
2.3	1	School Coordination				Open	Old
<b>Official Documented Meeting Minutes</b> Send Mitch the cut/fill document...coordinating the new architectural and civil drawing for sitework. Water heater at a later date.  Keying Conference date to be scheduled to Review with Team. May 22nd - Community Day. HDMI Raceways to Smartboards. Where does other end terminate? Cory and Anne to sit down and discuss. Need to determine K-2 storage movement plan.-as we get close to end of school coming with a logistics/moving plan K-2 school out on 5/29. Can move in by 6/2 if moved out.							
<b>Previous Meeting Minutes</b> <b>Mar 27, 2025</b> E-Rate in Nicole's hands. Low voltage due to Dan tomorrow. Bus loop/Civil - Discussed Cut/Fill Maps received from Woith send to Mitch. Water Heaters in the Counselors office - Need date from Plumber. Keying Conference date to be scheduled to Review with Team. Furniture Bids Received. Dan working on vetting. goes to board on 8th. May 22nd - Community Day. HDMI Raceways to Smartboards. Where does other end terminate? Cory and Anne to sit down and discuss. Need to determine K-2 storage movement plan. K-2 school out on 5/29. Can move in by 6/2 if moved out.							

## Meeting #46 - Arlee Elementary - OAC Meeting

Project: 01202311 Arlee Elementary K-6

## Design

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status	Old/New
3.1	1	Construction RFIs				Open	Old
		<b>Official Documented Meeting Minutes</b> Reviewed 3-open RFIs.					
		<b>Previous Meeting Minutes</b> <b>Mar 27, 2025</b> Reviewed Current RFI List.					

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status	Old/New
3.2	1	Submittals				Open	Old
		<b>Official Documented Meeting Minutes</b> No current submittals outstanding.					
		<b>Previous Meeting Minutes</b> <b>Mar 27, 2025</b> Reviewed Current Submittal List.					

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status	Old/New
3.3	1	Quality Control				Open	Old
		<b>Official Documented Meeting Minutes</b> Drywall discussion.----more to follow Siding reveals at jamb trims to siding joints. Topsoil---screen, rake, rock hounds for days					
		<b>Previous Meeting Minutes</b> <b>Mar 27, 2025</b> Thermometers set-up throughout the building to monitor heat and humidity. Minor oil-canning in the black metal panel. Notified manufacturer to get onsite to take a look.					

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status	Old/New
3.4	1	Proposal Requests				Open	Old
		<b>Official Documented Meeting Minutes</b> Bulletin #4, 5, and 6.					
		<b>Previous Meeting Minutes</b> <b>Mar 27, 2025</b> <i>(None)</i>					

## Financial

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status	Old/New
4.1	1	Pending Change Order Log				Open	Old
		<b>Previous Meeting Minutes</b> <b>Mar 27, 2025</b> <i>(None)</i>					

## Meeting #46 - Arlee Elementary - OAC Meeting

Project: 01202311 Arlee Elementary K-6

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status	Old/New
4.2	1	Pay Applications				Open	Old
		<b>Previous Meeting Minutes</b> <b>Mar 27, 2025</b> <i>(None)</i>					

## General Discussion

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status	Old/New
5.1	1	SWPPP				Open	Old
		<b>Description</b> Inspections every 2 weeks					
		<b>Previous Meeting Minutes</b> <b>Mar 27, 2025</b> <i>(None)</i>					

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status	Old/New
5.2	1	Misc. Equipment				Open	Old
		<b>Previous Meeting Minutes</b> <b>Mar 27, 2025</b> <i>(None)</i>					

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status	Old/New
5.3	1	FF&E				Open	Old
		<b>Previous Meeting Minutes</b> <b>Mar 27, 2025</b> <i>(None)</i>					

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status	Old/New
5.4	1	Commissioning				Open	Old
		<b>Previous Meeting Minutes</b> <b>Mar 27, 2025</b> <i>(None)</i>					

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status	Old/New
5.5	1	General Discussion				Open	Old
		<b>Official Documented Meeting Minutes</b> Dan will be traveling the first week of May Still haven't locked down a "keying" conference date.					
		<b>Previous Meeting Minutes</b> <b>Mar 27, 2025</b> Mitch doing a site visit Monday. Aaron - ACE - onsite next Thursday OAC. Quinn - Eclipse - Site Visit Monday.					

**Meeting #46 - Arlee Elementary - OAC Meeting**

**Project: 01202311 Arlee Elementary K-6**

Cory - Verify classroom T-stat functions with McKinstry.

Arlee Team Needs Swag due at Keying Conference.

4/17 Early out - Kids gone by 2:00pm. Staff watching documentary on impacts on reading.

**Uncategorized Items**

These meeting minutes are believed to be an accurate reflection of those items discussed and the conclusions that were reached during the referenced meeting.  
Please contact Main Office if there are any discrepancies or questions with the content of these minutes.





Printed on Thu Apr 3, 2025 at 06:41 pm MDT

Job #: 01202311 Arlee Elementary K-6  
72220 Fyant St.  
Arlee, Montana 59821

Unclassified

Description

Taken Date  
04/02/2025 at 04:30 pm

Upload Date  
04/03/2025 at 09:21 am

Uploaded By  
Darren Stocker

File Name  
[F5DE5A0B-FBDD-4FDA-...](#)



Unclassified

Description

Taken Date  
04/02/2025 at 04:30 pm

Upload Date  
04/03/2025 at 09:21 am

Uploaded By  
Darren Stocker

File Name  
[874A1B8B-D054-4BF4-B...](#)







Printed on Thu Apr 3, 2025 at 06:41 pm MDT

Job #: 01202311 Arlee Elementary K-6  
72220 Fyant St.  
Arlee, Montana 59821

Unclassified

Description

Taken Date  
04/02/2025 at 02:44 pm

Upload Date  
04/03/2025 at 01:25 pm

Uploaded By  
Darren Stocker

File Name  
[84ADD296-BE4E-4D3C-...](#)



Unclassified

Description

Taken Date  
04/02/2025 at 02:43 pm

Upload Date  
04/03/2025 at 09:21 am

Uploaded By  
Darren Stocker

File Name  
[0A6C673E-8BE6-40FB-8...](#)







Printed on Thu Apr 3, 2025 at 06:41 pm MDT

Job #: 01202311 Arlee Elementary K-6  
72220 Fyant St.  
Arlee, Montana 59821

Unclassified

Description

Taken Date  
04/02/2025 at 02:38 pm

Upload Date  
04/02/2025 at 05:00 pm

Uploaded By  
Darren Stocker

File Name  
[4EFC6DCF-D08F-4A3C-9...](#)



Unclassified

Description

Taken Date  
04/02/2025 at 02:15 pm

Upload Date  
04/02/2025 at 05:00 pm

Uploaded By  
Darren Stocker

File Name  
[C2DEC8EB-0DCE-4C18-...](#)







Printed on Thu Apr 3, 2025 at 06:41 pm MDT

Job #: 01202311 Arlee Elementary K-6  
72220 Fyant St.  
Arlee, Montana 59821

Unclassified

Description

Taken Date

04/01/2025 at 06:09 pm

Upload Date

04/02/2025 at 08:12 am

Uploaded By

Darren Stocker

File Name

[30631D6B-5355-4386-9...](#)



Unclassified

Description

Taken Date

04/01/2025 at 11:29 am

Upload Date

04/01/2025 at 04:26 pm

Uploaded By

Darren Stocker

File Name

[1167121E-C407-4B75-9...](#)







Printed on Thu Apr 3, 2025 at 06:41 pm MDT

Job #: 01202311 Arlee Elementary K-6  
72220 Fyant St.  
Arlee, Montana 59821

Unclassified

Description

Taken Date  
04/01/2025 at 11:28 am

Upload Date  
04/01/2025 at 04:26 pm

Uploaded By  
Darren Stocker

File Name  
[0F89D673-6B04-41C6-B...](#)



Unclassified

Description

Taken Date  
04/01/2025 at 11:23 am

Upload Date  
04/01/2025 at 04:26 pm

Uploaded By  
Darren Stocker

File Name  
[D66881AD-D814-4D4F-...](#)







Printed on Thu Apr 3, 2025 at 06:41 pm MDT

Job #: 01202311 Arlee Elementary K-6  
72220 Fyant St.  
Arlee, Montana 59821

Unclassified

Description

Taken Date

04/01/2025 at 11:14 am

Upload Date

04/01/2025 at 04:26 pm

Uploaded By

Darren Stocker

File Name

[B70AEC82-F52E-4BC1-A...](#)



Unclassified

Description

Taken Date

03/31/2025 at 10:26 am

Upload Date

04/01/2025 at 04:27 pm

Uploaded By

Darren Stocker

File Name

[17E9C84B-A5B8-4C55-B...](#)







Printed on Thu Apr 3, 2025 at 06:41 pm MDT

Job #: 01202311 Arlee Elementary K-6  
72220 Fyant St.  
Arlee, Montana 59821

Unclassified

Description

Taken Date  
03/31/2025 at 10:25 am

Upload Date  
04/01/2025 at 04:27 pm

Uploaded By  
Darren Stocker

File Name  
[334A70D2-0C5E-4AAF-9...](#)



Unclassified

Description

Taken Date  
03/31/2025 at 10:24 am

Upload Date  
04/01/2025 at 04:27 pm

Uploaded By  
Darren Stocker

File Name  
[2E138E87-EE0F-4D0E-B...](#)







Printed on Thu Apr 3, 2025 at 06:41 pm MDT

Job #: 01202311 Arlee Elementary K-6  
72220 Fyant St.  
Arlee, Montana 59821

Unclassified

Description

Taken Date  
03/26/2025 at 08:57 am

Upload Date  
03/26/2025 at 11:06 am

Uploaded By  
Darren Stocker

File Name  
[1DBC3A36-FE7D-4F4F-A...](#)



Unclassified

Description

Taken Date  
03/26/2025 at 08:57 am

Upload Date  
03/26/2025 at 09:18 am

Uploaded By  
Darren Stocker

File Name  
[C40FD3C2-9495-4CD5-B...](#)







Printed on Thu Apr 3, 2025 at 06:41 pm MDT

Job #: 01202311 Arlee Elementary K-6  
72220 Fyant St.  
Arlee, Montana 59821

Unclassified

Description

Taken Date  
03/26/2025 at 08:43 am

Upload Date  
03/26/2025 at 09:20 am

Uploaded By  
Darren Stocker

File Name  
[84CE8FCB-6CF2-4A00-B...](#)



Unclassified

Description

Taken Date  
03/20/2025 at 05:48 pm

Upload Date  
03/21/2025 at 12:46 pm

Uploaded By  
Darren Stocker

File Name  
[1635455B-C8E0-4740-8...](#)







Printed on Thu Apr 3, 2025 at 06:41 pm MDT

Job #: 01202311 Arlee Elementary K-6  
72220 Fyant St.  
Arlee, Montana 59821

Unclassified

Description

Taken Date  
03/20/2025 at 05:41 pm

Upload Date  
03/21/2025 at 12:46 pm

Uploaded By  
Darren Stocker

File Name  
[77BCBB1A-ADE0-4117-9...](#)



Unclassified

Description

Taken Date  
03/20/2025 at 05:40 pm

Upload Date  
03/21/2025 at 12:46 pm

Uploaded By  
Darren Stocker

File Name  
[E14B34A7-5C70-4453-A...](#)







Printed on Thu Apr 3, 2025 at 06:41 pm MDT

Job #: 01202311 Arlee Elementary K-6  
72220 Fyant St.  
Arlee, Montana 59821

Unclassified

Description

Taken Date  
03/20/2025 at 11:24 am

Upload Date  
03/25/2025 at 09:28 am

Uploaded By  
Rollin Rennick

File Name  
[B56BCF11-DEA9-41DD-...](#)



Unclassified

Description

Taken Date  
03/20/2025 at 10:34 am

Upload Date  
03/20/2025 at 03:50 pm

Uploaded By  
Darren Stocker

File Name  
[B4F456C1-25D4-44CA-B...](#)



## Coversheet

### Trustees Resolution Requesting Lake County to Conduct Elections FY2026

<b>Section:</b>	III. Consent Agenda
<b>Item:</b>	C. Trustees Resolution Requesting Lake County to Conduct Elections
<b>FY2026</b>	
<b>Purpose:</b>	Vote
<b>Submitted by:</b>	
<b>Related Material:</b>	Trustee Resolution - Request for County to Conduct Elections 2026.pdf

## TRUSTEE RESOLUTION REQUESTING COUNTY CONDUCT ELECTION(S)

BE IT RESOLVED, the Board of Trustees for School District No. 8J, Lake, Missoula and Sanders Counties, State of Montana, requests that Lake County Elections Office of Lake County, State of Montana, conduct the following school elections for School District No. 8J, for fiscal year 2026:

☒ All Elections

In accordance with 20-20-417, MCA, the county will perform the duties imposed on the trustees and the clerk of the district for school elections in 20-20-203, 20-20-313, and 20-20-401, and deliver to the Trustees, for the purpose of canvassing the vote, the certified tally sheets and other items as provided in 13-15-301.

Other election duties not specified will be conducted by mutual agreement between the district clerk and the county election administrator.

---

Print Name of Board Chair

---

Signature of Board Chair

---

Print Name of Clerk

---

Signature of Clerk

DATED this 8<sup>th</sup> day of April, 2025.

# Coversheet

## FY 2024 Final Audit

<b>Section:</b>	IV. New Business
<b>Item:</b>	A. FY 2024 Final Audit
<b>Purpose:</b>	Vote
<b>Submitted by:</b>	
<b>Related Material:</b>	ARLEE SCHOOL DISTRICT FY24 AUDIT REPORT.pdf

ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
Fiscal Year Ended June 30, 2024

**AUDIT REPORT**

**Denning, Downey & Associates, P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

ARLEE PUBLIC SCHOOLS

LAKE COUNTY, MONTANA

Fiscal Year Ended June 30, 2024

**TABLE OF CONTENTS**

Organization	1
Management Discussion and Analysis	2-6
Independent Auditor's Report	7-10
<b>Financial Statements</b>	
<u>Government-wide Financial Statements</u>	
Statement of Net Position	11
Statement of Activities	12
<u>Fund Financial Statements</u>	
Balance Sheet – Governmental Funds	13
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	14
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Notes to Financial Statements	17-52
<b>Required Supplementary Information</b>	
Budgetary Comparison Schedule	53
Budgetary Comparison Schedule – Budget-to-GAAP Reconciliation	54
Schedule of Changes in the Total OPEB Liability and Related Ratios	55
Schedule of Proportionate Share of the Net Pension Liability	56
Schedule of Contributions	57
Notes to Required Pension Supplementary Information	58-65
<b>Supplemental Information</b>	
Schedule of Enrollment	66
Schedule of Revenues and Expenditures – Extracurricular Fund – All Fund Accounts	67
<b>Single Audit Section</b>	
Schedule of Expenditures of Federal Awards	68-69
Notes to the Schedule of Expenditures of Federal Awards	70

ARLEE PUBLIC SCHOOLS

LAKE COUNTY, MONTANA

**TABLE OF CONTENTS - Continued**

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	71-72
Independent Auditor's Report on Compliance with Requirements that could have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with Uniform Guidance	73-75
Schedule of Findings and Questioned Costs	76-78
Auditee's Corrective Action Plan	79

ARLEE PUBLIC SCHOOLS

LAKE COUNTY, MONTANA

**ORGANIZATION**

Fiscal Year 2024 Ended 2024

**BOARD OF TRUSTEES**

Brian BigSam  
Lisa Koetter  
Ron Ritter  
Lindsey O'Neill  
Phaedrus Swab

Chairperson  
Vice Chairperson  
Trustee  
Trustee  
Trustee

**DISTRICT OFFICIALS**

Lonnie Morin  
Dr. Mike Perry  
Carolyn Hall  
Elizabeth Kaleva

District Clerk  
District Superintendent  
County Superintendent  
District Attorney



**ARLEE SCHOOL DISTRICT #8J**  
**ARLEE, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2024**

This management's discussion and analysis provides an overview of the Arlee School District's financial activities for the fiscal year ended June 30, 2024. Please read it along with the School District's financial statements.

**FINANCIAL HIGHLIGHTS**

The District's financial position was stable in 2024. Our per student educational cost is highly related to the needs of the students and competitive grant awards in relation to other State Class B school districts. Our District relies heavily on Impact Aid and Competitive Grants to provide educational programs to our students.

State funding is based upon enrollment. Exhibit A shows the schools' enrollment used for ANB for the last ten years. The District's enrollment experienced a notable decrease in FY2020 and has continued to have notable inc./dec with FY2024 being the lowest we have seen in over a decade. For the construction of the 2024 budget, the Elementary District used a three year average while the High School District used actual numbers to compute Base Budget Limits. The District operates under Permissive Levies in its general budgets and did not have extra Voted Mill Levy support for the general budgets in FY2024. The District is in the ninth year of voted levies in the Technology Funds, and has, for the past eight years, run a permissive levy in the Building Reserve Funds for maintenance of the District.

The District also receives funding under other Federal programs. Exhibit B shows student membership for those qualifying under Title VI and Impact Aid. Exhibit C demonstrates the levels of funding associated with other competitive grant Federal Programs revenue received by the District.

**USING THIS ANNUAL REPORT**

This annual report consists of financial statements for the District as a whole that provides detailed information for certain District funds. The Statement of Net Assets and the Statement of Activities provide information about the activities of the District as a whole.

Fund financial statements present a short-term view of the District's activities. They include only current assets expected to be collected in the very near future and liabilities expected to be paid in the very near future. Generally accepted accounting principles require that only major funds be disclosed in these financial statements. These statements provide detailed information about the District's general and elementary miscellaneous programs, which qualify as major funds.

**ARLEE SCHOOL DISTRICT #8J**  
**ARLEE, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2024**

## THE DISTRICT AS A WHOLE

One important question asked about the District's finances is, "Is the District better or worse off as a result of the year's activities?" The information in the government-wide financial statements helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, with the addition of reporting depreciation on capital assets. This is similar to the basis of accounting used by most private-sector companies.

The change in net position over time is one indicator of whether the District's financial health is improving or deteriorating. However, there are other non-financial factors that influence the District's fiscal health, such as changes in enrollment, changes in the State's funding of educational costs, changes in the economy, and changes in the District's tax base, etc.

The District's net position was as follows:

**Arlee Public Schools, Lake County, Montana**  
**MD & A Comparisons**  
**June 30, 2024**

**Table 1 - Net Position**

	Governmental Activities		
	<u>FY24</u>	<u>FY23</u>	<u>Change Inc (Dec)</u>
Current and other assets	\$ 16,812,369	\$ 16,614,410	\$ 197,959
Capital assets	9,627,540	7,222,127	2,405,413
Total assets	\$ 26,439,909	\$ 23,836,537	\$ 2,603,372
Long-term debt outstanding	\$ 15,383,146	\$ 15,082,698	\$ 300,448
Other liabilities	1,622,392	1,201,502	420,890
Total liabilities	\$ 17,005,538	\$ 16,284,200	\$ 721,338
Net investment in capital assets	\$ 8,625,590	\$ 7,175,861	\$ 1,449,729
Restricted	10,520,352	10,542,420	(22,068)
Unrestricted (deficit)	(9,711,571)	(10,165,944)	454,373
Total net position	\$ 9,434,371	\$ 7,552,337	\$ 1,882,034

**ARLEE SCHOOL DISTRICT #8J**  
**ARLEE, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2024**

Arlee Public Schools, Lake County, Montana  
MD & A Comparisons  
June 30, 2024

**Table 2 - Changes in Net Position**

	<b>Governmental Activities</b>		<b>Change Inc (Dec)</b>
	<b><u>FY24</u></b>	<b><u>FY23</u></b>	
<b>Revenues</b>			
<i>Program revenues (by major source):</i>			
Charges for services	\$ 147,085	\$ 36,312	\$ 110,773
Operating grants and contributions	1,761,330	2,338,288	(576,958)
Capital grants and contributions	1,476,463	-	1,476,463
<i>General revenues (by major source):</i>			
Property taxes for general purposes	1,025,272	521,606	503,666
Grants and entitlements not restricted to specific programs	3,051,627	2,932,034	119,593
Other state grants	1,000	-	1,000
Investment earnings	661,112	67,295	593,817
Federal Impact aid	2,326,979	2,121,963	205,016
Miscellaneous (other revenue)	55,092	86,646	(31,554)
State contributions to pensions	239,140	215,865	23,275
State technology	3,265	3,302	(37)
County retirement	700,035	679,101	20,934
Total revenues	<u>\$ 11,448,400</u>	<u>\$ 9,002,412</u>	<u>\$ 2,445,988</u>
<b>Program expenses</b>			
Instructional - regular	\$ 3,855,333	\$ 3,300,903	\$ 554,430
Instructional - special education	765,591	814,176	(48,585)
Instructional - vocational education	235,528	209,789	25,739
Instructional - adult education	956	181	775
Supporting services - operations & maintenance	943,837	910,558	33,279
Supporting services - general	453,955	378,285	75,670
Supporting services - educational media services	514,635	460,448	54,187
Administration - general	228,957	191,943	37,014
Administration - school	369,205	364,698	4,507
Administration - business	210,848	201,469	9,379
Student transportation	463,363	483,247	(19,884)
Extracurricular	375,566	340,919	34,647
School food	414,175	465,639	(51,464)
Debt service expense - interest	487,715	5,894	481,821
Unallocated depreciation*	246,702	233,360	13,342
Total expenses	<u>\$ 9,566,366</u>	<u>\$ 8,361,509</u>	<u>\$ 1,204,857</u>
<b>Increase (decrease) in net position</b>	<u>\$ 1,882,034</u>	<u>\$ 640,903</u>	<u>\$ 1,241,131</u>

**ARLEE SCHOOL DISTRICT #8J**  
**ARLEE, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2024**

The District expended all ESSER II and 99% of ESSER III funds. Impact Aid revenue increased, yet again, due to ESSER funds driving the LCR rate higher, back payments and continued general compensated district designation for the High School District. Overall, Arlee Schools net position increased by \$1,882,034 due largely to increased revenue and Capital Assets. The Elementary District began construction on a Renovation/Addition to the current K-2 building to create one elementary K-6. Impact Aid cash balances remained healthy by year end with \$1.1 million (Elem) and \$2.8 million (HS).

**CAPITAL ASSET AND DEBT ADMINISTRATION**

The District began the renovation/addition project in the elementary in FY2024. A&E continues to be the architect and Jackson Contracting was awarded the bid at \$13,254,910. The District sold long term debt in the form of GO bonds and Impact Aid Bonds of \$9,000,000 in 2023 to help fund construction. The ending balances of these bonds were \$8,942,277. Compensated Absences liabilities increased to \$601,898 with OPEB increasing \$29,909 to \$151,291. Net pension liabilities increased to \$5,155,990. As of June 30, 2024 the District has \$9,627,540 in capital assets seeing an increase of \$2,405,413 over the prior year.

**FUND FINANCIAL STATEMENTS**

These fund financial statements provide detailed information about the most significant of the District's funds. Major funds are defined as the general fund and other funds where the assets, liabilities, revenues, or expenditures exceed 10% of total governmental fund amounts. In the 2024 fiscal year, the liabilities of the elementary miscellaneous program fund exceeded the 10% threshold. The miscellaneous program fund is used to account for a variety of programs, (most of which are federally funded) and was included because of its deferred revenue. At June 30, 2024, the District liabilities had no encumbered funds.

The governmental funds provide a short-term view of the District's costs. They are reported using an accounting method called modified accrual accounting which measures amounts using only cash and other short-term assets and liabilities (receivables and payables) that will soon be converted to cash or will soon be paid with cash.

In the 2024 fiscal year revenue across the governmental funds increased by \$3,092,554 Due largely in part to investments, Impact Aid and Capital Grants. Expenditures across these funds increased, largely due to efforts by administration to retain staff and payment of debt service. There are currently no restrictions, commitments, or other limitations significantly affecting the availability of fund resources for future use.

**ARLEE SCHOOL DISTRICT #8J**  
**ARLEE, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2024**

**THE FUTURE OF THE DISTRICT**

The budget challenges facing Arlee School District in FY2024 include declining enrollment in elementary school. The District continues to work diligently with students experiencing learning loss setbacks due to education disruption during the pandemic. Reserves in impact aid funds remained stable for the High School and the Elementary. In designing the fiscal year 2025 budget, the District will face the same challenges as all Districts in this era of post pandemic declining enrollment. Education will not look the same, and budgeting for the future will be uncertain as new technological as well as motivational challenges arise. The District will budget all funds, while searching for ways to maintain staff and programs, while reducing expenditures of impact aid funds needed to repay Impact Aid bonds.

**UNCERTAIN**

The District will require a discerning review of staffing and revenues when developing the budget for FY2025. The loss of enrollment and unknown legislative intent may present the District with some challenging decisions.

**CONTACT FOR FURTHER INFORMATION**

For further information, you may contact Superintendent Cory Beckham at [cbeckham@arleeschools.org](mailto:cbeckham@arleeschools.org) or District Clerk Lonnie Morin at [lmorin@arleeschools.org](mailto:lmorin@arleeschools.org). We can also be reached by telephone at 406-726-3216, Ext.2100 (Beckham) or 2101 (Morin). Our physical address is Arlee Joint School District #8, 72220 Fyant Street, Arlee, MT 59821.

***Denning, Downey & Associates, P.C.***  
***CERTIFIED PUBLIC ACCOUNTANTS***

*1740 U.S. Hwy 93 South – P.O. Box 1957 Kalispell, MT 59903-1957*

---

**INDEPENDENT AUDITOR’S REPORT**

To the Board of Trustees  
Arlee Public Schools  
Lake County  
Arlee, Montana

**Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Arlee Public Schools, Lake County, Montana as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Arlee Public Schools, Lake County, Montana basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Arlee Public Schools, Lake County, Montana, as of June 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibility under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Arlee Public Schools, Lake County, Montana, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Change in Accounting Principle**

As described in Note 1 to the financial statements, in 2024, Arlee Public Schools adopted new accounting guidance, GASB No.100 Accounting Changes and Error Corrections is effective for years beginning after June 15, 2023, and all reporting periods thereafter. Our opinion is not modified with respect to this matter.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Arlee Public Schools, Lake County, Montana's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently know information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Arlee Public Schools, Lake County, Montana's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Arlee Public Schools, Lake County, Montana's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, Budgetary Comparison Information, Schedule of Changes in the Total OPEB Liability and Related Ratios, Schedules of Proportionate Share of the Net Pension Liability and the Schedule of Contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Arlee Public Schools, Lake County, Montana's basic financial statements. The Schedule of Revenues and Expenditures for the Extracurricular Fund, the Schedule of Enrollment and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basis financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, The Schedule of Revenues and Expenditures for the Extracurricular Fund, the Schedule of Enrollment and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report March 24, 2025, on our consideration of the Arlee Public Schools, Lake County, Montana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws regulations contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Arlee Public Schools, Lake County, Montana's internal control over financial reporting and compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Arlee Public Schools, Lake County, Montana's internal control over financial reporting and compliance.

*Denning, Downey and Associates, CPA's, P.C.*

March 24, 2025

**Arlee Public Schools, Lake County, Montana**  
**Statement of Net Position**  
**June 30, 2024**

	<b>Governmental Activities</b>	<b>Total</b>
<b>ASSETS</b>		
Current assets:		
Cash and investments	\$ 14,249,544	\$ 14,249,544
Taxes and assessments receivable, net	63,478	63,478
Due from other governments	1,230,883	1,230,883
Total current assets	<u>\$ 15,543,905</u>	<u>\$ 15,543,905</u>
Noncurrent assets		
Restricted cash and investments	\$ 299,239	\$ 299,239
Lease receivables	\$ 126,953	126,953
Capital assets - land	278,636	278,636
Capital assets - construction in progress	3,016,035	3,016,035
Capital assets - depreciable, net	6,332,869	6,332,869
Total noncurrent assets	<u>\$ 10,053,732</u>	<u>\$ 10,053,732</u>
Total assets	<u>\$ 25,597,637</u>	<u>\$ 25,597,637</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows of resources - pensions	\$ 842,272	842,272
Total deferred outflows of resources	<u>\$ 842,272</u>	<u>\$ 842,272</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 26,439,909</u>	<u>\$ 26,439,909</u>
<b>LIABILITIES</b>		
Current liabilities		
Warrants payable	\$ 1,033,794	1,033,794
Accounts payable	25,122	25,122
Current portion of long-term liabilities	294,193	294,193
Current portion of compensated absences payable	53,689	53,689
Current portion of retirement incentive liabilities	15,260	15,260
Current portion of bond premium	23,117	23,117
Total current liabilities	<u>\$ 1,445,175</u>	<u>\$ 1,445,175</u>
Noncurrent liabilities		
Noncurrent portion of bond premium	\$ 531,690	531,690
Other post-employment benefit liability	151,291	151,291
Noncurrent portion of long-term liabilities	7,646,134	7,646,134
Noncurrent portion of long-term capital liabilities	1,001,950	1,001,950
Noncurrent portion of compensated absences	548,209	548,209
Net pension liability	5,155,990	5,155,990
Total noncurrent liabilities	<u>\$ 15,035,264</u>	<u>\$ 15,035,264</u>
Total liabilities	<u>\$ 16,480,439</u>	<u>\$ 16,480,439</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows of resources - pensions	\$ 398,146	398,146
Deferred inflows of resources - leases	126,953	126,953
Total deferred inflows of resources	<u>\$ 525,099</u>	<u>\$ 525,099</u>
<b>NET POSITION</b>		
Net investment in capital assets	\$ 8,625,590	\$ 8,625,590
Restricted for capital projects	9,611,211	9,611,211
Restricted for debt service	405,576	405,576
Restricted for special projects	503,565	503,565
Unrestricted	(9,711,571)	(9,711,571)
Total net position	<u>\$ 9,434,371</u>	<u>\$ 9,434,371</u>
<b>INFLOWS OF RESOURCES AND NET POSITION</b>	<u>\$ 26,439,909</u>	<u>\$ 26,439,909</u>

See accompanying Notes to the Financial Statements

**Arlee Public Schools, Lake County, Montana**  
**Statement of Activities**  
**For the Fiscal Year Ended June 30, 2024**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>	<u>Changes in Net Position</u>
		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Primary Government</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Governmental</u>
					<u>Activities</u>
<b>Primary government:</b>					
Governmental activities:					
Instructional - regular	\$ 3,855,333	\$ 110,487	\$ 810,144	\$ 1,476,463	\$ (1,458,239)
Instructional - special education	765,591	-	296,139	-	(469,452)
Instructional - vocational education	235,528	-	-	-	(235,528)
Instructional - adult education	956	-	-	-	(956)
Supporting services - operations & maintenance	943,837	-	72,750	-	(871,087)
Supporting services - general	453,955	-	180,723	-	(273,232)
Supporting services - educational media services	514,635	-	872	-	(513,763)
Administration - general	228,957	-	-	-	(228,957)
Administration - school	369,205	-	-	-	(369,205)
Administration - business	210,848	-	-	-	(210,848)
Student transportation	463,363	-	61,707	-	(401,656)
Extracurricular	375,566	-	117,238	-	(258,328)
School food	414,175	36,598	221,757	-	(155,820)
Debt service expense - interest	487,715	-	-	-	(487,715)
Unallocated depreciation*	246,702	-	-	-	(246,702)
Total governmental activities	\$ <u>9,566,366</u>	\$ <u>147,085</u>	\$ <u>1,761,330</u>	\$ <u>1,476,463</u>	\$ <u>(6,181,488)</u>
General Revenues:					
Property taxes for general purposes				\$	1,025,272
Grants and entitlements not restricted to specific programs					3,051,627
Other state grants					1,000
Investment earnings					661,112
Federal Impact aid					2,326,979
Miscellaneous (other revenue)					55,092
State contributions to pensions					239,140
State technology					3,265
County retirement					700,035
Total general revenues, special items and transfers				\$	<u>8,063,522</u>
Change in net position				\$	<u>1,882,034</u>
Net position - beginning				\$	<u>7,552,337</u>
Net position - end				\$	<u>9,434,371</u>

\* This amount excludes the depreciation that is included in the direct expenses of the various programs  
See accompanying Notes to the Financial Statements

**Arlee Public Schools, Lake County, Montana**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2024**

	<b>General</b>	<b>Elementary Miscellaneous Programs</b>	<b>Elementary Building</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>					
Current assets:					
Cash and investments	\$ 5,230,891	\$ -	\$ 9,068,590	\$ 833,167	\$ 15,132,648
Taxes and assessments receivable, net	11,705	-	-	51,773	63,478
Due from other governments	73,996	911,653	-	245,234	1,230,883
Total current assets	<u>\$ 5,316,592</u>	<u>\$ 911,653</u>	<u>\$ 9,068,590</u>	<u>\$ 1,130,174</u>	<u>\$ 16,427,009</u>
Noncurrent assets:					
Restricted cash and investments	\$ -	\$ -	\$ -	\$ 299,239	\$ 299,239
Lease receivables	\$ -	\$ 126,953	\$ -	\$ -	\$ 126,953
Total noncurrent assets	<u>\$ -</u>	<u>\$ 126,953</u>	<u>\$ -</u>	<u>\$ 299,239</u>	<u>\$ 426,192</u>
<b>TOTAL ASSETS</b>	<u><b>\$ 5,316,592</b></u>	<u><b>\$ 1,038,606</b></u>	<u><b>\$ 9,068,590</b></u>	<u><b>\$ 1,429,413</b></u>	<u><b>\$ 16,853,201</b></u>
<b>LIABILITIES</b>					
Current liabilities:					
Cash overdraft	\$ -	\$ 883,104	\$ -	\$ -	\$ 883,104
Warrents payable	1,033,794	-	-	-	1,033,794
Accounts payable	18,922	5,265	-	935	25,122
Total current liabilities	<u>\$ 1,052,716</u>	<u>\$ 888,369</u>	<u>\$ -</u>	<u>\$ 935</u>	<u>\$ 1,942,020</u>
Total liabilities	<u>\$ 1,052,716</u>	<u>\$ 888,369</u>	<u>\$ -</u>	<u>\$ 935</u>	<u>\$ 1,942,020</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows of resources - taxes	\$ 11,705	\$ -	\$ -	\$ 51,773	\$ 63,478
Deferred inflows of resources - leases	-	126,953	-	-	126,953
Total deferred inflows of resources	<u>\$ 11,705</u>	<u>\$ 126,953</u>	<u>\$ -</u>	<u>\$ 51,773</u>	<u>\$ 190,431</u>
<b>FUND BALANCES</b>					
Restricted	\$ -	\$ 23,284	\$ 9,068,590	\$ 1,376,705	\$ 10,468,579
Unassigned fund balance	4,252,171	-	-	-	4,252,171
Total fund balance	<u>\$ 4,252,171</u>	<u>\$ 23,284</u>	<u>\$ 9,068,590</u>	<u>\$ 1,376,705</u>	<u>\$ 14,720,750</u>
<b>INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u><b>\$ 5,316,592</b></u>	<u><b>\$ 1,038,606</b></u>	<u><b>\$ 9,068,590</b></u>	<u><b>\$ 1,429,413</b></u>	<u><b>\$ 16,853,201</b></u>

See accompanying Notes to the Financial Statements

**Arlee Public Schools, Lake County, Montana**  
**Reconciliation of the Governmental Funds Balance Sheet to the**  
**Statement of Net Position**  
**June 30, 2024**

<b>Total fund balances - governmental funds</b>	\$ 14,720,750
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	9,627,540
Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds.	63,478
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(10,114,242)
Net pension liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(5,307,281)
The changes between actuarial assumptions, differences in expected vs actual pension experiences, changes in proportionate share allocation, and current year retirement contributions as they relate to the net pension liability are a deferred outflow of resources and are not payable in current period, therefore are not reported in the funds.	842,272
The changes between actuarial assumptions, differences in projected vs actual investment earnings, and changes in proportionate share allocation as they relate to the net pension liability are a deferred inflows of resources and are not available to pay for current expenditures, therefore are not reported in the funds.	(398,146)
<b>Total net position - governmental activities</b>	<b>\$ <u>9,434,371</u></b>

See accompanying Notes to the Financial Statements

**Arlee Public Schools, Lake County, Montana**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Fiscal Year Ended June 30, 2024**

	General	Elementary Miscellaneous Programs	Elementary Building	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Local revenue	\$ 307,351	\$ 45,775	\$ 521,960	\$ 1,005,649	\$ 1,880,735
County revenue	-	-	-	730,888	730,888
State revenue	3,420,288	97,317	-	209,709	3,727,314
Federal revenue	1,861,686	2,398,967	-	706,726	4,967,379
Total revenues	\$ 5,589,325	\$ 2,542,059	\$ 521,960	\$ 2,652,972	\$ 11,306,316
<b>EXPENDITURES</b>					
Instructional - regular	\$ 2,423,601	\$ 742,163	\$ 29,344	\$ 417,762	\$ 3,612,870
Instructional - special education	667,965	-	-	97,626	765,591
Instructional - vocational education	203,062	-	-	32,466	235,528
Instructional - adult education	-	-	-	956	956
Supporting services - operations & maintenance	812,296	15,455	-	87,835	915,586
Supporting services - general	216,720	211,110	-	26,125	453,955
Supporting services - educational media services	313,387	27,917	-	134,799	476,103
Administration - general	172,836	-	-	56,121	228,957
Administration - school	303,643	22,009	-	43,553	369,205
Administration - business	190,758	-	-	19,020	209,778
Student transportation	39,169	-	12,028	322,148	373,345
Extracurricular	236,134	251	-	135,766	372,151
School food	128,938	-	-	282,774	411,712
Debt service expense - principal	-	-	-	57,723	57,723
Debt service expense - interest	-	-	-	510,832	510,832
Capital outlay	324,120	1,519,230	955,684	64,706	2,863,740
Total expenditures	\$ 6,032,629	\$ 2,538,135	\$ 997,056	\$ 2,290,212	\$ 11,858,032
Excess (deficiency) of revenues over expenditures	\$ (443,304)	\$ 3,924	\$ (475,096)	\$ 362,760	\$ (551,716)
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from the sale of general capital asset disposition	\$ -	\$ -	\$ 12,028	\$ -	\$ 12,028
Transfers in	-	-	-	35,727	35,727
Transfers out	(35,727)	-	-	-	(35,727)
Total other financing sources (uses)	\$ (35,727)	\$ -	\$ 12,028	\$ 35,727	\$ 12,028
Net Change in Fund Balance	\$ (479,031)	\$ 3,924	\$ (463,068)	\$ 398,487	\$ (539,688)
Fund balances - beginning	\$ 4,731,202	\$ 19,360	\$ 9,531,658	\$ 978,218	\$ 15,260,438
Fund balance - ending	\$ 4,252,171	\$ 23,284	\$ 9,068,590	\$ 1,376,705	\$ 14,720,750

See accompanying Notes to the Financial Statements

**Arlee Public Schools, Lake County, Montana**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the Fiscal Year Ended June 30, 2024**

Amounts reported for *governmental activities* in the statement of activities are different because:

<b>Net change in fund balances - total governmental funds</b>	<b>\$</b>	<b>(539,688)</b>
---	-----------	------------------

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:

- Capital assets purchased		2,863,740
- Depreciation expense		(458,327)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:

- Long-term receivables (deferred inflows)		44,823
--	--	--------

The change in compensated absences is shown as an expense in the Statement of Activities

(128,251)

Repayment of debt principal is an expenditures in the governmental funds, but the repayment reduces long-term debt in the Statement of Net Position:

- Long-term debt principal payments		57,723
-------------------------------------	--	--------

Termination benefits are shown as an expense in the Statement of Activities and not reported on the Statement of Revenues, Expenditures and Changes in Fund Balance:

- Post-employment benefits other than retirement liability		(12,405)
--	--	----------

Pension expense related to the net pension liability is shown as an expense on the Statement of Activities and not reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance

(517,625)

State aid revenue related to the net pension liability is shown as a revenue on the Statement of Activities and not reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance

85,233

Current year contributions to retirement benefits are shown as deferred outflows of resources on the Statement of Net Position and shown as expenditures on the Statement of Revenues, Expenditures, and Changes in Fund Balance when paid.

463,694

The amortization of bond premiums are shown as an expense on the Statement of Activities and is not reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance.

23,117

**Change in net position - Statement of Activities**

	<b>\$</b>	<b>1,882,034</b>
--	-----------	------------------

See accompanying Notes to the Financial Statements

ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The School District complies with generally accepted accounting principles (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements.

**New Accounting Pronouncements**

GASB No. 100 Accounting Changes and Error Corrections is effective for years beginning after June 15, 2023, and all reporting periods thereafter. This statement's primary objective is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. The District has implemented this pronouncement in the current fiscal year.

**Financial Reporting Entity**

In determining the financial reporting entity, the District complies with the provisions of GASB statement No. 14, *The Financial Reporting Entity*, as amended by GASB statement No. 61, *The Financial Reporting Entity: Omnibus*, and includes all component units of which the District appointed a voting majority of the component unit's board; the District is either able to impose its will on the unit or a financial benefit or burden relationship exists. In addition, the District complies with GASB statement No. 39 *Determining Whether Certain Organizations Are Component Units* which relates to organizations that raise and hold economic resources for the direct benefit of the District.

*Primary Government*

The District was established under Montana law to provide elementary and secondary educational services to residents of the District. The District actually consists of two legally separate districts. The Elementary District provides education from kindergarten through the eighth grade and the High School District provides education from grades nine through twelve. Based on the criteria for determining the reporting entity (separate legal entity and financial or fiscal dependency on other governments) the District is a primary government as defined by GASB Cod. Sec. 2100 and has no component units.



ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

Separate accounting records must be maintained for each District because of differences in funding and legal requirements. However, both districts are managed as a single system by a central board of trustees, elected in district-wide elections, and by a central administration appointed by and responsible to the Board. These financial statements present, as a single reporting entity, all activities over which the Board of Trustees exercises responsibility.

**Basis of Presentation, Measurement Focus and Basis of Accounting**

**Government-wide Financial Statements:**

*Basis of Presentation*

The Government-wide Financial Statements (the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole and its component units. They include all funds of the District except fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Net Position presents the financial condition of the governmental activities for the District at year end. The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function. The District does not charge indirect expenses to programs or functions. The types of transactions reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity, 2) operating grants and contributions, and 3) capital grants and contributions. Revenues that are not classified as program revenues, including all property taxes, are presented as general revenues.

Certain eliminations have been made as prescribed by GASB 34 in regards to inter-fund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated

*Measurement Focus and Basis of Accounting*

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred regardless of the timing of the cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The District generally applies restricted resources to expenses incurred before using unrestricted resources when both restricted and unrestricted net position are available.

ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

**Fund Financial Statements:**

*Basis of Presentation*

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Funds are organized into three categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. Each major fund is displayed in a separate column in the governmental funds statements. All of the remaining funds are aggregated and reported in a single column as non-major funds. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- a. Total assets combined with deferred outflows of resources, liabilities combined with deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets combined with deferred outflows of resources, liabilities combined with deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise funds are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

*Measurement Focus and Basis of Accounting*

***Governmental Funds:***

Modified Accrual

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Measurable" means the amount of the transaction can be determined. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District defined the length of time used for "available" for purposes of revenue recognition in the governmental fund financial statements as collection within 60 days of the end of the current fiscal period, except for property taxes and other state grants that are recognized upon receipt.

Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. General capital asset acquisitions are reported as expenditures in governmental funds and proceeds of general long-term debt and inception of leases and subscription-based IT arrangements are reported as other financing sources.

ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

Property taxes, charges for current services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. All other revenue items are considered to be measurable and available only when cash is received by the District.

Major Funds:

The District reports the following major governmental funds:

*General Fund* - This is the District's primary operating fund and it accounts for all financial resources of the District except those required to be accounted for in other funds.

*Elementary Miscellaneous Programs Fund* - Authorized by Section 20-9-507, MCA, for the purpose of accounting for local, state or federal grants and reimbursements. Donations and expendable trusts for scholarships or other purposes that support district programs are deposited in this fund.

*Elementary Building Fund* - This is a capital projects fund used primarily to account for the proceeds of bonds sold for the purposes provided in Section 20-9- 403, MCA. The fund is also used to account for insurance proceeds for damaged property as provided in 20-6-608, MCA, or the sale or rental of property as provided by 20-6-604 and 607, MCA.

**NOTE 2. CASH, CASH EQUIVALENTS, AND INVESTMENTS**

**Cash Composition**

Composition of cash, deposits and investments at fair value on June 30, 2024, are as follows:

	<u>Primary Government</u>
<u>Cash on hand and deposits:</u>	
Cash in banks:	
Demand deposits	\$ 359,796
Savings deposits	13,680,079
<u>Investments:</u>	
U.S. Treasury Bills	127,036
U.S. Government Securities	381,872
Total	<u>\$ 14,548,783</u>

ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

**Cash Equivalents**

Cash equivalents are short-term, highly liquid deposits and investments that both readily convertible to known amounts of cash, and have maturities at purchase date of three months or less. The District's cash and cash equivalents (including restricted assets) are considered to be demand, and savings deposits, and all other short-term investments with original maturity dates of three months or less from the date of acquisition.

**Fair Value Measurements**

Investments are reported at fair value, with the following limited exceptions: 1) investments in non-negotiable certificates of deposit are reported at cost and 2) money market investments, including U.S Treasury and Agency obligations, which mature within one year of acquisition, are reported at amortized cost. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between markets participates at the measurement date.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted account principles. The hierarchy, as follows, is based on the valuation inputs used to measure fair value. Valuation techniques used maximize the use of observable inputs and minimize the use of unobservable inputs that include the following:

- (a) Level 1 Inputs – Quotes prices in active markets for identical assets; these investments are valued using prices quoted in active markets.
- (b) Level 2 Inputs – Significant other observable inputs other than quoted prices included within Level 1; these investments are valued using matrix pricing.
- (c) Level 3 Inputs – Significant unobservable inputs, these investments are valued using consensus pricing.

The U.S Treasury Bills and U.S Government Securities are valued using quoted market prices (Level 1 inputs). If no investments other than STIP or repurchase agreements.

**Credit Risk** As a means of limiting exposure to credit risk, the District is required to follow specific state statutes adding security to the deposits and investments. Below are the legal provisions provided in the state Montana Code Annotated (MCA).

Section 7-6-202, MCA, limits investments of public money of a local government in the following eligible securities:

- (a) United States government treasury bills, notes and bonds and in the United States treasury obligations, such as state and local government series (SLGLS), separate trading of registered interest and principal of securities (STRIPS), or similar United States treasury obligations;
- (b) United States treasury receipts in a form evidencing the holder's ownership of future interest or principal payments on specific United States treasury obligations that, in the absence of payment default by the United States, are held in a special custody account by an independent trust company in a certificate or book entry form with the federal reserve bank of New York; or



ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

(c) Obligations of the following agencies of the United States, subject to the limitations in subsection 2 (not included):

- (i) federal home loan bank;
- (ii) federal national mortgage association;
- (iii) federal home mortgage corporation; and
- (iv) federal farm credit bank.

With the exception of the assets of a local government group self-insurance program, investments may not have a maturity date exceeding 5 years except when the investment is used in an escrow account to refund an outstanding bond issue in advance

Section 7-6-205 and Section 7-6-206, MCA, state that demand deposits may be placed only in banks and public money not necessary for immediate use by a county, city, or town that is not invested as authorized in Section 7-6-202, MCA, may be placed in time or savings deposits with a bank, savings and loan association, or credit union in the state or placed in repurchase agreements as authorized in Section 7-6-213, MCA.

The government has no investment policy that would further limit its investment choices.

The government has no investments that require credit risk disclosure

### **Custodial Credit Risk**

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. All deposits are carried at cost plus accrued interest. As of June 30, 2024, the government's bank balance was exposed to custodial credit risk as follows:

	June 30, 2024
	<u>Balance</u>
<u>Depository Account</u>	
Insured	\$ 609,796
- Collateral held by the pledging bank's trust department but not in the County's name	3,370,352
Total deposits and investments	\$ <u><u>3,980,148</u></u>

### Deposit Security

Section 7-6-207, Montana Code Annotated (MCA), states (1) The local governing body may require security only for that portion of the deposits which is not guaranteed or insured according to law and, as to such unguaranteed or uninsured portion, to the extent of:

- (a) 50% of such deposits if the institution in which the deposit is made has a net worth of total assets ratio of 6% or more; or
- (b) 100% if the institution in which the deposit is made has a net worth of total assets ratio of less than 6%.

ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

The amount of collateral held for District deposits at June 30, 2024, equaled or exceeded the amount required by State statutes.

**Interest Rate Risk**

The government does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates, but as stated above is limited to investment maturities of 5 years per MCA 7-6-202. The following is a list of individual investments as of June 30, 2024, along with their related interest rates and maturity dates.

Investment	Interest Rate	Maturity	Amount
US Treasury	4.75%	7/31/2025	\$ 127,036
Federal National Mortgage Association	1.63%	1/7/2025	123,649
Federal National Mortgage Association	1.75%	7/2/2024	126,074
Federal National Mortgage Association	0.53%	10/28/2025	132,149
Total			<u>\$ 508,908</u>

**NOTE 3. RESTRICTED CASH/INVESTMENTS**

The following restricted cash/investments were held by the District as of June 30, 2024. These amounts are reported within the cash/investment account on the Combined Balance Sheet.

Description	Amount
Bond Covenant	\$ <u>299,239</u>

**NOTE 4. RECEIVABLES**

**Tax Receivables**

Property tax levies are set in August, after the County Assessor delivers the taxable valuation information to the County, in connection with the budget process and are based on taxable values listed as of January 1 for all property located in the District. Taxable values are established by the Montana Department of Revenue, and a revaluation of all property is required to be completed on a periodic basis. Taxable value is defined by Montana statute as a fixed percentage of market value.

Real property (and certain attached personal property) taxes are billed within ten days after the third Monday in October and are due in equal installments on November 30 and the following May 31. After those dates, they become delinquent (and a lien upon the property). After three years, the County may exercise the lien and take title to the property. Special assessments are either billed in one installment due November 30 or two equal installments due November 30 and the following May 31. Personal property taxes (other than those billed with real estate) are generally billed no later than the second Monday in July (normally in May or June), based on the prior November's levies. Personal property taxes, other than mobile homes, are due thirty days after billing. Mobile home taxes are billed in two halves, the first due thirty days after billing; the second due September 30.

ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

The tax billings are considered past due after the respective due dates and are subject to penalty and interest charges.

Taxes that become delinquent are charged interest at the rate of 5/6 of 1% a month plus a penalty of 2%. Real property on which taxes remain delinquent and unpaid may be sold at tax sales. In the case of personal property, the property is to be seized and sold after the taxes become delinquent.

**NOTE 5. CAPITAL ASSETS**

The District's assets are capitalized at historical cost or estimated historical cost. District policy has set the capitalization threshold for reporting capital assets at \$5,000. Gifts or contributions of capital assets are recorded at fair market value when received. The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. Depreciation is recorded on a straight-line basis over the useful lives of the assets as follows:

Buildings	50 years
Improvements	7 – 25 years
Equipment	8 – 15 years

A summary of changes in governmental capital assets was as follows:

Governmental activities:

	Balance <u>July 1, 2023</u>	<u>Additions</u>	Balance <u>June 30, 2024</u>
Capital assets not being depreciated:			
Land	\$ 278,636	\$ -	\$ 278,636
Construction in progress	799,259	2,723,240	3,522,499
Total capital assets not being depreciated	<u>\$ 1,077,895</u>	<u>\$ 2,723,240</u>	<u>\$ 3,801,135</u>
Other capital assets:			
Buildings	\$ 10,373,741	\$ 97,620	\$ 10,471,361
Improvements other than buildings	473,964	13,890	487,854
Machinery and equipment	3,775,213	28,990	3,804,203
Total other capital assets at historical cost	\$ 14,622,918	\$ 140,500	\$ 14,763,418
Less: accumulated depreciation	<u>(8,478,686)</u>	<u>(458,327)</u>	<u>(8,937,013)</u>
Total	<u>\$ 7,222,127</u>	<u>\$ 2,405,413</u>	<u>\$ 9,627,540</u>

**ARLEE PUBLIC SCHOOLS**  
**LAKE COUNTY, MONTANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

Governmental capital assets depreciation expense was charged to functions as follows:

Governmental Activities:		
Instructional – regular	\$	47,876
Supporting services – operations and maintenance		28,251
Supporting services – educational media services		38,532
Administration – business		1,070
Student transportation		90,018
Extracurricular		3,415
School food		2,463
Unallocated		<u>246,702</u>
Total governmental activities depreciation expense	\$	<u><u>458,327</u></u>

**NOTE 4. LONG TERM DEBT OBLIGATIONS**

In the governmental-wide financial statements, outstanding debt is reported as liabilities.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

Changes in Long-Term Debt Liabilities - During the year ended June 30, 2024, the following changes occurred in liabilities reported in long-term debt:

Governmental Activities:

	Balance			Balance		
	<u>July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2024</u>	<u>Due Within</u>	<u>One Year</u>
General obligation bonds	\$ 6,000,000	\$ -	\$ -	\$ 6,000,000	\$	120,000
Bond premium	577,924	-	(23,117)	554,807		23,117
Retirement incentive	32,764	-	(17,504)	15,260		15,260
Impact Aid bond	3,000,000	-	(57,723)	2,942,277		174,193
Compensated absences	473,647	128,251	-	601,898		53,689
Total	<u>\$ 10,084,335</u>	<u>\$ 128,251</u>	<u>\$ (98,344)</u>	<u>\$ 10,114,242</u>	<u>\$</u>	<u>386,259</u>

In prior years the General Fund (and the compensated absences fund) was used to liquidate compensated absences and claims and judgments.



**ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2024**

General Obligation Bonds - The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds outstanding as of June 30, 2024, were as follows:

<u>Purpose</u>	<u>Origination Date</u>	<u>Interest Rate</u>	<u>Term</u>	<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Annual Payment</u>	<u>Balance June 30, 2024</u>
Go Bond Series 2023	2/9/23	4.00%- 5.00%	25 yrs	7/1/48	\$ <u>6,000,000</u>	Varies	\$ <u>6,000,000</u>

Reported in the governmental activities.

Annual requirement to amortize debt GO Bond:

<u>For Fiscal Year Ended</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 120,000	289,150
2026	130,000	283,150
2027	135,000	276,650
2028	145,000	269,900
2029	155,000	262,650
2030	165,000	254,900
2031	175,000	246,650
2032	185,000	237,900
2033	195,000	228,650
2034	205,000	220,850
2035	215,000	212,650
2036	230,000	204,050
2037	240,000	194,850
2038	250,000	185,250
2039	265,000	172,750
2040	280,000	159,500
2041	300,000	145,500
2042	315,000	130,500
2043	335,000	114,750
2044	350,000	98,000
2045	370,000	80,500
2046	390,000	62,000
2047	415,000	42,500
2048	435,000	21,750
Total	\$ <u>6,000,000</u>	\$ <u>4,395,000</u>

**ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2024**

*Revenue Bonds* - The District also issues bonds where the District pledges Impact Aid funds be used to pay debt service.

<u>Purpose</u>	<u>Origination Date</u>	<u>Interest Rate</u>	<u>Term</u>	<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Annual Payment</u>	<u>Balance June 30, 2024</u>
Impact Aid Revenue Bond Series 2023	5/31/23	4.25%	13 yrs	10/1/36	\$3,000,000	\$ 23,117	\$ 3,000,000

Revenue bond resolutions include various restrictive covenants. The more significant covenants 1) require that cash be restricted and reserved for operations, construction, debt service, and replacement and depreciation; 2) specify minimum required operating revenue; and 3) specific and timely reporting of financial information to bond holders and the registrar. The most significant covenants are summarized in detail below:

The District is to maintain a Reserve Account for the Impact Aid Revenue Bond equal to the lesser of: (i) ten percent (10%) of the original principal amount of all series of outstanding bonds; or (ii) the maximum amount of principal and interest requirements payable on the outstanding bonds in any succeeding bond year. The lesser amount equaled the maximum principal and interest payment of \$299,329. The District met this requirement, and as shown in note 3 has these funds restricted.

Annual requirement to amortize debt Revenue Bonds:

<u>For Fiscal Year Ended</u>	<u>Principal</u>	<u>Interest</u>
2024	\$	\$
2025	\$ 174,193	125,047
2026	181,596	117,644
2027	189,314	109,926
2028	197,360	101,880
2029	205,747	93,492
2030	214,492	84,748
2031	223,608	75,632
2032	233,111	66,129
2033	243,018	56,221
2034	253,346	45,893
2035	264,114	35,126
2036	275,338	23,901
2037	287,040	12,199
Total	\$ 2,942,277	\$ 947,838

ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

**Bond Premiums**

As of June 30, 2023, the District recognized a liability for bond premiums totaling \$577,924. The bond premium is related to the issuance of the Series 2023 Elementary School General Obligation bond of \$6,000,000. The premium is amortized over the life of the bonds that equal 25 years. Amortization on the bonds going equaled \$23,117 for the fiscal year ending June 30, 2024, and the end balance reported of \$554,807.

**Compensated Absences Classified Staff**

Compensated absences are absences for which employees will be paid for time off earned for time during employment, such as earned vacation and sick leave. Non-teaching District employees earn vacation leave ranging from fifteen to twenty-four days per year depending on the employee's years of service. Vacation leave may be accumulated not to exceed two times the maximum number of days earned annually. Sick leave is earned at a rate of one day per month for non-teaching employees. Upon retirement or termination, employees are paid for 100% of unused vacation leave and 25% of unused sick leave. Upon termination, all payments are made at the employee's current rate of pay.

**Compensated Absences Certified Staff**

At the beginning of each school year, each teacher shall be credited with fifteen (15) days of medical leave per year. Medical leave may accumulate to a maximum of one hundred fifteen (115) days total. Teachers may not carry over more than one hundred (100) days of medical leave from one contract year to the subsequent year. At the conclusion of the contract year, medical leave in excess of one hundred (100) days will be paid out to the teacher at the rate of twenty-five percent (25%) of the teacher's daily rate, unless the teacher donates all of a portion of the excess medical leave to the Medical Leave Bank. Teachers are also granted five (5) days per year for personal and emergency leave. Parttime and/or teachers hired after school begins will receive prorated personal leave benefits based upon the number of hours worked. Teachers can carry over one (1) day of unused personal/emergency leave from one year to the next to a maximum of six (6) days per year. Teachers may be paid out at the end of the year on their certified contract for a.) all remaining personal days or b.) reserve one (1) day to carry over and cash out remaining personal days.

The liability associated with governmental fund-type employees is reported in the governmental-type activities.

**Special Retirement Benefits**

The District offers early retirement incentives which are intended to provide teachers flexibility in developing new career options through capitalization of financial incentives of value to both the teacher and to the District. The District recorded a liability of \$15,260 for retirement incentives due as of June 30, 2024. Two options are offered and described below:

ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

Under the provisions of the first option, the teacher must have between twenty-five to thirty-four years of creditable service. The retirement incentive is based on the percentage of the retiree's final completed contract salary. The payment begins with 22% of the salary for a retiree with twenty-five years of service and decreases by increments of 5% until thirty-five years of service where no incentive is offered. The payments begin after the retirement and can be paid in a single lump-sum payment or spread over four or six years.

A second option is offered to teachers who are ineligible for the first option and have at least twenty or more years of service with the District. Under this option, the District will pay \$100 per month of the District medical insurance premium for the retiree for five years or until the retiree reaches the age of 65, whichever comes first. No retiring teachers have chosen this option.

**NOTE 5. POSTEMPLOYMENT HEALTHCARE PLAN**

*Plan Description.* The healthcare plan, as required by section 2-18-704, MCA, provides employees with at least 5 years of service and who are at least age 50, along with surviving spouses and dependents, to stay on the government's health care plan as long as they pay the same premium. This creates a defined benefit Other Post-Employment Benefits Plan (OPEB); since retirees are usually older than the average age of the plan participants, they receive a benefit of lower insurance rates. The OPEB plan is a single employer defined benefit plan administered by the District. The government has not created a trust to accumulate assets to assist in covering the defined benefit plan costs and covers these when they come due. The government has less than 100 plan members and thus qualifies to use the "Alternative Measurement Method" for calculating the liability. The above described OPEB plan does not provide a stand-alone financial report.

*Benefits Provided.* The government provides healthcare insurance benefits for retirees and their dependents upon reaching the age and service years defined in section 2-18-704, MCA. The benefit terms require that eligible retirees cover 100 percent of the health insurance premiums, but may pay the same premiums.

*Employees covered by benefit terms.* At June 30, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefit payments	1
Active employees	79
Total employees	80
<u>Total OPEB Liability</u>	

The District's total OPEB liability of \$151,291 at June 30, 2024, was determined by the alternative measurement method with a measurement date of June 30, 2024.



ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

*Actuarial assumptions and other input.* The total OPEB liability in the June 30, 2024, alternative measurement method was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Average age of retirement (based on historical data)	62
Discount rate (average anticipated rate)	3.80%
Average salary increase (Consumer Price Index)	3.28%
Participation rate	10.00%
<u>Health care cost rate trend (Federal Office of the Actuary)</u>	

<u>Year</u>	<u>% Increase</u>
2024	8.0%
2025	12.0%
2026	5.0%
2027	5.9%
2028	5.5%
2029	5.8%
2030	5.4%
2031	5.4%
2032	5.4%
2033	5.4%
2034 and after	5.4%

The discount rate was based on the 20-year General obligation (GO) bond index.

Life expectancy of employees was based on the Montana Life Tables, 2021 for Males: Table 2 and Females: Table 3 as published in the National Vital Statistics Reports, Vol. 73, No. 3, August 21, 2024

The turnover rates were determined from the periodic experience studies of the Montana public retirement systems for the covered groups as documented in the GASB 68 actuarial valuations.

Changes in the Total OPEB Liability

Balance at 6/30/2023	\$ <u>121,382</u>
Changes for the year:	
Service Cost	10,824
Change in assumptions	<u>19,085</u>
Net Changes	\$ <u>29,909</u>
Balance at 6/30/2024	\$ <u><u>151,291</u></u>

ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

*Sensitivity of the total OPEB liability to changes in the discount rate.* The following summarizes the total OPEB liability reported, and how that liability would change if the discount rate used to calculate the OPEB liability were to decrease or increase 1%:

	1% Decrease (2.80%)	Discount Rate (3.80%)	1% Increase (4.80%)
Total OPEB Liability \$	172,956	\$ 151,291	\$ 133,379

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.* The following summarizes the total OPEB liability reported, and how that liability would change if the healthcare trend rates used in projecting the benefit payments were to decrease or increase 1%:

	1% Decrease	Healthcare Cost Trends*	1% Increase
Total OPEB Liability \$	129,249	\$ 151,291	\$ 178,315

*\*Reference the assumptions footnotes to determine the healthcare cost trends used to calculate the OPEB liability.*

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

For the year ended June 30, 2024, the District recognized an OPEB expense of \$29,909. The District does not report any deferred outflows of resources and deferred inflows of resources related to OPEB as there were no differences between expected and actual experience or changes in assumptions performed in the alternative measurement method. In addition, since the District records costs as they come due, there are no deferred outflows of resources for contributions to the OPEB plan.

**NOTE 6. NET PENSION LIABILITY (NPL)**

As of June 30, 2024, the District reported the following balances as its proportionate share of PERS and TRS pension amounts:

District's Proportionate Share Associated With:

	PERS	TRS	Pension Totals
Net Pension Liability	\$ 938,233	\$ 4,217,757	\$ 5,155,990
Deferred outflows of resources*	\$ 96,890	\$ 281,688	\$ 378,578
Deferred inflows of resources	\$ 33,465	\$ 364,681	\$ 398,146
Pension expense	\$ 65,606	\$ 142,230	\$ 207,836

ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

\*Deferred outflows for PERS and TRS are reported as of the reporting date which includes employer contributions made subsequent to the measurement date of \$66,591, and \$397,103 respectively. These amounts will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Total deferred inflows and outflows in the remainder of the note are as of the reporting date of June 30, 2024.

The following are the detailed disclosures for each retirement plan as required by GASB 68.

**Public Employee's Retirement System – Defined Benefit Retirement Plan**

**Summary of Significant Accounting Policies**

The District's employees participate in the Public Employees Retirement System (PERS) administered by the Montana Public Employee Retirement Administration (MPERA), MPERA prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the NPL; Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and Additions to, or Deductions from, Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adhered to all accounting principles generally accepted by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB).

**Plan Descriptions**

The PERS-Defined Benefit Retirement Plan (PERS) administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established July 1, 1945, and governed by Title 19, chapters 2 & 3, Montana Code Annotated (MCA). This plan provides retirement benefits to covered employees of the State, local governments, certain employees of the Montana University System, and school districts.

All new members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the defined contribution retirement plan (PERS-DCRP) by filing an irrevocable election. Members may not be participants of both the *defined contribution* and *defined benefit* retirement plans. For members that choose to join the PERS-DCRP, a percentage of the employer contributions will be used to pay down the liability of the PERS-DBRP. All new members from the universities also have a third option to join the university system's Montana University System Retirement Program (MUS-RP).

ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are established by state law and can only be amended by the Legislature.

**Summary of Benefits**

Service retirement:

- Hired prior to July 1, 2011:
  - Age 60, 5 years of membership service;
  - Age 65, regardless of membership service; or
  - Any age, 30 years of membership service.
- Hired on or after July 1, 2011:
  - Age 65, 5 years of membership service;
  - Age 70, regardless of membership service.

Early Retirement (actuarially reduced):

- Hired prior to July 1, 2011:
  - Age 50, 5 years of membership service; or
  - Any age, 25 years of membership service.
- Hired on or after July 1, 2011:
  - Age 55, 5 years of membership service.

Second Retirement (requires returning to PERS-covered employer or PERS service):

1) Retire before January 1, 2016 and accumulate less than 2 years additional service credit or retire on or after January 1, 2016 and accumulate less than 5 years additional service credit:

- a. A refund of member's contributions plus return interest (currently 2.02% effective July 1, 2018).
- b. No service credit for second employment;
- c. Start the same benefit amount the month following termination; and
- d. Guaranteed Annual Benefit Adjustment (GABA) starts again in the January immediately following the second retirement.

2) Retire before January 1, 2016 and accumulate at least 2 years of additional service credit:

- a. A recalculated retirement benefit based on provisions in effect after the initial retirement; and
- b. GABA starts on the recalculated benefit in the January after receiving the new benefit for 12 months.

3) Retire on or after January 1, 2016 and accumulate 5 or more years of service credit:

- a. The same retirement as prior to the return to service;
- b. A second retirement benefit as prior to the second period of service based on laws in effect upon the rehire date; and
- c. GABA starts on both benefits in the January after receiving the original and the new benefit for 12 months.



**ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2024**

**Member's highest average compensation (HAC)**

- Hired prior to July 1, 2011- highest average compensation during any consecutive 36 months;
- Hired on or after July 1, 2011-highest average compensation during any consecutive 60 months;

**Compensation Cap**

- Hired on or after July 1, 2013-110% annual cap on compensation considered as a part of a member's highest average compensation.

**Monthly benefit formula**

**Members hired prior to July 1, 2011:**

- Less than 25 years of membership service: 1.785% of HAC per year of service credit;
- 25 years of membership service or more: 2% of HAC per year of service credit.

**Members hired on or after July 1, 2011:**

- Less than 10 years of membership service: 1.5% of HAC per year of service credit;
- 10 years or more, but less than 30 years of membership service: 1.785% of HAC per year of service credit;
- 30 years or more of membership service: 2% of HAC per year of service credit.

**Guaranteed Annual Benefit Adjustment (GABA)**

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of other adjustments to the member's benefit.

- 3.0% for members hired prior to July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2013
- Members hired on or after July 1, 2013:
  - 1.5% for each year PERS is funded at or above 90%;
  - 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
  - 0% whenever the amortization period for PERS is 40 years or more.

**Contributions**

The state Legislature has the authority to establish and amend contributions rates. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers.

**ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2024**

**Special Funding:** The state of Montana, as the non-employer contributing entity, paid to the Plan, additional contributions that qualify as special funding. Those employers who received special funding are all participating employers.

**Not Special Funding:** Per Montana law, state agencies and universities paid their own additional contributions. The employer paid contributions are not accounted for as special funding state agencies and universities but are reported as employer contributions.

Member and employer contribution rates are shown in the table below.

Fiscal Year	Member		School Districts	
	Hired<07/01/11	Hired>07/01/11	Employer	State
2024	7.900%	7.900%	8.800%	0.370%
2023	7.900%	7.900%	8.700%	0.370%
2022	7.900%	7.900%	8.600%	0.370%
2021	7.900%	7.900%	8.500%	0.370%
2020	7.900%	7.900%	8.400%	0.370%
2019	7.900%	7.900%	8.300%	0.370%
2018	7.900%	7.900%	8.200%	0.370%
2017	7.900%	7.900%	8.100%	0.370%
2016	7.900%	7.900%	8.000%	0.370%
2015	7.900%	7.900%	7.900%	0.370%
2014	7.900%	7.900%	7.800%	0.370%
2012 – 2013	6.900%	7.900%	6.800%	0.370%
2010 – 2011	6.900%		6.800%	0.370%
2008 – 2009	6.900%		6.800%	0.235%
2000 - 2007	6.900%		6.800%	0.100%

1. Member contributions to the system of 7.9% are temporary and will be decreased to 6.9% on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below 25 years following the reduction of both the additional employer and additional member contribution rates.
2. Employer contributions to the system:
  - a. Effective July 1, 2014, following the 2013 Legislative session, PERS-employer contributions increase an additional 0.1% a year and will continue over 10 years through 2024. The additional employer contributions including the 0.27% added in 2007 and 2009, will terminate on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below the 25 years following the reduction of both the additional employer and additional member contributions rates.
  - b. Effective July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required.

**ARLEE PUBLIC SCHOOLS**  
**LAKE COUNTY, MONTANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

- c. The portion of the employer contributions allocated to the Plan Choice Rate (PCR) are included in the employers reporting. The PCR was paid off effective March 2016 and the contributions previously directed to the PCR are now directed to member accounts.
- 3. Non-Employer Contributions
  - a. Special Funding
    - i. The State contributes 0.1% of members' compensation on behalf of local government entities.
    - ii. The State contributes 0.37% of members' compensation on behalf of school district entities.
    - iii. The State contributed a statutory appropriation from its General Fund of \$34,979,900.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

GASB Statement 68 allows a measurement date of up to 12 months before the employer's fiscal year-end can be utilized to determine the Plan's Total Pension Liability (TPL). The basis for the TPL for the reporting of June 30, 2024 (reporting period), is on an actuarial valuation performed by the Plan's actuary as of June 30, 2023.

The Total Pension Liability (TPL minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the employer's and the state of Montana's NPL for June 30, 2024, are displayed below. The District proportionate share equals the ratio of the employer's contributions to the sum of all employer and non-employer contributions during the measurement period. The state's proportionate share for a particular employer equals the ratio of the contributions for the particular employer to the total state contributions paid. The District recorded a liability of \$938,233 and the District's proportionate share was 0.038447 percent.

	Net Pension Liability as of 6/30/2024	Net Pension Liability as of 6/30/2023	Percent of Collective NPL as of 6/30/2024	Percent of Collective NPL as of 6/30/2023	Change in Percent of Collective NPL
Employer Proportionate Share	\$ 938,233	\$ 863,989	0.038447%	0.036334%	0.002113%
State of Montana Proportionate Share associated with Employer	292,725	290,764	0.011995%	0.012228%	-0.000233%
Total	<u>\$ 1,230,958</u>	<u>\$ 1,154,753</u>	<u>0.050442%</u>	<u>0.048562%</u>	<u>0.001880%</u>

*Changes in actuarial assumptions and methods:*

There have been no changes to the assumptions or other inputs that affected the measurement of the TPL since the previous measurement date.

ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

*Changes in benefit terms:*

There were no changes in benefit terms since the previous measurement date.

*Changes in proportionate share:*

There were no changes between the measurement date of the collective NPL and the employer's reporting date that are expected to have a significant effect on the employer's proportionate share of the collective NPL. However, each employer may have unique circumstances that will impact the employer's proportionate share of the collective net pension. If there were changes that are expected to have an impact on the net pension liability, the employer should disclose the amount of the expected resultant change in the employer's proportionate share of the collective net pension liability, if known.

*Pension Expense:*

At June 30, 2024, the District recognized a Pension Expense of \$110,893 for its proportionate share of the pension expense. The District also recognized grant revenue of \$27,462 for the support provided by the State of Montana for its proportionate share of the pension expense that is associated with the District.

	Pension Expense as of 6/30/24	Pension Expense as of 6/30/23
Employer Proportionate Share	\$ 110,893	\$ 117,626
State of Montana Proportionate Share associated with the Employer	27,462	30,138
Total	<u>\$ 138,355</u>	<u>\$ 147,764</u>

*Recognition of Beginning Deferred Outflow*

At June 30, 2024, the District recognized a beginning deferred outflow of resources for the District's fiscal year 2023 contributions of \$58,493.



ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

*Recognition of Deferred Inflows and Outflows:*

At June 30, 2024, the District reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 37,368	\$ -
Actual vs. Expected Investment Earnings	2,381	-
Changes in Assumptions	-	33,465
Changes in Proportion Share and Differences between Employer Contributions and Proportionate Share of Contributions	57,141	-
Employer contributions subsequent to the measurement date - FY24*	66,591	-
Total	<u>\$ 163,481</u>	<u>\$ 33,465</u>

\*Amounts reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date have been recognized as a reduction of the net pension liability in the year ended June 30, 2024.

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Measurement Year ended June 30:	Recognition of Deferred Outflows and Deferred Inflows in Future years as an increase or (decrease) to Pension Expense
2024	\$ 14,967
2025	\$ (1,326)
2026	\$ 55,479
2027	\$ (5,695)
2028	\$ -
Thereafter	\$ -

ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

### Actuarial Assumptions

The total pension liability used to calculate the NPL was determined by taking the results of the June 30, 2024 actuarial valuation, and was determined using the following actuarial assumptions.

- Investment Return (net of admin expense) 7.30%
- Admin Expense as % of Payroll 0.28%
- General Wage Growth\* 3.50%  
\*includes Inflation at 2.75%
- Merit Increases 0% to 4.80%

### Postretirement Benefit Increases - Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage each January, Inclusive of other adjustments to the member's benefit.

- 3% for members hired prior to July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2013
- Member hired on or after July 1, 2013:
  - 1.5% for each year PERS is funded at or above 90%;
  - 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
  - 0% whenever the amortization period for PERS is 40 years or more.

### Mortality

- Mortality assumptions among contributing members, service retired members and beneficiaries based on PUB-2010 General Amount Weighted Employer Mortality projected to 2021 for males and females projected generationally using MP-2021.
- Mortality assumptions among Disabled members are based on PUB-2010 General Amount Weighted Disabled Retiree Mortality table, projected to 2021, set forward one year for both males and females.
- Mortality assumptions among contingent survivors are based on PUB-2010 General Amount Weighted Contingent Survivor Mortality projected to 2021 with ages set forward one year for males and projected generationally using MP-2021.
- Mortality assumptions among Healthy members are based on PUB-2010 General Amount Weighted Healthy Retiree Mortality table projected to 2021, with ages set forward one year and adjusted 104% for males and 103% for females. Projected generationally using MP-2021.

**ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2024**

**Target Allocations**

The long-term expected rate of return on pension plan investments is reviewed as part of regular experience studies prepared for the Plan about every five years. The long-term rate of return as of June 30, 2024, is based on analysis in the experience study report dated May 2, 2022, without consideration for the administrative expense analysis shown. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation), along with estimates of variability and correlations for each asset class. These ranges were combined to develop the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation or a fundamental change in the market that alters expected returns in future years. The best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2024, are summarized in the following table.

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return Arithmetic Basis</u>
Cash	3.00%	(0.33%)
Domestic Equity	30.00%	5.90%
International Equity	17.00%	7.14%
Private Investments	15.00%	9.13%
Real Assets	5.00%	4.03%
Real Estate	9.00%	5.41%
Core Fixed Income	15.00%	1.14%
Non-Core Fixed Income	<u>6.00%</u>	3.02%
Total	<u>100%</u>	

**Discount Rate**

The discount rate used to measure the TPL was 7.30%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities would be made based on the Board's funding policy, which established the contractually required rates under the Montana Code Annotated. The state contributed 0.10% of the salaries paid by local governments and 0.37% paid by school districts. In addition, the state contributed coal severance tax and interest money from the general fund. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2127. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

1.0% Decrease (6.30%)	Current Discount Rate	1.0% Increase (8.30%)
\$ 1,355,274	\$ 938,233	\$ 588,373

In accordance with GASB 68 regarding the disclosure of the sensitivity of the net pension liability to changes in the discount rate, the above table presents the net pension liability calculated using the discount rate of 7.30%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.30%) or 1.00% higher (8.30%) than the current rate.

**PERS Disclosure for the defined contribution plan**

Arlee Public Schools contributed to the state of Montana Public employee Retirement System Defined Contribution Retirement Plan (PERS-DCRP) for employees that have elected the DCRP. The PERS-DCRP is administered by the PERB and is reported as a multiple-employer plan established July 1, 2002, and governed by Title 19, chapters 2 & 3, MCA.

All new PERS members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the defined benefit and defined contribution retirement plans.

Member and employer contributions rates are specified by state law and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers. The state Legislature has the authority to establish and amend contribution rates.

Benefits are dependent upon eligibility and individual account balances. Participants are vested immediately in their own contributions and attributable income. Participants are vested after 5 years of membership service for the employer's contributions to individual accounts and the attributable income. Non-vested contributions are forfeited upon termination of employment per 19-3-2117(5), MCA. Such forfeitures are used to cover the administrative expenses of the PERS-DCRP.

At the plan level for the measurement period ended June 30, 2024, the PERS-DCRP employer did not recognize any net pension liability or pension expense for the defined contribution plan. Plan level non-vested forfeitures for the 348 employers that have participants in the PERS-DCRP totaled \$1,409,309.



ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

Pension plan fiduciary net position: The stand-alone financial statements (76d) of the Montana Public Employees Retirement Board (PERB) Comprehensive Annual Financial Report (CAFR) and the GASB 68 Report disclose the Plan's fiduciary net position. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or both are available on the MPERA website at <https://mpera.mt.gov/about/annualreports1/annualreports>.

**Teachers Retirement System**

**Summary of Significant Accounting Policies**

The Teachers' Retirement System prepares its financial statements using the accrual basis of accounting. For the purposes of measuring the Net Pension Liability, deferred inflows of resources and deferred outflows of resources related to pensions, pension expense, information about the fiduciary net position of the Teachers' Retirement System (TRS) and additions to/deductions from TRS's fiduciary net position have been determined on the same accrual basis as they are reported by TRS. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. TRS adheres to all applicable Governmental Accounting Standards Board (GASB) statements.

TRS' stand-alone financial statements, actuarial valuations and experience studies can be found online at <https://trs.mt.gov/TrsInfo/NewsAnnualReports>.

**Plan Descriptions**

Teachers' Retirement System (TRS or the System) is a mandatory-participation multiple-employer cost-sharing defined-benefit public pension plan that provides retirement services to individuals employed as teachers, administrators, and in other professional and skilled positions employed in public education in Montana.

The TRS Board is the governing body of the System and the TRS staff administers the system in conformity with the laws set forth in Title 19, chapter 20 of the Montana Code Annotated, and administrative rules set forth in Title 2, chapter 44 of the Administrative Rules of Montana. Additional information pertaining to membership, benefit structure, and prior years' actuarial valuations, as well as links to applicable statutes and administrative rules, may be obtained by visiting the TRS web site at [trs.mt.gov](https://trs.mt.gov).

**ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2024**

### **Summary of Benefits**

Through June 30, 2013, all members enrolled in TRS participated in a single-tiered plan ("Tier One"). Employees with a minimum of 25 years of service or who have reached age 60 with 5 years of service are eligible to receive an annual retirement benefit equal to creditable service years divided by 60 times the average final compensation. Final compensation is the average of the highest three consecutive years of earned compensation. Benefits fully vest after 5 years of creditable service. Vested employees may retire at or after age 50 and receive reduced retirement benefits. Beginning July 1, 2013, new members in TRS participate in a second benefit tier ("Tier Two"), which differs from Tier One as follows:

- Tier Two uses a 5-year average final compensation (as opposed to 3-year AFC in Tier One)
- Tier Two provides for unreduced service retirement benefits at age 60 with 5 years of creditable service or at age 55 with at least 30 years of creditable service (rather than at age 60 with 5 years of service or at any age with creditable service in 25 years in Tier One)
- Tier Two provides for early retirement benefits with 5 years of creditable service at age 55 (rather than age 50 in Tier One)
- Tier Two has a one percent higher normal employee contribution rate (though a temporary 1% supplemental employee contribution rate is also now currently in place for Tier One members), and
- Tier Two provides for an enhanced benefit calculation -  $1.85\% \times \text{AFC} \times \text{years of creditable service}$  - for members retiring with at least 30 years of creditable service and at least 60 years of age (rather than  $1.6667 \times \text{AFC} \times \text{years of creditable service}$ )

A guaranteed annual benefit adjustment (GABA) is payable on January 1st of each calendar year for each retiree who has received at least 36 monthly retirement benefit payments prior to that date. The GABA is applicable to both Tier One and Tier Two members. The GABA for Tier One members is 1.5% of the benefit payable as of January 1st. For Tier Two members the GABA each year may vary from 0.5% to 1.5% based on the retirement system's funding status and the period required to amortize any unfunded accrued actuarial liability as determined in the prior actuarial valuation.

### **Contributions**

The System receives a portion of the total required statutory contributions directly from the State for all employers. The employers are considered to be in a special funding situation as defined by GASB 68 and the State is treated as a non-employer contributing entity in TRS. The System receives 2.49% of reportable compensation from the State's general fund for School Districts and Other Employers. The System also receives 0.11% of reportable compensation from the State's general fund for all TRS Employers including State Agency and University System Employers. Finally, the State is also required to contribute \$25 million in perpetuity payable July 1st of each year.

ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

MCA 19-20-605 requires each employer to contribute 9.85% of total compensation paid to all re-employed TRS retirees employed in a TRS reportable position. Pursuant to MCA 19-20-609, this amount shall increase by 1.00% for fiscal year 2014 and increase by 0.10% each fiscal year through 2024 until the total employer contribution is equal to 11.85% of re-employed retiree compensation.

The tables below show the legislated contribution rates for TRS members, employers and the State.

**School District and Other Employers**

	<u>Members</u>	<u>Employers</u>	<u>General fund</u>	<u>Total employee &amp; employer</u>
Prior to July 1, 2007	7.15%	7.47%	0.11%	14.73%
July 1, 2007 to June 30, 2009	7.15%	7.47%	2.11%	16.73%
July 1, 2009 to June 30, 2013	7.15%	7.47%	2.49%	17.11%
July 1, 2013 to June 30, 2014	8.15%	8.47%	2.49%	19.11%
July 1, 2014 to June 30, 2015	8.15%	8.57%	2.49%	19.21%
July 1, 2015 to June 30, 2016	8.15%	8.67%	2.49%	19.31%
July 1, 2016 to June 30, 2017	8.15%	8.77%	2.49%	19.41%
July 1, 2017 to June 30, 2018	8.15%	8.87%	2.49%	19.51%
July 1, 2018 to June 30, 2019	8.15%	8.97%	2.49%	19.61%
July 1, 2019 to June 30, 2020	8.15%	9.07%	2.49%	19.71%
July 1, 2020 to June 30, 2021	8.15%	9.17%	2.49%	19.81%
July 1, 2021 to June 30, 2022	8.15%	9.27%	2.49%	19.91%
July 1, 2022 to June 30, 2023	8.15%	9.37%	2.49%	20.01%
July 1, 2023 to June 30, 2024	8.15%	9.47%	2.49%	20.11%

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

In accordance with GASB Statement 68, Accounting and Financial Reporting for Pensions, employers are required to recognize and report certain amounts associated with their participation in the Montana Teachers' Retirement System (TRS or the System). Statement 68 became effective June 30, 2015, and includes requirements to record and report their proportionate share of the collective Net Pension Liability. In accordance with Statement 68, the System has a special funding situation in which the State of Montana is legally responsible for making contributions directly to TRS that are used to provide pension benefits to the retired members of TRS. Due to the existence of a special funding situation, employers are also required to report the portion of the State of Montana's proportionate share of the collective Net Pension Liability that is associated with the employer. The following table displays the amounts and the percentages of Net Pension Liability for the fiscal years ended June 30, 2024, and June 30, 2023 (reporting dates).

**ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2024**

	Net Pension Liability as of 6/30/2024	Net Pension Liability as of 6/30/2023	Percent of Collective NPL as of 6/30/2024	Percent of Collective NPL as of 6/30/2023	Change in Percent of Collective NPL
Employer Proportionate Share	\$ 4,217,757	\$ 4,068,873	0.21770%	0.2069%	0.0108%
State of Montana Proportionate Share associated with Employer	2,278,978	2,246,029	0.1176%	0.1142%	0.0034%
Total	<u>\$ 6,496,735</u>	<u>\$ 6,314,902</u>	<u>0.3353%</u>	<u>0.3211%</u>	<u>0.0142%</u>

At June 30, 2024, the District recorded a liability of \$4,217,757 for its proportionate share of the Net Pension Liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023. Therefore, no update procedures were used to roll forward the total pension liability to the measurement date. The District's proportion of the net pension liability was based on the District's contributions received by TRS during the measurement period July 1, 2022, through June 30, 2023, relative to the total District contributions received from all of TRS' participating employers. At June 30, 2024, the District's proportion was 0.21770 percent.

*Changes in actuarial assumptions and methods:*

There have been no changes in actuarial assumptions since the previous measurement date.

*Changes in benefit terms:*

There have been no changes in benefit terms since the previous measurement date.

*Changes in proportionate share:*

There were no changes between the measurement date of the collective net pension liability and the reporting date. However, each employer may have unique circumstances that will impact the employer's proportionate share of the collective net pension liability. If there were changes that are expected to have an impact on the net pension liability, the employer should disclose the amount of the expected resultant change in the employer's proportionate share of the collective net pension liability, if known.

*Pension Expense:*

At June 30, 2024, the District recognized a Pension Expense of \$539,331 for its proportionate share of the TRS' pension expense. The District also recognized grant revenue of \$211,676 for the support provided by the State of Montana for its proportionate share of the pension expense that is associated with the District.



ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

	Pension Expense as of 6/30/24
Employer Proportionate Share	\$ 327,655
State of Montana Proportionate Share associated with the Employer	211,676
Total	\$ <u>539,331</u>

*Recognition of Beginning Deferred Outflow*

At June 30, 2024, the Arlee Public Schools recognized a beginning deferred outflow of resources for the District's fiscal year 2023 contributions of \$305,622.

*Recognition of Deferred Inflows and Outflows:*

At June 30, 2024, the District reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 79,792	\$ -
Actual vs. Expected Investment Earnings	61,181	263,495
Changes in Assumptions	9,119	-
Changes in Proportion Share and Differences between Employer Contributions and Proportionate Share of Contributions	131,596	101,186
Employer contributions subsequent to the measurement date - FY24*	397,103	-
Total	\$ <u>678,791</u>	\$ <u>364,681</u>

\*Amounts reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.

**ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2024**

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Measurement Year ended June 30:	Recognition of Deferred Outflows and Deferred Inflows in Future years as an increase or (decrease) to Pension Expense
2025	\$ (119,959)
2026	\$ (238,419)
2027	\$ 262,428
2028	\$ 12,956
2029	\$ -
Thereafter	\$ -

### **Actuarial Assumptions**

The Total Pension Liability as of June 30, 2023, is based on the results of an actuarial valuation date of July 1, 2023. There were several significant assumptions and other inputs used to measure the total pension liability. The actuarial assumptions used in the July 1, 2023 valuation were based on the results of the last actuarial experience study, dated May 3, 2022. Among those assumptions were the following:

- Total Wage Increases\* 3.50% - 9.00% for Non-University Members and 4.25% for University Members
- Investment Return 7.30%
- Price Inflation 2.75%

### **Postretirement Benefit Increases**

- Tier One Members: If the retiree has received benefits for at least 3 years, the retirement allowance will be increased by 1.5% on January 1st.
- Tier Two Members, the retirement allowance will be increased by an amount equal to or greater than 0.5% but no more than 1.5% if the most recent actuarial valuation shows the System to be at least 90% funded and the provisions of the increase is not projected to cause the funded ratio to be less than 85%.

### **Mortality**

- Mortality among contributing members
  - PUBT-2010 General Employee mortality projected to 2021. Projected generationally using MP-2021.
- Mortality among service retired members
  - PUBT-2010 Retiree mortality projected to 2021 adjusted 102% for males and 103% for females. Projected generationally using MP-2021.

ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

- Mortality among beneficiaries
  - PUBT-2010 Contingent Survivor table projected to 2021. Projected generationally using MP-2021.
- Mortality among disabled members
  - PUBT-2010 Disabled Retiree mortality table projected to 2021.

\*Total Wage Increases include 3.50% general wage increase assumption.

### Discount Rate

The discount rate used to measure the total pension liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. In addition to the contributions the State general fund will contribute \$25 million annually to the System payable July 1st of each year. Based on those assumptions, the System's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2132. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. No municipal bond rate was incorporated in the discount rate.

### Target Allocations

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return*</u>
Domestic Equity	30.00%	5.90%
International Equity	17.00%	7.14%
Private Equity	15.00%	9.13%
Natural Resources	5.00%	4.03%
Real Estate	9.00%	5.41%
Core Fixed Income	15.00%	1.14%
Non-Core Fixed Income	6.00%	3.02%
Cash	3.00%	(0.33)%
Total	<u>100.00%</u>	

\* The assumed rate is comprised of a 2.50% inflation rate and a real long-term expected rate of return of 5.00%.

**ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2024**

The long-term expected rate of return on pension plan investments of 7.30% is reviewed as part of regular experience studies prepared for the System about every five years. The current long-term rate of return is based on analysis in the experience study report dated May 3, 2022, without consideration for the administrative expense analysis shown. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation), along with estimates of variability and correlations for each asset class. These ranges were combined to develop the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the underlying inflation assumption, or a fundamental change in the market that alters expected returns in future years.

**Sensitivity Analysis**

1.0% Decrease (6.30%)	Current Discount Rate	1.0% Increase (8.30%)
5,958,346	\$ 4,217,757	\$ 2,762,354

In accordance with GASB 68 regarding the disclosure of the sensitivity of the net pension liability to changes in the discount rate, the above table presents the net pension liability calculated using the discount rate of 7.30%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.30%) or 1.00% higher (8.30%) than the current rate.

**NOTE 7. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

**Interfund Transfers**

The following is an analysis of operating transfers in and out during fiscal year 2024:

<u>Purpose</u>	<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Future vacation and Sick Leave	Compensated Absences – Nonmajor Governmental	General – Major Governmental	\$ 20,797
Future vacation and Sick Leave	Compensated Absences – Nonmajor Governmental	General – Major Governmental	14,930
			<u>\$ 35,727</u>



ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

**NOTE 8. FUND BALANCE CLASSIFICATION POLICIES AND PROCEDURES**

Governmental Fund equity is classified as fund balance. The District, categorizes fund balance of the governmental funds into the following categories:

Restricted - constraint is externally imposed by a third party, State Constitution, or enabling legislation.

Unassigned – negative fund balance in all funds, or fund balance with no constraints in the General Fund.

The District considers restricted amounts to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District considers that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

**Restricted Fund Balance**

<u>Fund</u>	<u>Amount</u>	<u>Purpose of Restriction</u>
Elementary Miscellaneous Programs	\$ 23,284	Third Party grantor restrictions
Elementary Building	9,068,590	Future construction costs
All other aggregate	278	Food Service
	351,843	Debt service
	46,817	Pupil transportation
	19,365	Student instructional services
	116,636	Employer costs of benefits
	4,226	Third Party grantor restrictions
	19,345	Operations and maintenance
	32,200	Vacation and sick leave payouts
	91,648	Technology upgrades and maintenance
	18,148	Adult Education
	312,592	Bus replacement
	222,391	Future construction costs
	141,216	Miscellaneous
Total	\$ <u>10,468,579</u>	

**NOTE 9. JOINT VENTURES**

Joint ventures are independently constituted entities generally created by two or more governments for a specific purpose which are subject to joint control, in which the participating governments retain 1) an ongoing financial interest or 2) an ongoing financial responsibility.

ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2024

**Special Education Cooperative**

The District is a member of the Missoula Area Cooperative. The Cooperative is comprised of 17 member districts, each of which contributes to the operating costs of the Cooperative based on an annual fiscal budget adopted by the Cooperative and the benefits derived from the Cooperative's services. Every year each member district appoints a member to the Joint Advisory Board. From this board a four-member Management Council is elected to administer the Cooperative. The County Superintendent of Schools is the prime fiscal agent.

**NOTE 10. SERVICES PROVIDED BY OTHER GOVERNMENTS**

**County Provided Services**

The District is provided various financial services by Lake County. The County also serves as cashier and treasurer for the District for tax and assessment collections and other revenues received by the County which are subject to distribution to the various taxing jurisdictions located in the County. The collections received by the County on behalf of the District are accounted for in an agency fund in the District's name and are periodically remitted to the District by the County Treasurer. No service charges have been recorded by the District or the County.

**NOTE 11. RISK MANAGEMENT**

The District faces considerable number of risks of loss, including (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability, i.e., errors and omissions, (d) environmental damage, (e) workers' compensation, i.e., employee injuries, and (f) medical insurance costs of employees. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Insurance Policies:

Commercial policies transferring all risks of loss, except for relatively small deductible amounts are purchased for property and content damage, employee torts, and professional liability. Employee medical insurance is provided for by a commercial carrier. And, given the lack of coverage available, the District has no coverage for potential losses from environmental damages.

Insurance Pools:

The Montana Schools Group Insurance Authority (MSGIA) was created pursuant to the Interlocal Cooperation Act by execution of an Interlocal Agreement creating the MSGIA. The MSGIA is responsible for paying all workers' compensation claims of the member school districts. Each member of the MSGIA is jointly and severally liable for the full amount of any and all known or unknown claims of each member arising during the member's participation in the program. The MSGIA purchases workers' compensation reinsurance to provide statutory excess limits. The MSGIA contracts with Montana School Boards Association (MTSBA) to provide third party administrative services to the program. The MTSBA provides general program management, claim management, and risk management services to its program members.

**ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2024**

The Montana School Unemployment Insurance Program (MSUIP) was created pursuant to the Interlocal Cooperation Act by execution of an Interlocal Agreement creating the MSUIP. The MSUIP is responsible for paying all unemployment insurance claims of the member school districts. Each member of the MSUIP is jointly and severally liable for the full amount of any and all known or unknown claims of each member arising during the member's participation in the program. The MSUIP contracts with Montana School Boards Association (MTSBA) to provide third party administrative services to the program. The MTSBA provides general program management and technical services to its program members.

Separate audited financial statements are available from Montana Schools Group Insurance Authority for MSGIA and MSUIP.

## **REQUIRED SUPPLEMENTARY INFORMATIO**



**Arlee Public Schools, Lake County, Montana**  
**Budgetary Comparison Schedule**  
**For the Fiscal Year Ended June 30, 2024**

	<b>General</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>(BUDGETARY BASIS) See Note A</b>	<b>WITH FINAL BUDGET</b>
<b>RESOURCES (INFLOWS):</b>				
Local revenue	\$ 154,829	\$ 154,829	\$ 185,829	\$ 31,000
State revenue	3,350,467	3,350,467	3,237,940	(112,527)
Amounts available for appropriation	\$ 3,505,296	\$ 3,505,296	\$ 3,423,769	\$ (81,527)
<b>CHARGES TO APPROPRIATIONS (OUTFLOWS):</b>				
Instructional - regular	\$ 2,006,693	\$ 2,006,693	\$ 1,853,208	\$ 153,485
Instructional - special education	364,450	364,450	356,305	8,145
Instructional - vocational education	205,044	205,044	187,432	17,612
Supporting services - operations & maintenance	111,720	111,720	116,139	(4,419)
Supporting services - general	102,278	102,278	154,065	(51,787)
Supporting services - educational media services	106,815	106,815	110,521	(3,706)
Administration - general	100,771	100,771	102,281	(1,510)
Administration - school	271,630	271,630	296,295	(24,665)
Administration - business	145,972	145,972	136,708	9,264
Student transportation	-	-	3,504	(3,504)
Extracurricular	89,923	89,923	78,484	11,439
Total charges to appropriations	\$ 3,505,296	\$ 3,505,296	\$ 3,394,942	\$ 110,354
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	\$ -	\$ -	\$ (35,727)	\$ (35,727)
Total other financing sources (uses)	\$ -	\$ -	\$ (35,727)	\$ (35,727)
Net change in fund balance			\$ (6,900)	
Fund balance - beginning of the year			\$ 343,524	
Fund balance - end of the year			\$ 336,624	

**Arlee Public Schools, Lake County, Montana**  
**Budgetary Comparison Schedule**  
**Budget-to-GAAP Reconciliation**

**Note A - Explanation of differences between budgetary inflows and outflows and GAAP Revenues and Expenditures**

	<u><b>General</b></u>
<b>Sources/Inflows of resources</b>	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 3,423,769
Combined funds (GASBS 54) revenues	<u>2,165,556</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances-governmental funds.	\$ <u>5,589,325</u>
Actual amounts (Budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 3,394,942
Combined funds (GASBS 54) expenditures	<u>2,637,687</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	\$ <u>6,032,629</u>

**Note B**

**The Elementary Miscellaneous Programs Fund is a special revenue fund that does not have legal requirement for budget.**

**Arlee Public Schools, Lake County, Montana**  
**Schedules of Required Supplementary Information**  
**SCHEDULE OF CHANGES IN THE**  
**TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**For Fiscal Year Ended June 30, 2024**

	2024	2023	2022	2021	2020	2019	2018
<b>Total OPEB liability</b>							
Service Cost	\$ 10,824	\$ 7,637	\$ 7,637	\$ 7,043	\$ 7,043	\$ 8,987	\$ 8,987
Change in assumptions and inputs	19,085	-	(35,676)	-	(48,072)	-	-
Net change in total OPEB liability	29,909	7,637	(28,039)	7,043	(41,029)	8,987	8,987
Total OPEB Liability - beginning	121,382	113,745	141,784	134,741	175,770	166,783	113,925
Restatement	-	-	-	-	-	-	43,871
Total OPEB Liability - ending	\$ 151,291	\$ 121,382	\$ 113,745	\$ 141,784	\$ 134,741	\$ 175,770	\$ 166,783
Covered-employee payroll	\$ 3,413,496	\$ 2,986,713	\$ 2,986,713	\$ 3,021,981	\$ 3,021,981	\$ 3,131,329	\$ 3,129,966
Total OPEB liability as a percentage of covered -employee payroll	4%	4%	4%	5%	4%	6%	5%

*\*The above schedule is presented by combining the required schedules from GASB 75 paragraphs 170a and 170b. The GASB requires that 10 years of information related to the OPEB liability be presented, additional data will be provided as it becomes available.*

**Arlee Public Schools, Lake County, Montana**  
**Required Supplementary Information**  
**Schedule of Proportionate Share of the Net Pension Liability**  
**For the Year Ended June 30, 2024**

	<b>PERS 2024</b>	<b>PERS 2023</b>	<b>PERS 2022</b>	<b>PERS 2021</b>	<b>PERS 2020</b>	<b>PERS 2019</b>	<b>PERS 2018</b>	<b>PERS 2017</b>	<b>PERS 2016</b>	<b>PERS 2015</b>
Employer's proportion of the net pension liability	0.038447%	0.036334%	0.033187%	0.035526%	0.032209%	0.028070%	0.036318%	0.037979%	0.039336%	0.039921%
Employer's proportionate share of the net pension liability associated with the Employer	\$ 938,233	\$ 863,989	\$ 601,753	\$ 937,259	\$ 673,259	\$ 585,862	\$ 707,342	\$ 646,919	\$ 549,866	\$ 497,423
State of Montana's proportionate share of the net pension liability associated with the Employer	\$ 292,725	\$ 290,764	\$ 200,441	\$ 330,213	\$ 245,255	\$ 221,885	\$ 45,785	\$ 30,234	\$ 25,838	\$ 23,253
Total	\$ 1,230,958	\$ 1,154,753	\$ 802,194	\$ 1,267,472	\$ 918,514	\$ 807,747	\$ 753,127	\$ 677,153	\$ 575,704	\$ 520,676
Employer's covered payroll	\$ 736,978	\$ 658,583	\$ 604,829	\$ 615,232	\$ 548,724	\$ 480,378	\$ 465,549	\$ 470,280	\$ 474,629	\$ 476,799
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	127.31%	131.19%	99.49%	152.34%	122.70%	121.96%	151.94%	137.56%	115.85%	111.22%
Plan fiduciary net position as a percentage of the total pension liability	73.93%	73.66%	79.91%	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%	79.87%
	<b>TRS 2024</b>	<b>TRS 2023</b>	<b>TRS 2022</b>	<b>TRS 2021</b>	<b>TRS 2020</b>	<b>TRS 2019</b>	<b>TRS 2018</b>	<b>TRS 2017</b>	<b>TRS 2016</b>	<b>TRS 2015</b>
Employer's proportion of the net pension liability	0.2177%	0.2069%	0.2122%	0.2231%	0.2185%	0.2269%	0.2147%	0.2139%	0.2092%	0.2015%
Employer's proportionate share of the net pension liability associated with the Employer	\$ 4,217,757	\$ 4,068,873	\$ 3,515,171	\$ 5,019,179	\$ 4,214,147	\$ 4,211,281	\$ 3,619,822	\$ 3,908,040	\$ 3,436,769	\$ 3,100,561
State of Montana's proportionate share of the net pension liability associated with the Employer	\$ 2,278,978	\$ 2,246,029	\$ 2,005,206	\$ 2,966,786	\$ 2,552,407	\$ 2,620,391	\$ 2,297,908	\$ 2,549,216	\$ 2,307,932	\$ 2,126,103
Total	\$ 6,496,735	\$ 6,314,902	\$ 5,520,377	\$ 7,985,965	\$ 6,766,554	\$ 6,831,672	\$ 5,917,730	\$ 6,457,256	\$ 5,744,701	\$ 5,226,664
Employer's covered payroll	\$ 3,237,610	\$ 3,036,718	\$ 3,022,365	\$ 3,071,085	\$ 2,966,665	\$ 3,030,547	\$ 2,831,673	\$ 2,812,797	\$ 2,669,799	\$ 2,540,897
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	130.27%	133.99%	116.31%	163.43%	142.05%	138.96%	127.83%	138.94%	128.73%	122.03%
Plan fiduciary net position as a percentage of the total pension liability	71.75%	70.61%	75.54%	64.95%	68.64%	69.09%	70.09%	66.69%	69.30%	70.36%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

**Arlee Public Schools, Lake County, Montana**  
**Required Supplementary Information**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2024**

	<b>PERS 2024</b>	<b>PERS 2023</b>	<b>PERS 2021</b>	<b>PERS 2020</b>	<b>PERS 2019</b>	<b>PERS 2018</b>	<b>PERS 2018</b>	<b>PERS 2017</b>	<b>PERS 2016</b>	<b>PERS 2015</b>
Contractually required contributions	\$ 66,591	\$ 64,651	\$ 56,789	\$ 51,949	\$ 52,224	\$ 45,707	\$ 39,100	\$ 37,710	\$ 38,025	\$ 37,828
Contributions in relation to the contractually required contributions	\$ 66,591	\$ 64,651	\$ 56,789	\$ 51,949	\$ 52,224	\$ 45,707	\$ 39,100	\$ 37,710	\$ 42,053	\$ 43,219
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 756,716	\$ 736,978	\$ 658,583	\$ 604,829	\$ 615,232	\$ 548,724	\$ 480,378	\$ 465,549	\$ 470,280	\$ 474,629
Contributions as a percentage of covered payroll	8.80%	8.77%	8.62%	8.59%	8.49%	8.33%	8.14%	8.10%	8.94%	9.11%

	<b>TRS 2024</b>	<b>TRS 2023</b>	<b>TRS 2022</b>	<b>TRS 2021</b>	<b>TRS 2020</b>	<b>TRS 2018</b>	<b>TRS 2018</b>	<b>TRS 2017</b>	<b>TRS 2016</b>	<b>TRS 2015</b>
Contractually required contributions	\$ 397,103	\$ 305,622	\$ 301,111	\$ 279,485	\$ 281,759	\$ 291,297	\$ 291,519	\$ 268,486	\$ 251,177	\$ 259,065
Contributions in relation to the contractually required contributions	\$ 397,103	\$ 305,622	\$ 301,111	\$ 279,485	\$ 281,759	\$ 291,297	\$ 291,519	\$ 268,486	\$ 251,177	\$ 259,065
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 3,566,768	\$ 3,237,610	\$ 3,036,718	\$ 3,022,365	\$ 3,071,085	\$ 2,966,665	\$ 3,030,547	\$ 2,831,673	\$ 2,812,797	\$ 2,669,799
Contributions as a percentage of covered payroll	11.13%	9.44%	9.92%	9.25%	9.17%	9.82%	9.62%	9.48%	8.93%	9.70%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available*



**Arlee Public Schools, Lake County, Montana**  
**Notes to Required Supplementary Information**  
**Schedule of Proportionate Share of the Net Pension Liability and**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2024**

**Public Employees' Retirement System of Montana (PERS)**

**Changes of Benefit Terms**

The following changes to the plan provision were made as identified:

**2013 Legislative Changes**

*Working Retirees - House Bill 95 - PERS, SRS, and FURS, effective July 1, 2013*

- The law requires employer contributions on working retiree compensation.
- Member contributions are not required.
- Working retiree limitations are not impacted. PERS working retirees may still work up to 960 hours a year, without impacting benefits.

*Highest Average Compensation (HAC) Cap - House Bill 97, effective July 1, 2013*

- All PERS members hired on or after July 1, 2013 are subject to a 110% annual cap on compensation considered as part of a member's highest or final average compensation.
- All bonuses paid to PERS members on or after July 1, 2013 will not be treated as compensation for retirement purposes.

*Permanent Injunction Limits Application of the GABA Reduction – Passed under House Bill 454*

**Guaranteed Annual Benefit Adjustment (GABA) - for PERS**

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of all other adjustments to the member's benefit.

- 3% for members hired prior to July 1, 2007
- 1.5% for members hired on or after July 1, 2007 and before July 1, 2013
- Members hired on or after July 1, 2013:
  - 1.5% each year PERS is funded at or above 90%;
  - 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
  - 0% whenever the amortization period for PERS is 40 years or more.

**2015 Legislative Changes**

*General Revisions - House Bill 101, effective January 1, 2016*

**Second Retirement Benefit - for PERS**

- Applies to PERS members who return to active service on or after January 1, 2016. Members who retire before January 1, 2016, return to PERS-covered employment, and accumulate less than 2 years of service credit before retiring again:
  - Refund of member's contributions from second employment, plus regular interest (currently 2.5%);
  - No service credit for second employment;
  - Start same benefit amount the month following termination; and
  - GABA starts again in the January immediately following second retirement.

**Arlee Public Schools, Lake County, Montana**  
**Notes to Required Supplementary Information**  
**Schedule of Proportionate Share of the Net Pension Liability and**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2024**

- For members who retire before January 1, 2016, return to PERS-covered employment and accumulate two or more years of service credit before retiring again:
  - Member receives a recalculated retirement benefit based on laws in effect at second retirement; and,
  - GABA starts in the January after receiving recalculated benefit for 12 months.
- For members who retire on or after January 1, 2016, return to PERS-covered employment and accumulate less than 5 years of service credit before retiring again:
  - Refund of member's contributions from second employment, plus regular interest (currently 2.5%);
  - No service credit for second employment
  - Start same benefit amount the month following termination; and,
  - GABA starts again in the January immediately following second retirement.
- For members who retire on or after January 1, 2016, return to PERS-covered employment, and accumulate five or more years of service credit before retiring again:
  - Member receives same retirement benefit as prior to return to service;
  - Member receives second retirement benefit for second period of service based on laws in effect at second retirement; and
  - GABA starts on both benefits in January after member receives original and new benefit for 12 months.

*Revise DC Funding Laws - House Bill 107, effective July 1, 2015*

**Employer Contributions and the Defined Contribution Plan – for PERS and MUS-RP**

The PCR was paid off effective March 2016, and the contributions of 2.37%, 0.47%, and the 1.0% increase previously directed to the PCR are now directed to the Defined Contribution or MUS-RP member's account.

**2017 Legislative Changes**

**Working Retiree Limitations – for PERS**

Effective July 1, 2017, if a PERS retiree returns as an independent contractor to what would otherwise be PERS-covered employment, general contractor overhead costs are excluded from PERS working retiree limitations.

**Refunds**

- Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
- Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

**Interest credited to member accounts –** Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

**Arlee Public Schools, Lake County, Montana**  
**Notes to Required Supplementary Information**  
**Schedule of Proportionate Share of the Net Pension Liability and**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2024**

**Lump-sum payouts**

Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the present value of the member's benefit.

**Disabled PERS Defined Contribution (DC) Members**

PERS members hired after July 1, 2011, have a normal retirement age of 65. PERS DC members hired after July 1, 2011 who became disabled were previously only eligible for a disability benefit until age 65. Effective July 1, 2017, these individuals will be eligible for a disability benefit until they reach 70, thus ensuring the same 5-year time period available to PERS DC disabled members hired prior to July 1, 2011, who have a normal retirement age of 60 and are eligible for a disability benefit until age 65.

**Changes in Actuarial Assumptions and Methods**

Method and assumptions used in calculations of actuarially determined contributions

Actuarially determined contributions are determined on the valuation date payable in the fiscal year beginning immediately following the valuation date. The following actuarial assumptions and methods were used to determine contribution rates reported for fiscal year ending June 30, 2023, which were based on the results of the June 30, 2022 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.30%
*Includes inflation at	2.75%
Merit salary increase	0% to 4.80%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry age Normal
Amortization method	Level percentage of payroll, open
Remaining amortization period	30 years
Mortality	PUB-2010 General Amount Weighted Employee
• Active Participants	Mortality projected to 2021 for males and females. Projected generationally using MP-2021.
• Disabled Retirees	PUB-2010 General Amount Weighted Disabled Retiree mortality table, projected to 2021, set forward one year for both males and females.
• Contingent Survivors	PUB-2010 General Amount Weighted Contingent Survivor Mortality projected to 2021 with ages set forward one year for males and females. Projected generationally using MP-2021.
• Health Retirees	PUB-2010 General Amount Weighted Healthy Retiree Mortality Table projected to 2021, with ages set forward one year and adjusted 104% for males and 103% for females. Projected generationally using MP-2021.

**Arlee Public Schools, Lake County, Montana**  
**Notes to Required Supplementary Information**  
**Schedule of Proportionate Share of the Net Pension Liability and**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2024**

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. This amount varies from year to year based on the prior year's actuarial administrative expenses.

**Teachers' Retirement System of Montana (TRS)**

**Changes of Benefit Terms:**

The following changes to the plan provision were made as identified:

The 2013 Montana Legislature passed HB 377 which provides additional revenue and created a two tier benefit structure. A Tier One Member is a person who first became a member before July 1, 2013 and has not withdrawn their member's account balance. A Tier Two Member is a person who first becomes a member on or after July 1, 2013 or, after withdrawing their member's account balance, becomes a member again on or after July 1, 2013.

The GABA for Tier 1 members has also been modified as follows:

- If the most recent actuarial valuation of the System shows that the funded ratio is less than 90%, then the maximum increase that can be granted is 0.50%.
- If the funded ratio is at least 90% and the increase is not projected to cause the System's funded ratio to be less than 85%, an increase can be granted to that is greater than 0.50% but not more than 1.50%.

The second tier benefit structure for members hired on or after July 1, 2013 is summarized below:

- *Final Average Compensation:* Average of earned compensation paid in five consecutive years of full-time service that yields the highest average
- *Service Retirement:* Eligible to receive a service retirement benefit if the member has been credited with at least five full years of creditable service and has attained the age of 60; or has been credited with 30 or more years of full-time or part-time creditable service and has attained age 55
- *Early Retirement:* Eligible to receive an early retirement allowance if a member is not eligible for service retirement but has at least five years of creditable service and attained age 55
- *Professional Retirement Option:* If the member has been credited with 30 or more years of service and has attained the age of 60, they are eligible for an enhanced allowance equal to 1.85% of average final compensation times all service at retirement. Otherwise, the multiplier used to calculate the retirement allowance will be equal to 1.67%.
- *Annual Contribution:* 8.15% of member's earned compensation
- *Supplemental Contribution Rate:* On or after July 1, 2023, the TRS Board may require a supplemental contribution up to 0.5%, if the following three conditions are met:
  - The average funded ratio of the System based on the last three annual actuarial valuations is equal to or less than 80%; and

**Arlee Public Schools, Lake County, Montana**  
**Notes to Required Supplementary Information**  
**Schedule of Proportionate Share of the Net Pension Liability and**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2024**

- The period necessary to amortize all liabilities of the System based on the latest annual actuarial valuation is greater than 20 years; and
- A State or employer contribution rate increase or a flat dollar contribution to the Retirement System Trust fund has been enacted that is equivalent to or greater than the supplemental contribution rate imposed by the TRS Board.
- Disability Retirement: A member will not be eligible for a disability retirement if the member is or will be eligible for a service retirement on the date of termination
- Guaranteed Annual Benefit Adjustment (GABA):  
 If the most recent actuarial valuation shows that Retirement System liabilities are at least 90% funded, and the provision of the increase is not projected to cause the System's liabilities to be less than 85% funded, the GABA may increase from the 0.5% floor up to 1.5%, as set by the Board.

HB 377 increased revenue from the members, employers and the State as follows:

- Annual State contribution equal to \$25 million paid to the System in monthly installments.
- One-time contribution payable to the Retirement System by the trustees of a school district maintaining a retirement fund. The one-time contribution to the Retirement System shall be the amount earmarked as an operating reserve in excess of 20% of the adopted retirement fund budget for the fiscal year 2013. The amount received was \$22 million in FY 2014.
- 1% supplemental employer contribution. This will increase the current employer rates:
  - School Districts contributions will increase from 7.47% to 8.47%
  - The Montana University System and State Agencies will increase from 9.85% to 10.85%.
  - The supplemental employer contribution will increase by 0.1% each fiscal year for fiscal year 2014 thru fiscal year 2024. Fiscal years beginning after June 30, 2024 the total supplemental employer contribution will be equal to 2%.
- Members hired prior to July 1, 2013 (Tier 1) under HB 377 are required to contribute a supplemental contribution equal to an additional 1% of the member's earned compensation.
- Each employer is required to contribute 9.85% of total compensation paid to all re-employed TRS retirees employed in a TRS reportable position to the System.

**Changes in actuarial assumptions and other inputs:**

The following changes to the actuarial assumptions were adopted in 2022: • The discount rate was increased from 7.06% to 7.30%. • The investment rate of return assumption was increased from 7.06% to 7.30%. • The inflation rate was increased from 2.40% to 2.75%. • Updated all mortality tables to the PUB-2010 tables for teachers. • Updated the rates of retirement and termination. • Updated the salary scale merit rates.

The following changes to the actuarial assumptions were adopted in 2021:

- The discount rate was lowered from 7.34% to 7.06%.



**Arlee Public Schools, Lake County, Montana**  
**Notes to Required Supplementary Information**  
**Schedule of Proportionate Share of the Net Pension Liability and**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2024**

- The investment rate of return assumption was lowered from 7.34% to 7.06%.

The following changes to the actuarial assumptions were adopted in 2020:

- The discount rate was lowered from 7.50% to 7.34%.
- The investment rate of return assumption was lowered from 7.50% to 7.34%.
- The inflation rate was reduced from 2.50% to 2.40%.

The following changes to the actuarial assumptions were adopted in 2019:

- The Guaranteed Annual Benefit Adjustment (GABA) for Tier Two members is a variable rate between 0.50% and 1.50% as determined by the Board. Since an increase in the amount of the GABA is not automatic and must be approved by the Board, the assumed increase was lowered from 1.50% to the current rate of 0.50% per annum.

The following changes to the actuarial assumptions were adopted in 2018:

- Assumed rate of inflation was reduced from 3.25% to 2.50%
- Payroll growth assumption was reduced from 4.00% to 3.25%
- Investment return assumption was reduced from 7.75% to 7.50%.
- Wage growth assumption was reduced from 4.00% to 3.25%
- Mortality among contributing members, service retired members, and beneficiaries was updated to the following:
  - For Males and Females: RP-2000 Healthy Combined Mortality Table projected to 2022 adjusted for partial credibility setback for two years.
  - The tables include margins for mortality improvement which is expected to occur in the future.
- Mortality among disabled members was updated to the following:
  - For Males: RP 2000 Disabled Mortality Table, set back three years, with mortality improvements projected by Scale BB to 2022.
  - For Females: RP 2000 Disabled Mortality Table, set forward two years, with mortality improvements projected by Scale BB to 2022.
- Retirement rates were updated
- Termination rates were updated
- Rates of salary increases were updated

The following changes to the actuarial assumptions were adopted in 2016:

- The normal cost method has been updated to align the calculation of the projected compensation and the total present value of plan benefits so that the normal cost rate reflects the most appropriate allocation of plan costs over future compensation.

**Arlee Public Schools, Lake County, Montana**  
**Notes to Required Supplementary Information**  
**Schedule of Proportionate Share of the Net Pension Liability and**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2024**

The following changes to the actuarial assumptions were adopted in 2015:

- Correctly reflect the proportion of members that are assumed to take a refund of contributions upon termination and appropriately reflect the three-year COLA deferral period for Tier 2 Members.
- The 0.63% load applied to the projected retirement benefits of the university members “to account for larger than average annual compensation increases observed in the years immediately preceding retirement” is not applied to benefits expected to be paid to university members on account of death, disability and termination (prior to retirement eligibility).
- The actuarial valuation was updated to reflect the assumed rate of retirement for university members at age 60 is 8.50% as stated in the actuarial valuation report.
- The actuarial valuation was updated to reflect the fact that vested terminations are only covered by the \$500 death benefit for the one year following their termination and, once again when the terminated member commences their deferred retirement annuity (they are not covered during the deferral period). Additionally, only the portion of the terminated members that are assumed to “retain membership in the System” are covered by the \$500 death benefit after termination.

The following changes to the actuarial assumptions were adopted in 2014:

- Assumed rate of inflation was reduced from 3.50% to 3.25%
- Payroll Growth Assumption was reduced from 4.50% to 4.00%
- Assumed real wage growth was reduced from 1.00% to 0.75%
- Investment return assumption was changed from net of investment and administrative expenses to net of investment expenses only.
- Mortality among contributing members, service retired members, and beneficiaries was updated to the following:

For Males: RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back four years, with mortality improvements projected by Scale BB to 2018.

For Females: RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back two years, with mortality improvements projected by Scale BB to 2018.

- Mortality among disabled members was updated to the following:

For Males: RP 2000 Disabled Mortality Table for Males, set forward one year, with mortality improvements projected by Scale BB to 2018.

For Females: RP 2000 Disabled Mortality Table for Females, set forward five years, with mortality improvements projected by Scale BB to 2018.

**Arlee Public Schools, Lake County, Montana**  
**Notes to Required Supplementary Information**  
**Schedule of Proportionate Share of the Net Pension Liability and**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2024**

**Method and assumptions used in calculations of actuarially determined contributions:**

Actuarial cost method	Entry age
Amortization method	Level percentage of pay, open
Remaining amortization period	25 years
Asset valuation method	4-year smoothed market
Inflation	2.75 percent
Salary Increase	3.50 to 9.00 percent, including inflation for Non-University Members and 4.25% for University Members
Investment rate of return	7.30 percent. Net of pension plan investment expense, and including inflation

## **SUPPLEMENTAL INFORMATION**

**Arlee Public Schools**  
**Lake County, Montana**  
**Schedule of Enrollment/ANB Schedule**  
**For the Fiscal Year Ended June 30, 2024**

**Students Grade K – 8**

Full-Time Students:

<b>Fall Enrollment-EI District</b>	<b>MAEFAIRS Reports</b>	<b>District Reports</b>	<b>Difference</b>
Kindergarten Half Day	0	0	0
Kindergarten Full Day	20	20	0
Grades 1-6	171	171	0
Grades 7-8	54	54	0
<b>Spring Enrollment-EI District</b>	<b>MAEFAIRS Reports</b>	<b>District Reports</b>	<b>Difference</b>
Kindergarten Half Day	0	0	0
Kindergarten Full Day	22	22	0
Grades 1-6	181	181	0
Grades 7-8	53	53	0

Part Time Students:

<b>Fall Enrollment-EI District</b>	<b>Per MAEFAIRS Enrollment Reports</b>				<b>Per District Reports</b>				
<b>Grade</b>	<180 hrs/yr	180-359 hrs/yr	360-539 hrs/yr	540-719 hrs/yr	<180 hrs/yr	180-359 hrs/yr	360-539 hrs/yr	540-719 hrs/yr	<b>Difference</b>
K-Half	0	0	0	0	0	0	0	0	0
K-Full	0	0	0	0	0	0	0	0	0
1-6	0	0	0	0	0	0	0	0	0
7-8	0	0	0	0	0	0	0	0	0
<b>Spring Enrollment-EI District</b>	<b>Per MAEFAIRS Reports Reports</b>				<b>Per District Reports</b>				
<b>Grade</b>	<180 hrs/yr	180-359 hrs/yr	360-539 hrs/yr	540-719 hrs/yr	<180 hrs/yr	180-359 hrs/yr	360-539 hrs/yr	540-719 hrs/yr	<b>Difference</b>
K-Half	0	0	0	0	0	0	0	0	0
K-Full	0	0	0	0	0	0	0	0	0
1-6	0	0	0	0	0	0	0	0	0
7-8	0	0	0	0	0	0	0	0	0

**Students Grades 9 – 12:**

Full-Time Students:

<b>Fall Enrollment-HS District</b>	<b>MAEFAIRS Reports</b>	<b>District Reports</b>	<b>Difference</b>
Grades 9 - 12	140	140	0
19-year olds included	1	1	0
Job Corps	0	0	0
Youth challenge	0	0	0
<b>Spring Enrollment-HS District</b>	<b>MAEFAIRS Reports</b>	<b>District Reports</b>	<b>Difference</b>
Grades 9 - 12	140	140	0
19-year olds included	1	1	0
Job Corps	0	0	0
Youth challenge	1	1	0
Early Graduates	0	0	0

Part Time Students:

<b>Fall Enrollment - HS District</b>	<b>Per MAEFAIRS Enrollment Reports</b>				<b>Per District Reports</b>				
<b>Grade</b>	<180 hrs/yr	180-359 hrs/yr	360-539 hrs/yr	540-719 hrs/yr	<180 hrs/yr	180-359 hrs/yr	360-539 hrs/yr	540-719 hrs/yr	<b>Difference</b>
Grades 9 - 12	0	0	1	1	0	0	1	1	0
<b>Spring Enrollment-HS District</b>	<b>Per MAEFAIRS Enrollment Reports</b>				<b>Per District Reports</b>				
<b>Grade</b>	<180 hrs/yr	180-359 hrs/yr	360-539 hrs/yr	540-719 hrs/yr	<180 hrs/yr	180-359 hrs/yr	360-539 hrs/yr	540-719 hrs/yr	<b>Difference</b>
Grades 9 - 12	0	0	2	1	0	0	1	2	0



Arlee Public Schools  
Lake County, Montana  
EXTRACURRICULAR FUND  
**SCHEDULE OF REVENUES AND EXPENDITURES - ALL FUNDS ACCOUNTS**  
Fiscal Year Ended June 30, 2024

FUND ACCOUNT	Beginning Balance	Revenues	Expenditures	Ending Balance
Revolving	\$ 2,200	\$ -	\$ -	\$ 2,200
Athletics	11,722	38,832	41,262	9,292
Library	728	16	-	744
Class of 2024	4,711	1	2,960	1,752
Class of 2023	1,834	1	68	1,767
Class of 2025	1,911	1,916	705	3,122
Student Council	1,202	441	884	759
Warrior Yearbook	608	2,835	3,085	358
Music	4,939	1,529	-	6,468
Drama	600	-	-	600
Indian Club	836	2,330	2,878	288
Shop	1,409	481	-	1,890
Class of 2026	1,804	584	75	2,313
School Improvement	161	-	-	161
Family & Consumer Science	3,825	4,614	2,622	5,817
Student Stores	1,518	16	-	1,534
JR High Athletics	10,549	5,141	5,282	10,408
Elementary Holding	324	3,298	458	3,164
JR High Holding	6,130	2,950	40	9,040
Children's Theater	885	3,915	4,800	-
Weight Lifting Club	850	-	-	850
District FCCLA	20	-	-	20
Playground	4,890	1	-	4,891
PE Activity	1,854	81	-	1,935
Close-Up	25,842	31,954	35,478	22,318
BPA	4,685	6,229	3,771	7,143
Elementary Library	2,581	1,506	1,503	2,584
Pep Club	423	1,393	1,322	494
NHS	77	-	-	77
Eagles Club	5,779	4,135	1,513	8,401
Speech and Debate	261	-	-	261
HOSA	997	778	981	794
Total	\$ 106,155	\$ 114,977	\$ 109,687	\$ 111,445

## **SINGLE AUDIT SECTION**

**Arlee Public Schools**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2024**

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-through Grantor and Number</i>	<i>Federal Expenditures(\$)</i>
<b>Child Nutrition Cluster-Cluster</b>			
United States Department of Agriculture School Breakfast Program		Montana Office of Public Instruction	
School Breakfast Program	10.553		\$ 54,267
Total School Breakfast Program			54,267
National School Lunch Program		Montana Office of Public Instruction	
National School Lunch Program	10.555		132,438
National School Lunch Program	10.555	Montana Office of Public Instruction	14,346
National School Lunch Program	10.555	Montana Office of Public Instruction	21,265
Total National School Lunch Program			168,049
Summer Food Service Program for Children		Montana Office of Public Instruction	
Summer Food Service Program for Children	10.559		2,975
Total Summer Food Service Program for Children			2,975
Fresh Fruit and Vegetable Program		Montana Office of Public Instruction	
Fresh Fruit and Vegetable Program	10.582		17,732
Total Fresh Fruit and Vegetable Program			17,732
Total United States Department of Agriculture			\$ 243,023
<b>Total Child Nutrition Cluster-Cluster</b>			<b>\$ 243,023</b>
<b>Special Education Cluster (IDEA)-Cluster</b>			
Department of Education Special Education Preschool Grants		Missoula Area Education Cooperative	
Special Education Preschool Grants	84.173		\$ 108,315
Total Special Education Preschool Grants			108,315
Total Department of Education			\$ 108,315
<b>Total Special Education Cluster (IDEA)-Cluster</b>			<b>\$ 108,315</b>
<b>Other Programs</b>			
Department of Education Title I Grants to Local Educational Agencies		Montana Office of Public Instruction, 024 0474 37 2024	
Title I Grants to Local Educational Agencies	84.010		\$ 34,225
Title I Grants to Local Educational Agencies	84.010	Montana Office of Public Instruction, 84.010A, 024 0474 31 2024	27,366
Title I Grants to Local Educational Agencies	84.010	Montana Office of Public Instruction, 84.010A, 024 0474 31 2023	48,883
Title I Grants to Local Educational Agencies	84.010	Montana Office of Public Instruction, 84.010A, 024 0474 31 2024	368,709
Total Title I Grants to Local Educational Agencies			479,183
Impact Aid			
Impact Aid	84.041		2,623,620
Total Impact Aid			2,623,620
Career and Technical Education -- Basic Grants to States			

**Arlee Public Schools**  
**Schedule of Expenditures of Federal Awards - continued**  
**For the Year Ended June 30, 2024**

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-through Grantor and Number</i>	<i>Federal Expenditures(\$)</i>
		Montana Office of Public Instruction, 84.048A, 024 0475	
Career and Technical Education -- Basic Grants to States	84.048	81 2024	<u>8,954</u>
Total Career and Technical Education -- Basic Grants to States			8,954
Indian Education Grants to Local Educational Agencies			
Indian Education Grants to Local Educational Agencies	84.060		<u>57,631</u>
Total Indian Education Grants to Local Educational Agencies			57,631
Education for Homeless Children and Youth			
		Montana Office of Public Instruction, 84.196A, 024 0474	
Education for Homeless Children and Youth	84.196	57 2024	<u>1,076</u>
Total Education for Homeless Children and Youth			1,076
Indian Education -- Special Programs for Indian Children			
Indian Education -- Special Programs for Indian Children	84.299		<u>74,766</u>
Total Indian Education -- Special Programs for Indian Children			74,766
Gaining Early Awareness and Readiness for Undergraduate Programs			
		Montana University System Office of Commissioner of Higher Education, P334S170019-23	
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		<u>69,399</u>
Total Gaining Early Awareness and Readiness for Undergraduate Programs			69,399
Rural Education			
Rural Education	84.358		<u>10,721</u>
Total Rural Education			10,721
Student Support and Academic Enrichment Program			
		Montana Office of Public Instruction, 84.424A, 024 0474	
Student Support and Academic Enrichment Program	84.424	52 2023	<u>13,009</u>
		Montana Office of Public Instruction, 84.424A, 024 0474	
Student Support and Academic Enrichment Program	84.424	52 2024	<u>34,324</u>
Total Student Support and Academic Enrichment Program			47,333
Education Stabilization Fund			
		Montana Office of Public Instruction, 84.425D, 024 0474	
Education Stabilization Fund	84.425	92 2021	97,250
		Montana Office of Public Instruction, 84.425D, 024 0474	
Education Stabilization Fund	84.425	92 2021	<u>12,825</u>
		Montana Office of Public Instruction, 84.425U, 024 0474	
Education Stabilization Fund	84.425	93 2021	<u>1,354,123</u>
		Montana Office of Public Instruction, 84.425U, 024 0474	
Education Stabilization Fund	84.425	93 2021	<u>119,294</u>
Total Education Stabilization Fund			<u>1,583,492</u>
Total Department of Education			<u>4,956,175</u>
Total Other Programs			<u>4,956,175</u>
Total Expenditures of Federal Awards			<u>\$ 5,307,513</u>

The accompanying notes are an integral part of this schedule

ARLEE PUBLIC SCHOOLS

LAKE COUNTY, MONTANA

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Fiscal Year Ended June 30, 2024

*Basis of Presentation and Significant Accounting Policies*

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of Arlee Public Schools, Lake County, Montana. The information in this schedule is presented in accordance with the requirements Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the schedule presents only a selected portion of the operations of the Arlee Public Schools, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Arlee Public Schools. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in preparation of the basic financial statements.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Arlee Public Schools has elected not to use the 10 percent de Minimis indirect cost rate as provided in Sec. 200.414 Indirect Costs under Uniform Guidance.

*Value of Federal Awards Expended in the form of Noncash Assistance*

- *Food Commodities value equals the fair value at the time of the receipt \$21,264.*



***Denning, Downey & Associates, P.C.***  
***CERTIFIED PUBLIC ACCOUNTANTS***

*1740 U.S. Hwy 93 South – P.O. Box 1957 Kalispell, MT 59903-1957*

---

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Trustees  
Arlee Public Schools  
Lake County  
Arlee, Montana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Arlee Public Schools, Lake County, Montana, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Arlee Public Schools’s basic financial statements and have issued our report thereon dated March 24, 2025,

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Arlee Public Schools, Lake County, Montana’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Arlee Public Schools, Lake County, Montana’s internal control. Accordingly, we do not express an opinion on the effectiveness of Arlee Public Schools’s internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be material weaknesses listed as item 2024-001.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Arlee Public Schools's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Arlee Public Schools's Response to Findings**

Arlee Public School's response to the findings identified in our audit is described in the Auditee's Corrective Action Plan. Arlee Public School's response was not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Denning, Downey and Associates, CPA's, P.C.*

March 24, 2025

***Denning, Downey & Associates, P.C.***  
***CERTIFIED PUBLIC ACCOUNTANTS***

*1740 U.S. Hwy 93 South, P.O. Box 1957, Kalispell, MT 59903-1957*

---

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees  
Arlee Public Schools  
Lake County  
Arlee, Montana

**Report on Compliance for each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited Arlee Public School's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Arlee Public School's Major federal programs for the year ended June 30, 2024. Arlee Public School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Arlee Public School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Arlee Public Schools and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Arlee Public School's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Arlee Public Schools's federal programs.

### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Arlee Public School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Arlee Public School's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Arlee Public School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Arlee Public School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Arlee Public School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a types of compliance

requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and, questioned costs as items 2024-002, to be material weaknesses.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on Arlee Public School's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Arlee Public School's response was not subjected to other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirement of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Derring, Downey and Associates, CPA's, P.C.*

March 24, 2025



ARLEE PUBLIC SCHOOLS  
LAKE COUNTY, MONTANA  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Fiscal Year Ended June 30, 2024

**Section I – Summary of Auditor’s Results**

**Financial Statements**

Type of auditor’s report issued	<i>Unmodified</i>
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(s) identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major federal programs:	
Material weakness(es) identified?	Yes
Significant deficiency(s) identified	None Reported
Type of auditor’s report issued on compliance for major programs:	<i>Unmodified</i>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	Yes

**Identification of major programs:**

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
84.041	Impact Aid
84.010	Title I Grants to Local Educational Agencies

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	Yes

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

### **Section II – Financial Statement Findings**

#### **2024-001      Cash Balancing Procedures**

**Condition:**

The District does not have adequate cash balancing procedures to ensure that the cash is reconciled timely and accurately.

**Criteria:**

An adequate internal control system requires that the District have processes and procedures to reconciliation bank and investment statements to the cash balances in the District accounting system on a monthly basis.

**Context:**

We identified a significant interest and fairly value adjustment when reviewing the year-end adjustments that increased cash \$1,168,526, and determined this transaction to be high risk needing more detailed testing on it. In addition, when scheduling the cash balances of the District bank and investment statements we identified a significant difference in the cash reported. The interest journal was traced to the bond investment accounts. We scheduled the activity of the statements and identified that the adjustment was materially overstated due as the District did not account for a transfer needing to be made to the operating account when a year-end claim payment equal to \$675,910 was made.

**Effect:**

The elementary building fund cash balance was overstated \$675,910, interest earnings overstated \$646,566, and management fees expenditures understated \$29,344. These misstatements were corrected through audit adjustments and are reflected in the financial statement balances.

**Cause:**

The District did not have a system in place to include the bond investment account balances in the monthly reconciliation of cash. In addition, the District did not have system to determine the effect of building project payments made from the operating accounts on the bond investment funds as a transfer is required from the investment accounts to the operating accounts after the payments are made.

**Recommendation:**

We recommend that the District evaluate the reconciliation process and determine the appropriate processes and procedures to reconcile the cash balances of all cash and investment accounts on a monthly basis. In addition, the cash reconciliation should be submitted to the superintendent for review and approval to ensure it is complete and accurate.

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

### **Section III – Federal Award Finding and Questioned Costs**

#### **2024-002      Wage Rate Compliance**

**Federal Program: Impact Aid**

**CFDA Title: Impact Aid**

**CFDA Number: 84.041**

**Federal Award Year: 2024**

**Federal Agency: U.S. Department of Education**

**Condition:**

The District did not comply with the wage rate compliance related to construction projects for expenditures paid from Impact Aid monies.

**Context:**

During the testing of significant claims for the Impact Aid major program related to construction, we noted claims in which there should be contracts in place and that the wage rate requirements would apply.

**Criteria:**

Section 7007 construction funds, as well as any Section 7002 or 7003(b) funds spent for construction or minor remodeling, are subject to Wage Rate Requirements (20 USC 1232b).

**Effect:**

Noncompliance with the Wage Rate Requirement for the remodel and addition for the K-6 Building. In addition, we noted further non-compliance with the HS science room construction as there was no contract so there could not be a prevailing wage rate clause nor did the District require weekly certified payrolls for all weeks in which the contractors worked on the projects.

**Cause:**

The District was not aware of the requirements.

**Recommendation:**

The District should implement internal controls to determine the federal compliance requirements of all federal funds received. In addition, procedures should be implemented to ensure any federal funds received in which the Wage Rate Requirement is required the following are implemented:

1. any construction vendor is by contract, and that contract includes the Prevailing Wage clauses for the contractors and subcontractors
2. the weekly certified payrolls are submitted

# Arlee Joint School District No. 8

72220 Fyant St. – Arlee, Montana 59821 P:(406)726-3216 F:(888)-360-8531

Accessible Responsive Learning Environment for Excellence

**Trustees:**

➤ Brian Johnson BigSam – Chair ➤ Lisa Koetter – Vice-Chair ➤ Ron Ritter ➤ Linsey O'Neill ➤ Phaedrus Swab

**Administrators:**

➤ Cory Beckham – Superintendent ➤ Anne Tanner – Elementary Principal ➤ Jonkar Arceniega – JHS/HS Principal

---

Contact Person:

Superintendent Cory Beckham and Business Manager Lonnie Morin

Arlee School District  
72220 Fyant Street  
Arlee, MT 59821  
406-726-3216

Expected Completion Date of Corrective Action Plan:  
Immediately.

## **CORRECTIVE ACTION PLAN**

FINDING 2024-001: Cash Balancing Procedures

Response: The District will use an updated cash reconciliation procedure to ensure that the final balances on bond funds and interest is accurate at year end.

FINDING 2024-002: Wage Rate Compliance

Response: The District will follow Montana law requiring certified payrolls to maintain wage rate compliance.

# Coversheet

## Non-renewal of Classified Staff

<b>Section:</b>	IV. New Business
<b>Item:</b>	C. Non-renewal of Classified Staff
<b>Purpose:</b>	Vote
<b>Submitted by:</b>	
<b>Related Material:</b>	Classified Non-Renewal 2025-2026.pdf



## **Arlee Joint School District No. 8**

72220 Fyant Street  
Arlee, Montana 59821  
(406) 726-3216

**Accessible Responsive Learning Environment for Excellence**

### **MEMORANDUM**

TO: Arlee School District Board of Trustees

FROM: Cory Beckham, Superintendent

DATE: April 8, 2025

RE: Recommendation for Classified Non-Renewal

I recommend the following classified personnel for non-renewal in FY2026:

Cynthia Adams (.5 FTE, custodian)  
Emily Higley (.35 FTE, custodian (kitchen))  
Ruby O'Connor (1 FTE, Elem custodian)

Jona Brown (.4 FTE, Kitchen)  
Emily Higley (.35 FTE, Kitchen)  
Diana Lucy (.4 FTE, Kitchen)  
Corinna Sanchez (.5 FTE, Kitchen)  
Dawn Lerma (.3 FTE, Kitchen)

Shawna Folden (1 FTE, Mental Health Counselor)  
Jennifer Shourds (1 FTE, Elem Secretary)

# Coversheet

## Elementary Principal Report

<b>Section:</b>	V. Board Reports
<b>Item:</b>	A. Elementary Principal Report
<b>Purpose:</b>	FYI
<b>Submitted by:</b>	
<b>Related Material:</b>	Anne Tanner Board Report.pdf



## Arlee Public Schools

### April, 2025 Board Report

Anne Tanner, Elementary Principal

Enrollment	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	Attendance %
Kindergarten	31	32	32	33	33	32	33	86%
1st Grade	24	24	24	25	25	26	26	85%
2nd Grade	32	32	31	31	31	31	31	81%
3rd Grade	25	25	25	25	25	25	25	90%
4th Grade	30	30	30	31	31	31	32	90%
5th Grade	33	32	32	33	33	32	32	85%
6th Grade	31	31	30	30	30	30	30	87%
Total	207	206	204	208	208	207	209	87%

#### Maps & MAST Testing Update:

The 5th graders have finished the Science MAST Test. There are two more MAST tests to go: the 3rd MAST test is starting now for grades 3-6, and the 4th MAST test is scheduled for May. Additionally, there is one remaining MAP test for grades K-6, which will also take place in May.

**Literacy Team:** The CRC Grant Leadership Team has some upcoming training in the works. On April 11, teachers will attend an OTR (Opportunities to Respond) training which will provide valuable strategies for engaging students and enhancing classroom participation. In addition, the staff will participate in an Early Out Teacher Professional Development session on April 17, held in the old gym. During this session, staff will watch the documentary *Sentenced*, which explores the life paths of individuals struggling with illiteracy and how their inability to read impacts their choices and opportunities. We would like to extend an invitation to the board to join us for this insightful and thought-provoking documentary showing, as we believe it will spark important conversations about literacy and its broader effects on our community. The showing is sponsored by Side by Side Consulting and The ROW Foundation.

**Building Update:** As the building project continues to progress, the excitement in the community continues to grow. I've received numerous requests for tours, and it's been a pleasure to guide visitors around the site, explaining the ongoing work and its purpose. Arlee has received many compliments on the large windows and outdoor learning spaces, which are integral to the design of the building. If you're interested in another tour, please feel free to reach out to either Mr. Beckham or me. We would be happy to schedule a time to show you around.

# Coversheet

## Superintendent Report

<b>Section:</b>	V. Board Reports
<b>Item:</b>	B. Superintendent Report
<b>Purpose:</b>	FYI
<b>Submitted by:</b>	
<b>Related Material:</b>	Cory Beckham Board Report.pdf

Cory Beckham  
Superintendent  
April, 2025 Board Report



We are currently reviewing some housekeeping items at the high schools. This includes scheduling out for asbestos abatement in the high school and the remodeling of the old teacher's lounge. Furthermore, we are testing for Radon in the basement of the highschool. This work has been communicated over the past few years but I wanted to address it as it is actively going to be seen on our payments.

Next, I accepted the following staff retirements and resignations:

- April Gabler - Elementary Teacher - Retired
- Kim Folden - Paraprofessional - Retired
- Audrey Bullock - Paraprofessional - Retired
- Theresa Lahaye - Kitchen - Retired
- Alice North - Paraprofessional - Resigned

Spring GearUp meeting took place this last week and was attended by several staff reviewing last year's budget and what needs to take place in the upcoming year for GearUp funding. Discussions were had and will continue on ways to spend those funds that produce the best results for our students. I will be sure to share some updates with you as they come out.

Ms. Tanner was able to provide additional information to families in her recent Kindergarten Round-Up in regard to Arlee's participation in the Jumpstart Program. HB 352 that passed in 2023 was focused on Early Literacy and designed to improve reading proficiency in students by 3rd grade. There is additional funding provided through this program.

Lastly, check out the new build. It is truly amazing!





# Coversheet

## Athletic Director's Report

<b>Section:</b>	V. Board Reports
<b>Item:</b>	C. Athletic Director's Report
<b>Purpose:</b>	FYI
<b>Submitted by:</b>	
<b>Related Material:</b>	Jake Bosley Board Report.pdf

### Arlee Athletics Board Report April 2025

HS Track: The high school track team has twenty-six student-athletes competing in various events this year. Nineteen boys and seven girls participated. The first track meet of the year was at Bigfork this past weekend. All three postseason events this year (districts, divisions, and state) will be held in Missoula this spring. Districts are May 9-10, Divisionals are May 16-17, and the state meet is May 23-24.

HS Softball: Three girls from Arlee are competing this year for the MAC cooperative program. Overall, the numbers are good, with participants in the upper twenties. The divisional tournament is in Florence May 15-17. The state tournament is in Glasgow on May 22-24.

HS Baseball: Eight boys from Arlee are competing this year for the newly formed MAC Baseball Team. Team numbers are good this year as they will have enough players to field a JV squad and have a lot of JV games scheduled to help develop our younger athletes. There is no divisional tournament for baseball but the state tournament will be in Hamilton May 22-24.

JH Track: The junior high track team has 35 athletes participating this season.

# Coversheet

## Approval of Claims, Payroll and Reports

<b>Section:</b>	VI. Finance
<b>Item:</b>	A. Approval of Claims, Payroll and Reports
<b>Purpose:</b>	Vote
<b>Submitted by:</b>	
<b>Related Material:</b>	Statement of Expenditures March 2025.pdf Statement of Revenues March 2025.pdf Check Listing March 2025.pdf March 2025 Voucher Detail.pdf

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
101.110.1670.0112.00.000	Kindergarten Teachers	\$88,630.00	\$7,385.77	\$51,700.39	\$36,929.61	\$36,928.92	\$0.69	0.00%
101.110.1670.0250.00.000	Workers Compensation	\$430.00	\$33.23	\$205.34	\$224.66	\$166.15	\$58.51	13.61%
101.110.1670.0260.00.000	Health Insurance	\$18,490.00	\$1,591.20	\$11,716.20	\$6,773.80	\$7,378.20	(\$604.40)	-3.27%
	PROGRAM: KINDERGARTEN - 110	\$107,550.00	\$9,010.20	\$63,621.93	\$43,928.07	\$44,473.27	(\$545.20)	-0.51%
101.120.1340.0112.00.000	Physical Education	\$56,556.00	\$4,713.00	\$32,991.00	\$23,565.00	\$23,565.00	\$0.00	0.00%
101.120.1340.0250.00.000	Workers Compensation	\$255.00	\$21.21	\$131.05	\$123.95	\$106.05	\$17.90	7.02%
101.120.1340.0260.00.000	Health Insurance	\$7,704.00	\$642.00	\$5,007.00	\$2,697.00	\$2,697.00	\$0.00	0.00%
101.120.1670.0112.00.000	Classroom Teachers	\$549,486.00	\$49,348.15	\$321,282.74	\$228,203.26	\$239,622.67	(\$11,419.41)	-2.08%
101.120.1670.0117.00.000	Paraprofessionals	\$16,786.60	\$1,123.75	\$8,848.26	\$7,938.34	\$5,493.76	\$2,444.58	14.56%
101.120.1670.0250.00.000	Workers Compensation	\$2,500.00	\$403.03	\$2,537.55	(\$37.55)	\$1,966.52	(\$2,004.07)	-80.16%
101.120.1670.0260.00.000	Health Insurance	\$91,899.00	\$6,745.74	\$66,165.90	\$25,733.10	\$26,782.76	(\$1,049.66)	-1.14%
101.120.2122.0113.00.000	Counselor	\$55,338.00	\$4,611.45	\$32,280.15	\$23,057.85	\$23,057.28	\$0.57	0.00%
101.120.2122.0250.00.000	Workers Compensation	\$260.00	\$20.75	\$128.19	\$131.81	\$103.75	\$28.06	10.79%
101.120.2122.0260.00.000	Health Insurance	\$9,245.00	\$770.40	\$5,936.40	\$3,308.60	\$3,308.40	\$0.20	0.00%
101.120.2220.0113.00.000	Elementary Librarian	\$37,704.00	\$3,142.00	\$21,994.00	\$15,710.00	\$15,710.00	\$0.00	0.00%
101.120.2220.0250.00.000	Workers Compensation	\$170.00	\$14.14	\$87.36	\$82.64	\$70.70	\$11.94	7.02%
101.120.2220.0260.00.000	Health Insurance	\$5,136.00	\$423.00	\$3,225.00	\$1,911.00	\$1,851.00	\$60.00	1.17%
101.120.2410.0111.00.000	Principal - Administration	\$62,300.00	\$5,266.67	\$36,866.69	\$25,433.31	\$26,333.32	(\$900.01)	-1.44%
101.120.2410.0115.00.000	Secretaries	\$71,545.00	\$5,603.57	\$40,786.57	\$30,758.43	\$28,271.58	\$2,486.85	3.48%
101.120.2410.0125.00.000	Secretaries Substitutes	\$2,500.00	\$116.00	\$1,265.13	\$1,234.87	\$0.00	\$1,234.87	49.39%
101.120.2410.0135.00.000	Secretaries Overtime	\$2,000.00	\$0.00	\$483.26	\$1,516.74	\$0.00	\$1,516.74	75.84%
101.120.2410.0250.00.000	Workers Compensation	\$650.00	\$49.43	\$315.13	\$334.87	\$243.17	\$91.70	14.11%
101.120.2410.0260.00.000	Health Insurance	\$16,471.00	\$1,372.51	\$10,518.28	\$5,952.72	\$5,951.85	\$0.87	0.01%
	PROGRAM: Elementary - 120	\$988,505.60	\$84,386.80	\$590,849.66	\$397,655.94	\$405,134.81	(\$7,478.87)	-0.76%
101.130.1140.0112.00.000	JH Art	\$12,325.00	\$1,027.04	\$7,189.28	\$5,135.72	\$5,135.19	\$0.53	0.00%
101.130.1140.0250.00.000	Workers Compensation	\$51.00	\$4.62	\$28.54	\$22.46	\$23.10	(\$0.64)	-1.25%
101.130.1140.0260.00.000	Health Insurance	\$2,568.00	\$214.00	\$1,498.00	\$1,070.00	\$1,070.00	\$0.00	0.00%
101.130.1240.0112.00.000	JH English/Journalism	\$66,577.00	\$4,315.15	\$36,370.55	\$30,206.45	\$21,575.75	\$8,630.70	12.96%
101.130.1240.0250.00.000	Workers Compensation	\$280.00	\$19.42	\$143.16	\$136.84	\$124.85	\$11.99	4.28%
101.130.1240.0260.00.000	Health Insurance	\$9,860.00	\$639.10	\$5,386.70	\$4,473.30	\$4,108.50	\$364.80	3.70%
101.130.1340.0112.00.000	JH Physical Education	\$18,852.00	\$1,571.00	\$10,997.00	\$7,855.00	\$7,855.00	\$0.00	0.00%
101.130.1340.0250.00.000	Workers Compensation	\$85.00	\$7.07	\$477.39	(\$392.39)	\$35.35	(\$427.74)	-503.22%
101.130.1340.0260.00.000	Health Insurance	\$2,568.00	\$214.00	\$1,669.00	\$899.00	\$899.00	\$0.00	0.00%
101.130.1440.0112.00.000	JH Math	\$31,791.00	\$2,649.19	\$18,544.33	\$13,246.67	\$13,245.92	\$0.75	0.00%
101.130.1440.0250.00.000	Workers Compensation	\$144.00	\$11.92	\$73.63	\$70.37	\$59.60	\$10.77	7.48%
101.130.1440.0260.00.000	Health Insurance	\$6,677.00	\$556.40	\$4,287.40	\$2,389.60	\$2,389.40	\$0.20	0.00%
101.130.1510.0112.00.000	JH Science	\$50,616.00	\$4,218.00	\$29,526.00	\$21,090.00	\$21,090.00	\$0.00	0.00%
101.130.1510.0250.00.000	Workers Compensation	\$260.00	\$18.98	\$117.25	\$142.75	\$94.90	\$47.85	18.40%
101.130.1510.0260.00.000	Health Insurance	\$7,704.00	\$642.00	\$4,494.00	\$3,210.00	\$3,210.00	\$0.00	0.00%
101.130.1570.0112.00.000	JH Social Studies	\$47,967.00	\$3,997.25	\$27,980.75	\$19,986.25	\$19,986.22	\$0.03	0.00%
101.130.1570.0250.00.000	Workers Compensation	\$247.00	\$17.98	\$111.11	\$135.89	\$89.90	\$45.99	18.62%
101.130.1570.0260.00.000	Health Insurance	\$8,136.00	\$678.00	\$4,746.00	\$3,390.00	\$3,390.00	\$0.00	0.00%
101.130.2122.0113.00.000	JH Counselor	\$10,335.00	\$815.13	\$6,168.90	\$4,166.10	\$4,075.65	\$90.45	0.88%
101.130.2122.0250.00.000	Workers Compensation	\$45.00	\$3.67	\$24.88	\$20.12	\$18.35	\$1.77	3.93%
101.130.2122.0260.00.000	Health Insurance	\$2,055.00	\$171.20	\$1,339.20	\$715.80	\$715.20	\$0.60	0.03%
101.130.2220.0113.00.000	JH Librarian	\$22,623.00	\$1,885.20	\$13,196.40	\$9,426.60	\$9,426.00	\$0.60	0.00%
101.130.2220.0250.00.000	Workers Compensation	\$105.00	\$8.48	\$52.40	\$52.60	\$42.40	\$10.20	9.71%
101.130.2220.0260.00.000	Health Insurance	\$3,082.00	\$253.80	\$1,935.00	\$1,147.00	\$1,110.60	\$36.40	1.18%
101.130.2410.0111.00.000	Principal - Administration	\$16,000.00	\$1,622.50	\$11,402.50	\$4,597.50	\$4,867.50	(\$270.00)	-1.69%

Printed: 04/03/2025 3:37:41 PM

Report: rptGLGenRpt

2024.1.39

Page: 1



**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
101.130.2410.0115.00.000	JH Secretary	\$29,440.00	\$2,112.82	\$14,658.58	\$14,781.42	\$9,970.56	\$4,810.86	16.34%
101.130.2410.0125.00.000	JH Secretary Substitute	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
101.130.2410.0135.00.000	JH Secretary Overtime	\$1,000.00	\$0.00	\$145.58	\$854.42	\$0.00	\$854.42	85.44%
101.130.2410.0250.00.000	Workers Compensation	\$267.00	\$16.80	\$103.96	\$163.04	\$66.78	\$96.26	36.05%
101.130.2410.0260.00.000	Health Insurance	\$11,300.00	\$796.24	\$7,820.08	\$3,479.92	\$3,452.52	\$27.40	0.24%
	PROGRAM: MIDDLE SCHOOL - 130	\$363,960.00	\$28,486.96	\$210,487.57	\$153,472.43	\$138,128.24	\$15,344.19	4.22%
101.160.1470.0112.00.000	Band/Music	\$11,261.00	\$0.00	\$0.00	\$11,261.00	\$0.00	\$11,261.00	100.00%
101.160.1470.0250.00.000	Workers Compensation	\$60.00	\$0.00	\$0.00	\$60.00	\$0.00	\$60.00	100.00%
101.160.1470.0260.00.000	Health Insurance	\$2,880.00	\$0.00	\$0.00	\$2,880.00	\$0.00	\$2,880.00	100.00%
101.160.1670.0150.00.000	Elem Stipends	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%
101.160.1670.0180.00.000	PD Payouts/Retire Incentives	\$51,709.89	\$0.00	\$0.00	\$51,709.89	\$3,824.24	\$47,885.65	92.60%
101.160.1670.0250.00.000	Workers Compensation	\$4,400.00	\$0.00	\$0.00	\$4,400.00	\$55.65	\$4,344.35	98.74%
101.160.2122.0113.00.000	Home Coordinator	\$4,880.00	\$488.80	\$3,421.60	\$1,458.40	\$1,466.40	(\$8.00)	-0.16%
101.160.2122.0250.00.000	Workers Compensation	\$25.00	\$2.20	\$13.60	\$11.40	\$6.60	\$4.80	19.20%
101.160.2122.0260.00.000	Health Insurance	\$1,028.00	\$102.72	\$719.04	\$308.96	\$308.16	\$0.80	0.08%
101.160.2321.0111.00.000	Superintendent	\$55,630.00	\$4,583.34	\$41,250.06	\$14,379.94	\$13,750.00	\$629.94	1.13%
101.160.2321.0250.00.000	Workers Compensation	\$288.00	\$20.62	\$170.99	\$117.01	\$61.86	\$55.15	19.15%
101.160.2321.0260.00.000	Health Insurance	\$5,136.00	\$428.00	\$3,852.00	\$1,284.00	\$1,284.00	\$0.00	0.00%
101.160.2510.0111.00.000	District Clerk/Asst. Clerk	\$95,340.00	\$6,061.13	\$61,469.20	\$33,870.80	\$27,241.15	\$6,629.65	6.95%
101.160.2510.0250.00.000	Workers Compensation	\$438.00	\$27.28	\$248.89	\$189.11	\$122.58	\$66.53	15.19%
101.160.2510.0260.00.000	Health Insurance	\$12,943.00	\$769.86	\$6,414.24	\$6,528.76	\$2,575.58	\$3,953.18	30.54%
	PROGRAM: DISTRICT-WIDE - 160	\$246,768.89	\$12,483.95	\$117,559.62	\$129,209.27	\$50,696.22	\$78,513.05	31.82%
101.280.1000.0112.00.000	Elem/JH SPED Teachers	\$120,091.00	\$10,912.38	\$76,386.66	\$43,704.34	\$43,702.34	\$2.00	0.00%
101.280.1000.0117.00.000	Elem/JH SPED Paraprofessionals	\$163,944.63	\$15,170.93	\$99,268.93	\$64,675.70	\$56,934.84	\$7,740.86	4.72%
101.280.1000.0127.00.000	Paraprofessional Substitutes	\$4,000.00	\$232.00	\$1,163.63	\$2,836.37	\$0.00	\$2,836.37	70.91%
101.280.1000.0180.00.000	Personal Day Payouts	\$8,204.00	\$0.00	\$0.00	\$8,204.00	\$5,721.42	\$2,482.58	30.26%
101.280.1000.0250.00.000	Workers Compensation	\$2,000.00	\$108.86	\$1,322.86	\$677.14	\$833.81	(\$156.67)	-7.83%
101.280.1000.0260.00.000	Health Insurance	\$66,768.00	\$6,055.20	\$42,365.00	\$24,403.00	\$19,877.60	\$4,525.40	6.78%
101.280.6200.0920.00.000	Transfer to COOP	\$4,966.00	\$0.00	\$4,965.03	\$0.97	\$0.00	\$0.97	0.02%
	PROGRAM: RESOURCE ROOM - 280	\$369,973.63	\$32,479.37	\$225,472.11	\$144,501.52	\$127,070.01	\$17,431.51	4.71%
101.365.1670.0112.00.000	IEFA Teacher Salary	\$6,789.51	\$0.00	\$0.00	\$6,789.51	\$0.00	\$6,789.51	100.00%
101.365.1670.0250.00.000	Workers Compensation	\$33.00	\$0.00	\$0.00	\$33.00	\$0.00	\$33.00	100.00%
	PROGRAM: Indian Education OTO - 365	\$6,822.51	\$0.00	\$0.00	\$6,822.51	\$0.00	\$6,822.51	100.00%
101.394.1370.0112.00.000	FCS - Leslie Jackson	\$6,743.00	\$561.88	\$3,933.16	\$2,809.84	\$2,809.39	\$0.45	0.01%
101.394.1370.0250.00.000	Workers Compensation	\$33.00	\$2.53	\$15.62	\$17.38	\$12.65	\$4.73	14.33%
101.394.1370.0260.00.000	Health Insurance	\$1,439.00	\$119.84	\$937.44	\$501.56	\$500.64	\$0.92	0.06%
	PROGRAM: Home Economics - 394	\$8,215.00	\$684.25	\$4,886.22	\$3,328.78	\$3,322.68	\$6.10	0.07%
101.395.1410.0112.00.000	Industrial Arts	\$9,363.00	\$780.22	\$5,461.54	\$3,901.46	\$3,901.10	\$0.36	0.00%
101.395.1410.0250.00.000	Workers Compensation	\$44.00	\$3.51	\$21.70	\$22.30	\$17.55	\$4.75	10.80%
101.395.1410.0260.00.000	Health Insurance	\$1,439.00	\$67.48	\$472.36	\$966.64	\$247.80	\$718.84	49.95%
	PROGRAM: Industrial Arts & Technology - 395	\$10,846.00	\$851.21	\$5,955.60	\$4,890.40	\$4,166.45	\$723.95	6.67%
101.710.2700.0118.00.000	Field Trip Bus Driver	\$3,000.00	\$0.00	\$312.50	\$2,687.50	\$0.00	\$2,687.50	89.58%
101.710.2700.0250.00.000	Workers Compensation	\$320.00	\$0.00	\$26.15	\$293.85	\$0.00	\$293.85	91.83%
	PROGRAM: SCHOOL SPONSORED ACTIVITI - 710	\$3,320.00	\$0.00	\$338.65	\$2,981.35	\$0.00	\$2,981.35	89.80%

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
101.720.2700.0118.00.000	Co-curricular Bus Driver	\$4,850.00	\$135.00	\$3,420.00	\$1,430.00	\$0.00	\$1,430.00	29.48%
101.720.2700.0250.00.000	Workers Compensation	\$250.00	\$7.47	\$185.70	\$64.30	\$0.00	\$64.30	25.72%
101.720.2700.0260.00.000	Health Insurance	\$0.00	\$0.17	\$0.17	(\$0.17)	\$0.00	(\$0.17)	0.00%
101.720.3500.0126.00.000	Activity Workers	\$0.00	\$0.00	\$195.00	(\$195.00)	\$0.00	(\$195.00)	0.00%
101.720.3500.0250.00.000	Workers Compensation	\$0.00	\$0.00	\$3.11	(\$3.11)	\$0.00	(\$3.11)	0.00%
	PROGRAM: SCHOOL SPONSORED ATHLETIC - 720	\$5,100.00	\$142.64	\$3,803.98	\$1,296.02	\$0.00	\$1,296.02	25.41%
101.999.6200.0950.00.000	ESA Program Transfer	\$0.00	\$1,063.60	\$1,595.40	(\$1,595.40)	\$1,063.60	(\$2,659.00)	0.00%
	PROGRAM: Prior Period Adjustments - 999	\$0.00	\$1,063.60	\$1,595.40	(\$1,595.40)	\$1,063.60	(\$2,659.00)	0.00%
	FUND: GENERAL - 101	\$2,111,061.63	\$169,588.98	\$1,224,570.74	\$886,490.89	\$774,055.28	\$112,435.61	5.33%
110.100.2700.0111.00.000	Administrative	\$49,425.00	\$4,205.47	\$33,842.57	\$15,582.43	\$15,583.06	(\$0.63)	0.00%
110.100.2700.0114.00.000	Bus Maintenance	\$28,997.00	\$2,153.76	\$15,816.66	\$13,180.34	\$5,922.84	\$7,257.50	25.03%
110.100.2700.0115.00.000	Secretaries	\$7,075.00	\$513.91	\$3,749.73	\$3,325.27	\$2,458.24	\$867.03	12.25%
110.100.2700.0118.00.000	Bus Drivers	\$56,000.00	\$3,416.41	\$22,786.04	\$33,213.96	\$10,943.34	\$22,270.62	39.77%
110.100.2700.0120.00.000	Substitute Salaries	\$7,500.00	\$1,706.08	\$11,149.86	(\$3,649.86)	\$0.00	(\$3,649.86)	-48.66%
110.100.2700.0250.00.000	Workers Compensation	\$6,500.00	\$393.94	\$2,819.32	\$3,680.68	\$937.62	\$2,743.06	42.20%
110.100.2700.0260.00.000	Health Insurance	\$17,065.00	\$1,061.86	\$10,382.45	\$6,682.55	\$4,029.54	\$2,653.01	15.55%
110.100.2700.0300.00.000	Drug Testing Consortium fee	\$1,500.00	\$0.00	\$999.89	\$500.11	\$0.00	\$500.11	33.34%
110.100.2700.0330.00.000	Physicals	\$500.00	\$0.00	\$488.60	\$11.40	\$0.00	\$11.40	2.28%
110.100.2700.0440.00.000	Repair and Maintenance	\$10,000.00	\$1,578.02	\$7,510.38	\$2,489.62	\$232.72	\$2,256.90	22.57%
110.100.2700.0450.00.000	Joe Rice Building Rental	\$5,040.00	\$840.00	\$5,040.00	\$0.00	\$0.00	\$0.00	0.00%
110.100.2700.0514.00.000	Student Transportation	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
110.100.2700.0520.00.000	Liability Insurance	\$9,288.00	\$0.00	\$9,287.89	\$0.11	\$0.00	\$0.11	0.00%
110.100.2700.0540.00.000	ADVERTISING	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
110.100.2700.0582.00.000	TRAVEL OUT-OF-DISTRICT	\$1,000.00	\$210.00	\$210.00	\$790.00	\$267.29	\$522.71	52.27%
110.100.2700.0610.00.000	Supplies	\$5,000.00	\$0.00	\$1,027.90	\$3,972.10	\$349.93	\$3,622.17	72.44%
110.100.2700.0624.00.000	Gasoline	\$16,500.00	\$1,303.25	\$7,865.62	\$8,634.38	\$8,391.88	\$242.50	1.47%
110.100.2700.0660.00.000	MINOR EQUIPMENT-NEW	\$4,950.00	\$0.00	\$0.00	\$4,950.00	\$0.00	\$4,950.00	100.00%
110.100.2700.0682.00.000	Technology Supplies	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%
110.100.2700.0810.00.000	DUES AND FEES	\$450.00	\$0.00	\$16.34	\$433.66	\$0.00	\$433.66	96.37%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$229,740.00	\$17,382.70	\$132,993.25	\$96,746.75	\$49,116.46	\$47,630.29	20.73%
110.120.2700.0412.00.000	ELECTRICITY	\$1,525.00	\$153.39	\$460.56	\$1,064.44	\$1,064.44	\$0.00	0.00%
	PROGRAM: Elementary - 120	\$1,525.00	\$153.39	\$460.56	\$1,064.44	\$1,064.44	\$0.00	0.00%
110.130.2700.0412.00.000	ELECTRICITY	\$1,000.00	\$61.36	\$184.22	\$815.78	\$425.78	\$390.00	39.00%
	PROGRAM: MIDDLE SCHOOL - 130	\$1,000.00	\$61.36	\$184.22	\$815.78	\$425.78	\$390.00	39.00%
110.999.9999.0892.00.000	Transportation PPA	\$0.00	\$0.00	(\$840.00)	\$840.00	\$0.00	\$840.00	0.00%
	PROGRAM: Prior Period Adjustments - 999	\$0.00	\$0.00	(\$840.00)	\$840.00	\$0.00	\$840.00	0.00%
	FUND: TRANSPORTATION - 110	\$232,265.00	\$17,597.45	\$132,798.03	\$99,466.97	\$50,606.68	\$48,860.29	21.04%
111.100.2700.0730.00.000	EQUIPMENT-NEW	\$201,683.52	\$0.00	\$110,810.00	\$90,873.52	\$0.00	\$90,873.52	45.06%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$201,683.52	\$0.00	\$110,810.00	\$90,873.52	\$0.00	\$90,873.52	45.06%
	FUND: BUS DEPRECIATION - 111	\$201,683.52	\$0.00	\$110,810.00	\$90,873.52	\$0.00	\$90,873.52	45.06%
112.460.3100.0610.00.000	FFV - supplies	\$1,000.00	\$0.00	\$886.93	\$113.07	\$0.00	\$113.07	11.31%

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
112.460.3100.0630.00.000	FFV - Food	\$13,176.76	\$684.69	\$7,046.76	\$6,130.00	\$0.00	\$6,130.00	46.52%
	PROGRAM: Fresh Fruits and Vegetables - 460	\$14,176.76	\$684.69	\$7,933.69	\$6,243.07	\$0.00	\$6,243.07	44.04%
112.910.3100.0116.00.000	Kitchen Salaries	\$99,989.00	\$9,343.15	\$64,933.52	\$35,055.48	\$42,891.52	(\$7,836.04)	-7.84%
112.910.3100.0118.00.000	Substitutes	\$5,000.00	\$0.00	\$761.25	\$4,238.75	\$0.00	\$4,238.75	84.78%
112.910.3100.0119.00.000	Supervisor	\$50,468.00	\$4,272.29	\$31,791.68	\$18,676.32	\$17,324.25	\$1,352.07	2.68%
112.910.3100.0130.00.000	Overtime	\$2,000.00	\$572.84	\$3,024.94	(\$1,024.94)	\$0.00	(\$1,024.94)	-51.25%
112.910.3100.0250.00.000	Workers Compensation	\$7,470.00	\$710.78	\$5,330.70	\$2,139.30	\$3,057.77	(\$918.47)	-12.30%
112.910.3100.0260.00.000	Health Insurance	\$19,200.00	\$2,179.20	\$15,254.40	\$3,945.60	\$10,428.80	(\$6,483.20)	-33.77%
112.910.3100.0440.00.000	Repair and Maintenance	\$3,000.00	\$0.00	\$983.04	\$2,016.96	\$0.00	\$2,016.96	67.23%
112.910.3100.0531.00.000	Telephone	\$900.00	\$0.00	\$0.00	\$900.00	\$0.00	\$900.00	100.00%
112.910.3100.0582.00.000	Travel	\$1,200.00	\$0.00	\$70.00	\$1,130.00	\$448.96	\$681.04	56.75%
112.910.3100.0610.00.000	Supplies	\$10,000.00	\$411.07	\$5,336.50	\$4,663.50	\$163.70	\$4,499.80	45.00%
112.910.3100.0630.00.000	Food	\$100,000.00	\$9,727.86	\$82,315.37	\$17,684.63	\$0.00	\$17,684.63	17.68%
112.910.3100.0682.00.000	Technology supplies/licenses	\$0.00	\$0.00	\$774.00	(\$774.00)	\$0.00	(\$774.00)	0.00%
112.910.3100.0810.00.000	Dues and Fees	\$1,150.00	\$0.00	\$1,303.00	(\$153.00)	\$100.00	(\$253.00)	-22.00%
112.910.3140.0110.00.000	Summer Foods Salaries	\$7,000.00	\$0.00	\$7,275.37	(\$275.37)	\$0.00	(\$275.37)	-3.93%
112.910.3140.0250.00.000	Workers Compensation	\$350.00	\$0.00	\$450.09	(\$100.09)	\$0.00	(\$100.09)	-28.60%
112.910.3140.0260.00.000	Health Insurance	\$0.00	\$0.00	\$856.00	(\$856.00)	\$0.00	(\$856.00)	0.00%
112.910.3140.0610.00.000	Summer Foods Supplies	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
112.910.3140.0630.00.000	Summer Foods	\$5,000.00	\$0.00	\$430.08	\$4,569.92	\$0.00	\$4,569.92	91.40%
	PROGRAM: FOOD SERVICES - 910	\$312,927.00	\$27,217.19	\$220,889.94	\$92,037.06	\$74,415.00	\$17,622.06	5.63%
112.999.9999.0892.00.000	prior period adjustment	\$0.00	\$0.00	\$2,785.71	(\$2,785.71)	\$0.00	(\$2,785.71)	0.00%
	PROGRAM: Prior Period Adjustments - 999	\$0.00	\$0.00	\$2,785.71	(\$2,785.71)	\$0.00	(\$2,785.71)	0.00%
	FUND: FOOD SERVICES - 112	\$327,103.76	\$27,901.88	\$231,609.34	\$95,494.42	\$74,415.00	\$21,079.42	6.44%
113.100.1000.0561.00.000	Tuition to other Schools	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
113.100.1670.0564.00.000	Tuition to Treatment Facilitie	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
	FUND: TUITION - 113	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
114.100.1000.0220.00.000	Teachers Retirement	\$20.00	\$0.00	\$19.37	\$0.63	\$0.00	\$0.63	3.15%
114.100.1000.0230.00.000	PERS	\$0.00	\$0.00	(\$23.38)	\$23.38	\$0.00	\$23.38	0.00%
114.100.1000.0240.00.000	Unemployment Compensation	\$0.00	(\$0.07)	(\$0.05)	\$0.05	\$0.00	\$0.05	0.00%
114.100.2100.0230.00.000	PERS	\$0.00	\$0.00	(\$18.38)	\$18.38	\$0.00	\$18.38	0.00%
114.100.2600.0240.00.000	Unemployment Compensation	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	100.00%
114.100.2700.0210.00.000	Social Security	\$9,098.00	\$897.21	\$6,466.82	\$2,631.18	\$2,630.75	\$0.43	0.00%
114.100.2700.0220.00.000	Teachers Retirement	\$4,840.00	\$457.54	\$3,470.61	\$1,369.39	\$1,366.61	\$2.78	0.06%
114.100.2700.0230.00.000	PERS	\$5,500.00	\$543.06	\$3,955.41	\$1,544.59	\$1,544.83	(\$0.24)	0.00%
114.100.2700.0240.00.000	Unemployment Compensation	\$455.00	\$44.40	\$323.29	\$131.71	\$129.18	\$2.53	0.56%
114.100.2710.0210.00.000	Social Security	\$480.00	\$0.00	\$0.00	\$480.00	\$0.00	\$480.00	100.00%
114.100.2710.0230.00.000	PERS	\$450.00	\$0.00	\$0.00	\$450.00	\$0.00	\$450.00	100.00%
114.100.2710.0240.00.000	Unemployment Compensation	\$16.00	\$0.00	\$0.00	\$16.00	\$0.00	\$16.00	100.00%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$20,909.00	\$1,942.14	\$14,193.69	\$6,715.31	\$5,671.37	\$1,043.94	4.99%
114.110.1670.0210.00.000	Social Security	\$6,655.00	\$554.55	\$3,881.85	\$2,773.15	\$2,772.75	\$0.40	0.01%
114.110.1670.0220.00.000	Teachers Retirement	\$8,394.00	\$699.43	\$4,896.01	\$3,497.99	\$3,497.17	\$0.82	0.01%
114.110.1670.0230.00.000	PERS	\$205.00	\$0.00	\$0.00	\$205.00	\$0.00	\$205.00	100.00%

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
114.110.1670.0240.00.000	Unemployment Compensation	\$330.00	\$27.33	\$191.31	\$138.69	\$136.65	\$2.04	0.62%
	PROGRAM: KINDERGARTEN - 110	\$15,584.00	\$1,281.31	\$8,969.17	\$6,614.83	\$6,406.57	\$208.26	1.34%
114.120.1270.0210.00.000	Social Security	\$2,000.00	\$152.76	\$1,064.50	\$935.50	\$840.54	\$94.96	4.75%
114.120.1270.0220.00.000	Teachers Retirement	\$2,360.00	\$189.08	\$1,317.72	\$1,042.28	\$1,040.49	\$1.79	0.08%
114.120.1270.0240.00.000	Unemployment Compensation	\$78.00	\$7.39	\$51.47	\$26.53	\$40.65	(\$14.12)	-18.10%
114.120.1340.0210.00.000	Social Security	\$4,288.00	\$354.81	\$2,500.89	\$1,787.11	\$1,785.53	\$1.58	0.04%
114.120.1340.0220.00.000	Teachers Retirement	\$5,355.00	\$446.32	\$3,124.24	\$2,230.76	\$2,231.60	(\$0.84)	-0.02%
114.120.1340.0240.00.000	Unemployment Compensation	\$210.00	\$17.44	\$122.08	\$87.92	\$87.20	\$0.72	0.34%
114.120.1670.0210.00.000	Social Security	\$75,459.00	\$3,760.98	\$25,733.43	\$49,725.57	\$18,086.70	\$31,638.87	41.93%
114.120.1670.0220.00.000	Teachers Retirement	\$83,082.00	\$4,707.22	\$32,276.15	\$50,805.85	\$22,875.36	\$27,930.49	33.62%
114.120.1670.0230.00.000	PERS	\$205.00	\$0.00	\$66.00	\$139.00	\$0.00	\$139.00	67.80%
114.120.1670.0240.00.000	Unemployment Compensation	\$2,170.00	\$186.76	\$1,273.15	\$896.85	\$893.81	\$3.04	0.14%
114.120.2122.0210.00.000	Social Security	\$4,215.00	\$350.56	\$2,453.92	\$1,761.08	\$1,757.24	\$3.84	0.09%
114.120.2122.0220.00.000	Teachers Retirement	\$5,245.00	\$436.71	\$3,056.97	\$2,188.03	\$2,183.55	\$4.48	0.09%
114.120.2122.0240.00.000	Unemployment Compensation	\$205.00	\$17.06	\$119.42	\$85.58	\$85.30	\$0.28	0.14%
114.120.2220.0210.00.000	Social Security	\$2,600.00	\$238.84	\$1,671.88	\$928.12	\$1,197.26	(\$269.14)	-10.35%
114.120.2220.0220.00.000	Teachers Retirement	\$3,600.00	\$297.55	\$2,082.85	\$1,517.15	\$1,487.75	\$29.40	0.82%
114.120.2220.0240.00.000	Unemployment Compensation	\$140.00	\$11.63	\$81.41	\$58.59	\$58.15	\$0.44	0.31%
114.120.2410.0210.00.000	Social Security	\$10,200.00	\$816.62	\$5,907.49	\$4,292.51	\$4,105.82	\$186.69	1.83%
114.120.2410.0220.00.000	Teachers Retirement	\$5,985.00	\$498.75	\$3,491.25	\$2,493.75	\$2,493.75	\$0.00	0.00%
114.120.2410.0230.00.000	PERS	\$5,850.00	\$493.11	\$3,631.74	\$2,218.26	\$2,205.91	\$12.35	0.21%
114.120.2410.0240.00.000	Unemployment Compensation	\$500.00	\$40.66	\$293.83	\$206.17	\$202.06	\$4.11	0.82%
	PROGRAM: Elementary - 120	\$213,747.00	\$13,024.25	\$90,320.39	\$123,426.61	\$63,658.67	\$59,767.94	27.96%
114.130.1140.0210.00.000	Social Security	\$875.00	\$72.74	\$509.18	\$365.82	\$363.80	\$2.02	0.23%
114.130.1140.0220.00.000	Teachers Retirement	\$1,170.00	\$97.26	\$680.82	\$489.18	\$486.30	\$2.88	0.25%
114.130.1140.0240.00.000	Unemployment Compensation	\$50.00	\$3.80	\$26.60	\$23.40	\$19.00	\$4.40	8.80%
114.130.1240.0210.00.000	Social Security	\$4,785.00	\$318.87	\$2,687.59	\$2,097.41	\$2,077.39	\$20.02	0.42%
114.130.1240.0220.00.000	Teachers Retirement	\$6,100.00	\$408.65	\$3,444.30	\$2,655.70	\$2,627.00	\$28.70	0.47%
114.130.1240.0240.00.000	Unemployment Compensation	\$240.00	\$15.97	\$134.59	\$105.41	\$102.65	\$2.76	1.15%
114.130.1340.0210.00.000	Social Security	\$1,450.00	\$118.27	\$833.62	\$616.38	\$595.17	\$21.21	1.46%
114.130.1340.0220.00.000	Teachers Retirement	\$1,800.00	\$148.77	\$1,041.39	\$758.61	\$743.85	\$14.76	0.82%
114.130.1340.0240.00.000	Unemployment Compensation	\$183.00	\$5.81	\$40.67	\$142.33	\$29.05	\$113.28	61.90%
114.130.1440.0210.00.000	Social Security	\$2,800.00	\$202.67	\$1,418.69	\$1,381.31	\$1,013.35	\$367.96	13.14%
114.130.1440.0220.00.000	Teachers Retirement	\$3,400.00	\$250.88	\$1,756.16	\$1,643.84	\$1,254.39	\$389.45	11.45%
114.130.1440.0240.00.000	Unemployment Compensation	\$125.00	\$9.80	\$68.60	\$56.40	\$49.00	\$7.40	5.92%
114.130.1510.0210.00.000	Social Security	\$3,700.00	\$307.26	\$2,143.14	\$1,556.86	\$1,512.10	\$44.76	1.21%
114.130.1510.0220.00.000	Teachers Retirement	\$4,795.00	\$399.44	\$2,796.09	\$1,998.91	\$1,997.20	\$1.71	0.04%
114.130.1510.0240.00.000	Unemployment Compensation	\$190.00	\$15.60	\$109.25	\$80.75	\$78.05	\$2.70	1.42%
114.130.1570.0210.00.000	Social Security	\$3,670.00	\$304.64	\$2,132.48	\$1,537.52	\$1,523.20	\$14.32	0.39%
114.130.1570.0220.00.000	Teachers Retirement	\$4,550.00	\$378.54	\$2,649.78	\$1,900.22	\$1,892.70	\$7.52	0.17%
114.130.1570.0240.00.000	Unemployment Compensation	\$180.00	\$14.79	\$103.53	\$76.47	\$73.95	\$2.52	1.40%
114.130.2122.0210.00.000	Social Security	\$1,100.00	\$62.36	\$471.94	\$628.06	\$311.80	\$316.26	28.75%
114.130.2122.0220.00.000	Teachers Retirement	\$1,200.00	\$77.19	\$584.17	\$615.83	\$385.95	\$229.88	19.16%
114.130.2122.0240.00.000	Unemployment Compensation	\$45.00	\$3.02	\$22.85	\$22.15	\$15.10	\$7.05	15.67%
114.130.2220.0210.00.000	Social Security	\$1,800.00	\$143.30	\$1,003.10	\$796.90	\$718.34	\$78.56	4.36%
114.130.2220.0220.00.000	Teachers Retirement	\$2,150.00	\$178.53	\$1,249.71	\$900.29	\$892.65	\$7.64	0.36%
114.130.2220.0240.00.000	Unemployment Compensation	\$85.00	\$6.98	\$48.86	\$36.14	\$34.90	\$1.24	1.46%
114.130.2410.0210.00.000	Social Security	\$3,120.00	\$283.22	\$1,988.51	\$1,131.49	\$1,127.53	\$3.96	0.13%
114.130.2410.0220.00.000	Teachers Retirement	\$1,400.00	\$153.65	\$855.85	\$544.15	\$460.95	\$83.20	5.94%

Printed: 04/03/2025 3:37:41 PM

Report: rptGLGenRpt

2024.1.39

Page: 5

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
114.130.2410.0230.00.000	PERS	\$2,180.00	\$185.93	\$1,302.77	\$877.23	\$877.40	(\$0.17)	-0.01%
114.130.2410.0240.00.000	Unemployment Compensation	\$159.00	\$13.82	\$96.93	\$62.07	\$54.89	\$7.18	4.52%
	PROGRAM: MIDDLE SCHOOL - 130	\$53,302.00	\$4,181.76	\$30,201.17	\$23,100.83	\$21,317.66	\$1,783.17	3.35%
114.160.1670.0210.00.000	Social Security	\$6,440.00	\$462.05	\$2,585.31	\$3,854.69	\$3,846.50	\$8.19	0.13%
114.160.1670.0220.00.000	Teachers Retirement	\$7,300.00	\$478.10	\$1,900.45	\$5,399.55	\$297.55	\$5,102.00	69.89%
114.160.1670.0230.00.000	PERS	\$600.00	\$0.00	\$9.68	\$590.32	\$0.00	\$590.32	98.39%
114.160.1670.0240.00.000	Unemployment Compensation	\$300.00	\$22.55	\$127.07	\$172.93	\$187.05	(\$14.12)	-4.71%
114.160.2122.0210.00.000	Social Security	\$458.00	\$23.10	\$161.70	\$296.30	\$69.30	\$227.00	49.56%
114.160.2122.0220.00.000	Teachers Retirement	\$942.00	\$46.29	\$324.03	\$617.97	\$138.87	\$479.10	50.86%
114.160.2122.0240.00.000	Unemployment Compensation	\$45.00	\$1.81	\$12.67	\$32.33	\$5.43	\$26.90	59.78%
114.160.2134.0210.00.000	Social Security	\$840.00	\$74.87	\$514.76	\$325.24	\$308.63	\$16.61	1.98%
114.160.2134.0220.00.000	Teachers Retirement	\$1,050.00	\$92.68	\$637.26	\$412.74	\$382.05	\$30.69	2.92%
114.160.2134.0240.00.000	Unemployment Compensation	\$57.00	\$3.62	\$24.90	\$32.10	\$14.94	\$17.16	30.11%
114.160.2210.0210.00.000	Social Security	\$6,000.00	\$348.03	\$3,212.88	\$2,787.12	\$1,764.83	\$1,022.29	17.04%
114.160.2210.0230.00.000	PERS	\$6,400.00	\$400.34	\$3,695.84	\$2,704.16	\$1,717.41	\$986.75	15.42%
114.160.2210.0240.00.000	Unemployment Compensation	\$310.00	\$16.83	\$155.38	\$154.62	\$85.36	\$69.26	22.34%
114.160.2321.0210.00.000	Social Security	\$4,800.00	\$338.74	\$3,049.01	\$1,750.99	\$1,016.22	\$734.77	15.31%
114.160.2321.0220.00.000	Teachers Retirement	\$5,600.00	\$434.04	\$3,906.36	\$1,693.64	\$1,302.12	\$391.52	6.99%
114.160.2321.0240.00.000	Unemployment Compensation	\$220.00	\$16.96	\$152.64	\$67.36	\$50.88	\$16.48	7.49%
114.160.2410.0220.00.000	Teachers Retirement	\$0.00	(\$72.44)	(\$72.44)	\$72.44	\$0.00	\$72.44	0.00%
114.160.2510.0210.00.000	Social Security	\$6,645.00	\$447.36	\$4,609.17	\$2,035.83	\$2,034.92	\$0.91	0.01%
114.160.2510.0230.00.000	PERS	\$7,520.00	\$533.38	\$5,117.76	\$2,402.24	\$2,397.23	\$5.01	0.07%
114.160.2510.0240.00.000	Unemployment Compensation	\$330.00	\$22.43	\$227.47	\$102.53	\$100.81	\$1.72	0.52%
114.160.2600.0210.00.000	Social Security	\$9,200.00	\$621.55	\$5,688.67	\$3,511.33	\$3,110.88	\$400.45	4.35%
114.160.2600.0220.00.000	Teachers Retirement	\$230.00	\$0.00	\$0.00	\$230.00	\$0.00	\$230.00	100.00%
114.160.2600.0230.00.000	PERS	\$1,015.00	\$715.37	\$6,433.84	(\$5,418.84)	\$3,580.21	(\$8,999.05)	-886.61%
114.160.2600.0240.00.000	Unemployment Compensation	\$450.00	\$30.08	\$275.28	\$174.72	\$150.57	\$24.15	5.37%
114.160.2610.0210.00.000	Social Security	\$7,000.00	\$540.82	\$5,191.27	\$1,808.73	\$1,839.57	(\$30.84)	-0.44%
114.160.2610.0220.00.000	Teachers Retirement	\$0.00	\$27.62	\$248.58	(\$248.58)	\$82.86	(\$331.44)	0.00%
114.160.2610.0230.00.000	PERS	\$7,750.00	\$597.33	\$5,235.12	\$2,514.88	\$2,041.73	\$473.15	6.11%
114.160.2610.0240.00.000	Unemployment Compensation	\$350.00	\$26.19	\$251.39	\$98.61	\$89.08	\$9.53	2.72%
	PROGRAM: DISTRICT-WIDE - 160	\$81,852.00	\$6,249.70	\$53,676.05	\$28,175.95	\$26,615.00	\$1,560.95	1.91%
114.280.1000.0210.00.000	Social Security	\$32,000.00	\$2,604.16	\$17,936.12	\$14,063.88	\$10,973.11	\$3,090.77	9.66%
114.280.1000.0220.00.000	Teachers Retirement	\$42,000.00	\$3,580.19	\$24,659.24	\$17,340.76	\$14,037.61	\$3,303.15	7.86%
114.280.1000.0240.00.000	Unemployment Compensation	\$1,658.00	\$138.51	\$951.93	\$706.07	\$573.85	\$132.22	7.97%
	PROGRAM: RESOURCE ROOM - 280	\$75,658.00	\$6,322.86	\$43,547.29	\$32,110.71	\$25,584.57	\$6,526.14	8.63%
114.392.1170.0210.00.000	Social Security	\$480.00	\$0.00	\$0.00	\$480.00	\$0.00	\$480.00	100.00%
114.392.1170.0220.00.000	Teachers Retirement	\$640.00	\$0.00	\$0.00	\$640.00	\$0.00	\$640.00	100.00%
114.392.1170.0240.00.000	Unemployment Compensation	\$24.00	\$0.00	\$0.00	\$24.00	\$0.00	\$24.00	100.00%
	PROGRAM: Business Ed - 392	\$1,144.00	\$0.00	\$0.00	\$1,144.00	\$0.00	\$1,144.00	100.00%
114.394.1370.0210.00.000	Social Security	\$525.00	\$42.99	\$300.93	\$224.07	\$214.95	\$9.12	1.74%
114.394.1370.0220.00.000	Teachers Retirement	\$650.00	\$53.21	\$372.47	\$277.53	\$266.05	\$11.48	1.77%
114.394.1370.0240.00.000	Unemployment Compensation	\$27.00	\$2.08	\$14.56	\$12.44	\$10.40	\$2.04	7.56%
	PROGRAM: Home Economics - 394	\$1,202.00	\$98.28	\$687.96	\$514.04	\$491.40	\$22.64	1.88%
114.395.1410.0210.00.000	Social Security	\$725.00	\$59.68	\$417.76	\$307.24	\$298.40	\$8.84	1.22%
114.395.1410.0220.00.000	Teachers Retirement	\$900.00	\$73.89	\$517.23	\$382.77	\$369.45	\$13.32	1.48%



**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
114.395.1410.0240.00.000	Unemployment Compensation	\$45.00	\$2.89	\$20.23	\$24.77	\$14.45	\$10.32	22.93%
	PROGRAM: Industrial Arts & Technology - 395	\$1,670.00	\$136.46	\$955.22	\$714.78	\$682.30	\$32.48	1.94%
114.710.2700.0210.00.000	Social Security	\$240.00	\$0.00	\$36.71	\$203.29	\$0.00	\$203.29	84.70%
114.710.2700.0220.00.000	Teachers Retirement	\$0.00	\$0.00	\$30.78	(\$30.78)	\$0.00	(\$30.78)	0.00%
114.710.2700.0230.00.000	PERS	\$210.00	\$0.00	\$7.92	\$202.08	\$0.00	\$202.08	96.23%
114.710.2700.0240.00.000	Unemployment Compensation	\$10.00	\$0.00	\$1.91	\$8.09	\$0.00	\$8.09	80.90%
114.710.3400.0210.00.000	Social Security	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	100.00%
114.710.3400.0220.00.000	Teachers Retirement	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	100.00%
114.710.3400.0240.00.000	Unemployment Compensation	\$20.00	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00	100.00%
	PROGRAM: SCHOOL SPONSORED ACTIVITI - 710	\$580.00	\$0.00	\$77.32	\$502.68	\$0.00	\$502.68	86.67%
114.720.2700.0210.00.000	Social Security	\$250.00	\$10.33	\$231.25	\$18.75	\$0.00	\$18.75	7.50%
114.720.2700.0220.00.000	Teachers Retirement	\$50.00	\$12.78	\$100.37	(\$50.37)	\$0.00	(\$50.37)	-100.74%
114.720.2700.0230.00.000	PERS	\$180.00	\$0.00	\$151.80	\$28.20	\$0.00	\$28.20	15.67%
114.720.2700.0240.00.000	Unemployment Compensation	\$50.00	\$0.50	\$12.36	\$37.64	\$0.00	\$37.64	75.28%
114.720.3500.0210.00.000	Social Security	\$2,300.00	\$40.30	\$1,567.10	\$732.90	\$6.15	\$726.75	31.60%
114.720.3500.0220.00.000	Teachers Retirement	\$2,300.00	\$49.91	\$1,384.23	\$915.77	\$7.68	\$908.09	39.48%
114.720.3500.0240.00.000	Unemployment Compensation	\$100.00	\$1.95	\$75.78	\$24.22	\$0.30	\$23.92	23.92%
	PROGRAM: SCHOOL SPONSORED ATHLETIC - 720	\$5,230.00	\$115.77	\$3,522.89	\$1,707.11	\$14.13	\$1,692.98	32.37%
114.910.3100.0210.00.000	Social Security	\$12,000.00	\$1,031.38	\$7,294.96	\$4,705.04	\$4,338.26	\$366.78	3.06%
114.910.3100.0220.00.000	Teachers Retirement	\$170.00	\$0.00	\$6.87	\$163.13	\$0.00	\$163.13	95.96%
114.910.3100.0230.00.000	PERS	\$1,350.00	\$1,140.21	\$8,071.50	(\$6,721.50)	\$4,383.06	(\$11,104.56)	-822.56%
114.910.3100.0240.00.000	Unemployment Compensation	\$600.00	\$52.50	\$363.53	\$236.47	\$222.79	\$13.68	2.28%
114.910.3140.0210.00.000	Social Security	\$620.00	\$0.00	\$530.02	\$89.98	\$0.00	\$89.98	14.51%
114.910.3140.0230.00.000	PERS	\$680.00	\$0.00	\$640.24	\$39.76	\$0.00	\$39.76	5.85%
114.910.3140.0240.00.000	Unemployment Compensation	\$30.00	\$0.00	\$26.92	\$3.08	\$0.00	\$3.08	10.27%
	PROGRAM: FOOD SERVICES - 910	\$15,450.00	\$2,224.09	\$16,934.04	(\$1,484.04)	\$8,944.11	(\$10,428.15)	-67.50%
	FUND: RETIREMENT - 114	\$486,328.00	\$35,576.62	\$263,085.19	\$223,242.81	\$159,385.78	\$63,857.03	13.13%
115.101.2211.0610.00.215	Counselor Donations	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
	PROGRAM: Counselor Donation - 101	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
115.102.1000.0610.00.145	Supplies	\$1,156.11	\$0.00	\$0.00	\$1,156.11	\$0.00	\$1,156.11	100.00%
	PROGRAM: CNL World Grant - JH Science - 102	\$1,156.11	\$0.00	\$0.00	\$1,156.11	\$0.00	\$1,156.11	100.00%
115.106.1140.0610.00.283	Art Supplies FOA grant	\$0.00	\$0.00	\$269.36	(\$269.36)	\$0.00	(\$269.36)	0.00%
115.106.1670.0610.00.285	Friends of Arlee Classroom Sup	\$0.00	\$742.00	\$5,517.69	(\$5,517.69)	\$0.00	(\$5,517.69)	0.00%
	PROGRAM: Friends of Arlee Grant - 106	\$0.00	\$742.00	\$5,787.05	(\$5,787.05)	\$0.00	(\$5,787.05)	0.00%
115.108.1640.0610.00.565	P.E. Targets	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	100.00%
115.108.1670.0610.00.464	Elementary Supplies (Valcon gr	\$1,000.00	\$18.21	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%
115.108.1670.0660.00.665	Playground Equipment donation	\$4,055.00	\$0.00	\$0.00	\$4,055.00	\$0.00	\$4,055.00	100.00%
115.108.2220.0610.00.335	Library grant - supplies/books	\$425.00	\$0.00	\$0.00	\$425.00	\$0.00	\$425.00	100.00%
115.108.2610.0440.00.375	Concession Stand Renovation	\$2,291.31	\$0.00	\$0.00	\$2,291.31	\$0.00	\$2,291.31	100.00%
115.108.3500.0610.00.355	Athletics Supplies	\$2,830.79	\$0.00	(\$18.62)	\$2,849.41	\$0.00	\$2,849.41	100.66%
	PROGRAM: Local Donations - 108	\$11,002.10	\$18.21	\$981.38	\$10,020.72	\$0.00	\$10,020.72	91.08%
115.111.1670.0610.00.415	Supplies	\$18,700.00	\$0.00	\$0.00	\$18,700.00	\$0.00	\$18,700.00	100.00%

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	PROGRAM: Gravel Pit Lease - 111	\$18,700.00	\$0.00	\$0.00	\$18,700.00	\$0.00	\$18,700.00	100.00%
115.114.2134.0610.00.505	Nursing Room Supplies	\$5,476.61	\$0.00	\$1,530.82	\$3,945.79	\$0.00	\$3,945.79	72.05%
115.114.2134.0660.00.505	Nursing Room Equipment	\$7,290.00	\$0.00	\$0.00	\$7,290.00	\$585.38	\$6,704.62	91.97%
	PROGRAM: Heman Foundation - Nurses Supplies Grant - 114	\$12,766.61	\$0.00	\$1,530.82	\$11,235.79	\$585.38	\$10,650.41	83.42%
115.122.1670.0610.00.735	School Store - MD	\$2,232.03	\$1,204.19	\$1,357.92	\$874.11	\$0.00	\$874.11	39.16%
	PROGRAM: FISEF Good Idea Grant - 122	\$2,232.03	\$1,204.19	\$1,357.92	\$874.11	\$0.00	\$874.11	39.16%
115.280.2140.0330.00.005	YGBR payments	\$0.00	\$321.55	\$16,707.60	(\$16,707.60)	\$0.00	(\$16,707.60)	0.00%
	PROGRAM: RESOURCE ROOM - 280	\$0.00	\$321.55	\$16,707.60	(\$16,707.60)	\$0.00	(\$16,707.60)	0.00%
115.329.1670.0152.00.265	National Board Certification	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	0.00%
115.329.1670.0210.00.265	Social Security	\$0.00	\$459.00	\$459.00	(\$459.00)	\$0.00	(\$459.00)	0.00%
115.329.1670.0240.00.265	Unemployment Compensation	\$0.00	\$22.20	\$22.20	(\$22.20)	\$0.00	(\$22.20)	0.00%
115.329.1670.0250.00.265	Workers Compensation	\$0.00	\$27.00	\$27.00	(\$27.00)	\$0.00	(\$27.00)	0.00%
	PROGRAM: JMG/Tobacco/EWS - 329	\$6,000.00	\$6,508.20	\$6,508.20	(\$508.20)	\$0.00	(\$508.20)	-8.47%
115.413.1000.0112.00.615	Indian Studies	\$18,685.00	\$1,195.46	\$8,257.48	\$10,427.52	\$7,785.19	\$2,642.33	14.14%
115.413.1000.0180.00.615	Personal Day Payouts	\$2,204.00	\$0.00	\$0.00	\$2,204.00	\$4,771.30	(\$2,567.30)	-116.48%
115.413.1000.0210.00.615	Social Security	\$1,582.00	\$91.45	\$631.69	\$950.31	\$960.56	(\$10.25)	-0.65%
115.413.1000.0220.00.615	Teachers Retirement	\$1,938.00	\$113.21	\$781.98	\$1,156.02	\$737.25	\$418.77	21.61%
115.413.1000.0240.00.615	Unemployment Compensation	\$70.00	\$4.42	\$30.54	\$39.46	\$46.46	(\$7.00)	-10.00%
115.413.1000.0250.00.615	Workers Compensation	\$89.00	\$5.38	\$32.42	\$56.58	\$49.85	\$6.73	7.56%
115.413.1000.0260.00.615	Health Insurance	\$4,623.00	\$702.00	\$2,559.60	\$2,063.40	\$0.00	\$2,063.40	44.63%
115.413.1000.0582.00.615	Travel to Cultural Events	\$1,300.00	\$0.00	\$0.00	\$1,300.00	\$0.00	\$1,300.00	100.00%
115.413.1000.0610.00.615	Cutural Day Supplies	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
115.413.2122.0113.00.615	Home School Coordinator	\$14,640.00	\$1,466.40	\$10,264.80	\$4,375.20	\$4,399.20	(\$24.00)	-0.16%
115.413.2122.0210.00.615	Social Security	\$1,120.00	\$69.31	\$485.17	\$634.83	\$207.93	\$426.90	38.12%
115.413.2122.0220.00.615	Teachers Retirement	\$1,385.00	\$138.87	\$972.09	\$412.91	\$416.61	(\$3.70)	-0.27%
115.413.2122.0240.00.615	Unemployment Compensation	\$55.00	\$5.43	\$38.01	\$16.99	\$16.29	\$0.70	1.27%
115.413.2122.0250.00.615	Workers Compensation	\$70.00	\$6.60	\$40.79	\$29.21	\$19.80	\$9.41	13.44%
115.413.2122.0260.00.615	Health Insurance	\$3,029.00	\$308.16	\$2,157.12	\$871.88	\$924.48	(\$52.60)	-1.74%
	PROGRAM: T.VII/INDIAN EDUCATION - 413	\$51,290.00	\$4,106.69	\$26,251.69	\$25,038.31	\$20,334.92	\$4,703.39	9.17%
115.420.1000.0111.00.255	Federal Programs Dir.	\$3,771.00	\$314.20	\$2,199.40	\$1,571.60	\$1,571.00	\$0.60	0.02%
115.420.1000.0117.00.254	Tutors for Nkwusm	\$1,796.40	\$0.00	\$1,796.40	\$0.00	\$0.00	\$0.00	0.00%
115.420.1000.0117.00.255	Tutors for Nkwusm	\$11,000.00	\$1,321.28	\$3,427.54	\$7,572.46	\$0.00	\$7,572.46	68.84%
115.420.1000.0210.00.254	Social Security	\$137.43	\$0.00	\$137.43	\$0.00	\$0.00	\$0.00	0.00%
115.420.1000.0210.00.255	Social Security	\$1,228.00	\$123.07	\$416.12	\$811.88	\$109.95	\$701.93	57.16%
115.420.1000.0220.00.255	Teachers Retirement	\$358.00	\$29.75	\$208.25	\$149.75	\$148.75	\$1.00	0.28%
115.420.1000.0240.00.254	Unemployment Compensation	\$0.00	\$0.00	\$6.65	(\$6.65)	\$0.00	(\$6.65)	0.00%
115.420.1000.0240.00.255	Unemployment Compensation	\$35.00	\$6.05	\$20.82	\$14.18	\$5.80	\$8.38	23.94%
115.420.1000.0250.00.254	Workers Compensation	\$0.00	\$0.00	\$8.53	(\$8.53)	\$0.00	(\$8.53)	0.00%
115.420.1000.0250.00.255	Workers Compensation	\$40.00	\$7.36	\$22.70	\$17.30	\$7.05	\$10.25	25.63%
115.420.1000.0260.00.255	Health Insurance	\$514.00	\$42.80	\$299.60	\$214.40	\$214.00	\$0.40	0.08%
115.420.1000.0582.00.255	Travel to Professional Develop	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	100.00%
115.420.1000.0610.00.254	Nkwusm Supplies	\$744.96	\$0.00	\$744.96	\$0.00	\$0.00	\$0.00	0.00%
115.420.1000.0610.00.255	Nkwusm Supplies	\$13,319.00	(\$55.51)	\$2,980.35	\$10,338.65	\$7,200.00	\$3,138.65	23.57%
115.420.1000.0682.00.255	Educational Subscriptions	\$2,320.00	\$0.00	\$1,544.00	\$776.00	\$0.00	\$776.00	33.45%
115.420.2122.0113.00.254	Fed Prog Director	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	0.00%

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
115.420.2122.0210.00.254	Social Security	\$250.00	\$0.00	\$191.25	\$58.75	\$0.00	\$58.75	23.50%
115.420.2122.0220.00.254	Teachers Retirement	\$200.00	\$0.00	\$234.25	(\$34.25)	\$0.00	(\$34.25)	-17.13%
115.420.2122.0240.00.254	Unemployment Compensation	\$10.00	\$0.00	\$8.75	\$1.25	\$0.00	\$1.25	12.50%
115.420.2122.0250.00.254	Workers Compensation	\$10.00	\$0.00	\$16.25	(\$6.25)	\$0.00	(\$6.25)	-62.50%
115.420.2122.0260.00.254	Health Insurance	\$195.80	\$0.00	\$200.12	(\$4.32)	\$0.00	(\$4.32)	-2.21%
115.420.2210.0113.00.255	Technology Assistant	\$4,599.00	\$349.95	\$3,178.21	\$1,420.79	\$1,501.20	(\$80.41)	-1.75%
115.420.2210.0210.00.255	Social Security	\$350.00	\$26.77	\$243.12	\$106.88	\$114.84	(\$7.96)	-2.27%
115.420.2210.0230.00.255	PERS	\$450.00	\$30.80	\$279.68	\$170.32	\$132.09	\$38.23	8.50%
115.420.2210.0240.00.255	Unemployment Compensation	\$10.00	\$1.30	\$11.78	(\$1.78)	\$5.54	(\$7.32)	-73.20%
115.420.2210.0250.00.255	Workers Compensation	\$25.00	\$1.57	\$12.81	\$12.19	\$6.76	\$5.43	21.72%
115.420.2210.0260.00.255	Health Insurance	\$514.00	\$16.00	\$112.00	\$402.00	\$48.00	\$354.00	68.87%
	PROGRAM: Title I, Part A Targeted Assistance - 420	\$47,877.59	\$2,215.39	\$20,800.97	\$27,076.62	\$11,064.98	\$16,011.64	33.44%
115.438.1000.0610.00.474	Homeless Support Supplies	\$1,213.65	\$0.00	\$1,213.65	\$0.00	\$0.00	\$0.00	0.00%
	PROGRAM: McKinney-Vento Homeless - 438	\$1,213.65	\$0.00	\$1,213.65	\$0.00	\$0.00	\$0.00	0.00%
115.456.1000.0112.00.535	Salary	\$84,654.00	\$0.00	\$0.00	\$84,654.00	\$0.00	\$84,654.00	100.00%
115.456.1000.0210.00.535	Social Security	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00	100.00%
115.456.1000.0220.00.535	Teachers Retirement	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00	100.00%
115.456.1000.0240.00.535	Unemployment Compensation	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00	100.00%
	PROGRAM: IDEA,PT.B - 456	\$84,657.00	\$0.00	\$0.00	\$84,657.00	\$0.00	\$84,657.00	100.00%
115.459.1000.0682.00.175	Online Subscriptions Reading P	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
115.459.2122.0113.00.175	Mental Health Counselor	\$9,454.00	\$767.81	\$5,374.67	\$4,079.33	\$3,839.05	\$240.28	2.54%
115.459.2122.0210.00.175	Social Security	\$724.00	\$51.48	\$360.36	\$363.64	\$257.40	\$106.24	14.67%
115.459.2122.0220.00.175	Teachers Retirement	\$896.00	\$72.71	\$508.97	\$387.03	\$363.55	\$23.48	2.62%
115.459.2122.0240.00.175	Unemployment Compensation	\$35.00	\$2.84	\$19.88	\$15.12	\$14.20	\$0.92	2.63%
115.459.2122.0250.00.175	Workers Compensation	\$45.00	\$3.45	\$21.34	\$23.66	\$17.25	\$6.41	14.24%
115.459.2122.0260.00.175	Health Insurance	\$1,541.00	\$128.40	\$898.80	\$642.20	\$642.00	\$0.20	0.01%
115.459.2134.0113.00.175	Nurse Salary	\$15,204.00	\$1,304.84	\$8,972.11	\$6,231.89	\$5,379.08	\$852.81	5.61%
115.459.2134.0210.00.175	Social Security	\$1,286.00	\$99.81	\$686.39	\$599.61	\$411.48	\$188.13	14.63%
115.459.2134.0220.00.175	Teachers Retirement	\$0.00	\$123.56	\$849.62	(\$849.62)	\$509.39	(\$1,359.01)	0.00%
115.459.2134.0230.00.175	PERS	\$1,333.00	\$0.00	\$0.00	\$1,333.00	\$0.00	\$1,333.00	100.00%
115.459.2134.0240.00.175	Unemployment Compensation	\$52.00	\$4.83	\$33.19	\$18.81	\$19.88	(\$1.07)	-2.06%
115.459.2134.0250.00.175	Workers Compensation	\$66.00	\$5.88	\$35.58	\$30.42	\$24.20	\$6.22	9.42%
115.459.2134.0260.00.175	Health Insurance	\$1,280.00	\$128.00	\$896.00	\$384.00	\$384.00	\$0.00	0.00%
	PROGRAM: Title IV Safety - 459	\$32,416.00	\$2,693.61	\$18,656.91	\$13,759.09	\$11,861.48	\$1,897.61	5.85%
115.470.1670.0111.00.454	Grants Manager	\$96,000.00	\$3,770.40	\$26,392.80	\$69,607.20	\$18,852.00	\$50,755.20	52.87%
115.470.1670.0112.00.454	Reading Teachers	\$129,000.00	\$10,757.83	\$75,304.81	\$53,695.19	\$53,789.19	(\$94.00)	-0.07%
115.470.1670.0150.00.454	NA Leadership Committee Stipen	\$15,000.00	\$2,600.00	\$3,680.00	\$11,320.00	\$0.00	\$11,320.00	75.47%
115.470.1670.0150.01.454	Reading Training Stipends	\$26,000.00	\$0.00	\$0.00	\$26,000.00	\$0.00	\$26,000.00	100.00%
115.470.1670.0150.02.454	NA Culture Training Stipends	\$12,500.00	\$0.00	\$0.00	\$12,500.00	\$0.00	\$12,500.00	100.00%
115.470.1670.0150.03.454	Staff Mental Health Training S	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
115.470.1670.0210.00.454	Social Security	\$27,824.00	\$1,277.37	\$7,830.81	\$19,993.19	\$5,404.79	\$14,588.40	52.43%
115.470.1670.0220.00.454	Teachers Retirement	\$31,832.00	\$1,622.04	\$9,971.68	\$21,860.32	\$6,879.11	\$14,981.21	47.06%
115.470.1670.0230.00.454	PERS	\$0.00	\$0.00	\$7.04	(\$7.04)	\$0.00	(\$7.04)	0.00%
115.470.1670.0240.00.454	Unemployment Compensation	\$814.00	\$63.36	\$389.82	\$424.18	\$268.70	\$155.48	19.10%
115.470.1670.0250.00.454	Workers Compensation	\$1,206.00	\$77.08	\$419.51	\$786.49	\$326.90	\$459.59	38.11%
115.470.1670.0260.00.454	Health Insurance	\$35,195.00	\$2,281.60	\$16,613.20	\$18,581.80	\$10,766.00	\$7,815.80	22.21%
115.470.1670.0320.00.454	Professional Trainers	\$74,000.00	\$72,691.00	\$92,726.00	(\$18,726.00)	\$0.00	(\$18,726.00)	-25.31%

Printed: 04/03/2025 3:37:41 PM

Report: rptGLGenRpt

2024.1.39

Page: 9

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
115.470.1670.0582.00.454	Travel - PD	\$8,000.00	\$0.00	\$4,464.15	\$3,535.85	\$1,623.41	\$1,912.44	23.91%
115.470.1670.0610.00.454	Supplies	\$7,500.00	\$0.00	\$4,533.82	\$2,966.18	\$0.00	\$2,966.18	39.55%
115.470.1670.0682.00.454	Technology Supplies	\$1,239.61	\$0.00	\$0.00	\$1,239.61	\$0.00	\$1,239.61	100.00%
115.470.2122.0113.00.454	Mental Health Counselor	\$129,000.00	\$5,588.13	\$39,116.91	\$89,883.09	\$27,940.65	\$61,942.44	48.02%
115.470.2122.0210.00.454	Social Security	\$6,044.00	\$102.93	\$720.51	\$5,323.49	\$514.65	\$4,808.84	79.56%
115.470.2122.0220.00.454	Teachers Retirement	\$7,402.00	\$529.20	\$3,704.40	\$3,697.60	\$2,646.00	\$1,051.60	14.21%
115.470.2122.0240.00.454	Unemployment Compensation	\$277.00	\$20.68	\$144.76	\$132.24	\$103.40	\$28.84	10.41%
115.470.2122.0250.00.454	Workers Compensation	\$375.00	\$25.16	\$155.38	\$219.62	\$125.80	\$93.82	25.02%
115.470.2122.0260.00.454	Health Insurance	\$15,682.00	\$256.80	\$1,797.60	\$13,884.40	\$1,284.00	\$12,600.40	80.35%
	PROGRAM: Title VII CRC Grant 2nd year - 470	\$639,890.61	\$101,663.58	\$287,973.20	\$351,917.41	\$130,524.60	\$221,392.81	34.60%
115.471.1000.0111.00.314	Fed Prog Director	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%
115.471.1000.0112.00.314	J.Jilot and K Dreiling	\$3,187.17	\$0.00	\$1,256.80	\$1,930.37	\$0.00	\$1,930.37	60.57%
115.471.1000.0112.00.315	KD Salary	\$18,625.00	\$1,232.90	\$2,465.80	\$16,159.20	\$6,164.50	\$9,994.70	53.66%
115.471.1000.0113.00.314	HS Counselor	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%
115.471.1000.0117.00.314	Credit Recovery Summer	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	0.00%
115.471.1000.0150.00.314	Staff Stipends	\$0.00	\$0.00	\$1,500.00	(\$1,500.00)	\$0.00	(\$1,500.00)	0.00%
115.471.1000.0150.00.315	Coordinators Stipends	\$10,000.00	\$0.00	\$5,000.00	\$5,000.00	\$469.88	\$4,530.12	45.30%
115.471.1000.0150.01.315	After School Tutors	\$3,675.00	\$327.25	\$1,253.70	\$2,421.30	\$0.00	\$2,421.30	65.89%
115.471.1000.0150.02.315	Summer Teacher Stipends	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
115.471.1000.0150.03.315	Check and Connect Stipends	\$16,100.00	\$0.00	\$0.00	\$16,100.00	\$0.00	\$16,100.00	100.00%
115.471.1000.0150.04.315	Staff Training Stipends	\$4,550.00	\$0.00	\$0.00	\$4,550.00	\$0.00	\$4,550.00	100.00%
115.471.1000.0210.00.314	Social Security	\$400.00	\$0.00	\$402.14	(\$2.14)	\$0.00	(\$2.14)	-0.54%
115.471.1000.0210.00.315	Social Security	\$5,202.00	\$116.14	\$644.10	\$4,557.90	\$35.94	\$4,521.96	86.93%
115.471.1000.0210.01.315	Social Security	\$0.00	\$0.00	\$16.52	(\$16.52)	\$0.00	(\$16.52)	0.00%
115.471.1000.0220.00.314	Teachers Retirement	\$500.00	\$0.00	\$497.83	\$2.17	\$0.00	\$2.17	0.43%
115.471.1000.0220.00.315	Teachers Retirement	\$6,618.00	\$147.74	\$805.27	\$5,812.73	\$0.00	\$5,812.73	87.83%
115.471.1000.0220.01.315	Teachers Retirement	\$0.00	\$0.00	\$20.45	(\$20.45)	\$0.00	(\$20.45)	0.00%
115.471.1000.0240.00.314	Unemployment Compensation	\$22.00	\$0.00	\$19.46	\$2.54	\$0.00	\$2.54	11.55%
115.471.1000.0240.00.315	Unemployment Compensation	\$252.00	\$5.77	\$31.46	\$220.54	\$1.74	\$218.80	86.83%
115.471.1000.0240.01.315	Unemployment Compensation	\$0.00	\$0.00	\$0.80	(\$0.80)	\$0.00	(\$0.80)	0.00%
115.471.1000.0250.00.314	Workers Compensation	\$25.00	\$0.00	\$24.97	\$0.03	\$0.00	\$0.03	0.12%
115.471.1000.0250.00.315	Workers Compensation	\$323.00	\$7.02	\$30.83	\$292.17	\$1.46	\$290.71	90.00%
115.471.1000.0250.01.315	Workers Compensation	\$0.00	\$0.00	\$0.67	(\$0.67)	\$0.00	(\$0.67)	0.00%
115.471.1000.0260.00.314	Health Insurance	\$866.76	\$0.00	\$149.80	\$716.96	\$0.00	\$716.96	82.72%
115.471.1000.0260.00.315	Health Insurance	\$2,568.00	\$182.60	\$515.00	\$2,053.00	\$0.00	\$2,053.00	79.95%
115.471.1000.0561.00.315	AP Fees	\$450.00	\$0.00	\$0.00	\$450.00	\$0.00	\$450.00	100.00%
115.471.1000.0582.00.315	Student Travel (college visits)	\$810.00	\$0.00	\$0.00	\$810.00	\$150.00	\$660.00	81.48%
115.471.1000.0582.01.315	Staff Travel	\$268.00	\$0.00	\$0.00	\$268.00	\$0.00	\$268.00	100.00%
115.471.1000.0610.00.315	GEARUP Supplies	\$1,120.00	\$0.00	\$732.80	\$387.20	\$0.00	\$387.20	34.57%
115.471.1000.0640.00.315	Audiobook Subscription	\$2,099.00	\$0.00	\$2,099.00	\$0.00	\$0.00	\$0.00	0.00%
115.471.1000.0660.00.315	other	\$2,340.00	\$0.00	\$0.00	\$2,340.00	\$0.00	\$2,340.00	100.00%
	PROGRAM: GEAR UP - 471	\$99,000.93	\$2,019.42	\$19,967.40	\$79,033.53	\$6,823.52	\$72,210.01	72.94%
115.494.1000.0111.00.225	Federal Programs Dir.	\$11,312.00	\$942.60	\$6,598.20	\$4,713.80	\$4,713.00	\$0.80	0.01%
115.494.1000.0112.00.225	Teacher Salaries	\$174,391.00	\$14,947.59	\$100,979.01	\$73,411.99	\$74,348.77	(\$936.78)	-0.54%
115.494.1000.0150.00.225	STIPENDS	\$3,000.00	\$0.00	\$1,000.00	\$2,000.00	\$0.00	\$2,000.00	66.67%
115.494.1000.0180.00.225	Vacation Payouts	\$2,703.00	\$0.00	\$0.00	\$2,703.00	\$2,703.15	(\$0.15)	-0.01%
115.494.1000.0210.00.225	Social Security	\$14,398.00	\$1,195.05	\$8,188.29	\$6,209.71	\$6,138.11	\$71.60	0.50%
115.494.1000.0220.00.225	Teachers Retirement	\$15,965.00	\$1,504.82	\$10,321.78	\$5,643.22	\$7,449.78	(\$1,806.56)	-11.32%
115.494.1000.0240.00.225	Unemployment Compensation	\$705.00	\$58.78	\$394.08	\$310.92	\$300.99	\$9.93	1.41%

Printed: 04/03/2025 3:37:41 PM

Report: rptGLGenRpt

2024.1.39

Page: 10

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
115.494.1000.0250.00.225	Workers Compensation	\$873.00	\$98.58	\$615.53	\$257.47	\$497.75	(\$240.28)	-27.52%
115.494.1000.0260.00.225	Health Insurance	\$28,275.00	\$2,390.15	\$16,503.95	\$11,771.05	\$9,530.45	\$2,240.60	7.92%
115.494.1000.0582.00.225	Professional Development trave	\$600.00	\$0.00	\$675.00	(\$75.00)	\$0.00	(\$75.00)	-12.50%
115.494.1000.0645.00.225	Home Liaison Supplies	\$1,050.00	\$0.00	\$72.00	\$978.00	\$0.00	\$978.00	93.14%
115.494.1000.0682.00.225	Technology supplies/licenses	\$10,925.00	\$0.00	\$7,202.50	\$3,722.50	\$0.00	\$3,722.50	34.07%
115.494.2122.0113.00.225	Counselors, Home Liaison	\$48,514.00	\$4,518.19	\$31,627.33	\$16,886.67	\$16,725.35	\$161.32	0.33%
115.494.2122.0210.00.225	Social Security	\$3,712.00	\$253.37	\$1,773.59	\$1,938.41	\$990.11	\$948.30	25.55%
115.494.2122.0220.00.225	Teachers Retirement	\$4,596.00	\$427.87	\$2,995.09	\$1,600.91	\$1,583.89	\$17.02	0.37%
115.494.2122.0240.00.225	Unemployment Compensation	\$181.00	\$16.71	\$116.97	\$64.03	\$61.85	\$2.18	1.20%
115.494.2122.0250.00.225	Workers Compensation	\$232.00	\$20.33	\$125.55	\$106.45	\$75.25	\$31.20	13.45%
115.494.2122.0260.00.225	Health Insurance	\$9,553.00	\$898.80	\$6,422.40	\$3,130.60	\$3,130.56	\$0.04	0.00%
115.494.2220.0113.00.225	Elem Librarian	\$15,082.00	\$1,256.80	\$8,797.60	\$6,284.40	\$6,284.00	\$0.40	0.00%
115.494.2220.0210.00.225	Social Security	\$1,154.00	\$95.53	\$668.71	\$485.29	\$478.87	\$6.42	0.56%
115.494.2220.0220.00.225	Teachers Retirement	\$1,429.00	\$119.01	\$833.07	\$595.93	\$595.05	\$0.88	0.06%
115.494.2220.0240.00.225	Unemployment Compensation	\$56.00	\$4.64	\$32.48	\$23.52	\$23.20	\$0.32	0.57%
115.494.2220.0250.00.225	Workers Compensation	\$72.00	\$5.66	\$34.96	\$37.04	\$28.30	\$8.74	12.14%
115.494.2220.0260.00.225	Health Insurance	\$2,055.00	\$169.20	\$1,290.00	\$765.00	\$740.40	\$24.60	1.20%
115.494.2410.0111.00.225	Administrative Salaries	\$16,900.00	\$1,541.67	\$10,791.69	\$6,108.31	\$6,108.34	(\$0.03)	0.00%
115.494.2410.0210.00.225	Social Security	\$1,300.00	\$114.04	\$799.08	\$500.92	\$455.56	\$45.36	3.49%
115.494.2410.0220.00.225	Teachers Retirement	\$1,600.00	\$146.01	\$946.31	\$653.69	\$578.52	\$75.17	4.70%
115.494.2410.0240.00.225	Unemployment Compensation	\$66.00	\$5.69	\$39.83	\$26.17	\$22.53	\$3.64	5.52%
115.494.2410.0250.00.225	Workers Compensation	\$81.00	\$6.93	\$42.87	\$38.13	\$27.45	\$10.68	13.19%
115.494.2410.0260.00.225	Health Insurance	\$2,056.00	\$121.69	\$889.67	\$1,166.33	\$474.21	\$692.12	33.66%
115.494.6200.0940.00.225	Indirect Cost Rate	\$10,029.00	\$0.00	\$0.00	\$10,029.00	\$0.00	\$10,029.00	100.00%
	PROGRAM: Title I - School Wide - 494	\$382,865.00	\$30,859.71	\$220,777.54	\$162,087.46	\$144,065.44	\$18,022.02	4.71%
115.785.1670.0150.00.781	KinderCamp Stipends	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	0.00%
115.785.1670.0210.00.781	Social Security	\$140.00	\$0.00	\$140.00	\$0.00	\$0.00	\$0.00	0.00%
115.785.1670.0220.00.781	Teachers Retirement	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00	0.00%
115.785.1670.0240.00.781	Unemployment Compensation	\$15.00	\$0.00	\$15.00	\$0.00	\$0.00	\$0.00	0.00%
115.785.1670.0250.00.781	Workers Compensation	\$10.00	\$0.00	\$10.00	\$0.00	\$0.00	\$0.00	0.00%
115.785.1670.0610.00.781	Food for KinderCamp	\$106.70	\$0.00	\$106.70	\$0.00	\$0.00	\$0.00	0.00%
115.785.3100.0119.00.781	Kitchen Supervisor	\$450.00	\$0.00	\$450.00	\$0.00	\$0.00	\$0.00	0.00%
115.785.3100.0210.00.781	Social Security	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	0.00%
115.785.3100.0230.00.781	PERS	\$60.30	\$0.00	\$60.30	\$0.00	\$0.00	\$0.00	0.00%
115.785.3100.0240.00.781	Unemployment Compensation	\$10.00	\$0.00	\$10.00	\$0.00	\$0.00	\$0.00	0.00%
115.785.3100.0250.00.781	Workers Compensation	\$8.00	\$0.00	\$8.00	\$0.00	\$0.00	\$0.00	0.00%
	PROGRAM: ESSER III - Basic - 785	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	0.00%
115.787.1000.0150.01.681	HS Stipends	\$1,241.35	\$0.00	\$1,241.35	\$0.00	\$0.00	\$0.00	0.00%
115.787.1000.0210.01.681	Social Security	\$94.96	\$0.00	\$94.96	\$0.00	\$0.00	\$0.00	0.00%
115.787.1000.0220.01.681	Teachers Retirement	\$117.56	\$0.00	\$117.56	\$0.00	\$0.00	\$0.00	0.00%
115.787.1000.0240.01.681	Unemployment Compensation	\$4.59	\$0.00	\$4.59	\$0.00	\$0.00	\$0.00	0.00%
115.787.1000.0250.01.681	Workers Compensation	\$5.90	\$0.00	\$5.90	\$0.00	\$0.00	\$0.00	0.00%
115.787.1670.0682.00.681	Technology for instruction	\$25,563.24	\$0.00	\$25,563.24	\$0.00	\$0.00	\$0.00	0.00%
	PROGRAM: ESSER III - Learning Loss - 787	\$27,027.60	\$0.00	\$27,027.60	\$0.00	\$0.00	\$0.00	0.00%
	FUND: MISCELLANEOUS FEDERAL FUN - 115	\$1,422,095.23	\$152,352.55	\$658,541.93	\$763,553.30	\$325,260.32	\$438,292.98	30.82%
117.610.1000.0112.00.000	Adult Education Instructor	\$7,570.48	\$0.00	\$0.00	\$7,570.48	\$0.00	\$7,570.48	100.00%
117.610.1000.0250.00.000	Workers Compensation	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%

Printed: 04/03/2025

3:37:41 PM

Report: rptGLGenRpt

2024.1.39

Page:

11



## Arlee Joint School District

### Expenditure Report

Fiscal Year: 2024-2025

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

From Date: 3/1/2025

To Date: 3/31/2025

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
117.610.1000.0320.00.000	Professional Services	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
117.610.1000.0610.00.000	Supplies	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
	PROGRAM: COMMUNITY CLASSES - 610	\$10,570.48	\$0.00	\$0.00	\$10,570.48	\$0.00	\$10,570.48	100.00%
	FUND: ADULT EDUCATION - 117	\$10,570.48	\$0.00	\$0.00	\$10,570.48	\$0.00	\$10,570.48	100.00%
120.100.2600.0412.00.000	Electricity	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
120.100.2600.0421.00.000	Water Sewer Taxes	\$1,000.00	\$0.00	\$772.80	\$227.20	\$0.00	\$227.20	22.72%
120.100.2600.0440.00.000	Repair and Maintenance	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
120.100.2600.0610.00.000	Supplies	\$1,000.00	\$0.00	\$70.00	\$930.00	\$0.00	\$930.00	93.00%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$7,000.00	\$0.00	\$842.80	\$6,157.20	\$0.00	\$6,157.20	87.96%
120.160.2610.0114.00.000	Maintenance Supervisor	\$6,300.00	\$525.03	\$4,725.28	\$1,574.72	\$1,575.09	(\$0.37)	-0.01%
120.160.2610.0250.00.000	Workers Compensation	\$390.00	\$26.66	\$263.23	\$126.77	\$79.98	\$46.79	12.00%
120.160.2610.0260.00.000	Health Insurance	\$821.00	\$68.48	\$616.33	\$204.67	\$205.44	(\$0.77)	-0.09%
	PROGRAM: DISTRICT-WIDE - 160	\$7,511.00	\$620.17	\$5,604.84	\$1,906.16	\$1,860.51	\$45.65	0.61%
	FUND: Rental Fund - 120	\$14,511.00	\$620.17	\$6,447.64	\$8,063.36	\$1,860.51	\$6,202.85	42.75%
121.100.1670.0160.00.000	SICK LEAVE	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%
121.100.1670.0250.00.000	Workers Compensation	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00	100.00%
121.100.2600.0160.00.000	SICK LEAVE	\$20,539.20	\$0.00	\$0.00	\$20,539.20	\$0.00	\$20,539.20	100.00%
121.100.2600.0250.00.000	Workers Compensation	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	100.00%
121.100.2700.0160.00.000	Driver Sick Leave	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	100.00%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$22,290.20	\$0.00	\$0.00	\$22,290.20	\$0.00	\$22,290.20	100.00%
121.910.3100.0160.00.000	SICK LEAVE	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
121.910.3100.0250.00.000	Workers Compensation	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	100.00%
	PROGRAM: FOOD SERVICES - 910	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
	FUND: SICK LEAVE RESERVE - 121	\$22,540.20	\$0.00	\$0.00	\$22,540.20	\$0.00	\$22,540.20	100.00%
126.120.1270.0112.00.000	Indian Studies/Salish	\$26,370.00	\$1,996.55	\$13,914.35	\$12,455.65	\$10,987.14	\$1,468.51	5.57%
126.120.1270.0250.00.000	Workers Compensation	\$125.00	\$76.63	\$517.02	(\$392.02)	\$387.70	(\$779.72)	-623.78%
126.120.1270.0260.00.000	Health Insurance	\$5,076.00	\$601.13	\$2,960.08	\$2,115.92	\$907.35	\$1,208.57	23.81%
126.120.1670.0150.00.000	Elem Staff Stipends	\$10,000.00	\$0.00	\$1,650.00	\$8,350.00	\$0.00	\$8,350.00	83.50%
126.120.1670.0152.00.000	Stipends for NBC	\$5,400.00	\$0.00	\$5,400.00	\$0.00	\$0.00	\$0.00	0.00%
126.120.1670.0250.00.000	Workers Compensation	\$104.00	\$0.00	\$52.31	\$51.69	\$0.00	\$51.69	49.70%
126.120.1670.0550.00.000	K-6 copiers/printing	\$5,100.00	\$0.00	\$3,057.06	\$2,042.94	\$2,312.94	(\$270.00)	-5.29%
126.120.1670.0582.00.000	Elementary PD	\$500.00	\$365.00	\$365.00	\$135.00	\$0.00	\$135.00	27.00%
126.120.1670.0610.00.000	Elementary Supplies	\$25,000.00	\$305.15	\$8,862.61	\$16,137.39	\$1,049.26	\$15,088.13	60.35%
126.120.1670.0640.00.000	Elementary Textbooks	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
126.120.1670.0645.00.000	Online Textbooks	\$1,000.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	50.00%
126.120.1670.0660.00.000	Elem New Equipment	\$3,000.00	\$0.00	\$1,095.77	\$1,904.23	\$0.00	\$1,904.23	63.47%
126.120.1670.0682.00.000	Elementary Technology Supplies	\$2,000.00	\$275.88	\$3,976.14	(\$1,976.14)	\$0.00	(\$1,976.14)	-98.81%
126.120.1670.0810.00.000	Elem Dues and Fees	\$1,000.00	\$0.00	\$139.30	\$860.70	\$0.00	\$860.70	86.07%
126.120.2122.0610.00.000	Counselor Supplies	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
126.120.2220.0535.00.000	Communication Services	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
126.120.2220.0582.00.000	Librarian PD	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
126.120.2220.0610.00.000	Library Supplies	\$500.00	\$3.65	\$682.72	(\$182.72)	\$4.00	(\$186.72)	-37.34%
126.120.2220.0640.00.000	BOOKS	\$6,000.00	\$561.33	\$3,099.67	\$2,900.33	\$0.00	\$2,900.33	48.34%

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
126.120.2220.0650.00.000	PERIODICALS	\$300.00	\$0.00	\$30.00	\$270.00	\$0.00	\$270.00	90.00%
126.120.2220.0682.00.000	Technology Supplies (online li	\$0.00	\$0.00	\$0.00	\$0.00	\$758.18	(\$758.18)	0.00%
126.120.2410.0582.00.000	Principal Admin Travel	\$2,000.00	\$0.00	\$1,276.76	\$723.24	\$0.00	\$723.24	36.16%
126.120.2410.0610.00.000	Principal Admin Supplies	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$877.00	\$123.00	12.30%
126.120.2410.0810.00.000	Principal Admin Dues and Fees	\$850.00	\$0.00	\$479.00	\$371.00	\$0.00	\$371.00	43.65%
126.120.2500.0531.00.000	Blackfoot Telephone	\$5,500.00	\$415.29	\$3,328.05	\$2,171.95	\$2,171.95	\$0.00	0.00%
126.120.2600.0412.00.000	ELECTRICITY	\$82,000.00	\$10,451.54	\$43,631.89	\$38,368.11	\$37,651.61	\$716.50	0.87%
126.120.2600.0421.00.000	WATER/SEWER	\$15,000.00	\$468.00	\$10,620.48	\$4,379.52	\$1,872.00	\$2,507.52	16.72%
126.120.2600.0431.00.000	Disposal Services	\$12,000.00	\$1,000.79	\$8,722.06	\$3,277.94	\$3,277.94	\$0.00	0.00%
126.120.2600.0610.00.000	Elementary Custodial Supplies	\$14,000.00	\$485.40	\$7,983.04	\$6,016.96	\$0.00	\$6,016.96	42.98%
126.120.2610.0300.00.000	Professional Services	\$5,000.00	\$0.00	\$4,635.47	\$364.53	\$0.00	\$364.53	7.29%
126.120.2610.0440.00.000	Elem K-6 Repair and Maintenanc	\$1,000.00	\$0.00	\$47.48	\$952.52	\$0.00	\$952.52	95.25%
126.120.2610.0610.00.000	Maint Supplies	\$3,000.00	\$0.00	\$516.10	\$2,483.90	\$2,723.87	(\$239.97)	-8.00%
126.120.4500.0725.00.554	Elementary Discretionary Impac	\$4,057,486.68	\$0.00	\$4,057,486.68	\$0.00	\$186,671.47	(\$186,671.47)	-4.60%
	PROGRAM: Elementary - 120	\$4,297,111.68	\$17,006.34	\$4,185,029.04	\$112,082.64	\$251,652.41	(\$139,569.77)	-3.25%
126.130.1670.0550.00.000	JH Copier printing	\$2,700.00	\$0.00	\$2,198.78	\$501.22	\$1.22	\$500.00	18.52%
126.130.1670.0561.00.000	Imagine Learning	\$2,500.00	\$0.00	\$1,100.00	\$1,400.00	\$0.00	\$1,400.00	56.00%
126.130.1670.0610.00.000	JH Supplies	\$5,500.00	\$72.92	\$2,231.31	\$3,268.69	\$409.13	\$2,859.56	51.99%
126.130.1670.0640.00.000	Textbooks JH	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
126.130.1670.0810.00.000	JH Dues and Fees	\$500.00	\$0.00	\$59.70	\$440.30	\$0.00	\$440.30	88.06%
126.130.2220.0610.00.000	JH Library Supplies	\$250.00	\$0.00	\$0.00	\$250.00	\$140.00	\$110.00	44.00%
126.130.2220.0640.00.000	JH Books	\$2,000.00	\$0.00	\$388.26	\$1,611.74	\$1,111.74	\$500.00	25.00%
126.130.2220.0682.00.000	Technology Supplies (online li	\$500.00	\$0.00	\$0.00	\$500.00	\$324.93	\$175.07	35.01%
126.130.2410.0582.00.000	JH Principal Travel	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
126.130.2410.0610.00.000	JH Principal Supplies	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
126.130.2410.0810.00.000	JH Principal Dues and Fees	\$300.00	\$0.00	\$153.00	\$147.00	\$0.00	\$147.00	49.00%
126.130.2500.0531.00.000	Telephone JH	\$2,150.00	\$166.12	\$1,331.24	\$818.76	\$868.76	(\$50.00)	-2.33%
126.130.2600.0412.00.000	ELECTRICITY	\$45,800.00	\$5,243.20	\$22,128.50	\$23,671.50	\$23,574.32	\$97.18	0.21%
126.130.2600.0421.00.000	WATER/SEWER	\$5,200.00	\$187.20	\$4,308.19	\$891.81	\$748.80	\$143.01	2.75%
126.130.2600.0431.00.000	Disposal Services	\$4,800.00	\$400.31	\$3,488.80	\$1,311.20	\$1,311.20	\$0.00	0.00%
126.130.2600.0610.00.000	Custodial Supplies	\$6,000.00	\$291.24	\$4,569.66	\$1,430.34	\$0.00	\$1,430.34	23.84%
126.130.2600.0624.00.000	Propane JH	\$7,500.00	\$259.29	\$1,128.02	\$6,371.98	\$2,930.71	\$3,441.27	45.88%
126.130.2610.0300.00.000	Professional Maint	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
126.130.2610.0440.00.000	Repair and Maintenance	\$2,000.00	\$0.00	\$44.00	\$1,956.00	\$0.00	\$1,956.00	97.80%
126.130.2610.0610.00.000	Maintenance Supplies	\$1,500.00	\$0.00	\$287.93	\$1,212.07	\$1,634.32	(\$422.25)	-28.15%
126.130.4600.0725.00.000	Building Improvements JH	\$35,000.00	\$0.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	100.00%
	PROGRAM: MIDDLE SCHOOL - 130	\$134,950.00	\$6,620.28	\$43,417.39	\$91,532.61	\$33,055.13	\$58,477.48	43.33%
126.160.1140.0610.00.000	Elementary Art Supplies	\$1,500.00	\$119.53	\$1,409.56	\$90.44	\$0.00	\$90.44	6.03%
126.160.1470.0440.00.000	Elementary Music Repairs	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
126.160.1470.0582.00.000	Music Travel	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
126.160.1470.0610.00.000	Elementary Music Supplies	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
126.160.1470.0660.00.000	Elementary Music Equipment	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
126.160.1470.0810.00.000	Music Dues and Fees	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
126.160.1670.0111.00.000	Grants Manager	\$7,541.00	\$628.40	\$1,898.80	\$5,642.20	\$3,142.00	\$2,500.20	33.15%
126.160.1670.0122.00.000	Substitute Teacher Salaries	\$25,000.00	\$3,465.00	\$10,517.08	\$14,482.92	\$0.00	\$14,482.92	57.93%
126.160.1670.0150.00.000	Elem Stipends/Bus Rider Stipen	\$10,400.00	\$2,000.00	\$12,575.00	(\$2,175.00)	\$0.00	(\$2,175.00)	-20.91%
126.160.1670.0160.00.000	Sick Leave Termination Pay	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
126.160.1670.0170.00.000	Vacation Leave Termination Pay	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
126.160.1670.0180.00.000	PD Payout/Retire Incent	\$40,804.10	\$0.00	\$9,178.52	\$31,625.58	\$43,583.47	(\$11,957.89)	-29.31%

Printed: 04/03/2025 3:37:41 PM

Report: rptGLGenRpt

2024.1.39

Page: 13

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
126.160.1670.0180.01.000	Earned Lunches	\$18,000.00	\$0.00	\$9,789.50	\$8,210.50	\$0.00	\$8,210.50	45.61%
126.160.1670.0250.00.000	Workers Compensation	\$875.00	\$52.33	\$270.01	\$604.99	\$154.14	\$450.85	51.53%
126.160.1670.0260.00.000	Health Insurance	\$3,082.00	\$85.60	\$1,370.12	\$1,711.88	\$428.00	\$1,283.88	41.66%
126.160.1670.0320.00.000	Professional Educational Servi	\$1,500.00	\$0.00	\$500.00	\$1,000.00	\$0.00	\$1,000.00	66.67%
126.160.1670.0535.00.000	Software Licenses	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
126.160.1670.0550.00.000	Printer/Copier JH Elem	\$8,400.00	\$630.45	\$4,382.24	\$4,017.76	\$4,215.89	(\$198.13)	-2.36%
126.160.1670.0582.00.000	Elementary Staff Travel	\$6,000.00	\$0.00	\$105.00	\$5,895.00	\$0.00	\$5,895.00	98.25%
126.160.1670.0610.00.000	MBI Supplies	\$2,000.00	\$0.00	\$186.28	\$1,813.72	\$210.00	\$1,603.72	80.19%
126.160.1670.0610.01.000	Classroom updates	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
126.160.1670.0610.03.000	Annual Paper Order	\$2,750.00	\$0.00	\$1,377.00	\$1,373.00	\$0.00	\$1,373.00	49.93%
126.160.1670.0624.00.000	Employee Vehicle Gas	\$2,000.00	\$205.92	\$999.77	\$1,000.23	\$820.23	\$180.00	9.00%
126.160.1670.0810.00.000	Elementary Dues and Fees	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
126.160.1670.2122.0531.00.000	Home School Liaison phone	\$720.00	\$33.38	\$274.02	\$445.98	\$229.98	\$216.00	30.00%
126.160.2123.0610.00.000	Testing Supplies	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
126.160.2134.0113.00.000	Nurse Salary	\$11,000.00	\$978.63	\$6,729.09	\$4,270.91	\$4,034.30	\$236.61	2.15%
126.160.2134.0250.00.000	Workers Compensation	\$50.00	\$4.40	\$26.67	\$23.33	\$18.15	\$5.18	10.36%
126.160.2134.0260.00.000	Health Insurance	\$1,500.00	\$96.00	\$672.00	\$828.00	\$288.00	\$540.00	36.00%
126.160.2134.0610.00.000	Nursing Supplies	\$1,500.00	\$193.12	\$396.53	\$1,103.47	\$0.00	\$1,103.47	73.56%
126.160.2134.0610.01.000	Staff Immunizations	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
126.160.2134.0810.00.000	Nursing Dues and Fees	\$150.00	\$0.00	\$87.15	\$62.85	\$0.00	\$62.85	41.90%
126.160.2210.0113.00.000	Tech Director/Asst.	\$63,005.00	\$4,518.70	\$41,952.70	\$21,052.30	\$23,069.83	(\$2,017.53)	-3.20%
126.160.2210.0133.00.000	Tech Overtime	\$0.00	\$30.63	\$45.52	(\$45.52)	\$0.00	(\$45.52)	0.00%
126.160.2210.0250.00.000	Workers Compensation	\$554.00	\$20.42	\$169.82	\$384.18	\$98.83	\$285.35	51.51%
126.160.2210.0260.00.000	Health Insurance	\$2,304.00	\$208.00	\$1,456.00	\$848.00	\$624.00	\$224.00	9.72%
126.160.2210.0355.00.000	Computer Prof Services	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
126.160.2210.0455.00.000	Technology Repairs & Maint	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	100.00%
126.160.2210.0531.00.000	Technology Telephone	\$600.00	\$33.38	\$274.23	\$325.77	\$733.77	(\$408.00)	-68.00%
126.160.2210.0535.00.000	Communications - Internet/vide	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
126.160.2210.0582.00.000	Technology Travel	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
126.160.2210.0682.00.000	Technology related supplies	\$5,000.00	\$0.00	\$3,131.20	\$1,868.80	\$0.00	\$1,868.80	37.38%
126.160.2210.0735.00.000	Technology Equipment and Softw	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	100.00%
126.160.2210.0810.00.000	DUES AND FEES	\$600.00	\$0.00	\$399.00	\$201.00	\$0.00	\$201.00	33.50%
126.160.2220.0682.00.000	Library Software Renewal	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
126.160.2310.0582.00.000	Board Travel	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
126.160.2310.0610.00.000	Board Supplies	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
126.160.2310.0810.00.000	Board Dues and Fees	\$15,550.00	\$0.00	\$15,549.04	\$0.96	\$0.00	\$0.96	0.01%
126.160.2313.0330.00.000	Legal Services	\$8,000.00	\$206.25	\$4,181.81	\$3,818.19	\$0.00	\$3,818.19	47.73%
126.160.2315.0330.00.000	Audit Services	\$22,000.00	\$14,423.50	\$21,304.50	\$695.50	\$0.00	\$695.50	3.16%
126.160.2316.0610.00.000	Staff Relations	\$5,000.00	\$0.00	\$890.43	\$4,109.57	\$131.40	\$3,978.17	79.56%
126.160.2321.0582.00.000	Superintendent Travel	\$3,500.00	\$0.00	\$4,315.22	(\$815.22)	\$0.00	(\$815.22)	-23.29%
126.160.2321.0610.00.000	Superintendent Supplies	\$2,000.00	\$0.00	\$723.05	\$1,276.95	\$0.00	\$1,276.95	63.85%
126.160.2321.0810.00.000	Superintendent Dues and Fees	\$1,000.00	\$0.00	\$546.00	\$454.00	\$0.00	\$454.00	45.40%
126.160.2500.0532.00.000	Postage	\$6,000.00	\$456.08	\$2,994.82	\$3,005.18	\$2,085.31	\$919.87	15.33%
126.160.2510.0111.00.000	District Clerk/Asst. Clerk	\$0.00	\$0.00	(\$533.00)	\$533.00	\$0.00	\$533.00	0.00%
126.160.2510.0300.00.000	Professional Technical	\$4,000.00	\$142.80	\$347.76	\$3,652.24	\$0.00	\$3,652.24	91.31%
126.160.2510.0330.00.000	iVisions Services and Maintena	\$15,000.00	\$0.00	\$14,702.04	\$297.96	\$0.00	\$297.96	1.99%
126.160.2510.0531.00.000	District Clerk Phone	\$505.00	\$33.38	\$274.23	\$230.77	\$229.77	\$1.00	0.20%
126.160.2510.0540.00.000	Advertising	\$1,500.00	\$0.00	\$68.20	\$1,431.80	\$0.00	\$1,431.80	95.45%
126.160.2510.0550.00.000	Printer/Admin	\$3,500.00	\$0.00	\$56.41	\$3,443.59	\$0.00	\$3,443.59	98.39%
126.160.2510.0582.00.000	Fiscal Services Travel	\$3,000.00	\$0.00	\$4,033.91	(\$1,033.91)	\$0.00	(\$1,033.91)	-34.46%

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
126.160.2510.0610.00.000	Fiscal Services Supplies	\$1,500.00	\$12.08	\$1,878.11	(\$378.11)	\$641.74	(\$1,019.85)	-67.99%
126.160.2510.0660.00.000	MINOR EQUIPMENT-NEW	\$0.00	\$0.00	\$230.99	(\$230.99)	\$0.00	(\$230.99)	0.00%
126.160.2510.0682.00.000	Technology related supplies	\$2,500.00	\$193.12	\$193.12	\$2,306.88	\$0.00	\$2,306.88	92.28%
126.160.2510.0810.00.000	Fiscal Services Dues and Fees	\$800.00	\$0.00	\$126.00	\$674.00	\$0.00	\$674.00	84.25%
126.160.2600.0114.00.000	Custodians	\$139,385.00	\$7,725.66	\$66,023.49	\$73,361.51	\$30,725.06	\$42,636.45	30.59%
126.160.2600.0126.00.000	Custodian Subs/Summer Staff	\$10,000.00	\$0.00	\$3,733.59	\$6,266.41	\$0.00	\$6,266.41	62.66%
126.160.2600.0136.00.000	Custodians Overtime	\$10,000.00	\$403.70	\$4,640.80	\$5,359.20	\$0.00	\$5,359.20	53.59%
126.160.2600.0160.00.000	Sick Leave Termination Pay	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
126.160.2600.0170.00.000	Vacation Leave Termination Pay	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
126.160.2600.0250.00.000	Workers Compensation	\$9,000.00	\$405.98	\$4,013.53	\$4,986.47	\$2,065.93	\$2,920.54	32.45%
126.160.2600.0260.00.000	Health Insurance	\$25,000.00	\$2,311.20	\$20,647.40	\$4,352.60	\$17,455.42	(\$13,102.82)	-52.41%
126.160.2600.0582.00.000	Custodians Travel	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
126.160.2600.0610.00.000	Custodial Supplies	\$0.00	\$0.00	\$8.39	(\$8.39)	\$0.00	(\$8.39)	0.00%
126.160.2600.0624.01.000	Maintenance Truck Fuel	\$0.00	\$8.94	\$8.94	(\$8.94)	\$0.00	(\$8.94)	0.00%
126.160.2600.0810.00.000	Custodial Dues and Fees	\$600.00	\$24.50	\$60.50	\$539.50	\$0.00	\$539.50	89.92%
126.160.2610.0114.00.000	Maintenance Salaries	\$85,371.00	\$6,262.84	\$60,598.97	\$24,772.03	\$21,626.37	\$3,145.66	3.68%
126.160.2610.0150.00.000	Safety Stipend	\$3,500.00	\$291.67	\$2,625.03	\$874.97	\$874.98	(\$0.01)	0.00%
126.160.2610.0250.00.000	Workers Compensation	\$4,995.00	\$319.06	\$3,335.89	\$1,659.11	\$1,102.12	\$556.99	11.15%
126.160.2610.0260.00.000	Health Insurance	\$6,336.00	\$1,061.44	\$8,979.43	(\$2,643.43)	\$5,478.38	(\$8,121.81)	-128.19%
126.160.2610.0300.00.000	Professional Services Maintena	\$20,000.00	\$403.42	\$17,553.46	\$2,446.54	\$1,798.34	\$648.20	3.24%
126.160.2610.0440.00.000	Repair and Maintenance	\$7,000.00	\$29.98	\$596.55	\$6,403.45	\$0.00	\$6,403.45	91.48%
126.160.2610.0582.00.000	Supervisor Travel	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
126.160.2610.0610.00.000	Maintenance Supplies	\$5,000.00	\$70.00	\$2,484.30	\$2,515.70	\$480.33	\$2,035.37	40.71%
126.160.2610.0624.00.000	Maintenance Gas	\$1,500.00	\$272.80	\$947.52	\$552.48	\$861.31	(\$308.83)	-20.59%
126.160.2610.0660.00.000	Maintenance Minor Equipment	\$3,500.00	\$0.00	\$242.12	\$3,257.88	\$0.00	\$3,257.88	93.08%
126.160.2610.0730.00.000	Maintenance Major Equipment	\$10,000.00	\$0.00	\$5,482.19	\$4,517.81	\$0.00	\$4,517.81	45.18%
126.160.2620.0520.00.000	Liability Insurance	\$75,850.00	\$0.00	\$75,847.51	\$2.49	\$0.00	\$2.49	0.00%
126.160.2650.0440.00.000	Maintenance vehicle repair	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
126.160.2740.0440.00.000	Van/Act Bus Maintenance	\$6,000.00	\$16.27	\$141.90	\$5,858.10	\$0.00	\$5,858.10	97.64%
126.160.2740.0514.00.000	Student Transp/Parent	\$600.00	\$0.00	\$63.17	\$536.83	\$0.00	\$536.83	89.47%
126.160.2740.0624.00.000	Van/Act Bus Fuel	\$2,500.00	\$0.00	\$51.03	\$2,448.97	\$1,500.00	\$948.97	37.96%
126.160.4500.0300.00.433	Owners Rep Elem Building	\$45,150.00	\$0.00	\$2,556.23	\$42,593.77	\$42,593.77	\$0.00	0.00%
126.160.5100.0840.00.554	IA Bond Principal	\$174,193.00	\$0.00	\$174,193.00	\$0.00	\$0.00	\$0.00	0.00%
126.160.5100.0850.00.554	IA Bond Interest	\$121,345.18	\$0.00	\$62,523.39	\$58,821.79	\$0.00	\$58,821.79	48.47%
126.160.5100.0860.00.554	IA Bond Agent Fees	\$1,750.00	\$0.00	\$0.00	\$1,750.00	\$0.00	\$1,750.00	100.00%
	PROGRAM: DISTRICT-WIDE - 160	\$1,131,265.28	\$48,378.56	\$699,413.78	\$431,851.50	\$211,300.82	\$220,550.68	19.50%
126.280.1000.0112.00.000	Special Education Teachers	\$59,268.00	\$4,674.67	\$32,722.69	\$26,545.31	\$23,373.31	\$3,172.00	5.35%
126.280.1000.0117.00.000	SPED Paraprofessionals	\$51,495.00	\$5,570.02	\$37,592.94	\$13,902.06	\$17,944.74	(\$4,042.68)	-7.85%
126.280.1000.0150.00.000	SPED Director Stipend	\$10,500.00	\$875.00	\$6,125.00	\$4,375.00	\$4,375.00	\$0.00	0.00%
126.280.1000.0150.01.000	ESY Stipends	\$0.00	\$0.00	\$4,000.00	(\$4,000.00)	\$0.00	(\$4,000.00)	0.00%
126.280.1000.0180.00.000	Personal Day Payouts SPED	\$2,200.00	\$0.00	\$0.00	\$2,200.00	\$3,022.03	(\$822.03)	-37.37%
126.280.1000.0250.00.000	Workers Compensation	\$1,000.00	\$50.04	\$321.94	\$678.06	\$215.02	\$463.04	46.30%
126.280.1000.0260.00.000	Health Insurance	\$17,467.00	\$1,837.52	\$12,907.28	\$4,559.72	\$6,524.96	(\$1,965.24)	-11.25%
126.280.1000.0531.00.000	SPED Telephone	\$2,000.00	\$143.03	\$1,175.26	\$824.74	\$984.74	(\$160.00)	-8.00%
126.280.1000.0582.00.000	SPED Travel	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
126.280.1000.0610.00.000	SPED Supplies Elem/JH	\$3,500.00	\$407.48	\$1,635.59	\$1,864.41	\$0.00	\$1,864.41	53.27%
126.280.1000.0682.00.000	Technology supplies	\$0.00	\$0.00	\$504.96	(\$504.96)	\$0.00	(\$504.96)	0.00%
126.280.1000.0810.00.000	SPED Dues and Fees	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	PROGRAM: RESOURCE ROOM - 280	\$149,430.00	\$13,557.76	\$96,985.66	\$52,444.34	\$56,439.80	(\$3,995.46)	-2.67%

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
126.392.1170.0610.00.000	Business Ed Supplies JH	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%
	PROGRAM: Business Ed - 392	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%
126.394.1370.0610.00.000	FCS Supplies JH	\$1,200.00	\$85.47	\$585.60	\$614.40	\$0.00	\$614.40	51.20%
	PROGRAM: Home Economics - 394	\$1,200.00	\$85.47	\$585.60	\$614.40	\$0.00	\$614.40	51.20%
126.395.1410.0610.00.000	Industrial Arts Supplies JH	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%
	PROGRAM: Industrial Arts & Technology - 395	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%
126.720.3500.0126.00.000	Activity workers	\$3,800.00	\$0.00	\$2,100.00	\$1,700.00	\$0.00	\$1,700.00	44.74%
126.720.3500.0150.00.000	Coaches Stipends	\$29,000.00	\$527.00	\$18,191.00	\$10,809.00	\$1,369.00	\$9,440.00	32.55%
126.720.3500.0250.00.000	Workers Compensation	\$300.00	\$2.38	\$70.21	\$229.79	\$0.39	\$229.40	76.47%
126.720.3500.0300.00.000	Gym Floor Recoating	\$1,466.25	\$0.00	\$1,466.25	\$0.00	\$0.00	\$0.00	0.00%
126.720.3500.0582.00.000	Athletics Travel	\$1,000.00	\$0.00	\$266.00	\$734.00	\$107.28	\$626.72	62.67%
126.720.3500.0610.00.000	Athletics Supplies	\$2,500.00	\$0.00	\$2,480.80	\$19.20	\$1,320.00	(\$1,300.80)	-52.03%
126.720.3500.0610.01.000	Uniforms	\$2,000.00	\$0.00	\$706.40	\$1,293.60	\$0.00	\$1,293.60	64.68%
126.720.3500.0624.00.000	Co-Curricular Trip Fuel	\$3,000.00	\$89.16	\$564.50	\$2,435.50	\$1,435.50	\$1,000.00	33.33%
126.720.3500.0660.00.000	Athletics Minor Equipment	\$5,000.00	\$0.00	\$578.00	\$4,422.00	\$0.00	\$4,422.00	88.44%
	PROGRAM: SCHOOL SPONSORED ATHLETIC - 720	\$48,066.25	\$618.54	\$26,423.16	\$21,643.09	\$4,232.17	\$17,410.92	36.22%
126.910.3100.0440.00.000	Kitchen Repair and Maintenance	\$0.00	\$0.00	\$175.00	(\$175.00)	\$0.00	(\$175.00)	0.00%
126.910.3100.0630.00.000	FOOD	\$35,000.00	\$0.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	100.00%
	PROGRAM: FOOD SERVICES - 910	\$35,000.00	\$0.00	\$175.00	\$34,825.00	\$0.00	\$34,825.00	99.50%
126.995.2140.0815.00.005	CSCT Match Payment	\$0.00	\$0.00	\$8,739.84	(\$8,739.84)	\$0.00	(\$8,739.84)	0.00%
	PROGRAM: CSCT Match Transfer to OPI - 995	\$0.00	\$0.00	\$8,739.84	(\$8,739.84)	\$0.00	(\$8,739.84)	0.00%
126.999.9999.0892.00.000	Prior period adjustment	\$0.00	\$0.00	\$1,704.50	(\$1,704.50)	\$0.00	(\$1,704.50)	0.00%
	PROGRAM: Prior Period Adjustments - 999	\$0.00	\$0.00	\$1,704.50	(\$1,704.50)	\$0.00	(\$1,704.50)	0.00%
	FUND: P.L. 81-874 IMPACT AID EL - 126	\$5,799,423.21	\$86,266.95	\$5,062,473.97	\$736,949.24	\$556,680.33	\$180,268.91	3.11%
128.130.2321.0682.00.000	JH Principal Tech supplies	\$1,500.00	\$0.00	\$1,420.94	\$79.06	\$0.00	\$79.06	5.27%
	PROGRAM: MIDDLE SCHOOL - 130	\$1,500.00	\$0.00	\$1,420.94	\$79.06	\$0.00	\$79.06	5.27%
128.160.2210.0355.00.516	Contracted Computer Services	\$5,000.00	\$0.00	\$135.00	\$4,865.00	\$0.00	\$4,865.00	97.30%
128.160.2210.0455.00.516	Technology Repairs & Maint	\$16,568.43	\$0.00	\$0.00	\$16,568.43	\$0.00	\$16,568.43	100.00%
128.160.2210.0535.00.516	Communications	\$14,154.26	\$0.00	\$6,228.60	\$7,925.66	\$0.00	\$7,925.66	55.99%
128.160.2210.0582.00.516	Travel	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
128.160.2210.0610.00.516	Supplies	\$1,000.00	\$0.00	\$390.00	\$610.00	\$0.00	\$610.00	61.00%
128.160.2210.0660.00.516	Minor Equip Technology expense	\$3,152.35	\$0.00	\$0.00	\$3,152.35	\$0.00	\$3,152.35	100.00%
128.160.2210.0681.00.516	Major Computer Software	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
128.160.2210.0682.00.516	Technology Supplies	\$53,505.90	\$6,654.13	\$30,086.40	\$23,419.50	\$872.56	\$22,546.94	42.14%
128.160.2210.0735.00.516	Major Technology Equip and Sof	\$16,417.61	\$0.00	\$0.00	\$16,417.61	\$0.00	\$16,417.61	100.00%
128.160.2210.0780.00.516	Major Technology Hardware	\$0.00	\$0.00	\$1,176.75	(\$1,176.75)	\$0.00	(\$1,176.75)	0.00%
128.160.2510.0682.00.000	District office technology sup	\$1,700.00	\$0.00	\$1,683.09	\$16.91	\$0.00	\$16.91	0.99%
	PROGRAM: DISTRICT-WIDE - 160	\$114,498.55	\$6,654.13	\$39,699.84	\$74,798.71	\$872.56	\$73,926.15	64.57%
	FUND: TECHNOLOGY GRANT - 128	\$115,998.55	\$6,654.13	\$41,120.78	\$74,877.77	\$872.56	\$74,005.21	63.80%
129.100.1670.0610.00.000	Flex Fund Supplies	\$109,255.78	\$0.00	\$0.00	\$109,255.78	\$0.00	\$109,255.78	100.00%



**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$109,255.78	\$0.00	\$0.00	\$109,255.78	\$0.00	\$109,255.78	100.00%
129.376.1670.0150.00.154	Elem Transformational Learning	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$4,000.00	(\$2,000.00)	-100.00%
129.376.1670.0150.00.155	Elem Transformational Learning	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00	100.00%
129.376.1670.0210.00.154	Social Security	\$125.00	\$0.00	\$0.00	\$125.00	\$0.00	\$125.00	100.00%
129.376.1670.0210.00.155	Social Security	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00	100.00%
129.376.1670.0220.00.154	Teachers Retirement	\$131.63	\$0.00	\$0.00	\$131.63	\$0.00	\$131.63	100.00%
129.376.1670.0220.00.155	Teachers Retirement	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00	100.00%
129.376.1670.0240.00.154	Unemployment Compensation	\$7.00	\$0.00	\$0.00	\$7.00	\$0.00	\$7.00	100.00%
129.376.1670.0240.00.155	Unemployment Compensation	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00	100.00%
129.376.1670.0250.00.154	Workers Compensation	\$35.00	\$0.00	\$0.00	\$35.00	\$0.00	\$35.00	100.00%
129.376.1670.0250.00.155	Workers Compensation	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00	100.00%
129.376.1670.0610.00.154	Elem Transformational Learning	\$0.00	\$0.00	\$1,604.40	(\$1,604.40)	\$0.00	(\$1,604.40)	0.00%
129.376.1670.0610.00.155	Elem Transformational Learning	\$5,420.32	\$0.00	\$0.00	\$5,420.32	\$0.00	\$5,420.32	100.00%
	PROGRAM: Transformational Learning - 376	\$7,723.95	\$0.00	\$1,604.40	\$6,119.55	\$4,000.00	\$2,119.55	27.44%
129.377.1670.0610.00.164	Advanced Opp 2024	\$3,174.41	\$0.00	\$0.00	\$3,174.41	\$0.00	\$3,174.41	100.00%
129.377.1670.0610.00.165	Advanced Opp 2025	\$4,979.54	\$0.00	\$0.00	\$4,979.54	\$39.00	\$4,940.54	99.22%
	PROGRAM: Advanced Opportunities - 377	\$8,153.95	\$0.00	\$0.00	\$8,153.95	\$39.00	\$8,114.95	99.52%
	FUND: FLEX - 129	\$125,133.68	\$0.00	\$1,604.40	\$123,529.28	\$4,039.00	\$119,490.28	95.49%
150.160.5100.0840.00.444	Go Bond Principal	\$120,000.00	\$0.00	\$0.00	\$120,000.00	\$0.00	\$120,000.00	100.00%
150.160.5100.0850.00.444	Go Bond Interest	\$289,150.00	\$0.00	\$144,575.00	\$144,575.00	\$0.00	\$144,575.00	50.00%
150.160.5100.0860.00.444	Go Bond Agent Fees	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	PROGRAM: DISTRICT-WIDE - 160	\$409,650.00	\$0.00	\$144,575.00	\$265,075.00	\$0.00	\$265,075.00	64.71%
	FUND: DEBT SERVICE - 150	\$409,650.00	\$0.00	\$144,575.00	\$265,075.00	\$0.00	\$265,075.00	64.71%
160.120.4500.0725.00.554	Impact Aid/GO Bond Constructio	\$9,068,592.04	\$768,092.88	\$1,279,303.53	\$7,789,288.51	\$8,271,647.92	(\$482,359.41)	-5.32%
	PROGRAM: Elementary - 120	\$9,068,592.04	\$768,092.88	\$1,279,303.53	\$7,789,288.51	\$8,271,647.92	(\$482,359.41)	-5.32%
160.999.9999.0892.00.000	Prior Period Exp. Adjustment	\$675,908.75	\$0.00	\$675,908.75	\$0.00	\$0.00	\$0.00	0.00%
	PROGRAM: Prior Period Adjustments - 999	\$675,908.75	\$0.00	\$675,908.75	\$0.00	\$0.00	\$0.00	0.00%
	FUND: BUILDING - 160	\$9,744,500.79	\$768,092.88	\$1,955,212.28	\$7,789,288.51	\$8,271,647.92	(\$482,359.41)	-4.95%
161.120.2610.0440.00.000	Elementary Maintenance Repairs	\$10,000.00	\$3,555.02	\$8,285.57	\$1,714.43	\$2,279.36	(\$564.93)	-5.65%
161.120.4600.0440.00.000	Elem Maintenance	\$53,986.87	\$0.00	\$0.00	\$53,986.87	\$0.00	\$53,986.87	100.00%
161.120.4600.0715.00.000	Land Improvements	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
161.120.4600.0725.00.000	Elementary Building Improvemen	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	100.00%
	PROGRAM: Elementary - 120	\$113,986.87	\$3,555.02	\$8,285.57	\$105,701.30	\$2,279.36	\$103,421.94	90.73%
161.130.2610.0440.00.000	Elementary Maintenance Repairs	\$10,000.00	\$0.00	\$252.76	\$9,747.24	\$930.35	\$8,816.89	88.17%
161.130.4600.0440.00.000	JH Maintenance	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	100.00%
161.130.4600.0725.00.000	Building Improvements JH	\$19,314.72	\$0.00	\$0.00	\$19,314.72	\$0.00	\$19,314.72	100.00%
	PROGRAM: MIDDLE SCHOOL - 130	\$79,314.72	\$0.00	\$252.76	\$79,061.96	\$930.35	\$78,131.61	98.51%
	FUND: BUILDING RESERVE - 161	\$193,301.59	\$3,555.02	\$8,538.33	\$184,763.26	\$3,209.71	\$181,553.55	93.92%
185.100.1000.0610.00.000	Friends of Arlee Classroom Gra	\$739.75	\$0.00	\$0.00	\$739.75	\$0.00	\$739.75	100.00%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$739.75	\$0.00	\$0.00	\$739.75	\$0.00	\$739.75	100.00%

Printed: 04/03/2025

3:37:41 PM

Report: rptGLGenRpt

2024.1.39

Page:

17

**Arlee Joint School District****Expenditure Report****Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

From Date: 3/1/2025

To Date: 3/31/2025

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	FUND: Friends of Arlee - 185	\$739.75	\$0.00	\$0.00	\$739.75	\$0.00	\$739.75	100.00%
187.999.9999.0892.00.000	Clearing Account PPA	\$0.00	\$0.00	\$2,400.00	(\$2,400.00)	\$0.00	(\$2,400.00)	0.00%
	PROGRAM: Prior Period Adjustments - 999	\$0.00	\$0.00	\$2,400.00	(\$2,400.00)	\$0.00	(\$2,400.00)	0.00%
	FUND: CLAIMS FUND - 187	\$0.00	\$0.00	\$2,400.00	(\$2,400.00)	\$0.00	(\$2,400.00)	0.00%
201.150.1000.0112.00.000	TOSA - Bosley	\$53,018.00	\$4,979.52	\$35,823.47	\$17,194.53	\$14,938.53	\$2,256.00	4.26%
201.150.1000.0117.00.000	HS Parapro	\$0.00	\$1,507.15	\$9,351.35	(\$9,351.35)	\$0.00	(\$9,351.35)	0.00%
201.150.1000.0250.00.000	Workers Compensation	\$320.00	\$29.19	\$178.02	\$141.98	\$67.23	\$74.75	23.36%
201.150.1000.0260.00.000	Health Insurance	\$10,272.00	\$856.00	\$11,610.00	(\$1,338.00)	\$2,568.00	(\$3,906.00)	-38.03%
201.150.1140.0112.00.000	Art Teacher Salary	\$36,974.00	\$3,081.13	\$21,567.91	\$15,406.09	\$15,405.62	\$0.47	0.00%
201.150.1140.0250.00.000	Workers Compensation	\$170.00	\$13.87	\$85.70	\$84.30	\$69.35	\$14.95	8.79%
201.150.1140.0260.00.000	Health Insurance	\$7,704.00	\$642.00	\$4,494.00	\$3,210.00	\$3,210.00	\$0.00	0.00%
201.150.1240.0112.00.000	HS English Salary	\$93,883.00	\$7,823.49	\$54,764.43	\$39,118.57	\$39,117.38	\$1.19	0.00%
201.150.1240.0250.00.000	Workers Compensation	\$425.00	\$35.21	\$217.48	\$207.52	\$176.05	\$31.47	7.40%
201.150.1240.0260.00.000	Health Insurance	\$17,520.00	\$1,478.97	\$15,502.54	\$2,017.46	\$6,359.11	(\$4,341.65)	-24.78%
201.150.1270.0112.00.000	Salish	\$8,305.00	\$531.32	\$3,670.00	\$4,635.00	\$3,460.09	\$1,174.91	14.15%
201.150.1270.0250.00.000	Workers Compensation	\$40.00	\$2.39	\$14.40	\$25.60	\$15.55	\$10.05	25.13%
201.150.1270.0260.00.000	Health Insurance	\$2,055.00	\$312.00	\$1,137.60	\$917.40	\$0.00	\$917.40	44.64%
201.150.1340.0112.00.000	HS PE Salary	\$66,261.00	\$5,521.75	\$38,652.25	\$27,608.75	\$27,608.75	\$0.00	0.00%
201.150.1340.0250.00.000	Workers Compensation	\$305.00	\$24.85	\$153.52	\$151.48	\$124.25	\$27.23	8.93%
201.150.1340.0260.00.000	Health Insurance	\$10,272.00	\$856.00	\$5,992.00	\$4,280.00	\$4,280.00	\$0.00	0.00%
201.150.1440.0112.00.000	HS Math Salary	\$80,371.00	\$6,697.46	\$46,882.22	\$33,488.78	\$33,487.36	\$1.42	0.00%
201.150.1440.0250.00.000	Workers Compensation	\$400.00	\$30.13	\$186.18	\$213.82	\$150.65	\$63.17	15.79%
201.150.1440.0260.00.000	Health Insurance	\$14,381.00	\$1,198.40	\$9,287.60	\$5,093.40	\$5,093.20	\$0.20	0.00%
201.150.1470.0112.00.000	Band/Choir Salary	\$26,275.00	\$0.00	\$0.00	\$26,275.00	\$0.00	\$26,275.00	100.00%
201.150.1470.0250.00.000	Workers Compensation	\$125.00	\$0.00	\$0.00	\$125.00	\$0.00	\$125.00	100.00%
201.150.1470.0260.00.000	Health Insurance	\$7,191.00	\$0.00	\$0.00	\$7,191.00	\$0.00	\$7,191.00	100.00%
201.150.1510.0112.00.000	HS Science Salary	\$114,610.00	\$9,550.78	\$66,855.46	\$47,754.54	\$47,753.92	\$0.62	0.00%
201.150.1510.0250.00.000	Workers Compensation	\$520.00	\$42.98	\$265.55	\$254.45	\$214.91	\$39.54	7.60%
201.150.1510.0260.00.000	Health Insurance	\$16,538.00	\$1,386.76	\$10,432.52	\$6,105.48	\$6,060.68	\$44.80	0.27%
201.150.1570.0112.00.000	History/Government Salaries	\$64,897.00	\$5,408.09	\$37,856.63	\$27,040.37	\$27,040.40	(\$0.03)	0.00%
201.150.1570.0250.00.000	Workers Compensation	\$305.00	\$24.34	\$150.34	\$154.66	\$121.70	\$32.96	10.81%
201.150.1570.0260.00.000	Health Insurance	\$12,840.00	\$1,082.00	\$8,652.96	\$4,187.04	\$4,768.00	(\$580.96)	-4.52%
201.150.2122.0113.00.000	JH/HS Counselor Salary	\$60,035.00	\$5,002.84	\$36,100.19	\$23,934.81	\$25,014.17	(\$1,079.36)	-1.80%
201.150.2122.0250.00.000	Workers Compensation	\$325.00	\$22.51	\$144.20	\$180.80	\$112.55	\$68.25	21.00%
201.150.2122.0260.00.000	Health Insurance	\$11,813.00	\$958.72	\$7,203.84	\$4,609.16	\$4,300.80	\$308.36	2.61%
201.150.2220.0113.00.000	HS Library Salary	\$44,299.00	\$3,691.56	\$25,840.97	\$18,458.03	\$18,457.82	\$0.21	0.00%
201.150.2220.0250.00.000	Workers Compensation	\$208.00	\$16.61	\$102.65	\$105.35	\$83.05	\$22.30	10.72%
201.150.2220.0260.00.000	Health Insurance	\$7,195.00	\$599.20	\$4,194.40	\$3,000.60	\$2,996.00	\$4.60	0.06%
201.150.2410.0111.00.000	HS Principal Salary	\$48,000.00	\$4,800.00	\$33,600.00	\$14,400.00	\$14,400.00	\$0.00	0.00%
201.150.2410.0115.00.000	HS Secretary Salary	\$39,508.00	\$2,960.55	\$21,345.14	\$18,162.86	\$16,080.59	\$2,082.27	5.27%
201.150.2410.0125.00.000	HS Secretary Substitutes	\$1,000.00	\$395.13	\$1,964.77	(\$964.77)	\$0.00	(\$964.77)	-96.48%
201.150.2410.0135.00.000	HS Secretary Overtime	\$1,500.00	\$0.00	\$896.23	\$603.77	\$0.00	\$603.77	40.25%
201.150.2410.0250.00.000	Workers Compensation	\$570.00	\$36.70	\$229.49	\$340.51	\$134.39	\$206.12	36.16%
201.150.2410.0260.00.000	Health Insurance	\$15,510.00	\$1,050.60	\$7,914.00	\$7,596.00	\$4,114.80	\$3,481.20	22.44%
	PROGRAM: SECONDARY - 150	\$875,940.00	\$72,650.20	\$523,320.01	\$352,619.99	\$327,784.90	\$24,835.09	2.84%
201.160.1000.0111.00.000	Federal Programs Director	\$11,312.00	\$628.40	\$4,398.80	\$6,913.20	\$3,142.00	\$3,771.20	33.34%

Printed: 04/03/2025 3:37:41 PM

Report: rptGLGenRpt

2024.1.39

Page: 18

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
201.160.1000.0122.00.000	HS Substitutes	\$0.00	\$330.00	\$1,650.00	(\$1,650.00)	\$0.00	(\$1,650.00)	0.00%
201.160.1000.0250.00.000	Workers Compensation	\$175.00	\$4.31	\$23.27	\$151.73	\$14.15	\$137.58	78.62%
201.160.1000.0260.00.000	Health Insurance	\$1,541.00	\$85.60	\$599.20	\$941.80	\$428.00	\$513.80	33.34%
201.160.2134.0113.00.000	School Nurse	\$10,400.00	\$978.63	\$6,729.09	\$3,670.91	\$4,034.30	(\$363.39)	-3.49%
201.160.2134.0250.00.000	Workers Compensation	\$54.00	\$4.40	\$26.67	\$27.33	\$18.15	\$9.18	17.00%
201.160.2134.0260.00.000	Health Insurance	\$500.00	\$96.00	\$672.00	(\$172.00)	\$288.00	(\$460.00)	-92.00%
201.160.2210.0113.00.000	Technology Coordinator	\$27,336.00	\$2,085.56	\$19,340.33	\$7,995.67	\$9,007.30	(\$1,011.63)	-3.70%
201.160.2210.0133.00.000	Technology Overtime	\$0.00	\$14.14	\$21.01	(\$21.01)	\$0.00	(\$21.01)	0.00%
201.160.2210.0250.00.000	Workers Compensation	\$214.00	\$9.43	\$78.28	\$135.72	\$40.54	\$95.18	44.48%
201.160.2210.0260.00.000	Health Insurance	\$1,152.00	\$96.00	\$672.00	\$480.00	\$288.00	\$192.00	16.67%
201.160.2321.0111.00.000	Superintendent - Admin	\$33,000.00	\$2,802.50	\$25,222.50	\$7,777.50	\$8,407.49	(\$629.99)	-1.91%
201.160.2321.0250.00.000	Workers Compensation	\$173.00	\$12.61	\$104.54	\$68.46	\$37.83	\$30.63	17.71%
201.160.2321.0260.00.000	Health Insurance	\$3,082.00	\$256.80	\$2,311.20	\$770.80	\$770.40	\$0.40	0.01%
201.160.2510.0111.00.000	District Clerk Office	\$39,575.00	\$2,597.61	\$26,343.82	\$13,231.18	\$11,674.78	\$1,556.40	3.93%
201.160.2510.0250.00.000	Workers Compensation	\$190.00	\$11.69	\$106.64	\$83.36	\$52.55	\$30.81	16.22%
201.160.2510.0260.00.000	Health Insurance	\$5,550.00	\$329.94	\$2,724.96	\$2,825.04	\$1,103.82	\$1,721.22	31.01%
	PROGRAM: DISTRICT-WIDE - 160	\$134,254.00	\$10,343.62	\$91,024.31	\$43,229.69	\$39,307.31	\$3,922.38	2.92%
201.280.1000.0112.00.000	HS Sped Teacher	\$46,176.00	\$3,848.00	\$26,936.00	\$19,240.00	\$19,240.00	\$0.00	0.00%
201.280.1000.0117.00.000	HS Sped Paraprofessionals	\$0.00	\$0.00	\$0.00	\$0.00	\$1,152.09	(\$1,152.09)	0.00%
201.280.1000.0127.00.000	Paraprofessional substitutes	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
201.280.1000.0180.00.000	Personal Day Payouts	\$1,900.00	\$0.00	\$0.00	\$1,900.00	\$814.65	\$1,085.35	57.12%
201.280.1000.0250.00.000	Workers Compensation	\$451.00	\$17.32	\$106.99	\$344.01	\$92.70	\$251.31	55.72%
201.280.1000.0260.00.000	Health Insurance	\$20,544.00	\$902.00	\$6,956.00	\$13,588.00	\$3,868.00	\$9,720.00	47.31%
201.280.6200.0920.00.000	Resource Transfer Coop	\$2,534.00	\$0.00	\$2,127.87	\$406.13	\$0.00	\$406.13	16.03%
	PROGRAM: RESOURCE ROOM - 280	\$73,605.00	\$4,767.32	\$36,126.86	\$37,478.14	\$25,167.44	\$12,310.70	16.73%
201.392.1170.0112.00.000	Business Ed Salary	\$31,213.00	\$2,601.01	\$18,207.07	\$13,005.93	\$13,005.06	\$0.87	0.00%
201.392.1170.0150.00.000	Stipends	\$2,538.00	\$0.00	\$0.00	\$2,538.00	\$0.00	\$2,538.00	100.00%
201.392.1170.0250.00.000	Workers Compensation	\$90.00	\$11.71	\$72.32	\$17.68	\$58.55	(\$40.87)	-45.41%
201.392.1170.0260.00.000	Health Insurance	\$3,082.00	\$470.80	\$3,446.60	(\$364.60)	\$2,203.00	(\$2,567.60)	-83.31%
	PROGRAM: Business Ed - 392	\$36,923.00	\$3,083.52	\$21,725.99	\$15,197.01	\$15,266.61	(\$69.60)	-0.19%
201.393.1310.0112.00.000	Health Sciences Teacher	\$10,558.00	\$879.76	\$6,158.32	\$4,399.68	\$4,398.80	\$0.88	0.01%
201.393.1310.0150.00.000	HOSA Stipend	\$2,538.00	\$0.00	\$0.00	\$2,538.00	\$0.00	\$2,538.00	100.00%
201.393.1310.0250.00.000	Workers Compensation	\$50.00	\$3.96	\$24.47	\$25.53	\$19.80	\$5.73	11.46%
201.393.1310.0260.00.000	Health Insurance	\$1,440.00	\$121.24	\$914.48	\$525.52	\$516.32	\$9.20	0.64%
	PROGRAM: Health Occupations - 393	\$14,586.00	\$1,004.96	\$7,097.27	\$7,488.73	\$4,934.92	\$2,553.81	17.51%
201.394.1370.0112.00.000	FCS Salary	\$51,865.00	\$4,321.97	\$30,253.79	\$21,611.21	\$21,609.82	\$1.39	0.00%
201.394.1370.0150.00.000	Stipends	\$2,624.00	\$0.00	\$0.00	\$2,624.00	\$0.00	\$2,624.00	100.00%
201.394.1370.0250.00.000	Workers Compensation	\$250.00	\$19.45	\$120.18	\$129.82	\$97.25	\$32.57	13.03%
201.394.1370.0260.00.000	Health Insurance	\$10,890.00	\$913.30	\$7,153.24	\$3,736.76	\$3,842.06	(\$105.30)	-0.97%
	PROGRAM: Home Economics - 394	\$65,629.00	\$5,254.72	\$37,527.21	\$28,101.79	\$25,549.13	\$2,552.66	3.89%
201.395.1410.0112.00.000	Industrial Arts Salary	\$57,514.00	\$4,792.78	\$33,549.46	\$23,964.54	\$23,963.90	\$0.64	0.00%
201.395.1410.0250.00.000	Workers Compensation	\$270.00	\$21.57	\$133.26	\$136.74	\$107.85	\$28.89	10.70%
201.395.1410.0260.00.000	Health Insurance	\$8,834.00	\$414.52	\$2,901.64	\$5,932.36	\$1,522.20	\$4,410.16	49.92%
201.395.1410.0621.00.000	Norco - Bottled Gas Supplies	\$8,000.00	\$120.12	\$1,344.85	\$6,655.15	\$0.00	\$6,655.15	83.19%
	PROGRAM: Industrial Arts & Technology - 395	\$74,618.00	\$5,348.99	\$37,929.21	\$36,688.79	\$25,593.95	\$11,094.84	14.87%

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
201.710.3400.0118.00.000	HS Field Trip Bus Driver	\$4,000.00	\$265.00	\$705.00	\$3,295.00	\$0.00	\$3,295.00	82.38%
201.710.3400.0150.00.000	Club Advisor Stipends	\$19,475.00	\$375.29	\$750.58	\$18,724.42	\$12,924.42	\$5,800.00	29.78%
201.710.3400.0250.00.000	Workers Compensation	\$100.00	\$15.14	\$40.39	\$59.61	\$20.67	\$38.94	38.94%
201.710.3400.0260.00.000	Health Insurance	\$0.00	\$26.29	\$52.58	(\$52.58)	\$84.39	(\$136.97)	0.00%
	PROGRAM: SCHOOL SPONSORED ACTIVITI - 710	\$23,575.00	\$681.72	\$1,548.55	\$22,026.45	\$13,029.48	\$8,996.97	38.16%
201.720.3500.0150.00.000	AD/Coaches Salaries	\$82,750.49	\$19,936.80	\$49,873.60	\$32,876.89	\$18,126.40	\$14,750.49	17.83%
201.720.3500.0150.01.000	Activity Workers	\$8,454.90	\$1,215.00	\$6,390.00	\$2,064.90	\$0.00	\$2,064.90	24.42%
201.720.3500.0150.02.000	Weight Room Attendant	\$3,000.00	\$570.00	\$5,015.00	(\$2,015.00)	\$0.00	(\$2,015.00)	-67.17%
201.720.3500.0250.00.000	Workers Compensation	\$900.00	\$97.73	\$246.58	\$653.42	\$5.46	\$647.96	72.00%
201.720.3500.0810.00.000	DUES AND FEES	\$0.00	\$0.00	\$65.00	(\$65.00)	\$0.00	(\$65.00)	0.00%
	PROGRAM: SCHOOL SPONSORED ATHLETIC - 720	\$95,105.39	\$21,819.53	\$61,590.18	\$33,515.21	\$18,131.86	\$15,383.35	16.18%
	FUND: GENERAL - 201	\$1,394,235.39	\$124,954.58	\$817,889.59	\$576,345.80	\$494,765.60	\$81,580.20	5.85%
210.100.2700.0111.00.000	Administrative Salaries	\$18,125.00	\$1,623.78	\$13,254.02	\$4,870.98	\$4,871.32	(\$0.34)	0.00%
210.100.2700.0114.00.000	Bus Maintenance	\$11,714.00	\$923.04	\$6,778.59	\$4,935.41	\$2,538.36	\$2,397.05	20.46%
210.100.2700.0115.00.000	Classified Salaries	\$4,390.00	\$328.95	\$2,471.25	\$1,918.75	\$1,566.08	\$352.67	8.03%
210.100.2700.0118.00.000	Bus Driver Salaries	\$25,200.00	\$1,464.19	\$9,765.44	\$15,434.56	\$4,689.98	\$10,744.58	42.64%
210.100.2700.0120.00.000	Substitute Salaries	\$7,000.00	\$1,137.40	\$7,433.24	(\$433.24)	\$0.00	(\$433.24)	-6.19%
210.100.2700.0250.00.000	Workers Compensation	\$3,500.00	\$189.91	\$1,350.97	\$2,149.03	\$396.04	\$1,752.99	50.09%
210.100.2700.0260.00.000	Health Insurance	\$7,605.00	\$470.91	\$4,483.22	\$3,121.78	\$1,737.25	\$1,384.53	18.21%
210.100.2700.0300.00.000	Drug Testing Consortium fee	\$500.00	\$0.00	\$382.79	\$117.21	\$0.00	\$117.21	23.44%
210.100.2700.0330.00.000	Physicals	\$250.00	\$0.00	\$255.14	(\$5.14)	\$0.00	(\$5.14)	-2.06%
210.100.2700.0440.00.000	Repair and Maintenance	\$4,500.00	\$688.33	\$3,232.55	\$1,267.45	\$99.74	\$1,167.71	25.95%
210.100.2700.0450.00.000	Joe Rice Building Rental	\$2,160.00	\$360.00	\$2,160.00	\$0.00	\$0.00	\$0.00	0.00%
210.100.2700.0514.00.000	Student Transportation	\$1,000.00	\$0.00	\$152.60	\$847.40	\$0.00	\$847.40	84.74%
210.100.2700.0520.00.000	Liability Insurance	\$3,981.00	\$0.00	\$3,980.53	\$0.47	\$0.00	\$0.47	0.01%
210.100.2700.0540.00.000	ADVERTISING	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
210.100.2700.0582.00.000	TRAVEL OUT-OF-DISTRICT	\$450.00	\$90.00	\$90.00	\$360.00	\$114.55	\$245.45	54.54%
210.100.2700.0610.00.000	Supplies	\$3,000.00	\$0.00	\$440.75	\$2,559.25	\$139.49	\$2,419.76	80.66%
210.100.2700.0624.00.000	Fuel	\$8,375.00	\$558.53	\$3,370.97	\$5,004.03	\$3,596.53	\$1,407.50	16.81%
210.100.2700.0682.00.000	Technology supplies	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	\$700.00	100.00%
210.100.2700.0810.00.000	DUES AND FEES	\$200.00	\$0.00	\$7.00	\$193.00	\$0.00	\$193.00	96.50%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$102,800.00	\$7,835.04	\$59,609.06	\$43,190.94	\$19,749.34	\$23,441.60	22.80%
210.150.2700.0412.00.000	ELECTRICITY	\$1,000.00	\$92.03	\$276.33	\$723.67	\$638.67	\$85.00	8.50%
	PROGRAM: SECONDARY - 150	\$1,000.00	\$92.03	\$276.33	\$723.67	\$638.67	\$85.00	8.50%
210.999.9999.0892.00.000	Transportation PPA	\$0.00	\$0.00	(\$360.00)	\$360.00	\$0.00	\$360.00	0.00%
	PROGRAM: Prior Period Adjustments - 999	\$0.00	\$0.00	(\$360.00)	\$360.00	\$0.00	\$360.00	0.00%
	FUND: TRANSPORTATION - 210	\$103,800.00	\$7,927.07	\$59,525.39	\$44,274.61	\$20,388.01	\$23,886.60	23.01%
211.100.2700.0730.00.000	EQUIPMENT-NEW	\$231,549.40	\$0.00	\$47,490.00	\$184,059.40	\$0.00	\$184,059.40	79.49%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$231,549.40	\$0.00	\$47,490.00	\$184,059.40	\$0.00	\$184,059.40	79.49%
	FUND: BUS DEPRECIATION - 211	\$231,549.40	\$0.00	\$47,490.00	\$184,059.40	\$0.00	\$184,059.40	79.49%
213.100.1000.0561.00.000	TUITION TO OTHER SCHOOL D	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%

Printed: 04/03/2025

3:37:41 PM

Report: rptGLGenRpt

2024.1.39

Page:

20

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
FUND: TUITION - 213		\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
214.100.1000.0210.00.000	Social Security	\$1,000.00	\$0.00	\$469.02	\$530.98	\$0.00	\$530.98	53.10%
214.100.1000.0220.00.000	Teachers Retirement	\$750.00	\$0.00	\$580.61	\$169.39	\$0.00	\$169.39	22.59%
214.100.1000.0240.00.000	Unemployment Compensation	\$30.00	\$0.00	\$22.68	\$7.32	\$0.00	\$7.32	24.40%
214.100.2300.0220.00.000	Teachers Retirement	\$0.00	\$0.00	\$1,409.61	(\$1,409.61)	\$0.00	(\$1,409.61)	0.00%
214.100.2700.0210.00.000	Social Security	\$3,000.00	\$409.36	\$2,939.37	\$60.63	\$1,030.94	(\$970.31)	-32.34%
214.100.2700.0220.00.000	Teachers Retirement	\$1,200.00	\$195.25	\$1,457.51	(\$257.51)	\$414.55	(\$672.06)	-56.01%
214.100.2700.0230.00.000	PERS	\$3,100.00	\$242.30	\$1,771.20	\$1,328.80	\$707.13	\$621.67	20.05%
214.100.2700.0240.00.000	Unemployment Compensation	\$100.00	\$20.27	\$146.88	(\$46.88)	\$50.57	(\$97.45)	-97.45%
214.100.2710.0210.00.000	Social Security	\$205.00	\$0.00	\$0.00	\$205.00	\$0.00	\$205.00	100.00%
214.100.2710.0230.00.000	PERS	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
214.100.2710.0240.00.000	Unemployment Compensation	\$20.00	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00	100.00%
PROGRAM: REGULAR EDUCATION PROGRAM - 100		\$9,655.00	\$867.18	\$8,796.88	\$858.12	\$2,203.19	(\$1,345.07)	-13.93%
214.150.1000.0210.00.000	Social Security	\$10,000.00	\$492.75	\$3,441.00	\$6,559.00	\$1,132.38	\$5,426.62	54.27%
214.150.1000.0220.00.000	Teachers Retirement	\$16,000.00	\$614.29	\$4,278.05	\$11,721.95	\$1,414.67	\$10,307.28	64.42%
214.150.1000.0240.00.000	Unemployment Compensation	\$150.00	\$24.01	\$167.18	(\$17.18)	\$55.29	(\$72.47)	-48.31%
214.150.1140.0210.00.000	Social Security	\$850.00	\$218.21	\$1,527.47	(\$677.47)	\$1,091.39	(\$1,768.86)	-208.10%
214.150.1140.0220.00.000	Teachers Retirement	\$850.00	\$291.78	\$2,042.46	(\$1,192.46)	\$1,458.90	(\$2,651.36)	-311.92%
214.150.1140.0240.00.000	Unemployment Compensation	\$50.00	\$11.40	\$79.80	(\$29.80)	\$57.00	(\$86.80)	-173.60%
214.150.1240.0210.00.000	Social Security	\$4,400.00	\$594.05	\$4,158.30	\$241.70	\$2,979.16	(\$2,737.46)	-62.22%
214.150.1240.0220.00.000	Teachers Retirement	\$5,500.00	\$740.88	\$5,186.16	\$313.84	\$3,704.41	(\$3,390.57)	-61.65%
214.150.1240.0240.00.000	Unemployment Compensation	\$150.00	\$28.94	\$202.58	(\$52.58)	\$144.76	(\$197.34)	-131.56%
214.150.1270.0210.00.000	Social Security	\$605.00	\$40.64	\$280.69	\$324.31	\$264.66	\$59.65	9.86%
214.150.1270.0220.00.000	Teachers Retirement	\$800.00	\$50.32	\$347.54	\$452.46	\$327.65	\$124.81	15.60%
214.150.1270.0240.00.000	Unemployment Compensation	\$60.00	\$1.97	\$13.59	\$46.41	\$12.80	\$33.61	56.02%
214.150.1340.0210.00.000	Social Security	\$2,300.00	\$361.82	\$2,593.94	(\$293.94)	\$1,839.70	(\$2,133.64)	-92.77%
214.150.1340.0220.00.000	Teachers Retirement	\$3,200.00	\$522.91	\$3,660.37	(\$460.37)	\$2,614.55	(\$3,074.92)	-96.09%
214.150.1340.0240.00.000	Unemployment Compensation	\$90.00	\$20.43	\$143.01	(\$53.01)	\$102.15	(\$155.16)	-172.40%
214.150.1440.0210.00.000	Social Security	\$3,300.00	\$512.35	\$3,586.45	(\$286.45)	\$2,561.76	(\$2,848.21)	-86.31%
214.150.1440.0220.00.000	Teachers Retirement	\$4,000.00	\$634.25	\$4,439.75	(\$439.75)	\$3,171.25	(\$3,611.00)	-90.28%
214.150.1440.0240.00.000	Unemployment Compensation	\$150.00	\$24.78	\$173.46	(\$23.46)	\$123.90	(\$147.36)	-98.24%
214.150.1470.0210.00.000	Social Security	\$2,020.00	\$0.00	\$0.00	\$2,020.00	\$0.00	\$2,020.00	100.00%
214.150.1470.0220.00.000	Teachers Retirement	\$2,010.00	\$0.00	\$0.00	\$2,010.00	\$0.00	\$2,010.00	100.00%
214.150.1470.0240.00.000	Unemployment Compensation	\$105.00	\$0.00	\$0.00	\$105.00	\$0.00	\$105.00	100.00%
214.150.1510.0210.00.000	Social Security	\$5,600.00	\$725.50	\$5,075.94	\$524.06	\$3,619.45	(\$3,095.39)	-55.27%
214.150.1510.0220.00.000	Teachers Retirement	\$6,400.00	\$904.46	\$6,331.21	\$68.79	\$4,522.30	(\$4,453.51)	-69.59%
214.150.1510.0240.00.000	Unemployment Compensation	\$155.00	\$35.35	\$247.39	(\$92.39)	\$176.70	(\$269.09)	-173.61%
214.150.1570.0210.00.000	Social Security	\$3,400.00	\$413.34	\$2,893.38	\$506.62	\$2,066.70	(\$1,560.08)	-45.88%
214.150.1570.0220.00.000	Teachers Retirement	\$4,200.00	\$512.15	\$3,585.05	\$614.95	\$2,560.74	(\$1,945.79)	-46.33%
214.150.1570.0240.00.000	Unemployment Compensation	\$200.00	\$20.01	\$140.07	\$59.93	\$100.05	(\$40.12)	-20.06%
214.150.2122.0210.00.000	Social Security	\$2,500.00	\$362.38	\$2,619.30	(\$119.30)	\$1,811.90	(\$1,931.20)	-77.25%
214.150.2122.0220.00.000	Teachers Retirement	\$3,000.00	\$473.77	\$3,418.70	(\$418.70)	\$2,368.84	(\$2,787.54)	-92.92%
214.150.2122.0240.00.000	Unemployment Compensation	\$145.00	\$18.51	\$133.57	\$11.43	\$92.55	(\$81.12)	-55.94%
214.150.2220.0210.00.000	Social Security	\$2,500.00	\$259.11	\$1,829.84	\$670.16	\$1,327.69	(\$657.53)	-26.30%
214.150.2220.0220.00.000	Teachers Retirement	\$2,800.00	\$349.59	\$2,447.13	\$352.87	\$1,747.95	(\$1,395.08)	-49.82%
214.150.2220.0240.00.000	Unemployment Compensation	\$145.00	\$13.66	\$95.62	\$49.38	\$68.30	(\$18.92)	-13.05%
214.150.2410.0210.00.000	Social Security	\$6,300.00	\$610.26	\$4,331.31	\$1,968.69	\$2,290.82	(\$322.13)	-5.11%
214.150.2410.0220.00.000	Teachers Retirement	\$4,350.00	\$454.56	\$2,727.36	\$1,622.64	\$1,363.68	\$258.96	5.95%

Printed: 04/03/2025 3:37:41 PM

Report: rptGLGenRpt

2024.1.39

Page: 21

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
214.150.2410.0230.00.000	PERS	\$3,000.00	\$260.53	\$1,957.23	\$1,042.77	\$1,240.32	(\$197.55)	-6.59%
214.150.2410.0240.00.000	Unemployment Compensation	\$300.00	\$30.17	\$213.85	\$86.15	\$112.78	(\$26.63)	-8.88%
214.150.2610.0210.00.000	Social Security	\$1,700.00	\$0.00	\$0.00	\$1,700.00	\$0.00	\$1,700.00	100.00%
214.150.2610.0230.00.000	PERS	\$1,700.00	\$0.00	\$0.00	\$1,700.00	\$0.00	\$1,700.00	100.00%
214.150.2610.0240.00.000	Unemployment Compensation	\$70.00	\$0.00	\$0.00	\$70.00	\$0.00	\$70.00	100.00%
	PROGRAM: SECONDARY - 150	\$105,055.00	\$10,629.13	\$74,368.75	\$30,686.25	\$48,527.15	(\$17,840.90)	-16.98%
214.160.1000.0210.00.000	Social Security	\$3,800.00	\$128.11	\$657.01	\$3,142.99	\$1,500.78	\$1,642.21	43.22%
214.160.1000.0220.00.000	Teachers Retirement	\$71,388.00	\$142.85	\$775.99	\$70,612.01	\$297.55	\$70,314.46	98.50%
214.160.1000.0230.00.000	PERS	\$625.00	\$0.00	\$9.68	\$615.32	\$0.00	\$615.32	98.45%
214.160.1000.0240.00.000	Unemployment Compensation	\$70.00	\$6.41	\$33.23	\$36.77	\$73.61	(\$36.84)	-52.63%
214.160.2122.0210.00.000	Social Security	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
214.160.2122.0220.00.000	Teachers Retirement	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	100.00%
214.160.2122.0240.00.000	Unemployment Compensation	\$20.00	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00	100.00%
214.160.2134.0210.00.000	Social Security	\$1,000.00	\$74.87	\$514.76	\$485.24	\$308.63	\$176.61	17.66%
214.160.2134.0220.00.000	Teachers Retirement	\$1,015.00	\$92.68	\$637.26	\$377.74	\$382.05	(\$4.31)	-0.42%
214.160.2134.0240.00.000	Unemployment Compensation	\$46.00	\$3.62	\$24.90	\$21.10	\$14.94	\$6.16	13.39%
214.160.2210.0210.00.000	Social Security	\$1,300.00	\$160.63	\$1,481.15	(\$181.15)	\$689.07	(\$870.22)	-66.94%
214.160.2210.0230.00.000	PERS	\$1,600.00	\$184.77	\$1,703.79	(\$103.79)	\$792.64	(\$896.43)	-56.03%
214.160.2210.0240.00.000	Unemployment Compensation	\$135.00	\$7.77	\$71.63	\$63.37	\$33.35	\$30.02	22.24%
214.160.2321.0210.00.000	Social Security	\$2,605.00	\$207.12	\$1,864.30	\$740.70	\$621.36	\$119.34	4.58%
214.160.2321.0220.00.000	Teachers Retirement	\$3,000.00	\$265.39	\$2,388.51	\$611.49	\$796.17	(\$184.68)	-6.16%
214.160.2321.0240.00.000	Unemployment Compensation	\$160.00	\$10.37	\$93.33	\$66.67	\$31.11	\$35.56	22.23%
214.160.2410.0220.00.000	Teachers Retirement	\$0.00	\$0.00	(\$72.44)	\$72.44	\$0.00	\$72.44	0.00%
214.160.2510.0210.00.000	Social Security	\$2,000.00	\$191.73	\$1,975.34	\$24.66	\$872.10	(\$847.44)	-42.37%
214.160.2510.0230.00.000	PERS	\$2,200.00	\$228.59	\$2,193.33	\$6.67	\$1,027.38	(\$1,020.71)	-46.40%
214.160.2510.0240.00.000	Unemployment Compensation	\$65.00	\$9.60	\$97.38	(\$32.38)	\$43.17	(\$75.55)	-116.23%
214.160.2600.0210.00.000	Social Security	\$5,000.00	\$434.75	\$3,478.75	\$1,521.25	\$1,429.60	\$91.65	1.83%
214.160.2600.0230.00.000	PERS	\$5,000.00	\$500.11	\$3,719.17	\$1,280.83	\$1,644.53	(\$363.70)	-7.27%
214.160.2600.0240.00.000	Unemployment Compensation	\$150.00	\$21.02	\$169.00	(\$19.00)	\$69.14	(\$88.14)	-58.76%
214.160.2610.0210.00.000	Social Security	\$2,500.00	\$279.75	\$2,457.60	\$42.40	\$945.89	(\$903.49)	-36.14%
214.160.2610.0220.00.000	Teachers Retirement	\$0.00	\$11.84	\$106.56	(\$106.56)	\$35.52	(\$142.08)	0.00%
214.160.2610.0230.00.000	PERS	\$2,700.00	\$311.18	\$2,731.31	(\$31.31)	\$1,056.17	(\$1,087.48)	-40.28%
214.160.2610.0240.00.000	Unemployment Compensation	\$150.00	\$13.55	\$119.00	\$31.00	\$45.77	(\$14.77)	-9.85%
	PROGRAM: DISTRICT-WIDE - 160	\$107,429.00	\$3,286.71	\$27,230.54	\$80,198.46	\$12,710.53	\$67,487.93	62.82%
214.280.1000.0210.00.000	Social Security	\$6,700.00	\$933.69	\$6,539.54	\$160.46	\$4,756.69	(\$4,596.23)	-68.60%
214.280.1000.0220.00.000	Teachers Retirement	\$7,800.00	\$1,261.64	\$8,830.62	(\$1,030.62)	\$6,127.15	(\$7,157.77)	-91.77%
214.280.1000.0240.00.000	Unemployment Compensation	\$300.00	\$49.29	\$345.02	(\$45.02)	\$246.66	(\$291.68)	-97.23%
214.280.6200.0920.00.000	RTOSD	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	PROGRAM: RESOURCE ROOM - 280	\$15,300.00	\$2,244.62	\$15,715.18	(\$415.18)	\$11,130.50	(\$11,545.68)	-75.46%
214.392.1170.0210.00.000	Social Security	\$3,220.00	\$188.99	\$1,329.81	\$1,890.19	\$958.71	\$931.48	28.93%
214.392.1170.0220.00.000	Teachers Retirement	\$3,776.00	\$246.32	\$1,724.24	\$2,051.76	\$1,231.60	\$820.16	21.72%
214.392.1170.0240.00.000	Unemployment Compensation	\$150.00	\$9.62	\$67.34	\$82.66	\$48.10	\$34.56	23.04%
	PROGRAM: Business Ed - 392	\$7,146.00	\$444.93	\$3,121.39	\$4,024.61	\$2,238.41	\$1,786.20	25.00%
214.393.1310.0210.00.000	Social Security	\$550.00	\$67.31	\$471.17	\$78.83	\$336.55	(\$257.72)	-46.86%
214.393.1310.0220.00.000	Teachers Retirement	\$650.00	\$83.31	\$583.17	\$66.83	\$416.55	(\$349.72)	-53.80%
214.393.1310.0240.00.000	Unemployment Compensation	\$35.00	\$3.25	\$22.75	\$12.25	\$16.25	(\$4.00)	-11.43%
	PROGRAM: Health Occupations - 393	\$1,235.00	\$153.87	\$1,077.09	\$157.91	\$769.35	(\$611.44)	-49.51%

Printed: 04/03/2025 3:37:41 PM

Report: rptGLGenRpt

2024.1.39

Page: 22



**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
214.394.1370.0210.00.000	Social Security	\$4,500.00	\$330.62	\$2,314.34	\$2,185.66	\$1,653.10	\$532.56	11.83%
214.394.1370.0220.00.000	Teachers Retirement	\$5,500.00	\$409.29	\$2,865.03	\$2,634.97	\$2,046.45	\$588.52	10.70%
214.394.1370.0240.00.000	Unemployment Compensation	\$300.00	\$15.99	\$111.93	\$188.07	\$79.95	\$108.12	36.04%
	PROGRAM: Home Economics - 394	\$10,300.00	\$755.90	\$5,291.30	\$5,008.70	\$3,779.50	\$1,229.20	11.93%
214.395.1410.0210.00.000	Social Security	\$3,075.00	\$366.66	\$2,566.62	\$508.38	\$1,833.30	(\$1,324.92)	-43.09%
214.395.1410.0220.00.000	Teachers Retirement	\$3,700.00	\$453.87	\$3,177.09	\$522.91	\$2,269.35	(\$1,746.44)	-47.20%
214.395.1410.0240.00.000	Unemployment Compensation	\$155.00	\$17.73	\$124.11	\$30.89	\$88.65	(\$57.76)	-37.26%
	PROGRAM: Industrial Arts & Technology - 395	\$6,930.00	\$838.26	\$5,867.82	\$1,062.18	\$4,191.30	(\$3,129.12)	-45.15%
214.610.1000.0210.00.000	Social Security	\$160.00	\$0.00	\$0.00	\$160.00	\$0.00	\$160.00	100.00%
214.610.1000.0220.00.000	Teachers Retirement	\$320.00	\$0.00	\$0.00	\$320.00	\$0.00	\$320.00	100.00%
214.610.1000.0240.00.000	Unemployment Compensation	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
	PROGRAM: COMMUNITY CLASSES - 610	\$580.00	\$0.00	\$0.00	\$580.00	\$0.00	\$580.00	100.00%
214.710.3400.0210.00.000	Social Security	\$660.00	\$48.97	\$106.68	\$553.32	\$352.11	\$201.21	30.49%
214.710.3400.0220.00.000	Teachers Retirement	\$660.00	\$35.54	\$71.08	\$588.92	\$435.93	\$152.99	23.18%
214.710.3400.0230.00.000	PERS	\$200.00	\$23.32	\$52.36	\$147.64	\$0.00	\$147.64	73.82%
214.710.3400.0240.00.000	Unemployment Compensation	\$100.00	\$2.37	\$5.39	\$94.61	\$17.02	\$77.59	77.59%
	PROGRAM: SCHOOL SPONSORED ACTIVITI - 710	\$1,620.00	\$110.20	\$235.51	\$1,384.49	\$805.06	\$579.43	35.77%
214.720.3500.0210.00.000	Social Security	\$4,270.00	\$1,855.80	\$5,427.58	(\$1,157.58)	\$92.31	(\$1,249.89)	-29.27%
214.720.3500.0220.00.000	Teachers Retirement	\$4,400.00	\$1,530.81	\$4,248.21	\$151.79	\$115.29	\$36.50	0.83%
214.720.3500.0230.00.000	PERS	\$700.00	\$43.56	\$408.33	\$291.67	\$0.00	\$291.67	41.67%
214.720.3500.0240.00.000	Unemployment Compensation	\$235.00	\$89.90	\$266.56	(\$31.56)	\$4.50	(\$36.06)	-15.34%
	PROGRAM: SCHOOL SPONSORED ATHLETIC - 720	\$9,605.00	\$3,520.07	\$10,350.68	(\$745.68)	\$212.10	(\$957.78)	-9.97%
	FUND: RETIREMENT - 214	\$274,855.00	\$22,850.87	\$152,055.14	\$122,799.86	\$86,567.09	\$36,232.77	13.18%
215.105.1000.0610.00.184	FAFSA night supplies	\$851.12	\$0.00	\$0.00	\$851.12	\$0.00	\$851.12	100.00%
215.105.1000.0610.00.185	HP Readiness Supplies	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
215.105.1000.0682.00.185	Technology Supplies	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
	PROGRAM: HP College Readiness/AI College Fund - 105	\$4,851.12	\$0.00	\$0.00	\$4,851.12	\$0.00	\$4,851.12	100.00%
215.107.1000.0610.00.205	FVCC Supplies	\$8,041.39	\$0.00	\$0.00	\$8,041.39	\$0.00	\$8,041.39	100.00%
215.107.1000.0640.00.205	Textbooks	\$0.00	\$0.00	\$488.70	(\$488.70)	\$0.00	(\$488.70)	0.00%
	PROGRAM: FVCC - 107	\$8,041.39	\$0.00	\$488.70	\$7,552.69	\$0.00	\$7,552.69	93.92%
215.108.1000.0610.00.405	Tucker Trophy Case	\$2,420.00	\$0.00	\$0.00	\$2,420.00	\$0.00	\$2,420.00	100.00%
	PROGRAM: Local Donations - 108	\$2,420.00	\$0.00	\$0.00	\$2,420.00	\$0.00	\$2,420.00	100.00%
215.109.1000.0320.00.233	Communities Talk Presenter	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%
	PROGRAM: Communities Talk Grant - 109	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%
215.111.1000.0610.00.415	Supplies	\$5,100.00	\$0.00	\$0.00	\$5,100.00	\$0.00	\$5,100.00	100.00%
	PROGRAM: Gravel Pit Lease - 111	\$5,100.00	\$0.00	\$0.00	\$5,100.00	\$0.00	\$5,100.00	100.00%
215.121.1000.0610.00.604	Traffic Education Grant suppli	\$1,727.14	\$0.00	\$0.00	\$1,727.14	\$0.00	\$1,727.14	100.00%
	PROGRAM: Traffic Education Grant - Jackson - 121	\$1,727.14	\$0.00	\$0.00	\$1,727.14	\$0.00	\$1,727.14	100.00%
215.325.1000.0152.00.245	MTDA Teachers	\$21,000.00	\$0.00	\$16,017.63	\$4,982.37	\$10,490.04	(\$5,507.67)	-26.23%

Printed: 04/03/2025 3:37:41 PM

Report: rptGLGenRpt

2024.1.39

Page: 23

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
215.325.1000.0210.00.245	Social Security	\$1,500.00	\$0.00	\$1,225.36	\$274.64	\$0.00	\$274.64	18.31%
215.325.1000.0220.00.245	Teachers Retirement	\$2,000.00	\$0.00	\$1,516.87	\$483.13	\$0.00	\$483.13	24.16%
215.325.1000.0240.00.245	Unemployment Compensation	\$75.00	\$0.00	\$59.26	\$15.74	\$0.00	\$15.74	20.99%
215.325.1000.0250.00.245	Workers Compensation	\$105.00	\$0.00	\$59.39	\$45.61	\$0.00	\$45.61	43.44%
	PROGRAM: Montana Digital Academy - 325	\$24,680.00	\$0.00	\$18,878.51	\$5,801.49	\$10,490.04	(\$4,688.55)	-19.00%
215.329.1000.0150.00.303	Tobacco Prevention Teacher	\$2,255.43	\$0.00	\$0.00	\$2,255.43	\$0.00	\$2,255.43	100.00%
215.329.1000.0210.00.303	Social Security	\$120.00	\$0.00	\$0.00	\$120.00	\$0.00	\$120.00	100.00%
215.329.1000.0220.00.303	Teachers Retirement	\$125.00	\$0.00	\$0.00	\$125.00	\$0.00	\$125.00	100.00%
215.329.1000.0240.00.303	Unemployment Compensation	\$10.00	\$0.00	\$0.00	\$10.00	\$0.00	\$10.00	100.00%
215.329.1000.0250.00.303	Workers Compensation	\$10.00	\$0.00	\$0.00	\$10.00	\$0.00	\$10.00	100.00%
215.329.1000.0300.00.123	EWS - Supaman	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
215.329.1000.0610.00.195	JMG Supplies	\$6,479.40	\$42.48	\$341.48	\$6,137.92	\$0.00	\$6,137.92	94.73%
	PROGRAM: JMG/Tobacco/EWS - 329	\$9,999.83	\$42.48	\$341.48	\$9,658.35	\$0.00	\$9,658.35	96.59%
215.392.1170.0582.00.425	Business Travel	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
215.392.1170.0610.00.425	Business Supplies	\$6,557.03	\$0.00	\$0.00	\$6,557.03	\$0.00	\$6,557.03	100.00%
215.392.1170.0645.00.425	Online Textbooks	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	0.00%
	PROGRAM: Business Ed - 392	\$8,557.03	\$0.00	\$1,500.00	\$7,057.03	\$0.00	\$7,057.03	82.47%
215.393.1310.0610.00.425	Health Occ Supplies	\$2,650.20	\$0.00	\$0.00	\$2,650.20	\$0.00	\$2,650.20	100.00%
215.393.1310.0810.00.425	Dues and Fees HOSA	\$0.00	\$0.00	\$160.00	(\$160.00)	\$0.00	(\$160.00)	0.00%
	PROGRAM: Health Occupations - 393	\$2,650.20	\$0.00	\$160.00	\$2,490.20	\$0.00	\$2,490.20	93.96%
215.394.1370.0610.00.425	FCS Supplies	\$3,705.25	\$13.70	\$884.24	\$2,821.01	\$0.00	\$2,821.01	76.14%
	PROGRAM: Home Economics - 394	\$3,705.25	\$13.70	\$884.24	\$2,821.01	\$0.00	\$2,821.01	76.14%
215.395.1410.0610.00.425	Industrial Arts Supplies	\$748.00	\$0.00	\$748.00	\$0.00	\$0.00	\$0.00	0.00%
	PROGRAM: Industrial Arts & Technology - 395	\$748.00	\$0.00	\$748.00	\$0.00	\$0.00	\$0.00	0.00%
215.437.1000.0112.00.275	Teacher SRS	\$8,750.00	\$0.00	\$0.00	\$8,750.00	\$0.00	\$8,750.00	100.00%
215.437.1000.0210.00.275	Social Security	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	\$700.00	100.00%
215.437.1000.0220.00.275	Teachers Retirement	\$850.00	\$0.00	\$0.00	\$850.00	\$0.00	\$850.00	100.00%
215.437.1000.0240.00.275	Unemployment Compensation	\$30.00	\$0.00	\$0.00	\$30.00	\$0.00	\$30.00	100.00%
215.437.1000.0250.00.275	Workers Compensation	\$40.00	\$0.00	\$0.00	\$40.00	\$0.00	\$40.00	100.00%
215.437.1000.0260.00.275	Health Insurance	\$799.00	\$0.00	\$0.00	\$799.00	\$0.00	\$799.00	100.00%
	PROGRAM: Small Rural Schools - 437	\$11,169.00	\$0.00	\$0.00	\$11,169.00	\$0.00	\$11,169.00	100.00%
215.451.1170.0735.00.325	Major Technology (Smartboard)	\$5,100.00	\$0.00	\$0.00	\$5,100.00	\$5,082.00	\$18.00	0.35%
215.451.1310.0582.00.325	HOSA Travel	\$400.00	\$0.00	\$275.00	\$125.00	\$0.00	\$125.00	31.25%
215.451.1370.0582.00.325	FCS Travel	\$800.00	\$847.00	\$847.00	(\$47.00)	\$0.00	(\$47.00)	-5.88%
215.451.1370.0610.00.325	FCS Supplies	\$1,215.00	\$729.97	\$1,327.89	(\$112.89)	\$0.00	(\$112.89)	-9.29%
215.451.1370.0660.00.325	Sewing Machine and Ninja Syste	\$1,810.00	\$0.00	\$1,810.87	(\$0.87)	\$0.00	(\$0.87)	-0.05%
215.451.1370.0880.00.325	Student Polos	\$280.00	\$0.00	\$278.00	\$2.00	\$0.00	\$2.00	0.71%
215.451.1410.0610.00.325	Industrial Arts Supplies/equip	\$3,211.00	\$2,313.47	\$2,313.47	\$897.53	\$0.00	\$897.53	27.95%
215.451.1410.0660.00.325	Laser Engraver and Plasma Cutt	\$1,360.00	\$0.00	\$1,358.99	\$1.01	\$0.00	\$1.01	0.07%
	PROGRAM: Carl Perkins Basic Grant - 451	\$14,176.00	\$3,890.44	\$8,211.22	\$5,964.78	\$5,082.00	\$882.78	6.23%
	FUND: MISCELLANEOUS FEDERAL FUN - 215	\$98,574.96	\$3,946.62	\$31,212.15	\$67,362.81	\$15,572.04	\$51,790.77	52.54%
217.610.1000.0112.00.000	Adult Education Instructors	\$6,223.16	\$0.00	\$0.00	\$6,223.16	\$0.00	\$6,223.16	100.00%

Printed: 04/03/2025

3:37:41 PM

Report: rptGLGenRpt

2024.1.39

Page:

24

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
217.610.1000.0250.00.000	Workers Compensation	\$144.00	\$0.00	\$0.00	\$144.00	\$0.00	\$144.00	100.00%
217.610.1000.0581.00.000	CPR/First Aid Student Fees	\$1,211.03	\$0.00	\$76.00	\$1,135.03	\$0.00	\$1,135.03	93.72%
	PROGRAM: COMMUNITY CLASSES - 610	\$7,578.19	\$0.00	\$76.00	\$7,502.19	\$0.00	\$7,502.19	99.00%
	FUND: ADULT EDUCATION - 217	\$7,578.19	\$0.00	\$76.00	\$7,502.19	\$0.00	\$7,502.19	99.00%
218.100.1000.0112.00.000	Drivers Ed Instructor	\$6,131.00	\$0.00	\$6,131.00	\$0.00	\$0.00	\$0.00	0.00%
218.100.1000.0250.00.000	Workers Compensation	\$50.00	\$0.00	\$19.01	\$30.99	\$0.00	\$30.99	61.98%
218.100.1000.0440.00.000	Repair and Maintenance	\$800.00	\$0.00	\$658.63	\$141.37	\$0.00	\$141.37	17.67%
218.100.1000.0582.00.000	Travel - Professional Dev.	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
218.100.1000.0610.00.000	Supplies	\$283.82	\$0.00	\$0.00	\$283.82	\$0.00	\$283.82	100.00%
218.100.1000.0624.00.000	Fuel	\$600.00	\$0.00	\$0.00	\$600.00	\$600.00	\$0.00	0.00%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$8,864.82	\$0.00	\$6,808.64	\$2,056.18	\$600.00	\$1,456.18	16.43%
	FUND: TRAFFIC EDUCATION - 218	\$8,864.82	\$0.00	\$6,808.64	\$2,056.18	\$600.00	\$1,456.18	16.43%
220.100.2600.0412.00.000	ELECTRICITY	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	100.00%
220.100.2600.0421.00.000	Water/Sewer Taxes	\$500.00	\$0.00	\$331.20	\$168.80	\$0.00	\$168.80	33.76%
220.100.2600.0440.00.000	Repair and Maintenance	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
220.100.2600.0610.00.000	Supplies	\$4,500.00	\$0.00	\$30.00	\$4,470.00	\$0.00	\$4,470.00	99.33%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$7,400.00	\$0.00	\$361.20	\$7,038.80	\$0.00	\$7,038.80	95.12%
220.160.2610.0114.00.000	Maintenance Supervisor	\$1,576.00	\$131.26	\$1,181.34	\$394.66	\$393.78	\$0.88	0.06%
220.160.2610.0250.00.000	Workers Compensation	\$98.00	\$6.67	\$65.83	\$32.17	\$20.01	\$12.16	12.41%
220.160.2610.0260.00.000	Health Insurance	\$206.00	\$17.12	\$154.08	\$51.92	\$51.36	\$0.56	0.27%
	PROGRAM: DISTRICT-WIDE - 160	\$1,880.00	\$155.05	\$1,401.25	\$478.75	\$465.15	\$13.60	0.72%
	FUND: Rental/Lease Fund - 220	\$9,280.00	\$155.05	\$1,762.45	\$7,517.55	\$465.15	\$7,052.40	76.00%
221.100.2600.0160.00.000	Sick Leave Termination Pay	\$7,563.21	\$0.00	\$0.00	\$7,563.21	\$0.00	\$7,563.21	100.00%
221.100.2600.0170.00.000	Vacation Leave	\$1,996.88	\$0.00	\$0.00	\$1,996.88	\$0.00	\$1,996.88	100.00%
221.100.2600.0250.00.000	Workers Compensation	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$9,660.09	\$0.00	\$0.00	\$9,660.09	\$0.00	\$9,660.09	100.00%
	FUND: SICK LEAVE RESERVE - 221	\$9,660.09	\$0.00	\$0.00	\$9,660.09	\$0.00	\$9,660.09	100.00%
226.150.1000.0561.00.000	Tuition to MTD A	\$5,000.00	\$738.00	\$10,139.50	(\$5,139.50)	\$0.00	(\$5,139.50)	-102.79%
226.150.1000.0610.00.000	HS Supplies	\$8,000.00	\$1,269.48	\$5,353.24	\$2,646.76	\$2,113.99	\$532.77	6.66%
226.150.1000.0660.00.000	New Equipment	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
226.150.1140.0610.00.000	HS Art Supplies	\$4,000.00	\$189.20	\$2,613.57	\$1,386.43	\$0.00	\$1,386.43	34.66%
226.150.1340.0112.00.000	HS PE	\$0.00	\$0.00	\$39.44	(\$39.44)	\$0.00	(\$39.44)	0.00%
226.150.1340.0610.00.000	P.E. Supplies	\$1,000.00	\$0.00	\$216.00	\$784.00	\$0.00	\$784.00	78.40%
226.150.1470.0440.00.000	HS Music Repair and Maintenanc	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
226.150.1470.0582.00.000	HS Music Travel	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
226.150.1470.0610.00.000	HS Music Supplies	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00	100.00%
226.150.1470.0660.00.000	HS Music Equipment	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
226.150.1470.0810.00.000	HS Music Dues and Fees	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
226.150.1510.0610.00.000	HS Science Supplies	\$800.00	\$0.00	\$141.16	\$658.84	\$0.00	\$658.84	82.36%
226.150.1570.0682.00.000	Online subscriptions - Governm	\$500.00	\$0.00	\$319.99	\$180.01	\$0.00	\$180.01	36.00%
226.150.2410.0531.00.000	HS Principal Phone	\$1,700.00	\$47.69	\$1,270.81	\$429.19	\$0.00	\$429.19	25.25%
226.150.2410.0582.00.000	HS Principal Travel	\$2,000.00	\$0.00	\$250.00	\$1,750.00	\$0.00	\$1,750.00	87.50%

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
226.150.2410.0610.00.000	HS Principal Supplies	\$1,000.00	\$0.00	\$63.76	\$936.24	\$0.00	\$936.24	93.62%
226.150.2410.0810.00.000	HS Principal Dues and Fees	\$500.00	\$0.00	\$357.00	\$143.00	\$0.00	\$143.00	28.60%
226.150.2600.0412.00.000	ELECTRICITY	\$71,390.00	\$9,185.40	\$29,674.76	\$41,715.24	\$33,459.34	\$8,255.90	11.56%
226.150.2600.0421.00.000	WATER/SEWER	\$4,800.00	\$280.80	\$2,246.40	\$2,553.60	\$1,123.20	\$1,430.40	29.80%
226.150.2600.0431.00.000	Disposal Services	\$7,200.00	\$600.47	\$5,233.23	\$1,966.77	\$1,966.77	\$0.00	0.00%
	PROGRAM: SECONDARY - 150	\$112,090.00	\$12,311.04	\$57,918.86	\$54,171.14	\$38,663.30	\$15,507.84	13.84%
226.160.1000.0122.00.000	HS Teacher Substitutes	\$10,000.00	\$770.00	\$2,915.00	\$7,085.00	\$0.00	\$7,085.00	70.85%
226.160.1000.0150.00.000	Stipends	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
226.160.1000.0170.00.000	HS Vacation Leave	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$0.00	\$12,000.00	100.00%
226.160.1000.0180.00.000	Personal Day Payouts/Bonuses	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$16,745.20	\$33,254.80	66.51%
226.160.1000.0180.01.000	HS Earned Lunches	\$6,000.00	\$0.00	\$4,195.50	\$1,804.50	\$0.00	\$1,804.50	30.08%
226.160.1000.0250.00.000	Workers Compensation	\$200.00	\$8.56	\$34.46	\$165.54	\$55.06	\$110.48	55.24%
226.160.1000.0300.00.000	Professional Technical Service	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
226.160.1000.0320.00.000	Professional Educational	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
226.160.1000.0535.00.000	Software Licenses	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
226.160.1000.0550.00.000	HS Printing/Copier	\$5,700.00	\$270.19	\$2,622.16	\$3,077.84	\$3,057.84	\$20.00	0.35%
226.160.1000.0582.00.000	HS Staff Travel	\$4,000.00	\$0.00	\$45.00	\$3,955.00	\$0.00	\$3,955.00	98.88%
226.160.1000.0610.00.000	MBI	\$2,000.00	\$40.00	\$565.98	\$1,434.02	\$26.64	\$1,407.38	70.37%
226.160.1000.0610.00.990	HS SA reimbursement line	\$1.00	(\$4,890.59)	(\$4,485.82)	\$4,486.82	\$2,976.61	\$1,510.21	151021.00%
226.160.1000.0610.01.000	Classroom Updates	\$10,000.00	\$0.00	\$1,417.54	\$8,582.46	\$0.00	\$8,582.46	85.82%
226.160.1000.0610.02.000	Safety Supplies HS	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
226.160.1000.0610.03.000	Annual Paper Order	\$1,850.00	\$0.00	\$918.00	\$932.00	\$0.00	\$932.00	50.38%
226.160.1000.0624.00.000	Employee Vehicle Gas	\$1,000.00	\$88.25	\$428.46	\$571.54	\$351.54	\$220.00	22.00%
226.160.1000.0640.00.000	HS Textbooks	\$15,000.00	\$0.00	\$1,013.20	\$13,986.80	\$0.00	\$13,986.80	93.25%
226.160.1000.0645.00.000	Online Textbooks	\$1,500.00	\$362.40	\$362.40	\$1,137.60	\$0.00	\$1,137.60	75.84%
226.160.1000.0730.00.000	New Equipment	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
226.160.1000.0810.00.000	HS Dues and Fees	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
226.160.2122.0531.00.000	School Home Coordinator phone	\$216.00	\$14.31	\$117.55	\$98.45	\$98.45	\$0.00	0.00%
226.160.2122.0582.00.000	Counseling Travel PD	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
226.160.2122.0610.00.000	Counseling Supplies	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
226.160.2122.0810.00.000	Student participation Dues and	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
226.160.2123.0610.00.000	Testing Supplies	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
226.160.2134.0610.00.000	Nursing Supplies	\$1,000.00	\$245.10	\$427.71	\$572.29	\$0.00	\$572.29	57.23%
226.160.2134.0810.00.000	Nursing Dues and Fees	\$100.00	\$0.00	\$37.35	\$62.65	\$0.00	\$62.65	62.65%
226.160.2210.0455.00.000	Technology Repairs & Maint	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
226.160.2210.0531.00.000	Technology Phone	\$500.00	\$14.31	\$117.55	\$382.45	\$314.45	\$68.00	13.60%
226.160.2210.0535.00.000	Communications - Internet/vide	\$5,000.00	\$0.00	\$2,003.40	\$2,996.60	\$0.00	\$2,996.60	59.93%
226.160.2210.0582.00.000	Technology Travel	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
226.160.2210.0682.00.000	Technology related supplies	\$2,000.00	\$0.00	\$1,321.76	\$678.24	\$0.00	\$678.24	33.91%
226.160.2210.0735.00.000	Technology Equipment and Softw	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
226.160.2210.0810.00.000	Technology Dues and Fees	\$250.00	\$0.00	\$171.00	\$79.00	\$0.00	\$79.00	31.60%
226.160.2220.0440.00.000	Library Repair and Maintenance	\$500.00	\$0.00	\$0.00	\$500.00	\$300.00	\$200.00	40.00%
226.160.2220.0535.00.000	Technology Communications	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
226.160.2220.0610.00.000	Library Supplies	\$250.00	\$0.00	\$450.48	(\$200.48)	\$210.00	(\$410.48)	-164.19%
226.160.2220.0640.00.000	Library Books	\$4,000.00	\$40.27	\$1,788.10	\$2,211.90	\$1,211.90	\$1,000.00	25.00%
226.160.2220.0650.00.000	Periodicals	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
226.160.2220.0682.00.000	Technology Related Supplies	\$250.00	\$0.00	\$0.00	\$250.00	\$1,083.11	(\$833.11)	-333.24%
226.160.2310.0330.00.000	Policy Maint/Facility Planning	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00	100.00%
226.160.2310.0582.00.000	Board Travel	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
226.160.2310.0610.00.000	Board Supplies	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%

Printed: 04/03/2025 3:37:41 PM

Report: rptGLGenRpt

2024.1.39

Page: 26

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
226.160.2310.0810.00.000	Board Dues and Fees	\$6,500.00	\$0.00	\$7,061.52	(\$561.52)	\$0.00	(\$561.52)	-8.64%
226.160.2313.0330.00.000	Legal Services	\$8,000.00	\$481.25	\$2,213.75	\$5,786.25	\$0.00	\$5,786.25	72.33%
226.160.2315.0330.00.000	Audit Services	\$8,500.00	\$6,181.50	\$9,130.50	(\$630.50)	\$0.00	(\$630.50)	-7.42%
226.160.2316.0610.00.000	Staff Relations	\$3,000.00	\$0.00	\$1,031.33	\$1,968.67	\$0.00	\$1,968.67	65.62%
226.160.2321.0582.00.000	Superintendent Travel	\$1,000.00	\$0.00	\$1,504.35	(\$504.35)	\$0.00	(\$504.35)	-50.44%
226.160.2321.0610.00.000	Superintendent Supplies	\$500.00	\$0.00	\$270.69	\$229.31	\$0.00	\$229.31	45.86%
226.160.2321.0730.00.000	Superintendent New Equipment	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%
226.160.2321.0810.00.000	Superintendent Dues and Fees	\$400.00	\$0.00	\$234.00	\$166.00	\$0.00	\$166.00	41.50%
226.160.2500.0531.00.000	Telephone	\$3,500.00	\$249.17	\$1,996.83	\$1,503.17	\$1,303.17	\$200.00	5.71%
226.160.2500.0532.00.000	Postage	\$3,000.00	\$214.82	\$1,302.86	\$1,697.14	\$893.70	\$803.44	26.78%
226.160.2510.0300.00.000	Professional Services Admin	\$800.00	\$61.20	\$149.04	\$650.96	\$0.00	\$650.96	81.37%
226.160.2510.0330.00.000	Inf Visions Software Support	\$6,300.00	\$0.00	\$6,300.88	(\$0.88)	\$0.00	(\$0.88)	-0.01%
226.160.2510.0355.00.000	Computer Services	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	100.00%
226.160.2510.0531.00.000	District Clerk Phone	\$683.00	\$14.31	\$117.55	\$565.45	\$98.45	\$467.00	68.37%
226.160.2510.0540.00.000	Advertising	\$1,000.00	\$0.00	\$27.85	\$972.15	\$0.00	\$972.15	97.22%
226.160.2510.0550.00.000	Printer/Copier	\$1,000.00	\$0.00	\$23.04	\$976.96	\$0.00	\$976.96	97.70%
226.160.2510.0582.00.000	District Office Travel PD	\$2,000.00	\$0.00	\$1,815.54	\$184.46	\$0.00	\$184.46	9.22%
226.160.2510.0610.00.000	District Office Supplies	\$2,500.00	\$5.18	\$1,612.11	\$887.89	\$176.88	\$711.01	28.44%
226.160.2510.0610.01.000	Employee Purchases	\$1.00	(\$547.00)	\$1,438.18	(\$1,437.18)	\$0.00	(\$1,437.18)	143718.00%
226.160.2510.0660.00.000	MINOR EQUIPMENT-NEW	\$0.00	\$0.00	\$99.00	(\$99.00)	\$0.00	(\$99.00)	0.00%
226.160.2510.0682.00.000	Technology related supplies	\$1,000.00	\$82.76	\$82.76	\$917.24	\$0.00	\$917.24	91.72%
226.160.2510.0730.00.000	Admin New Equipment	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%
226.160.2510.0800.00.000	Bank Fees	\$0.00	\$0.00	\$2,273.06	(\$2,273.06)	\$0.00	(\$2,273.06)	0.00%
226.160.2510.0810.00.000	District Office Dues and Fees	\$500.00	\$0.00	\$54.00	\$446.00	\$0.00	\$446.00	89.20%
226.160.2600.0114.00.000	Custodians	\$68,494.00	\$5,683.07	\$44,024.54	\$24,469.46	\$18,687.90	\$5,781.56	8.44%
226.160.2600.0126.00.000	Substitutes/Summer Maintenance	\$9,000.00	\$0.00	\$1,600.12	\$7,399.88	\$0.00	\$7,399.88	82.22%
226.160.2600.0136.00.000	Custoian Overtime	\$1,500.00	\$0.00	\$63.69	\$1,436.31	\$0.00	\$1,436.31	95.75%
226.160.2600.0250.00.000	Workers Compensation	\$4,500.00	\$278.11	\$2,454.45	\$2,045.55	\$948.95	\$1,096.60	24.37%
226.160.2600.0260.00.000	Health Insurance	\$15,840.00	\$1,159.80	\$9,086.60	\$6,753.40	\$5,857.58	\$895.82	5.66%
226.160.2600.0412.00.000	Electricity	\$0.00	\$0.00	\$0.00	\$0.00	\$594.00	(\$594.00)	0.00%
226.160.2600.0421.00.000	Water/Sewer	\$0.00	\$0.00	\$4,165.89	(\$4,165.89)	\$0.00	(\$4,165.89)	0.00%
226.160.2600.0582.00.000	Custodian Travel PD	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
226.160.2600.0610.00.000	Custodial Supplies	\$10,000.00	\$194.16	\$3,485.31	\$6,514.69	\$0.00	\$6,514.69	65.15%
226.160.2600.0624.00.000	Propane	\$13,000.00	\$625.88	\$2,652.92	\$10,347.08	\$5,047.08	\$5,300.00	40.77%
226.160.2600.0810.00.000	Custodian Dues and Fees	\$700.00	\$10.50	\$32.10	\$667.90	\$0.00	\$667.90	95.41%
226.160.2610.0114.00.000	Maintenance Salaries	\$42,350.00	\$3,404.84	\$29,855.96	\$12,494.04	\$11,608.29	\$885.75	2.09%
226.160.2610.0150.00.000	Safety Stipends	\$1,500.00	\$125.00	\$1,125.00	\$375.00	\$374.99	\$0.01	0.00%
226.160.2610.0250.00.000	Workers Compensation	\$2,500.00	\$173.33	\$1,657.06	\$842.94	\$591.14	\$251.80	10.07%
226.160.2610.0260.00.000	Health Insurance	\$9,322.00	\$564.96	\$4,802.16	\$4,519.84	\$2,824.82	\$1,695.02	18.18%
226.160.2610.0300.00.000	Professional Services	\$20,000.00	\$417.93	\$10,929.14	\$9,070.86	\$2,008.55	\$7,062.31	35.31%
226.160.2610.0440.00.000	Repair and Maintenance	\$10,000.00	\$275.85	\$1,255.28	\$8,744.72	\$0.00	\$8,744.72	87.45%
226.160.2610.0610.00.000	Maintenance Supplies	\$6,000.00	\$30.00	\$1,882.09	\$4,117.91	\$1,295.41	\$2,822.50	47.04%
226.160.2610.0624.00.000	Maintenance Gas	\$1,000.00	\$116.92	\$406.08	\$593.92	\$369.13	\$224.79	22.48%
226.160.2610.0660.00.000	Maintenance Equipment	\$1,500.00	\$0.00	\$103.77	\$1,396.23	\$0.00	\$1,396.23	93.08%
226.160.2610.0730.00.000	Major Equipment	\$3,000.00	\$0.00	\$5,705.96	(\$2,705.96)	\$0.00	(\$2,705.96)	-90.20%
226.160.2610.0810.00.000	Maintenance Dues and Fees	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
226.160.2620.0520.00.000	Liability Insurance	\$32,510.00	\$0.00	\$32,506.07	\$3.93	\$0.00	\$3.93	0.01%
226.160.2740.0440.00.000	Activity Bus/Van Repair	\$10,000.00	\$11.36	\$1,064.49	\$8,935.51	\$0.00	\$8,935.51	89.36%
226.160.2740.0514.00.000	student/parent transportation	\$0.00	\$0.00	\$394.50	(\$394.50)	\$0.00	(\$394.50)	0.00%
226.160.2740.0610.00.000	District Vehichle repair suppl	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
226.160.2740.0624.00.000	Fuel Activity bus and vans	\$2,000.00	\$0.00	\$80.58	\$1,919.42	\$1,142.34	\$777.08	38.85%
226.160.4600.0725.00.000	Building Construction/Improvem	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	100.00%
	PROGRAM: DISTRICT-WIDE - 160	\$545,567.00	\$16,777.70	\$214,539.38	\$331,027.62	\$80,253.18	\$250,774.44	45.97%
226.280.1000.0112.00.000	SPED teacher	\$59,268.00	\$4,939.00	\$34,573.00	\$24,695.00	\$24,695.00	\$0.00	0.00%
226.280.1000.0117.00.000	SPED Para	\$68,073.00	\$4,160.52	\$29,114.50	\$38,958.50	\$18,890.56	\$20,067.94	29.48%
226.280.1000.0150.00.000	SPED Director Stipend	\$4,500.00	\$375.00	\$2,625.00	\$1,875.00	\$1,875.00	\$0.00	0.00%
226.280.1000.0180.00.000	Sped Personal Day Payouts	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
226.280.1000.0250.00.000	Workers Compensation	\$315.00	\$42.65	\$262.68	\$52.32	\$204.61	(\$152.29)	-48.35%
226.280.1000.0260.00.000	Health Insurance	\$30,816.00	\$2,588.51	\$18,138.70	\$12,677.30	\$9,479.41	\$3,197.89	10.38%
226.280.1000.0531.00.000	SPED phone	\$900.00	\$0.00	\$0.00	\$900.00	\$0.00	\$900.00	100.00%
226.280.1000.0582.00.000	SPED Travel	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	100.00%
226.280.1000.0610.00.000	SPED Supplies	\$2,000.00	\$0.00	\$2,395.41	(\$395.41)	\$0.00	(\$395.41)	-19.77%
226.280.1000.0640.00.000	SPED Textbooks	\$450.00	\$0.00	\$0.00	\$450.00	\$0.00	\$450.00	100.00%
226.280.1000.0645.00.000	Online Textbooks	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
226.280.1000.0810.00.000	SPED Dues and Fees	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
	PROGRAM: RESOURCE ROOM - 280	\$168,272.00	\$12,105.68	\$87,109.29	\$81,162.71	\$55,144.58	\$26,018.13	15.46%
226.392.1170.0250.00.000	Workers Compensation	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00	100.00%
226.392.1170.0582.00.000	Business Ed Travel PD	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
226.392.1170.0610.00.000	Business Ed Supplies	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	100.00%
226.392.1170.0640.00.000	Business Ed Textbooks	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
226.392.1170.0645.00.000	Online Textbooks	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
226.392.1170.0682.00.000	Technology related supplies	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	100.00%
226.392.1170.0810.00.000	Business Ed Dues and Fees	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
	PROGRAM: Business Ed - 392	\$2,225.00	\$0.00	\$0.00	\$2,225.00	\$0.00	\$2,225.00	100.00%
226.394.1370.0112.00.000	Foods Teacher	\$9,980.00	\$0.00	\$0.00	\$9,980.00	\$0.00	\$9,980.00	100.00%
226.394.1370.0250.00.000	Workers Compensation	\$47.00	\$0.00	\$0.00	\$47.00	\$0.00	\$47.00	100.00%
226.394.1370.0260.00.000	Health Insurance	\$1,920.00	\$0.00	\$0.00	\$1,920.00	\$0.00	\$1,920.00	100.00%
226.394.1370.0582.00.000	FCS Travel PD	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
226.394.1370.0610.00.000	FCS Supplies	\$1,600.00	\$228.54	\$991.89	\$608.11	\$0.00	\$608.11	38.01%
226.394.1370.0640.00.000	FCS Textbooks	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
	PROGRAM: Home Economics - 394	\$13,947.00	\$228.54	\$991.89	\$12,955.11	\$0.00	\$12,955.11	92.89%
226.395.1410.0440.00.000	IA Repair and Maintenance	\$800.00	\$0.00	\$1,079.82	(\$279.82)	\$0.00	(\$279.82)	-34.98%
226.395.1410.0610.00.000	IA Supplies	\$1,500.00	\$48.07	\$143.26	\$1,356.74	\$0.00	\$1,356.74	90.45%
	PROGRAM: Industrial Arts & Technology - 395	\$2,300.00	\$48.07	\$1,223.08	\$1,076.92	\$0.00	\$1,076.92	46.82%
226.710.3400.0118.00.000	HS FT Bus Driver	\$4,500.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$4,500.00	100.00%
226.710.3400.0150.00.000	Co Curricular Stipends	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
226.710.3400.0250.00.000	Workers Compensation	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
226.710.3400.0624.00.000	Bus Trip Fuel	\$2,000.00	\$0.00	\$167.85	\$1,832.15	\$832.15	\$1,000.00	50.00%
	PROGRAM: SCHOOL SPONSORED ACTIVITI - 710	\$9,800.00	\$0.00	\$167.85	\$9,632.15	\$832.15	\$8,800.00	89.80%
226.720.3500.0118.00.000	HS Co-Curricular Bus Driver	\$17,000.00	\$2,580.00	\$10,760.00	\$6,240.00	\$0.00	\$6,240.00	36.71%
226.720.3500.0126.00.000	Activity Workers	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%
226.720.3500.0250.00.000	Workers Compensation	\$1,100.00	\$131.42	\$573.39	\$526.61	\$0.00	\$526.61	47.87%
226.720.3500.0260.00.000	Health Insurance	\$0.00	\$34.47	\$223.39	(\$223.39)	\$0.00	(\$223.39)	0.00%
226.720.3500.0300.00.000	Gym Floor Recoating	\$8,000.00	\$0.00	\$4,296.25	\$3,703.75	\$0.00	\$3,703.75	46.30%
226.720.3500.0330.00.000	Trainer/Ambulance	\$5,875.00	\$0.00	\$0.00	\$5,875.00	\$5,000.00	\$875.00	14.89%



**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
226.720.3500.0531.00.000	TELEPHONE	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	100.00%
226.720.3500.0582.00.000	HS Athletics Travel - meals	\$6,000.00	\$0.00	\$767.00	\$5,233.00	\$0.00	\$5,233.00	87.22%
226.720.3500.0610.00.000	HS Athletic Supplies	\$15,000.00	\$86.99	\$11,547.21	\$3,452.79	\$3,805.70	(\$352.91)	-2.35%
226.720.3500.0610.01.000	High School Athletic Uniforms	\$10,000.00	\$0.00	\$6,318.00	\$3,682.00	\$0.00	\$3,682.00	36.82%
226.720.3500.0610.02.000	Football Helmet Reconditioning	\$2,000.00	\$0.00	\$1,852.05	\$147.95	\$0.00	\$147.95	7.40%
226.720.3500.0610.03.000	Football Program	\$1,000.00	\$0.00	\$625.00	\$375.00	\$0.00	\$375.00	37.50%
226.720.3500.0610.04.000	Volleyball Program	\$1,000.00	\$0.00	\$877.77	\$122.23	\$0.00	\$122.23	12.22%
226.720.3500.0610.06.000	Cross Country Program	\$1,000.00	\$0.00	\$99.99	\$900.01	\$0.00	\$900.01	90.00%
226.720.3500.0610.07.000	Wrestling Program	\$1,000.00	\$0.00	\$1,106.95	(\$106.95)	\$0.00	(\$106.95)	-10.70%
226.720.3500.0610.08.000	Boys Basketball Program	\$1,000.00	\$0.00	\$1,133.14	(\$133.14)	\$0.00	(\$133.14)	-13.31%
226.720.3500.0610.09.000	Girls Basketball Program	\$1,000.00	\$0.00	\$1,056.48	(\$56.48)	\$0.00	(\$56.48)	-5.65%
226.720.3500.0610.10.000	Softball Program (COOP)	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
226.720.3500.0610.11.000	Baseball Program (COOP)	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
226.720.3500.0610.12.000	Track Program	\$1,000.00	\$28.49	\$28.49	\$971.51	\$598.19	\$373.32	37.33%
226.720.3500.0624.00.000	Trip Bus Fuel	\$6,000.00	\$1,115.59	\$3,731.85	\$2,268.15	\$1,868.15	\$400.00	6.67%
226.720.3500.0660.00.000	HS Athletics Equipment	\$4,000.00	\$0.00	\$702.80	\$3,297.20	\$0.00	\$3,297.20	82.43%
226.720.3500.0682.00.000	Technology Supplies	\$1,000.00	\$0.00	\$534.00	\$466.00	\$0.00	\$466.00	46.60%
226.720.3500.0810.00.000	Dues and Fees	\$5,000.00	\$0.00	\$4,877.00	\$123.00	\$0.00	\$123.00	2.46%
	PROGRAM: SCHOOL SPONSORED ATHLETIC - 720	\$90,775.00	\$3,976.96	\$51,110.76	\$39,664.24	\$11,272.04	\$28,392.20	31.28%
226.910.3100.0440.00.000	REPAIR AND MAINTENANCE SE	\$0.00	\$0.00	\$75.00	(\$75.00)	\$0.00	(\$75.00)	0.00%
226.910.3100.0630.00.000	FOOD	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
	PROGRAM: FOOD SERVICES - 910	\$15,000.00	\$0.00	\$75.00	\$14,925.00	\$0.00	\$14,925.00	99.50%
226.999.9999.0892.00.000	HS Impact Aid PPA	\$0.00	\$0.00	\$730.50	(\$730.50)	\$0.00	(\$730.50)	0.00%
	PROGRAM: Prior Period Adjustments - 999	\$0.00	\$0.00	\$730.50	(\$730.50)	\$0.00	(\$730.50)	0.00%
	FUND: P.L.81-874 IMPACT AID HIG - 226	\$959,976.00	\$45,447.99	\$413,866.61	\$546,109.39	\$186,165.25	\$359,944.14	37.50%
228.160.2210.0355.00.516	Computer Services	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
228.160.2210.0440.00.101	One to One Device Maint and Re	\$8,698.99	\$0.00	\$0.00	\$8,698.99	\$0.00	\$8,698.99	100.00%
228.160.2210.0455.00.516	Technology Repairs & Maint	\$2,575.88	\$0.00	\$0.00	\$2,575.88	\$0.00	\$2,575.88	100.00%
228.160.2210.0535.00.516	Communications	\$3,000.00	\$0.00	\$666.00	\$2,334.00	\$0.00	\$2,334.00	77.80%
228.160.2210.0660.00.000	Minor New Technology Equip	\$5,000.00	\$0.00	\$3,399.96	\$1,600.04	\$0.00	\$1,600.04	32.00%
228.160.2210.0682.00.516	Technology Supplies	\$12,000.00	\$1,978.69	\$14,773.89	(\$2,773.89)	\$554.00	(\$3,327.89)	-27.73%
228.160.2210.0735.00.516	Major Technology Equip and Sof	\$12,300.00	\$0.00	\$12,600.00	(\$300.00)	\$0.00	(\$300.00)	-2.44%
228.160.2210.0780.00.516	Major Computer Hardware	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$4,296.80	\$703.20	14.06%
228.160.2321.0682.00.000	HS Principal Tech supplies	\$610.00	\$0.00	\$608.98	\$1.02	\$0.00	\$1.02	0.17%
228.160.2510.0682.00.000	District office technology sup	\$700.00	\$0.00	\$687.46	\$12.54	\$0.00	\$12.54	1.79%
	PROGRAM: DISTRICT-WIDE - 160	\$54,884.87	\$1,978.69	\$32,736.29	\$22,148.58	\$4,850.80	\$17,297.78	31.52%
	FUND: TECHNOLOGY GRANT - 228	\$54,884.87	\$1,978.69	\$32,736.29	\$22,148.58	\$4,850.80	\$17,297.78	31.52%
229.160.1000.0610.00.000	Flex Supplies	\$97,246.73	\$0.00	\$0.00	\$97,246.73	\$0.00	\$97,246.73	100.00%
	PROGRAM: DISTRICT-WIDE - 160	\$97,246.73	\$0.00	\$0.00	\$97,246.73	\$0.00	\$97,246.73	100.00%
229.376.1000.0610.00.154	HS Transformational Learning 2	\$1,260.50	\$0.00	\$0.00	\$1,260.50	\$0.00	\$1,260.50	100.00%
229.376.1000.0610.00.155	HS Transformational Learning 2	\$1,337.25	\$0.00	\$0.00	\$1,337.25	\$0.00	\$1,337.25	100.00%
	PROGRAM: Transformational Learning - 376	\$2,597.75	\$0.00	\$0.00	\$2,597.75	\$0.00	\$2,597.75	100.00%
229.377.1000.0150.00.164	Steering Committee Stipends 20	\$0.00	\$0.00	\$26.98	(\$26.98)	\$0.00	(\$26.98)	0.00%

**Arlee Joint School District****Expenditure Report**

From Date: 3/1/2025

To Date: 3/31/2025

Fiscal Year: 2024-2025

☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
229.377.1000.0582.00.164	Travel	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%
229.377.1000.0582.00.165	Travel - Advanced Opportunitie	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
229.377.1000.0610.00.164	Supplies/cert costs for studen	\$10,033.23	\$7,769.81	\$10,006.25	\$26.98	\$0.00	\$26.98	0.27%
229.377.1000.0610.00.165	AO supplies/cert costs for stu	\$15,816.19	\$714.42	\$714.42	\$15,101.77	\$0.00	\$15,101.77	95.48%
	PROGRAM: Advanced Opportunities - 377	\$27,849.42	\$8,484.23	\$11,747.65	\$16,101.77	\$0.00	\$16,101.77	57.82%
	FUND: FLEX - 229	\$127,693.90	\$8,484.23	\$11,747.65	\$115,946.25	\$0.00	\$115,946.25	90.80%
260.160.2600.0440.00.785	Windstorm damages/repairs-insu	\$0.00	\$0.00	\$15,181.52	(\$15,181.52)	\$0.00	(\$15,181.52)	0.00%
	PROGRAM: DISTRICT-WIDE - 160	\$0.00	\$0.00	\$15,181.52	(\$15,181.52)	\$0.00	(\$15,181.52)	0.00%
	FUND: BUILDING - 260	\$0.00	\$0.00	\$15,181.52	(\$15,181.52)	\$0.00	(\$15,181.52)	0.00%
261.160.2610.0440.00.000	High School Maintenance Repair	\$40,844.59	\$0.00	\$15,133.56	\$25,711.03	\$1,442.04	\$24,268.99	59.42%
261.160.4600.0725.00.000	Building Improvements	\$66,646.53	\$0.00	\$20,618.53	\$46,028.00	\$0.00	\$46,028.00	69.06%
	PROGRAM: DISTRICT-WIDE - 160	\$107,491.12	\$0.00	\$35,752.09	\$71,739.03	\$1,442.04	\$70,296.99	65.40%
	FUND: BUILDING RESERVE - 261	\$107,491.12	\$0.00	\$35,752.09	\$71,739.03	\$1,442.04	\$70,296.99	65.40%
285.100.1000.0870.01.000	Arlee Community Scholarship	\$2,187.16	\$0.00	\$0.00	\$2,187.16	\$0.00	\$2,187.16	100.00%
285.100.1000.0870.02.000	Muralt's Scholarship	\$0.00	\$0.00	\$1,000.00	(\$1,000.00)	\$0.00	(\$1,000.00)	0.00%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$2,187.16	\$0.00	\$1,000.00	\$1,187.16	\$0.00	\$1,187.16	54.28%
	FUND: SCHOLARSHIP ACCOUNT - 285	\$2,187.16	\$0.00	\$1,000.00	\$1,187.16	\$0.00	\$1,187.16	54.28%
<b>Grand Total:</b>		\$24,622,537.29	\$1,483,951.73	\$11,470,891.15	\$13,151,646.14	\$11,032,849.07	\$2,118,797.07	8.61%

**End of Report**

**Arlee Joint School District****Statement of Revenues**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
101.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$96,232.67)	\$0.00	\$0.00	(\$96,232.67)	\$0.00	(\$96,232.67)	100.00%
101.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$1,013.32)	(\$68,362.92)	\$68,362.92	\$0.00	\$68,362.92	0.00%
101.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	\$0.00	(\$2,801.41)	\$2,801.41	\$0.00	\$2,801.41	0.00%
101.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$4.29)	(\$559.97)	\$559.97	\$0.00	\$559.97	0.00%
101.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$23.66)	(\$222.74)	\$222.74	\$0.00	\$222.74	0.00%
101.000.0000.1510.00.000	INVESTMENT EARNINGS	(\$6,435.91)	\$0.00	(\$5,512.08)	(\$923.83)	\$0.00	(\$923.83)	14.35%
101.000.0000.3110.00.000	STATE EQUALIZATION	(\$909,696.18)	(\$90,969.62)	(\$545,817.72)	(\$363,878.46)	\$0.00	(\$363,878.46)	40.00%
101.000.0000.3111.00.000	QUALITY ED PAYMENT	(\$116,801.40)	(\$11,680.14)	(\$81,760.98)	(\$35,040.42)	\$0.00	(\$35,040.42)	30.00%
101.000.0000.3112.00.000	AT RISK PAYMENT	(\$29,309.33)	(\$2,930.93)	(\$20,516.51)	(\$8,792.82)	\$0.00	(\$8,792.82)	30.00%
101.000.0000.3113.00.000	INDIAN ED FOR ALL	(\$6,822.51)	(\$682.25)	(\$4,775.75)	(\$2,046.76)	\$0.00	(\$2,046.76)	30.00%
101.000.0000.3114.00.000	AM IND ACHIEVE GAP	(\$42,834.00)	(\$4,283.40)	(\$120,953.42)	\$78,119.42	\$0.00	\$78,119.42	-182.38%
101.000.0000.3115.00.000	SPECIAL ED ALLOWABLE COST	(\$196,531.57)	(\$19,653.16)	(\$137,572.12)	(\$58,959.45)	\$0.00	(\$58,959.45)	30.00%
101.000.0000.3120.00.000	STATE PERMISSIVE	(\$699,826.56)	\$0.00	(\$349,913.28)	(\$349,913.28)	\$0.00	(\$349,913.28)	50.00%
	FUND: GENERAL - 101	(\$2,104,490.13)	(\$131,240.77)	(\$1,338,768.90)	(\$765,721.23)	\$0.00	(\$765,721.23)	36.39%
110.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$167,635.25)	\$0.00	\$0.00	(\$167,635.25)	\$0.00	(\$167,635.25)	100.00%
110.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$1,764.40)	(\$116,261.13)	\$116,261.13	\$0.00	\$116,261.13	0.00%
110.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	\$0.00	(\$4,413.16)	\$4,413.16	\$0.00	\$4,413.16	0.00%
110.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$6.76)	(\$882.09)	\$882.09	\$0.00	\$882.09	0.00%
110.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$41.12)	(\$361.26)	\$361.26	\$0.00	\$361.26	0.00%
110.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$287.54)	\$287.54	\$0.00	\$287.54	0.00%
110.000.0000.1900.00.000	OTHER REVENUE FROM LOCAL	\$0.00	\$0.00	(\$70.00)	\$70.00	\$0.00	\$70.00	0.00%
110.000.0000.2220.00.000	REIMBURSEMENT	(\$24,390.68)	\$0.00	(\$14,849.59)	(\$9,541.09)	\$0.00	(\$9,541.09)	39.12%
110.000.0000.3120.00.000	STATE PERMISSIVE	(\$24,390.68)	\$0.00	\$0.00	(\$24,390.68)	\$0.00	(\$24,390.68)	100.00%
110.000.0000.3210.00.000	TRANSPORTATION ON-SCHEDUL	\$0.00	\$0.00	(\$10,760.25)	\$10,760.25	\$0.00	\$10,760.25	0.00%
	FUND: TRANSPORTATION - 110	(\$216,416.61)	(\$1,812.28)	(\$147,885.02)	(\$68,531.59)	\$0.00	(\$68,531.59)	31.67%
111.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$70,767.68)	\$0.00	\$0.00	(\$70,767.68)	\$0.00	(\$70,767.68)	100.00%
111.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$744.98)	(\$43,807.28)	\$43,807.28	\$0.00	\$43,807.28	0.00%
111.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	\$0.00	(\$974.68)	\$974.68	\$0.00	\$974.68	0.00%
111.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$1.49)	(\$194.87)	\$194.87	\$0.00	\$194.87	0.00%
111.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$17.33)	(\$104.78)	\$104.78	\$0.00	\$104.78	0.00%
111.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$1,929.55)	\$1,929.55	\$0.00	\$1,929.55	0.00%
	FUND: BUS DEPRECIATION - 111	(\$70,767.68)	(\$763.80)	(\$47,011.16)	(\$23,756.52)	\$0.00	(\$23,756.52)	33.57%
112.000.0000.1621.00.000	LUNCH SALES	\$0.00	\$0.00	(\$873.50)	\$873.50	\$0.00	\$873.50	0.00%
112.000.0000.1900.00.000	OTHER REVENUE FROM LOCAL	\$0.00	(\$82.95)	(\$102.32)	\$102.32	\$0.00	\$102.32	0.00%
112.000.0000.3220.00.000	STATE FOOD SERVICE REIMBU	(\$600.00)	\$0.00	\$0.00	(\$600.00)	\$0.00	(\$600.00)	100.00%
112.000.0000.4550.00.000	CHILD NUTRITION PROGRAM	(\$330,000.00)	(\$16,506.03)	(\$119,187.72)	(\$210,812.28)	\$0.00	(\$210,812.28)	63.88%
112.000.0000.4552.00.000	Fresh Fruit and Vegetable Prog	(\$14,176.76)	(\$684.69)	(\$6,994.90)	(\$7,181.86)	\$0.00	(\$7,181.86)	50.66%
	FUND: FOOD SERVICES - 112	(\$344,776.76)	(\$17,273.67)	(\$127,158.44)	(\$217,618.32)	\$0.00	(\$217,618.32)	63.12%
113.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$927.62)	\$0.00	\$0.00	(\$927.62)	\$0.00	(\$927.62)	100.00%
113.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$9.54)	(\$834.43)	\$834.43	\$0.00	\$834.43	0.00%
113.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	\$0.00	(\$42.21)	\$42.21	\$0.00	\$42.21	0.00%
113.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$0.06)	(\$8.41)	\$8.41	\$0.00	\$8.41	0.00%
113.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$0.23)	(\$2.73)	\$2.73	\$0.00	\$2.73	0.00%
113.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$86.90)	\$86.90	\$0.00	\$86.90	0.00%
	FUND: TUITION - 113	(\$927.62)	(\$9.83)	(\$974.68)	\$47.06	\$0.00	\$47.06	-5.07%
114.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$566.37)	\$566.37	\$0.00	\$566.37	0.00%

Printed: 04/03/2025 3:42:16 PM

Report: rptGLGenRpt

2024.1.39

Page: 1

**Arlee Joint School District****Statement of Revenues**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
114.000.0000.2220.00.000	REIMBURSEMENT	\$0.00	\$0.00	(\$635.41)	\$635.41	\$0.00	\$635.41	0.00%
114.000.0000.2240.00.000	RETIREMENT SOURCES	(\$486,328.00)	(\$43,105.79)	(\$340,828.68)	(\$145,499.32)	\$0.00	(\$145,499.32)	29.92%
	FUND: RETIREMENT - 114	(\$486,328.00)	(\$43,105.79)	(\$342,030.46)	(\$144,297.54)	\$0.00	(\$144,297.54)	29.67%
115.000.0000.1900.00.105	School Foods Grants Revenue	\$0.00	\$0.00	(\$1,000.00)	\$1,000.00	\$0.00	\$1,000.00	0.00%
115.000.0000.1900.00.284	Friends of Arlee Revenue	(\$5,697.86)	\$0.00	\$0.00	(\$5,697.86)	\$0.00	(\$5,697.86)	100.00%
115.000.0000.1900.00.285	Friends of Arlee	\$0.00	(\$5,787.05)	(\$5,787.05)	\$5,787.05	\$0.00	\$5,787.05	0.00%
115.000.0000.1900.00.355	Athletic Supplies	\$0.00	\$0.00	(\$273.26)	\$273.26	\$0.00	\$273.26	0.00%
115.000.0000.1900.00.414	Gravel Pit Lease Revenue	(\$11,900.00)	\$0.00	\$0.00	(\$11,900.00)	\$0.00	(\$11,900.00)	100.00%
115.000.0000.1900.00.415	Gravel Pit Lease Revenue	\$0.00	(\$2,975.00)	(\$8,925.00)	\$8,925.00	\$0.00	\$8,925.00	0.00%
115.000.0000.1900.00.464	Valcon Elementary Grant	(\$1,000.00)	\$0.00	\$0.00	(\$1,000.00)	\$0.00	(\$1,000.00)	100.00%
115.000.0000.1900.00.565	P.E. Targets local donatinos	(\$400.00)	(\$400.00)	(\$400.00)	\$0.00	\$0.00	\$0.00	0.00%
115.000.0000.1900.00.665	Playground Equip Donations	(\$4,055.00)	(\$1,382.08)	(\$15,637.08)	\$11,582.08	\$0.00	\$11,582.08	-285.62%
115.000.0000.4130.00.614	TITLE VII INDIAN EDUC.	(\$57,631.00)	\$0.00	\$0.00	(\$57,631.00)	\$0.00	(\$57,631.00)	100.00%
115.000.0000.4130.00.615	TITLE VII INDIAN EDUC.	\$0.00	(\$1,994.77)	(\$22,145.00)	\$22,145.00	\$0.00	\$22,145.00	0.00%
115.000.0000.4200.00.254	Title I Part A Targeted Suppor	(\$5,844.59)	(\$1,054.00)	(\$6,899.00)	\$1,054.41	\$0.00	\$1,054.41	-18.04%
115.000.0000.4200.00.255	Title I Part A - Nkwsum	\$0.00	\$0.00	(\$8,404.00)	\$8,404.00	\$0.00	\$8,404.00	0.00%
115.000.0000.4200.00.394	Targeted Support Competitive G	(\$34,225.00)	\$0.00	\$0.00	(\$34,225.00)	\$0.00	(\$34,225.00)	100.00%
115.000.0000.4320.00.129	Title III Elem	(\$19,097.82)	\$0.00	\$0.00	(\$19,097.82)	\$0.00	(\$19,097.82)	100.00%
115.000.0000.4380.00.474	McKinney-Vento Homeless	\$0.00	\$0.00	(\$1,213.00)	\$1,213.00	\$0.00	\$1,213.00	0.00%
115.000.0000.4560.00.535	IDEA Part B Revenue	(\$93,910.00)	\$0.00	\$0.00	(\$93,910.00)	\$0.00	(\$93,910.00)	100.00%
115.000.0000.4700.00.454	Title VII CRC Grant Revenue	\$0.00	(\$27,744.07)	(\$187,309.62)	\$187,309.62	\$0.00	\$187,309.62	0.00%
115.000.0000.4710.00.314	GEAR UP REVENUE	\$0.00	\$0.00	(\$6,351.00)	\$6,351.00	\$0.00	\$6,351.00	0.00%
115.000.0000.4710.00.315	GEAR UP REVENUE	\$0.00	(\$6,127.93)	(\$6,127.93)	\$6,127.93	\$0.00	\$6,127.93	0.00%
115.000.0000.4940.00.224	Title I Schoolwide Programs	\$0.00	\$0.00	(\$2,359.00)	\$2,359.00	\$0.00	\$2,359.00	0.00%
115.000.0000.4940.00.225	Title I Schoolwide Programs	\$0.00	\$0.00	(\$128,763.00)	\$128,763.00	\$0.00	\$128,763.00	0.00%
	FUND: MISCELLANEOUS FEDERAL FUN - 115	(\$233,761.27)	(\$47,464.90)	(\$401,593.94)	\$167,832.67	\$0.00	\$167,832.67	-71.80%
117.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$215.45)	\$215.45	\$0.00	\$215.45	0.00%
	FUND: ADULT EDUCATION - 117	\$0.00	\$0.00	(\$215.45)	\$215.45	\$0.00	\$215.45	0.00%
120.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$169.04)	\$169.04	\$0.00	\$169.04	0.00%
120.000.0000.1910.00.000	RENTALS	(\$5,600.00)	(\$1,100.00)	(\$3,760.00)	(\$1,840.00)	\$0.00	(\$1,840.00)	32.86%
	FUND: Rental Fund - 120	(\$5,600.00)	(\$1,100.00)	(\$3,929.04)	(\$1,670.96)	\$0.00	(\$1,670.96)	29.84%
121.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$459.43)	\$459.43	\$0.00	\$459.43	0.00%
	FUND: SICK LEAVE RESERVE - 121	\$0.00	\$0.00	(\$459.43)	\$459.43	\$0.00	\$459.43	0.00%
126.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$13,750.14)	\$13,750.14	\$0.00	\$13,750.14	0.00%
126.000.0000.1530.00.000	Change in Market Value Inc/Dec	\$0.00	\$0.00	(\$8,950.23)	\$8,950.23	\$0.00	\$8,950.23	0.00%
126.000.0000.1900.00.000	OTHER REVENUE FROM LOCAL	\$0.00	\$0.00	(\$6,770.97)	\$6,770.97	\$0.00	\$6,770.97	0.00%
126.000.0000.4820.00.000	IMPACT AID (PL 874)	(\$783,000.00)	\$0.00	(\$444,308.00)	(\$338,692.00)	\$0.00	(\$338,692.00)	43.26%
	FUND: P.L. 81-874 IMPACT AID EL - 126	(\$783,000.00)	\$0.00	(\$473,779.34)	(\$309,220.66)	\$0.00	(\$309,220.66)	39.49%
128.000.0000.1110.00.516	DISTRICT TAX LEVY	(\$53,000.00)	\$0.00	\$0.00	(\$53,000.00)	\$0.00	(\$53,000.00)	100.00%
128.000.0000.1111.00.516	DISTRICT LEVY-REAL PROPER	\$0.00	(\$557.89)	(\$37,891.67)	\$37,891.67	\$0.00	\$37,891.67	0.00%
128.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	\$0.00	(\$1,309.99)	\$1,309.99	\$0.00	\$1,309.99	0.00%
128.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$2.02)	(\$205.25)	\$205.25	\$0.00	\$205.25	0.00%
128.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$13.01)	(\$97.59)	\$97.59	\$0.00	\$97.59	0.00%
128.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$1,026.91)	\$1,026.91	\$0.00	\$1,026.91	0.00%
128.000.0000.3281.00.000	TECHNOLOGY GRANT	(\$1,947.13)	\$0.00	(\$1,947.13)	\$0.00	\$0.00	\$0.00	0.00%

Printed: 04/03/2025

3:42:16 PM

Report: rptGLGenRpt

2024.1.39

Page:

2

**Arlee Joint School District****Statement of Revenues**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	FUND: TECHNOLOGY GRANT - 128	(\$54,947.13)	(\$572.92)	(\$42,478.54)	(\$12,468.59)	\$0.00	(\$12,468.59)	22.69%
129.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$2,480.78)	\$2,480.78	\$0.00	\$2,480.78	0.00%
	FUND: FLEX - 129	\$0.00	\$0.00	(\$2,480.78)	\$2,480.78	\$0.00	\$2,480.78	0.00%
150.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$409,650.00)	\$0.00	\$0.00	(\$409,650.00)	\$0.00	(\$409,650.00)	100.00%
150.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$3,945.57)	(\$226,746.01)	\$226,746.01	\$0.00	\$226,746.01	0.00%
150.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	\$0.00	(\$9,721.53)	\$9,721.53	\$0.00	\$9,721.53	0.00%
150.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$14.90)	(\$1,943.22)	\$1,943.22	\$0.00	\$1,943.22	0.00%
150.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$94.46)	(\$746.33)	\$746.33	\$0.00	\$746.33	0.00%
	FUND: DEBT SERVICE - 150	(\$409,650.00)	(\$4,054.93)	(\$239,157.09)	(\$170,492.91)	\$0.00	(\$170,492.91)	41.62%
160.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$267,739.96)	\$267,739.96	\$0.00	\$267,739.96	0.00%
	FUND: BUILDING - 160	\$0.00	\$0.00	(\$267,739.96)	\$267,739.96	\$0.00	\$267,739.96	0.00%
161.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$15,640.07)	\$0.00	\$0.00	(\$15,640.07)	\$0.00	(\$15,640.07)	100.00%
161.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$164.57)	(\$7,964.05)	\$7,964.05	\$0.00	\$7,964.05	0.00%
161.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	\$0.00	(\$390.33)	\$390.33	\$0.00	\$390.33	0.00%
161.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$0.61)	(\$61.13)	\$61.13	\$0.00	\$61.13	0.00%
161.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$3.78)	(\$29.01)	\$29.01	\$0.00	\$29.01	0.00%
161.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$2,960.48)	\$2,960.48	\$0.00	\$2,960.48	0.00%
	FUND: BUILDING RESERVE - 161	(\$15,640.07)	(\$168.96)	(\$11,405.00)	(\$4,235.07)	\$0.00	(\$4,235.07)	27.08%
185.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$15.08)	\$15.08	\$0.00	\$15.08	0.00%
185.000.0000.1900.00.000	OTHER REVENUE FROM LOCAL	(\$3,491.94)	\$0.00	\$0.00	(\$3,491.94)	\$0.00	(\$3,491.94)	100.00%
	FUND: Friends of Arlee - 185	(\$3,491.94)	\$0.00	(\$15.08)	(\$3,476.86)	\$0.00	(\$3,476.86)	99.57%
201.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$52,990.53)	\$0.00	\$0.00	(\$52,990.53)	\$0.00	(\$52,990.53)	100.00%
201.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$557.47)	(\$38,525.69)	\$38,525.69	\$0.00	\$38,525.69	0.00%
201.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	\$0.00	(\$1,695.14)	\$1,695.14	\$0.00	\$1,695.14	0.00%
201.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$2.60)	(\$338.85)	\$338.85	\$0.00	\$338.85	0.00%
201.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$13.03)	(\$131.09)	\$131.09	\$0.00	\$131.09	0.00%
201.000.0000.1510.00.000	INVESTMENT EARNINGS	(\$3,170.25)	\$0.00	(\$3,291.85)	\$121.60	\$0.00	\$121.60	-3.84%
201.000.0000.3110.00.000	STATE EQUALIZATION	(\$679,190.57)	(\$67,919.06)	(\$475,433.42)	(\$203,757.15)	\$0.00	(\$203,757.15)	30.00%
201.000.0000.3111.00.000	QUALITY ED PAYMENT	(\$65,416.13)	(\$6,541.61)	(\$45,791.27)	(\$19,624.86)	\$0.00	(\$19,624.86)	30.00%
201.000.0000.3112.00.000	AT RISK PAYMENT	(\$14,988.85)	(\$1,498.89)	(\$10,492.23)	(\$4,496.62)	\$0.00	(\$4,496.62)	30.00%
201.000.0000.3113.00.000	INDIAN ED FOR ALL	(\$3,571.35)	(\$357.14)	(\$2,499.98)	(\$1,071.37)	\$0.00	(\$1,071.37)	30.00%
201.000.0000.3114.00.000	AM IND ACHIEVE GAP	(\$25,168.00)	(\$2,516.80)	(\$18,617.60)	(\$6,550.40)	\$0.00	(\$6,550.40)	26.03%
201.000.0000.3115.00.000	SPECIAL ED ALLOWABLE COST	(\$45,034.17)	(\$4,503.42)	(\$30,523.94)	(\$14,510.23)	\$0.00	(\$14,510.23)	32.22%
201.000.0000.3120.00.000	GTB	(\$501,286.44)	\$0.00	(\$250,643.22)	(\$250,643.22)	\$0.00	(\$250,643.22)	50.00%
	FUND: GENERAL - 201	(\$1,390,816.29)	(\$83,910.02)	(\$877,984.28)	(\$512,832.01)	\$0.00	(\$512,832.01)	36.87%
210.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$73,752.38)	\$0.00	\$0.00	(\$73,752.38)	\$0.00	(\$73,752.38)	100.00%
210.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$776.28)	(\$51,649.30)	\$51,649.30	\$0.00	\$51,649.30	0.00%
210.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	\$0.00	(\$2,038.79)	\$2,038.79	\$0.00	\$2,038.79	0.00%
210.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$3.12)	(\$482.38)	\$482.38	\$0.00	\$482.38	0.00%
210.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$18.14)	(\$163.55)	\$163.55	\$0.00	\$163.55	0.00%
210.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$154.89)	\$154.89	\$0.00	\$154.89	0.00%
210.000.0000.1900.00.000	OTHER REVENUE FROM LOCAL	\$0.00	\$0.00	(\$30.00)	\$30.00	\$0.00	\$30.00	0.00%
210.000.0000.2220.00.000	REIMBURSEMENT	(\$10,789.30)	\$0.00	(\$5,891.13)	(\$4,898.17)	\$0.00	(\$4,898.17)	45.40%
210.000.0000.3210.00.000	TRANSPORTATION ON-SCHEDUL	(\$10,789.31)	\$0.00	(\$4,666.58)	(\$6,122.73)	\$0.00	(\$6,122.73)	56.75%

**Arlee Joint School District****Statement of Revenues**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	FUND: TRANSPORTATION - 210	(\$95,330.99)	(\$797.54)	(\$65,076.62)	(\$30,254.37)	\$0.00	(\$30,254.37)	31.74%
211.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$49,870.61)	\$0.00	\$0.00	(\$49,870.61)	\$0.00	(\$49,870.61)	100.00%
211.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$524.88)	(\$31,804.69)	\$31,804.69	\$0.00	\$31,804.69	0.00%
211.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	\$0.00	(\$844.05)	\$844.05	\$0.00	\$844.05	0.00%
211.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$1.29)	(\$168.65)	\$168.65	\$0.00	\$168.65	0.00%
211.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$12.23)	(\$83.03)	\$83.03	\$0.00	\$83.03	0.00%
211.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$3,422.94)	\$3,422.94	\$0.00	\$3,422.94	0.00%
	FUND: BUS DEPRECIATION - 211	(\$49,870.61)	(\$538.40)	(\$36,323.36)	(\$13,547.25)	\$0.00	(\$13,547.25)	27.16%
213.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$1,507.27)	\$0.00	\$0.00	(\$1,507.27)	\$0.00	(\$1,507.27)	100.00%
213.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$16.07)	(\$2,215.00)	\$2,215.00	\$0.00	\$2,215.00	0.00%
213.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	\$0.00	(\$238.10)	\$238.10	\$0.00	\$238.10	0.00%
213.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$0.36)	(\$53.63)	\$53.63	\$0.00	\$53.63	0.00%
213.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$0.39)	(\$15.38)	\$15.38	\$0.00	\$15.38	0.00%
213.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$175.42)	\$175.42	\$0.00	\$175.42	0.00%
	FUND: TUITION - 213	(\$1,507.27)	(\$16.82)	(\$2,697.53)	\$1,190.26	\$0.00	\$1,190.26	-78.97%
214.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$406.01)	\$406.01	\$0.00	\$406.01	0.00%
214.000.0000.2240.00.000	RETIREMENT SOURCES	(\$274,855.00)	(\$36,829.67)	(\$184,707.71)	(\$90,147.29)	\$0.00	(\$90,147.29)	32.80%
	FUND: RETIREMENT - 214	(\$274,855.00)	(\$36,829.67)	(\$185,113.72)	(\$89,741.28)	\$0.00	(\$89,741.28)	32.65%
215.000.0000.1900.00.185	HP Readiness Grant	(\$4,000.00)	\$0.00	(\$4,000.00)	\$0.00	\$0.00	\$0.00	0.00%
215.000.0000.1900.00.405	Tucker Trophy Case	(\$350.00)	\$0.00	(\$375.00)	\$25.00	\$0.00	\$25.00	-7.14%
215.000.0000.1900.00.414	Gravel Pit Lease Revenue	(\$5,100.00)	\$0.00	\$0.00	(\$5,100.00)	\$0.00	(\$5,100.00)	100.00%
215.000.0000.1900.00.415	Gravel Pit Lease Revenue	\$0.00	(\$1,275.00)	(\$3,825.00)	\$3,825.00	\$0.00	\$3,825.00	0.00%
215.000.0000.3250.00.245	Mont. Digital Academy Revenue	\$0.00	\$0.00	(\$19,861.86)	\$19,861.86	\$0.00	\$19,861.86	0.00%
215.000.0000.3290.00.195	JMG	(\$3,000.00)	\$0.00	(\$3,000.00)	\$0.00	\$0.00	\$0.00	0.00%
215.000.0000.3290.00.205	FVCC Revenue	\$0.00	\$0.00	(\$2,278.35)	\$2,278.35	\$0.00	\$2,278.35	0.00%
215.000.0000.3900.00.425	CTE Revenue	\$0.00	\$0.00	(\$6,261.00)	\$6,261.00	\$0.00	\$6,261.00	0.00%
215.000.0000.4510.00.325	Carl Perkins Revenue	\$0.00	\$0.00	(\$4,046.00)	\$4,046.00	\$0.00	\$4,046.00	0.00%
	FUND: MISCELLANEOUS FEDERAL FUN - 215	(\$12,450.00)	(\$1,275.00)	(\$43,647.21)	\$31,197.21	\$0.00	\$31,197.21	-250.58%
217.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	\$0.00	(\$0.07)	\$0.07	\$0.00	\$0.07	0.00%
217.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	\$0.00	(\$0.01)	\$0.01	\$0.00	\$0.01	0.00%
217.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$153.39)	\$153.39	\$0.00	\$153.39	0.00%
	FUND: ADULT EDUCATION - 217	\$0.00	\$0.00	(\$153.47)	\$153.47	\$0.00	\$153.47	0.00%
218.000.0000.1311.00.000	Driver Education Fees	\$0.00	(\$225.00)	(\$225.00)	\$225.00	\$0.00	\$225.00	0.00%
218.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$116.10)	\$116.10	\$0.00	\$116.10	0.00%
218.000.0000.3260.00.000	DRIVER'S EDUCATION REIMBU	\$0.00	\$0.00	(\$2,648.54)	\$2,648.54	\$0.00	\$2,648.54	0.00%
	FUND: TRAFFIC EDUCATION - 218	\$0.00	(\$225.00)	(\$2,989.64)	\$2,989.64	\$0.00	\$2,989.64	0.00%
220.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$182.58)	\$182.58	\$0.00	\$182.58	0.00%
220.000.0000.1910.00.000	RENTALS	(\$2,400.00)	(\$500.00)	(\$1,400.00)	(\$1,000.00)	\$0.00	(\$1,000.00)	41.67%
	FUND: Rental/Lease Fund - 220	(\$2,400.00)	(\$500.00)	(\$1,582.58)	(\$817.42)	\$0.00	(\$817.42)	34.06%
221.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$196.91)	\$196.91	\$0.00	\$196.91	0.00%
	FUND: SICK LEAVE RESERVE - 221	\$0.00	\$0.00	(\$196.91)	\$196.91	\$0.00	\$196.91	0.00%
226.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$51,618.77)	\$51,618.77	\$0.00	\$51,618.77	0.00%



**Arlee Joint School District****Statement of Revenues**

From Date: 3/1/2025

To Date: 3/31/2025

**Fiscal Year: 2024-2025**☐ Subtotal by Collapse Mask☐ Include pre encumbrance☐ Print accounts with zero balance☒ Filter Encumbrance Detail by Date Range☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
226.000.0000.1530.00.000	Change in Market Value Inc/Dec	\$0.00	\$0.00	(\$8,950.23)	\$8,950.23	\$0.00	\$8,950.23	0.00%
226.000.0000.1900.00.000	OTHER REVENUE FROM LOCAL	\$0.00	\$0.00	(\$3,109.98)	\$3,109.98	\$0.00	\$3,109.98	0.00%
226.000.0000.1910.00.000	Building Rentals	\$0.00	\$0.00	(\$240.00)	\$240.00	\$0.00	\$240.00	0.00%
226.000.0000.4820.00.000	IMPACT AID (PL 874)	(\$950,000.00)	\$0.00	(\$470,021.00)	(\$479,979.00)	\$0.00	(\$479,979.00)	50.52%
	FUND: P.L.81-874 IMPACT AID HIG - 226	(\$950,000.00)	\$0.00	(\$533,939.98)	(\$416,060.02)	\$0.00	(\$416,060.02)	43.80%
228.000.0000.1110.00.516	DISTRICT TAX LEVY	(\$23,000.00)	\$0.00	(\$0.02)	(\$22,999.98)	\$0.00	(\$22,999.98)	100.00%
228.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$242.25)	(\$15,759.37)	\$15,759.37	\$0.00	\$15,759.37	0.00%
228.000.0000.1112.00.516	DISTRICT LEVY-PERSONAL PR	\$0.00	\$0.00	(\$570.75)	\$570.75	\$0.00	\$570.75	0.00%
228.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$0.87)	(\$114.09)	\$114.09	\$0.00	\$114.09	0.00%
228.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$5.64)	(\$48.51)	\$48.51	\$0.00	\$48.51	0.00%
228.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$303.74)	\$303.74	\$0.00	\$303.74	0.00%
228.000.0000.3281.00.000	TECHNOLOGY GRANT	(\$1,285.96)	\$0.00	(\$1,285.96)	\$0.00	\$0.00	\$0.00	0.00%
	FUND: TECHNOLOGY GRANT - 228	(\$24,285.96)	(\$248.76)	(\$18,082.44)	(\$6,203.52)	\$0.00	(\$6,203.52)	25.54%
229.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$2,559.41)	\$2,559.41	\$0.00	\$2,559.41	0.00%
	FUND: FLEX - 229	\$0.00	\$0.00	(\$2,559.41)	\$2,559.41	\$0.00	\$2,559.41	0.00%
261.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$9,065.00)	\$0.00	\$0.00	(\$9,065.00)	\$0.00	(\$9,065.00)	100.00%
261.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$95.52)	(\$29,992.33)	\$29,992.33	\$0.00	\$29,992.33	0.00%
261.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	\$0.00	(\$214.54)	\$214.54	\$0.00	\$214.54	0.00%
261.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$0.34)	(\$42.79)	\$42.79	\$0.00	\$42.79	0.00%
261.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$2.18)	(\$17.89)	\$17.89	\$0.00	\$17.89	0.00%
261.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$1,306.83)	\$1,306.83	\$0.00	\$1,306.83	0.00%
	FUND: BUILDING RESERVE - 261	(\$9,065.00)	(\$98.04)	(\$31,574.38)	\$22,509.38	\$0.00	\$22,509.38	-248.31%
285.000.0000.1510.00.000	INVESTMENT EARNINGS	(\$30.00)	\$0.00	(\$58.22)	\$28.22	\$0.00	\$28.22	-94.07%
285.000.0000.1920.00.000	Scholarship Donations	(\$1,000.00)	\$0.00	\$0.00	(\$1,000.00)	\$0.00	(\$1,000.00)	100.00%
	FUND: SCHOLARSHIP ACCOUNT - 285	(\$1,030.00)	\$0.00	(\$58.22)	(\$971.78)	\$0.00	(\$971.78)	94.35%
<b>Grand Total:</b>		(\$7,541,408.33)	(\$372,007.10)	(\$5,249,062.06)	(\$2,292,346.27)	\$0.00	(\$2,292,346.27)	30.40%

**End of Report**

## Arlee Joint School District

### Reprint Check Listing

Fiscal Year: 2024-2025

## Criteria:

Bank Account: FIRST INTERSTATE 800034993525

From Date: 03/01/2025

To Date: 03/31/2025

From Check:

To Check:

From Clear Date:

To Clear Date:

From Voucher:

To Voucher:

Types: ☒ Expense ☐ Manual ☒ Payroll ☒ Payroll Deductions ☐ Other Disbursements

\* Indicates gap in check sequence

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
56036	03/10/2025	Allaire, Cindy	\$1,223.33	18	Printed	Payroll	<input type="checkbox"/>		
56037	03/10/2025	Hill, Kenneth	\$4,346.36	18	Printed	Payroll	<input type="checkbox"/>		
56038	03/10/2025	LaHaye, Theresa V.	\$1,886.49	18	Printed	Payroll	<input type="checkbox"/>		
56039	03/10/2025	Sanchez, Corinna	\$1,632.79	18	Printed	Payroll	<input type="checkbox"/>		
56040	03/10/2025	Crepeau, Elizabeth	\$80.35	18	Printed	Payroll	<input type="checkbox"/>		
56041	03/10/2025	Gurule, Rose	\$722.94	18	Printed	Payroll	<input type="checkbox"/>		
56042	03/10/2025	OBrien, Kelsi	\$652.02	18	Printed	Payroll	<input type="checkbox"/>		
56043	03/10/2025	Rioux, Aislinn	\$101.58	18	Printed	Payroll	<input type="checkbox"/>		
56044	03/10/2025	Wofford, Prentis	\$713.47	18	Printed	Payroll	<input type="checkbox"/>		
56045	03/14/2025	Rogers, Michael G	\$400.00	19	Printed	Payroll	<input type="checkbox"/>		
56046	03/14/2025	ARLEE SCHOOL DISTRICT 8J	\$1,135.50	1163	Printed	Payroll Ded	<input type="checkbox"/>		
56047	03/14/2025	Aspire Financial Services, LLC	\$1,500.00	1163	Printed	Payroll Ded	<input type="checkbox"/>		
56048	03/14/2025	DA Davidson - Havre	\$825.00	1163	Printed	Payroll Ded	<input type="checkbox"/>		
56049	03/14/2025	Dearborn Life Insurance Co	\$11.00	1163	Printed	Payroll Ded	<input type="checkbox"/>		
56050	03/14/2025	Invesco Investment Services	\$1,000.00	1163	Printed	Payroll Ded	<input type="checkbox"/>		
56051	03/14/2025	MassMutual Ascend	\$1,365.00	1163	Printed	Payroll Ded	<input type="checkbox"/>		
56052	03/14/2025	Security Benefit	\$1,890.00	1163	Printed	Payroll Ded	<input type="checkbox"/>		
56053	03/14/2025	STIFEL	\$278.65	1163	Printed	Payroll Ded	<input type="checkbox"/>		
56054	03/14/2025	UNUM Life Insurance Company of America	\$624.50	1163	Printed	Payroll Ded	<input type="checkbox"/>		
56055	03/14/2025	MSGIA	\$6,011.39	1170	Printed	Payroll Ded	<input type="checkbox"/>		
* 434300	03/06/2025	ARLEE LAKE COUNTY WATER AND SEWER DISTRI	\$936.00	1155	Printed	Expense	<input type="checkbox"/>		
434301	03/06/2025	BARGREEN-ELLINGSON INC.	\$15.72	1155	Printed	Expense	<input type="checkbox"/>		

Printed: 04/03/2025 3:45:23 PM

Report: rptCSACheckListing

2024.1.39

Page: 1

## Arlee Joint School District

### Reprint Check Listing

Fiscal Year: 2024-2025

## Criteria:

Bank Account: FIRST INTERSTATE 800034993525

From Date: 03/01/2025

To Date: 03/31/2025

From Check:

To Check:

From Clear Date:

To Clear Date:

From Voucher:

To Voucher:

Types: ☒ Expense ☐ Manual ☒ Payroll ☒ Payroll Deductions ☐ Other Disbursements

\* Indicates gap in check sequence

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
434302	03/06/2025	DENNING,DOWNEY & ASSOCIATES, CPA, P.C.	\$10,302.50	1155	Printed	Expense	<input type="checkbox"/>		
434303	03/06/2025	LAKE COUNTY LEADER & ADVERTISE	\$690.25	1155	Printed	Expense	<input type="checkbox"/>		
434304	03/06/2025	Livingston School District 4 & 1	\$300.00	1155	Printed	Expense	<input type="checkbox"/>		
434305	03/06/2025	Maki, Jason	\$56.75	1155	Printed	Expense	<input type="checkbox"/>		
434306	03/06/2025	MEADOW GOLD DAIRY	\$2,693.02	1155	Printed	Expense	<input type="checkbox"/>		
434307	03/06/2025	MISSION VALLEY SECURITY	\$105.00	1155	Printed	Expense	<input type="checkbox"/>		
434308	03/06/2025	NAPA Auto Parts	\$235.75	1155	Printed	Expense	<input type="checkbox"/>		
434309	03/06/2025	NW Interior Contracting, Inc.	\$263.00	1155	Printed	Expense	<input type="checkbox"/>		
434310	03/06/2025	Office of Public Instruction - ESA	\$531.80	1155	Printed	Expense	<input type="checkbox"/>		
434311	03/06/2025	Rice, Joseph	\$1,200.00	1155	Printed	Expense	<input type="checkbox"/>		
434312	03/06/2025	Sanchez, Corinna	\$124.98	1155	Printed	Expense	<input type="checkbox"/>		
434313	03/06/2025	TEAR IT UP LLC	\$95.00	1155	Printed	Expense	<input type="checkbox"/>		
434314	03/06/2025	Terry, Charles Clayton	\$1,875.00	1155	Printed	Expense	<input type="checkbox"/>		
434315	03/06/2025	TransACT Communications, LLC	\$109.00	1155	Printed	Expense	<input type="checkbox"/>		
434316	03/06/2025	US Foods	\$7,719.53	1155	Printed	Expense	<input type="checkbox"/>		
434317	03/26/2025	A&E	\$18,222.57	1171	Printed	Expense	<input type="checkbox"/>		
434318	03/26/2025	BIG SKY KUBOTA, LLC	\$42.83	1171	Printed	Expense	<input type="checkbox"/>		
434319	03/26/2025	BLACKFOOT COMMUNICATIONS	\$830.58	1171	Printed	Expense	<input type="checkbox"/>		
434320	03/26/2025	Building, Mind and Body, LLC	\$8,936.00	1171	Printed	Expense	<input type="checkbox"/>		
434321	03/26/2025	DENNING,DOWNEY & ASSOCIATES, CPA, P.C.	\$10,302.50	1171	Printed	Expense	<input type="checkbox"/>		
434322	03/26/2025	Education Northwest	\$2,691.00	1171	Printed	Expense	<input type="checkbox"/>		
434323	03/26/2025	Facility Improvement Corporation	\$3,555.02	1171	Printed	Expense	<input type="checkbox"/>		

Printed: 04/03/2025 3:45:23 PM

Report: rptCSACheckListing

2024.1.39

Page:

2

## Arlee Joint School District

### Reprint Check Listing

Fiscal Year: 2024-2025

## Criteria:

Bank Account: FIRST INTERSTATE 800034993525

From Date: 03/01/2025

To Date: 03/31/2025

From Check:

To Check:

From Clear Date:

To Clear Date:

From Voucher:

To Voucher:

Types: ☒ Expense ☐ Manual ☒ Payroll ☒ Payroll Deductions ☐ Other Disbursements

\* Indicates gap in check sequence

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
434324	03/26/2025	Game One	\$28.49	1171	Printed	Expense	<input type="checkbox"/>		
434325	03/26/2025	Jackson Contractor Group	\$731,843.61	1171	Printed	Expense	<input type="checkbox"/>		
434326	03/26/2025	JOSTEN'S	\$227.55	1171	Printed	Expense	<input type="checkbox"/>		
434327	03/26/2025	Kaleva Law Offices	\$687.50	1171	Printed	Expense	<input type="checkbox"/>		
434328	03/26/2025	Maki, Jason	\$71.24	1171	Printed	Expense	<input type="checkbox"/>		
434329	03/26/2025	MasteryPrep LLC	\$2,940.00	1171	Printed	Expense	<input type="checkbox"/>		
434330	03/26/2025	McKinstry Essention, LLC	\$7,500.00	1171	Printed	Expense	<input type="checkbox"/>		
434331	03/26/2025	NAPA Auto Parts	\$322.76	1171	Printed	Expense	<input type="checkbox"/>		
434332	03/26/2025	Office of Public Instruction - ESA	\$531.80	1171	Printed	Expense	<input type="checkbox"/>		
434333	03/26/2025	Pine Cove Consulting, LLC	\$6,775.80	1171	Printed	Expense	<input type="checkbox"/>		
434334	03/26/2025	Professional Pest Management	\$465.00	1171	Printed	Expense	<input type="checkbox"/>		
434335	03/26/2025	Shourds, Shelby	\$35.00	1171	Printed	Expense	<input type="checkbox"/>		
434336	03/26/2025	Side by Side Educational Consulting, Inc	\$70,000.00	1171	Printed	Expense	<input type="checkbox"/>		
434337	03/26/2025	Yellowstone Boys and Girls Ranch	\$321.55	1171	Printed	Expense	<input type="checkbox"/>		
Total Amount:			\$919,984.47						

Report Total Amount:

Amount

End of Report

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1168

03/06/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
WEX BANK						
Check Group:						
Bus Routes Elem and HS		0.7	25023	V516901	110.100.2700.0624.00.000	\$1,303.25
P-Card Payee: EFT Payments				3/18/2025		
Bus Routes Elem and HS		0.3	25023	V516901	210.100.2700.0624.00.000	\$558.53
P-Card Payee: EFT Payments				3/18/2025		
Maintenance Fuel		0.7	25023	V516901	126.160.2610.0624.00.000	\$272.80
P-Card Payee: EFT Payments				3/18/2025		
Maintenance Fuel		0.3	25023	V516901	226.160.2610.0624.00.000	\$116.92
P-Card Payee: EFT Payments				3/18/2025		
Employee Vehicles Use		0.7	25023	V516901	126.160.1670.0624.00.000	\$205.92
P-Card Payee: EFT Payments				3/18/2025		
Employee Vehicles Use		0.3	25023	V516901	226.160.1000.0624.00.000	\$88.25
P-Card Payee: EFT Payments				3/18/2025		
HS Sports Trips		1	25023	V516901	226.720.3500.0624.00.000	\$1,115.59
P-Card Payee: EFT Payments				3/18/2025		
JH Sports Trips		1	25023	V516901	126.720.3500.0624.00.000	\$89.16
P-Card Payee: EFT Payments				3/18/2025		

Check #: 0

PO/InvoiceTotal:	\$3,750.42
Vendor Total:	\$3,750.42
Grand Total:	\$3,750.42

End of Report

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1155

03/06/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
ARLEE LAKE COUNTY WATER AND SEWER DISTRI	2189					
Check Group:						
Annual payments		0.5	25003	1002548 3/6/2025	126.120.2600.0421.00.000	\$468.00
Annual payments		0.2	25003	1002548 3/6/2025	126.130.2600.0421.00.000	\$187.20
Annual payments		0.3	25003	1002548 3/6/2025	226.150.2600.0421.00.000	\$280.80
				Check #: 434300		
					PO/InvoiceTotal:	\$936.00
					Vendor Total:	\$936.00
BARGREEN-ELLINGSON INC.	2029					
Check Group:						
Supplies/Metal Forks		1	25863	011792176 3/6/2025	112.910.3100.0610.00.000	\$15.72
				Check #: 434301		
					PO/InvoiceTotal:	\$15.72
					Vendor Total:	\$15.72
DENNING,DOWNEY & ASSOCIATES, CPA, P.C.						
Check Group:						
FY2024 Non-Fedral Audit		0.7	25429	18178 18156 3/6/2025	126.160.2315.0330.00.000	\$7,211.75
FY2024 Non-Fedral Audit		0.3	25429	18178 18156 3/6/2025	226.160.2315.0330.00.000	\$3,090.75
				Check #: 434302		
					PO/InvoiceTotal:	\$10,302.50
					Vendor Total:	\$10,302.50
LAKE COUNTY LEADER & ADVERTISE	108					
Check Group:						



## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1155

03/06/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
RFP for low voltage and furniture		1	25877	18632 - February 25 3/6/2025	160.120.4500.0725.00.554	\$690.25
					Check #: 434303	
					PO/InvoiceTotal:	\$690.25
					Vendor Total:	\$690.25
Livingston School District 4 & 1						
Check Group:						
Training for Bus drivers (5)		0.7	25876	0113 3/6/2025	110.100.2700.0582.00.000	\$210.00
Training for Bus drivers (5)		0.3	25876	0113 3/6/2025	210.100.2700.0582.00.000	\$90.00
					Check #: 434304	
					PO/InvoiceTotal:	\$300.00
					Vendor Total:	\$300.00
Maki, Jason						
Check Group:						
Snacks for HS Basketball players to Districts		1	25849	Costco 3/6/2025	226.160.1000.0610.00.990	\$56.75
					Check #: 434305	
					PO/InvoiceTotal:	\$56.75
					Vendor Total:	\$56.75
MEADOW GOLD DAIRY	102					
Check Group:						
Food/Milk		1	25864	1073802-Feb 2025 3/6/2025	112.910.3100.0630.00.000	\$511.10
Food/Milk		1	25864	1073802-Feb 2025 3/6/2025	112.910.3100.0630.00.000	\$892.73

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1155

03/06/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Food/Milk		1	25864	1073802-Feb 2025 3/6/2025	112.910.3100.0630.00.000	\$576.05
Food/Milk		1	25864	1073802-Feb 2025 3/6/2025	112.910.3100.0630.00.000	\$713.14
Check #: 434306						
PO/InvoiceTotal:						\$2,693.02
Vendor Total:						\$2,693.02
MISSION VALLEY SECURITY	1367					
Check Group:						
Door Intercom was not working appropriately		1	25859	725 3/6/2025	226.160.2610.0300.00.000	\$105.00
Check #: 434307						
PO/InvoiceTotal:						\$105.00
Vendor Total:						\$105.00
NAPA Auto Parts						
Check Group:						
Oil and filters		0.69	25871	937385 3/6/2025	110.100.2700.0440.00.000	\$56.06
Oil and filters		0.31	25871	937385 3/6/2025	210.100.2700.0440.00.000	\$25.19
Ice Blade Honda		0.69	25871	937385 3/6/2025	126.160.2740.0440.00.000	\$11.28
Ice Blade Honda		0.31	25871	937385 3/6/2025	226.160.2740.0440.00.000	\$5.07
Diesel Treatment		0.71	25871	937385 3/6/2025	110.100.2700.0440.00.000	\$98.09
Diesel Treatment		0.29	25871	937385 3/6/2025	210.100.2700.0440.00.000	\$40.06
Check #: 434308						

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1155

03/06/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$235.75
						Vendor Total: \$235.75
NW Interior Contracting, Inc.						
Check Group:						
Armstrong vinyl Rock ceiling tiles		1	25880	25324 3/6/2025	226.160.2610.0440.00.000	\$263.00
Check #: 434309						
						PO/InvoiceTotal: \$263.00
						Vendor Total: \$263.00
Office of Public Instruction - ESA						
Check Group:						
ESA student payments		1	25802	February 2025 3/6/2025	101.999.6200.0950.00.000	\$531.80
Check #: 434310						
						PO/InvoiceTotal: \$531.80
						Vendor Total: \$531.80
Rice, Joseph						
Check Group:						
Annual shop rental		0.7	25047	March/April 2025 3/6/2025	110.100.2700.0450.00.000	\$840.00
Annual shop rental		0.3	25047	March/April 2025 3/6/2025	210.100.2700.0450.00.000	\$360.00
Check #: 434311						
						PO/InvoiceTotal: \$1,200.00
						Vendor Total: \$1,200.00
Sanchez, Corinna						
Check Group:						
Supplies-Freeze Dryer Trays /Vacuum Pump Oil		1	25874	Freeze dryer trays 3/6/2025	112.910.3100.0610.00.000	\$124.98
Check #: 434312						

Printed: 03/06/2025 11:09:55 AM

Report: rptAPVoucherDetail

2024.1.37

Page:

4

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1155

03/06/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$124.98
						Vendor Total: \$124.98
TEAR IT UP LLC	2384					
Check Group:						
Shredding		0.7	25847	70113 3/6/2025	126.160.2510.0300.00.000	\$66.50
Shredding		0.3	25847	70113 3/6/2025	226.160.2510.0300.00.000	\$28.50
Check #: 434313						
						PO/InvoiceTotal: \$95.00
						Vendor Total: \$95.00
Terry, Charles Clayton						
Check Group:						
Welding Certification Testing \$375 x 5 students. Ad. Op. funding split between FY24 and FY25		1	25875	3/4/2025 3/6/2025	229.377.1000.0610.00.164	\$1,534.18
Welding Certification Testing \$375 x 5 students. Ad. Op. funding split between FY24 and FY25		1	25875	3/4/2025 3/6/2025	229.377.1000.0610.00.165	\$340.82
Check #: 434314						
						PO/InvoiceTotal: \$1,875.00
						Vendor Total: \$1,875.00
TransACT Communications, LLC						
Check Group:						
Difference owing on new contract with BoardOnTrack		0.7	25854	amt owing on contrac 3/6/2025	126.160.2510.0300.00.000	\$76.30
Difference owing on new contract with BoardOnTrack		0.3	25854	amt owing on contrac 3/6/2025	226.160.2510.0300.00.000	\$32.70
Check #: 434315						
						PO/InvoiceTotal: \$109.00

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1155

03/06/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Vendor Total:						\$109.00
US Foods						
Check Group:						
Invoice #3044310 FFV		1	25872	64202591 3/6/2025	112.460.3100.0630.00.000	\$231.10
Invoice #3410946 FFV		1	25872	64202591 3/6/2025	112.460.3100.0630.00.000	\$309.65
Invoice #3593052 FFV		1	25872	64202591 3/6/2025	112.460.3100.0630.00.000	\$143.94
Check #: 434316						
PO/InvoiceTotal:						\$684.69
Check Group:						
Memo#5992045		1	25873	3044309 3/6/2025	112.910.3100.0630.00.000	(\$2.50)
Memo#5937644		1	25873	3044309 3/6/2025	112.910.3100.0630.00.000	(\$36.94)
Invoice #3044309 REGWKLY		1	25873	3044309 3/6/2025	112.910.3100.0630.00.000	\$2,000.12
Invoice #3228741 REGWKLY		1	25873	3044309 3/6/2025	112.910.3100.0630.00.000	\$2,262.81
Invoice #3320579 REGWKLY		1	25873	3044309 3/6/2025	112.910.3100.0630.00.000	\$43.02
Invoice #3410945 REGWKLY		1	25873	3044309 3/6/2025	112.910.3100.0630.00.000	\$954.56
Invoice #3593053 REGWKLY		1	25873	3044309 3/6/2025	112.910.3100.0630.00.000	\$1,813.77
Check #: 434316						
PO/InvoiceTotal:						\$7,034.84
Vendor Total:						\$7,719.53

## Arlee Joint School District

### Voucher Detail Listing

Voucher Batch Number: 1155

03/06/2025

Fiscal Year: 2024-2025

Vendor Remit Name  
Description

Vendor #

QTY

PO No.

Invoice  
Invoice Date

Account

Amount

Grand Total:

\$27,253.30

End of Report



## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Amazon - Admin Office						
Check Group:						
wall mount charging cabinet		1	25662	V971778	115.420.1000.0610.00.255	(\$445.49)
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	(\$445.49)
Check Group:						
Ms Caldwell -paint pens, masking tape, sponges, glue sticks, liquid school glue, clear spray paint, nylons		1	25756	V454363	115.106.1670.0610.00.285	\$106.26
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$106.26
Check Group:						
Mr. Alberty - Acrylic markers		5	25758	V750039	115.106.1670.0610.00.285	\$174.95
P-Card Payee: BMO MASTERCARD				3/18/2025		
Mr. Alberty - Acrylic Pens		2	25758	V750039	115.106.1670.0610.00.285	\$67.98
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$242.93
Check Group:						
hot glue sticks		1	25794	V238509	126.160.1140.0610.00.000	\$29.98
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$29.98
Check Group:						
Popcorn machine for Snack Shack - Good Idea Grant		1	25830	V174250	115.122.1670.0610.00.735	\$269.00
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$269.00
Check Group:						

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Snack Shack - Good Idea Grant - supplies: coffee syrup, snack organizer, paper coffee cups, espresso machine, popcorn, flavored popcorn salt, popcorn packets, organizer bins, sugar free syrup, syrup pumps P-Card Payee: BMO MASTERCARD		1	25831	V380896 3/18/2025	115.122.1670.0610.00.735	\$935.19
Check #: 0						
PO/InvoiceTotal:						\$935.19
Check Group:						
Supplies/Napkins-Vacuum-Ink P-Card Payee: BMO MASTERCARD		1	25862	V361534 3/18/2025	112.910.3100.0610.00.000	\$259.96
Check #: 0						
PO/InvoiceTotal:						\$259.96
Check Group:						
storage/charging cabinet for iPads at Nkwusm P-Card Payee: BMO MASTERCARD		1	25890	V680730 3/18/2025	115.420.1000.0610.00.255	\$389.98
Check #: 0						
PO/InvoiceTotal:						\$389.98
Check Group:						
USB C to HDMI cable for superintendents laptop P-Card Payee: BMO MASTERCARD		1	25914	V540466 3/18/2025	128.160.2210.0682.00.516	\$32.98
Check #: 0						
PO/InvoiceTotal:						\$32.98
Vendor Total:						\$1,820.79
AMAZON.COM - ELEM	2452					
Check Group:						
tardy slip book for office, tape refills for teachers, pencils for students P-Card Payee: BMO MASTERCARD		1	25857	V415324 3/18/2025	126.130.1670.0610.00.000	\$62.92
Check #: 0						
PO/InvoiceTotal:						\$62.92
Vendor Total:						\$62.92

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
AMAZON.COM - HS	518					
Check Group:						
Library Books - HS Collection Development fiction & nonfiction		1	25192	V601714	226.160.2220.0640.00.000	\$40.27
P-Card Payee: BMO MASTERCARD				3/18/2025		
					Check #: 0	
					PO/InvoiceTotal:	\$40.27
Check Group:						
Nursing Supplies		1	25833	V658330	226.160.2134.0610.00.000	\$162.34
P-Card Payee: BMO MASTERCARD				3/18/2025		
					Check #: 0	
					PO/InvoiceTotal:	\$162.34
Check Group:						
attendance pos thermal paper & visitor badges book &		1	25858	V468480	226.150.1000.0610.00.000	\$72.94
P-Card Payee: BMO MASTERCARD				3/18/2025		
					Check #: 0	
					PO/InvoiceTotal:	\$72.94
Check Group:						
Nail Framing Kit		1	25882	V742804	215.451.1410.0610.00.325	\$449.12
P-Card Payee: BMO MASTERCARD				3/18/2025		
Protection Plan		1	25882	V742804	215.451.1410.0610.00.325	\$39.99
P-Card Payee: BMO MASTERCARD				3/18/2025		
Extension Cord		1	25882	V742804	215.451.1410.0610.00.325	\$79.03
P-Card Payee: BMO MASTERCARD				3/18/2025		
Metal Lockers		1	25882	V742804	215.451.1410.0610.00.325	\$259.99
P-Card Payee: BMO MASTERCARD				3/18/2025		
Plunger Router		1	25882	V742804	215.451.1410.0610.00.325	\$249.99
P-Card Payee: BMO MASTERCARD				3/18/2025		
Battery Pack		1	25882	V742804	215.451.1410.0610.00.325	\$91.59
P-Card Payee: BMO MASTERCARD				3/18/2025		

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Nail Finisher, Batteries, Tool Kit		1	25882	V742804	215.451.1410.0610.00.325	\$696.20
P-Card Payee: BMO MASTERCARD				3/18/2025		
Tools & Socket Set		1	25882	V742804	215.451.1410.0610.00.325	\$447.56
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$2,313.47
Check Group:						
Chromebook & Serger		1	25883	V255203	215.451.1370.0610.00.325	\$729.97
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$729.97
Check Group:						
Craft sticks for shop		1	25902	V425856	226.395.1410.0610.00.000	\$9.94
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$9.94
Check Group:						
Video for art class		1	25918	V465456	226.150.1140.0610.00.000	\$3.79
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$3.79
Check Group:						
HS Art Supplies		1	25919	V245406	226.150.1140.0610.00.000	\$37.47
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$37.47
Vendor Total:						\$3,370.19
BARNES & NOBLE INC.	243					
Check Group:						

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
BOOKS		1	25895	V416229	126.120.2220.0640.00.000	\$39.99
P-Card Payee: BMO MASTERCARD				3/18/2025		
BOOKS		1	25895	V416229	126.120.2220.0640.00.000	\$368.43
P-Card Payee: BMO MASTERCARD				3/18/2025		
BOOKS		1	25895	V416229	126.120.2220.0640.00.000	\$152.91
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$561.33
Vendor Total:						\$561.33
Black Bear Espresso						
Check Group:						
Staff Appreciation		1	25900	V957386	126.120.1670.0610.00.000	\$14.00
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$14.00
Vendor Total:						\$14.00
BURGER KING	7087					
Check Group:						
Meals 3/1 Boys Basketball Divisionals		1	25884	V909510	226.160.1000.0610.00.990	\$38.67
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$38.67
Vendor Total:						\$38.67
CDW GOVERNMENT INC.	2176					
Check Group:						
Asus Expert Book B3 - 2 for elementary staff		1	25834	V963213	128.160.2210.0682.00.516	\$1,724.66
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$1,724.66
Vendor Total:						\$1,724.66

Printed: 04/04/2025 12:07:59 PM

Report: rptAPVoucherDetail

2024.1.39

Page: 5

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
ChefStore						
Check Group:						
Concessions - Close Up		1	25912	V340515	226.160.1000.0610.00.990	\$395.82
P-Card Payee: BMO MASTERCARD				3/18/2025		
Concession Close Up		1	25912	V340515	226.160.1000.0610.00.990	\$239.78
P-Card Payee: BMO MASTERCARD				3/18/2025		
Concession Close Up		1	25912	V340515	226.160.1000.0610.00.990	\$470.04
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$1,105.64
Check Group:						
Concessions for Close Up		1	25913	V569327	226.160.1000.0610.00.990	\$264.49
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$264.49
Check Group:						
Lotus cart supplies		1	25921	V481081	226.160.1000.0610.00.990	\$31.94
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$31.94
Vendor Total:						\$1,402.07
CJ's Den						
Check Group:						
Meal at Divisionals Boys Basketball		1	25917	V189960	226.160.1000.0610.00.990	\$320.45
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$320.45
Vendor Total:						\$320.45
CLOSE UP FOUNDATION	7069					
Check Group:						



## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Registrations for students - reimbursed from Close Up P-Card Payee: BMO MASTERCARD		1	25903	V10502 3/18/2025	226.160.1000.0610.00.990	\$21,480.04
Check #: 0						
PO/InvoiceTotal:						\$21,480.04
Vendor Total:						\$21,480.04
Column Software PBC	111					
Check Group:						
Advertising for RFP for low voltage items P-Card Payee: BMO MASTERCARD		1	25836	V173263 3/18/2025	160.120.4500.0725.00.554	\$440.91
Advertisement for Tech RFP P-Card Payee: BMO MASTERCARD		1	25836	V970603 3/18/2025	160.120.4500.0725.00.554	\$459.54
Check #: 0						
PO/InvoiceTotal:						\$900.45
Vendor Total:						\$900.45
CULLIGAN						
Check Group:						
Elementary water P-Card Payee: BMO MASTERCARD		1	25018	V740628 3/18/2025	126.120.1670.0610.00.000	\$190.00
JH Water P-Card Payee: BMO MASTERCARD		1	25018	V740628 3/18/2025	126.130.1670.0610.00.000	\$10.00
Admin Water P-Card Payee: BMO MASTERCARD		0.7	25018	V740628 3/18/2025	126.160.2510.0610.00.000	\$12.08
Admin Water P-Card Payee: BMO MASTERCARD		0.3	25018	V740628 3/18/2025	226.160.2510.0610.00.000	\$5.18
HS water P-Card Payee: BMO MASTERCARD		1	25018	V740628 3/18/2025	226.150.1000.0610.00.000	\$46.99
Check #: 0						
PO/InvoiceTotal:						\$264.25
Vendor Total:						\$264.25
Dales Super Store						

Printed: 04/04/2025

12:07:59 PM

Report: rptAPVoucherDetail

2024.1.39

Page:

7

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Def Fluid Pump		0.69	25856	V411561	110.100.2700.0440.00.000	\$620.97
P-Card Payee: BMO MASTERCARD				3/18/2025		
Def Fluid Pump		0.31	25856	V411561	210.100.2700.0440.00.000	\$278.98
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$899.95
Vendor Total:						\$899.95
Dickey's Barbecue Pit						
Check Group:						
Meals for Divisional Wrestling		1	25792	V765822	226.160.1000.0610.00.990	\$423.76
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$423.76
Vendor Total:						\$423.76
Ella						
Check Group:						
SPED Supplies Elem/JH		1	25897	V338069	126.280.1000.0610.00.000	\$384.00
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$384.00
Vendor Total:						\$384.00
ENERGY PARTNERS, LLC						
Check Group:						
Propane for FY2024 - heat shop		0.7	25445	V659317	226.160.2600.0624.00.000	\$625.88
P-Card Payee: BMO MASTERCARD				3/18/2025		
Propane for FY2024 - heat shop		0.01	25445	V659317	126.160.2600.0624.01.000	\$8.94
P-Card Payee: BMO MASTERCARD				3/18/2025		
Propane for FY2024 - heat shop		0.29	25445	V659317	126.130.2600.0624.00.000	\$259.29
P-Card Payee: BMO MASTERCARD				3/18/2025		

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
PO/InvoiceTotal:						\$894.11
Vendor Total:						\$894.11
Harbor Freight Tools						
Check Group:						
welding supplies - 1/2 x1 flute and epoxy		1	25799	V603736	229.377.1000.0610.00.164	\$15.48
P-Card Payee:	BMO MASTERCARD			3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$15.48
Vendor Total:						\$15.48
Harvest Right						
Check Group:						
Home Pro Freeze Dryer - Large		1	25841	V158123	229.377.1000.0610.00.164	\$3,095.00
P-Card Payee:	BMO MASTERCARD			3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$3,095.00
Vendor Total:						\$3,095.00
Infobase Learning						
Check Group:						
Online Textbooks		1	25807	V477113	226.160.1000.0645.00.000	\$362.40
P-Card Payee:	BMO MASTERCARD			3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$362.40
Vendor Total:						\$362.40
JOANN FABRICS						
Check Group:						
HS Art Supplies		1	25920	V977143	226.150.1140.0610.00.000	\$147.94
P-Card Payee:	BMO MASTERCARD			3/18/2025		
Check #: 0						

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$147.94
						Vendor Total: \$147.94
KELLY INN & SUITES						
Check Group:						
State Wrestling - Hotel		1	25810	V762452	226.160.1000.0610.00.990	\$3,668.40
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
						PO/InvoiceTotal: \$3,668.40
						Vendor Total: \$3,668.40
KENWORTH SALES MISSOULA						
Check Group:						
Nitrogen Oxide sensor for route bus - including core charge		0.7	25853	V586714	110.100.2700.0440.00.000	\$576.97
P-Card Payee: BMO MASTERCARD				3/18/2025		
Nitrogen Oxide sensor for route bus - including core charge		0.3	25853	V586714	210.100.2700.0440.00.000	\$247.27
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
						PO/InvoiceTotal: \$824.24
						Vendor Total: \$824.24
LIGHTSPEED SYSTEMS, INC.						
Check Group:						
Sales system - months of October to February		1	25819	V151844	226.150.1000.0610.00.000	\$890.00
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
						PO/InvoiceTotal: \$890.00
						Vendor Total: \$890.00
Mission Valley Power						
Check Group:						
PUmp fee		1	25013	V749138	126.120.2600.0412.00.000	\$17.51
P-Card Payee: BMO MASTERCARD				3/18/2025		

Printed: 04/04/2025

12:07:59 PM

Report: rptAPVoucherDetail

2024.1.39

Page:

10

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Elementary K-2 and Gym		0.5	25013	V749138	126.120.2600.0412.00.000	\$4,318.75
P-Card Payee: BMO MASTERCARD				3/18/2025		
Elementary K-2 and Gym		0.3	25013	V749138	226.150.2600.0412.00.000	\$2,591.25
P-Card Payee: BMO MASTERCARD				3/18/2025		
Elementary K-2 and Gym		0.2	25013	V749138	126.130.2600.0412.00.000	\$1,727.50
P-Card Payee: BMO MASTERCARD				3/18/2025		
Elementary 3-6		1	25013	V749138	126.120.2600.0412.00.000	\$1,591.57
P-Card Payee: BMO MASTERCARD				3/18/2025		
HS (partially split iwth Elementary Boilers)		0.6	25013	V749138	226.150.2600.0412.00.000	\$6,354.31
P-Card Payee: BMO MASTERCARD				3/18/2025		
HS (partially split iwth Elementary Boilers)		0.4	25013	V749138	126.120.2600.0412.00.000	\$4,236.21
P-Card Payee: BMO MASTERCARD				3/18/2025		
Shop		0.7	25013	V749138	226.150.2600.0412.00.000	\$67.35
P-Card Payee: BMO MASTERCARD				3/18/2025		
Shop		0.3	25013	V749138	126.130.2600.0412.00.000	\$28.87
P-Card Payee: BMO MASTERCARD				3/18/2025		
Business Office		0.5	25013	V749138	126.120.2600.0412.00.000	\$117.04
P-Card Payee: BMO MASTERCARD				3/18/2025		
Business Office		0.3	25013	V749138	226.150.2600.0412.00.000	\$70.22
P-Card Payee: BMO MASTERCARD				3/18/2025		
Business Office		0.2	25013	V749138	126.130.2600.0412.00.000	\$46.82
P-Card Payee: BMO MASTERCARD				3/18/2025		
Football and District Lights		0.5	25013	V749138	126.120.2600.0412.00.000	\$150.11
P-Card Payee: BMO MASTERCARD				3/18/2025		
Football and District Lights		0.3	25013	V749138	226.150.2600.0412.00.000	\$90.06
P-Card Payee: BMO MASTERCARD				3/18/2025		
Football and District Lights		0.2	25013	V749138	126.130.2600.0412.00.000	\$60.04
P-Card Payee: BMO MASTERCARD				3/18/2025		
Bus Compound Lights		0.5	25013	V749138	110.120.2700.0412.00.000	\$153.39
P-Card Payee: BMO MASTERCARD				3/18/2025		

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Bus Compound Lights		0.3	25013	V749138	210.150.2700.0412.00.000	\$92.03
P-Card Payee: BMO MASTERCARD				3/18/2025		
Bus Compound Lights		0.2	25013	V749138	110.130.2700.0412.00.000	\$61.36
P-Card Payee: BMO MASTERCARD				3/18/2025		
Junior High		1	25013	V749138	126.130.2600.0412.00.000	\$3,371.83
P-Card Payee: BMO MASTERCARD				3/18/2025		
Reader Board		0.5	25013	V749138	126.120.2600.0412.00.000	\$20.35
P-Card Payee: BMO MASTERCARD				3/18/2025		
Reader Board		0.3	25013	V749138	226.150.2600.0412.00.000	\$12.21
P-Card Payee: BMO MASTERCARD				3/18/2025		
Reader Board		0.2	25013	V749138	126.130.2600.0412.00.000	\$8.14
P-Card Payee: BMO MASTERCARD				3/18/2025		

Check #: 0

PO/InvoiceTotal: \$25,186.92

Vendor Total: \$25,186.92

## Missoula Textile Services

Check Group:

Rug service - annual		0.69	25077	V334003	226.160.2610.0300.00.000	\$173.43
P-Card Payee: BMO MASTERCARD				3/18/2025		
Rug service - annual		0.31	25077	V334003	126.160.2610.0300.00.000	\$77.92
P-Card Payee: BMO MASTERCARD				3/18/2025		

Check #: 0

PO/InvoiceTotal: \$251.35

Vendor Total: \$251.35

## MONTANA COACHES ASSOCIATION 1361

Check Group:

Ashley Tanner Coaching Card		1	25865	V787354	226.720.3500.0610.00.000	\$40.00
P-Card Payee: BMO MASTERCARD				3/18/2025		

Check #: 0

PO/InvoiceTotal: \$40.00



## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Vendor Total:						\$40.00
Montana Department of Labor & Industry						
Check Group:						
Boiler license renewal		0.7	25852	V645285	126.160.2600.0810.00.000	\$24.50
P-Card Payee: BMO MASTERCARD				3/18/2025		
Boiler license renewal		0.3	25852	V645285	226.160.2600.0810.00.000	\$10.50
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$35.00
Vendor Total:						\$35.00
Montana Digital Academy						
Check Group:						
Students Spring 2025		1	25860	V67022	226.150.1000.0561.00.000	\$738.00
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$738.00
Vendor Total:						\$738.00
Montana School Counselor Association						
Check Group:						
Registration for spring conference		1	25907	V484072	126.120.1670.0582.00.000	\$365.00
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$365.00
Vendor Total:						\$365.00
Montana Tech						
Check Group:						
Lunches during 9th grade campus visit. 25 students, 3 adults		1	25879	V737954	229.377.1000.0610.00.165	\$236.60
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$236.60
						Vendor Total: \$236.60
Montana's Rib & Chop House						
Check Group:						
Meal for Divisional Wrestling		1	25791	V236038	226.160.1000.0610.00.990	\$659.35
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
						PO/InvoiceTotal: \$659.35
						Vendor Total: \$659.35
NFHS						
Check Group:						
Subscription for tech so they can keep schedule updated		1	25199	V967753	226.720.3500.0610.00.000	\$11.99
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
						PO/InvoiceTotal: \$11.99
						Vendor Total: \$11.99
NORCO	124					
Check Group:						
Shop gas for the year		1	25010	V460797	201.395.1410.0621.00.000	\$120.12
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
						PO/InvoiceTotal: \$120.12
						Vendor Total: \$120.12
OLIVE GARDEN						
Check Group:						
Meal for Wrestlers at State		1	25809	V907996	226.160.1000.0610.00.990	\$336.26
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
						PO/InvoiceTotal: \$336.26

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Vendor Total:						\$336.26
PACIFIC IRON & STEEL	263					
Check Group:						
Flat metal for welding		1	25785	V806684	229.377.1000.0610.00.164	\$147.81
P-Card Payee: BMO MASTERCARD				3/18/2025		
Flat metal for welding		1	25785	V806684	229.377.1000.0610.00.164	\$20.34
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$168.15
Vendor Total:						\$168.15
PayPal						
Check Group:						
FCCLA State Leadership (Adviser and Student)		1	25899	V953390	215.451.1370.0582.00.325	\$847.00
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$847.00
Vendor Total:						\$847.00
Peppermint Paddy's						
Check Group:						
Meal for Boys Basketball - 2/20		1	25850	V497448	226.160.1000.0610.00.990	\$304.75
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$304.75
Vendor Total:						\$304.75
Pinion Technology Core						
Check Group:						
Printer Ink - District Wide - Keep fill contract		0.7	25078	V970802	126.160.1670.0550.00.000	\$630.45
P-Card Payee: BMO MASTERCARD				3/18/2025		
Printer Ink - District Wide - Keep fill contract		0.3	25078	V970802	226.160.1000.0550.00.000	\$270.19
P-Card Payee: BMO MASTERCARD				3/18/2025		

Printed: 04/04/2025 12:07:59 PM

Report: rptAPVoucherDetail

2024.1.39

Page: 15

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
PO/InvoiceTotal:						\$900.64
Vendor Total:						\$900.64
Pitney Bowes	130					
Check Group:						
Lease payments and postage supplies		0.7	25006	V339601	126.160.2500.0532.00.000	\$456.08
P-Card Payee: BMO MASTERCARD				3/18/2025		
Lease payments and postage supplies		0.3	25006	V339601	226.160.2500.0532.00.000	\$195.46
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$651.54
Vendor Total:						\$651.54
PIZZA HUT	7063					
Check Group:						
Meal Boys Basketball Districts 2/21		1	25846	V289364	226.160.1000.0610.00.990	\$191.89
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$191.89
Check Group:						
Meal for Boys BBall Divisoinals 3/1		1	25885	V204710	226.160.1000.0610.00.990	\$210.10
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$210.10
Vendor Total:						\$401.99
Pizza Ranch						
Check Group:						
Meal for Wrestlers at State		1	25811	V955562	226.160.1000.0610.00.990	\$246.68
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$246.68

Printed: 04/04/2025 12:07:59 PM

Report: rptAPVoucherDetail

2024.1.39

Page: 16

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Questionmark						Vendor Total: \$246.68
Check Group:						
SKC nursing entrance exams for two of our seniors. Ad. Op. grant		2	25881	V84392	229.377.1000.0610.00.165	\$137.00
P-Card Payee:	BMO MASTERCARD			3/18/2025		
Check #: 0						PO/InvoiceTotal: \$137.00
						Vendor Total: \$137.00
REPUBLIC SERVICES						
Check Group:						
Garbage service for FY2023		0.5	25024	V638718	126.120.2600.0431.00.000	\$1,000.79
P-Card Payee:	BMO MASTERCARD			3/18/2025		
Garbage service for FY2023		0.2	25024	V638718	126.130.2600.0431.00.000	\$400.31
P-Card Payee:	BMO MASTERCARD			3/18/2025		
Garbage service for FY2023		0.3	25024	V638718	226.150.2600.0431.00.000	\$600.47
P-Card Payee:	BMO MASTERCARD			3/18/2025		
Check #: 0						PO/InvoiceTotal: \$2,001.57
						Vendor Total: \$2,001.57
RingCentral						
Check Group:						
Online fax subscription fee for Jodie Perry		0.7	25763	V471669	126.160.2134.0610.00.000	\$193.12
P-Card Payee:	BMO MASTERCARD			3/18/2025		
Online fax subscription fee for Jodie Perry		0.3	25763	V471669	226.160.2134.0610.00.000	\$82.76
P-Card Payee:	BMO MASTERCARD			3/18/2025		
Online fax subscxription Fee for Admin office - Annual		0.7	25763	V654296	126.160.2510.0682.00.000	\$193.12
P-Card Payee:	BMO MASTERCARD			3/18/2025		
Online fax subscxription Fee for Admin office - Annual		0.3	25763	V654296	226.160.2510.0682.00.000	\$82.76
P-Card Payee:	BMO MASTERCARD			3/18/2025		

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
ONline fax subscription for Elementary		1	25763	V654296	126.120.1670.0682.00.000	\$275.88
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$827.64
					Vendor Total:	\$827.64
Rods Harvest Foods						
Check Group:						
Mtn Dew and Breadfast Sandwiches - SPED dept.		1	25822	V729030	126.280.1000.0610.00.000	\$23.48
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$23.48
					Vendor Total:	\$23.48
SCHEELS						
Check Group:						
Close Up - Griddle Iron for close Up raffle		1	25911	V530888	226.160.1000.0610.00.990	\$499.99
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$499.99
					Vendor Total:	\$499.99
School Specialty, LLC						
Check Group:						
Ms. Caldwell - mixed media paper, acrylic pain, magnetic tape, tempera paint, graphite sticks, colored pencils		1	25750	V504833	115.106.1670.0610.00.285	\$392.81
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$392.81
Check Group:						
tagboard		3	25788	V360629	126.160.1140.0610.00.000	\$52.05
P-Card Payee: BMO MASTERCARD				3/18/2025		



## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
black 9 x 12 construction paper		6	25788	V360629	126.160.1140.0610.00.000	\$16.74
P-Card Payee: BMO MASTERCARD				3/18/2025		
black 12 x 18 construction paper		2	25788	V360629	126.160.1140.0610.00.000	\$10.38
P-Card Payee: BMO MASTERCARD				3/18/2025		
white 12 x 18 construction paper		2	25788	V360629	126.160.1140.0610.00.000	\$10.38
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$89.55
Vendor Total:						\$482.36
ScreenCloud						
Check Group:						
Monthly subscription		1	25033	V776079	228.160.2210.0682.00.516	\$45.00
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$45.00
Vendor Total:						\$45.00
Staple Credit Plan	1860					
Check Group:						
Elementary Supplies		1	25896	V351771	126.120.1670.0610.00.000	\$119.36
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$119.36
Vendor Total:						\$119.36
SUBWAY						
Check Group:						
Divisional Wrestling Meal		1	25787	V618345	226.160.1000.0610.00.990	\$271.67
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$271.67
Check Group:						

Printed: 04/04/2025 12:07:59 PM

Report: rptAPVoucherDetail

2024.1.39

Page: 19

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Meal for Boy's Basketball team - Anaconda - 2/22/2025		1	25838	V414048	226.160.1000.0610.00.990	\$135.88
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$135.88
					Vendor Total:	\$407.55
SUPER 8 - HAMILTON	7072					
Check Group:						
HOTel for boys basketball - divisionals Friday Feb 28th		1	25878	VFO1658	226.160.1000.0610.00.990	\$826.20
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$826.20
					Vendor Total:	\$826.20
Syncfusion.com						
Check Group:						
Maintenance tech ticket system		0.7	25041	V794622	126.160.2610.0610.00.000	\$70.00
P-Card Payee: BMO MASTERCARD				3/18/2025		
Maintenance tech ticket system		0.3	25041	V794622	226.160.2610.0610.00.000	\$30.00
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$100.00
					Vendor Total:	\$100.00
TEACHER CREATED RESOURCES						
Check Group:						
Library Supplies		1	25898	V111432	126.120.2220.0610.00.000	\$3.65
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$3.65
					Vendor Total:	\$3.65
Teachers Pay Teachers						
Check Group:						

Printed: 04/04/2025 12:07:59 PM

Report: rptAPVoucherDetail

2024.1.39

Page: 20

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Lesson Plan- Stocks, Sauces, Soups		1	25888	V82460	215.394.1370.0610.00.425	\$9.20
P-Card Payee: BMO MASTERCARD				3/18/2025		
Lesson Plan- Macronutrients		1	25888	V82460	215.394.1370.0610.00.425	\$4.50
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$13.70
Vendor Total:						\$13.70
Texas Roadhouse						
Check Group:						
Meal for Boys Basketball Divisionals 2/28		1	25889	V713362	226.160.1000.0610.00.990	\$386.48
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$386.48
Vendor Total:						\$386.48
The Home Depot Pro						
Check Group:						
Custodial Supplies		0.5	25082	V743882	126.120.2600.0610.00.000	\$485.40
P-Card Payee: BMO MASTERCARD				3/18/2025		
Custodial Supplies		0.3	25082	V743882	126.130.2600.0610.00.000	\$291.24
P-Card Payee: BMO MASTERCARD				3/18/2025		
Custodial Supplies		0.2	25082	V743882	226.160.2600.0610.00.000	\$194.16
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$970.80
Vendor Total:						\$970.80
The Wall Street Journal						
Check Group:						
Annual Subscription		1	25039	V448161	226.150.1000.0610.00.000	\$20.00
				3/18/2025		

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Annual Subscription		1	25039	V896575	226.150.1000.0610.00.000	\$12.00
BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$32.00
					Vendor Total:	\$32.00
Thriftway						
Check Group:						
Expedition washer fluid		1	25840	6.29	226.160.2740.0440.00.000	\$6.29
P-Card Payee: BMO MASTERCARD				3/18/2025		
Windshiel washer fluid Expedition		1	25840	V716280	126.160.2740.0440.00.000	\$4.99
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$11.28
					Vendor Total:	\$11.28
TriArc						
Check Group:						
Welding Contact Tip		1	25922	V749238	226.395.1410.0610.00.000	\$28.25
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$28.25
					Vendor Total:	\$28.25
U.S. POSTMASTER	244					
Check Group:						
Certified mail		1	25798	V20248	226.160.2500.0532.00.000	\$19.36
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$19.36
					Vendor Total:	\$19.36
University of Montana						
Check Group:						

Printed: 04/04/2025 12:07:59 PM

Report: rptAPVoucherDetail

2024.1.39

Page: 22

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
fees for dual enrollment class for CP		1	25775	V352447	229.377.1000.0610.00.164	\$17.00
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$17.00
					Vendor Total:	\$17.00
Veera Donuts						
Check Group:						
MBI		1	25893	V174594	226.160.1000.0610.00.000	\$40.00
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$40.00
					Vendor Total:	\$40.00
VERIZON WIRELESS						
Check Group:						
Technology (DJ and Michelle		0.7	25022	V671460	126.160.2210.0531.00.000	\$33.38
P-Card Payee: BMO MASTERCARD				3/18/2025		
Technology (DJ and Michelle		0.3	25022	V671460	226.160.2210.0531.00.000	\$14.31
P-Card Payee: BMO MASTERCARD				3/18/2025		
Home School Liaison		0.7	25022	V671460	126.160.2122.0531.00.000	\$33.38
P-Card Payee: BMO MASTERCARD				3/18/2025		
Home School Liaison		0.3	25022	V671460	226.160.2122.0531.00.000	\$14.31
P-Card Payee: BMO MASTERCARD				3/18/2025		
JH SPED, 3-6 SPED and K-2 SPED		1	25022	V671460	126.280.1000.0531.00.000	\$143.03
P-Card Payee: BMO MASTERCARD				3/18/2025		
District Clerk		0.7	25022	V671460	126.160.2510.0531.00.000	\$33.38
P-Card Payee: BMO MASTERCARD				3/18/2025		
District Clerk		0.3	25022	V671460	226.160.2510.0531.00.000	\$14.31
P-Card Payee: BMO MASTERCARD				3/18/2025		
HS Principal		1	25022	V671460	226.150.2410.0531.00.000	\$47.69
P-Card Payee: BMO MASTERCARD				3/18/2025		

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
PO/InvoiceTotal:						\$333.79
Vendor Total:						\$333.79
WAL-MART	1605					
Check Group:						
Supplies/Cart Velcro		1	25861	V711159	112.910.3100.0610.00.000	\$10.41
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$10.41
Check Group:						
Wood Sticks STEM projects		1	25867	V447809	226.395.1410.0610.00.000	\$9.88
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$9.88
Check Group:						
Groceries Foods Class		1	25886	V105997	226.394.1370.0610.00.000	\$63.89
P-Card Payee: BMO MASTERCARD				3/18/2025		
Design Class Project		1	25886	V105997	226.394.1370.0610.00.000	\$53.81
P-Card Payee: BMO MASTERCARD				3/18/2025		
Youth Ent. Class Auction Items		1	25886	V105997	215.329.1000.0610.00.195	\$42.48
P-Card Payee: BMO MASTERCARD				3/18/2025		
Groceries Foods Class		1	25886	V105997	226.394.1370.0610.00.000	\$46.42
P-Card Payee: BMO MASTERCARD				3/18/2025		
JH Foods Class Groceries		1	25886	V105997	126.394.1370.0610.00.000	\$85.47
P-Card Payee: BMO MASTERCARD				3/18/2025		
Groceries Foods Class		1	25886	V105997	226.394.1370.0610.00.000	\$49.53
P-Card Payee: BMO MASTERCARD				3/18/2025		
Check #: 0						
PO/InvoiceTotal:						\$341.60
Check Group:						



## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Concession Close Up		1	25905	V938856	226.160.1000.0610.00.990	\$26.47
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$26.47
					Vendor Total:	\$388.36
WILSON FOODS	1689					
Check Group:						
groceries Foods Class		1	25887	V19279	226.394.1370.0610.00.000	\$14.89
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$14.89
Check Group:						
concessions - Close Up		1	25906	V200414	226.160.1000.0610.00.990	\$46.29
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$46.29
					Vendor Total:	\$61.18
Zendesk, Inc.						
Check Group:						
Zendesk - TV broadcast - Annual		0.7	25034	V831996	128.160.2210.0682.00.516	\$130.20
P-Card Payee: BMO MASTERCARD				3/18/2025		
Zendesk - TV broadcast - Annual		0.3	25034	V831996	228.160.2210.0682.00.516	\$55.80
P-Card Payee: BMO MASTERCARD				3/18/2025		
				Check #: 0		
					PO/InvoiceTotal:	\$186.00
					Vendor Total:	\$186.00
Zoom Video Communications Inc.						
Check Group:						
Yearly subscription to Zoom Video Communications		0.7	25030	V35520	128.160.2210.0682.00.516	\$23.23
P-Card Payee: BMO MASTERCARD				3/18/2025		

Printed: 04/04/2025 12:07:59 PM Report: rptAPVoucherDetail

2024.1.39

Page: 25

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1167

03/19/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Yearly subscription to Zoom Video Communications		0.3	25030	V35520	228.160.2210.0682.00.516	\$9.95
P-Card Payee:	BMO MASTERCARD			3/18/2025		

Check #: 0

PO/InvoiceTotal:	\$33.18
Vendor Total:	\$33.18
Grand Total:	\$83,061.62

End of Report

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1171

03/26/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
A&E						
Check Group:						
IA GO Bonds portion of amount owing on A&E Elementary build project		1	25110	18222.57 3/26/2025	160.120.4500.0725.00.554	\$18,222.57
Check #: 434317						
PO/InvoiceTotal:						\$18,222.57
Vendor Total:						\$18,222.57
BIG SKY KUBOTA, LLC						
Check Group:						
Parts for district equipment		0.7	25930	01-92875 3/26/2025	126.160.2610.0440.00.000	\$29.98
Parts for district equipment		0.3	25930	01-92875 3/26/2025	226.160.2610.0440.00.000	\$12.85
Check #: 434318						
PO/InvoiceTotal:						\$42.83
Vendor Total:						\$42.83
BLACKFOOT COMMUNICATIONS						
Check Group:						
Telephone service for FY2025	28	0.5	25005	March 2025 3/26/2025	126.120.2500.0531.00.000	\$415.29
Telephone service for FY2025		0.2	25005	March 2025 3/26/2025	126.130.2500.0531.00.000	\$166.12
Telephone service for FY2025		0.3	25005	March 2025 3/26/2025	226.160.2500.0531.00.000	\$249.17
Check #: 434319						
PO/InvoiceTotal:						\$830.58
Vendor Total:						\$830.58
Building, Mind and Body, LLC						
Check Group:						

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1171

03/26/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Owners Rep - remainder of contract from IA/GO Bonds		1	25783	270 3/26/2025	160.120.4500.0725.00.554	\$8,936.00
Check #: 434320						
PO/InvoiceTotal:						\$8,936.00
Vendor Total:						\$8,936.00
DENNING,DOWNEY & ASSOCIATES, CPA, P.C.						
Check Group:						
FY2024 Non-Fedral Audit		0.7	25429	18156 18178 3/26/2025	126.160.2315.0330.00.000	\$7,211.75
FY2024 Non-Fedral Audit		0.3	25429	18156 18178 3/26/2025	226.160.2315.0330.00.000	\$3,090.75
Check #: 434321						
PO/InvoiceTotal:						\$10,302.50
Vendor Total:						\$10,302.50
Education Northwest						
Check Group:						
Mandy Smoker-Broaddus of EdNW meeting faciliation services on Circles of Reflection 3/28/25		1	25937	337701 3/26/2025	115.470.1670.0320.00.454	\$2,691.00
Check #: 434322						
PO/InvoiceTotal:						\$2,691.00
Vendor Total:						\$2,691.00
Facility Improvement Corporation						
Check Group:						
RTU #3 needs wiring and connections for the fan circuit and a new control board		1	25934	2647 3/26/2025	161.120.2610.0440.00.000	\$3,555.02
Check #: 434323						
PO/InvoiceTotal:						\$3,555.02
Vendor Total:						\$3,555.02

Game One

Printed: 04/04/2025 12:21:49 PM

Report: rptAPVoucherDetail

2024.1.39

Page: 2

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1171

03/26/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Pyramid Spikes		2	25892	10400522 3/26/2025	226.720.3500.0610.12.000	\$27.00
Shipping		1	25892	10400522 3/26/2025	226.720.3500.0610.12.000	\$1.49
				Check #: 434324		
					PO/InvoiceTotal:	\$28.49
					Vendor Total:	\$28.49
Jackson Contractor Group						
Check Group:						
Impact Aid Bond and GO bond		1	25091	Appliation 11 3/26/2025	160.120.4500.0725.00.554	\$731,843.61
				Check #: 434325		
					PO/InvoiceTotal:	\$731,843.61
					Vendor Total:	\$731,843.61
JOSTEN'S	89					
Check Group:						
Diplomas		1	25904	35956878 3/26/2025	226.150.1000.0610.00.000	\$227.55
				Check #: 434326		
					PO/InvoiceTotal:	\$227.55
					Vendor Total:	\$227.55
Kaleva Law Offices						
Check Group:						
District work		0.7	25931	8387 3/26/2025	226.160.2313.0330.00.000	\$481.25
District work		0.3	25931	8387 3/26/2025	126.160.2313.0330.00.000	\$206.25
				Check #: 434327		
					PO/InvoiceTotal:	\$687.50

Printed: 04/04/2025 12:21:49 PM

Report: rptAPVoucherDetail

2024.1.39

Page: 3

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1171

03/26/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Vendor Total:						\$687.50
Maki, Jason						
Check Group:						
Snacks for boys Basketball Divisionals		1	25891	Costco - 3/26/2025	226.160.1000.0610.00.990	\$71.24
Check #: 434328						
PO/InvoiceTotal:						\$71.24
Vendor Total:						\$71.24
MasteryPrep LLC						
Check Group:						
ACT Bootcamp and workbooks. Virtual event on March 12		1	25777	13587 3/26/2025	229.377.1000.0610.00.164	\$2,940.00
Check #: 434329						
PO/InvoiceTotal:						\$2,940.00
Vendor Total:						\$2,940.00
McKinstry Essention, LLC						
Check Group:						
Organized and led the controls integrations meeting. Performed onsite installation inspections. Completed the finalization fo functional performance testing procedures		1	25936	20080748 3/26/2025	160.120.4500.0725.00.554	\$7,500.00
Check #: 434330						
PO/InvoiceTotal:						\$7,500.00
Vendor Total:						\$7,500.00
NAPA Auto Parts						
Check Group:						
Raidal Seal, Fluid filter, Oil and air filters		0.7	25932	941105 3/26/2025	110.100.2700.0440.00.000	\$50.36
Raidal Seal, Fluid filter, Oil and air filters		0.3	25932	941105 3/26/2025	210.100.2700.0440.00.000	\$21.58



## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1171

03/26/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Fuel filters, Oil, Tubing		0.7	25932	941105 3/26/2025	110.100.2700.0440.00.000	\$91.39
Fuel filters, Oil, Tubing		0.3	25932	941105 3/26/2025	210.100.2700.0440.00.000	\$39.17
Oil Filter, Hydraulic Filter		0.7	25932	941105 3/26/2025	110.100.2700.0440.00.000	\$22.64
Oil Filter, Hydraulic Filter		0.3	25932	941105 3/26/2025	210.100.2700.0440.00.000	\$9.70
Oil		0.7	25932	941105 3/26/2025	110.100.2700.0440.00.000	\$61.54
Oil		0.3	25932	941105 3/26/2025	210.100.2700.0440.00.000	\$26.38
Check #: 434331						
PO/InvoiceTotal:						\$322.76
Vendor Total:						\$322.76
Office of Public Instruction - ESA						
Check Group:						
ESA student payments		1	25802	March 2025 3/26/2025	101.999.6200.0950.00.000	\$531.80
Check #: 434332						
PO/InvoiceTotal:						\$531.80
Vendor Total:						\$531.80
Pine Cove Consulting, LLC						
Check Group:						
Securly annual premium		0.7	25933	23711C 3/26/2025	128.160.2210.0682.00.516	\$4,743.06
Securly annual premium		0.3	25933	23711C 3/26/2025	228.160.2210.0682.00.516	\$2,032.74
Check #: 434333						
PO/InvoiceTotal:						\$6,775.80

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1171

03/26/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Professional Pest Management						Vendor Total: \$6,775.80
Check Group:						
Service for FY2025		0.7	25029	22516 3/26/2025	126.160.2610.0300.00.000	\$325.50
Service for FY2025		0.3	25029	22516 3/26/2025	226.160.2610.0300.00.000	\$139.50
Check #: 434334						PO/InvoiceTotal: \$465.00
						Vendor Total: \$465.00
Shourds, Shelby						
Check Group:						
Fundamentals of Coaching		1	25939	fundamentals 3/26/2025	226.720.3500.0610.00.000	\$35.00
Check #: 434335						PO/InvoiceTotal: \$35.00
						Vendor Total: \$35.00
Side by Side Educational Consulting, Inc						
Check Group:						
24 on-site consulting days, 12 SY25-26 and 12 SY 26-27		24	25915	Contract 3/26/2025	115.470.1670.0320.00.454	\$69,600.00
4 virtual one hour planning meetings, 2 SY25-26 and 2 SY 26-27		4	25915	Contract 3/26/2025	115.470.1670.0320.00.454	\$400.00
Check #: 434336						PO/InvoiceTotal: \$70,000.00
						Vendor Total: \$70,000.00
Yellowstone Boys and Girls Ranch						
Check Group:						

## Arlee Joint School District

### Voucher Detail Listing

Voucher Batch Number: 1171

03/26/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
January 2025 810159		1	25935	810159 3/26/2025	115.280.2140.0330.00.005	\$321.55

Check #: 434337

PO/InvoiceTotal:	\$321.55
Vendor Total:	\$321.55
Grand Total:	\$866,330.80

End of Report

## Arlee Joint School District

## Voucher Detail Listing

Voucher Batch Number: 1172

03/28/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
DEPARTMENT OF REVENUE						
Check Group:						
Gross Receipts Jackson Contractor Group - Impact Aid Bonds		1	25100	V746146	160.120.4500.0725.00.554	\$7,392.36
P-Card Payee: EFT Payments				4/4/2025		
Check #: 0						
PO/InvoiceTotal:						\$7,392.36
Vendor Total:						\$7,392.36
LOWES						
Check Group:						
WD-40, batteries and Light bulbs K-12		0.7	25908	V912578	126.160.2610.0610.00.000	\$101.49
P-Card Payee: EFT Payments				4/4/2025		
WD-40, batteries and Light bulbs K-12		0.3	25908	V912578	226.160.2610.0610.00.000	\$43.50
P-Card Payee: EFT Payments				4/4/2025		
Check #: 0						
PO/InvoiceTotal:						\$144.99
Vendor Total:						\$144.99
Purchase Power						
Check Group:						
Postage for FY2025		0.7	25373	V124699	126.160.2500.0532.00.000	\$729.39
P-Card Payee: EFT Payments				4/4/2025		
Postage for FY2025		0.3	25373	V124699	226.160.2500.0532.00.000	\$312.60
P-Card Payee: EFT Payments				4/4/2025		
Check #: 0						
PO/InvoiceTotal:						\$1,041.99
Vendor Total:						\$1,041.99
Grand Total:						\$8,579.34

End of Report