



Arlee Joint School District #8

Arlee Board of Trustees

Date and Time

Tuesday April 14, 2026 at 6:30 PM MDT

Location

Arlee Elementary Commons Area

Agenda

Purpose Presenter

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

C. Public Comment

D. Approve Minutes March 10, 2026

Approve
Minutes

E. Approve Minutes March 26, 2026

Approve
Minutes

F. Approve Minutes from April 1, 2026

Approve
Minutes

	Purpose	Presenter
II. Owner's Rep Report: Dan McGee		
A. Report	FYI	
III. Consent Agenda		
A. Substitute: Shandiin Whiteman	Vote	
B. Surplus Sale Resolution	Vote	
C. Out of state travel. Senior Trip to Silverwood in Idaho.	Vote	
D. Vote on Consent Agenda	Vote	
IV. New Business		
A. Capitalization Policy 7510 - revision	Vote	
B. Audit FY2025	Vote	Lonnie Morin
C. Classified Non-renewal for FY2027	Vote	Cory Beckham
D. Certified Non-tenured non-renewal for 2027	Vote	Cory Beckham
V. Board Reports		
A. Administration Reports		
B. Arlee Federation of Teachers Report	FYI	
VI. Payroll, Claims and District Financial Reports		
A. Reports	Vote	
VII. Closing Items		
A. Next Regular Meeting - May 12, 2026		
B. Adjourn Meeting	Vote	

Coversheet

Approve Minutes March 10, 2026

Section: I. Opening Items
Item: D. Approve Minutes March 10, 2026
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Arlee Board of Trustees on March 10, 2026

APPROVED



Arlee Joint School District #8

Minutes

Arlee Board of Trustees

Date and Time

Tuesday March 10, 2026 at 6:30 PM

Location

Arlee Elementary Commons Area

Trustees Present

Brian Johnson BigSam, Lindsey O'Neill, Lisa Koetter, Samantha Lytle

Trustees Absent

Phaedrus Swab

Guests Present

Anne Tanner, Bonnie White, Dennis Johnson BigSam, Dori Knoll, Jake Bosley, Kelci O'Brien, Laura Curtiss, Lonnie Morin, Sarah Sorenson

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 10, 2026 at 6:30 PM.

C. Public Comment

Chair Johnson BigSam sent condolences to the local family that lost a family member this past week.

D. Approve Minutes February 10, 2026

Lisa Koetter made a motion to approve the minutes from Arlee Board of Trustees on 02-10-26.

Lindsey O'Neill seconded the motion.

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

E. Approve Minutes February 25, 2026

Lisa Koetter made a motion to approve the minutes from Arlee Board of Trustees on 02-25-26.

Lindsey O'Neill seconded the motion.

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

II. Owner's Rep Report: Dan McGee

A. Report

Superintendent Beckham reported no changes from last month. Staff to demo new chairs, some painting touch-ups to do. Need to coordinate when we want to do the grand opening.

III. Consent Agenda

A. Technology Director Contract: Add telephone stipend beginning March 2026

B. Coaches Spring FY2026

C. Roots 2 Rise Contract with Nkwusm

D. Vote on Consent Agenda

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

Lisa Koetter seconded the motion.

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

IV. New Business

A. Out of District Attendance - 1 incoming

Lindsey O'Neill made a motion to deny the student attendance agreement due to the agreement being filed after the enrollment date deadline stated in Board policy 3141.

Samantha Lytle seconded the motion.

Chair Johnson Bigsam declared that the individual's right to privacy outweighed the public's right to know and closed the meeting at 6:35 p.m. to discuss the student attendance agreement request.

Meeting was brought back into open session at 6:50 p.m.

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

B. Notice of Intent to Increase Permissive Levies

Lisa Koetter made a motion to approve the Notice of Intent to Increase Permissive Levies.

Samantha Lytle seconded the motion.

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

V. Board Reports

A. Administration Reports

Board Reports are attached to the Agenda.

B. Arlee Federation of Teachers Report

President Bonnie White stated there was nothing to report, waiting to hear back on negotiations set for April 1st.

VI. Payroll, Claims and District Financial Reports

A. Reports

Lindsey O'Neill made a motion to to approve.

Lisa Koetter seconded the motion.

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

VII. Closing Items

A. Next Regular Meeting - April 14, 2026

B. Adjourn Meeting

Lindsey O'Neill made a motion to adjourn the meeting at 7:00 p.m.

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 7:00 PM.

Respectfully Submitted,

Lindsey O'Neill

Coversheet

Approve Minutes March 26, 2026

Section: I. Opening Items
Item: E. Approve Minutes March 26, 2026
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Board of Trustees on March 26, 2026

APPROVED



Arlee Joint School District #8

Minutes

Board of Trustees

Special Meeting

Date and Time

Thursday March 26, 2026 at 6:00 PM

Location

Administration Building - Arlee Schools Campus

Trustees Present

Brian Johnson BigSam, Lindsey O'Neill, Lisa Koetter, Samantha Lytle

Trustees Absent

Phaedrus Swab

Guests Present

Angella Shelby, Dustin Shelby, Lonnie Morin, Tashalai Nomee

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 Thursday Mar 26, 2026 at 6:00 PM.

C.

Public Comment

Dustin Shelby read a letter from Cammie Dupuis-Pablo. This letter is attached to the agenda.

II. New Business

A. Superintendent Cory Beckham - Letter of Resignation

Lisa Koetter made a motion to accept the letter of resignation for Superintendent Cory Beckham.

Samantha Lytle seconded the motion.

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

B. Superintendent Search Firm Selection

Lisa Koetter made a motion to hire Kaleva Law Offices to do the Superintendent search.

Lindsey O'Neill seconded the motion.

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

III. Closing Items

A. Next Regular Meeting: April 14, 2026

B. Adjourn Meeting

Lindsey O'Neill made a motion to adjourn the meeting at 6:15 p.m.

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 6:15 PM.

Respectfully Submitted,
Lindsey O'Neill

Coversheet

Approve Minutes from April 1, 2026

Section: I. Opening Items
Item: F. Approve Minutes from April 1, 2026
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Arlee Board of Trustees on April 1, 2026



Arlee Joint School District #8

Minutes

Arlee Board of Trustees

Special Meeting

Date and Time

Wednesday April 1, 2026 at 5:30 PM

Trustees Present

Brian Johnson BigSam (remote), Lindsey O'Neill, Lisa Koetter, Phaedrus Swab (remote), Samantha Lytle

Trustees Absent

None

Guests Present

Elizabeth Kaleva, Lonnie Morin

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 Wednesday Apr 1, 2026 at 5:30 PM.

C. Public Comment

None

II. New Business

A. Set salary range for Superintendent Search

Samantha Lytle made a motion to set salary range for the Superintendent Search at \$110,000 to \$115,000.

Lindsey O'Neill seconded the motion.

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

Roll Call

Samantha Lytle	Aye
Lisa Koetter	Aye
Brian Johnson BigSam	Aye
Phaedrus Swab	No
Lindsey O'Neill	Aye

III. Closing Items

A. Adjourn Meeting

Lindsey O'Neill made a motion to adjourn the meeting.

Samantha Lytle 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 5:45 PM.

Respectfully Submitted,
Lindsey O'Neill

Coversheet

Surplus Sale Resolution

Section: III. Consent Agenda
Item: B. Surplus Sale Resolution
Purpose: Vote
Submitted by:
Related Material: RESOLUTION TO DISPOSE OF SURPLUS PROPERTY Spring 2026.pdf

RESOLUTION TO DISPOSE OF SURPLUS PROPERTY

As provided in 20-6-604, MCA, the Trustees of Arlee Joint School District #8 hereby resolve to sell excess property, namely District supplies, equipment, etc. that are no longer utilized by the District.

The Trustees of Arlee Joint School District #8 further resolve that notices of this resolution shall be published in the local papers, The CharKoosta, and The Lake County Leader the weeks of April 13th, 2026, and April 20th, 2026.

This resolution shall become effective 14 days after publication of the second notice identified in the above paragraph, unless appealed to the district court by a taxpayer in compliance with and provided in 20-6-604, MCA.

Arlee Annual School Surplus sale will be held in the old 3-6 building on May 8th and 9th, 2026 from 9:00 a.m. to 3:00 p.m.

Adopted by the Board of Trustees of Arlee Joint School District #8, this 14th day of April, 2026.

Chairman of the Board

Attesting Clerk

Coversheet

Capitalization Policy 7510 - revision

Section: IV. New Business
Item: A. Capitalization Policy 7510 - revision
Purpose: Vote
Submitted by:
Related Material: 7510-Capitalization Policy for Fixed Assets.pdf

1 **Arlee Public Schools**

2
3 **FINANCIAL MANAGEMENT**

7510

4
5 Capitalization Policy for Fixed Assets

6
7 A fixed asset is a property that meets all the following requirements:

- 8
9 1. Must be tangible in nature;
10
11 2. Must have a useful life of longer than the current fiscal year; and
12
13 3. Must be of significant value.
14

15 Fixed assets may be acquired through donation, purchase, or may be self-constructed. The asset
16 value for a donation will be the fair market value at the time of donation. The asset value for
17 purchases will be the initial cost plus the trade-in value of any old asset given up, plus all costs
18 related to placing the asset into operation. The cost of self-constructed assets will include both
19 the cost of materials used and the cost of labor involved in construction of the asset.
20

21 The following significant values will be used for different classes of assets:

<u>Class of Fixed Asset</u>	<u>Significant Value</u>
Equipment and machinery	\$5000.00 10,000 or more
Buildings - improvements	\$5000.00 10,000 or more
Improvements other than to buildings	\$5000.00 10,000 or more
Land	Any amount

22
23
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25
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29
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33
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35 Cross Reference: 7500 Property Records

36
37 Policy History:

38 Adopted on: 3/10/09
39 Reviewed on: 7/29/19
40 Revised on:

Coversheet

Audit FY2025

Section: IV. New Business
Item: B. Audit FY2025
Purpose: Vote
Submitted by:
Related Material: Audit FY2025.pdf

ARLEE PUBLIC SCHOOLS
LAKE COUNTY, MONTANA
Fiscal Year Ended June 30, 2025

AUDIT REPORT



ARLEE PUBLIC SCHOOLS
LAKE COUNTY, MONTANA
Fiscal Year Ended June 30, 2025

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ARLEE PUBLIC SCHOOLS

LAKE COUNTY, MONTANA

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ARLEE PUBLIC SCHOOLS

LAKE COUNTY, MONTANA

ORGANIZATION

Fiscal Year Ended June 30, 2025

BOARD OF TRUSTEES

Brian BigSam
Lisa Koetter
Lindsey O'Neill
Samantha Lytle
Phaedrus Swab

Chairperson
Vice Chairperson
Trustee
Trustee
Trustee

DISTRICT OFFICIALS

Lonnie Morin
Cory Beckham
Carolyn Hall
Elizabeth Kaleva

District Clerk
District Superintendent
County Superintendent
District Attorney

**Arlee Public Schools
Management's Discussion and Analysis
For Fiscal Year Ended June 30, 2025**

This management's discussion and analysis provides an overview of the Arlee School District's financial activities for the fiscal year ended June 30, 2025. Please read it along with the School District's financial statements.

FINANCIAL HIGHLIGHTS

The District's financial position was stable in 2025. 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 decrease with FY2024 and FY2025 being the lowest we have seen in over a decade. For the construction of the 2025 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 FY2025. The District is in the tenth year of voted levies in the Technology Funds, and has, for the past nine 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. In 2024 the District was awarded a "Special Projects Demonstration Grant" a/k/a CRC, and 2025 is the first year those funds were utilized, explaining the increase.

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.

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.

Arlee Public Schools Management's Discussion and Analysis For Fiscal Year Ended June 30, 2025

The District's net position was as follows:

Table 1 - Net Position

	Governmental Activities		
	<u>FY25</u>	<u>FY24</u>	<u>Change Inc (Dec)</u>
	Current and other assets	\$ 12,987,389	\$ 16,812,369
Capital assets	18,663,684	9,627,540	9,036,144
Total assets	<u>\$ 31,651,073</u>	<u>\$ 26,439,909</u>	<u>5,211,164</u>
Long-term debt outstanding	\$ 14,721,046	\$ 14,851,456	\$ (130,410)
Other liabilities	2,818,872	2,154,082	664,790
Total liabilities	<u>\$ 17,539,918</u>	<u>\$ 17,005,538</u>	<u>534,380</u>
Net investment in capital assets	\$ 12,462,735	\$ 8,625,590	3,837,145
Restricted	5,815,622	10,520,352	(4,704,730)
Unrestricted (deficit)	(4,167,202)	(9,711,571)	5,544,369
Total net position	<u>\$ 14,111,155</u>	<u>\$ 9,434,371</u>	<u>\$ 4,676,784</u>

Table 2 - Changes in Net Position

	Governmental Activities		
	<u>FY25</u>	<u>FY24</u>	<u>Change Inc (Dec)</u>
	Revenues		
<i>Program revenues (by major source):</i>			
Charges for services	\$ 164,884	\$ 147,085	\$ 17,799
Operating grants and contributions	1,958,716	1,761,330	197,386
Capital grants and contributions	4,191,323	1,476,463	2,714,860
<i>General revenues (by major source):</i>			
Property taxes for general purposes	1,012,099	1,025,272	(13,173)
Grants and entitlements not restricted to specific programs	3,091,702	3,051,627	40,075
Other state grants	-	1,000	(1,000)
Investment earnings	398,062	661,112	(263,050)
Federal Impact aid	1,770,689	2,326,979	(556,290)
Miscellaneous (other revenue)	113,850	55,092	58,758
State contributions to pensions	141,648	239,140	(97,492)
State technology	3,233	3,265	(32)
County retirement	762,455	700,035	62,420
Total revenues	<u>\$ 13,608,661</u>	<u>\$ 11,448,400</u>	<u>\$ 2,160,261</u>
Program expenses			
Instructional - regular	\$ 3,423,993	\$ 3,855,333	\$ (431,340)
Instructional - special education	810,370	765,591	44,779
Instructional - vocational education	231,462	235,528	(4,066)
Instructional - adult education	-	956	(956)
Supporting services - operations & maintenance	936,152	943,837	(7,685)
Supporting services - general	473,162	453,955	19,207
Supporting services - educational media services	389,045	514,635	(125,590)
Administration - general	214,374	228,957	(14,583)
Administration - school	362,962	369,205	(6,243)
Administration - business	212,936	210,848	2,088
Student transportation	434,022	463,363	(29,341)
Extracurricular	329,176	375,566	(46,390)
School food	374,538	414,175	(39,637)
Debt service expense - interest	389,628	487,715	(98,087)
Unallocated depreciation*	324,713	246,702	78,011
Total expenses	<u>\$ 8,906,533</u>	<u>\$ 9,566,366</u>	<u>\$ (659,833)</u>
Excess (deficiency) before special items and transfers	4,702,128	1,882,034	2,820,094
Increase (decrease) in net position	<u>\$ 4,702,128</u>	<u>\$ 1,882,034</u>	<u>\$ 2,820,094</u>

**Arlee Public Schools
Management's Discussion and Analysis
For Fiscal Year Ended June 30, 2025**

Impact Aid revenue saw a steep decline in the elementary, due to declining enrollment. Impact Aid revenues in the High School stayed consistent due to its continued generally compensated district designation. Overall, Arlee Schools net position increased by \$4,676,784 due largely to increased Capital Assets. The Elementary District completed 80% of construction on a Renovation/Addition to the current K-2 building to create one elementary K-6. Impact Aid cash balances by year end were \$34,337 (Elem) and \$3.0 million (HS). Impact Aid investments at year end totaled \$277,063 for each district.

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, which after all change orders was final at \$13,514,898. The District took on long term debt in the form of GO bonds and Impact Aid Bonds to help fund construction. The ending balances of these bonds were \$8,648,084. Compensated Absences liabilities decreased due to new GASB 101 regulations to \$531,392, with OPEB increasing \$10,824. Net pension liability increased to \$5,379,455 and retiree incentives outstanding at year end was \$6,456. As of June 30, 2025 the District has \$18,663,684 in capital assets seeing an increase of \$9,036,144 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 2025 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, 2025, 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 2025 fiscal year revenue across the governmental funds increased by \$2,160,261, due largely in part to investments, Impact Aid and Capital Grants. Expenditures across these funds were level, largely due to efforts by administration to decrease expenditures in the elementary district. There are currently no restrictions, commitments, or other limitations significantly affecting the availability of fund resources for future use.

**Arlee Public Schools
Management's Discussion and Analysis
For Fiscal Year Ended June 30, 2025**

THE FUTURE OF THE DISTRICT

The budget challenges facing Arlee School District in FY2025 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 declined greatly in the Elementary. In designing the fiscal year 2026 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 FY2026. The loss of enrollment 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 or District Clerk Lonnie Morin at 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.

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Kalispell, MT 59903

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, 2025, 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, 2025, 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 2025, the District has implemented GASB Statement No. 101 Compensated Absences for the fiscal year ended June 30, 2025. The requirements of this Statement are effective for fiscal years beginning after December 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 basic 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 27, 2026, 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.

Nexus CPA Group

March 27, 2026

Arlee Public Schools, Lake County, Montana
Statement of Net Position
June 30, 2025

	Governmental Activities
ASSETS	
Current assets:	
Cash and investments	\$ 10,924,861
Taxes and assessments receivable, net	35,761
Accounts receivable - net	66,611
Due from other governments	554,694
Total current assets	\$ 11,581,927
Noncurrent assets	
Restricted cash and investments	\$ 299,240
Capital assets - land	278,636
Capital assets - construction in progress	9,616,860
Capital assets - depreciable, net	8,768,188
Lease receivables	115,120
Total noncurrent assets	\$ 19,078,044
Total assets	\$ 30,659,971
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions	\$ 991,102
Total deferred outflows of resources	\$ 991,102
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 31,651,073
LIABILITIES	
Current liabilities	
Accounts payable	\$ 1,460,297
Warrants payable	417,101
Current portion of long-term liabilities	85,497
Current portion of long-term capital liabilities	226,099
Current portion of compensated absences payable	274,257
Current portion of retirement incentive liabilities	6,456
Current portion of bond premium	23,117
Total current liabilities	\$ 2,492,824
Noncurrent liabilities	
Other post-employment benefit liability	\$ 162,115
Noncurrent portion of long-term liabilities	2,361,638
Noncurrent portion of long-term capital liabilities	5,974,850
Noncurrent portion of compensated absences	257,135
Net pension liability	5,379,455
Noncurrent portion of bond premium	508,573
Total noncurrent liabilities	\$ 14,643,766
Total liabilities	\$ 17,136,590
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions	\$ 288,208
Deferred inflows of resources - leases	115,120
Total deferred inflows of resources	\$ 403,328
NET POSITION	
Net investment in capital assets	\$ 12,462,735
Restricted for capital projects	4,778,254
Restricted for debt service	436,531
Restricted for special projects	600,837
Unrestricted	(4,167,202)
Total net position	\$ 14,111,155
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 31,651,073

See accompanying Notes to the Financial Statements

**Arlee Public Schools, Lake County, Montana
Statement of Activities
For the Fiscal Year Ended June 30, 2025**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>	<u>Changes in Net Position</u>
					<u>Services</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Governmental</u>
					<u>Activities</u>
Primary government:					
Governmental activities:					
Instructional - regular	\$ 3,423,993	\$ 144,122	\$ 1,112,848	\$ 4,191,323	\$ 2,024,300
Instructional - special education	810,370	-	240,566	-	(569,804)
Instructional - vocational education	231,462	-	-	-	(231,462)
Supporting services - operations & maintenance	936,152	-	81,932	-	(854,220)
Supporting services - general	473,162	-	153,527	-	(319,635)
Supporting services - educational media services	389,045	-	691	-	(388,354)
Administration - general	214,374	-	-	-	(214,374)
Administration - school	362,962	-	-	-	(362,962)
Administration - business	212,936	-	-	-	(212,936)
Student transportation	434,022	-	61,158	-	(372,864)
Extracurricular	329,176	-	108,048	-	(221,128)
School food	374,538	20,762	199,946	-	(153,830)
Debt service expense - interest	389,628	-	-	-	(389,628)
Unallocated depreciation*	324,713	-	-	-	(324,713)
Total governmental activities	\$ <u>8,906,533</u>	\$ <u>164,884</u>	\$ <u>1,958,716</u>	\$ <u>4,191,323</u>	\$ <u>(2,591,610)</u>
General Revenues:					
					\$ 1,012,099
Property taxes for general purposes					\$ 3,091,702
Grants and entitlements not restricted to specific programs					398,062
Investment earnings					1,770,689
Federal Impact aid					113,850
Miscellaneous (other revenue)					141,648
State contributions to pensions					3,233
State technology					<u>762,455</u>
County retirement					\$ <u>7,293,738</u>
Total general revenues, special items and transfers					\$ <u>4,702,128</u>
Change in net position					
Net position - beginning					\$ 9,434,371
Restatements					<u>(25,344)</u>
Net position - beginning - restated					\$ <u>9,409,027</u>
Net position - end					\$ <u>14,111,155</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, 2025

	<u>General</u>	<u>Elementary Miscellaneous Programs</u>	<u>Elementary Building</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Current assets:					
Cash and investments	\$ 4,567,674	\$ -	\$ 5,684,242	\$ 797,817	\$ 11,049,733
Taxes and assessments receivable, net	5,530	-	-	30,231	35,761
Accounts receivable - net	-	-	-	66,611	66,611
Due from other governments	33,628	178,301	-	342,765	554,694
Total current assets	<u>\$ 4,606,832</u>	<u>\$ 178,301</u>	<u>\$ 5,684,242</u>	<u>\$ 1,237,424</u>	<u>\$ 11,706,799</u>
Noncurrent assets:					
Restricted cash and investments	\$ -	\$ -	\$ -	\$ 299,240	\$ 299,240
Lease receivables	\$ -	\$ 115,120	\$ -	\$ -	\$ 115,120
TOTAL ASSETS	<u>\$ 4,606,832</u>	<u>\$ 293,421</u>	<u>\$ 5,684,242</u>	<u>\$ 1,536,664</u>	<u>\$ 12,121,159</u>
LIABILITIES					
Current liabilities:					
Cash overdraft	\$ -	\$ 124,872	\$ -	\$ -	\$ 124,872
Accounts payable	1,584	5,916	1,452,598	199	1,460,297
Warrants payable	417,101	-	-	-	417,101
Total liabilities	<u>\$ 418,685</u>	<u>\$ 130,788</u>	<u>\$ 1,452,598</u>	<u>\$ 199</u>	<u>\$ 2,002,270</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources - taxes	\$ 5,530	\$ -	\$ -	\$ 30,231	\$ 35,761
Deferred inflows of resources - leases	-	115,120	-	-	115,120
Total deferred inflows of resources	<u>\$ 5,530</u>	<u>\$ 115,120</u>	<u>\$ -</u>	<u>\$ 30,231</u>	<u>\$ 150,881</u>
FUND BALANCES					
Restricted	\$ -	\$ 47,513	\$ 4,231,644	\$ 1,564,734	\$ 5,843,891
Unassigned fund balance	4,182,617	-	-	(58,500)	4,124,117
Total fund balance	<u>\$ 4,182,617</u>	<u>\$ 47,513</u>	<u>\$ 4,231,644</u>	<u>\$ 1,506,234</u>	<u>\$ 9,968,008</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 4,606,832</u>	<u>\$ 293,421</u>	<u>\$ 5,684,242</u>	<u>\$ 1,536,664</u>	<u>\$ 12,121,159</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, 2025

Total fund balances - governmental funds	\$ 9,968,008
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	18,663,684
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.	35,761
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(9,879,737)
Net pension liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(5,379,455)
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.	991,102
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.	(288,208)
Total net position - governmental activities	\$ <u>14,111,155</u>

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, 2025

	<u>General</u>	<u>Elementary Miscellaneous Programs</u>	<u>Elementary Building</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES					
Local revenue	\$ 312,227	\$ 44,926	\$ 362,053	\$ 1,131,173	\$ 1,850,379
County revenue	-	-	-	793,034	793,034
State revenue	3,542,676	62,003	-	188,204	3,792,883
Federal revenue	5,590,923	1,170,627	-	464,579	7,226,129
Total revenues	<u>\$ 9,445,826</u>	<u>\$ 1,277,556</u>	<u>\$ 362,053</u>	<u>\$ 2,576,990</u>	<u>\$ 13,662,425</u>
EXPENDITURES					
Instructional - regular	\$ 2,252,184	\$ 914,103	\$ -	\$ 402,339	\$ 3,568,626
Instructional - special education	714,007	-	-	96,363	810,370
Instructional - vocational education	195,873	-	-	35,589	231,462
Supporting services - operations & maintenance	785,964	21,996	-	97,603	905,563
Supporting services - general	195,418	252,074	-	25,670	473,162
Supporting services - educational media services	237,062	27,047	-	94,369	358,478
Administration - general	195,663	-	-	18,711	214,374
Administration - school	299,678	21,382	-	41,902	362,962
Administration - business	188,890	-	-	23,564	212,454
Student transportation	13,088	-	-	319,165	332,253
Extracurricular	200,457	210	-	125,749	326,416
School food	125,988	578	-	246,689	373,255
Debt service expense - principal	-	-	-	294,193	294,193
Debt service expense - interest	-	-	-	412,745	412,745
Capital outlay	4,071,232	15,937	5,198,999	269,084	9,555,252
Total expenditures	<u>\$ 9,475,504</u>	<u>\$ 1,253,327</u>	<u>\$ 5,198,999</u>	<u>\$ 2,503,735</u>	<u>\$ 18,431,565</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (29,678)</u>	<u>\$ 24,229</u>	<u>\$ (4,836,946)</u>	<u>\$ 73,255</u>	<u>\$ (4,769,140)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	\$ 760	\$ -	\$ -	\$ 40,636	\$ 41,396
Transfers out	(40,636)	-	-	(760)	(41,396)
Total other financing sources (uses)	<u>\$ (39,876)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,876</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (69,554)</u>	<u>\$ 24,229</u>	<u>\$ (4,836,946)</u>	<u>\$ 113,131</u>	<u>\$ (4,769,140)</u>
Fund balances - beginning	\$ 4,252,171	\$ 23,284	\$ 9,068,590	\$ 1,376,705	\$ 14,720,750
Restatements	-	-	-	16,398	16,398
Fund balances - beginning, restated	<u>\$ 4,252,171</u>	<u>\$ 23,284</u>	<u>\$ 9,068,590</u>	<u>\$ 1,393,103</u>	<u>\$ 14,737,148</u>
Fund balance - ending	<u>\$ 4,182,617</u>	<u>\$ 47,513</u>	<u>\$ 4,231,644</u>	<u>\$ 1,506,234</u>	<u>\$ 9,968,008</u>

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, 2025

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

Net change in fund balances - total governmental funds \$ (4,769,140)

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 9,555,252
- Depreciation expense (536,865)

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) (27,717)

The change in compensated absences is shown as an expense in the Statement of Activities 130,005

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 294,193

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 (2,020)

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 (352,260)

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 (26,047)

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. 413,610

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 \$ 4,702,128

See accompanying Notes to the Financial Statements

ARLEE PUBLIC SCHOOLS
LAKE COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

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

The District has implemented GASB Statement No. 101 Compensated Absences for the fiscal year ended June 30, 2025. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities

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 units 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, 2025

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, 2025

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-base IT arrangements are reported as other financing sources.

ARLEE PUBLIC SCHOOLS
LAKE COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

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, 2025, are as follows:

	<u>Primary Government</u>
<u>Cash on hand and deposits:</u>	
Cash in banks:	
Demand deposits	\$ 369,578
Savings deposits	10,310,395
<u>Investments:</u>	
U.S. Treasury Bills	405,744
U.S. Government Securities	138,384
Total	<u>\$ 11,224,101</u>

ARLEE PUBLIC SCHOOLS
LAKE COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

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. Fair value is determined annually at fiscal year-end and requires use of valuation techniques described below.

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).

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;

ARLEE PUBLIC SCHOOLS
LAKE COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

- 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
- 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, 2025, the government’s bank balance was exposed to custodial credit risk as follows:

	June 30, 2025 <u>Balance</u>
<u>Depository Account</u>	
Insured	\$ 615,617
- Collateral held by the pledging bank's trust department but not in the County's name	4,146,623
Total deposits and investments	<u>\$ 4,762,240</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

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- b. 100% if the institution in which the deposit is made has a net worth of total assets ratio of less than 6%.

The amount of collateral held for District deposits at June 30, 2025, 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, 2025, along with their related interest rates and maturity dates.

Investment	Interest Rate	Maturity	Amount
US Treasury Note/Bond	4.750%	7/31/2025	\$ 127,510
US Treasury Note/Bond	4.250%	1/31/2026	153,365
US Treasury Bill Zero	Unknown	7/10/2025	124,869
Federal National Mortgage Association	0.530%	10/28/2025	138,384
Total			<u>\$ 544,128</u>

NOTE 3. RESTRICTED CASH/INVESTMENTS

The following restricted cash/investments were held by the District as of June 30, 2025. These amounts are reported within the cash/investment account on the Combined Balance Sheet.

Description	Amount
Bond Covenant	\$ <u>299,240</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.

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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. 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		Additions		Deletions		Transfers		Adjustments		Balance
	July 1, 2024										June 30, 2025
Capital assets not being depreciated:											
Land	\$ 278,636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 278,636
Construction in progress	3,016,035	9,195,068	-	-	-	(2,594,243)	-	-	-	-	9,616,860
Total capital assets not being depreciated	\$ 3,294,671	\$ 9,195,068	\$ -	\$ -	\$ -	\$ (2,594,243)	\$ -	\$ -	\$ -	\$ -	\$ 9,895,496
Other capital assets:											
Buildings	\$ 10,977,825	\$ 31,843	\$ -	\$ -	\$ -	\$ 2,594,243	\$ -	\$ -	\$ -	\$ -	\$ 13,603,911
Improvements other than buildings	487,854	-	-	-	-	-	-	-	-	-	487,854
Machinery and equipment	3,804,203	328,341	(87,450)	-	-	-	-	-	-	-	4,045,094
Total other capital assets at historical cost	\$ 15,269,882	\$ 360,184	\$ (87,450)	\$ -	\$ (87,450)	\$ 2,594,243	\$ -	\$ -	\$ -	\$ -	\$ 18,136,859
Less: accumulated depreciation	(8,937,013)	(536,865)	87,450	-	-	-	-	17,757	-	-	(9,368,671)
Total	\$ 9,627,540	\$ 9,018,387	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,757	\$ -	\$ -	\$ 18,663,684

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

Governmental Activities:	
Instructional – regular	\$ 44,702
Supporting services - education media	30,567
Administration - business	482
Supporting services - operations and maintenance	30,589
Student transportation	101,769
School food	1,283
Extracurricular	2,760
Unallocated	<u>324,713</u>
Total governmental activities depreciation expense	<u>\$ 536,865</u>

NOTE 6. 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, 2025, the following changes occurred in liabilities reported in long-term debt:

Governmental Activities:

	Balance			Balance		Due Within
	<u>July 1, 2024</u>	<u>Deletions</u>	<u>Restatements</u>	<u>June 30, 2025</u>	<u>One Year</u>	
General obligation bonds	\$ 6,000,000	\$ (120,000)	\$ -	\$ 5,880,000	\$	130,000
Bond premium	554,807	(23,117)	-	531,690		23,117
Revenue bonds	2,942,277	(174,193)	-	2,768,084		181,596
Retirement incentive	15,260	(8,804)	-	6,456		6,456
Compensated absences	601,898	(130,005)	59,499	531,392		274,257
Total	<u>\$ 10,114,242</u>	<u>\$ (456,119)</u>	<u>\$ 59,499</u>	<u>\$ 9,717,622</u>	<u>\$</u>	<u>615,426</u>

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

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, 2025, 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, 2025</u>
Go Bond Series 2023	2/9/23	4.00%- 5.00%	25yrs	7/1/48	\$ <u>6,000,000</u>	Varies	\$ <u>5,880,000</u>

Reported in the governmental activities.

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Annual requirement to amortize debt:

<u>For Fiscal Year Ended</u>	<u>Principal</u>	<u>Interest</u>
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>5,880,000</u>	\$ <u>4,105,850</u>

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>Balance June 30, 2025</u>
Impact Aid Revenue Bond Series 2023	5/31/23	4.25%	13yrs	10/1/36	\$ <u>3,000,000</u>	\$ <u>2,768,084</u>
Reported in the governmental activities.						

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:

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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 \$299,340. The District met this requirement, and as shown in note 3 has these funds restricted.

Annual requirement to amortize debt:

For Fiscal <u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>
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	<u>\$ 2,768,084</u>	<u>\$ 822,791</u>

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, 2025, and the end balance reported of \$531,690.

Compensated Absences

The District records a liability for compensated absences in accordance with GASB Statement No. 101, *Compensated Absences*. The liability represents amounts owed to employees for (1) leave that has not been used and (2) leave that has been used but not yet paid or otherwise settled. A liability for unused leave is recognized when the leave is attributable to services already rendered, accumulates, and is more likely than not to be used for time off or otherwise paid or settled.

The liability is measured using employees' pay rates in effect as of the end of the fiscal year and includes salary-related payments that are directly and incrementally associated with payments for leave.

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The table above summarizes the activity in the compensated absences liability for the year ended June 30, 2025, presented as a net change. The net change represents the combined effect of benefits earned during the year and benefits used, paid, or forfeited.

The full liability is reported in the government-wide financial statements. In the governmental fund financial statements, only the portion of the liability expected to be liquidated with current financial resources is reported. The District has elected to present the activity for the year as a net change in the notes to the financial statements, as permitted by GASB Statement No. 101.

Leave Policies Classified Staff

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.

Leave Policies 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 \$6,456 for retirement incentives due as of June 30, 2025. Two options are offered and described below:

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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 7. LEASES RECEIVABLE

Arlee Public Schools has entered into a noncancelable lease agreement under which it leases land to Lake County for use as a gravel pit. The lease commenced July 1, 2023 and expires June 30, 2033. Under the terms of the agreement, the District receives fixed lease payments of \$1,416.67 per month (\$17,000 annually) over the term of the lease. At lease commencement, the District recognized a lease receivable and a related deferred inflow of resources equal to the present value of fixed lease payments expected to be received over the lease term, measured using a discount rate of 4.25 percent, in accordance with GASB Statement No. 87, Leases. Lease revenue for the year ended June 30, 2025 related to this agreement totaled \$17,000, all of which related to fixed lease payments included in the measurement of the lease receivable; there are no variable lease payments, residual value guarantees, termination penalties, or lessee options that are expected to significantly affect the amount or timing of lease payments. The lease receivable balance at the end of the fiscal year equaled \$115,120.

NOTE 8. 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.

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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 as the other members in the group health plan.

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

Total OPEB Liability

The District’s total OPEB liability of \$162,115 at June 30, 2025 was determined by using the alternative measurement method. The measurement date of the determined liability was June 30, 2024. The current year was rolled forward.

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	5.2%
2025	4.9%
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.

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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 6/30/2024	\$ <u>151,291</u>
Changes for the year:	
Service Cost	\$ <u>10,824</u>
Net Changes	\$ <u>10,824</u>
Balance at 6/30/2025	\$ <u><u>162,115</u></u>

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.*

In fiscal year ending June 30, 2024, the above sensitivity analysis does not reflect the change to the total OPEB liability. The total OPEB liability in the analysis is based on the June 30, 2025, calculated liability per valuation completed on June 30, 2025.

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

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For the year ended June 30, 2025, the District recognized an OPEB expense of \$10,824. 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 District records costs as they come due, there are no deferred outflows of resources for contributions to the OPEB plan trust.

NOTE 9. NET PENSION LIABILITY (NPL)

As of June 30, 2025, 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	\$ 931,847	\$ 4,447,608	\$ 5,379,455
Deferred outflows of resources*	\$ 128,206	\$ 862,896	\$ 991,102
Deferred inflows of resources	\$ 20,722	\$ 267,486	\$ 288,208
Pension expense	\$ 102,387	\$ 419,007	\$ 521,394

*Deferred outflows for PERS and TRS are reported as of the reporting date which includes employer contributions made subsequent to the measurement date of \$70,061, and \$343,549, respectively. These amounts will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Total deferred inflows and outflows in the remainder of the note are as of the reporting date of June 30, 2025.

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.

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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).

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.

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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.

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.

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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.

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
2025	7.900%	7.900%	8.800%	0.370%
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%

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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.
 - 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 \$35,329,705.

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, 2025, is on an actuarial valuation performed by the Plan's actuary as of June 30, 2024.

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, 2025, and 2024 (reporting period), 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 \$931,847 and the District's proportionate share was 0.038100 percent.

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	Net Pension Liability as of 6/30/2025	Net Pension Liability as of 6/30/2024	Percent of Collective NPL as of 6/30/2025	Percent of Collective NPL as of 6/30/2024	Change in Percent of Collective NPL
Employer Proportionate Share	\$ 931,847	\$ 938,233	0.038100%	0.038447%	-0.000347%
State of Montana Proportionate Share associated with Employer	275,246	292,725	0.011254%	0.011995%	-0.000741%
Total	\$ 1,207,093	\$ 1,230,958	0.049354%	0.050442%	-0.001088%

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.

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, 2025, the District recognized a Pension Expense of \$87,636 for its proportionate share of the pension expense. The District also recognized grant revenue of \$14,751 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 6/30/25	Pension Expense as of 6/30/24
Employer Proportionate Share	\$ 87,636	\$ 110,893
State of Montana Proportionate Share associated with the Employer	14,751	27,462
Total	\$ 102,387	\$ 138,355

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Recognition of Beginning Deferred Outflow

At June 30, 2025, the District recognized a beginning deferred outflow of resources for the District’s fiscal year 2024 contributions of \$66,591.

Recognition of Deferred Inflows and Outflows:

At June 30, 2025, the District reported its proportionate share of the Plan’s deferred outflows of resources and deferred inflows of resources from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 47,090	\$ -
Actual vs. Expected Investment Earnings	-	20,722
Changes in Assumptions	-	-
Changes in Proportion Share and Differences between Employer Contributions and Proportionate Share of Contributions	11,055	-
Employer contributions subsequent to the measurement date - FY25*	70,061	-
Total	<u>\$ 128,206</u>	<u>\$ 20,722</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, 2025.

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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	\$ 2,386
2026	\$ 58,529
2027	\$ (14,568)
2028	\$ (8,924)
Thereafter	\$ -

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

- Active Participants – PUB-2010 General Amount Weighted Employer 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.

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- Contingent Survivors – 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.
- Healthy 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.

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, 2025, 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>	

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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 2128. 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.

1.0% Decrease (6.30%)	Current Discount Rate	1.0% Increase (8.30%)
\$ 1,358,431	\$ 931,847	\$ 574,136

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.

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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 351 employers that have participants in the PERS-DCRP totaled \$1,345,278.

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.

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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.

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.

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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.

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 & 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%

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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, 2025, and June 30, 2024 (reporting dates).

	Net Pension Liability as of 6/30/2025	Net Pension Liability as of 6/30/2024	Percent of Collective NPL as of 6/30/2025	Percent of Collective NPL as of 6/30/2024	Change in Percent of Collective NPL
Employer Proportionate Share	\$ 4,447,608	\$ 4,217,757	0.2374%	0.2177%	0.0197%
State of Montana Proportionate Share associated with Employer	2,359,125	2,278,978	0.1259%	0.1176%	0.0083%
Total	\$ 6,806,733	\$ 6,496,735	0.3633%	0.3353%	0.0280%

At June 30, 2025, the District recorded a liability of \$4,447,608 for its proportionate share of the Net Pension Liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. 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, 2023, through June 30, 2024, relative to the total District contributions received from all of TRS’ participating employers. At June 30, 2025, the District’s proportion was 0.2374 percent.

Changes in actuarial assumptions and methods:

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

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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, 2025, the District recognized a Pension Expense of \$419,007 for its proportionate share of the TRS’ pension expense. The District also recognized grant revenue of \$126,897 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 <u>as of 6/30/25</u>
Employer Proportionate Share	\$	292,110
State of Montana Proportionate Share associated with the Employer		126,897
Total	\$	<u><u>419,007</u></u>

Recognition of Beginning Deferred Outflow

At June 30, 2025, the District recognized a beginning deferred outflow of resources for the District’s fiscal year 2024 contributions of \$397,103.

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Recognition of Deferred Inflows and Outflows:

At June 30, 2025, the District reported its proportionate share of the Plan’s deferred outflows of resources and deferred inflows of resources from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 112,522	\$ -
Actual vs. Expected Investment Earnings	-	147,834
Changes in Assumptions	-	85,829
Changes in Proportion Share and Differences between Employer Contributions and Proportionate Share of Contributions	406,815	33,823
Employer contributions subsequent to the measurement date - FY25*	343,549	267,486
Total	<u>\$ 862,886</u>	<u>\$ 534,972</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, 2025.

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

	Recognition of Deferred Outflows and Deferred Inflows in Future years as an increase or (decrease) to Pension Expense
<u>For the Measurement Year ended June 30:</u>	<u>Expense</u>
2026	\$ (197,373)
2027	\$ 346,015
2028	\$ 74,726
2029	\$ 28,484
2030	\$ -
<u>Thereafter</u>	<u>\$ -</u>

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Actuarial Assumptions

The Total Pension Liability as of June 30, 2024, is based on the results of an actuarial valuation date of July 1, 2024. There were several significant assumptions and other inputs used to measure the total pension liability. The actuarial assumptions used in the July 1, 2024 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.
- Mortality among beneficiaries
 - PUBT-2010 Contingent Survivor tale 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.

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June 30, 2025**

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 2134. 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	<u>3.00%</u>	(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%.

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.

ARLEE PUBLIC SCHOOLS
LAKE COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

Sensitivity Analysis

<u>1.0% Decrease</u>	<u>Current</u>	<u>1.0% Increase</u>
<u>(6.30%)</u>	<u>Discount Rate</u>	<u>(8.30%)</u>
\$ 6,392,310	\$ 4,447,608	\$ 2,822,790

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 9. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund Transfers

The following is an analysis of operating transfers in and out during fiscal year 2025:

<u>Purpose</u>	<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Future vacation and Sick Leave	Compensated Absences Liability – Nonmajor Governmental	General – Major Governmental	\$ 28,054
Residual equity transfer	Impact Aid Elementary – Nonmajor Governmental*	Elementary Scholarship – Nonmajor Governmental	760
Future vacation and Sick Leave	Compensated Absences Liability – Nonmajor Governmental	General – Major Governmental	<u>12,582</u>
			<u>\$ 41,396</u>

*This fund is reported with the General Fund under GASB Statement No. 54 for financial reporting purposes.

NOTE 10. 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.

**ARLEE PUBLIC SCHOOLS
LAKE COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025**

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	\$ 47,513	Third party grantor restrictions
Elementary Building	4,231,644	Future construction costs
All other aggregate	421,342	Debt Service
	68,584	Pupil Transportation
	18,520	Student instructional services
	160,020	Employer costs of benefits
	2,571	Third party grantor restrictions
	18,488	Operations and maintenance
	60,146	Vacation and sick leave payouts
	98,392	Technology upgrades and maintenance
	18,631	Adult Education
	284,667	Bus replacement
	256,876	Future construction costs
	<u>156,497</u>	Miscellaneous
Total	<u>\$ 5,843,891</u>	

NOTE 11. RESTATEMENTS

During the current fiscal year, the following adjustments relating to prior years' transactions were made to fund balance and net position.

<u>Fund</u>	<u>Amount</u>	<u>Reason for Adjustment</u>
High School Building Reserve	\$ 16,398	Prior year overstated cash
Governmental	(59,499)	Implementation of GASB Statement No. 101, Compensated Absences
Governmental	<u>17,757</u>	Prior year understated capital assets
Total	<u>\$ (25,344)</u>	

NOTE 12. 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, 2025

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 13. SERVICES PROVIDED BY OTHER GOVERNMENTS

County Provided Services

The County serves as cashier and treasurer for the District for tax and assessment collections 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 a custodial fund in the District's name and are remitted to the District by the County Treasurer. No service charges have been recorded by the District or the County.

NOTE 14. 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, 2025

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.

NOTE 15. PENDING LITIGATIONS

The following is a list of litigation pending against the District and the amount of damages claimed by the Plaintiff. The County Attorney's evaluation as to the outcome of each case is also noted. The District has liability insurance which may cover all or part of the damages requested.

<u>Case</u>	<u>Damages Requested</u>	<u>Potential of Loss</u>
Plant v. Arlee School District	Unknown	Unknown
Camel and Vanderburg v. Arlee School District, Missoula Division Cause No. CV-24-107-M-JTJ	Unknown	Unknown

REQUIRED SUPPLEMENTARY INFORMATION

**Arlee Public Schools, Lake County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2025**

	General			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
RESOURCES (INFLOWS):				
Local revenue	\$ 158,829	\$ 158,829	\$ 168,780	\$ 9,951
State revenue	3,346,428	3,346,428	3,346,428	-
Amounts available for appropriation	<u>\$ 3,505,257</u>	<u>\$ 3,505,257</u>	<u>\$ 3,515,208</u>	<u>\$ 9,951</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
Instructional - regular	\$ 2,014,964	\$ 2,014,964	\$ 1,822,963	\$ 192,001
Instructional - special education	409,904	409,904	409,904	-
Instructional - vocational education	-	-	192,001	(192,001)
Supporting services - operations & maintenance	37,329	37,329	37,329	-
Supporting services - general	164,111	164,111	164,111	-
Supporting services - educational media services	149,604	149,604	149,604	-
Administration - general	133,868	133,868	133,868	-
Administration - school	295,439	295,439	295,439	-
Administration - business	136,476	136,476	136,476	-
Student transportation	7,981	7,981	7,981	-
Extracurricular	114,985	114,985	114,985	-
Total charges to appropriations	<u>\$ 3,464,661</u>	<u>\$ 3,464,661</u>	<u>\$ 3,464,661</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (40,636)	\$ (40,636)	\$ (40,636)	\$ -
Total other financing sources (uses)	<u>\$ (40,636)</u>	<u>\$ (40,636)</u>	<u>\$ (40,636)</u>	<u>\$ -</u>
Net change in fund balance			<u>\$ 9,911</u>	
Fund balance - beginning of the year			<u>\$ 336,624</u>	
Fund balance - end of the year			<u>\$ 346,535</u>	

**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

	General
Sources/Inflows of resources	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 3,515,208
Combined funds (GASBS 54) revenues	5,930,618
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	\$ 9,445,826
Actual amounts (Budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 3,464,661
Combined funds (GASBS 54) expenditures	6,010,843
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	\$ 9,475,504

Note B

The Elementary Miscellaneous Programs Fund is a non-budgeted major special revenue fund.

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, 2025

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability								
Service Cost	\$ 10,824	\$ 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	10,824	29,909	7,637	(28,039)	7,043	(41,029)	8,987	8,987
Total OPEB Liability - beginning	151,291	121,382	113,745	141,784	134,741	175,770	166,783	113,925
Restatement	-	-	-	-	-	-	-	43,871
Total OPEB Liability - ending	<u>\$ 162,115</u>	<u>\$ 151,291</u>	<u>\$ 121,382</u>	<u>\$ 113,745</u>	<u>\$ 141,784</u>	<u>\$ 134,741</u>	<u>\$ 175,770</u>	<u>\$ 166,783</u>
Covered-employee payroll	<u>\$ 3,413,496</u>	<u>\$ 3,413,496</u>	<u>\$ 2,986,713</u>	<u>\$ 2,986,713</u>	<u>\$ 3,021,981</u>	<u>\$ 3,021,981</u>	<u>\$ 3,131,329</u>	<u>\$ 3,129,966</u>
Total OPEB liability as a percentage of covered -employee payroll	5%	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, 2025

	PERS	PERS	PERS	PERS	PERS	PERS	PERS	PERS	PERS	PERS
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Employer's proportion of the net pension liability	0.038100%	0.038447%	0.036334%	0.033187%	0.035526%	0.032209%	0.028070%	0.036318%	0.037979%	0.039336%
Employer's proportionate share of the net pension liability associated with the Employer	\$ 931,847	\$ 938,233	\$ 863,989	\$ 601,753	\$ 937,259	\$ 673,259	\$ 585,862	\$ 707,342	\$ 646,919	\$ 549,866
State of Montana's proportionate share of the net pension liability associated with the Employer	\$ 275,246	\$ 292,725	\$ 290,764	\$ 200,441	\$ 330,213	\$ 245,255	\$ 221,885	\$ 45,785	\$ 30,234	\$ 25,838
Total	\$ 1,207,093	\$ 1,230,958	\$ 1,154,753	\$ 802,194	\$ 1,267,472	\$ 918,514	\$ 807,747	\$ 753,127	\$ 677,153	\$ 575,704
Employer's covered payroll	\$ 769,400	\$ 736,978	\$ 658,583	\$ 604,829	\$ 615,232	\$ 548,724	\$ 480,378	\$ 465,549	\$ 470,280	\$ 474,629
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	121.11%	127.31%	131.19%	99.49%	152.34%	122.70%	121.96%	151.94%	137.56%	115.85%
Plan fiduciary net position as a percentage of the total pension liability	74.77%	73.93%	73.66%	79.91%	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%
	TRS	TRS	TRS	TRS	TRS	TRS	TRS	TRS	TRS	TRS
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Employer's proportion of the net pension liability	0.2374%	0.2177%	0.2069%	0.2122%	0.2231%	0.2185%	0.2269%	0.2147%	0.2139%	0.2092%
Employer's proportionate share of the net pension liability associated with the Employer	\$ 4,447,608	\$ 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
State of Montana's proportionate share of the net pension liability associated with the Employer	\$ 2,359,125	\$ 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
Total	\$ 6,806,733	\$ 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
Employer'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
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	124.70%	130.27%	133.99%	116.31%	163.43%	142.05%	138.96%	127.83%	138.94%	128.73%
Plan fiduciary net position as a percentage of the total pension liability	73.33%	71.75%	70.61%	75.54%	64.95%	68.64%	69.09%	70.09%	66.69%	69.30%

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, 2025

	PERS 2025	PERS 2024	PERS 2023	PERS 2022	PERS 2021	PERS 2020	PERS 2019	PERS 2018	PERS 2017	PERS 2016
Contractually required contributions	\$ 70,061	\$ 66,591	\$ 64,651	\$ 56,789	\$ 51,949	\$ 52,224	\$ 45,707	\$ 39,100	\$ 37,710	\$ 38,025
Contributions in relation to the contractually required contributions	\$ 70,061	\$ 66,591	\$ 64,651	\$ 56,789	\$ 51,949	\$ 52,224	\$ 45,707	\$ 39,100	\$ 37,710	\$ 42,053
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 796,148	\$ 756,716	\$ 736,978	\$ 658,583	\$ 604,829	\$ 615,232	\$ 548,724	\$ 480,378	\$ 465,549	\$ 470,280
Contributions as a percentage of covered payroll	8.80%	8.80%	8.77%	8.62%	8.59%	8.49%	8.33%	8.14%	8.10%	8.94%

	TRS 2025	TRS 2024	TRS 2023	TRS 2022	TRS 2021	TRS 2020	TRS 2019	TRS 2018	TRS 2017	TRS 2016
Contractually required contributions	\$ 343,549	\$ 397,103	\$ 305,622	\$ 301,111	\$ 279,485	\$ 281,759	\$ 291,297	\$ 291,519	\$ 268,486	\$ 251,177
Contributions in relation to the contractually required contributions	\$ 343,549	\$ 397,103	\$ 305,622	\$ 301,111	\$ 279,485	\$ 281,759	\$ 291,297	\$ 291,519	\$ 268,486	\$ 251,177
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 3,596,245	\$ 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
Contributions as a percentage of covered payroll	9.55%	11.13%	9.44%	9.92%	9.25%	9.17%	9.82%	9.62%	9.48%	8.93%

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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, 2025

Public Employees' Retirement System of Montana (PERS)

Changes of Benefit Terms

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

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.
- 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:

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, 2025

- 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.

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.

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, 2025

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, 2024, which were based on the results of the June 30, 2023 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.30%, net of pension plan investment and administrative expenses
*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	
• Active Participation	PUB-2010 General Amount Weighted Employee 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.

The actuarial assumptions and methods utilized in the June 30, 2023 valuation, were developed in the five-year experience study for the period ending 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, 2025

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
 - 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.

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, 2025

- 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%.
- The investment rate of return assumption 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, 2025

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.

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.

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, 2025

- 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.

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	24 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, 2025**

Students Grade K – 8

Full-Time Students:

Fall Enrollment-El District	MAEFAIRS Reports	District Reports	Difference
Kindergarten Half Day	0	0	0
Kindergarten Full Day	31	31	0
Grades 1-6	202	204	(2)
Grades 7-8	57	57	0
Spring Enrollment-El District	MAEFAIRS Reports	District Reports	Difference
Kindergarten Half Day	0	0	0
Kindergarten Full Day	32	32	0
Grades 1-6	206	206	0
Grades 7-8	56	56	0

Part Time Students:

Fall Enrollment-El District	Per MAEFAIRS Enrollment Reports				Per District Reports				Difference
Grade	<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	
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
Spring Enrollment-El District	Per MAEFAIRS Reports Reports				Per District Reports				Difference
Grade	<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	
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	1	0	0	0	1	0

Students Grades 9 – 12:

Full-Time Students:

Fall Enrollment-HS District	MAEFAIRS Reports	District Reports	Difference
Grades 9 - 12	135	137	(2)
19-year olds included	0	0	0
Job Corps	0	0	0
Youth challenge	0	0	0
Spring Enrollment-HS District	MAEFAIRS Reports	District Reports	Difference
Grades 9 - 12	128	130	(2)
19-year olds included	0	0	0
Job Corps	0	0	0
Youth challenge	0	0	0
Early Graduates	0	0	0

Part Time Students:

Fall Enrollment - HS District	Per MAEFAIRS Enrollment Reports				Per District Reports				Difference
Grade	<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	
Grades 9 - 12	0	0	1	2	0	0	1	2	0
Spring Enrollment-HS District	Per MAEFAIRS Enrollment Reports				Per District Reports				Difference
Grade	<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	
Grades 9 - 12	0	0	1	1	0	0	1	1	0

Arlee Public Schools
 Lake County, Montana
EXTRACURRICULAR FUND
SCHEDULE OF REVENUES AND EXPENDITURES - ALL FUNDS ACCOUNTS
 Fiscal Year Ended June 30, 2025

FUND ACCOUNT	Beginning Balance	Revenues	Expenditures	Ending Balance
Revolving	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
Athletics	9,292	28,156	30,532	6,916
Library	744	17	-	761
Class of 2028	1,752	1	861	892
Class of 2027	1,767	462	174	2,055
Class of 2025	3,122	901	2,262	1,761
Student Council	759	148	487	420
Warrior Yearbook	358	4,320	4,153	525
Music	6,468	277	-	6,745
Drama	600	1	-	601
Indian Club	288	4,290	4,578	-
Shop	1,890	401	-	2,291
Class of 2026	2,313	2,320	1,023	3,610
School Improvement	161	-	-	161
Family & Consumer Science	5,817	4,579	4,727	5,669
Student Stores	1,534	110	-	1,644
JR High Athletics	10,408	4,381	7,057	7,732
Elementary Holding	3,164	2,505	1,043	4,626
JR High Holding	9,040	4,616	2,044	11,612
Children's Theater	-	523	350	173
Weight Lifting Club	850	-	-	850
District FCCLA	20	-	-	20
Playground	4,891	43	-	4,934
PE Activity	1,935	763	65	2,633
Close-Up	22,318	37,540	37,942	21,916
BPA	7,143	2	-	7,145
Elementary Library	2,584	1,203	1,280	2,507
Pep Club	494	-	-	494
NHS	77	1,705	1,363	419
Eagles Club	8,401	5,930	2,436	11,895
Speech and Debate	261	-	-	261
HOSA	794	656	275	1,175
Total	\$ 111,445	\$ 108,050	\$ 104,852	\$ 114,643

SINGLE AUDIT SECTION

ARLEE SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

<i>Award Information</i>	<i>AL/other #</i>	<i>Pass-Through Entity Name</i>	<i>Federal Expenditures (\$)</i>
<i>Child Nutrition Cluster-Cluster</i>			
United States Department of Agriculture School Breakfast Program			
School Breakfast Program	10.553	Montana Office of Public Instruction	\$ <u>52,018</u>
Total School Breakfast Program			52,018
National School Lunch Program			
National School Lunch Program	10.555	Montana Office of Public Instruction	130,393
National School Lunch Program	10.555	Montana Office of Public Instruction	<u>24,783</u>
Total National School Lunch Program			155,176
Summer Food Service Program for Children			
Summer Food Service Program for Children	10.559	Montana Office of Public Instruction	<u>3,358</u>
Total Summer Food Service Program for Children			3,358
Fresh Fruit and Vegetable Program			
Fresh Fruit and Vegetable Program	10.582	Montana Office of Public Instruction	<u>14,177</u>
Total Fresh Fruit and Vegetable Program			<u>14,177</u>
<i>Total United States Department of Agriculture</i>			<u>224,729</u>
<i>Total Child Nutrition Cluster-Cluster</i>			224,729
<i>Special Education Cluster (IDEA)-Cluster</i>			
Department of Education Special Education Preschool Grants			
Special Education Preschool Grants	84.173	Missoula Area Education Cooperative	<u>72,776</u>
Total Special Education Preschool Grants			<u>72,776</u>
<i>Total Department of Education</i>			<u>72,776</u>
<i>Total Special Education Cluster (IDEA)-Cluster</i>			72,776
<i>Other Programs (Treated individually for major program determination)</i>			
Department of Education Title I Grants to Local Educational Agencies			
Title I Grants to Local Educational Agencies	84.010	Montana Office of Public Instruction	24,001
Title I Grants to Local Educational Agencies	84.010	Montana Office of Public Instruction	5,845
Title I Grants to Local Educational Agencies	84.010	Montana Office of Public Instruction	42,033
Title I Grants to Local Educational Agencies	84.010	Montana Office of Public Instruction	2,359
Title I Grants to Local Educational Agencies	84.010	Montana Office of Public Instruction	<u>383,377</u>
Total Title I Grants to Local Educational Agencies			457,615
Impact Aid			
Impact Aid	84.041		<u>5,778,625</u>
Total Impact Aid			5,778,625

ARLEE SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025 - Continued

<i>Award Information</i>	<i>AL/other #</i>	<i>Pass-Through Entity Name</i>	<i>Federal Expenditures (\$)</i>
Career and Technical Education -- Basic Grants to States			
Career and Technical Education -- Basic Grants to States	84.048	Montana Office of Public Instruction	<u>14,176</u>
Total Career and Technical Education -- Basic Grants to States			14,176
Indian Education Grants to Local Educational Agencies			
Indian Education Grants to Local Educational Agencies	84.060		<u>51,290</u>
Total Indian Education Grants to Local Educational Agencies			51,290
Education for Homeless Children and Youth			
Education for Homeless Children and Youth	84.196	Montana Office of Public Instruction	<u>1,213</u>
Total Education for Homeless Children and Youth			1,213
Indian Education -- Special Programs for Indian Children			
Indian Education -- Special Programs for Indian Children	84.299		<u>448,702</u>
Total Indian Education -- Special Programs for Indian Children			448,702
Gaining Early Awareness and Readiness for Undergraduate Programs			
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	Montana Board of Regents	<u>54,004</u>
Total Gaining Early Awareness and Readiness for Undergraduate Programs			54,004
Rural Education			
Rural Education	84.358		<u>11,169</u>
Total Rural Education			11,169
Student Support and Academic Enrichment Program			
Student Support and Academic Enrichment Program	84.424	Montana Office of Public Instruction	<u>32,416</u>
Total Student Support and Academic Enrichment Program			32,416
Education Stabilization Fund			
Education Stabilization Fund	84.425	Montana Office of Public Instruction	27,028
Education Stabilization Fund	84.425	Montana Office of Public Instruction	<u>3,000</u>
Total Education Stabilization Fund			\$ 30,028
<i>Total Department of Education</i>			\$ 6,879,238
Total Other Programs (Treated individually for major program determination)			\$ 6,879,238
Total Expenditures of Federal Awards			<u><u>\$ 7,176,743</u></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, 2025

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 \$24,783.*

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**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, 2025, and the related notes to the financial statements, which collectively comprise the Arlee Public Schools' basic financial statements and have issued our report thereon dated March 27, 2026.

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' 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies listed as item(s) 2025-001.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Arlee Public Schools' 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' Response to Findings

Arlee Public Schools' response to the findings identified in our audit is described in the Auditee's Corrective Action Plan. Arlee Public Schools' 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.

Nexus CPA Group

March 27, 2026

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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 Schools' 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 Schools' Major federal programs for the year ended June 30, 2025. Arlee Public Schools' 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 Schools 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, 2025.

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 Schools' 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' 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 Schools' 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 Schools' 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 Schools' 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 Schools' 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 Schools' 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

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.

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.

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.

Nexus CPA Group

March 27, 2026

ARLEE PUBLIC SCHOOLS

LAKE COUNTY, MONTANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Fiscal Year Ended June 30, 2025

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?	No
Significant deficiency(s) identified not considered to be material weaknesses	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
Material weakness(es) identified?	No
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)	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
84.041	Impact Aid

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

Section II – Financial Statement Findings

2025-001 Enrollment Counts

Condition:

The district enrollment records did not agree to the enrollment counts reported to the Office of Public Instruction (OPI) in the Spring Count during fiscal year 2025.

Context:

As part of compliance and internal control testing, we compared the detailed district enrollment records to the enrollment counts reported to OPI. As a result of testing, we identified that 1 student had not been counted under the 11th grade on the OPI report even though they were on the school enrollment report.

Criteria:

Adequate internal controls should be in place to accurately report enrollment counts and ensure the underlying attendance records agree to the reported counts.

Effect:

The Spring OPI Average Number Belonging report was understated in the 11th grade by 1 student.

Cause:

The District does not have an adequate internal control system to ensure students are being reported properly.

Recommendation:

We recommend the District implement controls to ensure the enrollment counts are accurate and the underlying attendance records agree to the amount reported.

Section III – Federal Award Findings and Questioned Costs

There were no federal award findings or questioned costs reported.

Nexus CPA Group
406.756.6879
office@nexuscpa.net



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

REPORT ON PRIOR AUDIT REPORT RECOMMENDATIONS

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

The prior audit report contained two recommendations. The action taken on each recommendation is as follows:

<u>Recommendation</u>	<u>Action Taken</u>
2024-001 Cash Balancing	Not Repeated
2024-002 Wage Rate Compliance	Implemented

Nexus CPA Group
March 27, 2026

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 > Samantha Lytle > Linsey O'Neill > Phaedrus Swab

Administrators:

> Cory Beckham – Superintendent > Anne Tanner – Elementary/JH Principal > Jacob Bosley – HS Principal/AD

March 25, 2026

Contact Person:

Arlee School District

Lonnie Morin

72220 Fyant Street

Arlee, MT 59821

lmorin@arleeschools.org

406-7263-3216 x 2101

Expected Completion Date of Corrective Action Plan:

July 1,2025

CORRECTIVE ACTION PLAN

FINDING 2025-001: Enrollment was Understated in the Spring Count

Response: The district will continue to monitor enrollments throughout both Districts to ensure that all students enrolled on the count date are stated on reports to the Office of Public Instruction.

STATUS OF PRIOR AUDIT FINDINGS

FINDING 2024-001: Cash Balancing

Response: Not Repeated

FINDING 2024-002: Wage Rate Compliance

Response: Implemented

Coversheet

Classified Non-renewal for FY2027

Section: IV. New Business
Item: C. Classified Non-renewal for FY2027
Purpose: Vote
Submitted by:
Related Material: Classified Non-Renewal 2026-2027.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 14, 2026

RE: Recommendation for Classified Non-Renewal

I recommend the following classified personnel for non-renewal in FY2027:

Claire Feistner (1 FTE, custodian)

Coversheet

Certified Non-tenured non-renewal for 2027

Section: IV. New Business
Item: D. Certified Non-tenured non-renewal for 2027
Purpose: Vote
Submitted by:
Related Material: Non-tenured non-renewal FY2026-2027.pdf

Arlee Joint School District No. 8

72220 Fyant Street

P.O. Box 37

Arlee, Montana 59821

(406) 726-3216 FAX (406) 726-3940

Accessible Responsive Learning Environment for Excellence

MEMORANDUM

TO: Arlee School District Board of Trustees

FROM: Cory Beckham, Superintendent

DATE: April 14, 2026

RE: Recommendation for Non-Tenured Non-Renewal

I hereby recommend the following non-tenured personnel for non-renewal, without cause.

Heidi Schnarr

Coversheet

Administration Reports

Section: V. Board Reports
Item: A. Administration Reports
Purpose:
Submitted by:
Related Material: Tanner - SY 25-26 March Board Report.pdf
Beckham- April '26 Board Report (1).pdf
Arlee HS Principal_AD Board Report April 2026.pdf



Arlee Public Schools

April, 2026 Board Report

Anne Tanner, K-8 Principal & K-12 Special Education Director

Enrollment	May	Aug	Sept.	Oct.	Nov.	Dec.	Jan.	Feb	March
Kindergarten	28	26	93%	86%	84%	84%	88%	84%	82%
1st Grade	33	33	92%	89%	89%	89%	88%	86%	82%
2nd Grade	25	26	91%	87%	86%	86%	91%	88%	77%
3rd Grade	33	34	91%	85%	86%	86%	83%	84%	84%
4th Grade	23	24	92%	90%	90%	90%	91%	89%	83%
5th Grade	28	32	95%	93%	91%	91%	93%	96%	87%
6th Grade	33	34	93%	90%	90%	90%	91%	87%	86%
7th Grade	28	29	93%	82%	83%	83%	82%	81%	81%
8th Grade	31	33	91%	80%	80%	80%	81%	79%	74%
Total		262	270%	267%	283%	287%	261%	286%	262%

Attendance: During the month of March student attendance struggled. The elementary and Junior High students were both hit with multiple rounds of the flu. Hopefully, everyone is on the mends and we can finish the school year strong.

JH Movie Night: On April 23, 2026, Project SELA (Social Emotional Learning Arlee) will sponsor a Junior High Movie Night. The evening begins at 6:00 PM, with pizza provided for students, families, and staff. Project SELA has collaborated with Arlee Schools and the University of Montana to develop and implement a social-emotional curriculum called Pathways to Wellness for K–6 students. They are now expanding this work into the junior high. The purpose of the movie night is to connect with families, share Project SELA’s mission, and gather input from the community about the challenges and issues students face. Junior high students are welcome to stay for the movie, which will begin at 7:00 PM.

Kindergarten Round-Up: Kindergarten Round-Up is scheduled for April 24, 2026 in the AM. The Round-Up will take place in the elementary building.

Cory Beckham
Superintendent
April, 2026 Board Report



Last month, I shared that the bid process for the 3-6 project would take a bit longer, as we needed to stop the original bids and re-advertise to allow for package bidding. As of April 9, the project is now on the plans exchange and has been officially advertised. We expect to have solid numbers before the end of the month.

In addition to the 3-6 project, we have posted information regarding our upcoming surplus sale. I will be sharing as many images as possible online in the coming weeks in preparation for the sale on May 1st and 2nd.

We met last week with Apptegy to address ongoing communication challenges. The goal is to streamline our processes and ensure more timely, effective communication moving forward.

At the time of writing, we are continuing to work with the Title VI committee to solidify the FY27 budget. The group is scheduled to meet on Monday, April 13th, to continue those discussions. I hope to provide additional updates following that meeting.

We shut off the boiler on April 9 due to another pipe break in the high school. 4G's Plumbing is scheduled to be on-site April 10th to address the issue. If all goes well, repairs will be completed Friday and the system will be back and running before the Missoula Children's Theatre performance of Hercules on Saturday. The last thing we want is for our performers and fans to be cold.

Finally, tribal consultation took place on April 8th. It was a productive meeting with strong participation from schools both on and off the reservation. It was especially valuable to hear directly from students and to work collaboratively on potential solutions through their perspective.

Arlee HS Principal/AD Board Report April 2026

Enrollment at the high school went down to 109. Our overall attendance rate improved slightly from 83% in February to 87% in March.

This past month, Mr. Cordier hosted the ACT Prep Boot Camp for our Junior class. This gave our students an opportunity to familiarize themselves with the test format and content before taking it. Our Junior class then took the ACT at the end of March. This test is used to determine college readiness standards.

Mr. Koetter took several students to Florence High School to test with our facilitator from MSU Northern. Several students passed the test and earned official welding certification. This is an outstanding opportunity for our welding students, and we're very fortunate that Mr. Koetter has dedicated significant time to providing them with career-prep activities.

Our National Honor Society Chapter, under the direction of Mrs. White and with the help of the Red Cross, hosted our annual blood drive at the high school. We had several students and staff members participate and donate a significant amount of blood, which will aid in life-saving transfusions in emergency situations.

Our Spring sports seasons are underway. Our high school students are participating in Track and Field, Softball, and Baseball. Our junior high students are participating in Track and Field. For spring sports, please keep an eye on our website for adjustments as weather conditions are continuously changing.

HS Enrollment	Sep	Att %	Oct	Att %	Nov	Att %	Dec	Att %	Jan	Att %	Feb	Feb %	Mar	Att %
9th	20	92%	19	89%	19	90%	18	86%	19	88%	19	79%	17	91
10th	28	91%	27	84%	28	87%	28	87%	28	83%	28	86%	28	87
11th	31	84%	31	80%	31	80%	31	77%	29	77%	29	80%	29	85
12th	35	91%	35	87%	35	90%	35	86%	35	81%	35	85%	35	89
Total	114	89%	112	85%	112	87%	112	84%	111	82%	111	83%	109	87 %

Coversheet

Reports

Section: VI. Payroll, Claims and District Financial Reports
Item: A. Reports
Purpose: Vote
Submitted by:
Related Material: Voucher Detail March 2026.pdf
Statement of Expenditures March 2026.pdf
Statement of Revenues March 2026.pdf
Check Listing March 2026.pdf
March_202026_20Student_20Activity_20Transactions.pdf
March 2026 PR Transfer.pdf

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1152

03/10/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$668.32</u>
						Vendor Total: <u>\$668.32</u>
DPHHS-BHDD						
Check Group:						
February 2026		1	27250	1467705699 - Feb 3/10/2026	126.995.2140.0815.00.006	\$1,121.39
.30 shortage on January certification		1	27250	1467705699 - Feb 3/10/2026	126.995.2140.0815.00.006	\$0.30
Check #: 434768						
						PO/InvoiceTotal: <u>\$1,121.69</u>
						Vendor Total: <u>\$1,121.69</u>
HARTLEY'S SCHOOL BUSES						
277						
Check Group:						
Kit, DCM, Brush Horn		0.69	27280	48392 48429 3/10/2026	110.100.2700.0440.00.000	\$105.81
Kit, DCM, Brush Horn		0.31	27280	48392 48429 3/10/2026	210.100.2700.0440.00.000	\$47.54
Plate, Contact, Cancellation, Turn Signales and Horn		0.71	27280	48392 48429 3/10/2026	110.100.2700.0440.00.000	\$183.38
Plate, Contact, Cancellation, Turn Signales and Horn		0.29	27280	48392 48429 3/10/2026	210.100.2700.0440.00.000	\$62.54
Sensor Level Hi Temp Gen 7		0.7	27280	48392 48429 3/10/2026	110.100.2700.0440.00.000	\$748.55
Sensor Level Hi Temp Gen 7		0.3	27280	48392 48429 3/10/2026	210.100.2700.0440.00.000	\$320.81
Check #: 434769						
						PO/InvoiceTotal: <u>\$1,468.63</u>
						Vendor Total: <u>\$1,468.63</u>

Inland Truck Parts & Service

Check Group:

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1152 03/10/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Wheel Hub, Rotors, Brakes		0.7	27244	1953635 3/10/2026	226.160.2740.0440.00.000	\$896.14
Wheel Hub, Rotors, Brakes		0.3	27244	1953635 3/10/2026	126.160.2740.0440.00.000	\$384.06
Check #: 434770						
PO/InvoiceTotal:						\$1,280.20
Vendor Total:						\$1,280.20
Kaleva Law Offices						
Check Group:						
Investigation		1	27284	9748 3/10/2026	226.160.2313.0330.00.000	\$275.00
Check #: 434771						
PO/InvoiceTotal:						\$275.00
Vendor Total:						\$275.00
Lane & Associates, Inc.						
Check Group:						
Drug testing for bus driver		0.7	27282	11332 3/10/2026	110.100.2700.0300.00.000	\$53.36
Drug testing for bus driver		0.3	27282	11332 3/10/2026	210.100.2700.0330.00.000	\$22.87
Check #: 434772						
PO/InvoiceTotal:						\$76.23
Vendor Total:						\$76.23
McKinstry Essention, LLC						
Check Group:						
NCCx - final bill for commissioning services		1	27272	20091014 3/10/2026	160.120.4500.0725.00.554	\$10,680.00
Check #: 434773						
PO/InvoiceTotal:						\$10,680.00
Vendor Total:						\$10,680.00

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1152

03/10/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
MONTANA TRAFFIC EDUCATION	1581					
Check Group:						
Traffic education conference registration		1	27275	Sue Carney 3/10/2026	218.100.1000.0582.00.000	\$225.00
					Check #: 434774	
						PO/InvoiceTotal: \$225.00
						Vendor Total: \$225.00
MURPHY, KASSANDRA	2372					
Check Group:						
Refund of overpayment of TRS deduction determined to be not reportable		1	27259	TRS settlement refun 3/10/2026	114.999.9999.0892.00.000	\$1,358.50
					Check #: 434775	
						PO/InvoiceTotal: \$1,358.50
						Vendor Total: \$1,358.50
NAPA Auto Parts						
Check Group:						
Blanket PO for maintenance and supplies bought to service buses for FY2026		0.7	27063	074054 072216 073676 3/10/2026	110.100.2700.0440.00.000	\$151.95
Blanket PO for maintenance and supplies bought to service buses for FY2026		0.3	27063	074054 072216 073676 3/10/2026	210.100.2700.0440.00.000	\$65.12
					Check #: 434776	
						PO/InvoiceTotal: \$217.07
Check Group:						
2019 Ford Expedition - Wiper blades, Oile, filter, engine air filter		0.7	27243	069171 067042 066543 3/10/2026	126.160.2740.0440.00.000	\$89.38
2019 Ford Expedition - Wiper blades, Oile, filter, engine air filter		0.3	27243	069171 067042 066543 3/10/2026	226.160.2740.0440.00.000	\$38.30

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1152 03/10/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
LED light kits (4)		0.7	27243	069171 067042 066543 3/10/2026	110.100.2700.0440.00.000	\$25.17
LED light kits (4)		0.3	27243	069171 067042 066543 3/10/2026	210.100.2700.0440.00.000	\$10.79
Check #: 434776						
PO/InvoiceTotal:						\$163.64
Vendor Total:						\$380.71
NASSP						
Check Group:						
Membership dues for NAASP		1	27247	9002144883 3/10/2026	226.160.1000.0810.00.000	\$385.00
Check #: 434777						
PO/InvoiceTotal:						\$385.00
Vendor Total:						\$385.00
NEXUS, CPA Group						
Check Group:						
FY2025 Federal Audit		0.7	26517	517 3/10/2026	126.160.2315.0330.00.000	\$11,185.30
FY2025 Federal Audit		0.3	26517	517 3/10/2026	226.160.2315.0330.00.000	\$4,793.70
Check #: 434778						
PO/InvoiceTotal:						\$15,979.00
Vendor Total:						\$15,979.00
Nk'wusm						
Check Group:						
Title I Reading Contract for Nkwusm Reading Teacher		2	27073	429 and 428 3/10/2026	115.420.1000.0320.00.256	\$4,800.00
Check #: 434779						
PO/InvoiceTotal:						\$4,800.00

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1152

03/10/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Vendor Total:						\$4,800.00
Side by Side Educational Consulting, Inc						
Check Group:						
15 books@ \$60/book (Assessing Reading: Multiple Measures)		7	27227	4434 3/10/2026	115.423.1000.0610.01.496	\$420.00
15 books@ \$60/book (Assessing Reading: Multiple Measures)		5	27227	4434 3/10/2026	115.423.1000.0610.02.496	\$300.00
15 books@ \$60/book (Assessing Reading: Multiple Measures)		3	27227	4434 3/10/2026	115.423.1000.0610.03.496	\$180.00
Check #: 434780						\$900.00
PO/InvoiceTotal:						
Check Group:						
Invoice 4437 for Drea's February days of the MT Reads contract. 2/12, 2/13		1	27287	4437 3/10/2026	115.423.1000.0320.03.496	\$2,900.00
Invoice 4437 for Drea's February days of the MT Reads contract. 2/12, 2/13		1	27287	4437 3/10/2026	115.423.1000.0320.02.496	\$2,900.00
Check #: 434780						\$5,800.00
PO/InvoiceTotal:						
Check Group:						
Invoice 4438 Marcy's Feburary day for the MT Reads contract, 2/24		1	27288	4438 3/10/2026	115.423.1000.0260.01.496	\$2,900.00
Check #: 434780						\$2,900.00
PO/InvoiceTotal:						
Vendor Total:						\$9,600.00
Terry, Charles Clayton						
Check Group:						

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1152 03/10/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Administer the welding test on March 18 at Florence HS. Funded by Advanced Opportunities Grant		1	27271	3/4/2026 3/10/2026	229.377.1000.0610.00.165	\$2,000.00
					Check #: 434781	
					PO/InvoiceTotal:	\$2,000.00
					Vendor Total:	\$2,000.00
U.S. BANK	2456					
Check Group:						
Agent Fees on GO bonds		1	27281	8084472 3/10/2026	150.100.5100.0860.00.000	\$500.00
					Check #: 434782	
					PO/InvoiceTotal:	\$500.00
					Vendor Total:	\$500.00
Westside Lanes						
Check Group:						
Math contestants - bowling event		1	27248	12489 3/10/2026	226.160.1000.0610.00.990	\$138.16
					Check #: 434783	
					PO/InvoiceTotal:	\$138.16
					Vendor Total:	\$138.16
					Grand Total:	\$52,128.44

End of Report

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1153

03/19/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Advanced Water Sampling, LLC						
Check Group:						
Annual water sampling		0.5	26548	V789625	126.120.2600.0421.00.000	\$65.00
P-Card Payee: BMO MASTERCARD				3/11/2026		
Annual water sampling		0.2	26548	V789625	126.130.2600.0421.00.000	\$26.00
P-Card Payee: BMO MASTERCARD				3/11/2026		
Annual water sampling		0.3	26548	V789625	226.150.2600.0421.00.000	\$39.00
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
PO/InvoiceTotal:						\$130.00
Vendor Total:						\$130.00
ALBERTSON'S						
Check Group:						
Elementary Supplies		1	27295	V323111	126.120.1670.0610.00.000	\$88.98
P-Card Payee: BMO MASTERCARD				3/12/2026		
Check #: 0						
PO/InvoiceTotal:						\$88.98
Vendor Total:						\$88.98
Amazon - Admin Office						
Check Group:						
Supplies/Ink-Wipes		1	27169	V719537	112.910.3100.0610.00.000	\$162.99
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
PO/InvoiceTotal:						\$162.99
Check Group:						
White - 3 - TI84 CE Plus graphing calculators. (113.99 each) Paid for by Advanced Opportunities grant and FOA		1	27180	V591178	115.106.1670.0610.00.286	\$99.71
P-Card Payee: BMO MASTERCARD				3/11/2026		
White - 3 - TI84 CE Plus graphing calculators. (113.99 each) Paid for by Advanced Opportunities grant and FOA		1	27180	V591178	229.377.1000.0610.00.165	\$242.26
P-Card Payee: BMO MASTERCARD				3/11/2026		

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1153 03/19/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
PO/InvoiceTotal:						\$341.97
Check Group:						
Brister-dry erasers, dry erase markers, 24 dry erase paddles, white paper bags, division flash cards, multiplication flash coards, 3 corner multiplication and division cards		1	27190	V158573	115.106.1670.0610.00.286	\$295.23
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
PO/InvoiceTotal:						\$295.23
Check Group:						
Brovold- pencil holder cups, marker organizer for desk, party favors, brain teaser puzzles, fidget toy set, magnetic hooks, laminator sheets, youth footballs, headphones, magnetic file holder, conquest journals Harry Potter stickers, dry erase markers, Harry Potter guessing game, I Survived book set II.		1	27191	V11168	115.106.1670.0610.00.286	\$300.57
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
PO/InvoiceTotal:						\$300.57
Check Group:						
DeFulgentis - popcorn, chips, skittles and starburst, candy bar variety packs		1	27192	V811505	115.106.1670.0610.00.286	\$297.21
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
PO/InvoiceTotal:						\$297.21
Check Group:						
Dix - leather hole punch tool, white sinew, black electrical tape, all pupose scissors, dowel rods, multi colored electrical tape, leather scraps		1	27193	V346998	115.106.1670.0610.00.286	\$285.74
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
PO/InvoiceTotal:						\$285.74
Check Group:						

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1153 03/19/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Dreiling-colorful feathers, pheasnt feathers, craft kit, felt fabric, washable markers, plastic storage bins, bulk paint set, round sponge brushes		1	27194	V144692	115.106.1670.0610.00.286	\$257.12
P-Card Payee: BMO MASTERCARD				3/11/2026		
					Check #: 0	
					PO/InvoiceTotal:	\$257.12
Check Group:						
Hoffman/Smith - shredded paper, dry erase markers, farm animal sensory bin filler, spring rainbow slink, pull back city cars and trucks, squishy toy set, weighted lap pad, magnetic pen holder, clear laminated sheets, hanging photo magnetic clips, wooden alphabet puzzles, stickers, peel and stick magnets, magnet word games, oversized reusable whiteboards, match and snap puzzle, sensory fidget tubes, magnetic building tiles, art drying rack		1	27195	V775209	115.106.1670.0610.00.286	\$590.50
P-Card Payee: BMO MASTERCARD				3/11/2026		
					Check #: 0	
					PO/InvoiceTotal:	\$590.50
Check Group:						
Hughes - whiteout tape, 9v batteries, aaa batteries, sandwich bags, markers, laminating sheets, pencils, crayons		1	27196	V638764	115.106.1670.0610.00.286	\$289.52
P-Card Payee: BMO MASTERCARD				3/11/2026		
					Check #: 0	
					PO/InvoiceTotal:	\$289.52
Check Group:						
Huisman - 2 TI-84 Plus CE color graphing calculators, dry erase markers, pencils		1	27197	V660975	115.106.1670.0610.00.286	\$308.29
P-Card Payee: BMO MASTERCARD				3/11/2026		
					Check #: 0	
					PO/InvoiceTotal:	\$308.29
Check Group:						

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1153

03/19/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Kelley-easy grip sidewalk chalk, 2 in 1 book cart with wheels, dustless chalk erasers, dry erase markers, colored chalk, sensory table, ocean and sand sensory bin, farm sensory bin, outer space sensory bin, easle paper roll P-Card Payee: BMO MASTERCARD		1	27198	V294845 3/11/2026	115.106.1670.0610.00.286 Check #: 0	\$335.04 <hr/> PO/InvoiceTotal: \$335.04
Check Group:						
2 - 3 prong welder adapter cords, 40psai airbrush kit with compressor - paid for by Advanced Opportunities Grant P-Card Payee: BMO MASTERCARD		1	27199	V683079 3/11/2026	229.377.1000.0610.00.165 Check #: 0	\$288.72 <hr/> PO/InvoiceTotal: \$288.72
Check Group:						
Kruschke- laminating sheets, mangetic hooks, Loaf the Cat goes to Powwow, The Super scary Sleepover, Berry Song, pencil holders, dry erase markers, pencil grippers, privacy folders P-Card Payee: BMO MASTERCARD		1	27200	V553437 3/11/2026	115.106.1670.0610.00.286 Check #: 0	\$213.95 <hr/> PO/InvoiceTotal: \$213.95
Check Group:						
North - bulk headphones, party favors, magnetic hooks, laminating sheets, handheld vacuum, brain teaser puzzles, shut the box game, wooden dice, dry erase markers, pencil holders, magnetic file holder P-Card Payee: BMO MASTERCARD		1	27202	V982412 3/11/2026	115.106.1670.0610.00.286 Check #: 0	\$283.04 <hr/> PO/InvoiceTotal: \$283.04
Check Group:						
Orr - printer paper, Montana & Wyoming state maps, drye erase markers, whiteboard cleaning spray, loose leaf paper, dry erase markers, gel pens, pencil sharpener, erasers for pencils, pencils P-Card Payee: BMO MASTERCARD		1	27203	V183954 3/11/2026	115.106.1670.0610.00.286	\$290.92

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
PO/InvoiceTotal:						\$290.92
Check Group:						
Perry - laminator, laminator sheets, cough drops, peppermints, portable ice maker		1	27204	V560836	115.106.1670.0610.00.286	\$294.83
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
PO/InvoiceTotal:						\$294.83
Check Group:						
Pier - multiplication card game, vocab and work assoc game, matching puzzle game, Nancy Drew books, gel pens, dry erase markers, sumology math game, hot glue sticks		1	27205	V881604	115.106.1670.0610.00.286	\$304.77
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
PO/InvoiceTotal:						\$304.77
Check Group:						
Schneiter/Zachariasen - 6 sided dice, pens, pencil sharpener, flip calendar, dry erasers, stickers, colored pencils, pencils, dry erase markers, Connect 4, brain teaser puzzles, Guess Who? What do you meme? Animal Planet card game		1	27206	VIN54LM	115.106.1670.0610.00.286	\$341.15
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
PO/InvoiceTotal:						\$341.15
Check Group:						
Smith - 6 tier magnetic file holder, laminating sheets, magnetic hooks, pen holders, pockets file, dry erase markers, pencil holders, privacy folders, Rule School, Snow Day		1	27207	V270535	115.106.1670.0610.00.286	\$283.06
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
PO/InvoiceTotal:						\$283.06
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Striebel - wobble chairs, wobble cushions		1	27208	V760260 3/11/2026	115.106.1670.0610.00.286	\$261.18
P-Card Payee: BMO MASTERCARD						
Check #: 0						
PO/InvoiceTotal:						\$261.18
Check Group:						
Tritz- Finn's Little Fibs, Ravi's Roar, Bea's Bad Day, Milo's Monster, emotion stickers, laminator machine, laminating sheets, party favors, motivational rubber bracelets		1	27209	V630868 3/11/2026	115.106.1670.0610.00.286	\$171.44
P-Card Payee: BMO MASTERCARD						
Check #: 0						
PO/InvoiceTotal:						\$171.44
Check Group:						
Flags for elementary classrooms - New build		1	27286	V926032 3/11/2026	160.120.4500.0725.00.554	\$279.70
P-Card Payee: BMO MASTERCARD						
Crimping tool for Coaxial Cableing - New building		1	27286	V926032 3/11/2026	160.120.4500.0725.00.554	\$48.97
P-Card Payee: BMO MASTERCARD						
T brackets for elementary boards		2	27286	V926032 3/11/2026	126.120.2610.0610.00.000	\$17.08
P-Card Payee: BMO MASTERCARD						
Check #: 0						
PO/InvoiceTotal:						\$345.75
Vendor Total:						\$6,542.99
AMAZON.COM - ELEM	2452					
Check Group:						
MBI - Water Bottles		2.5	26874	V11402 3/11/2026	126.160.1670.0610.00.000	\$52.99
P-Card Payee: BMO MASTERCARD						
Check #: 0						
PO/InvoiceTotal:						\$52.99
Vendor Total:						\$52.99
AMAZON.COM - HS	518					
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Library Books		1	26672	V274974 3/11/2026	226.160.2220.0640.00.000	\$127.21
P-Card Payee: BMO MASTERCARD						
Check #: 0						
PO/InvoiceTotal:						\$127.21
Check Group:						
Art Supplies for HS - Eric Koetter - blanket PO		1	27048	V254176 3/11/2026	226.150.1140.0610.00.000	\$103.94
P-Card Payee: BMO MASTERCARD						
Check #: 0						
PO/InvoiceTotal:						\$103.94
Vendor Total:						\$231.15
American Book Warehouse						
Check Group:						
Sproull - First Peoples books		10	27214	V41411 3/11/2026	115.106.1670.0610.00.286	\$319.00
P-Card Payee: BMO MASTERCARD						
Check #: 0						
PO/InvoiceTotal:						\$319.00
Vendor Total:						\$319.00
APPLEBEE'S - BILLINGS	7044					
Check Group:						
Meal for wrestlers at state tournament 2/20		1	27257	V128962 3/11/2026	226.160.1000.0610.00.990	\$154.88
P-Card Payee: BMO MASTERCARD						
Check #: 0						
PO/InvoiceTotal:						\$154.88
Vendor Total:						\$154.88
Asset Tiger						
Check Group:						
Yearly Subscription Plan - Tech Asset program		0.71	27302	V331415 3/12/2026	128.160.2210.0682.00.000	\$267.92
P-Card Payee: BMO MASTERCARD						
Yearly Subscription Plan - Tech Asset program		0.29	27302	V331415 3/12/2026	228.160.2210.0682.00.000	\$109.43
P-Card Payee: BMO MASTERCARD						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$377.35
						Vendor Total: <u> </u>
						\$377.35
BARNES & NOBLE INC.	243					
Check Group:						
Library Supplies		1	27274	V39992	126.120.2220.0640.00.000	\$39.99
P-Card Payee:	BMO MASTERCARD			3/11/2026		
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$39.99
						Vendor Total: <u> </u>
						\$39.99
BUFFALO WILD WINGS						
Check Group:						
Divisional Wrestling Meal		1	27234	V555114	226.160.1000.0610.00.990	\$335.70
P-Card Payee:	BMO MASTERCARD			3/11/2026		
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$335.70
						Vendor Total: <u> </u>
						\$335.70
Carolina Biological Supply Co.						
Check Group:						
Dissection		1	27276	V282947	126.130.1670.0610.00.000	\$971.39
P-Card Payee:	BMO MASTERCARD			3/11/2026		
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$971.39
						Vendor Total: <u> </u>
						\$971.39
ChefStore						
Check Group:						
Concession - SPED fundraiser supplies		1	27187	V884480	215.280.1000.0610.00.296	\$883.03
P-Card Payee:	BMO MASTERCARD			3/11/2026		
Check #: 0						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u> </u>
						\$883.03
Check Group:						
Food		1	27218	V11690	112.910.3100.0630.00.000	\$99.48
P-Card Payee: BMO MASTERCARD				3/11/2026		
						Check #: 0
						PO/InvoiceTotal: <u> </u>
						\$99.48
Check Group:						
Career Exploration Day/ Supplies / Hospitality Room		1	27249	V953528	215.329.1000.0610.00.196	\$77.03
P-Card Payee: BMO MASTERCARD				3/12/2026		
						Check #: 0
						PO/InvoiceTotal: <u> </u>
						\$77.03
						Vendor Total: <u> </u>
						\$1,059.54
Country Inn & Suites - Bozeman						
Check Group:						
Wrestling rooms for state - Four rooms for 4 nights		1	27245	V235230	226.160.1000.0610.00.990	\$2,915.20
P-Card Payee: BMO MASTERCARD				3/11/2026		
						Check #: 0
						PO/InvoiceTotal: <u> </u>
						\$2,915.20
						Vendor Total: <u> </u>
						\$2,915.20
CULLIGAN						
Check Group:						
Elementary water		1	26515	V425936	126.120.1670.0610.00.000	\$49.49
P-Card Payee: BMO MASTERCARD				3/11/2026		
JH Water		1	26515	V425936	126.130.1670.0610.00.000	\$29.75
P-Card Payee: BMO MASTERCARD				3/11/2026		
Admin Water		0.7	26515	V425936	126.160.2510.0610.00.000	\$7.00
P-Card Payee: BMO MASTERCARD				3/11/2026		
Admin Water		0.3	26515	V425936	226.160.2510.0610.00.000	\$3.00
P-Card Payee: BMO MASTERCARD				3/11/2026		

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HS water		1	26515	V425936	226.150.1000.0610.00.000	\$30.76
P-Card Payee:	BMO MASTERCARD			3/11/2026		
					Check #: 0	
					PO/InvoiceTotal:	\$120.00
					Vendor Total:	\$120.00
Dickey's Barbecue Pit						
Check Group:						
Coaches meals for divisional		1	27238	V570489	226.160.1000.0610.00.990	\$76.02
P-Card Payee:	BMO MASTERCARD			3/11/2026		
Divisional Wrestling Meal		1	27238	V651657	226.160.1000.0610.00.990	\$271.66
P-Card Payee:	BMO MASTERCARD			3/11/2026		
					Check #: 0	
					PO/InvoiceTotal:	\$347.68
					Vendor Total:	\$347.68
Ella						
Check Group:						
Subscription - Annual (was cancelled and credit will show on March Statement)		1	27301	V874125	126.120.1670.0610.00.000	\$384.00
P-Card Payee:	BMO MASTERCARD			3/12/2026		
					Check #: 0	
					PO/InvoiceTotal:	\$384.00
					Vendor Total:	\$384.00
ENERGY PARTNERS, LLC						
Check Group:						
Propane for FY2026 - heat shop		0.7	26519	V160779	226.160.2600.0624.00.000	\$855.36
P-Card Payee:	BMO MASTERCARD			3/11/2026		
Propane for FY2026 - heat shop		0.3	26519	V160779	126.130.2600.0624.00.000	\$366.59
P-Card Payee:	BMO MASTERCARD			3/11/2026		
Propane for FY2026 - heat shop		0.7	26519	V485431	226.160.2600.0624.00.000	\$897.95
P-Card Payee:	BMO MASTERCARD			3/11/2026		

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Propane for FY2026 - heat shop		0.3	26519	V485431	126.130.2600.0624.00.000	\$384.83
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
PO/InvoiceTotal:						\$2,504.73
Vendor Total:						\$2,504.73
Gopher						
Check Group:						
Carney - rainbow jump bands, 4 replacement bladders 18-24, 4- replacement bladders 60-72.		1	27181	V870000	115.106.1670.0610.00.286	\$302.92
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
PO/InvoiceTotal:						\$302.92
Vendor Total:						\$302.92
Harbor Freight Tools						
Check Group:						
7018 Welding Sticks		1	27182	V787857	229.377.1000.0610.00.165	\$55.48
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
PO/InvoiceTotal:						\$55.48
Vendor Total:						\$55.48
Hillyard/Montana						
Check Group:						
Custodial Supplies		0.5	26563	V415096	126.120.2600.0610.00.000	\$91.00
P-Card Payee: BMO MASTERCARD				3/11/2026		
Custodial Supplies		0.2	26563	V415096	126.130.2600.0610.00.000	\$36.40
P-Card Payee: BMO MASTERCARD				3/11/2026		
Custodial Supplies		0.3	26563	V415096	226.160.2600.0610.00.000	\$54.60
P-Card Payee: BMO MASTERCARD				3/11/2026		
Custodial Supplies		0.5	26563	V674534	126.120.2600.0610.00.000	\$171.94
P-Card Payee: BMO MASTERCARD				3/11/2026		

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Custodial Supplies		0.2	26563	V674534	126.130.2600.0610.00.000	\$68.77
P-Card Payee: BMO MASTERCARD				3/11/2026		
Custodial Supplies		0.3	26563	V674534	226.160.2600.0610.00.000	\$103.16
P-Card Payee: BMO MASTERCARD				3/11/2026		
Custodial Supplies		0.5	26563	V706510	126.120.2600.0610.00.000	\$91.00
P-Card Payee: BMO MASTERCARD				3/11/2026		
Custodial Supplies		0.2	26563	V706510	126.130.2600.0610.00.000	\$36.40
P-Card Payee: BMO MASTERCARD				3/11/2026		
Custodial Supplies		0.3	26563	V706510	226.160.2600.0610.00.000	\$54.60
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
PO/InvoiceTotal:						\$707.87
Vendor Total:						\$707.87
Jersey Mike's						
Check Group:						
2/19 - Wrestling meal		1	27285	V839092	226.160.1000.0610.00.990	\$76.74
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
PO/InvoiceTotal:						\$76.74
Vendor Total:						\$76.74
Lakeshore Learning						
Check Group:						
Blevins-Subtraction game, match and sort phonics, fiction sight words level 2, reading comprehension practice cards, digraphs skill building book set, giant magnetic dominoes, 3-d geometric shapes tub		1	27184	V745094	115.106.1670.0610.00.286	\$309.91
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
PO/InvoiceTotal:						\$309.91
Vendor Total:						\$309.91
McDonalds						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
HS boys and girls basketball teams meal on 2/26		1	27270	V316461	226.160.1000.0610.00.990	\$93.10
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
PO/InvoiceTotal:						\$93.10
Vendor Total:						\$93.10
Mission Valley Power						
Check Group:						
PUmp fee		1	26543	V844321	126.120.2600.0412.00.000	\$23.50
P-Card Payee: BMO MASTERCARD				3/11/2026		
Elementary K-2 and Gym		0.5	26543	V844321	126.120.2600.0412.00.000	\$6,158.41
P-Card Payee: BMO MASTERCARD				3/11/2026		
Elementary K-2 and Gym		0.3	26543	V844321	226.150.2600.0412.00.000	\$3,695.04
P-Card Payee: BMO MASTERCARD				3/11/2026		
Elementary K-2 and Gym		0.2	26543	V844321	126.130.2600.0412.00.000	\$2,463.36
P-Card Payee: BMO MASTERCARD				3/11/2026		
Elementary 3-6		1	26543	V844321	126.120.2600.0412.00.000	\$2,349.41
P-Card Payee: BMO MASTERCARD				3/11/2026		
HS (partially split iwth Elementary Boilers)		0.6	26543	V844321	226.150.2600.0412.00.000	\$6,548.50
P-Card Payee: BMO MASTERCARD				3/11/2026		
HS (partially split iwth Elementary Boilers)		0.4	26543	V844321	126.120.2600.0412.00.000	\$4,365.67
P-Card Payee: BMO MASTERCARD				3/11/2026		
Shop		0.7	26543	V844321	226.150.2600.0412.00.000	\$97.80
P-Card Payee: BMO MASTERCARD				3/11/2026		
Shop		0.3	26543	V844321	126.130.2600.0412.00.000	\$41.91
P-Card Payee: BMO MASTERCARD				3/11/2026		
Business Office		0.5	26543	V844321	126.120.2600.0412.00.000	\$139.48
P-Card Payee: BMO MASTERCARD				3/11/2026		
Business Office		0.3	26543	V844321	226.150.2600.0412.00.000	\$83.69
P-Card Payee: BMO MASTERCARD				3/11/2026		

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Business Office		0.2	26543	V844321	126.130.2600.0412.00.000	\$55.79
P-Card Payee: BMO MASTERCARD				3/11/2026		
Football and District Lights		0.5	26543	V844321	126.120.2600.0412.00.000	\$192.04
P-Card Payee: BMO MASTERCARD				3/11/2026		
Football and District Lights		0.3	26543	V844321	226.150.2600.0412.00.000	\$115.22
P-Card Payee: BMO MASTERCARD				3/11/2026		
Football and District Lights		0.2	26543	V844321	126.130.2600.0412.00.000	\$76.81
P-Card Payee: BMO MASTERCARD				3/11/2026		
Bus Compound Lights		0.5	26543	V844321	110.120.2700.0412.00.000	\$155.95
P-Card Payee: BMO MASTERCARD				3/11/2026		
Bus Compound Lights		0.3	26543	V844321	210.150.2700.0412.00.000	\$93.57
P-Card Payee: BMO MASTERCARD				3/11/2026		
Bus Compound Lights		0.2	26543	V844321	110.130.2700.0412.00.000	\$62.38
P-Card Payee: BMO MASTERCARD				3/11/2026		
Junior High		1	26543	V844321	126.130.2600.0412.00.000	\$3,528.99
P-Card Payee: BMO MASTERCARD				3/11/2026		
Reader Board		0.5	26543	V844321	126.120.2600.0412.00.000	\$25.64
P-Card Payee: BMO MASTERCARD				3/11/2026		
Reader Board		0.3	26543	V844321	226.150.2600.0412.00.000	\$15.38
P-Card Payee: BMO MASTERCARD				3/11/2026		
Reader Board		0.2	26543	V844321	126.130.2600.0412.00.000	\$10.25
P-Card Payee: BMO MASTERCARD				3/11/2026		

Check #: 0

PO/InvoiceTotal: \$30,298.79

Vendor Total: \$30,298.79

Missoula Textile Services

Check Group:

Rug services FY2026		0.2	26698	V454827	126.130.2610.0300.00.000	\$46.55
P-Card Payee: BMO MASTERCARD				3/11/2026		
Rug services FY2026		0.5	26698	V454827	126.120.2610.0300.00.000	\$116.38
P-Card Payee: BMO MASTERCARD				3/11/2026		

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Rug services FY2026		0.3	26698	V454827	226.160.2610.0300.00.000	\$69.83
P-Card Payee: BMO MASTERCARD				3/11/2026		
				Check #: 0		
					PO/InvoiceTotal:	\$232.76
					Vendor Total:	\$232.76
Montana Department of Labor & Industry						
Check Group:						
Boilers license		0.7	27264	V342314	126.160.2600.0810.00.000	\$24.50
P-Card Payee: BMO MASTERCARD				3/11/2026		
Boilers license		0.3	27264	V342314	226.160.2600.0810.00.000	\$10.50
P-Card Payee: BMO MASTERCARD				3/11/2026		
				Check #: 0		
					PO/InvoiceTotal:	\$35.00
					Vendor Total:	\$35.00
Montana Digital Academy						
Check Group:						
Credit recovery		1	27237	V525350	226.150.1000.0561.00.000	\$320.00
P-Card Payee: BMO MASTERCARD				3/11/2026		
				Check #: 0		
					PO/InvoiceTotal:	\$320.00
					Vendor Total:	\$320.00
My Whiteboards						
Check Group:						
Printed 30" x 45.5 USA Magnet map without abbreviations. Dry Erase World Magnet Map 30x45.25		1	27212	V931893	115.106.1670.0610.00.286	\$262.93
P-Card Payee: BMO MASTERCARD				3/11/2026		
				Check #: 0		
					PO/InvoiceTotal:	\$262.93
					Vendor Total:	\$262.93
New York Times						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Annual subscription		1	26540	V14138 3/11/2026	226.150.1000.0610.00.000	\$24.00
P-Card Payee: BMO MASTERCARD						
					Check #: 0	
						PO/InvoiceTotal: \$24.00
						Vendor Total: \$24.00
NORCO	124					
Check Group:						
Shop gas for the year		1	26508	V261654 3/11/2026	201.395.1410.0621.00.000	\$136.09
P-Card Payee: BMO MASTERCARD						
					Check #: 0	
						PO/InvoiceTotal: \$136.09
						Vendor Total: \$136.09
O'Reilly Auto Parts						
Check Group:						
Jumper cables to Jump Bus		1	27279	V502862 3/11/2026	226.160.2740.0440.00.000	\$39.99
P-Card Payee: BMO MASTERCARD						
					Check #: 0	
						PO/InvoiceTotal: \$39.99
						Vendor Total: \$39.99
Ozobot Edu, Inc.						
Check Group:						
Clark - Evo entry kit		1	27210	V518916 3/11/2026	115.106.1670.0610.00.286	\$190.95
P-Card Payee: BMO MASTERCARD						
					Check #: 0	
						PO/InvoiceTotal: \$190.95
						Vendor Total: \$190.95
Peppermint Paddy's						
Check Group:						

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1153 03/19/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
District Basketball meal for boys and girls team, coaches		1	27273	V232546 3/11/2026	226.160.1000.0610.00.990	\$60.08
P-Card Payee: BMO MASTERCARD						
Meal Districts Boys and Girls BBall 3/1		1	27273	V232546 3/11/2026	226.160.1000.0610.00.990	\$444.87
P-Card Payee: BMO MASTERCARD						
Check #: 0						
PO/InvoiceTotal:						\$504.95
Vendor Total:						\$504.95
 Pigasus Pub & Pizzeria						
Check Group:						
Staff appreciation meal - Friday (installing whiteboards)		0.7	27269	V804481 3/11/2026	126.160.2316.0610.00.000	\$30.45
P-Card Payee: BMO MASTERCARD						
Staff appreciation meal - Friday (installing whiteboards)		0.3	27269	V804481 3/11/2026	226.160.2316.0610.00.000	\$13.05
P-Card Payee: BMO MASTERCARD						
Check #: 0						
PO/InvoiceTotal:						\$43.50
Check Group:						
JH Sports year end pizza party		1	27298	V58460 3/12/2026	226.160.1000.0610.00.990	\$222.51
P-Card Payee: BMO MASTERCARD						
Check #: 0						
PO/InvoiceTotal:						\$222.51
Vendor Total:						\$266.01
 Pinion Technology Core						
Check Group:						
Printer Ink - District Wide - Keep fill contract		0.7	26527	V455489 3/11/2026	126.160.1670.0550.00.000	\$267.27
P-Card Payee: BMO MASTERCARD						
Printer Ink - District Wide - Keep fill contract		0.3	26527	V455489 3/11/2026	226.160.1000.0550.00.000	\$114.55
P-Card Payee: BMO MASTERCARD						
Printer Ink - District Wide - Keep fill contract		0.7	26527	V676478 3/11/2026	126.160.1670.0550.00.000	\$162.94
P-Card Payee: BMO MASTERCARD						

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1153

03/19/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Printer Ink - District Wide - Keep fill contract P-Card Payee: BMO MASTERCARD		0.3	26527	V676478 3/11/2026	226.160.1000.0550.00.000	\$69.83
				Check #: 0		
					PO/InvoiceTotal:	\$614.59
					Vendor Total:	\$614.59
PIZZA HUT	7063					
Check Group:						
2/21 meal for state wrestling P-Card Payee: BMO MASTERCARD		1	27242	V221164 3/11/2026	226.160.1000.0610.00.990	\$118.37
				Check #: 0		
					PO/InvoiceTotal:	\$118.37
					Vendor Total:	\$118.37
Pizza Ranch						
Check Group:						
Divisional Wrestling Meal P-Card Payee: BMO MASTERCARD		1	27236	V219315 3/11/2026	226.160.1000.0610.00.990	\$211.20
				Check #: 0		
					PO/InvoiceTotal:	\$211.20
					Vendor Total:	\$211.20
REPUBLIC SERVICES						
Check Group:						
Garbage service for FY2026 P-Card Payee: BMO MASTERCARD		0.5	26524	V491609 3/11/2026	126.120.2600.0431.00.000	\$1,121.88
Garbage service for FY2026 P-Card Payee: BMO MASTERCARD		0.2	26524	V491609 3/11/2026	126.130.2600.0431.00.000	\$448.75
Garbage service for FY2026 P-Card Payee: BMO MASTERCARD		0.3	26524	V491609 3/11/2026	226.150.2600.0431.00.000	\$673.13
				Check #: 0		
					PO/InvoiceTotal:	\$2,243.76
					Vendor Total:	\$2,243.76

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1153 03/19/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
RingCentral						
Check Group:						
HS Office online fax		1	27036	V896710 3/11/2026	226.150.1000.0610.00.000	\$275.88
P-Card Payee: BMO MASTERCARD						
					Check #: 0	
					PO/InvoiceTotal:	\$275.88
Check Group:						
Jodie Perry - online fax service - annual		0.7	27172	V352757 3/11/2026	126.160.2210.0682.00.000	\$193.12
P-Card Payee: BMO MASTERCARD						
Jodie Perry - online fax service - annual		0.3	27172	V352757 3/11/2026	226.160.2210.0682.00.000	\$82.76
P-Card Payee: BMO MASTERCARD						
Elementary Online fax service - annual fee		1	27172	V948895 3/11/2026	126.120.1670.0682.00.000	\$275.88
P-Card Payee: BMO MASTERCARD						
					Check #: 0	
					PO/InvoiceTotal:	\$551.76
					Vendor Total:	\$827.64
ROSAUERS						
Check Group:						
Shortbread cookies for Junior Class fundraiser - reimbursed by SA		1	27223	V960294 3/11/2026	226.160.1000.0610.00.990	\$274.74
P-Card Payee: BMO MASTERCARD						
					Check #: 0	
					PO/InvoiceTotal:	\$274.74
					Vendor Total:	\$274.74
SCHOOL OUTFITTERS						
Check Group:						
Double sided sloped shelf book card - Black		1	26660	V986040 3/11/2026	160.120.4500.0725.00.554	(\$737.46)
P-Card Payee: BMO MASTERCARD						
					Check #: 0	
					PO/InvoiceTotal:	(\$737.46)

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1153 03/19/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Vendor Total:						(\$737.46)
Shar Music						
Check Group:						
Schnarr- Franz Hoffman Amadeus Violin Outfit		1	27213	V614960 3/11/2026	115.106.1670.0610.00.286	\$299.00
P-Card Payee: BMO MASTERCARD						
Check #: 0						
PO/InvoiceTotal:						\$299.00
Vendor Total:						\$299.00
Shawn O'Donnell's - American Grill						
Check Group:						
Meal 2/22 State Wrestling		1	27246	V698507 3/11/2026	226.160.1000.0610.00.990	\$200.22
P-Card Payee: BMO MASTERCARD						
Check #: 0						
PO/InvoiceTotal:						\$200.22
Vendor Total:						\$200.22
Sports Facilities Group, Inc						
Check Group:						
Maki- kettlebell storage rack		1	27201	V940518 3/11/2026	115.106.1670.0610.00.286	\$212.40
P-Card Payee: BMO MASTERCARD						
Check #: 0						
PO/InvoiceTotal:						\$212.40
Vendor Total:						\$212.40
SUBWAY						
Check Group:						
Meal for Wrestlers at State 2/18		1	27265	V558086 3/11/2026	226.160.1000.0610.00.990	\$100.41
P-Card Payee: BMO MASTERCARD						
Check #: 0						
PO/InvoiceTotal:						\$100.41
Check Group:						

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1153 03/19/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Div Basketball Meal 2/26/2026		1	27283	V157862	226.160.1000.0610.00.990	\$116.33
P-Card Payee: BMO MASTERCARD				3/11/2026		
					Check #: 0	
					PO/InvoiceTotal:	\$116.33
					Vendor Total:	\$216.74
Syncfusion.com						
Check Group:						
Maintenance tech ticket system		0.7	26534	V766028	126.160.2610.0610.00.000	\$70.00
P-Card Payee: BMO MASTERCARD				3/11/2026		
Maintenance tech ticket system		0.3	26534	V766028	226.160.2610.0610.00.000	\$30.00
P-Card Payee: BMO MASTERCARD				3/11/2026		
					Check #: 0	
					PO/InvoiceTotal:	\$100.00
					Vendor Total:	\$100.00
Teachers Pay Teachers						
Check Group:						
Tritz - Ultimate Career Bundle, Career Resources Bundle, School Counseling Bundle, Boys' Group: Social Emotional Learning and Self Esteem Game		1	27185	V134506	115.106.1670.0610.00.286	\$99.62
P-Card Payee: BMO MASTERCARD				3/11/2026		
					Check #: 0	
					PO/InvoiceTotal:	\$99.62
					Vendor Total:	\$99.62
The Wall Street Journal						
Check Group:						
Annual subscription		1	26750	V954154	226.150.1570.0682.00.000	\$20.00
P-Card Payee: BMO MASTERCARD				3/11/2026		
					Check #: 0	
					PO/InvoiceTotal:	\$20.00
					Vendor Total:	\$20.00

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1153

03/19/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
U.S. POSTMASTER	244					
Check Group:						
Postage		0.7	27261	V426771	126.160.2500.0532.00.000	\$54.60
P-Card Payee: BMO MASTERCARD				3/11/2026		
Postage		0.3	27261	V426771	226.160.2500.0532.00.000	\$23.40
P-Card Payee: BMO MASTERCARD				3/11/2026		
				Check #: 0		
					PO/InvoiceTotal:	\$78.00
					Vendor Total:	\$78.00
VERIZON WIRELESS						
Check Group:						
Technology (DJ)		0.7	26522	V566354	126.160.2210.0531.00.000	\$34.73
P-Card Payee: BMO MASTERCARD				3/11/2026		
Technology (DJ)		0.3	26522	V566354	226.160.2210.0531.00.000	\$14.88
P-Card Payee: BMO MASTERCARD				3/11/2026		
Home School Liaison		0.7	26522	V566354	126.160.2122.0531.00.000	\$34.73
P-Card Payee: BMO MASTERCARD				3/11/2026		
Home School Liaison		0.3	26522	V566354	226.160.2122.0531.00.000	\$14.88
P-Card Payee: BMO MASTERCARD				3/11/2026		
JH SPED, 3-6 SPED and K-2 SPED		1	26522	V566354	126.280.1000.0531.00.000	\$148.80
P-Card Payee: BMO MASTERCARD				3/11/2026		
District Clerk		0.7	26522	V566354	126.160.2510.0531.00.000	\$34.73
P-Card Payee: BMO MASTERCARD				3/11/2026		
District Clerk		0.3	26522	V566354	226.160.2510.0531.00.000	\$14.88
P-Card Payee: BMO MASTERCARD				3/11/2026		
				Check #: 0		
					PO/InvoiceTotal:	\$297.63
					Vendor Total:	\$297.63
WAL-MART	1605					
Check Group:						

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1153

03/19/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Concessions - SPED fundraiser supplies		1	27179	V447490	215.280.1000.0610.00.296	\$138.12
P-Card Payee: BMO MASTERCARD				3/11/2026		
Concessions - SPED fundraiser supplies		1	27179	V447490	215.280.1000.0610.00.296	\$263.99
P-Card Payee: BMO MASTERCARD				3/11/2026		
Concessions - SPED Fundraiser supplies		1	27179	V447490	215.280.1000.0610.00.296	\$93.36
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
PO/InvoiceTotal:						\$495.47
Check Group:						
February Blanket Budget		0.3	27221	V291676	126.394.1370.0610.00.000	\$56.57
P-Card Payee: BMO MASTERCARD				3/12/2026		
February Blanket Budget		0.7	27221	V291676	226.394.1370.0610.00.000	\$132.01
P-Card Payee: BMO MASTERCARD				3/12/2026		
Check #: 0						
PO/InvoiceTotal:						\$188.58
Check Group:						
SPED concessions fundraiser supplies		1	27222	V838782	215.280.1000.0610.00.296	\$169.49
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
PO/InvoiceTotal:						\$169.49
Check Group:						
Career Exploration Day Hospitality room and supplies		1	27233	V497875	215.329.1000.0610.00.196	\$103.53
P-Card Payee: BMO MASTERCARD				3/12/2026		
Check #: 0						
PO/InvoiceTotal:						\$103.53
Check Group:						
wood glue		1	27262	V474131	226.395.1410.0610.00.000	\$5.58
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1153

03/19/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$5.58</u>
						Vendor Total: <u>\$962.65</u>
WORLD BOOK, INC.						
Check Group:						
Online Book access		0.49	27277	V194619	126.160.2220.0682.00.000	\$169.07
P-Card Payee: BMO MASTERCARD				3/11/2026		
Online Book access		0.31	27277	V194619	226.160.2220.0682.00.000	\$106.97
P-Card Payee: BMO MASTERCARD				3/11/2026		
Online Book access		0.2	27277	V194619	126.130.2220.0682.00.000	\$69.01
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
						PO/InvoiceTotal: <u>\$345.05</u>
						Vendor Total: <u>\$345.05</u>
Zendesk, Inc.						
Check Group:						
Annual Subscription		0.7	26746	V277443	128.160.2210.0535.00.000	\$65.10
P-Card Payee: BMO MASTERCARD				3/11/2026		
Annual Subscription		0.3	26746	V277443	228.160.2210.0535.00.000	\$27.90
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
						PO/InvoiceTotal: <u>\$93.00</u>
						Vendor Total: <u>\$93.00</u>
Zoom Video Communications Inc.						
Check Group:						
Yealy video conferencing		0.7	26748	V899708	128.160.2210.0535.00.000	\$24.67
P-Card Payee: BMO MASTERCARD				3/11/2026		
Yealy video conferencing		0.3	26748	V899708	228.160.2210.0535.00.000	\$10.58
P-Card Payee: BMO MASTERCARD				3/11/2026		
Check #: 0						
						PO/InvoiceTotal: <u>\$35.25</u>

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1153 03/19/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Vendor Total: \$35.25
						Grand Total: \$56,945.46

End of Report

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1162 03/26/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Citi Cards						
Check Group:						
Food		1	27217	VKI97HY 3/26/2026	112.910.3100.0630.00.000	\$187.92
					Check #: 0	
					PO/InvoiceTotal:	\$187.92
Check Group:						
Food/Milk		1	27230	V371245 3/26/2026	112.910.3100.0630.00.000	\$68.11
					Check #: 0	
					PO/InvoiceTotal:	\$68.11
Check Group:						
Food/Milk		1	27254	V781614 3/26/2026	112.910.3100.0630.00.000	\$170.52
					Check #: 0	
					PO/InvoiceTotal:	\$170.52
Check Group:						
Milk		1	27292	V376913 3/26/2026	112.910.3100.0630.00.000	\$102.24
					Check #: 0	
					PO/InvoiceTotal:	\$102.24
					Vendor Total:	\$528.79
					Grand Total:	\$528.79

End of Report

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1163

03/26/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
JOHN DEERE FINANCIAL						
Check Group:						
Mats (2)		0.5	27266	V596589	126.120.2600.0610.00.000	\$57.99
P-Card Payee: EFT Payments				3/26/2026		
Mats (2)		0.2	27266	V596589	126.130.2600.0610.00.000	\$23.20
P-Card Payee: EFT Payments				3/26/2026		
Mats (2)		0.3	27266	V596589	226.160.2600.0610.00.000	\$34.79
P-Card Payee: EFT Payments				3/26/2026		
				Check #: 0		
					PO/InvoiceTotal:	\$115.98
					Vendor Total:	\$115.98
Pitney Bowes						
	130					
Check Group:						
Lease payments and postage supplies		0.3	26503	V857024	226.160.2500.0532.00.000	\$195.46
P-Card Payee: EFT Payments				3/26/2026		
Lease payments and postage supplies		0.7	26503	V857024	126.160.2500.0532.00.000	\$456.08
P-Card Payee: EFT Payments				3/26/2026		
				Check #: 0		
					PO/InvoiceTotal:	\$651.54
					Vendor Total:	\$651.54
WEX BANK						
Check Group:						
JH Sports Trips		1	26523	VWIN9055	126.720.3500.0624.00.000	\$74.16
P-Card Payee: EFT Payments				3/26/2026		
HS FT		1	26523	VWIN9055	226.160.2740.0624.00.000	\$16.86
P-Card Payee: EFT Payments				3/26/2026		
Elem FT		1	26523	VWIN9055	126.160.2740.0624.00.000	\$70.80
P-Card Payee: EFT Payments				3/26/2026		
Bus Routes Elem and HS		0.7	26523	VWIN9055	110.100.2700.0624.00.000	\$1,260.54
P-Card Payee: EFT Payments				3/26/2026		

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1163 03/26/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Bus Routes Elem and HS P-Card Payee: EFT Payments		0.3	26523	VWIN9055 3/26/2026	210.100.2700.0624.00.000	\$540.23
Maintenance Fuel P-Card Payee: EFT Payments		0.7	26523	VWIN9055 3/26/2026	126.160.2610.0624.00.000	\$20.08
Maintenance Fuel P-Card Payee: EFT Payments		0.3	26523	VWIN9055 3/26/2026	226.160.2610.0624.00.000	\$8.61
Employee Vehicles Use P-Card Payee: EFT Payments		0.7	26523	VWIN9055 3/26/2026	126.160.1670.0624.00.000	\$251.39
Employee Vehicles Use P-Card Payee: EFT Payments		0.3	26523	VWIN9055 3/26/2026	226.160.1000.0624.00.000	\$107.74
HS Sports Trips P-Card Payee: EFT Payments		1	26523	VWIN9055 3/26/2026	226.720.3500.0624.00.000	\$723.98

Check #: 0

PO/InvoiceTotal:	\$3,074.39
Vendor Total:	\$3,074.39
Grand Total:	\$3,841.91

End of Report

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1164 03/26/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
SYSCO FOOD SERVICES OF AMERICA 1453						
Check Group:						
Food		1	27228	V465317 3/26/2026	112.910.3100.0630.00.000	\$1,680.43
P-Card Payee: EFT Payments						
					Check #: 0	
					PO/InvoiceTotal:	\$1,680.43
Check Group:						
Food/FFV		1	27229	V144758 3/26/2026	112.460.3100.0630.00.000	\$351.34
P-Card Payee: EFT Payments						
					Check #: 0	
					PO/InvoiceTotal:	\$351.34
Check Group:						
Food		1	27252	V473074 3/26/2026	112.910.3100.0630.00.000	\$1,795.97
P-Card Payee: EFT Payments						
6th grade ice cream party		1	27252	V473074 3/26/2026	126.120.1670.0610.00.000	\$26.29
P-Card Payee: EFT Payments						
					Check #: 0	
					PO/InvoiceTotal:	\$1,822.26
Check Group:						
FFV		1	27253	V106050 3/26/2026	112.460.3100.0630.00.000	\$364.48
P-Card Payee: EFT Payments						
					Check #: 0	
					PO/InvoiceTotal:	\$364.48
Check Group:						
Food		1	27290	V165890 3/26/2026	112.910.3100.0630.00.000	\$1,634.99
P-Card Payee: EFT Payments						
					Check #: 0	
					PO/InvoiceTotal:	\$1,634.99
Check Group:						

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1164 03/26/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
FFV P-Card Payee: EFT Payments		1	27291	V968012 3/26/2026	112.460.3100.0630.00.000	\$236.10
Check #: 0						
PO/InvoiceTotal:						\$236.10
Check Group: Food P-Card Payee: EFT Payments		1	27304	V458499 3/26/2026	112.910.3100.0630.00.000	\$1,537.96
Check #: 0						
PO/InvoiceTotal:						\$1,537.96
Check Group: FFV P-Card Payee: EFT Payments		1	27305	V464884 3/26/2026	112.460.3100.0630.00.000	\$315.28
Check #: 0						
PO/InvoiceTotal:						\$315.28
Vendor Total:						\$7,942.84
Grand Total:						\$7,942.84

End of Report

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1161

03/26/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Arlee Electric Inc.						
Check Group:						
Retrofit light fixtures in girls bathroom		1	27335	867 3/26/2026	261.160.2610.0440.00.000	\$135.12
					Check #: 434784	
					PO/InvoiceTotal:	\$135.12
					Vendor Total:	\$135.12
Bosley, Jacob						
Check Group:						
Per diem for Spring Planning Meet. 3 meals at GU rate		3	27332	GEARUP travel 3/26/2026	115.471.1000.0582.00.316	\$58.80
					Check #: 434785	
					PO/InvoiceTotal:	\$58.80
					Vendor Total:	\$58.80
Cordier, Damon						
Check Group:						
ACT snacks from Costco: muffins, granola bars, mandarins		1	27325	ACT snacks 3/26/2026	229.377.1000.0610.00.165	\$28.96
					Check #: 434786	
					PO/InvoiceTotal:	\$28.96
Check Group:						
Per diem for Spring Planning Meet. 3 meals at GU rate		3	27331	GEARUP travel 3/26/2026	115.471.1000.0582.00.316	\$58.80
					Check #: 434786	
					PO/InvoiceTotal:	\$58.80
					Vendor Total:	\$87.76
Difulgentis, Callie						
Check Group:						
Per diem for Spring Planning Meet. 1 dinner at GU rate		1	27330	GEARUP travel 3/26/2026	115.471.1000.0582.00.316	\$19.60

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1161

03/26/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
mileage at GU rate		264	27330	GEARUP travel 3/26/2026	115.471.1000.0582.00.316	\$88.97
Check #: 434787						
PO/InvoiceTotal:						\$108.57
Vendor Total:						\$108.57
Facility Improvement Corporation						
Check Group:						
Preventative maintenance contract for FY2023		0.7	26583	SA1016.2025 3rd qtr 3/26/2026	126.160.2610.0300.00.000	\$1,159.55
Preventative maintenance contract for FY2023		0.3	26583	SA1016.2025 3rd qtr 3/26/2026	226.160.2610.0300.00.000	\$496.95
Check #: 434788						
PO/InvoiceTotal:						\$1,656.50
Vendor Total:						\$1,656.50
MONTANA RURAL WATER SYSTEMS IN	2313					
Check Group:						
Non-transient Dues		0.5	27312	851 3/26/2026	126.120.2600.0421.00.000	\$37.50
Non-transient Dues		0.3	27312	851 3/26/2026	226.150.2600.0421.00.000	\$22.50
Non-transient Dues		0.2	27312	851 3/26/2026	126.130.2600.0421.00.000	\$15.00
Check #: 434789						
PO/InvoiceTotal:						\$75.00
Vendor Total:						\$75.00
NAPA Auto Parts						
Check Group:						
Oil and Wiper blades		0.7	27063	074054 079186 074213 3/26/2026	110.100.2700.0440.00.000	\$117.44

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1161

03/26/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Oil and Wiper blades		0.3	27063	074054 079186 074213 3/26/2026	210.100.2700.0440.00.000	\$50.33
Disc Brake - honda		0.71	27063	074213 3/26/2026	126.160.2740.0440.00.000	\$32.06
Disc Brake - honda		0.29	27063	074213 3/26/2026	226.160.2740.0440.00.000	\$13.09
Check #: 434790						
PO/InvoiceTotal:						\$212.92
Vendor Total:						\$212.92
Neil's Refrigeration Service, LLC						
Check Group:						
Walk In cooler repair		1	27338	1242 3/26/2026	112.910.3100.0440.00.000	\$80.00
Check #: 434791						
PO/InvoiceTotal:						\$80.00
Vendor Total:						\$80.00
Professional Pest Management						
Check Group:						
Service for FY2026		0.7	26528	24986 3/26/2026	126.160.2610.0300.00.000	\$325.50
Service for FY2026		0.3	26528	24986 3/26/2026	226.160.2610.0300.00.000	\$139.50
Check #: 434792						
PO/InvoiceTotal:						\$465.00
Vendor Total:						\$465.00
Rice, Joseph						
Check Group:						
Annual shop rental		0.7	26525	March/April 2026 3/26/2026	110.100.2700.0450.00.000	\$840.00

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1161 03/26/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Annual shop rental		0.3	26525	March/April 2026 3/26/2026	210.100.2700.0450.00.000	\$360.00
					Check #: 434793	
						PO/InvoiceTotal: <u>\$1,200.00</u>
						Vendor Total: <u>\$1,200.00</u>
Smith, Deanne						
Check Group:						
Per diem for Spring Planning Meet. 3 meals at GU rate		3	27329	GEARUP travel 3/26/2026	115.471.1000.0582.00.316	\$58.80
					Check #: 434794	
						PO/InvoiceTotal: <u>\$58.80</u>
						Vendor Total: <u>\$58.80</u>
						Grand Total: <u>\$4,138.47</u>

End of Report

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1165 03/27/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Pierre, Allen M.						
Check Group:						
drumsticks with HS class		1	27341	drumstick class 3/27/2026	126.120.1670.0610.00.000	\$100.00

Check #: 434795

PO/InvoiceTotal:	\$100.00
Vendor Total:	\$100.00
Grand Total:	\$100.00

End of Report

Arlee Joint School District

Expenditure Report

Fiscal Year: 2025-2026

From Date: 3/1/2026

To Date: 3/31/2026

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

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
101.110.1670.0112.00.000	Kindergarten Teachers	\$93,647.00	\$7,803.74	\$54,626.18	\$39,020.82	\$39,018.74	\$2.08	0.00%
101.110.1670.0250.00.000	Workers Compensation	\$425.00	\$35.11	\$245.77	\$179.23	\$175.56	\$3.67	0.86%
101.110.1670.0260.00.000	Health Insurance	\$19,052.00	\$1,587.60	\$12,288.60	\$6,763.40	\$6,871.50	(\$108.10)	-0.57%
	PROGRAM: KINDERGARTEN - 110	\$113,124.00	\$9,426.45	\$67,160.55	\$45,963.45	\$46,065.80	(\$102.35)	-0.09%
101.120.1270.0112.00.000	Indian Studies	\$7,036.00	\$586.26	\$4,103.82	\$2,932.18	\$2,931.30	\$0.88	0.01%
101.120.1270.0250.00.000	Workers Compensation	\$60.00	\$2.64	\$52.78	\$7.22	\$13.20	(\$5.98)	-9.97%
101.120.1270.0260.00.000	Health Insurance	\$2,330.00	\$97.02	\$749.10	\$1,580.90	\$415.14	\$1,165.76	50.03%
101.120.1340.0112.00.000	Physical Education	\$64,851.00	\$5,404.24	\$37,829.68	\$27,021.32	\$27,021.20	\$0.12	0.00%
101.120.1340.0250.00.000	Workers Compensation	\$295.00	\$24.32	\$170.24	\$124.76	\$121.60	\$3.16	1.07%
101.120.1340.0260.00.000	Health Insurance	\$9,103.00	\$758.52	\$14,147.48	(\$5,044.48)	\$3,237.90	(\$8,282.38)	-90.99%
101.120.1670.0112.00.000	Classroom Teachers	\$576,874.00	\$44,028.12	\$328,295.51	\$248,578.49	\$220,140.59	\$28,437.90	4.93%
101.120.1670.0250.00.000	Workers Compensation	\$2,500.00	\$198.14	\$1,686.83	\$813.17	\$990.70	(\$177.53)	-7.10%
101.120.1670.0260.00.000	Health Insurance	\$94,430.00	\$7,664.22	\$53,303.77	\$41,126.23	\$31,187.40	\$9,938.83	10.53%
101.120.2122.0113.00.000	Counselor	\$56,956.00	\$4,746.30	\$33,224.10	\$23,731.90	\$23,731.47	\$0.43	0.00%
101.120.2122.0250.00.000	Workers Compensation	\$260.00	\$21.36	\$149.52	\$110.48	\$106.80	\$3.68	1.42%
101.120.2122.0260.00.000	Health Insurance	\$9,526.00	\$793.80	\$6,173.10	\$3,352.90	\$3,464.10	(\$111.20)	-1.17%
101.120.2220.0113.00.000	Elementary Librarian	\$60,627.00	\$5,027.20	\$35,317.10	\$25,309.90	\$25,136.00	\$173.90	0.29%
101.120.2220.0250.00.000	Workers Compensation	\$272.00	\$22.62	\$158.34	\$113.66	\$113.10	\$0.56	0.21%
101.120.2220.0260.00.000	Health Insurance	\$8,468.00	\$696.80	\$5,359.20	\$3,108.80	\$3,099.20	\$9.60	0.11%
101.120.2410.0111.00.000	Principal - Administration	\$52,419.00	\$3,663.15	\$27,982.14	\$24,436.86	\$18,315.77	\$6,121.09	11.68%
101.120.2410.0115.00.000	Secretaries	\$34,611.00	\$3,376.63	\$23,338.50	\$11,272.50	\$16,065.06	(\$4,792.56)	-13.85%
101.120.2410.0125.00.000	Secretaries Substitutes	\$2,500.00	\$36.25	\$297.25	\$2,202.75	\$0.00	\$2,202.75	88.11%
101.120.2410.0135.00.000	Secretaries Overtime	\$2,000.00	\$0.00	\$707.53	\$1,292.47	\$0.00	\$1,292.47	64.62%
101.120.2410.0250.00.000	Workers Compensation	\$500.00	\$31.85	\$234.42	\$265.58	\$163.56	\$102.02	20.40%
101.120.2410.0260.00.000	Health Insurance	\$15,455.00	\$1,500.95	\$10,089.28	\$5,365.72	\$6,571.62	(\$1,205.90)	-7.80%
101.120.2600.0114.00.000	Elementary Custodians	\$94,380.00	\$6,875.27	\$49,532.30	\$44,847.70	\$27,988.64	\$16,859.06	17.86%
101.120.2600.0250.00.000	Workers Compensation	\$5,600.00	\$387.28	\$2,956.73	\$2,643.27	\$0.00	\$2,643.27	47.20%
101.120.2600.0260.00.000	Health Insurance	\$21,168.00	\$941.00	\$10,138.00	\$11,030.00	\$0.00	\$11,030.00	52.11%
	PROGRAM: Elementary - 120	\$1,122,221.00	\$86,883.94	\$645,996.72	\$476,224.28	\$410,814.35	\$65,409.93	5.83%
101.130.1140.0112.00.000	JH Art	\$5,044.00	\$420.26	\$2,941.82	\$2,102.18	\$2,101.30	\$0.88	0.02%
101.130.1140.0250.00.000	Workers Compensation	\$25.00	\$1.89	\$13.23	\$11.77	\$9.45	\$2.32	9.28%
101.130.1140.0260.00.000	Health Insurance	\$741.00	\$35.00	\$245.00	\$496.00	\$128.80	\$367.20	49.55%
101.130.1240.0112.00.000	JH English/Journalism	\$57,310.00	\$4,775.84	\$33,430.88	\$23,879.12	\$23,879.20	(\$0.08)	0.00%
101.130.1240.0250.00.000	Workers Compensation	\$255.00	\$21.49	\$150.43	\$104.57	\$107.45	(\$2.88)	-1.13%
101.130.1240.0260.00.000	Health Insurance	\$8,044.00	\$670.32	\$5,175.60	\$2,868.40	\$2,868.24	\$0.16	0.00%
101.130.1340.0112.00.000	JH Physical Education	\$19,512.00	\$1,625.91	\$11,381.37	\$8,130.63	\$8,129.55	\$1.08	0.01%
101.130.1340.0250.00.000	Workers Compensation	\$90.00	\$7.31	\$94.82	(\$4.82)	\$36.55	(\$41.37)	-45.97%
101.130.1340.0260.00.000	Health Insurance	\$2,964.00	\$246.96	\$1,925.00	\$1,039.00	\$1,055.46	(\$16.46)	-0.56%
101.130.1440.0112.00.000	JH Math	\$38,534.00	\$3,211.13	\$22,477.91	\$16,056.09	\$16,055.62	\$0.47	0.00%
101.130.1440.0250.00.000	Workers Compensation	\$175.00	\$14.45	\$101.15	\$73.85	\$72.25	\$1.60	0.91%
101.130.1440.0260.00.000	Health Insurance	\$8,044.00	\$670.32	\$5,210.56	\$2,833.44	\$2,925.24	(\$91.80)	-1.14%
101.130.1470.0112.00.000	Music Teacher	\$9,223.00	\$499.57	\$3,496.99	\$5,726.01	\$2,497.85	\$3,228.16	35.00%
101.130.1470.0250.00.000	Work Comp	\$42.00	\$2.25	\$15.75	\$26.25	\$11.25	\$15.00	35.71%
101.130.1470.0260.00.000	Health Insurance	\$4,478.00	\$58.35	\$408.45	\$4,069.55	\$192.75	\$3,876.80	86.57%
101.130.1510.0112.00.000	JH Science	\$58,040.00	\$4,836.64	\$33,856.48	\$24,183.52	\$24,183.20	\$0.32	0.00%
101.130.1510.0250.00.000	Workers Compensation	\$265.00	\$21.76	\$152.38	\$112.62	\$108.85	\$3.77	1.42%
101.130.1510.0260.00.000	Health Insurance	\$9,103.00	\$758.52	\$5,309.64	\$3,793.36	\$3,792.60	\$0.76	0.01%
101.130.1570.0112.00.000	JH Social Studies	\$55,003.00	\$5,329.67	\$37,307.69	\$17,695.31	\$26,648.31	(\$8,953.00)	-16.28%
101.130.1570.0250.00.000	Workers Compensation	\$250.00	\$23.98	\$167.86	\$82.14	\$103.10	(\$20.96)	-8.38%

Arlee Joint School District

Expenditure Report

From Date: 3/1/2026

To Date: 3/31/2026

Fiscal Year: 2025-2026

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

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
101.130.1570.0260.00.000	Health Insurance	\$9,103.00	\$931.00	\$6,517.00	\$2,586.00	\$4,003.30	(\$1,417.30)	-15.57%
101.130.2122.0113.00.000	JH Counselor	\$10,141.00	\$845.03	\$6,499.38	\$3,641.62	\$4,225.15	(\$583.53)	-5.75%
101.130.2122.0250.00.000	Workers Compensation	\$45.00	\$3.80	\$29.23	\$15.77	\$19.00	(\$3.23)	-7.18%
101.130.2122.0260.00.000	Health Insurance	\$2,117.00	\$263.60	\$1,374.80	\$742.20	\$742.00	\$0.20	0.01%
101.130.2220.0113.00.000	JH Librarian	\$6,508.00	\$542.32	\$3,796.24	\$2,711.76	\$2,711.59	\$0.17	0.00%
101.130.2220.0250.00.000	Workers Compensation	\$30.00	\$2.44	\$17.08	\$12.92	\$12.20	\$0.72	2.40%
101.130.2220.0260.00.000	Health Insurance	\$1,060.00	\$88.20	\$617.40	\$442.60	\$441.00	\$1.60	0.15%
101.130.2410.0111.00.000	Principal - Administration	\$13,105.00	\$1,092.05	\$7,644.35	\$5,460.65	\$5,460.25	\$0.40	0.00%
101.130.2410.0115.00.000	JH Secretary	\$22,861.00	\$2,561.75	\$16,992.55	\$5,868.45	\$10,979.20	(\$5,110.75)	-22.36%
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	\$49.88	\$369.30	\$630.70	\$0.00	\$630.70	63.07%
101.130.2410.0250.00.000	Workers Compensation	\$155.00	\$16.59	\$112.69	\$42.31	\$73.47	(\$31.16)	-20.10%
101.130.2410.0260.00.000	Health Insurance	\$8,890.00	\$736.45	\$5,713.83	\$3,176.17	\$3,526.22	(\$350.05)	-3.94%
101.130.2600.0114.00.000	JH Custodian	\$43,758.00	\$3,183.00	\$4,376.40	\$39,381.60	\$13,931.55	\$25,450.05	58.16%
101.130.2600.0250.00.000	Workers Compensation	\$2,560.00	\$186.21	\$256.02	\$2,303.98	\$0.00	\$2,303.98	90.00%
101.130.2600.0260.00.000	Health Insurance	\$10,584.00	\$882.00	\$4,387.72	\$6,196.28	\$0.00	\$6,196.28	58.54%
	PROGRAM: MIDDLE SCHOOL - 130	\$410,059.00	\$34,615.94	\$222,567.00	\$187,492.00	\$161,031.95	\$26,460.05	6.45%
101.160.1670.0180.01.000	Earned Lunches	\$18,000.00	\$0.00	\$4,912.63	\$13,087.37	\$0.00	\$13,087.37	72.71%
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	\$185.58	\$102.42	\$61.86	\$40.56	14.08%
101.160.2321.0260.00.000	Health Insurance	\$5,293.00	\$238.50	\$1,816.50	\$3,476.50	\$715.50	\$2,761.00	52.16%
101.160.2510.0111.00.000	District Clerk/Asst. Clerk	\$84,401.00	\$6,305.62	\$60,152.44	\$24,248.56	\$26,669.39	(\$2,420.83)	-2.87%
101.160.2510.0250.00.000	Workers Compensation	\$400.00	\$28.37	\$270.68	\$129.32	\$117.73	\$11.59	2.90%
101.160.2510.0260.00.000	Health Insurance	\$9,078.00	\$794.92	\$6,622.28	\$2,455.72	\$2,664.76	(\$209.04)	-2.30%
	PROGRAM: DISTRICT-WIDE - 160	\$173,090.00	\$11,971.37	\$115,210.17	\$57,879.83	\$43,979.24	\$13,900.59	8.03%
101.280.1000.0112.00.000	Elem/JH SPED Teachers	\$123,585.00	\$11,233.60	\$78,635.20	\$44,949.80	\$44,948.80	\$1.00	0.00%
101.280.1000.0117.00.000	Elem/JH SPED Paraprofessionals	\$137,164.63	\$8,121.50	\$59,220.70	\$77,943.93	\$31,863.34	\$46,080.59	33.60%
101.280.1000.0127.00.000	Paraprofessional Substitutes	\$4,000.00	\$1,116.50	\$5,176.51	(\$1,176.51)	\$0.00	(\$1,176.51)	-29.41%
101.280.1000.0180.00.000	Personal Day Payouts	\$4,062.00	\$0.00	\$0.00	\$4,062.00	\$0.00	\$4,062.00	100.00%
101.280.1000.0250.00.000	Workers Compensation	\$2,000.00	\$92.12	\$665.86	\$1,334.14	\$353.95	\$980.19	49.01%
101.280.1000.0260.00.000	Health Insurance	\$74,088.00	\$3,882.40	\$31,975.60	\$42,112.40	\$11,364.00	\$30,748.40	41.50%
101.280.6200.0920.00.000	Transfer to COOP	\$4,966.00	\$0.00	\$4,876.62	\$89.38	\$0.00	\$89.38	1.80%
	PROGRAM: RESOURCE ROOM - 280	\$349,865.63	\$24,446.12	\$180,550.49	\$169,315.14	\$88,530.09	\$80,785.05	23.09%
101.365.1670.0112.00.000	IEFA Teacher Salary	\$6,890.00	\$0.00	\$0.00	\$6,890.00	\$0.00	\$6,890.00	100.00%
101.365.1670.0250.00.000	Workers Compensation	\$36.01	\$0.00	\$0.00	\$36.01	\$0.00	\$36.01	100.00%
	PROGRAM: Indian Education OTO - 365	\$6,926.01	\$0.00	\$0.00	\$6,926.01	\$0.00	\$6,926.01	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	\$17.71	\$15.29	\$12.65	\$2.64	8.00%
101.394.1370.0260.00.000	Health Insurance	\$1,482.00	\$123.48	\$962.36	\$519.64	\$519.40	\$0.24	0.02%
	PROGRAM: Home Economics - 394	\$8,258.00	\$687.89	\$4,913.23	\$3,344.77	\$3,341.44	\$3.33	0.04%
101.395.1410.0112.00.000	Industrial Arts	\$5,044.00	\$420.26	\$2,941.82	\$2,102.18	\$2,101.30	\$0.88	0.02%
101.395.1410.0250.00.000	Workers Compensation	\$30.00	\$1.89	\$13.23	\$16.77	\$9.45	\$7.32	24.40%
101.395.1410.0260.00.000	Health Insurance	\$741.00	\$35.00	\$245.00	\$496.00	\$128.80	\$367.20	49.55%
	PROGRAM: Industrial Arts & Technology - 395	\$5,815.00	\$457.15	\$3,200.05	\$2,614.95	\$2,239.55	\$375.40	6.46%
101.710.2700.0118.00.000	Field Trip Bus Driver	\$3,000.00	(\$171.00)	\$774.00	\$2,226.00	\$0.00	\$2,226.00	74.20%

Arlee Joint School District

Expenditure Report

Fiscal Year: 2025-2026

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

From Date: 3/1/2026 To Date: 3/31/2026

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
101.710.2700.0250.00.000	Workers Compensation	\$320.00	\$11.41	\$66.68	\$253.32	\$0.00	\$253.32	79.16%
	PROGRAM: SCHOOL SPONSORED ACTIVITI - 710	\$3,320.00	(\$159.59)	\$840.68	\$2,479.32	\$0.00	\$2,479.32	74.68%
101.720.2700.0118.00.000	Co-curricular Bus Driver	\$4,850.00	\$330.00	\$2,860.00	\$1,990.00	\$0.00	\$1,990.00	41.03%
101.720.2700.0250.00.000	Workers Compensation	\$250.00	\$19.31	\$167.30	\$82.70	\$0.00	\$82.70	33.08%
101.720.3500.0126.00.000	Activity Workers	\$0.00	\$0.00	\$135.00	(\$135.00)	\$0.00	(\$135.00)	0.00%
101.720.3500.0150.00.000	AD and Coaches	\$18,080.31	\$4,456.00	\$19,019.00	(\$938.69)	\$3,940.00	(\$4,878.69)	-26.98%
101.720.3500.0250.00.000	Workers Compensation	\$500.00	\$20.05	\$86.19	\$413.81	\$0.00	\$413.81	82.76%
	PROGRAM: SCHOOL SPONSORED ATHLETIC - 720	\$23,680.31	\$4,825.36	\$22,267.49	\$1,412.82	\$3,940.00	(\$2,527.18)	-10.67%
101.999.9999.0892.00.000	Prior period adjustment	\$0.00	\$0.00	(\$11.00)	\$11.00	\$0.00	\$11.00	0.00%
	PROGRAM: Prior Period Adjustments - 999	\$0.00	\$0.00	(\$11.00)	\$11.00	\$0.00	\$11.00	0.00%
	FUND: GENERAL - 101	\$2,216,358.95	\$173,154.63	\$1,262,695.38	\$953,663.57	\$759,942.42	\$193,721.15	8.74%
110.100.2700.0111.00.000	Administrative	\$45,481.00	\$3,790.05	\$30,990.31	\$14,490.69	\$14,490.29	\$0.40	0.00%
110.100.2700.0114.00.000	Bus Maintenance	\$29,900.00	\$554.74	\$6,980.42	\$22,919.58	\$4,021.84	\$18,897.74	63.20%
110.100.2700.0115.00.000	Secretaries	\$3,300.00	\$373.10	\$2,504.28	\$795.72	\$1,568.46	(\$772.74)	-23.42%
110.100.2700.0118.00.000	Bus Drivers	\$56,492.00	\$14,737.42	\$33,527.73	\$22,964.27	\$20,201.45	\$2,762.82	4.89%
110.100.2700.0120.00.000	Substitute Salaries	\$7,500.00	(\$7,564.72)	\$1,566.06	\$5,933.94	\$0.00	\$5,933.94	79.12%
110.100.2700.0250.00.000	Workers Compensation	\$6,500.00	\$482.00	\$2,644.02	\$3,855.98	\$1,672.61	\$2,183.37	33.59%
110.100.2700.0260.00.000	Health Insurance	\$7,409.00	\$1,760.20	\$8,077.43	(\$668.43)	\$4,511.62	(\$5,180.05)	-69.92%
110.100.2700.0300.00.000	Drug Testing Consortium fee	\$1,500.00	\$53.36	\$53.36	\$1,446.64	\$0.00	\$1,446.64	96.44%
110.100.2700.0330.00.000	Physicals	\$500.00	\$70.00	\$358.00	\$142.00	\$112.00	\$30.00	6.00%
110.100.2700.0440.00.000	Repair and Maintenance	\$12,000.00	\$1,332.30	\$7,122.74	\$4,877.26	\$4,964.06	(\$86.80)	-0.72%
110.100.2700.0450.00.000	Joe Rice Building Rental	\$5,040.00	\$840.00	\$4,200.00	\$840.00	\$840.00	\$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	\$12,950.00	\$0.00	\$12,950.00	\$0.00	\$0.00	\$0.00	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	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
110.100.2700.0610.00.000	Supplies	\$3,000.00	\$0.00	\$1,607.21	\$1,392.79	\$1,334.93	\$57.86	1.93%
110.100.2700.0624.00.000	Gasoline	\$16,553.00	\$1,260.54	\$7,252.13	\$9,300.87	\$9,005.37	\$295.50	1.79%
110.100.2700.0660.00.000	MINOR EQUIPMENT-NEW	\$2,135.00	\$0.00	\$0.00	\$2,135.00	\$0.00	\$2,135.00	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	\$157.50	\$292.50	\$0.00	\$292.50	65.00%
110.100.2710.0119.00.000	Transportation Director	\$2,800.00	\$253.32	\$1,727.18	\$1,072.82	\$759.96	\$312.86	11.17%
110.100.2710.0250.00.000	Workers Compensation	\$15.00	\$1.14	\$7.77	\$7.23	\$3.42	\$3.81	25.40%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$217,475.00	\$17,943.45	\$121,726.14	\$95,748.86	\$63,486.01	\$32,262.85	14.84%
110.120.2700.0412.00.000	ELECTRICITY	\$1,525.00	\$155.95	\$599.59	\$925.41	\$925.41	\$0.00	0.00%
	PROGRAM: Elementary - 120	\$1,525.00	\$155.95	\$599.59	\$925.41	\$925.41	\$0.00	0.00%
110.130.2700.0412.00.000	ELECTRICITY	\$1,000.00	\$62.38	\$239.84	\$760.16	\$370.16	\$390.00	39.00%
	PROGRAM: MIDDLE SCHOOL - 130	\$1,000.00	\$62.38	\$239.84	\$760.16	\$370.16	\$390.00	39.00%
	FUND: TRANSPORTATION - 110	\$220,000.00	\$18,161.78	\$122,565.57	\$97,434.43	\$64,781.58	\$32,652.85	14.84%
111.100.2700.0730.00.000	EQUIPMENT-NEW	\$158,099.71	\$0.00	\$0.00	\$158,099.71	\$0.00	\$158,099.71	100.00%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$158,099.71	\$0.00	\$0.00	\$158,099.71	\$0.00	\$158,099.71	100.00%
	FUND: BUS DEPRECIATION - 111	\$158,099.71	\$0.00	\$0.00	\$158,099.71	\$0.00	\$158,099.71	100.00%

Arlee Joint School District

Expenditure Report

Fiscal Year: 2025-2026

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

From Date: 3/1/2026 To Date: 3/31/2026

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
112.460.3100.0116.00.000	Kitchen Salaries	\$810.00	\$0.00	\$1,012.71	(\$202.71)	\$0.00	(\$202.71)	-25.03%
112.460.3100.0119.00.000	Supervisor - FFV	\$320.00	\$0.00	\$319.36	\$0.64	\$0.00	\$0.64	0.20%
112.460.3100.0610.00.000	FFV - supplies	\$1,500.00	\$0.00	\$160.17	\$1,339.83	\$0.00	\$1,339.83	89.32%
112.460.3100.0630.00.000	FFV - Food	\$12,520.00	\$1,267.20	\$9,289.43	\$3,230.57	\$750.00	\$2,480.57	19.81%
	PROGRAM: Fresh Fruits and Vegetables - 460	\$15,150.00	\$1,267.20	\$10,781.67	\$4,368.33	\$750.00	\$3,618.33	23.88%
112.910.3100.0116.00.000	Kitchen Salaries	\$75,481.00	\$7,449.50	\$44,767.04	\$30,713.96	\$29,007.73	\$1,706.23	2.26%
112.910.3100.0118.00.000	Substitutes	\$2,000.00	\$0.00	\$348.00	\$1,652.00	\$0.00	\$1,652.00	82.60%
112.910.3100.0119.00.000	Supervisor	\$59,287.00	\$5,015.56	\$34,939.56	\$24,347.44	\$15,046.72	\$9,300.72	15.69%
112.910.3100.0130.00.000	Overtime	\$2,000.00	\$22.71	\$141.70	\$1,858.30	\$0.00	\$1,858.30	92.92%
112.910.3100.0250.00.000	Workers Compensation	\$7,470.00	\$729.85	\$4,749.34	\$2,720.66	\$2,269.09	\$451.57	6.05%
112.910.3100.0260.00.000	Health Insurance	\$37,044.00	\$2,236.23	\$15,761.71	\$21,282.29	\$3,141.00	\$18,141.29	48.97%
112.910.3100.0355.00.000	Professional Computer services	\$0.00	\$0.00	\$159.20	(\$159.20)	\$0.00	(\$159.20)	0.00%
112.910.3100.0440.00.000	Repair and Maintenance	\$2,000.00	\$80.00	\$121.31	\$1,878.69	\$0.00	\$1,878.69	93.93%
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	\$17.20	\$1,182.80	\$0.00	\$1,182.80	98.57%
112.910.3100.0610.00.000	Supplies	\$10,000.00	\$162.99	\$4,296.48	\$5,703.52	\$280.00	\$5,423.52	54.24%
112.910.3100.0630.00.000	Food	\$55,475.00	\$7,277.62	\$59,934.53	(\$4,459.53)	\$5,400.00	(\$9,859.53)	-17.77%
112.910.3100.0660.00.106	Farm to School Grant	\$4,000.00	\$0.00	\$3,339.00	\$661.00	\$0.00	\$661.00	16.53%
112.910.3100.0682.00.000	Technology supplies/licenses	\$0.00	\$0.00	\$2,224.00	(\$2,224.00)	\$0.00	(\$2,224.00)	0.00%
112.910.3100.0810.00.000	Dues and Fees	\$1,150.00	\$0.00	\$275.00	\$875.00	\$0.00	\$875.00	76.09%
112.910.3140.0110.00.000	Summer Foods Salaries	\$7,000.00	\$0.00	\$9,881.14	(\$2,881.14)	\$0.00	(\$2,881.14)	-41.16%
112.910.3140.0250.00.000	Workers Compensation	\$350.00	\$0.00	\$578.04	(\$228.04)	\$0.00	(\$228.04)	-65.15%
112.910.3140.0260.00.000	Health Insurance	\$0.00	\$0.00	\$1,764.00	(\$1,764.00)	\$0.00	(\$1,764.00)	0.00%
112.910.3140.0610.00.000	Summer Foods Supplies	\$200.00	\$0.00	\$100.20	\$99.80	\$0.00	\$99.80	49.90%
112.910.3140.0630.00.000	Summer Foods	\$3,000.00	\$0.00	\$369.44	\$2,630.56	\$0.00	\$2,630.56	87.69%
	PROGRAM: FOOD SERVICES - 910	\$268,557.00	\$22,974.46	\$183,766.89	\$84,790.11	\$55,144.54	\$29,645.57	11.04%
	FUND: FOOD SERVICES - 112	\$283,707.00	\$24,241.66	\$194,548.56	\$89,158.44	\$55,894.54	\$33,263.90	11.72%
113.100.1000.0561.00.000	Tuition to other Schools	\$12,797.52	\$0.00	\$9,989.94	\$2,807.58	\$0.00	\$2,807.58	21.94%
113.100.1670.0564.00.000	Tuition to Treatment Facilitie	\$2,202.48	\$0.00	\$2,202.48	\$0.00	\$0.00	\$0.00	0.00%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$15,000.00	\$0.00	\$12,192.42	\$2,807.58	\$0.00	\$2,807.58	18.72%
	FUND: TUITION - 113	\$15,000.00	\$0.00	\$12,192.42	\$2,807.58	\$0.00	\$2,807.58	18.72%
114.100.1670.0210.00.000	Social Security	\$0.00	\$0.00	\$24.44	(\$24.44)	\$0.00	(\$24.44)	0.00%
114.100.1670.0220.00.000	Teachers Retirement	\$0.00	\$0.00	\$30.26	(\$30.26)	\$0.00	(\$30.26)	0.00%
114.100.1670.0240.00.000	Unemployment Compensation	\$0.00	\$0.00	\$0.99	(\$0.99)	\$0.00	(\$0.99)	0.00%
114.100.2600.0210.00.000	Social Security	\$0.00	\$0.00	\$408.51	(\$408.51)	\$0.00	(\$408.51)	0.00%
114.100.2600.0230.00.000	PERS	\$0.00	\$0.00	\$469.92	(\$469.92)	\$0.00	(\$469.92)	0.00%
114.100.2600.0240.00.000	Unemployment Compensation	\$0.00	\$0.00	\$16.56	(\$16.56)	\$0.00	(\$16.56)	0.00%
114.100.2700.0210.00.000	Social Security	\$7,500.00	\$880.52	\$5,629.07	\$1,870.93	\$3,223.46	(\$1,352.53)	-18.03%
114.100.2700.0220.00.000	Teachers Retirement	\$4,630.00	\$432.45	\$2,163.82	\$2,466.18	\$1,250.37	\$1,215.81	26.26%
114.100.2700.0230.00.000	PERS	\$4,200.00	\$438.34	\$3,129.76	\$1,070.24	\$1,668.85	(\$598.61)	-14.25%
114.100.2700.0240.00.000	Unemployment Compensation	\$280.00	\$36.88	\$234.15	\$45.85	\$133.72	(\$87.87)	-31.38%
114.100.2710.0210.00.000	Social Security	\$480.00	\$19.10	\$127.54	\$352.46	\$57.63	\$294.83	61.42%
114.100.2710.0220.00.000	Teachers Retirement	\$0.00	\$23.99	\$163.57	(\$163.57)	\$71.97	(\$235.54)	0.00%
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	\$0.79	\$5.38	\$10.62	\$2.37	\$8.25	51.56%

Arlee Joint School District

Expenditure Report

From Date: 3/1/2026

To Date: 3/31/2026

Fiscal Year: 2025-2026

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

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$17,556.00	\$1,832.07	\$12,403.97	\$5,152.03	\$6,408.37	(\$1,256.34)	-7.16%
114.110.1670.0210.00.000	Social Security	\$7,164.00	\$596.99	\$4,178.93	\$2,985.07	\$2,984.95	\$0.12	0.00%
114.110.1670.0220.00.000	Teachers Retirement	\$8,870.00	\$739.02	\$5,173.14	\$3,696.86	\$3,695.11	\$1.75	0.02%
114.110.1670.0230.00.000	PERS	\$205.00	\$0.00	\$0.00	\$205.00	\$0.00	\$205.00	100.00%
114.110.1670.0240.00.000	Unemployment Compensation	\$303.00	\$24.19	\$169.33	\$133.67	\$120.95	\$12.72	4.20%
	PROGRAM: KINDERGARTEN - 110	\$16,542.00	\$1,360.20	\$9,521.40	\$7,020.60	\$6,801.01	\$219.59	1.33%
114.120.1270.0210.00.000	Social Security	\$900.00	\$44.85	\$313.95	\$586.05	\$224.25	\$361.80	40.20%
114.120.1270.0220.00.000	Teachers Retirement	\$1,050.00	\$55.52	\$388.64	\$661.36	\$277.60	\$383.76	36.55%
114.120.1270.0240.00.000	Unemployment Compensation	\$40.00	\$1.82	\$12.74	\$27.26	\$9.10	\$18.16	45.40%
114.120.1340.0210.00.000	Social Security	\$4,235.00	\$400.66	\$2,804.62	\$1,430.38	\$2,016.46	(\$586.08)	-13.84%
114.120.1340.0220.00.000	Teachers Retirement	\$5,400.00	\$511.78	\$3,582.46	\$1,817.54	\$2,558.90	(\$741.36)	-13.73%
114.120.1340.0240.00.000	Unemployment Compensation	\$324.00	\$16.75	\$117.25	\$206.75	\$83.75	\$123.00	37.96%
114.120.1670.0210.00.000	Social Security	\$51,746.50	\$3,693.90	\$25,517.10	\$26,229.40	\$16,087.46	\$10,141.94	19.60%
114.120.1670.0220.00.000	Teachers Retirement	\$60,000.00	\$4,169.45	\$32,234.22	\$27,765.78	\$20,847.26	\$6,918.52	11.53%
114.120.1670.0230.00.000	PERS	\$205.00	\$0.01	\$0.01	\$204.99	\$0.00	\$204.99	100.00%
114.120.1670.0240.00.000	Unemployment Compensation	\$1,968.00	\$153.43	\$1,073.44	\$894.56	\$682.44	\$212.12	10.78%
114.120.2122.0210.00.000	Social Security	\$4,350.00	\$360.87	\$2,526.09	\$1,823.91	\$1,808.79	\$15.12	0.35%
114.120.2122.0220.00.000	Teachers Retirement	\$5,400.00	\$449.48	\$3,146.36	\$2,253.64	\$2,247.39	\$6.25	0.12%
114.120.2122.0240.00.000	Unemployment Compensation	\$180.00	\$14.71	\$102.97	\$77.03	\$73.56	\$3.47	1.93%
114.120.2220.0210.00.000	Social Security	\$2,900.00	\$366.23	\$2,584.41	\$315.59	\$1,867.87	(\$1,552.28)	-53.53%
114.120.2220.0220.00.000	Teachers Retirement	\$3,600.00	\$476.07	\$3,332.49	\$267.51	\$2,380.35	(\$2,112.84)	-58.69%
114.120.2220.0240.00.000	Unemployment Compensation	\$121.00	\$15.58	\$109.06	\$11.94	\$77.90	(\$65.96)	-54.51%
114.120.2410.0210.00.000	Social Security	\$7,500.00	\$523.76	\$3,871.95	\$3,628.05	\$2,720.34	\$907.71	12.10%
114.120.2410.0220.00.000	Teachers Retirement	\$5,500.00	\$346.90	\$2,674.64	\$2,825.36	\$2,103.85	\$721.51	13.12%
114.120.2410.0230.00.000	PERS	\$3,000.00	\$297.14	\$2,116.05	\$883.95	\$1,244.07	(\$360.12)	-12.00%
114.120.2410.0240.00.000	Unemployment Compensation	\$300.00	\$21.93	\$162.18	\$137.82	\$112.68	\$25.14	8.38%
114.120.2600.0210.00.000	Social Security	\$0.00	\$525.95	\$3,961.12	(\$3,961.12)	\$0.00	(\$3,961.12)	0.00%
114.120.2600.0230.00.000	PERS	\$0.00	\$605.02	\$4,541.43	(\$4,541.43)	\$0.00	(\$4,541.43)	0.00%
114.120.2600.0240.00.000	Unemployment Compensation	\$0.00	\$21.32	\$160.53	(\$160.53)	\$0.00	(\$160.53)	0.00%
	PROGRAM: Elementary - 120	\$158,719.50	\$13,073.13	\$95,333.71	\$63,385.79	\$57,424.02	\$5,961.77	3.76%
114.130.1140.0210.00.000	Social Security	\$450.00	\$32.15	\$225.05	\$224.95	\$160.75	\$64.20	14.27%
114.130.1140.0220.00.000	Teachers Retirement	\$500.00	\$39.80	\$278.60	\$221.40	\$199.00	\$22.40	4.48%
114.130.1140.0240.00.000	Unemployment Compensation	\$35.00	\$1.30	\$9.10	\$25.90	\$6.50	\$19.40	55.43%
114.130.1240.0210.00.000	Social Security	\$3,900.00	\$365.35	\$2,557.45	\$1,342.55	\$1,826.75	(\$484.20)	-12.42%
114.130.1240.0220.00.000	Teachers Retirement	\$4,910.00	\$452.27	\$3,165.89	\$1,744.11	\$2,261.35	(\$517.24)	-10.53%
114.130.1240.0240.00.000	Unemployment Compensation	\$165.00	\$14.80	\$103.60	\$61.40	\$74.00	(\$12.60)	-7.64%
114.130.1340.0210.00.000	Social Security	\$1,420.00	\$122.30	\$856.10	\$563.90	\$613.63	(\$49.73)	-3.50%
114.130.1340.0220.00.000	Teachers Retirement	\$1,800.00	\$153.97	\$1,077.79	\$722.21	\$769.85	(\$47.64)	-2.65%
114.130.1340.0240.00.000	Unemployment Compensation	\$75.00	\$5.04	\$35.30	\$39.70	\$25.21	\$14.49	19.32%
114.130.1440.0210.00.000	Social Security	\$2,600.00	\$245.65	\$1,719.55	\$880.45	\$1,228.25	(\$347.80)	-13.38%
114.130.1440.0220.00.000	Teachers Retirement	\$3,400.00	\$304.09	\$2,128.63	\$1,271.37	\$1,520.45	(\$249.08)	-7.33%
114.130.1440.0240.00.000	Unemployment Compensation	\$105.00	\$9.96	\$69.72	\$35.28	\$49.80	(\$14.52)	-13.83%
114.130.1470.0210.00.000	Social Security	\$0.00	\$38.21	\$267.47	(\$267.47)	\$191.05	(\$458.52)	0.00%
114.130.1470.0220.00.000	Teachers Retirement	\$0.00	\$47.31	\$331.17	(\$331.17)	\$236.55	(\$567.72)	0.00%
114.130.1470.0240.00.000	Unemployment Compensation	\$0.00	\$1.55	\$10.85	(\$10.85)	\$7.75	(\$18.60)	0.00%
114.130.1510.0210.00.000	Social Security	\$3,650.00	\$352.40	\$2,445.24	\$1,204.76	\$1,742.16	(\$537.40)	-14.72%
114.130.1510.0220.00.000	Teachers Retirement	\$4,850.00	\$458.03	\$3,206.21	\$1,643.79	\$2,290.15	(\$646.36)	-13.33%
114.130.1510.0240.00.000	Unemployment Compensation	\$161.00	\$14.99	\$104.94	\$56.06	\$74.98	(\$18.92)	-11.75%

Arlee Joint School District

Expenditure Report

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
114.130.1570.0210.00.000	Social Security	\$3,670.00	\$404.20	\$2,829.40	\$840.60	\$1,738.05	(\$897.45)	-24.45%
114.130.1570.0220.00.000	Teachers Retirement	\$4,570.00	\$504.72	\$3,533.04	\$1,036.96	\$2,170.30	(\$1,133.34)	-24.80%
114.130.1570.0240.00.000	Unemployment Compensation	\$150.00	\$16.52	\$115.64	\$34.36	\$71.05	(\$36.69)	-24.46%
114.130.2122.0210.00.000	Social Security	\$1,100.00	\$64.64	\$497.17	\$602.83	\$323.20	\$279.63	25.42%
114.130.2122.0220.00.000	Teachers Retirement	\$1,200.00	\$80.02	\$615.46	\$584.54	\$400.10	\$184.44	15.37%
114.130.2122.0240.00.000	Unemployment Compensation	\$45.00	\$2.62	\$20.15	\$24.85	\$13.10	\$11.75	26.11%
114.130.2220.0210.00.000	Social Security	\$1,100.00	\$37.18	\$260.26	\$839.74	\$192.02	\$647.72	58.88%
114.130.2220.0220.00.000	Teachers Retirement	\$1,400.00	\$51.36	\$359.52	\$1,040.48	\$256.80	\$783.68	55.98%
114.130.2220.0240.00.000	Unemployment Compensation	\$38.00	\$1.68	\$11.76	\$26.24	\$8.40	\$17.84	46.95%
114.130.2410.0210.00.000	Social Security	\$2,900.00	\$269.76	\$1,830.81	\$1,069.19	\$1,208.66	(\$139.47)	-4.81%
114.130.2410.0220.00.000	Teachers Retirement	\$3,780.00	\$103.42	\$723.93	\$3,056.07	\$1,546.67	\$1,509.40	39.93%
114.130.2410.0230.00.000	PERS	\$2,020.00	\$229.82	\$1,759.66	\$260.34	\$0.00	\$260.34	12.89%
114.130.2410.0240.00.000	Unemployment Compensation	\$159.00	\$11.49	\$78.07	\$80.93	\$50.65	\$30.28	19.04%
114.130.2600.0210.00.000	Social Security	\$0.00	\$243.16	\$334.11	(\$334.11)	\$0.00	(\$334.11)	0.00%
114.130.2600.0230.00.000	PERS	\$0.00	\$280.10	\$385.12	(\$385.12)	\$0.00	(\$385.12)	0.00%
114.130.2600.0240.00.000	Unemployment Compensation	\$0.00	\$9.87	\$13.57	(\$13.57)	\$0.00	(\$13.57)	0.00%
	PROGRAM: MIDDLE SCHOOL - 130	\$50,153.00	\$4,969.73	\$31,960.33	\$18,192.67	\$21,257.18	(\$3,064.51)	-6.11%
114.160.1000.0220.00.000	Teachers Retirement	\$0.00	\$0.00	(\$68.44)	\$68.44	\$0.00	\$68.44	0.00%
114.160.1000.0240.00.000	Unemployment Compensation	\$0.00	\$0.00	(\$0.12)	\$0.12	\$0.00	\$0.12	0.00%
114.160.1140.0210.00.000	Social Security	\$2,800.00	\$0.00	\$0.00	\$2,800.00	\$0.00	\$2,800.00	100.00%
114.160.1140.0220.00.000	Teachers Retirement	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
114.160.1140.0240.00.000	Unemployment Compensation	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
114.160.1340.0230.00.000	PERS	\$400.00	\$0.00	\$0.01	\$399.99	\$0.00	\$399.99	100.00%
114.160.1470.0210.00.000	Social Security	\$460.00	\$0.00	\$0.00	\$460.00	\$0.00	\$460.00	100.00%
114.160.1470.0220.00.000	Teachers Retirement	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	100.00%
114.160.1470.0240.00.000	Unemployment Compensation	\$42.00	\$0.00	\$0.00	\$42.00	\$0.00	\$42.00	100.00%
114.160.1670.0210.00.000	Social Security	\$500.00	\$324.76	\$1,638.45	(\$1,138.45)	\$0.00	(\$1,138.45)	-227.69%
114.160.1670.0220.00.000	Teachers Retirement	\$0.00	\$214.49	\$937.57	(\$937.57)	\$0.00	(\$937.57)	0.00%
114.160.1670.0240.00.000	Unemployment Compensation	\$300.00	\$13.17	\$66.40	\$233.60	\$0.00	\$233.60	77.87%
114.160.2122.0210.00.000	Social Security	\$458.00	\$0.00	\$0.00	\$458.00	\$0.00	\$458.00	100.00%
114.160.2122.0220.00.000	Teachers Retirement	\$942.00	\$0.00	\$0.00	\$942.00	\$0.00	\$942.00	100.00%
114.160.2122.0240.00.000	Unemployment Compensation	\$45.00	\$0.00	\$0.00	\$45.00	\$0.00	\$45.00	100.00%
114.160.2210.0210.00.000	Social Security	\$0.00	(\$2,435.65)	\$0.00	\$0.00	\$894.09	(\$894.09)	0.00%
114.160.2210.0230.00.000	PERS	\$0.00	(\$2,742.66)	\$0.00	\$0.00	\$1,028.50	(\$1,028.50)	0.00%
114.160.2210.0240.00.000	Unemployment Compensation	\$0.00	(\$98.73)	\$0.00	\$0.00	\$36.24	(\$36.24)	0.00%
114.160.2321.0210.00.000	Social Security	\$4,800.00	\$352.15	\$3,169.31	\$1,630.69	\$1,056.45	\$574.24	11.96%
114.160.2321.0220.00.000	Teachers Retirement	\$5,600.00	\$436.18	\$3,925.60	\$1,674.40	\$1,308.54	\$365.86	6.53%
114.160.2321.0240.00.000	Unemployment Compensation	\$130.00	\$14.29	\$128.59	\$1.41	\$42.87	(\$41.46)	-31.89%
114.160.2510.0210.00.000	Social Security	\$6,950.00	\$465.20	\$4,391.04	\$2,558.96	\$1,950.98	\$607.98	8.75%
114.160.2510.0230.00.000	PERS	\$8,225.00	\$554.90	\$4,910.43	\$3,314.57	\$2,302.19	\$1,012.38	12.31%
114.160.2510.0240.00.000	Unemployment Compensation	\$330.00	\$19.55	\$186.49	\$143.51	\$81.12	\$62.39	18.91%
114.160.2580.0210.00.000	Social Security	\$6,000.00	\$2,733.68	\$2,733.68	\$3,266.32	\$0.00	\$3,266.32	54.44%
114.160.2580.0230.00.000	PERS	\$6,400.00	\$3,085.49	\$3,085.49	\$3,314.51	\$0.00	\$3,314.51	51.79%
114.160.2580.0240.00.000	Unemployment Compensation	\$310.00	\$110.81	\$110.81	\$199.19	\$0.00	\$199.19	64.25%
114.160.2600.0210.00.000	Social Security	\$9,200.00	\$0.00	\$741.22	\$8,458.78	\$2,282.80	\$6,175.98	67.13%
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	\$9,400.00	\$0.00	\$827.20	\$8,572.80	\$2,627.56	\$5,945.24	63.25%
114.160.2600.0240.00.000	Unemployment Compensation	\$310.00	\$0.00	\$30.04	\$279.96	\$92.55	\$187.41	60.45%
114.160.2610.0210.00.000	Social Security	\$7,000.00	\$363.70	\$3,608.76	\$3,391.24	\$1,075.59	\$2,315.65	33.08%
114.160.2610.0220.00.000	Teachers Retirement	\$0.00	\$27.62	\$248.58	(\$248.58)	\$82.86	(\$331.44)	0.00%

Arlee Joint School District

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114.160.2610.0230.00.000	PERS	\$7,750.00	\$392.72	\$3,519.41	\$4,230.59	\$1,160.31	\$3,070.28	39.62%
114.160.2610.0240.00.000	Unemployment Compensation	\$300.00	\$14.74	\$146.23	\$153.77	\$43.59	\$110.18	36.73%
114.160.2640.0210.00.000	Social Security	\$30.00	\$0.00	\$0.00	\$30.00	\$0.00	\$30.00	100.00%
114.160.2640.0240.00.000	Unemployment Compensation	\$1.50	\$0.00	\$0.00	\$1.50	\$0.00	\$1.50	100.00%
	PROGRAM: DISTRICT-WIDE - 160	\$82,163.50	\$3,846.41	\$34,336.75	\$47,826.75	\$16,066.24	\$31,760.51	38.66%
114.280.1000.0210.00.000	Social Security	\$42,000.00	\$2,077.66	\$14,810.29	\$27,189.71	\$8,676.28	\$18,513.43	44.08%
114.280.1000.0220.00.000	Teachers Retirement	\$48,000.00	\$2,782.15	\$19,945.90	\$28,054.10	\$11,616.29	\$16,437.81	34.25%
114.280.1000.0230.00.000	PERS	\$0.00	\$65.67	\$404.50	(\$404.50)	\$0.00	(\$404.50)	0.00%
114.280.1000.0240.00.000	Unemployment Compensation	\$1,658.00	\$93.22	\$660.94	\$997.06	\$372.48	\$624.58	37.67%
	PROGRAM: RESOURCE ROOM - 280	\$91,658.00	\$5,018.70	\$35,821.63	\$55,836.37	\$20,665.05	\$35,171.32	38.37%
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	\$550.00	\$42.99	\$300.93	\$249.07	\$214.95	\$34.12	6.20%
114.394.1370.0220.00.000	Teachers Retirement	\$655.00	\$53.21	\$372.47	\$282.53	\$266.05	\$16.48	2.52%
114.394.1370.0240.00.000	Unemployment Compensation	\$27.00	\$1.74	\$12.18	\$14.82	\$8.70	\$6.12	22.67%
	PROGRAM: Home Economics - 394	\$1,232.00	\$97.94	\$685.58	\$546.42	\$489.70	\$56.72	4.60%
114.395.1410.0210.00.000	Social Security	\$800.00	\$32.15	\$225.05	\$574.95	\$160.75	\$414.20	51.78%
114.395.1410.0220.00.000	Teachers Retirement	\$1,000.00	\$39.80	\$278.60	\$721.40	\$199.00	\$522.40	52.24%
114.395.1410.0240.00.000	Unemployment Compensation	\$40.00	\$1.30	\$9.10	\$30.90	\$6.50	\$24.40	61.00%
	PROGRAM: Industrial Arts & Technology - 395	\$1,840.00	\$73.25	\$512.75	\$1,327.25	\$366.25	\$961.00	52.23%
114.710.2700.0210.00.000	Social Security	\$240.00	\$14.21	\$86.05	\$153.95	\$0.00	\$153.95	64.15%
114.710.2700.0230.00.000	PERS	\$210.00	\$0.00	\$44.44	\$165.56	\$0.00	\$165.56	78.84%
114.710.2700.0240.00.000	Unemployment Compensation	\$10.00	\$0.60	\$3.53	\$6.47	\$0.00	\$6.47	64.70%
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	\$14.81	\$134.02	\$445.98	\$0.00	\$445.98	76.89%
114.720.2700.0210.00.000	Social Security	\$250.00	\$25.24	\$218.79	\$31.21	\$0.00	\$31.21	12.48%
114.720.2700.0220.00.000	Teachers Retirement	\$50.00	\$0.00	\$293.38	(\$243.38)	\$0.00	(\$243.38)	-486.76%
114.720.2700.0230.00.000	PERS	\$180.00	\$29.04	\$251.68	(\$71.68)	\$0.00	(\$71.68)	-39.82%
114.720.2700.0240.00.000	Unemployment Compensation	\$50.00	\$1.02	\$8.88	\$41.12	\$0.00	\$41.12	82.24%
114.720.3500.0210.00.000	Social Security	\$2,300.00	\$340.88	\$1,647.97	\$652.03	\$0.00	\$652.03	28.35%
114.720.3500.0220.00.000	Teachers Retirement	\$2,300.00	\$421.99	\$1,183.48	\$1,116.52	\$0.00	\$1,116.52	48.54%
114.720.3500.0230.00.000	PERS	\$0.00	\$0.00	\$74.36	(\$74.36)	\$0.00	(\$74.36)	0.00%
114.720.3500.0240.00.000	Unemployment Compensation	\$100.00	\$13.81	\$66.79	\$33.21	\$0.00	\$33.21	33.21%
	PROGRAM: SCHOOL SPONSORED ATHLETIC - 720	\$5,230.00	\$831.98	\$3,745.33	\$1,484.67	\$0.00	\$1,484.67	28.39%
114.910.3100.0210.00.000	Social Security	\$7,000.00	\$914.60	\$5,953.84	\$1,046.16	\$2,858.04	(\$1,811.88)	-25.88%
114.910.3100.0220.00.000	Teachers Retirement	\$0.00	\$0.00	\$16.48	(\$16.48)	\$0.00	(\$16.48)	0.00%
114.910.3100.0230.00.000	PERS	\$7,500.00	\$1,098.92	\$7,147.61	\$352.39	\$3,413.35	(\$3,060.96)	-40.81%
114.910.3100.0240.00.000	Unemployment Compensation	\$360.00	\$38.72	\$252.88	\$107.12	\$120.25	(\$13.13)	-3.65%
114.910.3140.0210.00.000	Social Security	\$620.00	\$0.00	\$689.30	(\$69.30)	\$0.00	(\$69.30)	-11.18%
114.910.3140.0230.00.000	PERS	\$680.00	\$0.00	\$869.54	(\$189.54)	\$0.00	(\$189.54)	-27.87%

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114.910.3140.0240.00.000	Unemployment Compensation	\$22.00	\$0.00	\$30.64	(\$8.64)	\$0.00	(\$8.64)	-39.27%
	PROGRAM: FOOD SERVICES - 910	\$16,182.00	\$2,052.24	\$14,960.29	\$1,221.71	\$6,391.64	(\$5,169.93)	-31.95%
114.999.9999.0892.00.000	Retirement Prior Period Adj	\$0.00	\$1,358.50	\$1,358.50	(\$1,358.50)	\$0.00	(\$1,358.50)	0.00%
	PROGRAM: Prior Period Adjustments - 999	\$0.00	\$1,358.50	\$1,358.50	(\$1,358.50)	\$0.00	(\$1,358.50)	0.00%
	FUND: RETIREMENT - 114	\$443,000.00	\$34,528.96	\$240,774.26	\$202,225.74	\$135,869.46	\$66,356.28	14.98%
115.101.2211.0582.00.216	Counselor PD	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
115.101.2211.0610.00.216	Counselor Donations	\$1,016.60	\$0.00	\$0.00	\$1,016.60	\$0.00	\$1,016.60	100.00%
	PROGRAM: Counselor Donation - 101	\$2,016.60	\$0.00	\$0.00	\$2,016.60	\$0.00	\$2,016.60	100.00%
115.102.1000.0610.00.146	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%
115.106.1670.0610.00.286	Friends of Arlee Classroom Sup	\$7,500.00	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$0.00	0.00%
	PROGRAM: Friends of Arlee Grant - 106	\$7,500.00	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$0.00	0.00%
115.108.1670.0610.00.466	Supplies - valcon grant	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	0.00%
115.108.1670.0640.00.696	Daughters of American Revoluti	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
115.108.2134.0113.00.506	Nurse Stipends Albuterol Train	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
115.108.2220.0610.00.336	Library grant - supplies/books	\$425.00	\$0.00	\$0.00	\$425.00	\$0.00	\$425.00	100.00%
115.108.2610.0440.00.376	Concession Stand Renovation	\$2,291.31	\$0.00	\$0.00	\$2,291.31	\$0.00	\$2,291.31	100.00%
115.108.3100.0660.00.105	School Foods Equipment	\$1,000.00	\$0.00	\$555.13	\$444.87	\$0.00	\$444.87	44.49%
115.108.3100.0660.00.106	School Foods Equipment	\$2,000.00	\$0.00	\$1,844.06	\$155.94	\$0.00	\$155.94	7.80%
115.108.3500.0610.00.356	Athletic Supplies	\$3,122.67	\$0.00	\$0.00	\$3,122.67	\$0.00	\$3,122.67	100.00%
	PROGRAM: Local Donations - 108	\$10,538.98	\$0.00	\$2,899.19	\$7,639.79	\$0.00	\$7,639.79	72.49%
115.111.1670.0610.00.416	Supplies	\$42,500.00	\$0.00	\$0.00	\$42,500.00	\$0.00	\$42,500.00	100.00%
	PROGRAM: Gravel Pit Lease - 111	\$42,500.00	\$0.00	\$0.00	\$42,500.00	\$0.00	\$42,500.00	100.00%
115.113.1670.0610.00.025	Elem Headwaters Supplies	\$2,549.51	\$0.00	\$0.00	\$2,549.51	\$100.00	\$2,449.51	96.08%
	PROGRAM: Get'em Outside Grant - 113	\$2,549.51	\$0.00	\$0.00	\$2,549.51	\$100.00	\$2,449.51	96.08%
115.122.1670.0610.00.736	School Store - MD	\$874.11	\$0.00	\$138.05	\$736.06	\$0.00	\$736.06	84.21%
	PROGRAM: FISEF Good Idea Grant - 122	\$874.11	\$0.00	\$138.05	\$736.06	\$0.00	\$736.06	84.21%
115.280.1670.0610.00.156	Early Childhood SPED grant	\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$0.00	\$0.00	0.00%
115.280.2140.0330.00.006	YGBR payments	\$0.00	\$0.00	\$27,455.08	(\$27,455.08)	\$2,583.36	(\$30,038.44)	0.00%
	PROGRAM: RESOURCE ROOM - 280	\$3,500.00	\$0.00	\$30,955.08	(\$27,455.08)	\$2,583.36	(\$30,038.44)	-858.24%
115.329.1670.0152.00.266	National Board Certification	\$5,466.44	\$5,466.44	\$5,466.44	\$0.00	\$0.00	\$0.00	0.00%
	PROGRAM: JMG/Tobacco/EWS - 329	\$5,466.44	\$5,466.44	\$5,466.44	\$0.00	\$0.00	\$0.00	0.00%
115.413.1000.0112.00.616	Salish Teacher	\$32,566.00	\$2,713.83	\$18,996.81	\$13,569.19	\$13,569.18	\$0.01	0.00%
115.413.1000.0210.00.616	Social Security	\$2,492.00	\$207.61	\$1,453.28	\$1,038.72	\$1,038.05	\$0.67	0.03%
115.413.1000.0220.00.616	Teachers Retirement	\$3,084.00	\$257.00	\$1,799.00	\$1,285.00	\$1,285.00	\$0.00	0.00%
115.413.1000.0240.00.616	Unemployment Compensation	\$101.00	\$8.41	\$58.87	\$42.13	\$42.05	\$0.08	0.08%
115.413.1000.0250.00.616	Workers Compensation	\$147.00	\$12.21	\$85.47	\$61.53	\$61.05	\$0.48	0.33%
115.413.1000.0260.00.616	Health Insurance	\$8,044.00	\$670.32	\$5,224.23	\$2,819.77	\$2,819.60	\$0.17	0.00%
115.413.1000.0582.00.616	Travel - cultural events	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
115.413.1000.0610.00.616	Cultural Events supplies	\$632.00	\$0.00	\$0.00	\$632.00	\$0.00	\$632.00	100.00%

Arlee Joint School District

Expenditure Report

From Date: 3/1/2026

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- Subtotal by Collapse Mask
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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
PROGRAM: T.VII/INDIAN EDUCATION - 413		\$48,066.00	\$3,869.38	\$27,617.66	\$20,448.34	\$18,814.93	\$1,633.41	3.40%
115.420.1000.0111.00.256	Federal Programs Dir.	\$4,329.00	\$0.00	\$942.60	\$3,386.40	\$0.00	\$3,386.40	78.23%
115.420.1000.0150.00.396	HS Teacher Stipends for SOR Tr	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	0.00%
115.420.1000.0210.00.256	Social Security	\$293.00	\$0.00	\$72.12	\$220.88	\$120.20	\$100.68	34.36%
115.420.1000.0210.00.396	Social Security	\$47.00	\$0.00	\$38.26	\$8.74	\$0.00	\$8.74	18.60%
115.420.1000.0220.00.256	Teachers Retirement	\$363.00	\$0.00	\$89.25	\$273.75	\$148.75	\$125.00	34.44%
115.420.1000.0220.00.396	Teachers Retirement	\$2.00	\$0.00	\$47.36	(\$45.36)	\$0.00	(\$45.36)	-2268.00%
115.420.1000.0240.00.256	Unemployment Compensation	\$12.00	\$0.00	\$2.91	\$9.09	\$4.85	\$4.24	35.33%
115.420.1000.0240.00.396	Unemployment Compensation	\$2.00	\$0.00	\$1.54	\$0.46	\$0.00	\$0.46	23.00%
115.420.1000.0250.00.256	Workers Compensation	\$17.00	\$0.00	\$4.23	\$12.77	\$7.05	\$5.72	33.65%
115.420.1000.0250.00.396	Workers Compensation	\$21.00	\$0.00	\$2.26	\$18.74	\$0.00	\$18.74	89.24%
115.420.1000.0260.00.256	Health Insurance	\$543.00	\$0.00	\$146.90	\$396.10	\$203.95	\$192.15	35.39%
115.420.1000.0260.00.396	Health Insurance	\$38.00	\$0.00	\$0.00	\$38.00	\$0.00	\$38.00	100.00%
115.420.1000.0320.00.256	Professional Educational	\$24,000.00	\$4,800.00	\$16,800.00	\$7,200.00	\$7,200.00	\$0.00	0.00%
115.420.1000.0582.00.256	Travel to Professional Develop	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
115.420.1000.0682.00.256	Educational Subscriptions	\$435.00	\$0.00	\$435.00	\$0.00	\$0.00	\$0.00	0.00%
115.420.1670.0150.00.396	Teacher Stipends for SOR Train	\$10,750.00	\$6,000.00	\$10,750.00	\$0.00	\$0.00	\$0.00	0.00%
115.420.1670.0210.00.396	Social Security	\$812.00	\$459.00	\$822.47	(\$10.47)	\$0.00	(\$10.47)	-1.29%
115.420.1670.0220.00.396	Teachers Retirement	\$1,008.00	\$568.21	\$1,018.12	(\$10.12)	\$0.00	(\$10.12)	-1.00%
115.420.1670.0240.00.396	Unemployment Compensation	\$33.00	\$18.62	\$33.41	(\$0.41)	\$0.00	(\$0.41)	-1.24%
115.420.1670.0250.00.396	Workers Compensation	\$49.00	\$27.00	\$48.46	\$0.54	\$0.00	\$0.54	1.10%
115.420.1670.0610.00.396	Whit and Wisdom	\$7,915.00	\$0.00	\$7,915.00	\$0.00	\$0.00	\$0.00	0.00%
115.420.2210.0113.00.256	Technology Assistant	\$0.00	(\$2,894.41)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
115.420.2210.0210.00.256	Social Security	\$0.00	(\$221.47)	\$0.00	\$0.00	\$81.30	(\$81.30)	0.00%
115.420.2210.0230.00.256	PERS	\$0.00	(\$249.35)	\$0.00	\$0.00	\$93.51	(\$93.51)	0.00%
115.420.2210.0240.00.256	Unemployment Compensation	\$0.00	(\$8.99)	\$0.00	\$0.00	\$3.30	(\$3.30)	0.00%
115.420.2210.0250.00.256	Workers Compensation	\$0.00	(\$13.00)	\$0.00	\$0.00	\$4.77	(\$4.77)	0.00%
115.420.2580.0113.00.256	Director of Technology	\$4,695.00	\$3,248.58	\$3,248.58	\$1,446.42	\$1,062.51	\$383.91	8.18%
115.420.2580.0210.00.256	Social Security	\$325.00	\$248.57	\$248.57	\$76.43	\$0.00	\$76.43	23.52%
115.420.2580.0230.00.256	PERS	\$403.00	\$280.52	\$280.52	\$122.48	\$0.00	\$122.48	30.39%
115.420.2580.0240.00.256	Unemployment Compensation	\$14.00	\$10.09	\$10.09	\$3.91	\$0.00	\$3.91	27.93%
115.420.2580.0250.00.256	Workers Compensation	\$19.00	\$14.59	\$14.59	\$4.41	\$0.00	\$4.41	23.21%
115.420.2580.0260.00.256	Health Insurance	\$543.00	\$0.00	\$0.00	\$543.00	\$0.00	\$543.00	100.00%
PROGRAM: Title I, Part A Targeted Assistance - 420		\$58,668.00	\$12,287.96	\$43,472.24	\$15,195.76	\$8,930.19	\$6,265.57	10.68%
115.438.1000.0610.00.475	Homeless supplies	\$1,494.00	\$0.00	\$1,494.00	\$0.00	\$0.00	\$0.00	0.00%
115.438.1000.0610.00.476	Homless Supplies	\$1,454.00	\$0.00	\$0.00	\$1,454.00	\$0.00	\$1,454.00	100.00%
115.438.1000.0800.00.476	Fees - Instruction and Activit	\$180.00	\$0.00	\$0.00	\$180.00	\$0.00	\$180.00	100.00%
PROGRAM: McKinney-Vento Homeless - 438		\$3,128.00	\$0.00	\$1,494.00	\$1,634.00	\$0.00	\$1,634.00	52.24%
115.456.1000.0112.00.536	Salary	\$76,137.00	\$0.00	\$0.00	\$76,137.00	\$0.00	\$76,137.00	100.00%
115.456.1000.0210.00.536	Social Security	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
115.456.1000.0220.00.536	Teachers Retirement	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
115.456.1000.0240.00.536	Unemployment Compensation	\$276.00	\$0.00	\$0.00	\$276.00	\$0.00	\$276.00	100.00%
PROGRAM: IDEA,PT.B - 456		\$81,413.00	\$0.00	\$0.00	\$81,413.00	\$0.00	\$81,413.00	100.00%
115.470.1000.0111.00.456	Grants Manager	\$32,500.00	\$3,142.00	\$12,568.00	\$19,932.00	\$15,710.00	\$4,222.00	12.99%
115.470.1000.0210.00.456	Social Security	\$3,000.00	\$240.36	\$961.44	\$2,038.56	\$0.00	\$2,038.56	67.95%
115.470.1000.0220.00.456	Teachers Retirement	\$4,000.00	\$297.54	\$1,190.16	\$2,809.84	\$0.00	\$2,809.84	70.25%
115.470.1000.0240.00.456	Unemployment Compensation	\$101.00	\$9.74	\$38.96	\$62.04	\$0.00	\$62.04	61.43%

Arlee Joint School District

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115.470.1000.0250.00.456	Workers Compensation	\$146.00	\$14.14	\$56.56	\$89.44	\$0.00	\$89.44	61.26%
115.470.1000.0260.00.456	Health Insurance	\$5,092.00	\$452.50	\$1,810.00	\$3,282.00	\$0.00	\$3,282.00	64.45%
115.470.1240.0112.00.456	HS Dual Enrollment Teachers	\$19,500.00	\$0.00	\$0.00	\$19,500.00	\$0.00	\$19,500.00	100.00%
115.470.1240.0210.00.456	Social Security	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
115.470.1240.0220.00.456	Teachers Retirement	\$2,300.00	\$0.00	\$0.00	\$2,300.00	\$0.00	\$2,300.00	100.00%
115.470.1240.0240.00.456	Unemployment Compensation	\$70.00	\$0.00	\$0.00	\$70.00	\$0.00	\$70.00	100.00%
115.470.1240.0250.00.456	Workers Compensation	\$90.00	\$0.00	\$0.00	\$90.00	\$0.00	\$90.00	100.00%
115.470.1240.0260.00.456	Health Insurance	\$5,119.00	\$0.00	\$0.00	\$5,119.00	\$0.00	\$5,119.00	100.00%
115.470.1270.0113.00.456	HS Salish Teacher	\$9,750.00	\$499.92	\$1,999.68	\$7,750.32	\$2,499.60	\$5,250.72	53.85%
115.470.1270.0210.00.456	Social Security	\$746.00	\$38.24	\$152.96	\$593.04	\$0.00	\$593.04	79.50%
115.470.1270.0220.00.456	Teachers Retirement	\$923.00	\$47.34	\$189.36	\$733.64	\$0.00	\$733.64	79.48%
115.470.1270.0240.00.456	Unemployment Compensation	\$30.00	\$1.55	\$6.20	\$23.80	\$0.00	\$23.80	79.33%
115.470.1270.0250.00.456	Workers Compensation	\$44.00	\$2.25	\$9.00	\$35.00	\$0.00	\$35.00	79.55%
115.470.1270.0260.00.456	Health Insurance	\$2,500.00	\$123.48	\$493.92	\$2,006.08	\$0.00	\$2,006.08	80.24%
115.470.1670.0111.00.454	Grants Manager	\$96,286.00	\$3,142.00	\$23,879.20	\$72,406.80	\$15,710.00	\$56,696.80	58.88%
115.470.1670.0112.00.454	Reading Teachers	\$133,115.00	\$6,284.00	\$54,745.83	\$78,369.17	\$31,420.00	\$46,949.17	35.27%
115.470.1670.0112.00.456	Elem Reading Specialist	\$65,000.00	\$0.00	\$0.00	\$65,000.00	\$0.00	\$65,000.00	100.00%
115.470.1670.0113.00.456	Elem/JH Salish Teacher	\$55,900.00	\$0.00	\$0.00	\$55,900.00	\$0.00	\$55,900.00	100.00%
115.470.1670.0150.00.454	NA Leadership Committee Stipen	\$15,000.00	\$0.00	\$1,275.00	\$13,725.00	\$0.00	\$13,725.00	91.50%
115.470.1670.0150.00.456	Summer Teacher Stipends	\$20,000.00	\$600.00	\$600.00	\$19,400.00	\$0.00	\$19,400.00	97.00%
115.470.1670.0150.01.454	Reading Training Stipends	\$15,000.00	\$0.00	\$6,000.00	\$9,000.00	\$7,075.00	\$1,925.00	12.83%
115.470.1670.0150.01.456	Teacher Training Stipends	\$21,000.00	\$0.00	\$0.00	\$21,000.00	\$0.00	\$21,000.00	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%
115.470.1670.0150.02.456	HS Advisory Leader Stipend	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00	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%
115.470.1670.0150.03.456	College & Career Team Stipends	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
115.470.1670.0150.04.456	Friday Early Ed Stipends	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	100.00%
115.470.1670.0210.00.454	Social Security	\$16,900.00	\$721.10	\$6,106.20	\$10,793.80	\$7,461.39	\$3,332.41	19.72%
115.470.1670.0210.00.456	Social Security	\$13,000.00	\$45.92	\$45.92	\$12,954.08	\$0.00	\$12,954.08	99.65%
115.470.1670.0210.01.454	Social Security	\$0.00	\$0.00	\$455.30	(\$455.30)	\$0.00	(\$455.30)	0.00%
115.470.1670.0210.01.456	Social Security	\$2,600.00	\$0.00	\$0.00	\$2,600.00	\$0.00	\$2,600.00	100.00%
115.470.1670.0210.03.454	Social Security	\$1,148.00	\$0.00	\$0.00	\$1,148.00	\$0.00	\$1,148.00	100.00%
115.470.1670.0210.03.456	Social Security	\$612.00	\$0.00	\$0.00	\$612.00	\$0.00	\$612.00	100.00%
115.470.1670.0210.04.456	Social Security	\$382.00	\$0.00	\$0.00	\$382.00	\$0.00	\$382.00	100.00%
115.470.1670.0220.00.454	Teachers Retirement	\$20,916.00	\$892.64	\$7,545.20	\$13,370.80	\$9,259.46	\$4,111.34	19.66%
115.470.1670.0220.00.456	Teachers Retirement	\$15,000.00	\$56.80	\$56.80	\$14,943.20	\$0.00	\$14,943.20	99.62%
115.470.1670.0220.01.454	Teachers Retirement	\$3,003.00	\$0.00	\$568.20	\$2,434.80	\$0.00	\$2,434.80	81.08%
115.470.1670.0220.01.456	Teachers Retirement	\$2,300.00	\$0.00	\$0.00	\$2,300.00	\$0.00	\$2,300.00	100.00%
115.470.1670.0220.03.454	Teachers Retirement	\$1,184.00	\$0.00	\$0.00	\$1,184.00	\$0.00	\$1,184.00	100.00%
115.470.1670.0220.03.456	Teachers Retirement	\$758.00	\$0.00	\$0.00	\$758.00	\$0.00	\$758.00	100.00%
115.470.1670.0220.04.456	Teachers Retirement	\$475.00	\$0.00	\$0.00	\$475.00	\$0.00	\$475.00	100.00%
115.470.1670.0230.00.454	PERS	\$2,500.00	\$0.00	\$19.80	\$2,480.20	\$0.00	\$2,480.20	99.21%
115.470.1670.0230.01.454	PERS	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
115.470.1670.0230.03.454	PERS	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
115.470.1670.0240.00.454	Unemployment Compensation	\$820.00	\$29.22	\$247.70	\$572.30	\$303.10	\$269.20	32.83%
115.470.1670.0240.00.456	Unemployment Compensation	\$437.00	\$1.84	\$1.84	\$435.16	\$0.00	\$435.16	99.58%
115.470.1670.0240.01.454	Unemployment Compensation	\$0.00	\$0.00	\$18.63	(\$18.63)	\$0.00	(\$18.63)	0.00%
115.470.1670.0240.01.456	Unemployment Compensation	\$65.00	\$0.00	\$0.00	\$65.00	\$0.00	\$65.00	100.00%
115.470.1670.0240.03.454	Unemployment Compensation	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	100.00%
115.470.1670.0240.03.456	Unemployment Compensation	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00	100.00%

Arlee Joint School District

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115.470.1670.0240.04.456	Unemployment Compensation	\$16.00	\$0.00	\$0.00	\$16.00	\$0.00	\$16.00	100.00%
115.470.1670.0250.00.454	Workers Compensation	\$1,000.00	\$42.42	\$386.55	\$613.45	\$440.00	\$173.45	17.35%
115.470.1670.0250.00.456	Workers Compensation	\$643.00	\$2.72	\$2.72	\$640.28	\$0.00	\$640.28	99.58%
115.470.1670.0250.01.456	Workers Compensation	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
115.470.1670.0250.03.454	Workers Compensation	\$57.00	\$0.00	\$0.00	\$57.00	\$0.00	\$57.00	100.00%
115.470.1670.0250.03.456	Workers Compensation	\$36.00	\$0.00	\$0.00	\$36.00	\$0.00	\$36.00	100.00%
115.470.1670.0250.04.456	Workers Compensation	\$23.00	\$0.00	\$0.00	\$23.00	\$0.00	\$23.00	100.00%
115.470.1670.0260.00.454	Health Insurance	\$37,518.00	\$1,323.50	\$13,301.80	\$24,216.20	\$13,241.60	\$10,974.60	29.25%
115.470.1670.0260.00.456	Health Insurance	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	100.00%
115.470.1670.0260.01.454	Health Insurance	\$0.00	\$0.00	\$14.81	(\$14.81)	\$0.00	(\$14.81)	0.00%
115.470.1670.0320.00.454	Professional Trainers	\$28,250.00	\$0.00	\$25,908.00	\$2,342.00	\$3,080.00	(\$738.00)	-2.61%
115.470.1670.0320.00.456	Professional Trainers	\$57,500.00	\$0.00	\$0.00	\$57,500.00	\$20,000.00	\$37,500.00	65.22%
115.470.1670.0582.00.454	Travel - PD	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$873.23	\$2,126.77	70.89%
115.470.1670.0582.00.456	Travel - PD	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$873.23	\$2,126.77	70.89%
115.470.1670.0610.00.454	Supplies	\$2,500.00	\$0.00	\$2,919.17	(\$419.17)	\$0.00	(\$419.17)	-16.77%
115.470.1670.0610.00.456	Supplies	\$20,500.00	\$0.00	\$0.00	\$20,500.00	\$0.00	\$20,500.00	100.00%
115.470.1670.0640.00.454	Books	\$3,489.00	\$0.00	\$6,576.87	(\$3,087.87)	\$0.00	(\$3,087.87)	-88.50%
115.470.1670.0640.00.456	Books	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	(\$1,500.00)	0.00%
115.470.1670.0682.00.454	Technology Supplies/Subscripti	\$2,500.00	\$0.00	\$4,330.00	(\$1,830.00)	\$0.00	(\$1,830.00)	-73.20%
115.470.2122.0113.00.454	Mental Health Counselor	\$113,082.00	\$5,169.92	\$36,189.44	\$76,892.56	\$25,849.56	\$51,043.00	45.14%
115.470.2122.0210.00.454	Social Security	\$6,461.30	\$342.94	\$2,400.58	\$4,060.72	\$1,714.70	\$2,346.02	36.31%
115.470.2122.0220.00.454	Teachers Retirement	\$7,285.00	\$489.59	\$3,427.13	\$3,857.87	\$2,447.95	\$1,409.92	19.35%
115.470.2122.0240.00.454	Unemployment Compensation	\$168.00	\$16.03	\$112.21	\$55.79	\$80.15	(\$24.36)	-14.50%
115.470.2122.0250.00.454	Workers Compensation	\$205.00	\$23.26	\$162.82	\$42.18	\$116.30	(\$74.12)	-36.16%
115.470.2122.0260.00.454	Health Insurance	\$20,584.00	\$882.00	\$6,174.00	\$14,410.00	\$4,410.00	\$10,000.00	48.58%
	PROGRAM: Title VII CRC Grant 2nd year - 470	\$989,304.30	\$24,934.96	\$222,947.96	\$766,356.34	\$164,065.27	\$602,291.07	60.88%
115.471.1000.0112.00.315	Teacher Salary	\$9,994.70	\$0.00	\$0.00	\$9,994.70	\$0.00	\$9,994.70	100.00%
115.471.1000.0117.00.316	Leadership Para	\$3,060.00	\$406.06	\$1,401.20	\$1,658.80	\$1,188.71	\$470.09	15.36%
115.471.1000.0150.00.315	Coordinators Stipends	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	0.00%
115.471.1000.0150.00.316	Coordinator Stipends	\$12,000.00	\$0.00	\$4,000.00	\$8,000.00	\$0.00	\$8,000.00	66.67%
115.471.1000.0150.01.315	After School Tutors	\$5,915.00	\$0.00	\$387.45	\$5,527.55	\$0.00	\$5,527.55	93.45%
115.471.1000.0150.01.316	After School Tutors	\$3,675.00	\$462.00	\$2,248.40	\$1,426.60	\$0.00	\$1,426.60	38.82%
115.471.1000.0150.02.315	Summer Teacher Stipends	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	0.00%
115.471.1000.0150.02.316	Summer School Stipends	\$5,500.00	\$0.00	\$0.00	\$5,500.00	\$0.00	\$5,500.00	100.00%
115.471.1000.0150.03.315	Check and Connect Stipends	\$6,900.00	\$0.00	\$0.00	\$6,900.00	\$0.00	\$6,900.00	100.00%
115.471.1000.0150.03.316	Check and Connect Stipends	\$21,000.00	\$0.00	\$2,700.00	\$18,300.00	\$0.00	\$18,300.00	87.14%
115.471.1000.0150.04.315	Staff Training Stipends	\$1,500.00	\$0.00	\$1,750.00	(\$250.00)	\$1,050.00	(\$1,300.00)	-86.67%
115.471.1000.0150.04.316	Staff Training Stipends	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	(\$750.00)	0.00%
115.471.1000.0210.00.315	Social Security	\$1,800.00	\$0.00	\$382.52	\$1,417.48	\$480.70	\$936.78	52.04%
115.471.1000.0210.00.316	Social Security	\$2,832.00	\$31.07	\$413.19	\$2,418.81	\$0.00	\$2,418.81	85.41%
115.471.1000.0210.01.315	Social Security	\$20.00	\$0.00	\$29.64	(\$9.64)	\$0.00	(\$9.64)	-48.20%
115.471.1000.0210.01.316	Social Security	\$0.00	\$35.34	\$171.99	(\$171.99)	\$0.00	(\$171.99)	0.00%
115.471.1000.0210.03.316	Social Security	\$0.00	\$0.00	\$206.55	(\$206.55)	\$0.00	(\$206.55)	0.00%
115.471.1000.0210.04.315	Social Security	\$0.00	\$0.00	\$95.64	(\$95.64)	\$0.00	(\$95.64)	0.00%
115.471.1000.0220.00.315	Teachers Retirement	\$1,798.00	\$0.00	\$473.51	\$1,324.49	\$595.10	\$729.39	40.57%
115.471.1000.0220.00.316	Teachers Retirement	\$3,779.00	\$38.45	\$511.49	\$3,267.51	\$0.00	\$3,267.51	86.46%
115.471.1000.0220.01.315	Teachers Retirement	\$120.00	\$0.00	\$36.69	\$83.31	\$0.00	\$83.31	69.43%
115.471.1000.0220.01.316	Teachers Retirement	\$0.00	\$43.75	\$212.92	(\$212.92)	\$0.00	(\$212.92)	0.00%
115.471.1000.0220.03.316	Teachers Retirement	\$0.00	\$0.00	\$255.69	(\$255.69)	\$0.00	(\$255.69)	0.00%
115.471.1000.0220.04.315	Teachers Retirement	\$120.00	\$0.00	\$118.39	\$1.61	\$0.00	\$1.61	1.34%

Arlee Joint School District

Expenditure Report

From Date: 3/1/2026

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- Subtotal by Collapse Mask
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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
115.471.1000.0240.00.315	Unemployment Compensation	\$121.00	\$0.00	\$15.50	\$105.50	\$19.50	\$86.00	71.07%
115.471.1000.0240.00.316	Unemployment Compensation	\$196.00	\$1.26	\$16.75	\$179.25	\$0.00	\$179.25	91.45%
115.471.1000.0240.01.315	Unemployment Compensation	\$0.00	\$0.00	\$1.20	(\$1.20)	\$0.00	(\$1.20)	0.00%
115.471.1000.0240.01.316	Unemployment Compensation	\$0.00	\$1.43	\$6.97	(\$6.97)	\$0.00	(\$6.97)	0.00%
115.471.1000.0240.03.316	Unemployment Compensation	\$0.00	\$0.00	\$8.37	(\$8.37)	\$0.00	(\$8.37)	0.00%
115.471.1000.0240.04.315	Unemployment Compensation	\$0.00	\$0.00	\$3.89	(\$3.89)	\$0.00	(\$3.89)	0.00%
115.471.1000.0250.00.315	Workers Compensation	\$164.00	\$0.00	\$29.88	\$134.12	\$28.30	\$105.82	64.52%
115.471.1000.0250.00.316	Workers Compensation	\$284.00	\$1.83	\$44.50	\$239.50	\$0.00	\$239.50	84.33%
115.471.1000.0250.01.316	Workers Compensation	\$0.00	\$2.08	\$2.08	(\$2.08)	\$0.00	(\$2.08)	0.00%
115.471.1000.0260.00.315	Health Insurance	\$1,309.00	\$0.00	\$0.00	\$1,309.00	\$765.80	\$543.20	41.50%
115.471.1000.0260.00.316	Health Insurance	\$2,054.00	\$0.00	\$0.00	\$2,054.00	\$0.00	\$2,054.00	100.00%
115.471.1000.0582.00.315	Student Travel (college visits)	\$635.00	\$0.00	\$0.00	\$635.00	\$0.00	\$635.00	100.00%
115.471.1000.0582.00.316	Staff Travel	\$1,851.00	\$284.97	\$559.97	\$1,291.03	\$0.00	\$1,291.03	69.75%
115.471.1000.0582.01.315	Staff Travel	\$30.00	\$0.00	\$0.00	\$30.00	\$0.00	\$30.00	100.00%
115.471.1000.0582.01.316	Student Travel	\$1,410.00	\$0.00	\$375.00	\$1,035.00	\$0.00	\$1,035.00	73.40%
115.471.1000.0610.00.315	GEARUP Supplies	\$387.10	\$0.00	\$0.00	\$387.10	\$0.00	\$387.10	100.00%
115.471.1000.0610.00.316	GEAR UP Supplies	\$660.00	\$0.00	\$0.00	\$660.00	\$390.47	\$269.53	40.84%
115.471.1000.0645.00.316	Other	\$26,000.00	\$0.00	\$0.00	\$26,000.00	\$0.00	\$26,000.00	100.00%
115.471.1000.0660.00.315	other	\$7,933.00	\$0.00	\$0.00	\$7,933.00	\$0.00	\$7,933.00	100.00%
115.471.1000.0660.00.316	MINOR EQUIPMENT-NEW	\$3,600.00	\$0.00	\$0.00	\$3,600.00	\$4,095.00	(\$495.00)	-13.75%
115.471.1000.0682.00.316	Online subscriptions	\$2,099.00	\$0.00	\$2,099.00	\$0.00	\$0.00	\$0.00	0.00%
	PROGRAM: GEAR UP - 471	\$133,246.80	\$1,308.24	\$23,058.38	\$110,188.42	\$9,363.58	\$100,824.84	75.67%
115.494.1000.0111.00.226	Federal Programs Dir.	\$11,311.00	\$0.00	\$2,827.80	\$8,483.20	\$0.00	\$8,483.20	75.00%
115.494.1000.0112.00.226	Teacher Salaries	\$100,265.00	\$7,906.05	\$57,742.21	\$42,522.79	\$39,530.25	\$2,992.54	2.98%
115.494.1000.0180.00.226	Vacation Payouts	\$5,900.00	\$0.00	\$0.00	\$5,900.00	\$0.00	\$5,900.00	100.00%
115.494.1000.0210.00.226	Social Security	\$8,987.00	\$593.83	\$4,520.52	\$4,466.48	\$3,298.77	\$1,167.71	12.99%
115.494.1000.0220.00.226	Teachers Retirement	\$10,860.00	\$748.71	\$5,735.99	\$5,124.01	\$4,189.84	\$934.17	8.60%
115.494.1000.0240.00.226	Unemployment Compensation	\$264.00	\$24.51	\$187.76	\$76.24	\$137.16	(\$60.92)	-23.08%
115.494.1000.0250.00.226	Workers Compensation	\$528.00	\$35.59	\$303.83	\$224.17	\$199.14	\$25.03	4.74%
115.494.1000.0260.00.226	Health Insurance	\$19,580.00	\$1,445.00	\$11,076.12	\$8,503.88	\$6,521.85	\$1,982.03	10.12%
115.494.1000.0582.00.226	PDD Travel	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00	\$0.00	0.00%
115.494.1000.0645.00.226	Home Liaison Supplies	\$805.00	\$0.00	\$175.45	\$629.55	\$0.00	\$629.55	78.20%
115.494.1000.0682.00.226	Technology supplies/licenses	\$3,625.00	\$0.00	\$3,625.00	\$0.00	\$0.00	\$0.00	0.00%
115.494.2122.0113.00.226	Counselors, Home Liaison	\$60,767.00	\$5,886.79	\$41,207.53	\$19,559.47	\$19,560.13	(\$0.66)	0.00%
115.494.2122.0210.00.226	Social Security	\$4,648.00	\$297.18	\$2,080.26	\$2,567.74	\$1,036.90	\$1,530.84	32.94%
115.494.2122.0220.00.226	Teachers Retirement	\$5,754.00	\$557.48	\$3,902.36	\$1,851.64	\$1,852.36	(\$0.72)	-0.01%
115.494.2122.0240.00.226	Unemployment Compensation	\$188.00	\$18.25	\$127.75	\$60.25	\$60.64	(\$0.39)	-0.21%
115.494.2122.0250.00.226	Workers Compensation	\$273.00	\$26.49	\$185.43	\$87.57	\$88.01	(\$0.44)	-0.16%
115.494.2122.0260.00.226	Health Insurance	\$12,701.00	\$1,280.00	\$8,793.30	\$3,907.70	\$3,935.90	(\$28.20)	-0.22%
115.494.2134.0113.00.226	Nurses Salary	\$36,150.00	\$4,646.91	\$29,478.06	\$6,671.94	\$19,241.28	(\$12,569.34)	-34.77%
115.494.2134.0210.00.226	Social Security	\$2,765.00	\$355.49	\$2,255.07	\$509.93	\$1,471.95	(\$962.02)	-34.79%
115.494.2134.0220.00.226	Teachers Retirement	\$3,423.00	\$440.06	\$2,791.56	\$631.44	\$1,822.15	(\$1,190.71)	-34.79%
115.494.2134.0240.00.226	Unemployment Compensation	\$112.00	\$14.41	\$91.39	\$20.61	\$59.65	(\$39.04)	-34.86%
115.494.2134.0250.00.226	Workers Compensation	\$163.00	\$20.91	\$132.66	\$30.34	\$86.59	(\$56.25)	-34.51%
115.494.2134.0260.00.226	Health Insurance	\$8,141.00	\$882.00	\$6,780.00	\$1,361.00	\$4,548.00	(\$3,187.00)	-39.15%
115.494.2210.0113.00.226	Technology Salary	\$0.00	(\$5,788.78)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
115.494.2210.0210.00.226	Social Security	\$0.00	(\$442.85)	\$0.00	\$0.00	\$162.57	(\$162.57)	0.00%
115.494.2210.0230.00.226	PERS	\$0.00	(\$498.64)	\$0.00	\$0.00	\$186.99	(\$186.99)	0.00%
115.494.2210.0240.00.226	Unemployment Compensation	\$0.00	(\$17.91)	\$0.00	\$0.00	\$6.57	(\$6.57)	0.00%

Arlee Joint School District

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
115.494.2210.0250.00.226	Workers Compensation	\$0.00	\$3.19	\$29.25	(\$29.25)	\$9.58	(\$38.83)	0.00%
115.494.2220.0113.00.226	Elem Librarian	\$28,098.00	\$2,341.43	\$16,421.68	\$11,676.32	\$11,707.15	(\$30.83)	-0.11%
115.494.2220.0210.00.226	Social Security	\$2,150.00	\$165.91	\$1,166.58	\$983.42	\$850.97	\$132.45	6.16%
115.494.2220.0220.00.226	Teachers Retirement	\$2,661.00	\$221.73	\$1,552.11	\$1,108.89	\$1,108.65	\$0.24	0.01%
115.494.2220.0240.00.226	Unemployment Compensation	\$87.00	\$7.27	\$50.89	\$36.11	\$36.35	(\$0.24)	-0.28%
115.494.2220.0250.00.226	Workers Compensation	\$126.00	\$10.54	\$73.78	\$52.22	\$52.70	(\$0.48)	-0.38%
115.494.2220.0260.00.226	Health Insurance	\$4,342.00	\$350.60	\$2,574.60	\$1,767.40	\$1,656.80	\$110.60	2.55%
115.494.2410.0111.00.226	Administrative Salaries	\$17,656.00	\$1,624.42	\$11,217.42	\$6,438.58	\$6,433.33	\$5.25	0.03%
115.494.2410.0210.00.226	Social Security	\$1,351.00	\$120.68	\$824.31	\$526.69	\$482.51	\$44.18	3.27%
115.494.2410.0220.00.226	Teachers Retirement	\$1,672.00	\$153.83	\$1,062.29	\$609.71	\$609.23	\$0.48	0.03%
115.494.2410.0240.00.226	Unemployment Compensation	\$55.00	\$5.04	\$34.79	\$20.21	\$19.96	\$0.25	0.45%
115.494.2410.0250.00.226	Workers Compensation	\$80.00	\$7.31	\$50.49	\$29.51	\$28.95	\$0.56	0.70%
115.494.2410.0260.00.226	Health Insurance	\$2,117.00	\$173.24	\$1,261.75	\$855.25	\$662.32	\$192.93	9.11%
115.494.2580.0113.00.226	Director of Technology	\$8,500.00	\$6,497.11	\$6,497.11	\$2,002.89	\$2,125.00	(\$122.11)	-1.44%
115.494.2580.0210.00.226	Social Security	\$650.00	\$497.04	\$497.04	\$152.96	\$0.00	\$152.96	23.53%
115.494.2580.0230.00.226	PERS	\$805.00	\$560.97	\$560.97	\$244.03	\$0.00	\$244.03	30.31%
115.494.2580.0240.00.226	Unemployment Compensation	\$26.00	\$20.10	\$20.10	\$5.90	\$0.00	\$5.90	22.69%
115.494.2580.0250.00.226	Workers Compensation	\$39.00	\$0.00	\$0.00	\$39.00	\$0.00	\$39.00	100.00%
115.494.2580.0260.00.226	Health Insurance	\$1,086.00	\$0.00	\$0.00	\$1,086.00	\$0.00	\$1,086.00	100.00%
115.494.6200.0940.00.226	Indirect Cost Rate	\$8,475.00	\$0.00	\$0.00	\$8,475.00	\$0.00	\$8,475.00	100.00%
	PROGRAM: Title I - School Wide - 494	\$377,936.00	\$31,191.89	\$228,665.21	\$149,270.79	\$133,780.20	\$15,490.59	4.10%
	FUND: MISCELLANEOUS FEDERAL FUN - 115	\$1,767,863.85	\$86,558.87	\$594,214.21	\$1,173,649.64	\$337,637.53	\$836,012.11	47.29%
117.610.1000.0112.00.000	Adult Education Instructor	\$7,895.38	\$0.00	\$0.00	\$7,895.38	\$0.00	\$7,895.38	100.00%
117.610.1000.0250.00.000	Workers Compensation	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
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	\$10,895.38	\$0.00	\$0.00	\$10,895.38	\$0.00	\$10,895.38	100.00%
	FUND: ADULT EDUCATION - 117	\$10,895.38	\$0.00	\$0.00	\$10,895.38	\$0.00	\$10,895.38	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	\$5,475.00	\$0.00	\$0.00	\$5,475.00	\$0.00	\$5,475.00	100.00%
120.100.2600.0610.00.000	Supplies	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$8,475.00	\$0.00	\$772.80	\$7,702.20	\$0.00	\$7,702.20	90.88%
120.160.2610.0114.00.000	Maintenance Supervisor	\$6,500.00	\$540.94	\$4,868.46	\$1,631.54	\$1,622.82	\$8.72	0.13%
120.160.2610.0250.00.000	Workers Compensation	\$390.00	\$31.64	\$284.78	\$105.22	\$94.92	\$10.30	2.64%
120.160.2610.0260.00.000	Health Insurance	\$850.00	\$70.56	\$635.04	\$214.96	\$211.68	\$3.28	0.39%
	PROGRAM: DISTRICT-WIDE - 160	\$7,740.00	\$643.14	\$5,788.28	\$1,951.72	\$1,929.42	\$22.30	0.29%
	FUND: Rental Fund - 120	\$16,215.00	\$643.14	\$6,561.08	\$9,653.92	\$1,929.42	\$7,724.50	47.64%
121.100.1670.0160.00.000	SICK LEAVE	\$750.00	\$0.00	\$19.17	\$730.83	\$0.00	\$730.83	97.44%
121.100.1670.0170.00.000	VACATION LEAVE	\$0.00	\$0.00	\$300.40	(\$300.40)	\$0.00	(\$300.40)	0.00%
121.100.1670.0250.00.000	Workers Compensation	\$1.00	\$0.00	\$1.44	(\$0.44)	\$0.00	(\$0.44)	-44.00%
121.100.2600.0160.00.000	SICK LEAVE	\$40,101.14	\$0.00	\$315.26	\$39,785.88	\$0.00	\$39,785.88	99.21%
121.100.2600.0170.00.000	Vacation Leave	\$0.00	\$0.00	\$5,024.81	(\$5,024.81)	\$0.00	(\$5,024.81)	0.00%
121.100.2600.0250.00.000	Workers Compensation	\$600.00	\$0.00	\$312.40	\$287.60	\$0.00	\$287.60	47.93%

Arlee Joint School District

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
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	\$41,852.14	\$0.00	\$5,973.48	\$35,878.66	\$0.00	\$35,878.66	85.73%
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	\$42,102.14	\$0.00	\$5,973.48	\$36,128.66	\$0.00	\$36,128.66	85.81%
126.120.1670.0150.00.000	Elem Staff Stipends	\$5,000.00	\$0.00	\$7,410.00	(\$2,410.00)	\$0.00	(\$2,410.00)	-48.20%
126.120.1670.0152.00.000	Stipends for NBC	\$3,600.00	\$0.00	\$3,600.00	\$0.00	\$0.00	\$0.00	0.00%
126.120.1670.0250.00.000	Workers Compensation	\$104.00	\$24.60	\$74.15	\$29.85	\$0.00	\$29.85	28.70%
126.120.1670.0550.00.000	K-6 copiers/printing	\$5,100.00	\$0.00	\$3,282.52	\$1,817.48	\$2,269.76	(\$452.28)	-8.87%
126.120.1670.0610.00.000	Elementary Supplies	\$17,640.00	\$648.76	\$9,203.73	\$8,436.27	\$661.10	\$7,775.17	44.08%
126.120.1670.0640.00.000	Elementary Textbooks	\$16,000.00	\$0.00	\$15,936.90	\$63.10	\$0.00	\$63.10	0.39%
126.120.1670.0660.00.000	Elem New Equipment	\$2,000.00	\$0.00	\$851.39	\$1,148.61	\$0.00	\$1,148.61	57.43%
126.120.1670.0682.00.000	Elem Tech Supplies (online sub	\$3,860.00	\$275.88	\$3,662.14	\$197.86	\$0.00	\$197.86	5.13%
126.120.1670.0810.00.000	Elem Dues and Fees	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
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%
126.120.2220.0610.00.000	Library Supplies	\$500.00	\$0.00	\$734.06	(\$234.06)	\$0.00	(\$234.06)	-46.81%
126.120.2220.0640.00.000	BOOKS	\$4,000.00	\$39.99	\$39.99	\$3,960.01	\$606.42	\$3,353.59	83.84%
126.120.2220.0650.00.000	PERIODICALS	\$300.00	\$0.00	\$39.00	\$261.00	\$0.00	\$261.00	87.00%
126.120.2410.0582.00.000	Principal Admin Travel	\$2,000.00	\$0.00	\$1,180.02	\$819.98	\$1,200.00	(\$380.02)	-19.00%
126.120.2410.0610.00.000	Principal Admin Supplies	\$1,000.00	\$0.00	\$336.96	\$663.04	\$0.00	\$663.04	66.30%
126.120.2410.0810.00.000	Principal Admin Dues and Fees	\$850.00	\$0.00	\$360.30	\$489.70	\$0.00	\$489.70	57.61%
126.120.2500.0531.00.000	Blackfoot Telephone	\$5,500.00	\$334.16	\$2,839.68	\$2,660.32	\$2,660.32	\$0.00	0.00%
126.120.2600.0412.00.000	ELECTRICITY	\$78,000.00	\$13,254.15	\$58,632.83	\$19,367.17	\$22,657.56	(\$3,290.39)	-4.22%
126.120.2600.0421.00.000	WATER/SEWER	\$13,000.00	\$648.50	\$15,171.48	(\$2,171.48)	\$1,763.50	(\$3,934.98)	-30.27%
126.120.2600.0431.00.000	Disposal Services	\$15,500.00	\$1,121.88	\$7,264.58	\$8,235.42	\$6,735.42	\$1,500.00	9.68%
126.120.2600.0610.00.000	Elementary Custodial Supplies	\$14,000.00	\$411.93	\$8,306.37	\$5,693.63	\$1,340.86	\$4,352.77	31.09%
126.120.2610.0300.00.000	Professional Services	\$3,000.00	\$116.38	\$1,606.25	\$1,393.75	\$658.14	\$735.61	24.52%
126.120.2610.0440.00.000	Elem K-6 Repair and Maintenan	\$0.00	\$0.00	\$232.49	(\$232.49)	\$0.00	(\$232.49)	0.00%
126.120.2610.0610.00.000	Maint Supplies	\$3,000.00	\$17.08	\$287.45	\$2,712.55	\$976.57	\$1,735.98	57.87%
	PROGRAM: Elementary - 120	\$196,254.00	\$16,893.31	\$141,052.29	\$55,201.71	\$41,529.65	\$13,672.06	6.97%
126.130.1470.0440.00.000	JH Music Repairs	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
126.130.1470.0610.00.000	JH Music Supplies	\$500.00	\$0.00	\$174.82	\$325.18	\$0.00	\$325.18	65.04%
126.130.1470.0660.00.000	JH Music Equipment	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
126.130.1470.0810.00.000	Music Dues and Fees	\$150.00	\$0.00	\$105.00	\$45.00	\$0.00	\$45.00	30.00%
126.130.1670.0550.00.000	JH Copier printing	\$2,700.00	\$0.00	\$2,493.54	\$206.46	\$0.00	\$206.46	7.65%
126.130.1670.0561.00.000	Imagine Learning	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
126.130.1670.0610.00.000	JH Supplies	\$5,500.00	\$1,001.14	\$2,230.93	\$3,269.07	\$201.58	\$3,067.49	55.77%
126.130.1670.0640.00.000	Textbooks JH	\$6,500.00	\$0.00	\$6,374.76	\$125.24	\$0.00	\$125.24	1.93%
126.130.1670.0645.00.000	Online Textbooks	\$2,300.00	\$0.00	\$2,257.51	\$42.49	\$0.00	\$42.49	1.85%
126.130.1670.0810.00.000	JH Dues and Fees	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
126.130.2220.0610.00.000	JH Library Supplies	\$250.00	\$0.00	\$153.84	\$96.16	\$46.16	\$50.00	20.00%
126.130.2220.0640.00.000	JH Books	\$1,250.00	\$0.00	\$396.99	\$853.01	\$785.86	\$67.15	5.37%
126.130.2220.0682.00.000	Technology Supplies (online li	\$500.00	\$69.01	\$69.01	\$430.99	\$0.00	\$430.99	86.20%
126.130.2410.0582.00.000	JH Principal Travel	\$500.00	\$0.00	\$70.00	\$430.00	\$0.00	\$430.00	86.00%
126.130.2410.0610.00.000	JH Principal Supplies	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%

Arlee Joint School District

Expenditure Report

From Date: 3/1/2026

To Date: 3/31/2026

Fiscal Year: 2025-2026

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

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
126.130.2410.0810.00.000	JH Principal Dues and Fees	\$300.00	\$0.00	\$143.70	\$156.30	\$0.00	\$156.30	52.10%
126.130.2500.0531.00.000	Telephone JH	\$2,150.00	\$133.66	\$1,135.85	\$1,014.15	\$1,064.15	(\$50.00)	-2.33%
126.130.2600.0412.00.000	ELECTRICITY	\$45,000.00	\$6,177.11	\$29,202.71	\$15,797.29	\$15,443.12	\$354.17	0.79%
126.130.2600.0421.00.000	WATER/SEWER	\$5,200.00	\$259.40	\$6,128.59	(\$928.59)	\$705.40	(\$1,633.99)	-31.42%
126.130.2600.0431.00.000	Disposal Services	\$6,200.00	\$448.75	\$2,905.82	\$3,294.18	\$2,694.18	\$600.00	9.68%
126.130.2600.0610.00.000	Custodial Supplies	\$6,000.00	\$164.77	\$3,268.58	\$2,731.42	\$336.35	\$2,395.07	39.92%
126.130.2600.0624.00.000	Propane JH	\$5,000.00	\$751.42	\$1,500.60	\$3,499.40	\$659.40	\$2,840.00	56.80%
126.130.2610.0300.00.000	Professional Maint	\$2,500.00	\$46.55	\$1,074.51	\$1,425.49	\$263.26	\$1,162.23	46.49%
126.130.2610.0440.00.000	Repair and Maintenance	\$0.00	\$0.00	\$89.14	(\$89.14)	\$0.00	(\$89.14)	0.00%
126.130.2610.0610.00.000	Maintenance Supplies	\$1,500.00	\$0.00	\$107.93	\$1,392.07	\$330.21	\$1,061.86	70.79%
	PROGRAM: MIDDLE SCHOOL - 130	\$98,250.00	\$9,051.81	\$59,883.83	\$38,366.17	\$22,529.67	\$15,836.50	16.12%
126.160.1140.0610.00.000	Elementary Art Supplies	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
126.160.1670.0122.00.000	Substitute Teacher Salaries	\$25,000.00	\$2,695.00	\$11,560.00	\$13,440.00	\$0.00	\$13,440.00	53.76%
126.160.1670.0150.00.000	Elem Stipends/Bus Rider Stipen	\$10,400.00	\$1,550.00	\$3,400.00	\$7,000.00	\$0.00	\$7,000.00	67.31%
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	\$38,457.00	\$0.00	\$6,456.34	\$32,000.66	\$374.42	\$31,626.24	82.24%
126.160.1670.0180.01.000	Earned Lunches	\$0.00	\$0.00	\$1,314.25	(\$1,314.25)	\$0.00	(\$1,314.25)	0.00%
126.160.1670.0250.00.000	Workers Compensation	\$875.00	\$25.55	\$112.57	\$762.43	\$0.00	\$762.43	87.13%
126.160.1670.0260.00.000	Health Insurance	\$3,082.00	\$0.00	\$0.00	\$3,082.00	\$0.00	\$3,082.00	100.00%
126.160.1670.0320.00.000	Professional Educational Servi	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
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	\$430.21	\$2,686.21	\$5,713.79	\$5,745.77	(\$31.98)	-0.38%
126.160.1670.0582.00.000	Elementary Staff Travel	\$3,000.00	\$0.00	\$35.08	\$2,964.92	\$0.00	\$2,964.92	98.83%
126.160.1670.0610.00.000	MBI Supplies	\$2,000.00	\$52.99	\$275.01	\$1,724.99	\$250.00	\$1,474.99	73.75%
126.160.1670.0610.03.000	Annual Paper Order	\$2,750.00	\$0.00	\$3,070.04	(\$320.04)	\$0.00	(\$320.04)	-11.64%
126.160.1670.0624.00.000	Employee Vehicle Gas	\$2,000.00	\$251.39	\$994.07	\$1,005.93	\$825.93	\$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%
126.160.2122.0531.00.000	Home School Liaison phone	\$720.00	\$34.73	\$243.07	\$476.93	\$260.93	\$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%
126.160.2134.0610.00.000	Nursing Supplies	\$1,500.00	\$0.00	\$146.94	\$1,353.06	\$0.00	\$1,353.06	90.20%
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	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
126.160.2210.0113.00.000	Tech Director/Asst.	\$0.00	(\$31,838.37)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
126.160.2210.0250.00.000	Workers Compensation	\$0.00	(\$143.28)	\$0.00	\$0.00	\$52.59	(\$52.59)	0.00%
126.160.2210.0355.00.000	Computer Prof Services	\$3,000.00	\$0.00	\$3,032.19	(\$32.19)	\$0.00	(\$32.19)	-1.07%
126.160.2210.0531.00.000	Technology Telephone	\$600.00	\$34.73	\$243.07	\$356.93	\$92.93	\$264.00	44.00%
126.160.2210.0682.00.000	Technology related supplies	\$0.00	\$193.12	\$193.12	(\$193.12)	\$0.00	(\$193.12)	0.00%
126.160.2210.0810.00.000	DUES AND FEES	\$600.00	\$0.00	\$199.50	\$400.50	\$0.00	\$400.50	66.75%
126.160.2220.0682.00.000	Library Software Renewal	\$1,000.00	\$169.07	\$1,074.54	(\$74.54)	\$0.00	(\$74.54)	-7.45%
126.160.2310.0582.00.000	Board Travel	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
126.160.2310.0610.00.000	Board Supplies	\$0.00	\$0.00	\$2,650.20	(\$2,650.20)	\$0.00	(\$2,650.20)	0.00%
126.160.2310.0810.00.000	Board Dues and Fees	\$12,000.00	\$0.00	\$11,377.17	\$622.83	\$0.00	\$622.83	5.19%
126.160.2313.0330.00.000	Legal Services	\$8,000.00	\$0.00	\$4,092.09	\$3,907.91	\$0.00	\$3,907.91	48.85%
126.160.2315.0330.00.000	Audit Services	\$27,055.00	\$11,185.30	\$24,007.90	\$3,047.10	\$7,782.60	(\$4,735.50)	-17.50%
126.160.2316.0610.00.000	Staff Relations	\$5,000.00	\$30.45	\$760.63	\$4,239.37	\$0.00	\$4,239.37	84.79%
126.160.2321.0250.00.000	Workers Compensation	\$0.00	\$0.12	\$1.04	(\$1.04)	\$0.36	(\$1.40)	0.00%
126.160.2321.0531.00.000	Superintendent Telephone	\$630.00	\$22.50	\$202.50	\$427.50	\$67.50	\$360.00	57.14%
126.160.2321.0582.00.000	Superintendent Travel	\$2,500.00	\$0.00	\$332.50	\$2,167.50	\$0.00	\$2,167.50	86.70%
126.160.2321.0610.00.000	Superintendent Supplies	\$2,000.00	\$0.00	\$864.99	\$1,135.01	\$0.00	\$1,135.01	56.75%

Arlee Joint School District

Expenditure Report

From Date: 3/1/2026

To Date: 3/31/2026

Fiscal Year: 2025-2026

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

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
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	\$510.68	\$3,052.76	\$2,947.24	\$641.22	\$2,306.02	38.43%
126.160.2510.0300.00.000	Professional Technical	\$2,000.00	\$0.00	\$1,308.30	\$691.70	\$0.00	\$691.70	34.59%
126.160.2510.0330.00.000	iVisions Services and Maintena	\$15,450.00	\$0.00	\$15,437.15	\$12.85	\$0.00	\$12.85	0.08%
126.160.2510.0531.00.000	District Clerk Phone	\$505.00	\$34.73	\$243.07	\$261.93	\$260.93	\$1.00	0.20%
126.160.2510.0540.00.000	Advertising	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
126.160.2510.0550.00.000	Printer/Admin	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	100.00%
126.160.2510.0582.00.000	Fiscal Services Travel	\$2,000.00	\$0.00	\$415.50	\$1,584.50	\$0.00	\$1,584.50	79.23%
126.160.2510.0610.00.000	Fiscal Services Supplies	\$1,500.00	\$7.00	\$1,128.93	\$371.07	\$446.76	(\$75.69)	-5.05%
126.160.2510.0682.00.000	Technology related supplies	\$1,500.00	\$0.00	\$193.12	\$1,306.88	\$0.00	\$1,306.88	87.13%
126.160.2510.0810.00.000	Fiscal Services Dues and Fees	\$800.00	\$0.00	\$728.70	\$71.30	\$0.00	\$71.30	8.91%
126.160.2580.0113.00.000	Director of Technology	\$46,750.00	\$35,734.20	\$35,734.20	\$11,015.80	\$11,845.02	(\$829.22)	-1.77%
126.160.2580.0250.00.000	Workers Compensation	\$280.00	\$160.81	\$160.81	\$119.19	\$0.00	\$119.19	42.57%
126.160.2600.0126.00.000	Custodian Subs/Summer Staff	\$10,000.00	\$0.00	\$9,587.95	\$412.05	\$0.00	\$412.05	4.12%
126.160.2600.0136.00.000	Custodians Overtime	\$7,500.00	\$0.00	\$2,348.41	\$5,151.59	\$0.00	\$5,151.59	68.69%
126.160.2600.0250.00.000	Workers Compensation	\$9,000.00	\$0.00	(\$3,367.97)	\$12,367.97	\$1,746.72	\$10,621.25	118.01%
126.160.2600.0260.00.000	Health Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$11,199.00	(\$11,199.00)	0.00%
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	\$73.50	(\$73.50)	\$0.00	(\$73.50)	0.00%
126.160.2600.0810.00.000	Custodial Dues and Fees	\$600.00	\$24.50	\$295.20	\$304.80	\$0.00	\$304.80	50.80%
126.160.2610.0114.00.000	Maintenance Salaries	\$46,250.00	\$3,921.82	\$39,681.23	\$6,568.77	\$11,755.48	(\$5,186.71)	-11.21%
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	\$3,000.00	\$230.74	\$2,333.16	\$666.84	\$680.34	(\$13.50)	-0.45%
126.160.2610.0260.00.000	Health Insurance	\$6,033.00	\$502.74	\$4,524.67	\$1,508.33	\$1,508.22	\$0.11	0.00%
126.160.2610.0300.00.000	Professional Services Maintena	\$17,000.00	\$1,485.05	\$12,485.09	\$4,514.91	\$2,312.45	\$2,202.46	12.96%
126.160.2610.0440.00.000	Repair and Maintenance	\$0.00	\$0.00	\$109.34	(\$109.34)	\$0.00	(\$109.34)	0.00%
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	\$3,000.00	\$70.00	\$1,152.21	\$1,847.79	\$340.90	\$1,506.89	50.23%
126.160.2610.0624.00.000	Maintenance Gas	\$1,500.00	\$20.08	\$602.33	\$897.67	\$1,147.67	(\$250.00)	-16.67%
126.160.2610.0660.00.000	Maintenance Minor Equipment	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	100.00%
126.160.2620.0520.00.000	Liability Insurance	\$95,031.30	\$0.00	\$95,031.30	\$0.00	\$0.00	\$0.00	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	\$505.50	\$1,504.77	\$4,495.23	\$317.94	\$4,177.29	69.62%
126.160.2740.0514.00.000	Student Transp/Parent	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	100.00%
126.160.2740.0624.00.000	Van/Act Bus Fuel	\$2,500.00	\$70.80	\$210.24	\$2,289.76	\$1,289.76	\$1,000.00	40.00%
126.160.5100.0840.00.554	IA Bond Principal	\$181,596.00	\$0.00	\$181,596.00	\$0.00	\$0.00	\$0.00	0.00%
126.160.5100.0850.00.554	IA Bond Interest	\$113,784.66	\$0.00	\$58,821.79	\$54,962.87	\$0.00	\$54,962.87	48.30%
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	\$774,648.96	\$28,263.83	\$547,887.81	\$226,761.15	\$61,820.42	\$164,940.73	21.29%
126.280.1000.0112.00.000	Special Education Teachers	\$57,891.00	\$4,824.17	\$33,769.19	\$24,121.81	\$24,120.81	\$1.00	0.00%
126.280.1000.0115.00.000	SPED secretary	\$9,798.00	\$746.18	\$5,008.49	\$4,789.51	\$3,136.91	\$1,652.60	16.87%
126.280.1000.0117.00.000	SPED Paraprofessionals	\$35,609.00	\$3,163.59	\$19,111.58	\$16,497.42	\$10,786.09	\$5,711.33	16.04%
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	\$6,000.00	\$0.00	\$6,200.00	(\$200.00)	\$0.00	(\$200.00)	-3.33%
126.280.1000.0250.00.000	Workers Compensation	\$750.00	\$43.21	\$315.81	\$434.19	\$186.84	\$247.35	32.98%
126.280.1000.0260.00.000	Health Insurance	\$10,584.00	\$1,779.27	\$9,199.18	\$1,384.82	\$5,167.15	(\$3,782.33)	-35.74%
126.280.1000.0531.00.000	SPED Telephone	\$2,000.00	\$148.80	\$1,041.46	\$958.54	\$1,118.54	(\$160.00)	-8.00%
126.280.1000.0582.00.000	SPED Travel	\$1,500.00	\$0.00	\$100.00	\$1,400.00	\$0.00	\$1,400.00	93.33%
126.280.1000.0610.00.000	SPED Supplies Elem/JH	\$3,500.00	\$0.00	\$63.39	\$3,436.61	\$0.00	\$3,436.61	98.19%

Arlee Joint School District

Expenditure Report

Fiscal Year: 2025-2026

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

From Date: 3/1/2026

To Date: 3/31/2026

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
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	\$138,632.00	\$11,580.22	\$80,934.10	\$57,697.90	\$48,891.34	\$8,806.56	6.35%
126.394.1370.0610.00.000	FCS Supplies JH	\$1,200.00	\$56.57	\$520.86	\$679.14	\$200.00	\$479.14	39.93%
	PROGRAM: Home Economics - 394	\$1,200.00	\$56.57	\$520.86	\$679.14	\$200.00	\$479.14	39.93%
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	\$2,388.00	\$1,412.00	\$0.00	\$1,412.00	37.16%
126.720.3500.0150.00.000	JH AD Stipend	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$500.00	\$3,500.00	87.50%
126.720.3500.0250.00.000	Workers Compensation	\$300.00	\$0.00	\$10.75	\$289.25	\$0.00	\$289.25	96.42%
126.720.3500.0300.00.000	Gym Floor Recoating	\$1,466.25	\$0.00	\$0.00	\$1,466.25	\$0.00	\$1,466.25	100.00%
126.720.3500.0582.00.000	Athletics Travel	\$1,000.00	\$0.00	\$442.16	\$557.84	\$0.00	\$557.84	55.78%
126.720.3500.0610.00.000	Athletics Supplies	\$2,500.00	\$0.00	\$2,701.43	(\$201.43)	\$0.00	(\$201.43)	-8.06%
126.720.3500.0610.01.000	Uniforms	\$2,000.00	\$0.00	\$324.00	\$1,676.00	\$0.00	\$1,676.00	83.80%
126.720.3500.0624.00.000	Co-Curricular Trip Fuel	\$3,000.00	\$74.16	\$712.96	\$2,287.04	\$1,287.04	\$1,000.00	33.33%
126.720.3500.0660.00.000	Athletics Minor Equipment	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
126.720.3500.0810.00.000	DUES AND FEES	\$0.00	\$0.00	\$200.00	(\$200.00)	\$0.00	(\$200.00)	0.00%
	PROGRAM: SCHOOL SPONSORED ATHLETIC - 720	\$19,566.25	\$74.16	\$6,779.30	\$12,786.95	\$1,787.04	\$10,999.91	56.22%
126.910.3100.0440.00.000	Kitchen Repair and Maintenance	\$0.00	\$0.00	\$206.50	(\$206.50)	\$0.00	(\$206.50)	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	\$206.50	\$34,793.50	\$0.00	\$34,793.50	99.41%
126.995.2140.0815.00.006	CSCT Match Payment	\$0.00	\$1,121.69	\$16,969.74	(\$16,969.74)	\$0.00	(\$16,969.74)	0.00%
	PROGRAM: CSCT Match Transfer to OPI - 995	\$0.00	\$1,121.69	\$16,969.74	(\$16,969.74)	\$0.00	(\$16,969.74)	0.00%
	FUND: P.L. 81-874 IMPACT AID EL - 126	\$1,264,751.21	\$67,041.59	\$854,234.43	\$410,516.78	\$176,758.12	\$233,758.66	18.48%
128.120.2210.0682.00.000	Elem tech supplies	\$1,500.00	\$0.00	\$5,576.55	(\$4,076.55)	\$1,299.99	(\$5,376.54)	-358.44%
128.120.2321.0682.00.000	Elementary Tech supplies	\$3,500.00	\$0.00	\$2,817.65	\$682.35	\$0.00	\$682.35	19.50%
	PROGRAM: Elementary - 120	\$5,000.00	\$0.00	\$8,394.20	(\$3,394.20)	\$1,299.99	(\$4,694.19)	-93.88%
128.130.2210.0682.00.000	JH tech supplies	\$1,500.00	\$0.00	\$1,717.83	(\$217.83)	\$0.00	(\$217.83)	-14.52%
	PROGRAM: MIDDLE SCHOOL - 130	\$1,500.00	\$0.00	\$1,717.83	(\$217.83)	\$0.00	(\$217.83)	-14.52%
128.160.2210.0355.00.000	Contracted Computer Services	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$770.00	\$4,230.00	84.60%
128.160.2210.0455.00.000	Technology Repairs and Maint	\$15,000.00	\$0.00	\$317.62	\$14,682.38	\$604.80	\$14,077.58	93.85%
128.160.2210.0535.00.000	Communications/Internet	\$15,000.00	\$89.77	\$8,972.06	\$6,027.94	\$1,071.55	\$4,956.39	33.04%
128.160.2210.0582.00.000	Tech Travel	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
128.160.2210.0660.00.000	Tech Minor Equip	\$19,453.37	\$0.00	\$0.00	\$19,453.37	\$0.00	\$19,453.37	100.00%
128.160.2210.0682.00.000	Technology Supplies	\$30,000.00	\$267.92	\$8,611.81	\$21,388.19	\$220.50	\$21,167.69	70.56%
128.160.2210.0735.00.000	Major Tech Equip and Software	\$15,000.00	\$0.00	\$316.96	\$14,683.04	\$4,551.96	\$10,131.08	67.54%
	PROGRAM: DISTRICT-WIDE - 160	\$101,453.37	\$357.69	\$18,218.45	\$83,234.92	\$7,218.81	\$76,016.11	74.93%
	FUND: TECHNOLOGY GRANT - 128	\$107,953.37	\$357.69	\$28,330.48	\$79,622.89	\$8,518.80	\$71,104.09	65.87%
129.100.1670.0610.00.000	Flex Fund Supplies	\$114,650.81	\$0.00	\$0.00	\$114,650.81	\$0.00	\$114,650.81	100.00%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$114,650.81	\$0.00	\$0.00	\$114,650.81	\$0.00	\$114,650.81	100.00%
129.376.1670.0610.00.155	Elem Transformational Learning	\$5,425.32	\$0.00	\$1,926.70	\$3,498.62	\$0.00	\$3,498.62	64.49%

Arlee Joint School District

Expenditure Report

Fiscal Year: 2025-2026

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	PROGRAM: Transformational Learning - 376	\$5,425.32	\$0.00	\$1,926.70	\$3,498.62	\$0.00	\$3,498.62	64.49%
129.377.1670.0610.00.165	Advanced Opp 2025	\$4,979.54	\$0.00	\$0.00	\$4,979.54	\$0.00	\$4,979.54	100.00%
129.377.1670.0610.00.166	Advanced Opp Supplies	\$5,256.06	\$0.00	\$0.00	\$5,256.06	\$0.00	\$5,256.06	100.00%
	PROGRAM: Advanced Opportunities - 377	\$10,235.60	\$0.00	\$0.00	\$10,235.60	\$0.00	\$10,235.60	100.00%
	FUND: FLEX - 129	\$130,311.73	\$0.00	\$1,926.70	\$128,385.03	\$0.00	\$128,385.03	98.52%
150.100.5100.0860.00.000	AGENT FEES	\$0.00	\$500.00	\$500.00	(\$500.00)	\$0.00	(\$500.00)	0.00%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$0.00	\$500.00	\$500.00	(\$500.00)	\$0.00	(\$500.00)	0.00%
150.160.5100.0840.00.444	Go Bond Principal	\$130,000.00	\$0.00	\$0.00	\$130,000.00	\$0.00	\$130,000.00	100.00%
150.160.5100.0850.00.444	Go Bond Interest	\$283,150.00	\$0.00	\$141,575.00	\$141,575.00	\$0.00	\$141,575.00	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	\$413,650.00	\$0.00	\$141,575.00	\$272,075.00	\$0.00	\$272,075.00	65.77%
	FUND: DEBT SERVICE - 150	\$413,650.00	\$500.00	\$142,075.00	\$271,575.00	\$0.00	\$271,575.00	65.65%
160.120.4500.0725.00.554	Impact Aid/GO Bond Constructio	\$4,281,301.94	\$10,271.21	\$3,724,459.74	\$556,842.20	\$25,840.59	\$531,001.61	12.40%
	PROGRAM: Elementary - 120	\$4,281,301.94	\$10,271.21	\$3,724,459.74	\$556,842.20	\$25,840.59	\$531,001.61	12.40%
	FUND: BUILDING - 160	\$4,281,301.94	\$10,271.21	\$3,724,459.74	\$556,842.20	\$25,840.59	\$531,001.61	12.40%
161.120.2610.0440.00.000	Elementary Maintenance Repairs	\$10,000.00	\$0.00	\$1,659.67	\$8,340.33	\$0.00	\$8,340.33	83.40%
161.120.4600.0440.00.000	Elem Maintenance	\$104,496.78	\$0.00	\$0.00	\$104,496.78	\$0.00	\$104,496.78	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	\$164,496.78	\$0.00	\$1,659.67	\$162,837.11	\$0.00	\$162,837.11	98.99%
161.130.2610.0440.00.000	Elementary Maintenance Repairs	\$10,000.00	\$0.00	\$2.37	\$9,997.63	\$0.00	\$9,997.63	99.98%
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	\$2.37	\$79,312.35	\$0.00	\$79,312.35	100.00%
	FUND: BUILDING RESERVE - 161	\$243,811.50	\$0.00	\$1,662.04	\$242,149.46	\$0.00	\$242,149.46	99.32%
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%
	FUND: Friends of Arlee - 185	\$739.75	\$0.00	\$0.00	\$739.75	\$0.00	\$739.75	100.00%
201.150.1000.0561.00.000	Imagine Learning and MTDA	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
201.150.1000.0640.00.000	BOOKS	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
201.150.1000.0645.00.000	Online Textbooks	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
201.150.1140.0112.00.000	Art Teacher Salary	\$30,980.00	\$2,581.62	\$18,071.34	\$12,908.66	\$12,908.10	\$0.56	0.00%
201.150.1140.0250.00.000	Workers Compensation	\$140.00	\$11.62	\$81.34	\$58.66	\$58.10	\$0.56	0.40%
201.150.1140.0260.00.000	Health Insurance	\$4,552.00	\$215.00	\$1,058.34	\$3,493.66	\$791.20	\$2,702.46	59.37%
201.150.1240.0112.00.000	HS English Salary	\$66,720.00	\$5,559.91	\$38,919.37	\$27,800.63	\$27,799.52	\$1.11	0.00%
201.150.1240.0250.00.000	Workers Compensation	\$310.00	\$25.02	\$175.14	\$134.86	\$125.10	\$9.76	3.15%
201.150.1240.0260.00.000	Health Insurance	\$11,008.00	\$917.28	\$7,141.80	\$3,866.20	\$3,974.46	(\$108.26)	-0.98%
201.150.1270.0112.00.000	Salish	\$5,999.00	\$0.00	\$1,499.76	\$4,499.24	\$0.00	\$4,499.24	75.00%
201.150.1270.0250.00.000	Workers Compensation	\$40.00	\$0.00	\$6.75	\$33.25	\$11.25	\$22.00	55.00%

Arlee Joint School District

Expenditure Report

From Date: 3/1/2026

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
201.150.1270.0260.00.000	Health Insurance	\$1,482.00	\$0.00	\$468.45	\$1,013.55	\$519.40	\$494.15	33.34%
201.150.1340.0112.00.000	HS PE Salary	\$69,628.00	\$5,802.25	\$40,615.75	\$29,012.25	\$29,011.25	\$1.00	0.00%
201.150.1340.0250.00.000	Workers Compensation	\$315.00	\$26.11	\$182.77	\$132.23	\$130.55	\$1.68	0.53%
201.150.1340.0260.00.000	Health Insurance	\$10,584.00	\$882.00	\$6,174.00	\$4,410.00	\$4,410.00	\$0.00	0.00%
201.150.1440.0112.00.000	HS Math Salary	\$41,507.00	\$3,458.78	\$24,211.46	\$17,295.54	\$17,293.90	\$1.64	0.00%
201.150.1440.0250.00.000	Workers Compensation	\$200.00	\$15.56	\$108.92	\$91.08	\$77.80	\$13.28	6.64%
201.150.1440.0260.00.000	Health Insurance	\$6,775.00	\$564.48	\$4,344.96	\$2,430.04	\$2,428.80	\$1.24	0.02%
201.150.1470.0112.00.000	Band/Choir Salary	\$30,744.00	\$2,830.93	\$19,816.51	\$10,927.49	\$14,154.65	(\$3,227.16)	-10.50%
201.150.1470.0250.00.000	Workers Compensation	\$140.00	\$12.74	\$89.18	\$50.82	\$63.70	(\$12.88)	-9.20%
201.150.1470.0260.00.000	Health Insurance	\$0.00	\$330.65	\$5,819.87	(\$5,819.87)	\$1,092.25	(\$6,912.12)	0.00%
201.150.1510.0112.00.000	HS Science Salary	\$102,309.00	\$8,731.94	\$61,123.58	\$41,185.42	\$43,659.74	(\$2,474.32)	-2.42%
201.150.1510.0250.00.000	Workers Compensation	\$450.00	\$39.30	\$275.10	\$174.90	\$196.50	(\$21.60)	-4.80%
201.150.1510.0260.00.000	Health Insurance	\$17,358.00	\$1,446.48	\$8,679.36	\$8,678.64	\$2,504.40	\$6,174.24	35.57%
201.150.1570.0112.00.000	History/Government Salaries	\$52,558.00	\$3,633.65	\$25,435.55	\$27,122.45	\$18,168.21	\$8,954.24	17.04%
201.150.1570.0250.00.000	Workers Compensation	\$250.00	\$16.35	\$114.45	\$135.55	\$98.55	\$37.00	14.80%
201.150.1570.0260.00.000	Health Insurance	\$10,585.00	\$717.24	\$5,541.84	\$5,043.16	\$3,820.80	\$1,222.36	11.55%
201.150.2122.0113.00.000	JH/HS Counselor & Home Lias. S	\$35,492.00	\$2,957.62	\$22,066.41	\$13,425.59	\$14,788.07	(\$1,362.48)	-3.84%
201.150.2122.0250.00.000	Workers Compensation	\$160.00	\$13.31	\$99.30	\$60.70	\$66.55	(\$5.85)	-3.66%
201.150.2122.0260.00.000	Health Insurance	\$7,408.00	\$922.60	\$4,811.80	\$2,596.20	\$2,597.00	(\$0.80)	-0.01%
201.150.2220.0113.00.000	HS Library Salary	\$19,524.00	\$1,626.95	\$11,388.65	\$8,135.35	\$8,134.74	\$0.61	0.00%
201.150.2220.0250.00.000	Workers Compensation	\$88.00	\$7.32	\$51.24	\$36.76	\$36.60	\$0.16	0.18%
201.150.2220.0260.00.000	Health Insurance	\$3,176.00	\$264.60	\$1,852.20	\$1,323.80	\$1,323.00	\$0.80	0.03%
201.150.2410.0111.00.000	HS Principal Salary	\$66,360.00	\$6,332.95	\$43,179.20	\$23,180.80	\$18,998.82	\$4,181.98	6.30%
201.150.2410.0115.00.000	HS Secretary Salary	\$41,930.00	\$3,273.95	\$22,359.24	\$19,570.76	\$15,285.93	\$4,284.83	10.22%
201.150.2410.0125.00.000	HS Secretary Substitutes	\$1,000.00	\$674.25	\$1,236.14	(\$236.14)	\$0.00	(\$236.14)	-23.61%
201.150.2410.0135.00.000	HS Secretary Overtime	\$2,500.00	\$0.00	\$97.95	\$2,402.05	\$0.00	\$2,402.05	96.08%
201.150.2410.0250.00.000	Workers Compensation	\$570.00	\$46.26	\$300.79	\$269.21	\$155.62	\$113.59	19.93%
201.150.2410.0260.00.000	Health Insurance	\$17,993.00	\$1,445.40	\$10,749.60	\$7,243.40	\$5,888.70	\$1,354.70	7.53%
	PROGRAM: SECONDARY - 150	\$693,835.00	\$55,384.12	\$388,148.11	\$305,686.89	\$250,573.26	\$55,113.63	7.94%
201.160.1000.0111.00.000	Federal Programs Director	\$7,541.00	\$0.00	\$2,513.60	\$5,027.40	\$0.00	\$5,027.40	66.67%
201.160.1000.0122.00.000	HS Substitutes	\$15,000.00	\$1,485.00	\$4,860.00	\$10,140.00	\$0.00	\$10,140.00	67.60%
201.160.1000.0150.00.000	STIPENDS	\$9,741.44	\$0.00	\$0.00	\$9,741.44	\$0.00	\$9,741.44	100.00%
201.160.1000.0160.00.000	Sick Leave Payout	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
201.160.1000.0170.00.000	Vacation Leave Payout	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
201.160.1000.0180.00.000	Personal Day Payout	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	100.00%
201.160.1000.0180.01.000	HS Earned Lunches	\$10,000.00	\$0.00	\$2,299.70	\$7,700.30	\$0.00	\$7,700.30	77.00%
201.160.1000.0250.00.000	Workers Compensation	\$500.00	\$6.69	\$33.21	\$466.79	\$28.30	\$438.49	87.70%
201.160.1000.0260.00.000	Health Insurance	\$1,059.00	\$0.00	\$406.60	\$652.40	\$815.80	(\$163.40)	-15.43%
201.160.2210.0113.00.000	Technology Coordinator	\$25,500.00	(\$17,366.38)	\$0.00	\$25,500.00	\$0.00	\$25,500.00	100.00%
201.160.2210.0250.00.000	Workers Compensation	\$120.00	(\$78.12)	\$0.00	\$120.00	\$28.68	\$91.32	76.10%
201.160.2313.0330.00.000	Legal Services	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
201.160.2321.0111.00.000	Superintendent - Admin	\$33,270.00	\$2,750.00	\$24,750.00	\$8,520.00	\$8,249.99	\$270.01	0.81%
201.160.2321.0250.00.000	Workers Compensation	\$173.00	\$12.37	\$111.33	\$61.67	\$37.11	\$24.56	14.20%
201.160.2321.0260.00.000	Health Insurance	\$3,176.00	\$143.10	\$1,089.90	\$2,086.10	\$429.30	\$1,656.80	52.17%
201.160.2510.0111.00.000	District Clerk Office	\$34,887.00	\$2,702.41	\$25,779.63	\$9,107.37	\$11,429.73	(\$2,322.36)	-6.66%
201.160.2510.0250.00.000	Workers Compensation	\$190.00	\$12.16	\$115.99	\$74.01	\$50.45	\$23.56	12.40%
201.160.2510.0260.00.000	Health Insurance	\$4,000.00	\$340.68	\$2,838.12	\$1,161.88	\$1,142.04	\$19.84	0.50%
201.160.2580.0113.00.000	Director of Technology	\$0.00	\$19,491.38	\$19,491.38	(\$19,491.38)	\$6,442.50	(\$25,933.88)	0.00%
201.160.2580.0250.00.000	Workers Compensation	\$0.00	\$87.68	\$87.68	(\$87.68)	\$0.00	(\$87.68)	0.00%

Arlee Joint School District

Expenditure Report

From Date: 3/1/2026

To Date: 3/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask
 Include pre encumbrance
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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
201.160.2600.0114.00.000	HS/Gym Custodians	\$55,964.00	\$4,817.53	\$31,328.91	\$24,635.09	\$21,326.13	\$3,308.96	5.91%
201.160.2600.0136.00.000	Custodians Overtime	\$0.00	\$1,111.58	\$2,532.47	(\$2,532.47)	\$0.00	(\$2,532.47)	0.00%
201.160.2600.0250.00.000	Workers Compensation	\$3,275.00	\$325.42	\$1,932.50	\$1,342.50	\$1,284.83	\$57.67	1.76%
201.160.2600.0260.00.000	Health Insurance	\$13,859.00	\$1,508.77	\$9,699.29	\$4,159.71	\$7,000.00	(\$2,840.29)	-20.49%
201.160.2610.0114.00.000	Maintenance Supervisor	\$26,650.00	\$2,231.38	\$20,082.42	\$6,567.58	\$6,694.14	(\$126.56)	-0.47%
201.160.2610.0250.00.000	Workers Compensation	\$1,600.00	\$130.54	\$1,174.85	\$425.15	\$391.62	\$33.53	2.10%
201.160.2610.0260.00.000	Health Insurance	\$3,500.00	\$291.06	\$2,619.54	\$880.46	\$873.18	\$7.28	0.21%
	PROGRAM: DISTRICT-WIDE - 160	\$330,005.44	\$20,003.25	\$153,747.12	\$176,258.32	\$66,223.80	\$110,034.52	33.34%
201.280.1000.0112.00.000	HS Sped Teacher	\$110,267.00	\$9,188.92	\$64,322.44	\$45,944.56	\$45,944.56	\$0.00	0.00%
201.280.1000.0117.00.000	HS Sped Paraprofessionals	\$24,972.00	\$0.00	\$0.00	\$24,972.00	\$0.00	\$24,972.00	100.00%
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	\$0.00	\$1,900.00	100.00%
201.280.1000.0250.00.000	Workers Compensation	\$610.00	\$41.35	\$289.45	\$320.55	\$206.75	\$113.80	18.66%
201.280.1000.0260.00.000	Health Insurance	\$31,752.00	\$1,770.00	\$12,942.00	\$18,810.00	\$8,298.00	\$10,512.00	33.11%
201.280.6200.0920.00.000	Resource Transfer Coop	\$2,534.00	\$0.00	\$2,447.31	\$86.69	\$0.00	\$86.69	3.42%
	PROGRAM: RESOURCE ROOM - 280	\$174,035.00	\$11,000.27	\$80,001.20	\$94,033.80	\$54,449.31	\$39,584.49	22.75%
201.392.1170.0112.00.000	Business Ed Salary	\$40,231.00	\$3,352.31	\$23,466.17	\$16,764.83	\$16,761.53	\$3.30	0.01%
201.392.1170.0250.00.000	Workers Compensation	\$175.00	\$15.08	\$105.56	\$69.44	\$75.40	(\$5.96)	-3.41%
201.392.1170.0260.00.000	Health Insurance	\$7,198.00	\$593.04	\$4,331.60	\$2,866.40	\$2,818.76	\$47.64	0.66%
	PROGRAM: Business Ed - 392	\$47,604.00	\$3,960.43	\$27,903.33	\$19,700.67	\$19,655.69	\$44.98	0.09%
201.394.1370.0112.00.000	FCS Salary	\$41,419.00	\$3,451.54	\$24,160.78	\$17,258.22	\$17,257.67	\$0.55	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	\$200.00	\$15.53	\$108.71	\$91.29	\$77.65	\$13.64	6.82%
201.394.1370.0260.00.000	Health Insurance	\$9,103.00	\$758.52	\$5,911.64	\$3,191.36	\$3,190.60	\$0.76	0.01%
	PROGRAM: Home Economics - 394	\$53,346.00	\$4,225.59	\$30,181.13	\$23,164.87	\$20,525.92	\$2,638.95	4.95%
201.395.1410.0112.00.000	Industrial Arts Salary	\$30,980.00	\$2,581.61	\$18,071.27	\$12,908.73	\$12,908.05	\$0.68	0.00%
201.395.1410.0250.00.000	Workers Compensation	\$150.00	\$11.62	\$81.34	\$68.66	\$58.10	\$10.56	7.04%
201.395.1410.0260.00.000	Health Insurance	\$4,552.00	\$215.00	\$1,505.00	\$3,047.00	\$791.20	\$2,255.80	49.56%
201.395.1410.0621.00.000	Norco - Bottled Gas Supplies	\$8,000.00	\$136.09	\$1,196.01	\$6,803.99	\$1,103.99	\$5,700.00	71.25%
	PROGRAM: Industrial Arts & Technology - 395	\$43,682.00	\$2,944.32	\$20,853.62	\$22,828.38	\$14,861.34	\$7,967.04	18.24%
201.710.3400.0118.00.000	HS Field Trip Bus Driver	\$4,000.00	\$0.00	\$1,355.00	\$2,645.00	\$0.00	\$2,645.00	66.13%
201.710.3400.0150.00.000	Club Advisor Stipends	\$8,630.00	\$0.00	\$0.00	\$8,630.00	\$8,811.00	(\$181.00)	-2.10%
201.710.3400.0250.00.000	Workers Compensation	\$100.00	\$0.00	\$79.26	\$20.74	\$0.00	\$20.74	20.74%
	PROGRAM: SCHOOL SPONSORED ACTIVITI - 710	\$12,730.00	\$0.00	\$1,434.26	\$11,295.74	\$8,811.00	\$2,484.74	19.52%
201.720.3500.0150.00.000	AD/Coaches Salaries	\$89,587.01	\$27,248.00	\$53,045.52	\$36,541.49	\$19,075.00	\$17,466.49	19.50%
201.720.3500.0150.01.000	Activity Workers	\$10,000.00	\$810.00	\$5,730.00	\$4,270.00	\$0.00	\$4,270.00	42.70%
201.720.3500.0150.02.000	Weight Room Attendant	\$5,000.00	\$440.00	\$3,370.00	\$1,630.00	\$0.00	\$1,630.00	32.60%
201.720.3500.0250.00.000	Workers Compensation	\$900.00	\$252.75	\$409.07	\$490.93	\$0.00	\$490.93	54.55%
	PROGRAM: SCHOOL SPONSORED ATHLETIC - 720	\$105,487.01	\$28,750.75	\$62,554.59	\$42,932.42	\$19,075.00	\$23,857.42	22.62%
201.910.3100.0630.00.000	FOOD	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	100.00%
	PROGRAM: FOOD SERVICES - 910	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	100.00%
	FUND: GENERAL - 201	\$1,490,724.45	\$126,268.73	\$764,823.36	\$725,901.09	\$454,175.32	\$271,725.77	18.23%

Arlee Joint School District

Expenditure Report

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- Subtotal by Collapse Mask
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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
210.100.2700.0111.00.000	Administrative Salaries	\$19,740.00	\$1,800.09	\$14,358.51	\$5,381.49	\$5,400.26	(\$18.77)	-0.10%
210.100.2700.0114.00.000	Bus Maintenance	\$12,811.00	\$237.74	\$2,991.62	\$9,819.38	\$1,723.64	\$8,095.74	63.19%
210.100.2700.0115.00.000	Classified Salaries	\$4,659.00	\$363.77	\$2,495.25	\$2,163.75	\$1,698.44	\$465.31	9.99%
210.100.2700.0118.00.000	Bus Driver Salaries	\$25,200.00	\$6,316.00	\$14,368.99	\$10,831.01	\$8,657.75	\$2,173.26	8.62%
210.100.2700.0120.00.000	Substitute Salaries	\$5,800.00	(\$5,043.14)	\$1,044.00	\$4,756.00	\$0.00	\$4,756.00	82.00%
210.100.2700.0250.00.000	Workers Compensation	\$3,500.00	\$98.71	\$1,166.95	\$2,333.05	\$818.09	\$1,514.96	43.28%
210.100.2700.0260.00.000	Health Insurance	\$7,605.00	\$825.27	\$3,956.31	\$3,648.69	\$2,128.14	\$1,520.55	19.99%
210.100.2700.0300.00.000	Drug Testing Consortium fee	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
210.100.2700.0330.00.000	Physicals	\$250.00	\$52.87	\$284.87	(\$34.87)	\$48.00	(\$82.87)	-33.15%
210.100.2700.0440.00.000	Repair and Maintenance	\$6,000.00	\$557.13	\$3,038.65	\$2,961.35	\$2,127.47	\$833.88	13.90%
210.100.2700.0450.00.000	Joe Rice Building Rental	\$2,160.00	\$360.00	\$1,800.00	\$360.00	\$360.00	\$0.00	0.00%
210.100.2700.0514.00.000	Student Transportation	\$1,000.00	\$0.00	\$368.48	\$631.52	\$0.00	\$631.52	63.15%
210.100.2700.0520.00.000	Liability Insurance	\$5,550.00	\$0.00	\$5,550.00	\$0.00	\$0.00	\$0.00	0.00%
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	\$0.00	\$0.00	\$450.00	\$0.00	\$450.00	100.00%
210.100.2700.0610.00.000	Supplies	\$1,500.00	\$0.00	\$704.75	\$795.25	\$572.11	\$223.14	14.88%
210.100.2700.0624.00.000	Fuel	\$8,375.00	\$540.23	\$3,108.04	\$5,266.96	\$3,859.46	\$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	\$67.50	\$132.50	\$0.00	\$132.50	66.25%
210.100.2710.0119.00.000	Transportation Director	\$1,200.00	\$168.88	\$1,151.45	\$48.55	\$506.63	(\$458.08)	-38.17%
210.100.2710.0250.00.000	Workers Compensation	\$0.00	\$0.76	\$5.18	(\$5.18)	\$2.28	(\$7.46)	0.00%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$107,350.00	\$6,278.31	\$56,460.55	\$50,889.45	\$27,902.27	\$22,987.18	21.41%
210.150.2700.0412.00.000	ELECTRICITY	\$1,000.00	\$93.57	\$359.75	\$640.25	\$555.25	\$85.00	8.50%
	PROGRAM: SECONDARY - 150	\$1,000.00	\$93.57	\$359.75	\$640.25	\$555.25	\$85.00	8.50%
	FUND: TRANSPORTATION - 210	\$108,350.00	\$6,371.88	\$56,820.30	\$51,529.70	\$28,457.52	\$23,072.18	21.29%
211.100.2700.0730.00.000	EQUIPMENT-NEW	\$227,010.46	\$0.00	\$0.00	\$227,010.46	\$0.00	\$227,010.46	100.00%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$227,010.46	\$0.00	\$0.00	\$227,010.46	\$0.00	\$227,010.46	100.00%
	FUND: BUS DEPRECIATION - 211	\$227,010.46	\$0.00	\$0.00	\$227,010.46	\$0.00	\$227,010.46	100.00%
213.100.1000.0561.00.000	TUITION TO OTHER SCHOOL D	\$5,344.99	\$0.00	\$5,344.99	\$0.00	\$0.00	\$0.00	0.00%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$5,344.99	\$0.00	\$5,344.99	\$0.00	\$0.00	\$0.00	0.00%
213.160.1670.0562.00.000	Tuition Fees to Detention Faci	\$360.00	\$0.00	\$360.00	\$0.00	\$0.00	\$0.00	0.00%
213.160.1670.0564.00.000	Tuition to Treatment Facility	\$6,795.01	\$0.00	\$6,390.75	\$404.26	\$0.00	\$404.26	5.95%
	PROGRAM: DISTRICT-WIDE - 160	\$7,155.01	\$0.00	\$6,750.75	\$404.26	\$0.00	\$404.26	5.65%
	FUND: TUITION - 213	\$12,500.00	\$0.00	\$12,095.74	\$404.26	\$0.00	\$404.26	3.23%
214.100.1000.0210.00.000	Social Security	\$1,000.00	\$0.00	\$377.57	\$622.43	\$0.00	\$622.43	62.24%
214.100.1000.0220.00.000	Teachers Retirement	\$750.00	\$0.00	\$457.59	\$292.41	\$0.00	\$292.41	38.99%
214.100.1000.0240.00.000	Unemployment Compensation	\$30.00	\$0.00	\$15.30	\$14.70	\$0.00	\$14.70	49.00%
214.100.2700.0210.00.000	Social Security	\$3,000.00	\$281.00	\$2,630.88	\$369.12	\$1,520.60	(\$1,151.48)	-38.38%
214.100.2700.0220.00.000	Teachers Retirement	\$1,200.00	\$201.97	\$1,083.86	\$116.14	\$396.12	(\$279.98)	-23.33%
214.100.2700.0230.00.000	PERS	\$3,100.00	\$211.12	\$1,492.64	\$1,607.36	\$867.55	\$739.81	23.86%
214.100.2700.0240.00.000	Unemployment Compensation	\$100.00	\$11.40	\$109.30	(\$9.30)	\$63.18	(\$72.48)	-72.48%
214.100.2710.0210.00.000	Social Security	\$205.00	\$12.72	\$84.98	\$120.02	\$38.40	\$81.62	39.81%
214.100.2710.0220.00.000	Teachers Retirement	\$0.00	\$16.00	\$109.07	(\$109.07)	\$48.00	(\$157.07)	0.00%

Arlee Joint School District

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
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	\$0.52	\$3.56	\$16.44	\$1.56	\$14.88	74.40%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$9,655.00	\$734.73	\$6,364.75	\$3,290.25	\$2,935.41	\$354.84	3.68%
214.150.1000.0220.00.000	Teachers Retirement	\$0.00	\$0.00	(\$0.31)	\$0.31	\$0.00	\$0.31	0.00%
214.150.1140.0210.00.000	Social Security	\$850.00	\$197.49	\$1,382.43	(\$532.43)	\$987.45	(\$1,519.88)	-178.81%
214.150.1140.0220.00.000	Teachers Retirement	\$850.00	\$244.48	\$1,711.36	(\$861.36)	\$1,222.40	(\$2,083.76)	-245.15%
214.150.1140.0240.00.000	Unemployment Compensation	\$50.00	\$8.01	\$56.07	(\$6.07)	\$40.05	(\$46.12)	-92.24%
214.150.1240.0210.00.000	Social Security	\$4,400.00	\$418.90	\$2,932.30	\$1,467.70	\$2,107.38	(\$639.68)	-14.54%
214.150.1240.0220.00.000	Teachers Retirement	\$5,500.00	\$526.52	\$3,685.64	\$1,814.36	\$2,632.60	(\$818.24)	-14.88%
214.150.1240.0240.00.000	Unemployment Compensation	\$150.00	\$17.24	\$120.68	\$29.32	\$86.20	(\$56.88)	-37.92%
214.150.1270.0210.00.000	Social Security	\$605.00	\$0.00	\$114.70	\$490.30	\$191.20	\$299.10	49.44%
214.150.1270.0220.00.000	Teachers Retirement	\$800.00	\$0.00	\$142.03	\$657.97	\$236.70	\$421.27	52.66%
214.150.1270.0240.00.000	Unemployment Compensation	\$60.00	\$0.00	\$4.65	\$55.35	\$7.75	\$47.60	79.33%
214.150.1340.0210.00.000	Social Security	\$4,600.00	\$424.75	\$2,776.17	\$1,823.83	\$1,915.64	(\$91.81)	-2.00%
214.150.1340.0220.00.000	Teachers Retirement	\$6,600.00	\$549.47	\$3,846.29	\$2,753.71	\$2,747.35	\$6.36	0.10%
214.150.1340.0240.00.000	Unemployment Compensation	\$90.00	\$17.99	\$125.93	(\$35.93)	\$89.95	(\$125.88)	-139.87%
214.150.1440.0210.00.000	Social Security	\$6,360.00	\$264.59	\$1,852.13	\$4,507.87	\$1,322.95	\$3,184.92	50.08%
214.150.1440.0220.00.000	Teachers Retirement	\$7,875.00	\$327.54	\$2,292.78	\$5,582.22	\$1,637.70	\$3,944.52	50.09%
214.150.1440.0240.00.000	Unemployment Compensation	\$260.00	\$10.72	\$75.04	\$184.96	\$53.60	\$131.36	50.52%
214.150.1470.0210.00.000	Social Security	\$2,600.00	\$216.57	\$1,515.99	\$1,084.01	\$1,082.85	\$1.16	0.04%
214.150.1470.0220.00.000	Teachers Retirement	\$3,220.00	\$268.09	\$1,876.63	\$1,343.37	\$1,340.45	\$2.92	0.09%
214.150.1470.0240.00.000	Unemployment Compensation	\$105.00	\$8.77	\$61.39	\$43.61	\$43.85	(\$0.24)	-0.23%
214.150.1510.0210.00.000	Social Security	\$8,751.00	\$643.26	\$4,543.05	\$4,207.95	\$3,322.49	\$885.46	10.12%
214.150.1510.0220.00.000	Teachers Retirement	\$10,950.00	\$826.92	\$5,788.44	\$5,161.56	\$4,134.60	\$1,026.96	9.38%
214.150.1510.0240.00.000	Unemployment Compensation	\$360.00	\$27.07	\$189.51	\$170.49	\$135.35	\$35.14	9.76%
214.150.1570.0210.00.000	Social Security	\$5,070.00	\$276.31	\$1,934.17	\$3,135.83	\$1,664.50	\$1,471.33	29.02%
214.150.1570.0220.00.000	Teachers Retirement	\$6,316.00	\$344.10	\$2,408.70	\$3,907.30	\$2,073.80	\$1,833.50	29.03%
214.150.1570.0240.00.000	Unemployment Compensation	\$200.00	\$11.27	\$78.89	\$121.11	\$67.90	\$53.21	26.61%
214.150.2122.0210.00.000	Social Security	\$2,825.00	\$226.25	\$1,688.02	\$1,136.98	\$1,131.25	\$5.73	0.20%
214.150.2122.0220.00.000	Teachers Retirement	\$3,495.00	\$280.08	\$2,089.64	\$1,405.36	\$1,400.40	\$4.96	0.14%
214.150.2122.0240.00.000	Unemployment Compensation	\$145.00	\$9.17	\$68.42	\$76.58	\$45.85	\$30.73	21.19%
214.150.2220.0210.00.000	Social Security	\$3,220.00	\$111.54	\$780.78	\$2,439.22	\$576.06	\$1,863.16	57.86%
214.150.2220.0220.00.000	Teachers Retirement	\$4,315.00	\$154.07	\$1,078.49	\$3,236.51	\$770.35	\$2,466.16	57.15%
214.150.2220.0240.00.000	Unemployment Compensation	\$145.00	\$5.04	\$35.28	\$109.72	\$25.20	\$84.52	58.29%
214.150.2410.0210.00.000	Social Security	\$6,000.00	\$778.46	\$4,991.94	\$1,008.06	\$2,624.68	(\$1,616.62)	-26.94%
214.150.2410.0220.00.000	Teachers Retirement	\$6,900.00	\$608.41	\$4,148.25	\$2,751.75	\$1,825.22	\$926.53	13.43%
214.150.2410.0230.00.000	PERS	\$3,260.00	\$288.11	\$1,984.22	\$1,275.78	\$1,371.18	(\$95.40)	-2.93%
214.150.2410.0240.00.000	Unemployment Compensation	\$300.00	\$32.15	\$209.19	\$90.81	\$108.05	(\$17.24)	-5.75%
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	\$107,297.00	\$8,123.34	\$56,588.89	\$50,708.11	\$39,022.95	\$11,685.16	10.89%
214.160.1000.0210.00.000	Social Security	\$38,346.00	\$113.61	\$2,089.99	\$36,256.01	\$480.70	\$35,775.31	93.30%
214.160.1000.0220.00.000	Teachers Retirement	\$800.00	\$140.63	\$693.09	\$106.91	\$595.10	(\$488.19)	-61.02%
214.160.1000.0240.00.000	Unemployment Compensation	\$70.00	\$4.61	\$84.73	(\$14.73)	\$19.50	(\$34.23)	-48.90%
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	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
214.160.2134.0220.00.000	Teachers Retirement	\$1,015.00	\$0.00	\$0.00	\$1,015.00	\$0.00	\$1,015.00	100.00%
214.160.2134.0240.00.000	Unemployment Compensation	\$46.00	\$0.00	\$0.00	\$46.00	\$0.00	\$46.00	100.00%

Arlee Joint School District

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
214.160.2210.0210.00.000	Social Security	\$0.00	(\$1,328.50)	\$0.00	\$0.00	\$487.68	(\$487.68)	0.00%
214.160.2210.0230.00.000	PERS	\$0.00	(\$1,495.99)	\$0.00	\$0.00	\$561.00	(\$561.00)	0.00%
214.160.2210.0240.00.000	Unemployment Compensation	\$0.00	(\$53.84)	\$0.00	\$0.00	\$19.77	(\$19.77)	0.00%
214.160.2321.0210.00.000	Social Security	\$2,605.00	\$214.26	\$1,928.36	\$676.64	\$642.78	\$33.86	1.30%
214.160.2321.0220.00.000	Teachers Retirement	\$3,200.00	\$265.39	\$2,388.51	\$811.49	\$796.17	\$15.32	0.48%
214.160.2321.0240.00.000	Unemployment Compensation	\$160.00	\$8.68	\$78.12	\$81.88	\$26.04	\$55.84	34.90%
214.160.2510.0210.00.000	Social Security	\$3,000.00	\$199.37	\$1,881.84	\$1,118.16	\$836.10	\$282.06	9.40%
214.160.2510.0230.00.000	PERS	\$3,550.00	\$237.81	\$2,104.47	\$1,445.53	\$986.64	\$458.89	12.93%
214.160.2510.0240.00.000	Unemployment Compensation	\$65.00	\$8.38	\$79.90	(\$14.90)	\$34.75	(\$49.65)	-76.38%
214.160.2580.0210.00.000	Social Security	\$2,000.00	\$1,491.06	\$1,491.06	\$508.94	\$0.00	\$508.94	25.45%
214.160.2580.0230.00.000	PERS	\$2,250.00	\$1,682.99	\$1,682.99	\$567.01	\$0.00	\$567.01	25.20%
214.160.2580.0240.00.000	Unemployment Compensation	\$135.00	\$60.43	\$60.43	\$74.57	\$0.00	\$74.57	55.24%
214.160.2600.0210.00.000	Social Security	\$5,000.00	\$434.76	\$2,951.98	\$2,048.02	\$1,548.43	\$499.59	9.99%
214.160.2600.0230.00.000	PERS	\$5,000.00	\$521.77	\$3,330.52	\$1,669.48	\$1,932.74	(\$263.26)	-5.27%
214.160.2600.0240.00.000	Unemployment Compensation	\$150.00	\$18.39	\$124.66	\$25.34	\$68.08	(\$42.74)	-28.49%
214.160.2610.0210.00.000	Social Security	\$3,400.00	\$192.83	\$1,729.86	\$1,670.14	\$571.82	\$1,098.32	32.30%
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	\$3,800.00	\$210.81	\$1,890.81	\$1,909.19	\$624.78	\$1,284.41	33.80%
214.160.2610.0240.00.000	Unemployment Compensation	\$150.00	\$7.81	\$70.07	\$79.93	\$23.16	\$56.77	37.85%
	PROGRAM: DISTRICT-WIDE - 160	\$76,662.00	\$2,947.10	\$24,767.95	\$51,894.05	\$10,290.76	\$41,603.29	54.27%
214.280.1000.0210.00.000	Social Security	\$6,700.00	\$956.50	\$6,571.72	\$128.28	\$4,153.25	(\$4,024.97)	-60.07%
214.280.1000.0220.00.000	Teachers Retirement	\$7,800.00	\$1,286.83	\$8,833.90	(\$1,033.90)	\$5,582.18	(\$6,616.08)	-84.82%
214.280.1000.0240.00.000	Unemployment Compensation	\$300.00	\$42.13	\$289.21	\$10.79	\$182.75	(\$171.96)	-57.32%
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	\$2,285.46	\$15,694.83	(\$394.83)	\$9,918.18	(\$10,313.01)	-67.41%
214.377.1000.0210.00.165	Social Security	\$0.00	\$0.00	\$45.90	(\$45.90)	\$0.00	(\$45.90)	0.00%
214.377.1000.0220.00.165	Teachers Retirement	\$0.00	\$0.00	\$56.82	(\$56.82)	\$0.00	(\$56.82)	0.00%
	PROGRAM: Advanced Opportunities - 377	\$0.00	\$0.00	\$102.72	(\$102.72)	\$0.00	(\$102.72)	0.00%
214.392.1170.0210.00.000	Social Security	\$3,220.00	\$238.95	\$1,672.65	\$1,547.35	\$1,219.23	\$328.12	10.19%
214.392.1170.0220.00.000	Teachers Retirement	\$3,776.00	\$317.47	\$2,222.29	\$1,553.71	\$1,587.35	(\$33.64)	-0.89%
214.392.1170.0240.00.000	Unemployment Compensation	\$150.00	\$10.38	\$72.66	\$77.34	\$51.90	\$25.44	16.96%
	PROGRAM: Business Ed - 392	\$7,146.00	\$566.80	\$3,967.60	\$3,178.40	\$2,858.48	\$319.92	4.48%
214.393.1310.0210.00.000	Social Security	\$850.00	\$0.00	\$0.00	\$850.00	\$0.00	\$850.00	100.00%
214.393.1310.0220.00.000	Teachers Retirement	\$1,050.00	\$0.00	\$0.00	\$1,050.00	\$0.00	\$1,050.00	100.00%
214.393.1310.0240.00.000	Unemployment Compensation	\$35.00	\$0.00	\$0.00	\$35.00	\$0.00	\$35.00	100.00%
	PROGRAM: Health Occupations - 393	\$1,935.00	\$0.00	\$0.00	\$1,935.00	\$0.00	\$1,935.00	100.00%
214.394.1370.0210.00.000	Social Security	\$4,500.00	\$264.03	\$1,848.21	\$2,651.79	\$1,320.15	\$1,331.64	29.59%
214.394.1370.0220.00.000	Teachers Retirement	\$5,500.00	\$326.86	\$2,288.02	\$3,211.98	\$1,634.30	\$1,577.68	28.69%
214.394.1370.0240.00.000	Unemployment Compensation	\$300.00	\$10.70	\$74.90	\$225.10	\$53.50	\$171.60	57.20%
	PROGRAM: Home Economics - 394	\$10,300.00	\$601.59	\$4,211.13	\$6,088.87	\$3,007.95	\$3,080.92	29.91%
214.395.1410.0210.00.000	Social Security	\$4,800.00	\$197.49	\$1,382.43	\$3,417.57	\$987.45	\$2,430.12	50.63%
214.395.1410.0220.00.000	Teachers Retirement	\$5,900.00	\$244.48	\$1,711.36	\$4,188.64	\$1,222.40	\$2,966.24	50.28%
214.395.1410.0240.00.000	Unemployment Compensation	\$200.00	\$8.00	\$56.00	\$144.00	\$40.00	\$104.00	52.00%
	PROGRAM: Industrial Arts & Technology - 395	\$10,900.00	\$449.97	\$3,149.79	\$7,750.21	\$2,249.85	\$5,500.36	50.46%

Arlee Joint School District

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
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	\$0.00	\$112.98	\$547.02	\$0.00	\$547.02	82.88%
214.710.3400.0220.00.000	Teachers Retirement	\$660.00	\$0.00	\$0.00	\$660.00	\$0.00	\$660.00	100.00%
214.710.3400.0230.00.000	PERS	\$200.00	\$0.00	\$102.52	\$97.48	\$0.00	\$97.48	48.74%
214.710.3400.0240.00.000	Unemployment Compensation	\$100.00	\$0.00	\$4.64	\$95.36	\$0.00	\$95.36	95.36%
	PROGRAM: SCHOOL SPONSORED ACTIVITI - 710	\$1,620.00	\$0.00	\$220.14	\$1,399.86	\$0.00	\$1,399.86	86.41%
214.720.3500.0210.00.000	Social Security	\$4,270.00	\$2,320.53	\$5,385.80	(\$1,115.80)	\$0.00	(\$1,115.80)	-26.13%
214.720.3500.0220.00.000	Teachers Retirement	\$4,400.00	\$578.23	\$2,341.12	\$2,058.88	\$0.00	\$2,058.88	46.79%
214.720.3500.0230.00.000	PERS	\$700.00	\$15.84	\$524.92	\$175.08	\$0.00	\$175.08	25.01%
214.720.3500.0240.00.000	Unemployment Compensation	\$235.00	\$94.24	\$218.66	\$16.34	\$0.00	\$16.34	6.95%
	PROGRAM: SCHOOL SPONSORED ATHLETIC - 720	\$9,605.00	\$3,008.84	\$8,470.50	\$1,134.50	\$0.00	\$1,134.50	11.81%
	FUND: RETIREMENT - 214	\$251,000.00	\$18,717.83	\$123,538.30	\$127,461.70	\$70,283.58	\$57,178.12	22.78%
215.105.1000.0610.00.185	HP Readiness Supplies	\$451.23	\$0.00	\$0.00	\$451.23	\$0.00	\$451.23	100.00%
215.105.1000.0682.00.186	Technology Supplies	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
	PROGRAM: HP College Readiness/AI College Fund - 105	\$4,451.23	\$0.00	\$0.00	\$4,451.23	\$0.00	\$4,451.23	100.00%
215.107.1000.0640.00.206	Textbooks	\$9,831.04	\$0.00	\$623.20	\$9,207.84	\$0.00	\$9,207.84	93.66%
	PROGRAM: FVCC - 107	\$9,831.04	\$0.00	\$623.20	\$9,207.84	\$0.00	\$9,207.84	93.66%
215.108.1000.0610.00.406	Tucker Trophy Case	\$2,455.00	\$0.00	\$0.00	\$2,455.00	\$0.00	\$2,455.00	100.00%
215.108.1410.0610.00.366	MCA Grant supplies	\$2,000.00	\$0.00	\$427.04	\$1,572.96	\$1,662.96	(\$90.00)	-4.50%
	PROGRAM: Local Donations - 108	\$4,455.00	\$0.00	\$427.04	\$4,027.96	\$1,662.96	\$2,365.00	53.09%
215.109.1000.0320.00.236	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%
215.111.1000.0610.00.416	Supplies	\$12,750.00	\$0.00	\$0.00	\$12,750.00	\$0.00	\$12,750.00	100.00%
	PROGRAM: Gravel Pit Lease - 111	\$12,750.00	\$0.00	\$0.00	\$12,750.00	\$0.00	\$12,750.00	100.00%
215.113.1670.0610.00.025	HS Headwaters Supplies	\$4,653.89	\$0.00	\$0.00	\$4,653.89	\$101.25	\$4,552.64	97.82%
	PROGRAM: Get'em Outside Grant - 113	\$4,653.89	\$0.00	\$0.00	\$4,653.89	\$101.25	\$4,552.64	97.82%
215.121.1000.0610.00.606	Traffic Education Supplies	\$1,727.14	\$0.00	\$1,700.00	\$27.14	\$0.00	\$27.14	1.57%
	PROGRAM: Traffic Education Grant - Jackson - 121	\$1,727.14	\$0.00	\$1,700.00	\$27.14	\$0.00	\$27.14	1.57%
215.280.1000.0610.00.296	SPED fundraiser 2026	\$15,140.38	\$1,547.99	\$7,016.58	\$8,123.80	\$0.00	\$8,123.80	53.66%
	PROGRAM: RESOURCE ROOM - 280	\$15,140.38	\$1,547.99	\$7,016.58	\$8,123.80	\$0.00	\$8,123.80	53.66%
215.325.1000.0152.00.246	MTDA Teachers	\$10,000.00	\$5,789.62	\$24,947.27	(\$14,947.27)	\$0.00	(\$14,947.27)	-149.47%
215.325.1000.0210.00.246	Social Security	\$1.00	\$442.90	\$1,908.45	(\$1,907.45)	\$0.00	(\$1,907.45)	190745.00%
215.325.1000.0220.00.246	Teachers Retirement	\$1.00	\$548.28	\$2,362.50	(\$2,361.50)	\$0.00	(\$2,361.50)	236150.00%
215.325.1000.0240.00.246	Unemployment Compensation	\$1.00	\$17.94	\$77.33	(\$76.33)	\$0.00	(\$76.33)	-7633.00%
215.325.1000.0250.00.246	Workers Compensation	\$1.00	\$26.05	\$112.26	(\$111.26)	\$0.00	(\$111.26)	-11126.00%
215.325.2510.0111.00.246	Admin - Jen Ryan	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00	100.00%
215.325.2510.0210.00.246	Social Security	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00	100.00%

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215.325.2510.0230.00.246	PERS	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00	100.00%
215.325.2510.0240.00.246	Unemployment Compensation	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00	100.00%
215.325.2510.0250.00.246	Workers Compensation	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00	100.00%
215.325.2510.0260.00.246	Health Insurance	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00	100.00%
	PROGRAM: Montana Digital Academy - 325	\$10,010.00	\$6,824.79	\$29,407.81	(\$19,397.81)	\$0.00	(\$19,397.81)	-193.78%
215.329.1000.0150.00.306	Tobacco Prevention Teacher	\$2,255.43	\$0.00	\$0.00	\$2,255.43	\$0.00	\$2,255.43	100.00%
215.329.1000.0210.00.306	Social Security	\$120.00	\$0.00	\$0.00	\$120.00	\$0.00	\$120.00	100.00%
215.329.1000.0220.00.306	Teachers Retirement	\$125.00	\$0.00	\$0.00	\$125.00	\$0.00	\$125.00	100.00%
215.329.1000.0240.00.306	Unemployment Compensation	\$10.00	\$0.00	\$0.00	\$10.00	\$0.00	\$10.00	100.00%
215.329.1000.0250.00.306	Workers Compensation	\$10.00	\$0.00	\$0.00	\$10.00	\$0.00	\$10.00	100.00%
215.329.1000.0610.00.195	JMG Supplies	\$0.00	\$0.00	\$169.76	(\$169.76)	\$0.00	(\$169.76)	0.00%
215.329.1000.0610.00.196	JMG Supplies	\$7,222.16	\$180.56	\$482.58	\$6,739.58	\$187.99	\$6,551.59	90.72%
	PROGRAM: JMG/Tobacco/EWS - 329	\$9,742.59	\$180.56	\$652.34	\$9,090.25	\$187.99	\$8,902.26	91.37%
215.392.1170.0645.00.426	Online Textbooks	\$1,500.00	\$0.00	\$1,705.60	(\$205.60)	\$0.00	(\$205.60)	-13.71%
215.392.1170.0682.00.426	Business Technology	\$6,048.03	\$0.00	\$2,475.53	\$3,572.50	\$424.47	\$3,148.03	52.05%
	PROGRAM: Business Ed - 392	\$7,548.03	\$0.00	\$4,181.13	\$3,366.90	\$424.47	\$2,942.43	38.98%
215.393.1310.0610.00.426	Health Occ Supplies	\$2,281.14	\$0.00	\$0.00	\$2,281.14	\$0.00	\$2,281.14	100.00%
	PROGRAM: Health Occupations - 393	\$2,281.14	\$0.00	\$0.00	\$2,281.14	\$0.00	\$2,281.14	100.00%
215.394.1370.0610.00.426	FCS Supplies	\$3,054.00	\$0.00	\$299.06	\$2,754.94	\$145.51	\$2,609.43	85.44%
	PROGRAM: Home Economics - 394	\$3,054.00	\$0.00	\$299.06	\$2,754.94	\$145.51	\$2,609.43	85.44%
215.395.1410.0610.00.426	IA Supplies	\$470.00	\$0.00	\$317.35	\$152.65	\$35.09	\$117.56	25.01%
	PROGRAM: Industrial Arts & Technology - 395	\$470.00	\$0.00	\$317.35	\$152.65	\$35.09	\$117.56	25.01%
215.437.1000.0112.00.276	Teacher SRS	\$8,300.00	\$0.00	\$0.00	\$8,300.00	\$0.00	\$8,300.00	100.00%
215.437.1000.0210.00.276	Social Security	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	\$700.00	100.00%
215.437.1000.0220.00.276	Teachers Retirement	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	\$700.00	100.00%
215.437.1000.0240.00.276	Unemployment Compensation	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00	100.00%
215.437.1000.0250.00.276	Workers Compensation	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00	100.00%
215.437.1000.0260.00.276	Health Insurance	\$235.00	\$0.00	\$0.00	\$235.00	\$0.00	\$235.00	100.00%
	PROGRAM: Small Rural Schools - 437	\$9,985.00	\$0.00	\$0.00	\$9,985.00	\$0.00	\$9,985.00	100.00%
215.451.1170.0682.00.326	Dell Inspiron Desktops	\$5,640.00	\$0.00	\$5,640.10	(\$0.10)	\$0.00	(\$0.10)	0.00%
215.451.1370.0582.00.326	FCS Travel	\$2,228.00	\$0.00	\$1,810.00	\$418.00	\$12.00	\$406.00	18.22%
215.451.1370.0610.00.326	FCS Supplies	\$2,376.00	\$0.00	\$2,131.83	\$244.17	\$0.00	\$244.17	10.28%
215.451.1410.0610.00.326	Industrial Arts Supplies	\$1,550.00	\$0.00	\$1,796.26	(\$246.26)	\$0.00	(\$246.26)	-15.89%
215.451.1410.0660.00.326	Filtration System/Belt Sander/	\$230.00	\$0.00	\$229.99	\$0.01	\$0.00	\$0.01	0.00%
	PROGRAM: Carl Perkins Basic Grant - 451	\$12,024.00	\$0.00	\$11,608.18	\$415.82	\$12.00	\$403.82	3.36%
	FUND: MISCELLANEOUS FEDERAL FUN - 215	\$108,873.44	\$8,553.34	\$56,232.69	\$52,640.75	\$2,569.27	\$50,071.48	45.99%
217.610.1000.0112.00.000	Adult Education Instructors	\$6,379.90	\$0.00	\$0.00	\$6,379.90	\$0.00	\$6,379.90	100.00%
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	\$240.00	\$971.03	\$0.00	\$971.03	80.18%
	PROGRAM: COMMUNITY CLASSES - 610	\$7,734.93	\$0.00	\$240.00	\$7,494.93	\$0.00	\$7,494.93	96.90%
	FUND: ADULT EDUCATION - 217	\$7,734.93	\$0.00	\$240.00	\$7,494.93	\$0.00	\$7,494.93	96.90%

Arlee Joint School District

Expenditure Report

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
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 Exclude Inactive Accounts with zero balance
 Include All Encumbrances

From Date: 3/1/2026

To Date: 3/31/2026

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
218.100.1000.0112.00.000	Drivers Ed Instructor	\$5,502.57	\$0.00	\$4,832.00	\$670.57	\$0.00	\$670.57	12.19%
218.100.1000.0250.00.000	Workers Compensation	\$50.00	\$0.00	\$21.74	\$28.26	\$0.00	\$28.26	56.52%
218.100.1000.0440.00.000	Repair and Maintenance	\$800.00	\$0.00	\$365.00	\$435.00	\$0.00	\$435.00	54.38%
218.100.1000.0582.00.000	Travel - Professional Dev.	\$0.00	\$225.00	\$225.00	(\$225.00)	\$0.00	(\$225.00)	0.00%
218.100.1000.0610.00.000	Supplies	\$283.82	\$0.00	\$22.00	\$261.82	\$0.00	\$261.82	92.25%
218.100.1000.0624.00.000	Fuel	\$600.00	\$0.00	\$81.95	\$518.05	\$518.05	\$0.00	0.00%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$7,236.39	\$225.00	\$5,547.69	\$1,688.70	\$518.05	\$1,170.65	16.18%
	FUND: TRAFFIC EDUCATION - 218	\$7,236.39	\$225.00	\$5,547.69	\$1,688.70	\$518.05	\$1,170.65	16.18%
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	\$0.00	\$4,500.00	\$0.00	\$4,500.00	100.00%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$7,400.00	\$0.00	\$331.20	\$7,068.80	\$0.00	\$7,068.80	95.52%
220.160.2610.0114.00.000	Maintenance Supervisor	\$1,576.00	\$135.23	\$1,217.08	\$358.92	\$405.69	(\$46.77)	-2.97%
220.160.2610.0250.00.000	Workers Compensation	\$98.00	\$7.91	\$71.17	\$26.83	\$23.73	\$3.10	3.16%
220.160.2610.0260.00.000	Health Insurance	\$206.00	\$17.64	\$158.75	\$47.25	\$52.92	(\$5.67)	-2.75%
	PROGRAM: DISTRICT-WIDE - 160	\$1,880.00	\$160.78	\$1,447.00	\$433.00	\$482.34	(\$49.34)	-2.62%
	FUND: Rental/Lease Fund - 220	\$9,280.00	\$160.78	\$1,778.20	\$7,501.80	\$482.34	\$7,019.46	75.64%
221.100.1000.0160.00.000	SICK LEAVE	\$0.00	\$0.00	\$103.51	(\$103.51)	\$0.00	(\$103.51)	0.00%
221.100.1000.0250.00.000	Workers Compensation	\$0.00	\$0.00	\$0.47	(\$0.47)	\$0.00	(\$0.47)	0.00%
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	\$103.98	\$9,556.11	\$0.00	\$9,556.11	98.92%
	FUND: SICK LEAVE RESERVE - 221	\$9,660.09	\$0.00	\$103.98	\$9,556.11	\$0.00	\$9,556.11	98.92%
226.150.1000.0561.00.000	Tuition to MTDA and Imagine Le	\$5,000.00	\$320.00	\$9,096.50	(\$4,096.50)	\$0.00	(\$4,096.50)	-81.93%
226.150.1000.0610.00.000	HS Supplies	\$8,000.00	\$330.64	\$2,943.56	\$5,056.44	\$1,811.09	\$3,245.35	40.57%
226.150.1000.0660.00.000	New Equipment	\$2,500.00	\$0.00	\$3,900.00	(\$1,400.00)	\$0.00	(\$1,400.00)	-56.00%
226.150.1140.0610.00.000	HS Art Supplies	\$3,000.00	\$103.94	\$433.08	\$2,566.92	\$622.24	\$1,944.68	64.82%
226.150.1340.0610.00.000	P.E. Supplies	\$1,000.00	\$0.00	\$74.24	\$925.76	\$0.00	\$925.76	92.58%
226.150.1470.0440.00.000	HS Music Repair and Maintenanc	\$1,000.00	\$0.00	\$67.45	\$932.55	\$0.00	\$932.55	93.26%
226.150.1470.0610.00.000	HS Music Supplies	\$500.00	\$0.00	\$105.36	\$394.64	\$189.19	\$205.45	41.09%
226.150.1470.0660.00.000	HS Music Equipment	\$1,000.00	\$0.00	\$282.35	\$717.65	\$0.00	\$717.65	71.77%
226.150.1470.0810.00.000	HS Music Dues and Fees	\$250.00	\$0.00	\$22.00	\$228.00	\$0.00	\$228.00	91.20%
226.150.1510.0610.00.000	HS Science Supplies	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	100.00%
226.150.1570.0682.00.000	Online subscriptions - Governm	\$0.00	\$20.00	\$451.99	(\$451.99)	\$12.00	(\$463.99)	0.00%
226.150.2410.0250.00.000	Workers Compensation	\$0.00	\$0.41	\$2.80	(\$2.80)	\$1.23	(\$4.03)	0.00%
226.150.2410.0531.00.000	HS Principal Phone	\$1,000.00	\$91.67	\$625.02	\$374.98	\$274.98	\$100.00	10.00%
226.150.2410.0582.00.000	HS Principal Travel	\$2,000.00	\$0.00	\$1,417.08	\$582.92	\$0.00	\$582.92	29.15%
226.150.2410.0610.00.000	HS Principal Supplies	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
226.150.2410.0810.00.000	HS Principal Dues and Fees	\$500.00	\$0.00	\$510.00	(\$10.00)	\$0.00	(\$10.00)	-2.00%
226.150.2600.0114.00.000	HS Custodian	\$0.00	\$0.00	\$57.84	(\$57.84)	\$0.00	(\$57.84)	0.00%
226.150.2600.0412.00.000	ELECTRICITY	\$68,000.00	\$10,555.63	\$55,869.99	\$12,130.01	\$7,753.77	\$4,376.24	6.44%

Arlee Joint School District

Expenditure Report

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
226.150.2600.0421.00.000	WATER/SEWER	\$7,550.00	\$389.10	\$9,142.89	(\$1,592.89)	\$1,058.10	(\$2,650.99)	-35.11%
226.150.2600.0431.00.000	Disposal Services	\$9,200.00	\$673.13	\$4,358.75	\$4,841.25	\$4,041.25	\$800.00	8.70%
	PROGRAM: SECONDARY - 150	\$112,300.00	\$12,484.52	\$89,360.90	\$22,939.10	\$15,763.85	\$7,175.25	6.39%
226.160.1000.0160.00.000	HS Sick Leave Termination Pay	\$20,000.00	\$0.00	\$19,946.50	\$53.50	\$0.00	\$53.50	0.27%
226.160.1000.0180.01.000	HS Earned Lunches	\$0.00	\$0.00	\$563.25	(\$563.25)	\$0.00	(\$563.25)	0.00%
226.160.1000.0250.00.000	Workers Compensation	\$0.00	\$0.00	\$89.76	(\$89.76)	\$0.00	(\$89.76)	0.00%
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	\$184.38	\$2,476.32	\$3,223.68	\$3,203.68	\$20.00	0.35%
226.160.1000.0582.00.000	HS Staff Travel	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
226.160.1000.0610.00.000	MBI	\$2,000.00	\$0.00	\$94.00	\$1,906.00	\$0.00	\$1,906.00	95.30%
226.160.1000.0610.00.990	HS SA reimbursement line	\$1.00	(\$2,196.26)	\$135.97	(\$134.97)	\$4,174.06	(\$4,309.03)	430903.00%
226.160.1000.0610.01.000	Classroom Updates	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
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	\$1,320.21	\$529.79	\$0.00	\$529.79	28.64%
226.160.1000.0624.00.000	Employee Vehicle Gas	\$1,000.00	\$107.74	\$426.05	\$573.95	\$353.95	\$220.00	22.00%
226.160.1000.0640.00.000	HS Textbooks	\$10,000.00	\$0.00	\$9,562.14	\$437.86	\$0.00	\$437.86	4.38%
226.160.1000.0645.00.000	Online Textbooks	\$6,000.00	\$0.00	\$5,793.77	\$206.23	\$0.00	\$206.23	3.44%
226.160.1000.0810.00.000	HS Dues and Fees	\$500.00	\$385.00	\$485.00	\$15.00	\$0.00	\$15.00	3.00%
226.160.2122.0531.00.000	School Home Coordinator phone	\$216.00	\$14.88	\$104.17	\$111.83	\$111.83	\$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	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
226.160.2134.0810.00.000	Nursing Dues and Fees	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
226.160.2210.0355.00.000	Computer Prof Services	\$0.00	\$0.00	\$1,299.51	(\$1,299.51)	\$0.00	(\$1,299.51)	0.00%
226.160.2210.0531.00.000	Technology Phone	\$500.00	\$14.88	\$104.17	\$395.83	\$39.83	\$356.00	71.20%
226.160.2210.0682.00.000	Technology related supplies	\$0.00	\$82.76	\$82.76	(\$82.76)	\$0.00	(\$82.76)	0.00%
226.160.2210.0810.00.000	Technology Dues and Fees	\$0.00	\$0.00	\$85.50	(\$85.50)	\$0.00	(\$85.50)	0.00%
226.160.2220.0440.00.000	Library Repair and Maintenance	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
226.160.2220.0610.00.000	Library Supplies	\$250.00	\$0.00	\$0.00	\$250.00	\$470.00	(\$220.00)	-88.00%
226.160.2220.0640.00.000	Library Books	\$3,000.00	\$127.21	\$1,037.38	\$1,962.62	\$1,080.72	\$881.90	29.40%
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	\$1,250.00	\$106.97	\$1,465.18	(\$215.18)	\$404.00	(\$619.18)	-49.53%
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	\$1,135.80	(\$135.80)	\$0.00	(\$135.80)	-13.58%
226.160.2310.0810.00.000	Board Dues and Fees	\$6,560.00	\$0.00	\$6,553.39	\$6.61	\$0.00	\$6.61	0.10%
226.160.2313.0330.00.000	Legal Services	\$0.00	\$275.00	\$555.06	(\$555.06)	\$0.00	(\$555.06)	0.00%
226.160.2315.0330.00.000	Audit Services	\$13,650.00	\$4,793.70	\$10,289.10	\$3,360.90	\$3,335.40	\$25.50	0.19%
226.160.2316.0610.00.000	Staff Relations	\$3,000.00	\$13.05	\$306.40	\$2,693.60	\$0.00	\$2,693.60	89.79%
226.160.2321.0250.00.000	Workers Compensation	\$2.88	\$0.24	\$2.16	\$0.72	\$0.72	\$0.00	0.00%
226.160.2321.0531.00.000	Superintendent Phone	\$270.00	\$52.50	\$472.50	(\$202.50)	\$157.50	(\$360.00)	-133.33%
226.160.2321.0582.00.000	Superintendent Travel	\$1,000.00	\$0.00	\$1,149.44	(\$149.44)	\$0.00	(\$149.44)	-14.94%
226.160.2321.0610.00.000	Superintendent Supplies	\$500.00	\$0.00	\$370.71	\$129.29	\$0.00	\$129.29	25.86%
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	\$200.50	\$1,703.81	\$1,796.19	\$1,596.19	\$200.00	5.71%

Arlee Joint School District

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226.160.2500.0532.00.000	Postage	\$3,000.00	\$218.86	\$1,308.32	\$1,691.68	\$274.80	\$1,416.88	47.23%
226.160.2510.0300.00.000	Professional Services Admin	\$800.00	\$0.00	\$560.70	\$239.30	\$0.00	\$239.30	29.91%
226.160.2510.0330.00.000	Inf Visions Software Support	\$6,620.00	\$0.00	\$6,615.92	\$4.08	\$0.00	\$4.08	0.06%
226.160.2510.0355.00.000	Computer Services	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
226.160.2510.0531.00.000	District Clerk Phone	\$683.00	\$14.88	\$104.17	\$578.83	\$111.83	\$467.00	68.37%
226.160.2510.0540.00.000	Advertising	\$300.00	\$0.00	\$7.04	\$292.96	\$0.00	\$292.96	97.65%
226.160.2510.0550.00.000	Printer/Copier	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
226.160.2510.0582.00.000	District Office Travel PD	\$2,000.00	\$0.00	\$229.50	\$1,770.50	\$0.00	\$1,770.50	88.53%
226.160.2510.0610.00.000	District Office Supplies	\$2,500.00	\$3.00	\$1,801.49	\$698.51	\$526.46	\$172.05	6.88%
226.160.2510.0610.01.000	Employee Purchases	\$1.00	(\$543.16)	(\$175.93)	\$176.93	\$0.00	\$176.93	17693.00%
226.160.2510.0682.00.000	Technology related supplies	\$1,000.00	\$0.00	\$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	\$3,200.00	\$0.00	\$2,322.39	\$877.61	\$0.00	\$877.61	27.43%
226.160.2510.0810.00.000	District Office Dues and Fees	\$500.00	\$0.00	\$603.42	(\$103.42)	\$0.00	(\$103.42)	-20.68%
226.160.2600.0114.00.000	Custodians	\$0.00	\$0.00	\$2,244.16	(\$2,244.16)	\$0.00	(\$2,244.16)	0.00%
226.160.2600.0126.00.000	Substitutes/Summer Maintenance	\$9,000.00	\$0.00	\$4,109.15	\$4,890.85	\$0.00	\$4,890.85	54.34%
226.160.2600.0136.00.000	Custodian Overtime	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
226.160.2600.0250.00.000	Workers Compensation	\$1,500.00	\$0.00	(\$1,314.68)	\$2,814.68	\$0.00	\$2,814.68	187.65%
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	\$247.15	\$4,934.38	\$5,065.62	\$2,004.51	\$3,061.11	30.61%
226.160.2600.0624.00.000	Propane	\$6,000.00	\$1,753.31	\$3,501.41	\$2,498.59	\$1,538.59	\$960.00	16.00%
226.160.2600.0810.00.000	Custodian Dues and Fees	\$700.00	\$10.50	\$151.20	\$548.80	\$0.00	\$548.80	78.40%
226.160.2610.0114.00.000	Maintenance Salaries	\$0.00	\$28.98	\$187.35	(\$187.35)	\$82.67	(\$270.02)	0.00%
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	\$0.00	\$2.26	\$16.02	(\$16.02)	\$1.68	(\$17.70)	0.00%
226.160.2610.0300.00.000	Professional Services	\$15,000.00	\$706.28	\$13,828.41	\$1,171.59	\$1,385.92	(\$214.33)	-1.43%
226.160.2610.0440.00.000	Repair and Maintenance	\$10,000.00	\$0.00	\$682.25	\$9,317.75	\$0.00	\$9,317.75	93.18%
226.160.2610.0610.00.000	Maintenance Supplies	\$4,000.00	\$30.00	\$1,134.19	\$2,865.81	\$641.42	\$2,224.39	55.61%
226.160.2610.0624.00.000	Maintenance Gas	\$1,000.00	\$8.61	\$258.16	\$741.84	\$491.84	\$250.00	25.00%
226.160.2610.0660.00.000	Maintenance Equipment	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
226.160.2610.0730.00.000	Major Equipment	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
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	\$44,000.00	\$0.00	\$40,727.70	\$3,272.30	\$0.00	\$3,272.30	7.44%
226.160.2740.0440.00.000	Activity Bus/Van Repair	\$10,000.00	\$987.52	\$3,591.12	\$6,408.88	\$136.91	\$6,271.97	62.72%
226.160.2740.0610.00.000	District Vehicle repair suppl	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
226.160.2740.0624.00.000	Fuel Activity bus and vans	\$2,000.00	\$16.86	\$649.94	\$1,350.06	\$550.06	\$800.00	40.00%
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	\$321,403.88	\$7,772.60	\$157,129.55	\$164,274.33	\$23,049.56	\$141,224.77	43.94%
226.280.1000.0117.00.000	SPED Para	\$46,102.00	\$4,024.66	\$26,335.80	\$19,766.20	\$12,559.94	\$7,206.26	15.63%
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	\$19.81	\$130.36	\$184.64	\$58.52	\$126.12	40.04%
226.280.1000.0260.00.000	Health Insurance	\$10,584.00	\$890.96	\$5,378.34	\$5,205.66	\$4,441.63	\$764.03	7.22%
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	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
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%

Arlee Joint School District

Expenditure Report

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	PROGRAM: RESOURCE ROOM - 280	\$66,801.00	\$5,310.43	\$34,469.50	\$32,331.50	\$18,935.09	\$13,396.41	20.05%
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%
226.394.1370.0582.00.000	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	\$132.01	\$915.77	\$684.23	\$150.00	\$534.23	33.39%
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	\$2,000.00	\$132.01	\$915.77	\$1,084.23	\$150.00	\$934.23	46.71%
226.395.1410.0440.00.000	IA Repair and Maintenance	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	100.00%
226.395.1410.0610.00.000	IA Supplies	\$1,500.00	\$5.58	\$258.42	\$1,241.58	\$0.00	\$1,241.58	82.77%
	PROGRAM: Industrial Arts & Technology - 395	\$2,300.00	\$5.58	\$258.42	\$2,041.58	\$0.00	\$2,041.58	88.76%
226.710.3400.0118.00.000	HS FT Bus Driver	\$4,500.00	\$0.00	\$140.00	\$4,360.00	\$0.00	\$4,360.00	96.89%
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	\$8.18	\$291.82	\$0.00	\$291.82	97.27%
226.710.3400.0624.00.000	Bus Trip Fuel	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$1,000.00	\$1,000.00	50.00%
	PROGRAM: SCHOOL SPONSORED ACTIVITI - 710	\$9,800.00	\$0.00	\$148.18	\$9,651.82	\$1,000.00	\$8,651.82	88.28%
226.720.3500.0118.00.000	HS Co-Curricular Bus Driver	\$17,000.00	\$1,900.00	\$8,375.00	\$8,625.00	\$0.00	\$8,625.00	50.74%
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	\$111.15	\$489.98	\$610.02	\$0.00	\$610.02	55.46%
226.720.3500.0260.00.000	Health Insurance	\$0.00	\$0.00	\$108.46	(\$108.46)	\$0.00	(\$108.46)	0.00%
226.720.3500.0300.00.000	Gym Floor Recoating	\$8,000.00	\$0.00	\$1,900.00	\$6,100.00	\$0.00	\$6,100.00	76.25%
226.720.3500.0330.00.000	Trainer/Ambulance	\$5,875.00	\$0.00	\$1,225.00	\$4,650.00	\$5,000.00	(\$350.00)	-5.96%
226.720.3500.0531.00.000	TELEPHONE	\$600.00	\$0.00	\$71.25	\$528.75	\$0.00	\$528.75	88.13%
226.720.3500.0582.00.000	HS Athletics Travel - meals	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
226.720.3500.0610.00.000	HS Athletic Supplies	\$15,000.00	\$0.00	\$7,928.85	\$7,071.15	\$0.00	\$7,071.15	47.14%
226.720.3500.0610.01.000	High School Athletic Uniforms	\$10,000.00	\$0.00	\$122.20	\$9,877.80	\$0.00	\$9,877.80	98.78%
226.720.3500.0610.02.000	Football Helmet Reconditioning	\$2,000.00	\$0.00	\$2,098.60	(\$98.60)	\$0.00	(\$98.60)	-4.93%
226.720.3500.0610.03.000	Football Program	\$1,000.00	\$0.00	\$796.08	\$203.92	\$0.00	\$203.92	20.39%
226.720.3500.0610.04.000	Volleyball Program	\$1,000.00	\$0.00	\$1,285.67	(\$285.67)	\$0.00	(\$285.67)	-28.57%
226.720.3500.0610.06.000	Cross Country Program	\$1,000.00	\$0.00	\$550.22	\$449.78	\$0.00	\$449.78	44.98%
226.720.3500.0610.07.000	Wrestling Program	\$1,000.00	\$0.00	\$926.08	\$73.92	\$0.00	\$73.92	7.39%
226.720.3500.0610.08.000	Boys Basketball Program	\$1,000.00	\$0.00	\$1,012.86	(\$12.86)	\$0.00	(\$12.86)	-1.29%
226.720.3500.0610.09.000	Girls Basketball Program	\$1,000.00	\$0.00	\$1,000.29	(\$0.29)	\$0.00	(\$0.29)	-0.03%
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	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
226.720.3500.0624.00.000	Trip Bus Fuel	\$6,000.00	\$723.98	\$2,407.80	\$3,592.20	\$3,192.20	\$400.00	6.67%
226.720.3500.0660.00.000	HS Athletics Equipment	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
226.720.3500.0682.00.000	Technology Supplies	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
226.720.3500.0810.00.000	Dues and Fees	\$5,000.00	\$0.00	\$4,318.75	\$681.25	\$0.00	\$681.25	13.63%
	PROGRAM: SCHOOL SPONSORED ATHLETIC - 720	\$88,775.00	\$2,735.13	\$34,617.09	\$54,157.91	\$8,192.20	\$45,965.71	51.78%

Arlee Joint School District

Expenditure Report

From Date: 3/1/2026

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
226.910.3100.0440.00.000	REPAIR AND MAINTENANCE SE	\$0.00	\$0.00	\$88.50	(\$88.50)	\$0.00	(\$88.50)	0.00%
226.910.3100.0630.00.000	FOOD	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	100.00%
	PROGRAM: FOOD SERVICES - 910	\$20,000.00	\$0.00	\$88.50	\$19,911.50	\$0.00	\$19,911.50	99.56%
	FUND: P.L.81-874 IMPACT AID HIG - 226	\$625,604.88	\$28,440.27	\$316,987.91	\$308,616.97	\$67,090.70	\$241,526.27	38.61%
228.160.2210.0355.00.000	Contracted Computer Services	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$330.00	\$2,170.00	86.80%
228.160.2210.0455.00.000	Technology Repair and Maint	\$3,000.00	\$0.00	\$102.38	\$2,897.62	\$259.20	\$2,638.42	87.95%
228.160.2210.0455.00.101	Tech One to One Device Repair	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
228.160.2210.0535.00.000	Communications/Internet	\$5,500.00	\$38.48	\$3,845.71	\$1,654.29	\$458.70	\$1,195.59	21.74%
228.160.2210.0582.00.000	Tech Travel	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
228.160.2210.0660.00.000	Minor New Technology Equip	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
228.160.2210.0682.00.000	Technology Supplies	\$14,230.40	\$109.43	\$16,251.57	(\$2,021.17)	\$94.50	(\$2,115.67)	-14.87%
228.160.2210.0682.00.101	Device one to one replacement	\$6,389.49	\$0.00	\$0.00	\$6,389.49	\$0.00	\$6,389.49	100.00%
228.160.2210.0735.00.000	Major Tech Equip and Software	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$1,950.84	\$10,049.16	83.74%
	PROGRAM: DISTRICT-WIDE - 160	\$53,619.89	\$147.91	\$20,199.66	\$33,420.23	\$3,093.24	\$30,326.99	56.56%
	FUND: TECHNOLOGY GRANT - 228	\$53,619.89	\$147.91	\$20,199.66	\$33,420.23	\$3,093.24	\$30,326.99	56.56%
229.160.1000.0610.00.000	Flex Supplies	\$106,730.02	\$0.00	\$0.00	\$106,730.02	\$0.00	\$106,730.02	100.00%
	PROGRAM: DISTRICT-WIDE - 160	\$106,730.02	\$0.00	\$0.00	\$106,730.02	\$0.00	\$106,730.02	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	\$1,337.25	\$0.00	\$0.00	\$1,337.25	\$0.00	\$1,337.25	100.00%
229.377.1000.0150.00.165	Stipends 2025	\$0.00	\$0.00	\$620.39	(\$620.39)	\$0.00	(\$620.39)	0.00%
229.377.1000.0240.00.165	Unemployment Compensation	\$0.00	\$0.00	\$1.86	(\$1.86)	\$0.00	(\$1.86)	0.00%
229.377.1000.0250.00.165	Workers Compensation	\$0.00	\$0.00	\$2.70	(\$2.70)	\$0.00	(\$2.70)	0.00%
229.377.1000.0320.00.165	ACT Bootcamp Training	\$0.00	\$0.00	\$1,500.00	(\$1,500.00)	\$0.00	(\$1,500.00)	0.00%
229.377.1000.0560.00.165	Dual Credit	\$0.00	\$0.00	\$106.19	(\$106.19)	\$0.00	(\$106.19)	0.00%
229.377.1000.0582.00.165	Travel - Advanced Opportunitie	\$1,000.00	\$0.00	\$282.80	\$717.20	\$0.00	\$717.20	71.72%
229.377.1000.0610.00.165	AO supplies/cert costs for stu	\$12,572.05	\$2,615.42	\$4,628.92	\$7,943.13	\$2,035.99	\$5,907.14	46.99%
229.377.1000.0610.00.166	Advanced Opp Supplies	\$19,624.84	\$0.00	\$0.00	\$19,624.84	\$0.00	\$19,624.84	100.00%
	PROGRAM: Advanced Opportunities - 377	\$33,196.89	\$2,615.42	\$7,142.86	\$26,054.03	\$2,035.99	\$24,018.04	72.35%
	FUND: FLEX - 229	\$141,264.16	\$2,615.42	\$7,142.86	\$134,121.30	\$2,035.99	\$132,085.31	93.50%
260.160.2600.0740.00.785	Windstorm damage replacement	\$66,610.77	\$0.00	\$59,313.83	\$7,296.94	\$0.00	\$7,296.94	10.95%
	PROGRAM: DISTRICT-WIDE - 160	\$66,610.77	\$0.00	\$59,313.83	\$7,296.94	\$0.00	\$7,296.94	10.95%
	FUND: BUILDING - 260	\$66,610.77	\$0.00	\$59,313.83	\$7,296.94	\$0.00	\$7,296.94	10.95%
261.160.2610.0440.00.000	High School Maintenance Repair	\$74,947.38	\$135.12	\$16,979.34	\$57,968.04	\$0.00	\$57,968.04	77.34%
261.160.4200.0460.00.000	Building Improvements	\$0.00	\$0.00	\$5,104.40	(\$5,104.40)	\$0.00	(\$5,104.40)	0.00%
261.160.4600.0725.00.000	Building Improvements	\$66,646.53	\$0.00	\$0.00	\$66,646.53	\$0.00	\$66,646.53	100.00%
	PROGRAM: DISTRICT-WIDE - 160	\$141,593.91	\$135.12	\$22,083.74	\$119,510.17	\$0.00	\$119,510.17	84.40%
	FUND: BUILDING RESERVE - 261	\$141,593.91	\$135.12	\$22,083.74	\$119,510.17	\$0.00	\$119,510.17	84.40%
285.100.1000.0870.01.000	Arlee Community Scholarship	\$2,570.80	\$0.00	\$0.00	\$2,570.80	\$0.00	\$2,570.80	100.00%
	PROGRAM: REGULAR EDUCATION PROGRAM - 100	\$2,570.80	\$0.00	\$0.00	\$2,570.80	\$0.00	\$2,570.80	100.00%

Arlee Joint School District

Expenditure Report

Fiscal Year: 2025-2026

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	FUND: SCHOLARSHIP ACCOUNT - 285	\$2,570.80	\$0.00	\$0.00	\$2,570.80	\$0.00	\$2,570.80	100.00%
Grand Total:		\$14,879,395.70	\$607,095.81	\$8,639,121.61	\$6,240,274.09	\$2,195,878.47	\$4,044,395.62	27.18%

End of Report

Arlee Joint School District

Statement of Revenues

From Date: 3/1/2026

To Date: 3/31/2026

Fiscal Year: 2025-2026

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
101.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$85,773.79)	\$0.00	\$0.00	(\$85,773.79)	\$0.00	(\$85,773.79)	100.00%
101.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$908.06)	(\$42,996.70)	\$42,996.70	\$0.00	\$42,996.70	0.00%
101.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	(\$2.64)	(\$166.06)	\$166.06	\$0.00	\$166.06	0.00%
101.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$80.26)	(\$364.48)	\$364.48	\$0.00	\$364.48	0.00%
101.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$31.58)	(\$265.47)	\$265.47	\$0.00	\$265.47	0.00%
101.000.0000.1320.00.000	Tuition from School Districts	(\$1,485.80)	\$0.00	(\$891.48)	(\$594.32)	\$0.00	(\$594.32)	40.00%
101.000.0000.1510.00.000	INVESTMENT EARNINGS	(\$9,052.62)	\$0.00	(\$5,269.87)	(\$3,782.75)	\$0.00	(\$3,782.75)	41.79%
101.000.0000.3110.00.000	STATE EQUALIZATION	(\$921,400.57)	(\$92,140.06)	(\$644,980.42)	(\$276,420.15)	\$0.00	(\$276,420.15)	30.00%
101.000.0000.3111.00.000	QUALITY ED PAYMENT	(\$222,818.70)	(\$22,281.87)	(\$155,973.09)	(\$66,845.61)	\$0.00	(\$66,845.61)	30.00%
101.000.0000.3112.00.000	AT RISK PAYMENT	(\$29,623.92)	(\$2,962.39)	(\$20,736.73)	(\$8,887.19)	\$0.00	(\$8,887.19)	30.00%
101.000.0000.3113.00.000	INDIAN ED FOR ALL	(\$6,926.01)	(\$692.60)	(\$4,848.20)	(\$2,077.81)	\$0.00	(\$2,077.81)	30.00%
101.000.0000.3114.00.000	AM IND ACHIEVE GAP	(\$46,812.00)	(\$4,681.20)	(\$32,768.40)	(\$14,043.60)	\$0.00	(\$14,043.60)	30.00%
101.000.0000.3115.00.000	SPECIAL ED ALLOWABLE COST	(\$177,569.33)	(\$17,756.93)	(\$124,298.51)	(\$53,270.82)	\$0.00	(\$53,270.82)	30.00%
101.000.0000.3120.00.000	STATE PERMISSIVE	(\$708,265.04)	\$0.00	(\$354,132.52)	(\$354,132.52)	\$0.00	(\$354,132.52)	50.00%
	FUND: GENERAL - 101	(\$2,209,727.78)	(\$141,537.59)	(\$1,387,691.93)	(\$822,035.85)	\$0.00	(\$822,035.85)	37.20%
110.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$109,162.68)	\$0.00	\$0.00	(\$109,162.68)	\$0.00	(\$109,162.68)	100.00%
110.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$1,199.19)	(\$55,858.52)	\$55,858.52	\$0.00	\$55,858.52	0.00%
110.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	(\$4.59)	(\$289.16)	\$289.16	\$0.00	\$289.16	0.00%
110.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$135.84)	(\$629.05)	\$629.05	\$0.00	\$629.05	0.00%
110.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$47.41)	(\$409.54)	\$409.54	\$0.00	\$409.54	0.00%
110.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$236.96)	\$236.96	\$0.00	\$236.96	0.00%
110.000.0000.2220.00.000	REIMBURSEMENT	(\$19,842.87)	(\$110.04)	(\$11,039.50)	(\$8,803.37)	\$0.00	(\$8,803.37)	44.37%
110.000.0000.3210.00.000	TRANSPORTATION ON-SCHEDUL	(\$59,528.64)	(\$16,423.17)	(\$27,069.14)	(\$32,459.50)	\$0.00	(\$32,459.50)	54.53%
	FUND: TRANSPORTATION - 110	(\$188,534.19)	(\$17,920.24)	(\$95,531.87)	(\$93,002.32)	\$0.00	(\$93,002.32)	49.33%
111.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$62,707.93)	\$0.00	\$0.00	(\$62,707.93)	\$0.00	(\$62,707.93)	100.00%
111.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$664.07)	(\$31,308.64)	\$31,308.64	\$0.00	\$31,308.64	0.00%
111.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	(\$1.94)	(\$135.07)	\$135.07	\$0.00	\$135.07	0.00%
111.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$49.89)	(\$242.79)	\$242.79	\$0.00	\$242.79	0.00%
111.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$21.60)	(\$167.61)	\$167.61	\$0.00	\$167.61	0.00%
111.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$1,732.85)	\$1,732.85	\$0.00	\$1,732.85	0.00%
	FUND: BUS DEPRECIATION - 111	(\$62,707.93)	(\$737.50)	(\$33,586.96)	(\$29,120.97)	\$0.00	(\$29,120.97)	46.44%
112.000.0000.1900.00.000	OTHER REVENUE FROM LOCAL	\$0.00	\$0.00	(\$80.57)	\$80.57	\$0.00	\$80.57	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	(\$257,000.00)	(\$18,932.32)	(\$111,216.72)	(\$145,783.28)	\$0.00	(\$145,783.28)	56.73%
112.000.0000.4552.00.000	Fresh Fruit and Vegetable Prog	(\$18,343.64)	(\$987.07)	(\$9,255.36)	(\$9,088.28)	\$0.00	(\$9,088.28)	49.54%
	FUND: FOOD SERVICES - 112	(\$275,943.64)	(\$19,919.39)	(\$120,552.65)	(\$155,390.99)	\$0.00	(\$155,390.99)	56.31%
113.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$9,901.97)	\$0.00	\$0.00	(\$9,901.97)	\$0.00	(\$9,901.97)	100.00%
113.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$94.78)	(\$4,682.68)	\$4,682.68	\$0.00	\$4,682.68	0.00%
113.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	(\$0.02)	(\$1.56)	\$1.56	\$0.00	\$1.56	0.00%
113.000.0000.1113.00.000	DISTRICT LEVY MOTOR VEHIC	\$0.00	\$0.00	(\$0.80)	\$0.80	\$0.00	\$0.80	0.00%
113.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$0.88)	(\$2.76)	\$2.76	\$0.00	\$2.76	0.00%
113.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$1.89)	(\$11.24)	\$11.24	\$0.00	\$11.24	0.00%
113.000.0000.1320.00.000	Tuition fro SD in State	\$0.00	\$0.00	(\$594.32)	\$594.32	\$0.00	\$594.32	0.00%
113.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$24.48)	\$24.48	\$0.00	\$24.48	0.00%
	FUND: TUITION - 113	(\$9,901.97)	(\$97.57)	(\$5,317.84)	(\$4,584.13)	\$0.00	(\$4,584.13)	46.30%
114.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$218.16)	\$218.16	\$0.00	\$218.16	0.00%

Arlee Joint School District

Statement of Revenues

From Date: 3/1/2026

To Date: 3/31/2026

Fiscal Year: 2025-2026

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

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
114.000.0000.2240.00.000	RETIREMENT SOURCES	(\$443,000.00)	(\$41,705.39)	(\$239,601.59)	(\$203,398.41)	\$0.00	(\$203,398.41)	45.91%
114.000.0000.6100.00.000	MAT PR PD REV ADJ	\$0.00	(\$2,777.80)	(\$2,777.80)	\$2,777.80	\$0.00	\$2,777.80	0.00%
	FUND: RETIREMENT - 114	(\$443,000.00)	(\$44,483.19)	(\$242,597.55)	(\$200,402.45)	\$0.00	(\$200,402.45)	45.24%
115.000.0000.1900.00.106	School Foods Grants Revenue	(\$2,000.00)	\$0.00	(\$2,000.00)	\$0.00	\$0.00	\$0.00	0.00%
115.000.0000.1900.00.156	Early Childhood SPED grant	(\$3,500.00)	\$0.00	(\$3,500.00)	\$0.00	\$0.00	\$0.00	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%
115.000.0000.1900.00.286	Friends of Arlee	\$0.00	(\$7,500.00)	(\$7,500.00)	\$7,500.00	\$0.00	\$7,500.00	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%
115.000.0000.1900.00.416	Gravel Pit Lease Revenue	(\$11,900.00)	(\$2,975.00)	(\$8,925.00)	(\$2,975.00)	\$0.00	(\$2,975.00)	25.00%
115.000.0000.1900.00.466	Valcon Grant Revenue	(\$500.00)	\$0.00	(\$500.00)	\$0.00	\$0.00	\$0.00	0.00%
115.000.0000.1900.00.506	Albuterol Training Grant	(\$1,000.00)	\$0.00	(\$1,000.00)	\$0.00	\$0.00	\$0.00	0.00%
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%
115.000.0000.4130.00.616	TITLE VII INDIAN EDUC.	(\$48,066.00)	\$0.00	(\$23,748.28)	(\$24,317.72)	\$0.00	(\$24,317.72)	50.59%
115.000.0000.4200.00.256	Title I Part A	\$0.00	(\$12,896.00)	(\$17,080.00)	\$17,080.00	\$0.00	\$17,080.00	0.00%
115.000.0000.4200.00.396	Title I Part A Targeted Suppor	(\$21,177.00)	(\$14,104.00)	(\$14,104.00)	(\$7,073.00)	\$0.00	(\$7,073.00)	33.40%
115.000.0000.4230.00.495	MT Reads 25	\$0.00	\$0.00	(\$13,000.00)	\$13,000.00	\$0.00	\$13,000.00	0.00%
115.000.0000.4230.00.496	MT Reads 26	\$0.00	(\$66,518.00)	(\$121,464.00)	\$121,464.00	\$0.00	\$121,464.00	0.00%
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%
115.000.0000.4380.00.475	McKinney-Vento Homeless	(\$1,494.00)	\$0.00	(\$1,494.00)	\$0.00	\$0.00	\$0.00	0.00%
115.000.0000.4560.00.536	IDEA - COOP	(\$81,413.00)	\$0.00	\$0.00	(\$81,413.00)	\$0.00	(\$81,413.00)	100.00%
115.000.0000.4700.00.454	Title VII CRC Grant Revenue	\$0.00	\$0.00	(\$183,405.82)	\$183,405.82	\$0.00	\$183,405.82	0.00%
115.000.0000.4700.00.456	Title VII Roots to Rise	\$0.00	\$0.00	(\$14,607.18)	\$14,607.18	\$0.00	\$14,607.18	0.00%
115.000.0000.4710.00.315	GEAR UP REVENUE	\$0.00	\$0.00	(\$7,824.31)	\$7,824.31	\$0.00	\$7,824.31	0.00%
115.000.0000.4710.00.316	GEAR UP REVENUE	\$0.00	(\$5,008.69)	(\$5,008.69)	\$5,008.69	\$0.00	\$5,008.69	0.00%
115.000.0000.4940.00.226	Title I Schoolwide Programs	\$0.00	(\$63,719.00)	(\$202,427.00)	\$202,427.00	\$0.00	\$202,427.00	0.00%
	FUND: MISCELLANEOUS FEDERAL FUN - 115	(\$265,376.68)	(\$172,720.69)	(\$627,588.28)	\$362,211.60	\$0.00	\$362,211.60	-136.49%
117.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$202.51)	\$202.51	\$0.00	\$202.51	0.00%
	FUND: ADULT EDUCATION - 117	\$0.00	\$0.00	(\$202.51)	\$202.51	\$0.00	\$202.51	0.00%
120.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$130.84)	\$130.84	\$0.00	\$130.84	0.00%
120.000.0000.1910.00.000	RENTALS	(\$5,600.00)	(\$560.00)	(\$4,020.00)	(\$1,580.00)	\$0.00	(\$1,580.00)	28.21%
	FUND: Rental Fund - 120	(\$5,600.00)	(\$560.00)	(\$4,150.84)	(\$1,449.16)	\$0.00	(\$1,449.16)	25.88%
121.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$735.67)	\$735.67	\$0.00	\$735.67	0.00%
	FUND: SICK LEAVE RESERVE - 121	\$0.00	\$0.00	(\$735.67)	\$735.67	\$0.00	\$735.67	0.00%
126.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$7,925.77)	\$7,925.77	\$0.00	\$7,925.77	0.00%
126.000.0000.1510.00.554	Bond Interest FA	\$0.00	\$0.00	(\$3,936.68)	\$3,936.68	\$0.00	\$3,936.68	0.00%
126.000.0000.1900.00.000	OTHER REVENUE FROM LOCAL	\$0.00	\$0.00	(\$6,198.73)	\$6,198.73	\$0.00	\$6,198.73	0.00%
126.000.0000.4820.00.000	IMPACT AID (PL 874)	(\$783,000.00)	(\$300,120.00)	(\$670,138.00)	(\$112,862.00)	\$0.00	(\$112,862.00)	14.41%
126.000.0000.5200.00.000	SALE OR COMPENSATION FOR	\$0.00	\$0.00	(\$175.50)	\$175.50	\$0.00	\$175.50	0.00%
	FUND: P.L. 81-874 IMPACT AID EL - 126	(\$783,000.00)	(\$300,120.00)	(\$688,374.68)	(\$94,625.32)	\$0.00	(\$94,625.32)	12.08%
128.000.0000.1110.00.516	DISTRICT TAX LEVY	(\$30,000.00)	\$0.00	\$0.00	(\$30,000.00)	\$0.00	(\$30,000.00)	100.00%
128.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$336.16)	(\$14,796.11)	\$14,796.11	\$0.00	\$14,796.11	0.00%
128.000.0000.1111.00.516	DISTRICT LEVY-REAL PROPER	\$0.00	\$0.00	(\$738.01)	\$738.01	\$0.00	\$738.01	0.00%
128.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	(\$1.45)	(\$91.42)	\$91.42	\$0.00	\$91.42	0.00%
128.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$42.28)	(\$198.54)	\$198.54	\$0.00	\$198.54	0.00%
128.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$14.10)	(\$127.18)	\$127.18	\$0.00	\$127.18	0.00%

Arlee Joint School District

Statement of Revenues

From Date: 3/1/2026

To Date: 3/31/2026

Fiscal Year: 2025-2026

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

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
128.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$1,173.75)	\$1,173.75	\$0.00	\$1,173.75	0.00%
128.000.0000.3281.00.000	TECHNOLOGY GRANT	(\$1,902.19)	\$0.00	(\$1,902.19)	\$0.00	\$0.00	\$0.00	0.00%
	FUND: TECHNOLOGY GRANT - 128	(\$31,902.19)	(\$393.99)	(\$19,027.20)	(\$12,874.99)	\$0.00	(\$12,874.99)	40.36%
129.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$2,365.53)	\$2,365.53	\$0.00	\$2,365.53	0.00%
	FUND: FLEX - 129	\$0.00	\$0.00	(\$2,365.53)	\$2,365.53	\$0.00	\$2,365.53	0.00%
150.000.0000.1110.00.000	DISTRICT TAX LEVY	\$342,751.66	\$0.00	\$0.00	\$342,751.66	\$0.00	\$342,751.66	100.00%
150.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$3,650.99)	(\$171,756.77)	\$171,756.77	\$0.00	\$171,756.77	0.00%
150.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	(\$11.22)	(\$706.56)	\$706.56	\$0.00	\$706.56	0.00%
150.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$323.04)	(\$1,511.95)	\$1,511.95	\$0.00	\$1,511.95	0.00%
150.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$127.36)	(\$949.52)	\$949.52	\$0.00	\$949.52	0.00%
	FUND: DEBT SERVICE - 150	\$342,751.66	(\$4,112.61)	(\$174,924.80)	\$517,676.46	\$0.00	\$517,676.46	151.04%
160.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$49,658.11)	\$49,658.11	\$0.00	\$49,658.11	0.00%
	FUND: BUILDING - 160	\$0.00	\$0.00	(\$49,658.11)	\$49,658.11	\$0.00	\$49,658.11	0.00%
161.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$19,454.99)	\$0.00	\$0.00	(\$19,454.99)	\$0.00	(\$19,454.99)	100.00%
161.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$199.96)	(\$9,582.50)	\$9,582.50	\$0.00	\$9,582.50	0.00%
161.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	(\$0.43)	(\$26.96)	\$26.96	\$0.00	\$26.96	0.00%
161.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$12.52)	(\$58.72)	\$58.72	\$0.00	\$58.72	0.00%
161.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$6.01)	(\$47.87)	\$47.87	\$0.00	\$47.87	0.00%
161.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$3,180.47)	\$3,180.47	\$0.00	\$3,180.47	0.00%
	FUND: BUILDING RESERVE - 161	(\$19,454.99)	(\$218.92)	(\$12,896.52)	(\$6,558.47)	\$0.00	(\$6,558.47)	33.71%
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	\$0.00	(\$3,491.94)	\$0.00	(\$3,491.94)	100.00%
201.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$47,213.95)	\$0.00	\$0.00	(\$47,213.95)	\$0.00	(\$47,213.95)	100.00%
201.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$500.84)	(\$23,740.32)	\$23,740.32	\$0.00	\$23,740.32	0.00%
201.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	(\$1.45)	(\$91.34)	\$91.34	\$0.00	\$91.34	0.00%
201.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$45.46)	(\$202.31)	\$202.31	\$0.00	\$202.31	0.00%
201.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$17.62)	(\$149.46)	\$149.46	\$0.00	\$149.46	0.00%
201.000.0000.1320.00.000	Tuition from School Districts	(\$1,889.76)	\$0.00	(\$1,102.36)	(\$787.40)	\$0.00	(\$787.40)	41.67%
201.000.0000.1510.00.000	INVESTMENT EARNINGS	(\$5,684.20)	\$0.00	(\$3,686.99)	(\$1,997.21)	\$0.00	(\$1,997.21)	35.14%
201.000.0000.3110.00.000	STATE EQUALIZATION	(\$695,934.75)	(\$69,593.48)	(\$417,560.88)	(\$278,373.87)	\$0.00	(\$278,373.87)	40.00%
201.000.0000.3111.00.000	QUALITY ED PAYMENT	(\$146,023.80)	(\$14,602.38)	(\$171,810.14)	\$25,786.34	\$0.00	\$25,786.34	-17.66%
201.000.0000.3112.00.000	AT RISK PAYMENT	(\$14,930.56)	(\$1,493.06)	(\$10,451.42)	(\$4,479.14)	\$0.00	(\$4,479.14)	30.00%
201.000.0000.3113.00.000	INDIAN ED FOR ALL	(\$3,653.28)	(\$365.33)	(\$2,557.31)	(\$1,095.97)	\$0.00	(\$1,095.97)	30.00%
201.000.0000.3114.00.000	AM IND ACHIEVE GAP	(\$23,904.00)	(\$2,390.40)	(\$16,732.80)	(\$7,171.20)	\$0.00	(\$7,171.20)	30.00%
201.000.0000.3115.00.000	SPECIAL ED ALLOWABLE COST	(\$35,877.01)	(\$3,587.70)	(\$25,113.90)	(\$10,763.11)	\$0.00	(\$10,763.11)	30.00%
201.000.0000.3120.00.000	GTB	(\$512,115.38)	\$0.00	(\$256,057.69)	(\$256,057.69)	\$0.00	(\$256,057.69)	50.00%
	FUND: GENERAL - 201	(\$1,487,226.69)	(\$92,597.72)	(\$929,256.92)	(\$557,969.77)	\$0.00	(\$557,969.77)	37.52%
210.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$59,519.68)	\$0.00	\$0.00	(\$59,519.68)	\$0.00	(\$59,519.68)	100.00%
210.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$636.68)	(\$29,996.07)	\$29,996.07	\$0.00	\$29,996.07	0.00%
210.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	(\$2.02)	(\$127.22)	\$127.22	\$0.00	\$127.22	0.00%
210.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$60.58)	(\$277.68)	\$277.68	\$0.00	\$277.68	0.00%
210.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$22.98)	(\$190.24)	\$190.24	\$0.00	\$190.24	0.00%
210.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$119.42)	\$119.42	\$0.00	\$119.42	0.00%
210.000.0000.2220.00.000	REIMBURSEMENT	(\$8,552.85)	(\$39.54)	(\$3,996.07)	(\$4,556.78)	\$0.00	(\$4,556.78)	53.28%

Arlee Joint School District

Statement of Revenues

From Date: 3/1/2026

To Date: 3/31/2026

Fiscal Year: 2025-2026

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

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
210.000.0000.3210.00.000	TRANSPORTATION ON-SCHEDUL	(\$25,658.55)	(\$7,020.70)	(\$11,663.54)	(\$13,995.01)	\$0.00	(\$13,995.01)	54.54%
	FUND: TRANSPORTATION - 210	(\$93,731.08)	(\$7,782.50)	(\$46,370.24)	(\$47,360.84)	\$0.00	(\$47,360.84)	50.53%
211.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$37,735.04)	\$0.00	\$0.00	(\$37,735.04)	\$0.00	(\$37,735.04)	100.00%
211.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$406.70)	(\$19,048.66)	\$19,048.66	\$0.00	\$19,048.66	0.00%
211.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	(\$1.37)	(\$86.02)	\$86.02	\$0.00	\$86.02	0.00%
211.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$36.47)	(\$182.15)	\$182.15	\$0.00	\$182.15	0.00%
211.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$14.36)	(\$116.52)	\$116.52	\$0.00	\$116.52	0.00%
211.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$3,509.64)	\$3,509.64	\$0.00	\$3,509.64	0.00%
	FUND: BUS DEPRECIATION - 211	(\$37,735.04)	(\$458.90)	(\$22,942.99)	(\$14,792.05)	\$0.00	(\$14,792.05)	39.20%
213.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$1,965.25)	\$0.00	\$0.00	(\$1,965.25)	\$0.00	(\$1,965.25)	100.00%
213.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$20.06)	(\$978.89)	\$978.89	\$0.00	\$978.89	0.00%
213.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	(\$0.04)	(\$2.62)	\$2.62	\$0.00	\$2.62	0.00%
213.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$2.90)	(\$7.70)	\$7.70	\$0.00	\$7.70	0.00%
213.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$0.85)	(\$7.72)	\$7.72	\$0.00	\$7.72	0.00%
213.000.0000.1320.00.000	Tuition fro SD in State	\$0.00	\$0.00	(\$629.92)	\$629.92	\$0.00	\$629.92	0.00%
213.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$41.94)	\$41.94	\$0.00	\$41.94	0.00%
	FUND: TUITION - 213	(\$1,965.25)	(\$23.85)	(\$1,668.79)	(\$296.46)	\$0.00	(\$296.46)	15.09%
214.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$290.25)	\$290.25	\$0.00	\$290.25	0.00%
214.000.0000.2240.00.000	RETIREMENT SOURCES	(\$274,855.00)	(\$33,169.17)	(\$118,467.67)	(\$156,387.33)	\$0.00	(\$156,387.33)	56.90%
	FUND: RETIREMENT - 214	(\$274,855.00)	(\$33,169.17)	(\$118,757.92)	(\$156,097.08)	\$0.00	(\$156,097.08)	56.79%
215.000.0000.1900.00.186	HP Readiness Grant	(\$4,000.00)	\$0.00	(\$4,000.00)	\$0.00	\$0.00	\$0.00	0.00%
215.000.0000.1900.00.296	SPED fundraiser revenue	\$8,525.38	\$0.00	(\$15,140.38)	\$23,665.76	\$0.00	\$23,665.76	277.59%
215.000.0000.1900.00.366	Montana Contractors Assoc. Gra	(\$2,000.00)	\$0.00	(\$2,000.00)	\$0.00	\$0.00	\$0.00	0.00%
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%
215.000.0000.1900.00.416	Gravel Pit Lease Revenue	(\$5,100.00)	(\$1,275.00)	(\$3,825.00)	(\$1,275.00)	\$0.00	(\$1,275.00)	25.00%
215.000.0000.1920.00.346	Revenue Go Green Initiative	(\$50,000.00)	(\$5,000.00)	(\$6,000.00)	(\$44,000.00)	\$0.00	(\$44,000.00)	88.00%
215.000.0000.3250.00.246	Mont. Digital Academy Revenue	\$0.00	(\$7,179.13)	(\$30,934.61)	\$30,934.61	\$0.00	\$30,934.61	0.00%
215.000.0000.3290.00.196	JMG Revenue	(\$3,000.00)	\$0.00	(\$3,000.00)	\$0.00	\$0.00	\$0.00	0.00%
215.000.0000.3290.00.206	FVCC Revenue	\$0.00	\$0.00	(\$2,278.35)	\$2,278.35	\$0.00	\$2,278.35	0.00%
215.000.0000.3900.00.426	CTE Revenue	\$0.00	\$0.00	(\$4,131.00)	\$4,131.00	\$0.00	\$4,131.00	0.00%
215.000.0000.4510.00.326	Carl Perkins Revenue	\$0.00	(\$2,849.00)	(\$11,607.00)	\$11,607.00	\$0.00	\$11,607.00	0.00%
	FUND: MISCELLANEOUS FEDERAL FUN - 215	(\$60,674.62)	(\$16,303.13)	(\$82,916.34)	\$22,241.72	\$0.00	\$22,241.72	-36.66%
217.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	\$0.00	(\$0.08)	\$0.08	\$0.00	\$0.08	0.00%
217.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	\$0.00	(\$0.02)	\$0.02	\$0.00	\$0.02	0.00%
217.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$141.16)	\$141.16	\$0.00	\$141.16	0.00%
	FUND: ADULT EDUCATION - 217	\$0.00	\$0.00	(\$141.26)	\$141.26	\$0.00	\$141.26	0.00%
218.000.0000.1311.00.000	Driver Education Fees	(\$1,125.00)	\$0.00	(\$1,125.00)	\$0.00	\$0.00	\$0.00	0.00%
218.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$69.65)	\$69.65	\$0.00	\$69.65	0.00%
218.000.0000.3260.00.000	DRIVER'S EDUCATION REIMBU	(\$3,224.63)	\$0.00	(\$3,224.63)	\$0.00	\$0.00	\$0.00	0.00%
	FUND: TRAFFIC EDUCATION - 218	(\$4,349.63)	\$0.00	(\$4,419.28)	\$69.65	\$0.00	\$69.65	-1.60%
220.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$186.02)	\$186.02	\$0.00	\$186.02	0.00%
220.000.0000.1910.00.000	RENTALS	(\$2,400.00)	(\$240.00)	(\$2,180.00)	(\$220.00)	\$0.00	(\$220.00)	9.17%
	FUND: Rental/Lease Fund - 220	(\$2,400.00)	(\$240.00)	(\$2,366.02)	(\$33.98)	\$0.00	(\$33.98)	1.42%

Arlee Joint School District

Statement of Revenues

From Date: 3/1/2026

To Date: 3/31/2026

Fiscal Year: 2025-2026

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

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
221.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$334.26)	\$334.26	\$0.00	\$334.26	0.00%
	FUND: SICK LEAVE RESERVE - 221	\$0.00	\$0.00	(\$334.26)	\$334.26	\$0.00	\$334.26	0.00%
226.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$61,986.69)	\$61,986.69	\$0.00	\$61,986.69	0.00%
226.000.0000.1900.00.000	OTHER REVENUE FROM LOCAL	\$0.00	\$0.00	(\$2,728.67)	\$2,728.67	\$0.00	\$2,728.67	0.00%
226.000.0000.4820.00.000	IMPACT AID (PL 874)	(\$950,000.00)	(\$306,455.00)	(\$686,163.00)	(\$263,837.00)	\$0.00	(\$263,837.00)	27.77%
	FUND: P.L.81-874 IMPACT AID HIG - 226	(\$950,000.00)	(\$306,455.00)	(\$750,878.36)	(\$199,121.64)	\$0.00	(\$199,121.64)	20.96%
228.000.0000.1110.00.516	DISTRICT TAX LEVY	(\$30,000.00)	\$0.00	\$0.00	(\$30,000.00)	\$0.00	(\$30,000.00)	100.00%
228.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$306.87)	(\$14,727.88)	\$14,727.88	\$0.00	\$14,727.88	0.00%
228.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	(\$0.63)	(\$39.64)	\$39.64	\$0.00	\$39.64	0.00%
228.000.0000.1112.00.516	DISTRICT LEVY-PERSONAL PR	\$0.00	\$0.00	(\$0.07)	\$0.07	\$0.00	\$0.07	0.00%
228.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$18.36)	(\$86.21)	\$86.21	\$0.00	\$86.21	0.00%
228.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$9.04)	(\$70.88)	\$70.88	\$0.00	\$70.88	0.00%
228.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$219.12)	\$219.12	\$0.00	\$219.12	0.00%
228.000.0000.3281.00.000	TECHNOLOGY GRANT	(\$1,279.41)	\$0.00	(\$1,279.41)	\$0.00	\$0.00	\$0.00	0.00%
	FUND: TECHNOLOGY GRANT - 228	(\$31,279.41)	(\$334.90)	(\$16,423.21)	(\$14,856.20)	\$0.00	(\$14,856.20)	47.50%
229.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$2,456.74)	\$2,456.74	\$0.00	\$2,456.74	0.00%
	FUND: FLEX - 229	\$0.00	\$0.00	(\$2,456.74)	\$2,456.74	\$0.00	\$2,456.74	0.00%
261.000.0000.1110.00.000	DISTRICT TAX LEVY	(\$13,445.58)	\$0.00	\$0.00	(\$13,445.58)	\$0.00	(\$13,445.58)	100.00%
261.000.0000.1111.00.000	DISTRICT LEVY-REAL PROPER	\$0.00	(\$136.46)	(\$10,448.51)	\$10,448.51	\$0.00	\$10,448.51	0.00%
261.000.0000.1112.00.000	DISTRICT LEVY-PERSONAL PR	\$0.00	(\$0.25)	(\$15.66)	\$15.66	\$0.00	\$15.66	0.00%
261.000.0000.1114.00.000	MOBILE HOME TAXES	\$0.00	(\$7.15)	(\$33.86)	\$33.86	\$0.00	\$33.86	0.00%
261.000.0000.1190.00.000	PENALTY & INTEREST ON DEL	\$0.00	(\$3.80)	(\$29.22)	\$29.22	\$0.00	\$29.22	0.00%
261.000.0000.1510.00.000	INVESTMENT EARNINGS	\$0.00	\$0.00	(\$1,332.37)	\$1,332.37	\$0.00	\$1,332.37	0.00%
	FUND: BUILDING RESERVE - 261	(\$13,445.58)	(\$147.66)	(\$11,859.62)	(\$1,585.96)	\$0.00	(\$1,585.96)	11.80%
285.000.0000.1510.00.000	INVESTMENT EARNINGS	(\$30.00)	\$0.00	(\$47.88)	\$17.88	\$0.00	\$17.88	-59.60%
285.000.0000.1920.00.000	Scholarship Donations	(\$1,000.00)	(\$250.00)	(\$300.00)	(\$700.00)	\$0.00	(\$700.00)	70.00%
	FUND: SCHOLARSHIP ACCOUNT - 285	(\$1,030.00)	(\$250.00)	(\$347.88)	(\$682.12)	\$0.00	(\$682.12)	66.23%
Grand Total:		(\$6,914,581.95)	(\$1,160,584.52)	(\$5,456,342.77)	(\$1,458,239.18)	\$0.00	(\$1,458,239.18)	21.09%

End of Report

Arlee Joint School District

Reprint Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: FIRST INTERSTATE 800034993525

From Date: 03/01/2026

To Date: 03/31/2026

From Check:

To Check:

From Clear Date:

To Clear Date:

From Voucher:

To Voucher:

Types: Expense Manual Payroll Payroll Deductions Other Disbursements

Report Total Amount: Amount

End of Report

Arlee Joint School District

Student Activities Summary Report

Fiscal Year: 2025-2026

From: 3/1/2026 To: 3/31/2026

Print Detail Type: Transactions Only Page Break by Activity
 Level: Maximum Exclude Encumbrances Reverse Signs Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance							
001.300 REVOLVING FUND BALANCE	.00	.00	.00	.00							
002.300 ATHLETICS FUND BALANCE	10,939.82	30.00	(6,333.69)	4,636.13							
<u>Transaction Detail</u>											
<u>Date</u>	<u>Entry</u>	<u>Check Number</u>	<u>Deposit No.</u>	<u>Invoice Number</u>	<u>PO Number</u>	<u>Voucher</u>	<u>Group ID</u>	<u>Memo</u>	<u>Vendor</u>	<u>Amount</u>	<u>Journal</u>
03/23/2026	115	12677	0	A11806	188	1040		BMO/WR Divisionals lodging/meals	ARLEE SCHOOL DISTRICT 8J	-\$2,184.82	AP
03/23/2026	115	12677	0	A12494	189	1040		BMO/State WR lodging&meals	ARLEE SCHOOL DISTRICT 8J	-\$3,550.82	AP
03/23/2026	115	12677	0	A11808	190	1040		BMO/BB District meals	ARLEE SCHOOL DISTRICT 8J	-\$598.05	AP
										AP Total:	
03/05/2026	113	0	373		0			A Pass/Alliyah Jackson		\$30.00	DP
										DP Total:	\$30.00
										Detail Total:	-\$6,303.69
003.300 LIBRARY FUND BALANCE	761.69	.00	.00	761.69							
006.300 CLASS OF 2028 FUND BALANCE	827.16	.00	.00	827.16							
007.300 CLASS OF 2027 FUND BALANCE	3,327.50	.00	(274.74)	3,052.76							
<u>Transaction Detail</u>											
<u>Date</u>	<u>Entry</u>	<u>Check Number</u>	<u>Deposit No.</u>	<u>Invoice Number</u>	<u>PO Number</u>	<u>Voucher</u>	<u>Group ID</u>	<u>Memo</u>	<u>Vendor</u>	<u>Amount</u>	<u>Journal</u>
03/23/2026	115	12677	0	A11807	191	1040		BMO/Rosauers-cookiegrams	ARLEE SCHOOL DISTRICT 8J	-\$274.74	AP
										AP Total:	-\$274.74
										Detail Total:	-\$274.74
010.300 CLASS OF 2029 FUND BALANCE	1,771.65	.00	.00	1,771.65							
011.300 MYOB FUND BALANCE	.00	.00	.00	.00							
012.300 STUDENT COUNCIL FUND BALANCE	422.06	.00	.00	422.06							
013.300 WARRIOR FUND BALANCE	1,084.63	660.00	.00	1,744.63							
<u>Transaction Detail</u>											
<u>Date</u>	<u>Entry</u>	<u>Check Number</u>	<u>Deposit No.</u>	<u>Invoice Number</u>	<u>PO Number</u>	<u>Voucher</u>	<u>Group ID</u>	<u>Memo</u>	<u>Vendor</u>	<u>Amount</u>	<u>Journal</u>
03/05/2026	113	0	373		0			ad/Coffman Electric		\$100.00	DP
03/05/2026	113	0	373		0			yearbk/Cashis Haynes		\$35.00	DP
03/05/2026	113	0	373		0			Ad/Cleanwater credit Union		\$100.00	DP
03/05/2026	113	0	373		0			Ad/Stockman Bank		\$75.00	DP
03/23/2026	114	0	374		0			Ad/Northwest Display Fireworks		\$250.00	DP
03/23/2026	114	0	374		0			Ad/Time Rental		\$100.00	DP
										DP Total:	\$660.00
										Detail Total:	\$660.00

Arlee Joint School District

Student Activities Summary Report

Fiscal Year: 2025-2026

From: 3/1/2026 To: 3/31/2026

Print Detail Type: Transactions Only Page Break by Activity
 Level: Maximum Exclude Encumbrances Reverse Signs Subtotal By Journal

014.300	MUSIC FUND BALANCE										
		6,632.47	.00	.00					6,632.47		
015.300	DRAMA FUND BALANCE										
		601.29	.00	.00					601.29		
016.300	INDIAN CLUB FUND BALANCE										
		1,081.20	300.00	(82.21)					1,298.99		
<u>Transaction Detail</u>											
<u>Date</u>	<u>Entry</u>	<u>Check Number</u>	<u>Deposit No.</u>	<u>Invoice Number</u>	<u>PO Number</u>	<u>Voucher</u>	<u>Group ID</u>	<u>Memo</u>	<u>Vendor</u>	<u>Amount</u>	<u>Journal</u>
03/23/2026	115	12677	0	A11931	185	1040		BMO/Daves Hot Chicken	ARLEE SCHOOL DISTRICT 8J	-\$82.21	AP
										AP Total:	
										-\$82.21	
03/26/2026	117	0	375		0			donations/Kalispell Tribe		\$300.00	DP
										DP Total:	
										\$300.00	
										Detail Total:	
										\$217.79	
017.300	CONCESSIONS FUND BALANCE										
		.15	.00	.00						.15	
018.300	SHOP FUND BALANCE										
		2,381.58	.00	.00						2,381.58	
019.300	CLASS OF 2026 FUND BALANCE										
		3,609.31	.00	.00						3,609.31	
020.300	SCHOOL IMPROVEMENT										
		160.85	.00	.00						160.85	
021.300	FAMILY & CONSUMER SCIENCE FUND BALANCE										
		5,030.78	1,148.00	.00						6,178.78	
<u>Transaction Detail</u>											
<u>Date</u>	<u>Entry</u>	<u>Check Number</u>	<u>Deposit No.</u>	<u>Invoice Number</u>	<u>PO Number</u>	<u>Voucher</u>	<u>Group ID</u>	<u>Memo</u>	<u>Vendor</u>	<u>Amount</u>	<u>Journal</u>
03/05/2026	113	0	373		0			Sales/Lotus Cart		\$45.00	DP
03/23/2026	114	0	374		0			donations/Tyler Conover		\$1,048.00	DP
03/23/2026	114	0	374		0			Sales/Lotus Cart		\$55.00	DP
										DP Total:	
										\$1,148.00	
										Detail Total:	
										\$1,148.00	
022.300	STUDENT STORES FUND BALANCE										
		1,644.65	.00	.00						1,644.65	
024.300	JR HIGH ATHLETICS FUND BALANCE										
		8,683.40	.00	(222.51)						8,460.89	
<u>Transaction Detail</u>											
<u>Date</u>	<u>Entry</u>	<u>Check Number</u>	<u>Deposit No.</u>	<u>Invoice Number</u>	<u>PO Number</u>	<u>Voucher</u>	<u>Group ID</u>	<u>Memo</u>	<u>Vendor</u>	<u>Amount</u>	<u>Journal</u>
03/03/2026	111	12674	0	A11805	184	1039		JHBBB Year End Pizza Party	ARLEE SCHOOL DISTRICT 8J	-\$222.51	AP
										AP Total:	
										-\$222.51	
										Detail Total:	
										-\$222.51	
025.300	ELEMENTARY HOLDING FUND BALANCE										
		4,626.82	.00	.00						4,626.82	

Arlee Joint School District

Student Activities Summary Report

Fiscal Year: 2025-2026

From: 3/1/2026

To: 3/31/2026

Print Detail

Type: Transactions Only

Page Break by Activity

Level: Maximum

Exclude Encumbrances

Reverse Signs

Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
026.300 JR HIGH HOLDING FUND BALANCE	11,579.02	.00	.00	11,579.02
027.300 CHILDREN'S THEATER FUND BALANCE	673.10	.00	.00	673.10
030.300 WEIGHT LIFTING CLUB FUND BALANCE	850.81	.00	.00	850.81
037.300 DISTRICT FCCLA FUND BALANCE	19.60	.00	.00	19.60
038.300 PLAYGROUND FUND BALANCE	4,934.55	.00	.00	4,934.55
039.300 DIST./DIV. TOURNAMENT FUND BALANCE	2,212.07	11,967.00	(3,814.80)	10,364.27

Transaction Detail

Date	Entry	Check Number	Deposit No.	Invoice Number	PO Number	Voucher	Group ID	Memo	Vendor	Amount	Journal
03/03/2026	111	12675	0	A12487	183	1039		Divisional WR Tourney trainers	Intermountain Health	-\$1,000.00	AP
03/23/2026	115	12679	0	A12489	192	1040		WR Divisional Medals-Girls	Universal Awards	-\$407.40	AP
03/23/2026	115	12679	0	A12489	192	1040		WR Divisional Medals-Boys	Universal Awards	-\$407.40	AP
03/23/2026	115	12678	0	A12488	193	1040		WR Divisionals clock, mat, setup	Silver Bow Amateur Wrestling /	-\$2,000.00	AP
AP Total:										-\$3,814.80	
03/02/2026	110	0	372		0			Gate/Western B/C WR Divisional		\$8,832.00	DP
03/02/2026	110	0	372		0			Sales/Apparel at WR Divisionals		\$630.00	DP
03/05/2026	113	0	373		0			WR Fee/T Falls		\$200.00	DP
03/05/2026	113	0	373		0			WR Fee/Simms		\$200.00	DP
03/05/2026	113	0	373		0			WR Fee/Broadwater		\$200.00	DP
03/05/2026	113	0	373		0			WR Fee/Jefferson		\$200.00	DP
03/05/2026	113	0	373		0			WR Fee/Manhattan		\$200.00	DP
03/05/2026	113	0	373		0			Sales/WR Programs		\$105.00	DP
03/05/2026	113	0	373		0			WR Fee/Cut Bank		\$200.00	DP
03/05/2026	113	0	373		0			WR Fee/Fairfield		\$200.00	DP
03/05/2026	113	0	373		0			WR Fee/Choteau		\$200.00	DP
03/05/2026	113	0	373		0			WR Fee/St. Ignatius		\$200.00	DP
03/23/2026	114	0	374		0			WR Fee/Conrad		\$200.00	DP
03/23/2026	114	0	374		0			WR Fee/Valier		\$200.00	DP
03/23/2026	114	0	374		0			WR Fee/Simms		\$200.00	DP
DP Total:										\$11,967.00	
Detail Total:										\$8,152.20	

040.300 PE ACTIVITY FUND BALANCE	2,661.69	.00	.00	2,661.69
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Arlee Joint School District

Student Activities Summary Report

Fiscal Year: 2025-2026

From: 3/1/2026 To: 3/31/2026

Print Detail Type: Transactions Only Page Break by Activity
 Level: Maximum Exclude Encumbrances Reverse Signs Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance							
042.300 CLOSE-UP FUND BALANCE	18,839.49	.00	(766.14)	18,073.35							
<u>Transaction Detail</u>											
Date	Entry	Check Number	Deposit No.	Invoice Number	PO Number	Voucher	Group ID	Memo	Vendor	Amount	Journal
03/23/2026	115	12676	0	A11811	194	1040		Cash owed K. Tibbets	ARLEE ACTIVITY ASSOCIATI	-\$7.25	AP
03/23/2026	115	12676	0	A11811	194	1040		Cash owed Eli ONeill	ARLEE ACTIVITY ASSOCIATI	-\$5.00	AP
03/23/2026	115	12676	0	A11811	194	1040		Cash owed Moses curtiss	ARLEE ACTIVITY ASSOCIATI	-\$1.00	AP
03/23/2026	115	12676	0	A11811	194	1040		Cash owed Carter Curtiss	ARLEE ACTIVITY ASSOCIATI	-\$215.99	AP
03/23/2026	115	12676	0	A11811	194	1040		Cash owed Chase Courville	ARLEE ACTIVITY ASSOCIATI	-\$36.90	AP
03/23/2026	115	12676	0	A11811	194	1040		Cash owed Grant Alberty	ARLEE ACTIVITY ASSOCIATI	-\$500.00	AP
AP Total:										-\$766.14	
Detail Total:										-\$766.14	
043.300 6TH GRADE FUND BALANCE		.00						.00		.00	
044.300 BPA FUND BALANCE		7,146.86						.00		7,146.86	
046.300 ELEMENTARY LIBRARY FUND BALANCE		2,338.61						.00		2,338.61	
048.300 PEP CLUB FUND BALANCE		423.21						.00		423.21	
049.300 NHS FUND BALANCE		1,206.71						(99.60)		1,107.11	
<u>Transaction Detail</u>											
Date	Entry	Check Number	Deposit No.	Invoice Number	PO Number	Voucher	Group ID	Memo	Vendor	Amount	Journal
03/23/2026	115	12680	0	A11929	187	1040		Reimb. for Blood Drive meal	White, Bonnie	-\$99.60	AP
AP Total:										-\$99.60	
Detail Total:										-\$99.60	
050.300 ELEMENTARY INDIAN CLUB FUND BALANCE		.00						.00		.00	
051.300 EAGLES CLUB FUND BALANCE		10,824.97						(270.74)		10,554.23	
<u>Transaction Detail</u>											
Date	Entry	Check Number	Deposit No.	Invoice Number	PO Number	Voucher	Group ID	Memo	Vendor	Amount	Journal
03/23/2026	115	12680	0	A11930	186	1040		Reimburse for garden supplies	White, Bonnie	-\$270.74	AP
AP Total:										-\$270.74	
Detail Total:										-\$270.74	
052.300 SPEECH AND DEBATE FUND BALANCE		260.54						.00		260.54	
053.300 HOSA FUND BALANCE		1,175.85						.00		1,175.85	

Arlee Joint School District

Student Activities Summary Report

Fiscal Year: 2025-2026

From: 3/1/2026 To: 3/31/2026

Print Detail Type: Transactions Only Page Break by Activity
 Level: Maximum Exclude Encumbrances Reverse Signs Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
GRAND TOTALS	118,734.09	14,105.00	(11,864.43)	120,974.66

End of Report

Arlee Joint School District
 72220 Fyant Street
 Arlee, MT 59821

4/7/2026

Arlee School Board,
 72220 Fyant Street
 Arlee, MT 59821

SUBJECT: Arlee's March 2026 PR transfer amounts

Dear Board Members:

Please transfer from the funds listed below into the PAYROLL CLEARING FUND:

Elementary Funds

101	GENERAL	\$172,532.84
110	TRANSPORTATION	\$15,384.79
112	FOOD SERVICES	\$14,724.00
114	RETIREMENT	\$33,102.33
115	MISCELLANEOUS FEDERAL FUN	\$122,253.47
120	Rental Fund	\$611.50
126	P.L. 81-874 IMPACT AID EL	\$24,316.97
Group Total:		\$382,925.90

High School Funds

201	GENERAL	\$125,085.98
210	TRANSPORTATION	\$3,187.93
214	RETIREMENT	\$18,237.30
215	MISCELLANEOUS FEDERAL FUN	\$6,780.80
220	Rental/Lease Fund	\$152.87
226	P.L.81-874 IMPACT AID HIG	\$7,488.77
Group Total:		\$160,933.65

Grand Total: \$543,859.55

Sincerely,

Jennifer Ryan
 Assistant District Clerk