Arlee Joint School District #8

Arlee Board of Trustees

Regular Meeting

Date and Time

Tuesday August 11, 2026 at 6:30 PM MDT

Location

Elementary Foyer

Agenda

		Purpose	Presenter
I.	**Opening Items**		
A.	Record Attendance		
B.	Call the Meeting to Order		Brian Johnson BigSam
C.	Public Comment		
D.	Approve Minutes from July 14, 2026	Approve Minutes	

II. Consent Agenda

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

		Purpose	Presenter
A.	Recommendations for JH and HS Coaches FY2027	Vote	
	HS Head Football - Ryan Landolfi HS ASsistant Football - Jerome Brovold HS ASsistant Football - Lane Schall JH Head Football - Ross Coleman JH Assistant Football - Damon Cordier JH Head Volleball - Cassidy Smith JH Assistant Volleyball - Chloe Brovold HS/JH Cross Country - Jessica Knoll Assistant Athletic Director - Dor Knoll: $5,000 Head Volleyball Coach: Ryan Miller (pending background check) Assistant Volleyball Coach: Owen Pierre (pending background check)		
B.	Transportation Director: Jacob Bosley - $8,000	Vote	
C.	SPED Director: Anne Tanner - $15,000	Vote	
D.	Authorized Representative: Kendal Baldwin	Vote	
E.	Out of State Travel - Yellowstone May 17th-22nd, 2027	Vote	
F.	Request for Religious Release - FY2027		
G.	Substitutes FY2027	Vote	
H.	Advisors - paid stipends FY2027		
	Leslie Jackson: FCCLA Advisor Bonnie White: NHS Advisor Jennifer Jilot: Arlee Indigenous Student Association Susan Carney: Drivers Education Instructor Jamie Reynolds: Yearbook w/class Grant Alberty: Student Council		

		Purpose	Presenter
	Crystal Hoffman: MCT Deanne Smith: Gear Up Damon Cordier: Gear Up		
I.	Board Vote on Consent Agenda	Vote	Kendal Baldwin
III.	**New Business**		
A.	Trustees Financial Summaries Elementary and High School FY2026	Vote	Lonnie Morin
B.	Elementary and High School Budgets FY2027	Vote	Lonnie Morin
C.	Collective Bargaining Agreement FY2027: Change to base for Extracurricular matrix - $43,500	Vote	Kendal Baldwin
D.	Policy 8210: Procurement of School Food - Revision	Vote	Kendal Baldwin
E.	Out of District Attendance agreements - outgoing	Vote	Kendal Baldwin
F.	Input from Tribe and Parents of Indian students on the educational programs and activities of the District	Discuss	Kendal Baldwin
IV.	**Board Reports**		
A.	Superintendent Report	FYI	Kendal Baldwin
B.	Arlee Federation of Teachers Report	FYI	
V.	**Finance**		
A.	Approval of Claims, Payroll and Reports	Vote	Lonnie Morin
VI.	**Closing Items**		
A.	Next Regular Meeting: September 8, 2026		
B.	Adjourn Meeting	Vote	

Coversheet

Approve Minutes from July 14, 2026

Section:	I. Opening Items
Item:	D. Approve Minutes from July 14, 2026
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Arlee Board of Trustees on July 14, 2026

APPROVED

Arlee Joint School District #8

Minutes

Arlee Board of Trustees

Regular Meeting

Date and Time
Tuesday July 14, 2026 at 6:30 PM

Location
Elementary Common Space

Trustees Present
Brian Johnson BigSam, Justin Curtiss (remote), Kris Gardner (remote), Lindsey O'Neill, Samantha Lytle

Trustees Absent
None

Guests Present
Anne Tanner, Dori Knoll, Jake Bosley, Kelsi O'Brien, Kendal Baldwin, Lonnie Morin, Mike Rogers, Monte Howerton, Trisha Topp

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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 Jul 14, 2026 at 6:30 PM.

C. Public Comment

D. Approve Minutes from June 9, 2026

Lindsey O'Neill made a motion to approve the minutes from Arlee Board of Trustees on 06-09-26.
Samantha Lytle seconded the motion.
The board **VOTED** unanimously to approve the motion.

E. Approve Minutes June 11, 2026

Lindsey O'Neill made a motion to approve the minutes from Arlee Board of Trustees on 06-11-26.
Samantha Lytle seconded the motion.
The board **VOTED** unanimously to approve the motion.

II. Consent Agenda

A. Trafara quote for Freshman Chromebooks: $16,785

Samantha Lytle made a motion to to approve the chromebooks purchase.
Kris Gardner seconded the motion.
This item was moved from the consent agenda to New Business to discuss Trustee O'Neill's questions regarding new purchase of chromebooks every year. Superintendent explained the replacement schedule.
The board **VOTED** unanimously to approve the motion.

B. Substitute Bus Driver: Kelsi O'Brien

C. Route Bus Driver FY2027: Penny Brown

D. Request to enter Arlee District for Bus Route: Frenchtown

E. TR-4 Individual Contract for FY2027

F. Student Intern: Nico Liu with Damon Cordier

G. Funds Transfer from General to Compensated Absences: Cover liabilities for FY2027

H. MHSA Dues and Fees for FY2027

I. Vote on Consent Agenda

Lindsey O'Neill made a motion to approve items B through I of the consent agenda.
Samantha Lytle seconded the motion.
Requested to pull A to main agenda.
The board **VOTED** unanimously to approve the motion.

III. New Business

A. Out of District Attendance Agreements - incoming

Samantha Lytle made a motion to accept the incoming out of district attendance agrreements.
Lindsey O'Neill seconded the motion.
The board **VOTED** unanimously to approve the motion.

B. Out of District Attendance Agreements - Outgoing

Lindsey O'Neill made a motion to acknowledge the outgoing student attendance agreements.
Samantha Lytle seconded the motion.
The board **VOTED** unanimously to approve the motion.

C. Appoint JAB Representative: Kendal Baldwin

Lindsey O'Neill made a motion to appoint JAB representative for FY2027, Kendal Baldwin.
Samantha Lytle seconded the motion.
The board **VOTED** unanimously to approve the motion.

D. Collective Bargaining Agreement FY2027

Samantha Lytle made a motion to accept the CBA for 2027, as presented on the agenda.
Lindsey O'Neill seconded the motion.
The board **VOTED** unanimously to approve the motion.

E. Classified Matrices increase for FY2027: 1%

Lindsey O'Neill made a motion to approve fiscal year 2027 classified increase of 1%.
Samantha Lytle seconded the motion.
The board **VOTED** unanimously to approve the motion.

F. Elementary Principal Stipends - MT Reads Grant

Kris Gardner made a motion to approve stipends for elementary principal as listed on the agenda.
Justin Curtiss seconded the motion.
Discussion before the motion - Principal Tanner explained each stipend. Trustee O'Neill would like to see stipends approved before the event occurs.
The board **VOTED** to approve the motion.

Roll Call

Kris Gardner	Aye
Justin Curtiss	Aye
Lindsey O'Neill	No
Brian Johnson BigSam	Aye
Samantha Lytle	Aye

G. Budget update - Interlocal Funds transfer

Lindsey O'Neill made a motion to not do the interlocal transfer this year.
Samantha Lytle seconded the motion.
The board **VOTED** unanimously to approve the motion.

IV. Board Reports

A. Administration Reports

B. Arlee Federation of Teachers Report

Grant Alberty reported that he will be president for FY2027. He also reported that Arlee High School was listed by the state commission as one of 24 successful High Schools across the state to score one standard deviation above the median in math and English.

V. Closing Items

A. Next Regular Meeting - August 11, 2026 (Annual Budget Meeting)

B. Adjourn Meeting

Lindsey O'Neill made a motion to adjourn.
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 7:25 PM.

Respectfully Submitted,
Lindsey O'Neill

Coversheet

Substitutes FY2027

Section:	II. Consent Agenda
Item:	G. Substitutes FY2027
Purpose:	Vote
Submitted by:	
Related Material:	Sublist 2026_2027 (1).pdf

Arlee Schools
Substitute List
2026-2027 School Year

Name	Last	Kitchen	Maintenance	Secretary
Cynthia	Adams		Yes	
Devin	Adams	Yes	Yes	
Sherry	Crepeau	Yes		Yes
Katie	Crocker	Yes		Yes
Lori	DeTienne			
Val	Espinoza			Yes
Melissa	Ivanoff			
Theresa	Lahaye	Yes		
Jessica	McCay			
Kelsi	O'Brien	Yes		
Ruby	O'Connor		Yes	
Katie	Parson			
Becky	Pierre	Yes		
Elizabeth	Santos			
Julie	Steckler			
Sharon	Stevens	Yes		Yes
Kathleen	Tanner		Yes	
Tracy	Topp			
Prentis	Wofford			

Last Updated: 7/30/2026

Coversheet

Trustees Financial Summaries Elementary and High School FY2026

Section:	III. New Business
Item:	A. Trustees Financial Summaries Elementary and High School FY2026
Purpose:	Vote
Submitted by:	
Related Material:	HS Trustees Finanacial Summary 2026.pdf Elem Trustees Financial Summary 2026.pdf

Trustees' Financial Summary

FY2025-26

Submit ID:

24 Lake County

0475 Arlee H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)
County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk:	Lonnie Morin	**Phone #:**	(406) 726-3216
(Signature)		(Date)	
Chair, Board of Trustees:	Brian Johnson BigSam		
(Signature)		(Date)	
County Superintendent	Carolyn Hall		
(Signature)		(Date)	

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY26 did the district employ a certified special education director? No

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

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

Trustees' Financial Summary

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
025	Headwaters 2025	LOCAL		
155	Transformational Learning 2025	STATE		
165	Advanced Opportunities HS	STATE		
166	Advanced Opportunties 2026	STATE		
185	HP Readiness	LOCAL		
186	HP Readiness	LOCAL		
196	State Jobs for Montana Graduates	STATE		State
206	FVCC Writ 101	LOCAL		
246	MTDA	STATE		
276	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL		84.358A
296	Local Fundraiser - SPED	LOCAL		
326	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL		84.048A
346	Go Green Initiative	LOCAL		
366	MT Contractors	LOCAL		
416	Gravel Pit	LOCAL		
426	State Career & Technical Education - All Programs	STATE		State
606	Traffic Education	LOCAL		

Trustees' Financial Summary

FY2025-26

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	General Fund (01)	Transportation Fund (10)	Bus Depreciation Reserve Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	126,430.41	13,740.59	224,009.69	
02	Taxes Receivable - Real and Personal (120-149)	3,455.39	4,023.72	2,706.47	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	6,093.18	10,777.48	4,870.45	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	135,978.98	28,541.79	231,586.61	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	118.80	419.48		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	118.80	419.48		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,455.39	4,023.72	2,706.47	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	132,404.79	24,098.59	228,880.14	
52	TOTAL FUND BALANCE/EQUITY	132,404.79	24,098.59	228,880.14	
53	TOTAL LIABILITIES AND FUND BALANCE	135,978.98	28,541.79	231,586.61	

Trustees' Financial Summary

FY2025-26

Submit ID:

24 Lake County

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	779.95	51,001.57	59,147.30	7,703.42
02	Taxes Receivable - Real and Personal (120-149)	146.64			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	250.65	39,265.55	69.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,177.24	90,267.12	59,216.30	7,703.42
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	146.64			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,030.60	90,267.12	59,216.30	7,703.42
52	TOTAL FUND BALANCE/EQUITY	1,030.60	90,267.12	59,216.30	7,703.42
53	TOTAL LIABILITIES AND FUND BALANCE	1,177.24	90,267.12	59,216.30	7,703.42

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Trustees' Financial Summary

FY2025-26

Submit ID:

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,157.55		10,000.00	13,298.42
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,157.55		10,000.00	13,298.42
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,157.55		10,000.00	13,298.42
52	TOTAL FUND BALANCE/EQUITY	2,157.55		10,000.00	13,298.42
53	TOTAL LIABILITIES AND FUND BALANCE	2,157.55		10,000.00	13,298.42

Trustees' Financial Summary

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,856,618.99	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			3,856,618.99	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			917.89	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			917.89	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			3,855,701.10	
52	TOTAL FUND BALANCE/EQUITY			3,855,701.10	
53	TOTAL LIABILITIES AND FUND BALANCE			3,856,618.99	

Trustees' Financial Summary

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	24,617.78	129,341.77		
02	Taxes Receivable - Real and Personal (120-149)	2,093.93			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,839.47			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	30,551.18	129,341.77		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,093.93			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	28,457.25	129,341.77		
52	TOTAL FUND BALANCE/EQUITY	28,457.25	129,341.77		
53	TOTAL LIABILITIES AND FUND BALANCE	30,551.18	129,341.77		

Trustees' Financial Summary

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	495.54	114,842.52		
02	Taxes Receivable - Real and Personal (120-149)		934.34		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,720.19		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	495.54	117,497.05		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		934.34		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	495.54	116,562.71		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	495.54	116,562.71		
53	TOTAL LIABILITIES AND FUND BALANCE	495.54	117,497.05		

Trustees' Financial Summary

FY2025-26

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2025-26

Submit ID:

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Instructional Materials Ctr Internal Service Fund (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2025-26

Submit ID:

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular Activities Fund (84)	Private Purpose Trust (spend principal & interest) (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			112,317.31	2,444.60
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			112,317.31	2,444.60
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			112,317.31	2,444.60
52	TOTAL FUND BALANCE/EQUITY			112,317.31	2,444.60
53	TOTAL LIABILITIES AND FUND BALANCE			112,317.31	2,444.60

Trustees' Financial Summary

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Balance Sheet

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

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Balance Sheet

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

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Balance Sheet

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

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 01**

PRC	Revenue	2025 Value	2026 Value
	1111 District Levy - Real Property	51,512.86	41,802.87
	1112 District Levy - Personal Property	2,690.04	117.01
	1114 District Levy - Personal Property/Mobile Homes	514.80	589.70
	1190 Penalties and Interest on Taxes	179.27	194.52
	1320 Tuition from School Districts Within State	0.00	1,102.36
	1510 Interest Earnings	5,684.20	6,684.07
	3110 Direct State Aid	679,190.57	695,934.75
	3111 Quality Educator	65,416.13	146,023.80
	3112 At Risk Student	14,988.85	14,930.56
	3113 Indian Education For All	3,571.35	3,653.28
	3114 American Indian Achievement Gap	25,168.00	23,904.00
	3115 State Special Education Allowable Cost Payment to Districts	45,034.17	35,877.01
	3116 Data For Achievement	3,419.10	3,497.76
	3120 State - Guaranteed Tax Base Aid	501,286.44	512,115.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,398,655.78	1,486,427.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 01**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	549,545.34	438,195.30
			2XX Personal Services - Employee Benefits	103,022.49	61,597.54
			6XX Supplies and Materials	617.63	15,355.91
		21XX Support Services - Students			
			1XX Personal Services - Salaries	69,644.24	36,854.48
			2XX Personal Services - Employee Benefits	12,807.46	7,611.55
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	28,099.87	0.00
			2XX Personal Services - Employee Benefits	1,077.53	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	44,298.79	19,523.39
			2XX Personal Services - Employee Benefits	7,376.10	2,733.84
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	33,629.99	32,999.99
			2XX Personal Services - Employee Benefits	3,223.97	1,667.64
			3XX Purchased Professional and Technical Services	0.00	14,808.90
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	85,866.03	102,538.68

Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 01**

PRC	Program	Function	Object	2025 Value	2026 Value
			2XX Personal Services - Employee Benefits	11,395.60	15,989.41
		258X Admin. Tech. - Technology Coordinator			
			1XX Personal Services - Salaries	0.00	25,866.38
			2XX Personal Services - Employee Benefits	0.00	116.36
		25XX Support Services - Business			
			1XX Personal Services - Salaries	36,468.10	34,044.90
			2XX Personal Services - Employee Benefits	3,954.83	4,012.13
			3XX Purchased Professional and Technical Services	0.00	6,615.92
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	78,749.51
			2XX Personal Services - Employee Benefits	0.00	25,446.73
			4XX Purchased Property Services	0.00	100,521.13
			5XX Other Purchased Services	32,506.07	40,727.70
			6XX Supplies and Materials	4,765.55	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	48,119.64	112,192.91
			2XX Personal Services - Employee Benefits	11,088.34	21,752.25
		62XX Resources Transferred to Other School Districts, Cooperatives or ESA			
			920 Resources Transferred to Other School Districts or Cooperatives	2,127.87	2,447.31
	365 Indian Education for All				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,928.25	3,633.28
			2XX Personal Services - Employee Benefits	12.50	20.00
			5XX Other Purchased Services	630.60	0.00
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	148,217.97	112,625.47
			2XX Personal Services - Employee Benefits	23,220.12	18,394.48
			6XX Supplies and Materials	2,221.74	1,976.45
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	15,701.00	15,183.00
			2XX Personal Services - Employee Benefits	272.11	186.58
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	82,821.00	84,098.52
			2XX Personal Services - Employee Benefits	343.49	507.85
			3XX Purchased Professional and Technical Services	0.00	6,148.45
			6XX Supplies and Materials	15,584.02	8,517.50
			810 Dues and Fees	65.00	0.00

Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 01**

PRC	Program	Function	Object	2025 Value	2026 Value
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	0.00	19,500.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	12,582.15	10,759.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,394,235.39	1,483,921.26

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						129,898.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,486,427.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,483,921.26	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						132,404.79	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance
10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 10**

PRC	Revenue	2025 Value	2026 Value
	1111 District Levy - Real Property	71,152.79	52,717.96
	1112 District Levy - Personal Property	3,427.93	159.30
	1114 District Levy - Personal Property/Mobile Homes	719.17	768.75
	1190 Penalties and Interest on Taxes	227.90	248.44
	1510 Interest Earnings	205.20	186.83
	1900 Other Revenue from Local Sources	30.00	0.00
	2220 County On-Schedule Transportation Reimbursement	9,286.10	8,515.45
	3210 State - On-Schedule Transportation Reimbursement	9,285.67	23,173.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		94,334.76	85,770.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 10**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	60,450.53	55,157.72
			2XX Personal Services - Employee Benefits	8,265.75	7,476.49
			3XX Purchased Professional and Technical Services	637.93	415.74
			4XX Purchased Property Services	8,276.09	8,031.19
			5XX Other Purchased Services	4,558.97	5,918.48
			6XX Supplies and Materials	5,988.58	6,723.22
			810 Dues and Fees	7.00	67.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				88,184.85	83,790.34

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						22,118.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						85,770.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						83,790.34	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						24,098.59	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 11**

PRC	Revenue	2025 Value	2026 Value
	1111 District Levy - Real Property	47,758.18	33,458.44
	1112 District Levy - Personal Property	1,789.48	106.28
	1114 District Levy - Personal Property/Mobile Homes	325.59	495.29
	1190 Penalties and Interest on Taxes	123.87	153.62
	1510 Interest Earnings	5,089.51	5,391.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		55,086.63	39,604.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 11**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	47,490.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				47,490.00	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance						189,275.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						39,604.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						228,880.14	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 13**

PRC	Revenue	2025 Value	2026 Value
	1111 District Levy - Real Property	1,642.46	1,724.44
	1112 District Levy - Personal Property	264.60	3.68
	1114 District Levy - Personal Property/Mobile Homes	58.88	23.29
	1190 Penalties and Interest on Taxes	17.55	9.22
	1510 Interest Earnings	274.29	43.56
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	787.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,257.78	2,591.59

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	215.76	12,095.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				215.76	12,095.74

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance						10,534.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,591.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						12,095.74	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,030.60	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 14
PRC Revenue	**2025 Value**	**2026 Value**
1510 Interest Earnings	691.77	813.38
2240 County Retirement Distribution	274,855.01	220,884.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	275,546.78	221,698.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	**Program**	**Function**	**Object**	**2025 Value**	**2026 Value**
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	96,234.68	72,884.70
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	11,939.53	6,423.58
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	4,726.41	0.00
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	7,510.73	3,273.64
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	7,204.39	6,958.42
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	13,618.59	17,332.66
		258X Admin. Tech. - Technology Coordinator			
			2XX Personal Services - Employee Benefits	0.00	4,302.93
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	5,945.13	5,284.02
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	15,744.26	15,060.46
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	9,506.08	8,488.40
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	26,055.19	26,521.02
		62XX Resources Transferred to Other School Districts, Cooperatives or ESA			
			920 Resources Transferred to Other School Districts or Cooperatives	4,317.35	6,411.15
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	19,454.78
	392 State Career & Technical Education Entitlement - Business				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,459.21	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 14**

PRC	Program	Function	Object	2025 Value	2026 Value
	393 State Career & Technical Education Entitlement - Health Occupations				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,846.44	0.00
	394 State Career & Technical Education Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	9,070.80	0.00
	395 State Career & Technical Education Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	10,059.12	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	2,722.00	2,624.80
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	14,665.18	12,819.31
165 Advanced Opportunities HS					
	377 State - Advanced Opportunity Aid				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	102.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				246,625.09	207,942.59

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						76,511.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						221,698.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						207,942.59	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						90,267.12	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:	Fund Code 15
PRC Revenue	**2026 Value**
186 HP Readiness	
1900 Other Revenue from Local Sources	4,000.00
196 State Jobs for Montana Graduates	
3290 State - Other State Grants	3,000.00
206 FVCC Writ 101	
3290 State - Other State Grants	2,278.35
246 MTDA	
3250 Montana Digital Academy	30,934.61
276 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	
4370 Title V, Part B, Subpart 2, Rural Low Income Schools (RLIS)	9,985.00
296 Local Fundraiser - SPED	
1900 Other Revenue from Local Sources	15,140.38
326 Federal Carl Perkins (Career & Technical Education (CTE))	
4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	12,024.00
346 Go Green Initiative	
1900 Other Revenue from Local Sources	16,000.00
366 MT Contractors	
1900 Other Revenue from Local Sources	2,000.00
416 Gravel Pit	
1900 Other Revenue from Local Sources	5,100.00
426 State Career & Technical Education - All Programs	
3900 State - Career & Technical Education	4,131.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	104,593.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 15
PRC Program Function Object	**2025 Value**	**2026 Value**
025 Headwaters 2025		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials		2,952.45
025 Subtotal		2,952.45
185 HP Readiness		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials		451.23
185 Subtotal		451.23

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

PRC	Program	Function	Object	2025 Value	2026 Value
186 HP Readiness					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		3,399.83
			186 Subtotal		3,399.83
196 State Jobs for Montana Graduates					
	329 State - Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries		525.00
			2XX Personal Services - Employee Benefits		93.87
			5XX Other Purchased Services		245.55
			6XX Supplies and Materials		2,845.87
			196 Subtotal		3,710.29
206 FVCC Writ 101					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		623.20
			206 Subtotal		623.20
246 MTDA					
	325 Montana Digital Academy				
		1XXX Instruction			
			1XX Personal Services - Salaries		24,947.27
			2XX Personal Services - Employee Benefits		4,460.54
		25XX Support Services - Business			
			1XX Personal Services - Salaries		1,131.80
			2XX Personal Services - Employee Benefits		395.00
			246 Subtotal		30,934.61
276 Title V, Part B, Subpart 1, Small Rural Schools (SRS)					
	437 Title V, Part B, Subpart 2, Rural Low Income Schools (RLIS)				
		1XXX Instruction			
			1XX Personal Services - Salaries		8,375.00
			2XX Personal Services - Employee Benefits		1,610.00
			276 Subtotal		9,985.00
296 Local Fundraiser - SPED					
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials		7,133.74
			296 Subtotal		7,133.74

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

PRC	Program	Function	Object	2025 Value	2026 Value
326 Federal Carl Perkins (Career & Technical Education (CTE))					
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
		1XXX Instruction			
			5XX Other Purchased Services		2,157.44
			6XX Supplies and Materials		9,866.56
			326 Subtotal		12,024.00
346 Go Green Initiative					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		5,236.00
			346 Subtotal		5,236.00
366 MT Contractors					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		1,250.91
			366 Subtotal		1,250.91
426 State Career & Technical Education - All Programs					
	392 State Career & Technical Education Entitlement - Business				
		1XXX Instruction			
			6XX Supplies and Materials		4,433.03
	394 State Career & Technical Education Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			5XX Other Purchased Services		433.95
			6XX Supplies and Materials		2,620.05
	395 State Career & Technical Education Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			6XX Supplies and Materials		317.35
			426 Subtotal		7,804.38
606 Traffic Education					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		1,727.14
			606 Subtotal		1,727.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					87,232.78

Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance						41,855.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						104,593.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						87,232.78	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						59,216.30	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
025 Headwaters 2025	0.00	2,952.45	-2,952.45
185 HP Readiness	0.00	451.23	-451.23
186 HP Readiness	4,000.00	3,399.83	600.17
196 State Jobs for Montana Graduates	3,000.00	3,710.29	-710.29
206 FVCC Writ 101	2,278.35	623.20	1,655.15
246 MTDA	30,934.61	30,934.61	0.00
276 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	9,985.00	9,985.00	0.00
296 Local Fundraiser - SPED	15,140.38	7,133.74	8,006.64
326 Federal Carl Perkins (Career & Technical Education (CTE))	12,024.00	12,024.00	0.00
346 Go Green Initiative	16,000.00	5,236.00	10,764.00
366 MT Contractors	2,000.00	1,250.91	749.09
416 Gravel Pit	5,100.00	0.00	5,100.00
426 State Career & Technical Education - All Programs	4,131.00	7,804.38	-3,673.38
606 Traffic Education	0.00	1,727.14	-1,727.14
Total	104,593.34	87,232.78	17,360.56

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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		**Fund Code 17**
PRC Revenue	**2025 Value**	**2026 Value**
1111 District Levy - Real Property	2.84	0.08
1114 District Levy - Personal Property/Mobile Homes	0.03	0.00
1190 Penalties and Interest on Taxes	0.01	0.02
1510 Interest Earnings	229.86	208.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	232.74	208.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		**Fund Code 17**
PRC Program Function Object	**2025 Value**	**2026 Value**
610 Adult Continuing Education Programs		
1XXX Instruction		
5XX Other Purchased Services	76.00	240.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	76.00	240.00

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance						7,734.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						208.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						240.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,703.42	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 18**

PRC	Revenue	2025 Value	2026 Value
	1311 Driver's Education Fees	675.00	1,800.00
	1510 Interest Earnings	144.19	84.97
	3260 State - Driver's Education Reimbursement	2,648.54	3,224.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,467.73	5,109.60

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 18**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	6,131.00	4,832.00
			2XX Personal Services - Employee Benefits	19.01	21.74
			4XX Purchased Property Services	658.63	365.00
			5XX Other Purchased Services	574.16	516.12
			6XX Supplies and Materials	0.00	103.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,382.80	5,838.81

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance						2,886.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,109.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,838.81	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,157.55	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance
20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 20
PRC Revenue	**2025 Value**	**2026 Value**
1510 Interest Earnings	275.03	280.18
1910 Rentals	2,600.00	3,380.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,875.03	3,660.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 20
PRC Program Function Object	**2025 Value**	**2026 Value**
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,575.12	1,622.77
2XX Personal Services - Employee Benefits	291.28	290.75
4XX Purchased Property Services	331.20	1,739.46
6XX Supplies and Materials	30.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,227.60	3,652.98

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance						9,992.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,660.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,652.98	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,000.00	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: — **Fund Code 21**

PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	295.37	495.15
	5300 Operating Transfers from Other Funds	12,582.15	10,759.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,877.52	11,254.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: — **Fund Code 21**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	4,473.71	2,025.77
			2XX Personal Services - Employee Benefits	20.12	112.92
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	13,799.54
			2XX Personal Services - Employee Benefits	0.00	62.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,493.83	16,000.33

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance						18,043.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,254.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,000.33	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,298.42	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 26**

PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	80,298.68	33,798.23
	1530 Net Increase (Decrease) in the Fair Value of Investments	12,413.93	9,070.32
	1900 Other Revenue from Local Sources	3,832.36	3,512.03
	4820 Federal Impact Aid, Title VII (Section 7003)	894,835.00	734,217.00
	4822 Federal Impact Aid Formulary Construction, Title VII (Section 7007(A))	12,498.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,003,877.97	780,597.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 26**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	17,938.76	0.00
			2XX Personal Services - Employee Benefits	142.40	0.00
			3XX Purchased Professional and Technical Services	30.00	0.00
			4XX Purchased Property Services	0.00	217.45
			5XX Other Purchased Services	16,570.57	17,051.61
			6XX Supplies and Materials	14,992.43	14,185.35
			810 Dues and Fees	0.00	607.00
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	0.00	1,299.51
			5XX Other Purchased Services	189.75	166.67
			6XX Supplies and Materials	842.29	0.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	2,193.15	148.81
			6XX Supplies and Materials	1,321.76	82.76
			810 Dues and Fees	171.00	85.50
		222X Educational Media Services			
			4XX Purchased Property Services	335.37	0.00
			6XX Supplies and Materials	4,479.26	4,466.48
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	19,417.25	3,446.38
			5XX Other Purchased Services	1,735.82	1,779.44
			6XX Supplies and Materials	1,602.93	1,857.58
			810 Dues and Fees	7,295.52	6,787.39
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	57.84
			5XX Other Purchased Services	1,662.22	2,317.08
			6XX Supplies and Materials	63.76	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 26**

PRC	Program	Function	Object	2025 Value	2026 Value
			810 Dues and Fees	357.00	514.03
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	6,997.74	1,160.10
			5XX Other Purchased Services	7,210.73	4,899.34
			6XX Supplies and Materials	2,591.46	886.69
			810 Dues and Fees	54.00	603.42
			8XX Other Expenditures	3,083.69	3,163.82
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	93,919.71	8,538.38
			2XX Personal Services - Employee Benefits	21,854.24	0.00
			3XX Purchased Professional and Technical Services	12,752.13	15,541.49
			4XX Purchased Property Services	86,957.17	2,352.68
			6XX Supplies and Materials	7,321.25	13,352.80
			7XX Property and Equipment Acquisition	5,705.96	0.00
			810 Dues and Fees	69.45	151.20
		27XX Student Transportation Services			
			4XX Purchased Property Services	1,899.46	7,803.82
			5XX Other Purchased Services	818.16	373.75
			6XX Supplies and Materials	458.64	1,174.58
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	107,271.44	46,067.30
			2XX Personal Services - Employee Benefits	29,836.26	7,004.18
			6XX Supplies and Materials	2,395.41	59.99
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			4XX Purchased Property Services	1,335.78	0.00
			5XX Other Purchased Services	121.10	0.00
			6XX Supplies and Materials	1,319.55	566.08
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	0.00	140.00
			6XX Supplies and Materials	167.85	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	15,380.00	11,600.00
			2XX Personal Services - Employee Benefits	1,031.86	0.00
			3XX Purchased Professional and Technical Services	8,376.25	1,900.00
			5XX Other Purchased Services	1,017.24	3,826.27
			6XX Supplies and Materials	19,705.53	11,706.67
			810 Dues and Fees	7,877.00	5,943.75

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 26**

PRC	Program	Function	Object	2025 Value	2026 Value
	910 Food Services				
		31XX Food Services			
			4XX Purchased Property Services	263.94	88.50
			6XX Supplies and Materials	37,533.00	0.00
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	730.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				577,397.74	203,975.69

Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance						3,279,079.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						780,597.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						203,975.69	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,855,701.10	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 28**

PRC	Revenue	2025 Value	2026 Value
	1111 District Levy - Real Property	22,214.15	26,145.91
	1112 District Levy - Personal Property	1,005.02	56.22
	1114 District Levy - Personal Property/Mobile Homes	189.85	325.52
	1190 Penalties and Interest on Taxes	68.66	96.04
	1510 Interest Earnings	433.39	388.27
	1945 Fees - Users/Resale of Supplies	690.50	389.00
	3281 State - Technology Aid	1,285.96	1,279.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		25,887.53	28,680.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 28**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		221X Improvement of Instruction Services			
			4XX Purchased Property Services	675.00	361.58
			5XX Other Purchased Services	666.00	3,999.61
			6XX Supplies and Materials	18,908.52	16,251.57
			7XX Property and Equipment Acquisition	12,600.00	1,950.84
		23XX Support Services - General Administration			
			6XX Supplies and Materials	1,296.44	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				34,145.96	22,563.60

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						22,340.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						28,680.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						22,563.60	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						28,457.25	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 29**

PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	3,792.85	3,652.79
	3760 State - Transformational Learning Aid	1,337.25	0.00
	3770 State - Advanced Opportunity Aid	16,816.19	19,624.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		21,946.29	23,277.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 29**

PRC	Program	Function	Object	2025 Value	2026 Value
154					
	376 State - Transformational Learning Aid				
		1XXX Instruction			
			5XX Other Purchased Services	1,260.50	0.00
155 Transformational Learning 2025					
	376 State - Transformational Learning Aid				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	1,337.25
164					
	377 State - Advanced Opportunity Aid				
		1XXX Instruction			
			1XX Personal Services - Salaries	26.98	0.00
			5XX Other Purchased Services	1,000.00	0.00
			6XX Supplies and Materials	10,006.25	0.00
165 Advanced Opportunities HS					
	377 State - Advanced Opportunity Aid				
		1XXX Instruction			
			1XX Personal Services - Salaries	595.00	620.39
			2XX Personal Services - Employee Benefits	4.88	4.56
			3XX Purchased Professional and Technical Services	0.00	1,500.00
			5XX Other Purchased Services	871.84	3,463.42
			6XX Supplies and Materials	1,772.42	8,649.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,537.87	15,575.18

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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance						121,639.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						23,277.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						15,575.18	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						129,341.77	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			**Fund Code 60**
PRC	**Revenue**	**2025 Value**	**2026 Value**
	5200 Sale or Compensation for Loss of Assets	66,610.77	59,809.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		66,610.77	59,809.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					**Fund Code 60**
PRC	**Program**	**Function**	**Object**	**2025 Value**	**2026 Value**
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	5,351.55	0.00
			7XX Property and Equipment Acquisition	61,259.22	59,313.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				66,610.77	59,313.83

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						59,809.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						59,313.83	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						495.54	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance
61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 61**

PRC	Revenue	2025 Value	2026 Value
	1111 District Levy - Real Property	8,606.75	13,281.99
	1112 District Levy - Personal Property	385.90	23.10
	1114 District Levy - Personal Property/Mobile Homes	72.35	140.49
	1190 Penalties and Interest on Taxes	25.68	40.40
	1510 Interest Earnings	2,125.11	4,357.80
	3283 State - School Major Maintenance Aid (SMMA)	22,325.00	43,229.42
	6100 Material Prior Period Revenue Adjustments	16,397.19	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		49,937.98	61,073.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 61**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	9,276.73	24,325.00
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	0.00	5,104.40
			7XX Property and Equipment Acquisition	31,843.46	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				41,120.19	29,429.40

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						84,918.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						61,073.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						29,429.40	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						116,562.71	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance
84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		**Fund Code 84**
PRC Revenue	**2025 Value**	**2026 Value**
1XXX Revenues from Student Activities	108,048.41	103,320.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	108,048.41	103,320.78

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					**Fund Code 84**
PRC	**Program**	**Function**	**Object**	**2025 Value**	**2026 Value**
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	104,852.09	105,645.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				104,852.09	105,645.10

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance						114,641.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						103,320.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						105,645.10	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						112,317.31	(5)

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance
85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 85
PRC	**Revenue**	**2025 Value**	**2026 Value**
	1510 Interest Earnings	83.64	73.80
	1920 Contributions/Donations from Private Sources	0.00	400.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		83.64	473.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85
PRC	**Program**	**Function**	**Object**	**2025 Value**	**2026 Value**
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			870 Student Scholarships	1,000.00	600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,000.00	600.00

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance						2,570.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						473.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						600.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,444.60	(5)

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Detail Expenditure

Fund	Account			Description	2025 Value	2026 Value
XX	280	1XXX	112	Certified Teacher Staff Salaries	46,176.00	110,267.00
XX	39X	1XXX	112	Certified Teacher Staff Salaries	148,217.97	112,625.47
XX	456	1XXX	112	Certified Teacher Staff Salaries	21,832.80	17,098.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	777,645.08	620,413.16
XX	XXX	1XXX	117	Teachers Aids	62,823.33	43,493.21
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	4,274.42	12,401.33
XX	XXX	26XX	41X	Energy Utility Services	68,370.19	86,840.56
XX	XXX	XXXX	355	Technology Contracted Services	0.00	1,299.51
XX	XXX	XXXX	455	Technology Repairs and Rental	0.00	361.58
XX	XXX	XXXX	535	Technology Communication Services	2,669.40	3,999.61
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	13,381.50	19,180.24
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	360.00
XX	XXX	XXXX	564	Educational Fees to In-State Treatment Facilities	215.76	6,390.75
XX	XXX	XXXX	682	Technology Supplies	24,584.01	32,566.46
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	31,843.46	0.00
XX	XXX	4XXX	710	Land	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	735	Technology Equipment and Software	17,682.00	0.00
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00

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Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	22,249.60
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	22,249.60

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	7,416.08
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	32,039.28
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	189,523.94
g.	Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2028 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	112,192.91	0.00	0.00	0.00	46,067.30
280	1XXX	2XX	21,752.25	0.00	0.00	0.00	7,004.18
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	59.99
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,447.31	0.00	0.00	0.00	0.00
Totals			136,392.47	0.00	0.00	0.00	53,131.47

189,523.94

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

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY26 in Infinite Campus.*

Trustees' Financial Summary

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

Governmental	Beginning Balance	Adjust-ments	Additions	Removals	Ending Balance
Land	83,591.00	0.00	0.00	0.00	83,591.00
Land Improvements	49,310.00	0.00	0.00	0.00	49,310.00
Buildings	2,422,619.00	0.00	0.00	0.00	2,422,619.00
Machinery and Equipment	184,508.00	1,094,442.00	11,956.00	0.00	1,290,906.00
Totals at Historical Cost	2,740,028.00	1,094,442.00	11,956.00	0.00	3,846,426.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,740,028.00	1,094,442.00	11,956.00	0.00	3,846,426.00

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

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

*** Has comments.

Depreciation by Function for FY2026	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	11,163.00	0.00	0.00
Support Services Staff (22XX)	3,590.00	0.00	0.00
Financial Administration (25XX)	144.00	0.00	0.00
Operations and Maintenance (26XX)	9,180.00	0.00	0.00
Transportation (27XX)	29,995.00	0.00	0.00
Food Service (31XX)	385.00	0.00	0.00
Extracurricular (34XX, 35XX)	1,932.00	0.00	0.00
Total Depreciation for FY2026	56,389.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2025	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2026) [a+b-c-d]	(f) Current Portion Due FY2027	(g) Long-Term Portion Due FY2028
Governmental Activities *							
Compensated Absences	280,417.89	0.00	0.00	18,736.46	261,681.43	0.00	261,681.43
Other Post Employment Benefits	45,387.30	0.00	0.00	0.00	45,387.30	0.00	0.00
Total Governmental Activity Non-bond Long-Term Liabilities	325,805.19	0.00	0.00	18,736.46	307,068.73	0.00	261,681.43

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

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

Trustees' Financial Summary

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Net Pension Liability FY2026

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	281,354.10	0.00	36,710.00	244,644.10
Net Pension - TRS	1,334,282.40	0.00	80,631.60	1,253,650.80

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Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)
County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Lonnie Morin **Phone #:** (406) 726-3216

(Signature) (Date)

Chair, Board of Trustees: Brian Johnson BigSam

(Signature) (Date)

County Superintendent Carolyn Hall

(Signature) (Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY26 did the district employ a certified special education director? No

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

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

Trustees' Financial Summary

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
000	Prior Period Adjustment	LOCAL		
006	CSCT Match	STATE		
025	Headwaters	LOCAL		
105	School Foods Grant	LOCAL		
106	School Foods Grant	LOCAL		
155	Elem Transformational Learning	STATE		
156	Early Childhood SPED grant	LOCAL		
165	Advanced Opportunities 2026	STATE		
166	Advanced Opportunities 2026	STATE		
226	Title I, ESEA Schoolwide Program	FEDERAL		Federal
256	Title I, Part A, Improving Basic Programs	FEDERAL		84.010
266	National Board Certification	STATE		
286	Friends of Arlee	LOCAL		
315	Federal GEAR UP	FEDERAL		84.334
316	Federal GEAR UP	FEDERAL		84.334
386	Safety Mini Grant	STATE		
396	Targeted Support Improvement	STATE		
416	Gravel Pit Lease	LOCAL		
454	Federal Grants Direct from Federal Grovernment	FEDERAL		
456	Title VII Roots to Rise	FEDERAL		
466	Valcon Grant	LOCAL		
475	State McKinney Vento	STATE		
476	McKinney Vento	STATE		State
495	MT Reads - Initial	STATE		State
496	MT Reads	STATE		
506	Albuterol Grant	LOCAL		
536	IDEA	FEDERAL		
554	Impact Aid Bond Debt Service	LOCAL		
616	Title VI, Part A, Indian Education	FEDERAL		84.060
696	Daughters of the American Revolution	LOCAL		
706	Indirect Costs	LOCAL		
736	FISEF Grant	LOCAL		

Trustees' Financial Summary

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	General Fund (01)	Transportation Fund (10)	Bus Depreciation Reserve Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	202,813.53	20,625.91	144,345.88	(5,292.66)
02	Taxes Receivable - Real and Personal (120-149)	5,703.99	8,025.13	3,806.75	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	23,376.05	29,782.89	19,706.81	12,960.79
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	231,893.57	58,433.93	167,859.44	7,668.13
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		1,024.72		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		1,024.72		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	5,703.99	8,025.13	3,806.75	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	226,189.58	49,384.08	164,052.69	7,668.13
52	TOTAL FUND BALANCE/EQUITY	226,189.58	49,384.08	164,052.69	7,668.13
53	TOTAL LIABILITIES AND FUND BALANCE	231,893.57	58,433.93	167,859.44	7,668.13

Trustees' Financial Summary

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	811.87	75,448.42	(336,892.94)	11,195.59
02	Taxes Receivable - Real and Personal (120-149)	570.57			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,509.91	57,569.88	407,944.72	
06	Other Current Assets (190-210)			102,774.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,892.35	133,018.30	173,825.78	11,195.59
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	570.57		102,774.00	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,321.78	133,018.30	71,051.78	11,195.59
52	TOTAL FUND BALANCE/EQUITY	3,321.78	133,018.30	71,051.78	11,195.59
53	TOTAL LIABILITIES AND FUND BALANCE	3,892.35	133,018.30	173,825.78	11,195.59

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,073.81	31,029.64
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			7,073.81	31,029.64
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			7,073.81	31,029.64
52	TOTAL FUND BALANCE/EQUITY			7,073.81	31,029.64
53	TOTAL LIABILITIES AND FUND BALANCE			7,073.81	31,029.64

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			316,790.11	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			316,790.11	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			927.38	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			927.38	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			315,862.73	
52	TOTAL FUND BALANCE/EQUITY			315,862.73	
53	TOTAL LIABILITIES AND FUND BALANCE			316,790.11	

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	69,671.11	123,422.53		36,330.73
02	Taxes Receivable - Real and Personal (120-149)	2,235.85			24,481.42
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	7,693.15			87,583.53
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	79,600.11	123,422.53		148,395.68
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,235.85			24,481.42
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	77,364.26	123,422.53		123,914.26
52	TOTAL FUND BALANCE/EQUITY	77,364.26	123,422.53		123,914.26
53	TOTAL LIABILITIES AND FUND BALANCE	79,600.11	123,422.53		148,395.68

Trustees' Financial Summary

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24 Lake County

0474 Arlee Elem

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
	ASSETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	523,075.42	238,040.60		
02	Taxes Receivable - Real and Personal (120-149)		1,364.39		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		4,961.57		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	523,075.42	244,366.56		
	DEFERRED OUTFLOWS				
21	Deferred Outflows (501)				
	LIABILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
	DEFERRED INFLOWS				
36	Deferred Inflows (680)		1,364.39		
	FUND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	523,075.42	243,002.17		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	523,075.42	243,002.17		
53	TOTAL LIABILITIES AND FUND BALANCE	523,075.42	244,366.56		

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Instructional Materials Ctr Internal Service Fund (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,413.78		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		1,413.78		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)		1,413.78		
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		1,413.78		
53	TOTAL LIABILITIES AND FUND BALANCE		1,413.78		

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular Activities Fund (84)	Private Purpose Trust (spend principal & interest) (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Payroll Clearing Fund (86)	Claims Clearing Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	283,942.88	136,247.92		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	283,942.88	136,247.92		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	283,942.88	136,247.92		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	283,942.88	136,247.92		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	283,942.88	136,247.92		

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Balance Sheet

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

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Balance Sheet

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

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 01
PRC Revenue	**2025 Value**	**2026 Value**
1111 District Levy - Real Property	93,349.47	81,173.79
1112 District Levy - Personal Property	4,613.12	5,542.77
1114 District Levy - Personal Property/Mobile Homes	875.10	2,611.20
1190 Penalties and Interest on Taxes	308.38	359.45
1320 Tuition from School Districts Within State	0.00	891.48
1510 Interest Earnings	9,052.62	8,680.65
3110 Direct State Aid	909,696.18	921,400.57
3111 Quality Educator	116,801.40	222,818.70
3112 At Risk Student	29,309.33	29,623.92
3113 Indian Education For All	6,822.51	6,926.01
3114 American Indian Achievement Gap	42,834.00	46,812.00
3115 State Special Education Allowable Cost Payment to Districts	196,531.57	177,569.33
3116 Data For Achievement	6,531.66	6,631.17
3120 State - Guaranteed Tax Base Aid	699,826.56	708,265.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,116,551.90	2,219,306.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 01
PRC Program Function Object	**2025 Value**	**2026 Value**
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	972,128.04	1,046,504.98
2XX Personal Services - Employee Benefits	170,680.89	169,061.23
6XX Supplies and Materials	0.00	21,098.82
21XX Support Services - Students		
1XX Personal Services - Salaries	68,980.45	67,680.40
2XX Personal Services - Employee Benefits	12,678.76	11,985.13
222X Educational Media Services		
1XX Personal Services - Salaries	60,326.40	66,960.93
2XX Personal Services - Employee Benefits	8,425.66	9,491.02
23XX Support Services - General Administration		
1XX Personal Services - Salaries	55,000.06	55,000.06
2XX Personal Services - Employee Benefits	5,368.85	2,779.44
3XX Purchased Professional and Technical Services	36,645.45	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	170,720.96	130,395.02
2XX Personal Services - Employee Benefits	27,456.47	24,096.15
25XX Support Services - Business		
1XX Personal Services - Salaries	83,721.22	82,078.93

Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 01**

PRC	Program	Function	Object	2025 Value	2026 Value
			2XX Personal Services - Employee Benefits	9,140.08	9,501.70
			3XX Purchased Professional and Technical Services	3,249.78	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	91,642.38
			2XX Personal Services - Employee Benefits	0.00	23,344.30
			4XX Purchased Property Services	0.00	4,313.16
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	281,952.25	234,337.97
			2XX Personal Services - Employee Benefits	68,743.45	48,079.92
		62XX Resources Transferred to Other School Districts, Cooperatives or ESA			
			920 Resources Transferred to Other School Districts or Cooperatives	4,965.03	4,876.62
	365 Indian Education for All				
		1XXX Instruction			
			1XX Personal Services - Salaries	13,579.02	6,891.01
			2XX Personal Services - Employee Benefits	66.00	35.00
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	16,105.19	11,785.67
			2XX Personal Services - Employee Benefits	2,235.84	1,917.24
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	3,187.50	3,438.90
			2XX Personal Services - Employee Benefits	172.82	234.50
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	4,385.00	0.00
			2XX Personal Services - Employee Benefits	235.36	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	195.00	31,426.00
			2XX Personal Services - Employee Benefits	3.11	352.29
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	0.00	45,500.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	28,053.99	4,944.00
		62XX Resources Transferred to Other School Districts, Cooperatives or ESA			
			950 Resources Transferred for Educational Savings Accounts	2,659.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,111,061.63	2,209,752.77

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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						216,636.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,219,306.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,209,752.77	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						226,189.58	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance
10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 10
PRC Revenue	**2025 Value**	**2026 Value**
1111 District Levy - Real Property	161,700.35	98,386.81
1112 District Levy - Personal Property	7,573.11	7,188.38
1114 District Levy - Personal Property/Mobile Homes	1,421.16	3,390.04
1190 Penalties and Interest on Taxes	506.87	554.91
1510 Interest Earnings	392.47	336.09
1900 Other Revenue from Local Sources	70.00	0.00
2220 County On-Schedule Transportation Reimbursement	21,292.58	21,293.72
3210 State - On-Schedule Transportation Reimbursement	21,291.94	53,777.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	214,248.48	184,927.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 10
PRC Program Function Object	**2025 Value**	**2026 Value**
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	135,164.21	119,412.66
2XX Personal Services - Employee Benefits	18,745.93	15,848.82
3XX Purchased Professional and Technical Services	1,488.49	716.72
4XX Purchased Property Services	20,118.64	17,272.97
5XX Other Purchased Services	9,888.38	12,950.00
6XX Supplies and Materials	13,212.07	15,650.36
810 Dues and Fees	13.34	157.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	198,631.06	182,009.03

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						46,465.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						184,927.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						182,009.03	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						49,384.08	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 11**

PRC	Revenue	2025 Value	2026 Value
	1111 District Levy - Real Property	67,605.88	59,606.05
	1112 District Levy - Personal Property	2,319.17	4,064.82
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	412.10	0.00
	1114 District Levy - Personal Property/Mobile Homes	2,559.36	820.27
	1190 Penalties and Interest on Taxes	2,389.43	1,299.39
	1510 Interest Earnings	0.00	2,870.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		75,285.94	68,660.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 11**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	110,810.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				110,810.00	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance						95,391.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						68,660.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						164,052.69	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance
12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 12**

PRC	Revenue	2025 Value	2026 Value
	1621 Lunch Sales	873.50	0.00
	1632 Daily Adult Sales	19,888.05	16,709.62
	1900 Other Revenue from Local Sources	102.32	130.57
	4550 Federal School Nutrition Reimbursement	182,411.72	180,416.28
	4552 School Nutrition Fresh Fruit And Vegetable Program	14,176.76	15,150.00
	4555 School Nutrition Summer Food Service Program	3,357.87	3,985.90
106	**School Foods Grant**		
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equiptment)	0.00	4,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		220,810.22	220,392.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 12**

PRC	Program	Function	Object	2025 Value	2026 Value
	460 School Nutrition Fresh Fruit & Vegetable Program				
		31XX Food Services			
			1XX Personal Services - Salaries	2,960.00	1,954.89
			2XX Personal Services - Employee Benefits	110.00	55.00
			6XX Supplies and Materials	11,106.76	13,140.11
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	161,482.28	135,874.58
			2XX Personal Services - Employee Benefits	33,316.69	29,531.79
			3XX Purchased Professional and Technical Services	0.00	159.20
			4XX Purchased Property Services	1,026.60	288.80
			5XX Other Purchased Services	1,056.79	62.40
			6XX Supplies and Materials	5,561.16	31,382.47
			810 Dues and Fees	1,683.00	275.00
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	2,785.71	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				221,088.99	212,724.24

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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						220,392.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						212,724.24	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,668.13	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance
13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 13**

PRC	Revenue	2025 Value	2026 Value
	1111 District Levy - Real Property	888.77	9,066.97
	1112 District Levy - Personal Property	59.11	621.96
	1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	0.00	0.80
	1114 District Levy - Personal Property/Mobile Homes	11.20	88.04
	1190 Penalties and Interest on Taxes	3.55	19.50
	1510 Interest Earnings	133.97	24.48
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	594.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,096.60	10,416.07

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

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	70.85	12,192.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				70.85	12,192.42

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance						5,098.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,416.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						12,192.42	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,321.78	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 14
PRC Revenue	**2025 Value**	**2026 Value**
1510 Interest Earnings	977.19	784.70
2240 County Retirement Distribution	486,328.00	440,219.94
6100 Material Prior Period Revenue Adjustments	1,271.62	2,777.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	488,576.81	443,782.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 14
PRC Program Function Object	**2025 Value**	**2026 Value**
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	219,677.26	177,541.49
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	13,748.53	11,948.66
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	10,276.58	0.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	10,526.86	11,433.52
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,477.23	10,102.13
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	28,355.02	22,184.00
258X Admin. Tech. - Technology Coordinator		
2XX Personal Services - Employee Benefits	0.00	7,146.31
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	13,638.37	13,111.28
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	33,263.84	28,257.64
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	21,758.55	18,132.60
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	70,307.64	57,970.52
62XX Resources Transferred to Other School Districts, Cooperatives or ESA		
920 Resources Transferred to Other School Districts or Cooperatives	10,073.83	5,025.35
394 State Career & Technical Education Entitlement - Family & Consumer Sciences		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,179.36	1,175.28

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 14**

PRC	Program	Function	Object	2025 Value	2026 Value
	395 State Career & Technical Education Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,637.52	879.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	479.44	445.84
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	4,114.01	5,273.45
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	25,600.76	22,287.98
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	1,358.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				474,114.80	394,273.55

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						83,509.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						443,782.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						394,273.55	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						133,018.30	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance
15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	**Revenue**	**2026 Value**
000	**Prior Period Adjustment**	
	6100 Material Prior Period Revenue Adjustments	-188.24
006	**CSCT Match**	
	3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	55,783.66
106	**School Foods Grant**	
	1900 Other Revenue from Local Sources	2,000.00
156	**Early Childhood SPED grant**	
	1900 Other Revenue from Local Sources	3,500.00
226	**Title I, ESEA Schoolwide Program**	
	4940 Title I, ESEA, Schoolwide Program	379,825.00
256	**Title I, Part A, Improving Basic Programs**	
	4200 Title I, Part A, Improving Basic Programs	37,491.00
266	**National Board Certification**	
	3245 Professional Stipend State E-Grant	5,466.44
286	**Friends of Arlee**	
	1900 Other Revenue from Local Sources	7,500.00
315	**Federal GEAR UP**	
	4710 GEAR UP	7,824.31
316	**Federal GEAR UP**	
	4710 GEAR UP	44,406.77
386	**Safety Mini Grant**	
	3290 State - Other State Grants	1,000.00
396	**Targeted Support Improvement**	
	4200 Title I, Part A, Improving Basic Programs	21,177.00
416	**Gravel Pit Lease**	
	1900 Other Revenue from Local Sources	11,900.00
454	**Federal Grants Direct from Federal Grovernment**	
	4700 Federal Miscellaneous Grants from other State Agencies	304,796.43
456	**Title VII Roots to Rise**	
	4700 Federal Miscellaneous Grants from other State Agencies	109,148.33
466	**Valcon Grant**	
	1900 Other Revenue from Local Sources	500.00
475	**State McKinney Vento**	
	4380 Title IX, Part A, Education for Homeless Children & Youth	1,494.00
476	**McKinney Vento**	
	4380 Title IX, Part A, Education for Homeless Children & Youth	1,634.00
495	**MT Reads - Initial**	
	4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)	13,000.00

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496 MT Reads		
	4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)	326,828.00
506 Albuterol Grant		
	1900 Other Revenue from Local Sources	1,000.00
536 IDEA		
	5700 Resources Transferred from Other School Districts or Cooperatives	66,928.00
616 Title VI, Part A, Indian Education		
	4130 Title VI, Part A, Indian Education	48,066.00
706 Indirect Costs		
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	14,850.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,465,930.70

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

PRC	Program	Function	Object	2025 Value	2026 Value
006 CSCT Match					
	280 Special Education - Local and State				
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		35,758.30
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services		20,025.36
			006 Subtotal		55,783.66
025 Headwaters					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		2,549.51
			025 Subtotal		2,549.51
105 School Foods Grant					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		555.13
			105 Subtotal		555.13
106 School Foods Grant					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		1,844.06
			106 Subtotal		1,844.06
156 Early Childhood SPED grant					
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials		3,500.00
			156 Subtotal		3,500.00

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

PRC	Program	Function	Object	2025 Value	2026 Value
226 Title I, ESEA Schoolwide Program					
	494 Title I, ESEA, Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		113,143.15
			2XX Personal Services - Employee Benefits		36,842.86
			5XX Other Purchased Services		750.00
			6XX Supplies and Materials		4,230.00
			8XX Other Expenditures		200.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries		108,487.44
			2XX Personal Services - Employee Benefits		40,432.14
		222X Educational Media Services			
			1XX Personal Services - Salaries		28,128.83
			2XX Personal Services - Employee Benefits		8,735.67
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		17,650.76
			2XX Personal Services - Employee Benefits		5,010.20
		25XX Support Services - Business			
			1XX Personal Services - Salaries		8,622.11
			2XX Personal Services - Employee Benefits		1,443.84
		62XX Resources Transferred to Other School Districts, Cooperatives or ESA			
			940 Indirect Costs		6,148.00
			226 Subtotal		379,825.00
256 Title I, Part A, Improving Basic Programs					
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		942.60
			2XX Personal Services - Employee Benefits		315.41
			3XX Purchased Professional and Technical Services		24,000.00
			5XX Other Purchased Services		1,500.00
			6XX Supplies and Materials		435.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries		8,757.39
			2XX Personal Services - Employee Benefits		1,540.60
			256 Subtotal		37,491.00
266 National Board Certification					
	329 State - Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries		5,466.44
			266 Subtotal		5,466.44

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

PRC	Program	Function	Object	2025 Value	2026 Value
286 Friends of Arlee					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		7,500.00
			286 Subtotal		7,500.00
315 Federal GEAR UP					
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries		6,637.46
			2XX Personal Services - Employee Benefits		1,186.85
			315 Subtotal		7,824.31
316 Federal GEAR UP					
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries		31,245.71
			2XX Personal Services - Employee Benefits		5,578.11
			5XX Other Purchased Services		1,495.71
			6XX Supplies and Materials		6,087.24
			316 Subtotal		44,406.77
396 Targeted Support Improvement					
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		11,250.12
			2XX Personal Services - Employee Benefits		2,011.88
			6XX Supplies and Materials		7,915.00
			396 Subtotal		21,177.00
454 Federal Grants Direct from Federal Grovernment					
	470 Federal Miscellaneous Grants from other State Agencies				
		1XXX Instruction			
			1XX Personal Services - Salaries		134,243.08
			2XX Personal Services - Employee Benefits		42,914.75
			3XX Purchased Professional and Technical Services		28,988.00
			5XX Other Purchased Services		970.91
			6XX Supplies and Materials		14,602.55
		21XX Support Services - Students			
			1XX Personal Services - Salaries		62,039.00
			2XX Personal Services - Employee Benefits		21,038.14
			454 Subtotal		304,796.43

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

PRC	Program	Function	Object	2025 Value	2026 Value
456 Title VII Roots to Rise					
	470 Federal Miscellaneous Grants from other State Agencies				
		1XXX Instruction			
			1XX Personal Services - Salaries		39,115.35
			2XX Personal Services - Employee Benefits		11,058.60
			3XX Purchased Professional and Technical Services		56,750.00
			5XX Other Purchased Services		971.58
			6XX Supplies and Materials		1,252.80
			456 Subtotal		109,148.33
466 Valcon Grant					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		500.00
			466 Subtotal		500.00
475 State McKinney Vento					
	438 Title IX, Part A, Education for Homeless Children & Youth				
		1XXX Instruction			
			6XX Supplies and Materials		1,494.00
			475 Subtotal		1,494.00
476 McKinney Vento					
	438 Title IX, Part A, Education for Homeless Children & Youth				
		1XXX Instruction			
			6XX Supplies and Materials		1,634.00
			476 Subtotal		1,634.00
495 MT Reads - Initial					
	423 Title II, Part E, Comprehensive Literacy Development (Striving Readers)				
		1XXX Instruction			
			1XX Personal Services - Salaries		6,000.00
			2XX Personal Services - Employee Benefits		1,073.35
			6XX Supplies and Materials		5,598.65
		62XX Resources Transferred to Other School Districts, Cooperatives or ESA			
			940 Indirect Costs		328.00
			495 Subtotal		13,000.00
496 MT Reads					
	423 Title II, Part E, Comprehensive Literacy Development (Striving Readers)				
		1XXX Instruction			
			1XX Personal Services - Salaries		186,262.10
			2XX Personal Services - Employee Benefits		52,019.37
			3XX Purchased Professional and Technical Services		66,720.00
			5XX Other Purchased Services		2,701.60

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

PRC	Program	Function	Object	2025 Value	2026 Value
			6XX Supplies and Materials		10,750.93
		62XX Resources Transferred to Other School Districts, Cooperatives or ESA			
			940 Indirect Costs		8,374.00
			496 Subtotal		326,828.00
506 Albuterol Grant					
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			1XX Personal Services - Salaries		1,000.00
			506 Subtotal		1,000.00
536 IDEA					
	456 IDEA, Part B, Special Education				
		1XXX Instruction			
			1XX Personal Services - Salaries		56,994.00
			2XX Personal Services - Employee Benefits		9,934.00
			536 Subtotal		66,928.00
616 Title VI, Part A, Indian Education					
	413 Title VI, Part A, Indian Education				
		1XXX Instruction			
			1XX Personal Services - Salaries		34,200.96
			2XX Personal Services - Employee Benefits		13,705.04
			6XX Supplies and Materials		160.00
			616 Subtotal		48,066.00
696 Daughters of the American Revolution					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		200.00
			696 Subtotal		200.00
736 FISEF Grant					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		874.11
			736 Subtotal		874.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,442,391.75

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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					47,512.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,465,930.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,442,391.75	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a) 0.00		
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b) 0.00		
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					71,051.78	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
000 Prior Period Adjustment	-188.24	0.00	-188.24
006 CSCT Match	55,783.66	55,783.66	0.00
025 Headwaters	0.00	2,549.51	-2,549.51
105 School Foods Grant	0.00	555.13	-555.13
106 School Foods Grant	2,000.00	1,844.06	155.94
156 Early Childhood SPED grant	3,500.00	3,500.00	0.00
226 Title I, ESEA Schoolwide Program	379,825.00	379,825.00	0.00
256 Title I, Part A, Improving Basic Programs	37,491.00	37,491.00	0.00
266 National Board Certification	5,466.44	5,466.44	0.00
286 Friends of Arlee	7,500.00	7,500.00	0.00
315 Federal GEAR UP	7,824.31	7,824.31	0.00
316 Federal GEAR UP	44,406.77	44,406.77	0.00
386 Safety Mini Grant	1,000.00	0.00	1,000.00
396 Targeted Support Improvement	21,177.00	21,177.00	0.00
416 Gravel Pit Lease	11,900.00	0.00	11,900.00
454 Federal Grants Direct from Federal Grovernment	304,796.43	304,796.43	0.00
456 Title VII Roots to Rise	109,148.33	109,148.33	0.00
466 Valcon Grant	500.00	500.00	0.00
475 State McKinney Vento	1,494.00	1,494.00	0.00
476 McKinney Vento	1,634.00	1,634.00	0.00
495 MT Reads - Initial	13,000.00	13,000.00	0.00
496 MT Reads	326,828.00	326,828.00	0.00
506 Albuterol Grant	1,000.00	1,000.00	0.00
536 IDEA	66,928.00	66,928.00	0.00
616 Title VI, Part A, Indian Education	48,066.00	48,066.00	0.00
696 Daughters of the American Revolution	0.00	200.00	-200.00
706 Indirect Costs	14,850.00	0.00	14,850.00
736 FISEF Grant	0.00	874.11	-874.11

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Total	1,465,930.70	1,442,391.75	23,538.95

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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 17**

PRC	Revenue	2025 Value	2026 Value
	1111 District Levy - Real Property	1.72	0.00
	1510 Interest Earnings	323.18	300.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		324.90	300.21

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

PRC	Program	Function	Object	2025 Value	2026 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance						10,895.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						300.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						11,195.59	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 20**

PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	243.44	185.74
	1910 Rentals	6,560.00	6,820.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,803.44	7,005.74

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 20**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	6,300.37	6,491.28
			2XX Personal Services - Employee Benefits	1,164.98	1,163.14
			4XX Purchased Property Services	772.80	772.80
			6XX Supplies and Materials	70.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,308.15	8,427.22

Schedule Of Changes Worksheet **Fund Code 20**

Beginning Fund Balance						8,495.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,005.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,427.22	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,073.81	(5)

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

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 21**

PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	683.51	1,060.26
	5300 Operating Transfers from Other Funds	28,053.99	4,944.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		28,737.50	6,004.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 21**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	8,827.99	16,472.06
			2XX Personal Services - Employee Benefits	347.57	604.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,175.56	17,076.76

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance						42,102.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,004.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,076.76	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						31,029.64	(5)

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

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 26**

PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	19,372.94	58,169.25
	1530 Net Increase (Decrease) in the Fair Value of Investments	12,413.93	9,070.30
	1900 Other Revenue from Local Sources	7,565.88	7,569.65
	4820 Federal Impact Aid, Title VII (Section 7003)	847,298.00	718,003.00
	5200 Sale or Compensation for Loss of Assets	0.00	1,571.50
	9710 Residual Equity Transfers In	760.42	0.00
554 Impact Aid Bond Debt Service			
	4821 Federal Impact Aid Discretionary Construction, Title VII (Section 7007 (B))	4,075,580.43	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,962,991.60	794,383.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 26**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	130,406.50	11,309.64
			2XX Personal Services - Employee Benefits	8,260.50	0.00
			3XX Purchased Professional and Technical Services	570.00	500.00
			5XX Other Purchased Services	18,330.64	11,672.76
			6XX Supplies and Materials	25,508.82	25,590.79
			810 Dues and Fees	199.00	105.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	10,527.54	0.00
			2XX Personal Services - Employee Benefits	1,021.46	0.00
			5XX Other Purchased Services	442.45	388.91
			6XX Supplies and Materials	251.33	273.94
			810 Dues and Fees	87.15	0.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	62,555.02	0.00
			2XX Personal Services - Employee Benefits	2,342.18	0.00
			3XX Purchased Professional and Technical Services	0.00	3,032.19
			5XX Other Purchased Services	442.66	347.25
			6XX Supplies and Materials	3,131.20	193.12
			810 Dues and Fees	399.00	199.50
		222X Educational Media Services			
			6XX Supplies and Materials	10,086.51	4,209.56
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	7,652.25	48,354.75

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 26**

PRC	Program	Function	Object	2025 Value	2026 Value
			5XX Other Purchased Services	4,430.64	602.50
			6XX Supplies and Materials	3,564.65	4,380.04
			810 Dues and Fees	16,095.04	11,923.17
		24XX Support Services - School Administration			
			5XX Other Purchased Services	1,458.54	1,455.18
			6XX Supplies and Materials	40.18	336.96
			810 Dues and Fees	657.00	504.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	43,200.42
			2XX Personal Services - Employee Benefits	0.00	196.54
			3XX Purchased Professional and Technical Services	12,545.27	18,144.05
			5XX Other Purchased Services	16,606.12	11,034.07
			6XX Supplies and Materials	3,199.05	1,606.35
			810 Dues and Fees	126.00	728.70
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	195,217.11	67,706.55
			2XX Personal Services - Employee Benefits	53,350.08	5,720.59
			3XX Purchased Professional and Technical Services	24,279.34	18,943.01
			4XX Purchased Property Services	154,156.94	160,507.74
			5XX Other Purchased Services	75,847.51	95,533.10
			6XX Supplies and Materials	22,886.25	18,533.91
			7XX Property and Equipment Acquisition	5,482.19	0.00
			810 Dues and Fees	60.50	0.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	1,082.76	1,433.61
			5XX Other Purchased Services	4,496.15	0.00
			6XX Supplies and Materials	1,569.72	0.00
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	2,556.23	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	139,434.31	116,939.36
			2XX Personal Services - Employee Benefits	20,714.81	15,268.33
			5XX Other Purchased Services	1,987.03	1,989.53
			6XX Supplies and Materials	2,463.50	66.39
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	1,095.91	1,093.85
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	24,312.00	3,188.00
			2XX Personal Services - Employee Benefits	88.33	14.35

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 26**

PRC	Program	Function	Object	2025 Value	2026 Value
			3XX Purchased Professional and Technical Services	1,466.25	0.00
			5XX Other Purchased Services	266.00	442.16
			6XX Supplies and Materials	5,783.72	4,161.17
			810 Dues and Fees	0.00	200.00
	910 Food Services				
		31XX Food Services			
			4XX Purchased Property Services	495.69	0.00
			6XX Supplies and Materials	87,577.03	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	297,130.66
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	1,704.50	0.00
005					
	280 Special Education - Local and State				
		21XX Support Services - Students			
			8XX Other Expenditures	17,943.17	0.00
006 CSCT Match					
	280 Special Education - Local and State				
		21XX Support Services - Students			
			8XX Other Expenditures	0.00	21,609.95
444					
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			8XX Other Expenditures	500.00	0.00
554 Impact Aid Bond Debt Service					
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	4,057,486.68	0.00
			8XX Other Expenditures	1,750.00	0.00
		52XX Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	174,193.00	0.00
			850 Interest on Debt	121,345.18	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,542,528.59	1,030,771.65

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Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance						552,250.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						794,383.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,030,771.65	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						315,862.73	(5)

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

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 28
PRC Revenue	**2025 Value**	**2026 Value**
1111 District Levy - Real Property	52,751.65	28,908.77
1112 District Levy - Personal Property	2,310.06	1,969.56
1114 District Levy - Personal Property/Mobile Homes	379.81	485.52
1190 Penalties and Interest on Taxes	143.99	168.01
1510 Interest Earnings	1,577.18	1,750.35
3281 State - Technology Aid	1,947.13	1,902.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	59,109.82	35,184.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 28
PRC Program Function Object	**2025 Value**	**2026 Value**
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	135.00	0.00
4XX Purchased Property Services	1,575.00	922.42
5XX Other Purchased Services	6,228.60	9,331.16
6XX Supplies and Materials	33,067.43	15,931.17
7XX Property and Equipment Acquisition	0.00	4,868.92
23XX Support Services - General Administration		
6XX Supplies and Materials	1,420.94	2,817.65
25XX Support Services - Business		
6XX Supplies and Materials	1,683.09	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	44,110.06	33,871.32

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						76,051.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						35,184.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						33,871.32	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						77,364.26	(5)

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance
29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 29**

PRC	Revenue	2025 Value	2026 Value
	1510 Interest Earnings	3,755.55	3,515.84
	3760 State - Transformational Learning Aid	5,420.32	0.00
	3770 State - Advanced Opportunity Aid	4,979.54	5,256.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,155.41	8,771.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 29**

PRC	Program	Function	Object	2025 Value	2026 Value
154					
	376 State - Transformational Learning Aid				
		1XXX Instruction			
			6XX Supplies and Materials	2,298.63	0.00
155 Elem Transformational Learning					
	376 State - Transformational Learning Aid				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	5,425.32
164					
	377 State - Advanced Opportunity Aid				
		1XXX Instruction			
			6XX Supplies and Materials	3,174.41	0.00
165 Advanced Opportunities 2026					
	377 State - Advanced Opportunity Aid				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	4,979.54
166 Advanced Opportunities 2026					
	377 State - Advanced Opportunity Aid				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	0.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,473.04	10,405.04

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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance						125,055.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,771.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,405.04	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						123,422.53	(5)

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 50**

PRC	Revenue	2025 Value	2026 Value
	1111 District Levy - Real Property	389,704.56	324,241.03
	1112 District Levy - Personal Property	17,568.21	22,179.00
	1114 District Levy - Personal Property/Mobile Homes	3,608.43	4,680.58
	1190 Penalties and Interest on Taxes	1,119.47	1,337.29
	3120 State - Guaranteed Tax Base Aid	66,647.77	64,228.02
	5300 Operating Transfers from Other Funds	0.00	297,130.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		478,648.44	713,796.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 50**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	120,000.00	130,000.00
			850 Interest on Debt	289,150.00	283,150.00
			860 Agent Fees/Issuance Costs	0.00	500.00
554 Impact Aid Bond Debt Service					
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	0.00	181,596.00
			850 Interest on Debt	0.00	113,784.66
			860 Agent Fees/Issuance Costs	0.00	1,750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				409,150.00	710,780.66

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance						120,898.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						713,796.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						710,780.66	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						123,914.26	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		**Fund Code 60**
PRC Revenue	**2025 Value**	**2026 Value**
1510 Interest Earnings	362,051.13	55,138.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	362,051.13	55,138.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		**Fund Code 60**
PRC Program Function Object	**2025 Value**	**2026 Value**
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	5,198,999.34	3,763,706.87
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	675,908.75	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,874,908.09	3,763,706.87

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance						4,231,643.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						55,138.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,763,706.87	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						523,075.42	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		**Fund Code 61**
PRC Revenue	**2025 Value**	**2026 Value**
1111 District Levy - Real Property	12,372.06	17,973.76
1112 District Levy - Personal Property	685.25	1,246.94
1114 District Levy - Personal Property/Mobile Homes	112.84	234.29
1190 Penalties and Interest on Taxes	42.77	68.74
1510 Interest Earnings	4,514.49	5,180.29
3283 State - School Major Maintenance Aid (SMMA)	31,369.93	52,400.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,097.34	77,104.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		**Fund Code 61**
PRC Program Function Object	**2025 Value**	**2026 Value**
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	23,432.43	6,058.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,432.43	6,058.36

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						171,956.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						77,104.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,058.36	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						243,002.17	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance
77 - Miscellaneous Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 77**

PRC	Revenue	2025 Value	2026 Value
	1900 Other Revenue from Local Sources	12,431.58	92,114.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,431.58	92,114.65

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 77**

PRC	Program	Function	Object	2025 Value	2026 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			6XX Supplies and Materials	11,432.03	92,000.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,432.03	92,000.42

Schedule Of Changes Worksheet

Fund Code 77

Beginning Fund Balance						1,299.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						92,114.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						92,000.42	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,413.78	(5)

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Detail Expenditure

Fund	Account			Description	2025 Value	2026 Value
XX	280	1XXX	112	Certified Teacher Staff Salaries	176,185.00	181,476.00
XX	39X	1XXX	112	Certified Teacher Staff Salaries	22,894.70	11,785.67
XX	456	1XXX	112	Certified Teacher Staff Salaries	72,776.00	39,895.80
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	1,535,071.94	861,416.17
XX	XXX	1XXX	117	Teachers Aids	232,249.65	122,150.03
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	6,535.88	35,861.08
XX	XXX	26XX	41X	Energy Utility Services	135,048.96	146,607.48
XX	XXX	4XXX	725	Major Construction Services	9,256,486.02	3,763,706.87
XX	XXX	XXXX	355	Technology Contracted Services	135.00	3,191.39
XX	XXX	XXXX	455	Technology Repairs and Rental	0.00	922.42
XX	XXX	XXXX	535	Technology Communication Services	6,228.60	9,331.16
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	2,952.00	9,989.94
XX	XXX	XXXX	564	Educational Fees to In-State Treatment Facilities	70.85	2,202.48
XX	XXX	XXXX	682	Technology Supplies	87,344.96	16,268.08
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	710	Land	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	735	Technology Equipment and Software	0.00	0.00
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	30.00	0.00

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Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	44,335.60
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	44,335.60

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	14,777.63
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	63,842.97
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	421,558.12
g.	Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2028 Maximum Budget: 75%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	234,337.97	0.00	0.00	0.00	116,939.36
280	1XXX	2XX	48,079.92	0.00	0.00	0.00	15,268.33
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	1,989.53
280	1XXX	6XX	0.00	0.00	0.00	0.00	66.39
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	4,876.62	0.00	0.00	0.00	0.00
Totals			287,294.51	0.00	0.00	0.00	134,263.61

421,558.12

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

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY26 in Infinite Campus.*

Trustees' Financial Summary

FY2025-26

Submit ID:

24 Lake County

0474 Arlee Elem

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

Governmental	Beginning Balance	Adjust-ments	Additions	Removals	Ending Balance
*** Land	195,045.00	0.00	0.00	0.00	195,045.00
*** Land Improvements	115,051.00	0.00	0.00	0.00	115,051.00
*** Buildings	5,652,777.00	0.00	0.00	0.00	5,652,777.00
*** Machinery and Equipment	430,518.00	2,553,702.00	27,896.00	0.00	3,012,116.00
*** Construction in Progress	8,164,262.00	0.00	5,216,305.00	0.00	13,380,567.00
Totals at Historical Cost	14,557,653.00	2,553,702.00	5,244,201.00	0.00	22,355,556.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	14,557,653.00	2,553,702.00	5,244,201.00	0.00	22,355,556.00

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

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

*** Has comments.

Depreciation by Function for FY2026	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	26,046.00	0.00	0.00
Support Services Staff (22XX)	8,376.00	0.00	0.00
Financial Administration (25XX)	337.00	0.00	0.00
Operations and Maintenance (26XX)	21,420.00	0.00	0.00
Transportation (27XX)	69,989.00	0.00	0.00
Food Service (31XX)	898.00	0.00	0.00
Extracurricular (34XX, 35XX)	828.00	0.00	0.00
Unallocated	227,298.00	0.00	0.00
Total Depreciation for FY2026	355,192.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2025-26

Submit ID:

24 Lake County

0474 Arlee Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2025	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2026) [a+b-c-d]	(f) Current Portion Due FY2027	(g) Long-Term Portion Due FY2028
Governmental Activities *							
Compensated Absences	421,328.60	189,261.40	0.00	0.00	610,590.00	0.00	610,590.00
Other Post Employment Benefits	344,903.70	0.00	0.00	0.00	344,903.70	0.00	0.00
Other	6,456.34	0.00	0.00	6,456.34	0.00	0.00	0.00
Total Governmental Activity Non-bond Long-Term Liabilities	772,688.64	189,261.40	0.00	6,456.34	955,493.70	0.00	610,590.00
Bond(s)							
05/31/2023	2,768,084.00	0.00	181,596.00	0.00	2,586,488.00	189,314.00	2,397,174.00
02/09/2023	5,880,000.00	0.00	130,000.00	0.00	5,750,000.00	135,000.00	5,615,000.00
Total Governmental Activity Bond Long-Term Liabilities	8,648,084.00	0.00	311,596.00	0.00	8,336,488.00	324,314.00	8,012,174.00

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

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

Trustees' Financial Summary

FY2025-26

Submit ID:

24 Lake County

0474 Arlee Elem

Net Pension Liability FY2026

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	652,292.90	0.00	81,456.90	570,836.00
Net Pension - TRS	3,113,325.60	0.00	188,140.40	2,925,185.20

Coversheet

Elementary and High School Budgets FY2027

Section:	III. New Business
Item:	B. Elementary and High School Budgets FY2027
Purpose:	Vote
Submitted by:	
Related Material:	Elementary Budget 2027.pdf HS Budget 2027.pdf

Budget Report

FY 2027

24 Lake **Submit ID:**

0474 Arlee Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	270	N/A	4,627,709

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

	EL	HS	Taxable Valuation
Located - 24 Lake	201	N/A	3,245,764
Non-located - 32 Missoula	67	N/A	1,367,288
Non-located - 45 Sanders	2	N/A	14,657

The final budget is approved as set forth in this document.

Certification

District Clerk: Lonnie Morin

(Signature) (Date)

Chairperson, School Trustees: Brian Johnson BigSam

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report

FY 2027

24 Lake **Submit ID:**

0474 Arlee Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,264,195.17	226,189.58	10%	9.99%	0.00	2,264,195.18	0.00	0.00
10 Transportation	229,000.00	10,000.00	20%	4.37%	39,384.08	78,900.88	110,715.04	23.92
11 Bus Depreciation Reserve	216,386.64	0.00	N/A	0.00%	164,052.69	0.00	52,333.95	11.31
13 Tuition	18,000.00		N/A		3,321.78	0.00	14,678.22	3.17
14 Retirement	380,500.00	76,100.00	20%	20.00%	56,918.30	323,581.70		
17 Adult Education	11,195.59	0.00	35%	0.00%	11,195.59	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	109,271.59	0.00	N/A	0.00%	77,364.26	1,907.33	30,000.00	6.48
29 Flexibility	128,435.95	0.00	N/A	0.00%	123,422.53	5,013.42	0.00	0.00
61 Building Reserve	314,397.17	0.00	N/A	0.00%	243,002.17	52,600.78	18,794.22	4.06
Total of All Funds	3,671,382.11	312,289.58			718,661.40	2,726,199.29	226,521.43	48.94

50 Debt Service Tax Jurisdiction								
24-0474	412,150.00	123,914.26	20-9-438	30.07%	0.00	0.00	412,150.00	89.06
Impact Aid Revenue	0.00	0.00	20-9-438	0.00%	0.00	296,966.82	0.00	0.00

Budget Report

FY 2027

24 Lake **Submit ID:**

0474 Arlee Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ARLEE K-6	210
M1	ARLEE 7-8	60

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	939,379.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	242,876.64
D.	At Risk Student	(I-D)	29,306.90
E.	Indian Education For All	(I-E)	7,055.10
F.	American Indian Achievement Gap	(I-F)	50,176.00
G.	Data For Achievement	(I-G)	6,755.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	171,033.75
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,165.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	273
B.	BASE Budget Limit	(II-B)	2,216,358.95
C.	Maximum Budget Limit	(II-C)	2,786,955.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,216,358.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	81%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,262,899.65
H.	Maximum Budget Limit	(II-H)	2,820,807.42
I.	Highest Budget Without a Vote	(II-I)	2,264,195.18
J.	Highest Budget	(II-J)	2,820,807.42
K.	Highest Voted Amount	(II-K)	556,612.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,264,195.17

Budget Report

FY 2027

24 Lake **Submit ID:**

0474 Arlee Elem

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		226,189.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		226,189.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,264,195.17
	1. BASE Budget Limit	(V-A1)	2,262,899.65	
	2. Over-BASE Budget	(V-A2)	1,295.52	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		939,379.45
	1. Direct State Aid Paid By State	(V-B1)	939,379.45	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		242,876.64
D.	At Risk Student	(V-D)		29,306.90
E.	Indian Education For All	(V-E)		7,055.10
F.	American Indian Achievement Gap	(V-F)		50,176.00
G.	Data For Achievement	(V-G)		6,755.40
H.	Special Education Allowable Cost Payment	(V-H)		171,033.75
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,680.65
	1. Actual Non-Levy Revenue	(V-J1)	8,680.65	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		807,635.76
	1. Elementary County BASE Distribution	(V-L1)	807,635.77	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,262,899.65

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,295.52
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

Budget Report

FY 2027

24 Lake **Submit ID:**

0474 Arlee Elem

	5. Tuition	(V-O5)	1,295.52	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,295.53

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report

FY 2027

24 Lake **Submit ID:**

0474 Arlee Elem

01 General Fund

Adopted Budget	0001	2,264,195.17
Budget Uses		
Expenditure Budget	0002	2,264,195.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Estimated Funding Sources		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	939,379.45
Quality Educator	3111	242,876.64
At Risk Student	3112	29,306.90
Indian Education For All	3113	7,055.10
American Indian Achievement Gap	3114	50,176.00
State Special Education Allowable Cost Payment to Districts	3115	171,033.75
Data For Achievement	3116	6,755.40
Elementary County BASE Distribution	2250	807,635.77
High School County BASE Distribution	2260	0.00
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,680.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Anticipated Non-levy Revenue and Funding Sources - BASE		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report

FY 2027

24 Lake **Submit ID:**

0474 Arlee Elem

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	1,295.52
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	2,264,195.17
Estimated Revenues Exceeding Adopted Budget			0004a	0.01

Budget Report

FY 2027

24 Lake **Submit ID:**

0474 Arlee Elem

10 Transportation Fund

Adopted Budget	0001	229,000.00
Budget Uses		
Expenditure Budget	0002	229,000.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	71,728.07
Contingency	0006	7,172.81
Over-Schedule	0011	150,099.12
Fund Balance for Budget	TFS48	49,384.08
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	39,384.08
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	19,725.22
State - On-Schedule Transportation Reimbursement	3210	59,175.66
District Tax Levy	1110	110,715.04
District Mills	999	23.92
Total Estimated Revenues to Fund Adopted Budget	0004	229,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report

FY 2027

24 Lake **Submit ID:**

0474 Arlee Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	216,386.64

Budget Uses

Expenditure Budget	0002	216,386.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	164,052.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	164,052.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	52,333.95
District Mills	999	11.31
Total Estimated Revenues to Fund Adopted Budget	0004	216,386.64

Budget Report

FY 2027

24 Lake **Submit ID:**

0474 Arlee Elem

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird	2025	110,810.00	9,972.90	22,162.00	9,972.90
2024 Blue Bird All American	2023	94,325.00	21,694.75	18,865.00	8,489.25
2021 Bluebird	2021	80,850.00	28,297.50	16,170.00	7,276.50
Prevost Travel Bus	2019	32,743.50	36,672.72	6,548.70	6,548.70
2019 Bluebird - 8602F	2018	75,250.00	50,417.50	15,050.00	6,772.50
2016 Blue Bird	2017	73,640.00	72,903.60	14,728.00	6,627.60
2015 BlueBird	2015	73,850.00	97,381.50	14,770.00	6,646.50
Night Vision Security Cameras	2015	7,562.89	11,344.34	N/A	NA
2013 Blue Bird 84 Passenger	2013	73,434.90	110,152.35	N/A	NA
2010 Express Incomplete Van (Short Bus)	2010	34,300.00	51,450.00	N/A	NA
2009 Blue Bird All American (Activity)	2009	43,000.00	64,500.00	N/A	NA
Total					52,333.95

Budget Report

FY 2027

24 Lake **Submit ID:**

0474 Arlee Elem

13 Tuition Fund

Adopted Budget	0001	18,000.00
Budget Uses		
Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,321.78
Unreserved Fund Balance Reappropriated	0970	3,321.78
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	14,678.22
District Mills	999	3.17
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report

FY 2027

24 Lake **Submit ID:**

0474 Arlee Elem

14 Retirement Fund

Adopted Budget	0001	380,500.00

Budget Uses

Expenditure Budget	0002	380,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	133,018.30
Operating Reserve	0961	76,100.00
Unreserved Fund Balance Reappropriated	0970	56,918.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
County Retirement Distribution	2240	323,581.70
Total Estimated Revenues to Fund Adopted Budget	0004	380,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report

FY 2027

24 Lake **Submit ID:**

0474 Arlee Elem

17 Adult Education Fund

Adopted Budget	0001	11,195.59
Budget Uses		
Expenditure Budget	0002	11,195.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,195.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,195.59
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,195.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report

FY 2027

24 Lake **Submit ID:**

0474 Arlee Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00
Budget Uses		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report

FY 2027

24 Lake **Submit ID:**

0474 Arlee Elem

28 Technology Fund

Adopted Budget	0001	109,271.59

Budget Uses

Expenditure Budget	0002	109,271.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	77,364.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	77,364.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,907.33

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	30,000.00
District Mills	999	6.48
Total Estimated Revenues to Fund Adopted Budget	0004	109,271.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report

FY 2027

24 Lake **Submit ID:**

0474 Arlee Elem

29 Flexibility Fund

Adopted Budget	0001	128,435.95

Budget Uses

Expenditure Budget	0002	128,435.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	123,422.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	123,422.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	5,013.42

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	128,435.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report

FY 2027

24 Lake **Submit ID:**

0474 Arlee Elem

50 Debt Service Fund

24-0474

Taxable Value		4,627,709.00
Adopted Budget	0001	412,150.00
Budget Uses		
Expenditure Budget	0002	412,150.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	123,914.26
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	123,914.26
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	412,150.00
Jurisdiction Mills	999	89.06
Total Estimated Revenues to Fund Adopted Budget	0004	412,150.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	02/09/2023	06/30/2048	6,000,000.00	5,615,000.00	135,000.00	276,650.00	500.00
Total Bond Requirements							412,150.00
Total Debt Service Requirements						0002	412,150.00

Budget Report

FY 2027

24 Lake **Submit ID:**

0474 Arlee Elem

Impact Aid Revenue

Taxable Value		0.00
Adopted Budget	0001	0.00
Budget Uses		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	296,966.82
Residual Equity Transfers In	9710	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	296,966.82

Budget Report

FY 2027

24 Lake **Submit ID:**

0474 Arlee Elem

Revenue Bond

Adopted Budget	0001	296,966.82

Budget Uses

Expenditure Budget	0002	296,966.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	296,966.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	05/31/2023	10/01/2036	3,000,000.00	2,397,174.00	189,314.00	105,902.82	1,750.00

Total Bond Requirements		296,966.82
Total Debt Service Requirements	0002	296,966.82

Budget Report

FY 2027

24 Lake **Submit ID:**

0474 Arlee Elem

61 Building Reserve Fund

Adopted Budget		0001	314,397.17

Budget Uses

Expenditure Budget	0002	314,397.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	243,002.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	243,002.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	52,600.78
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Individual Tuition		1310	0.00
Tuition from School Districts Within State		1320	0.00
Tuition from School Districts Outside State		1330	0.00
State - Tuition for State Placement		3117	0.00
School Block Grant Coal Mitigation		3449	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	18,794.22
District Mills		999	4.06
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.06
Total Estimated Revenues to Fund Adopted Budget		0004	314,397.17

Budget Report

FY 2027

24 Lake **Submit ID:**

0475 Arlee H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB EL	ANB HS	Taxable Valuation
District:	N/A	* 131	4,627,709

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

	EL	HS	Taxable Valuation
Located - 24 Lake	N/A	83	3,245,764
Non-located - 32 Missoula	N/A	47	1,367,288
Non-located - 45 Sanders	N/A	1	14,657

The final budget is approved as set forth in this document.

Certification

District Clerk: Lonnie Morin

(Signature) (Date)

Chairperson, School Trustees: Brian Johnson BigSam

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report

FY 2027

24 Lake **Submit ID:**

0475 Arlee H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,429,332.23	132,404.79	10%	9.26%	0.00	1,429,332.23	0.00	0.00
10 Transportation	108,000.00	21,600.00	20%	20.00%	2,498.59	28,664.83	76,836.58	16.60
11 Bus Depreciation Reserve	266,615.18	0.00	N/A	0.00%	228,880.14	0.00	37,735.04	8.15
13 Tuition	12,500.00		N/A		1,030.60	0.00	11,469.40	2.48
14 Retirement	250,000.00	50,000.00	20%	20.00%	40,267.12	209,732.88		
17 Adult Education	7,703.42	0.00	35%	0.00%	7,703.42	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	59,659.49	0.00	N/A	0.00%	28,457.25	1,202.24	30,000.00	6.48
29 Flexibility	151,245.34	0.00	N/A	0.00%	129,341.77	21,903.57	0.00	0.00
61 Building Reserve	173,122.71	0.00	N/A	0.00%	116,562.71	43,475.00	13,085.00	2.83
Total of All Funds	2,458,178.37	204,004.79			554,741.60	1,734,310.75	169,126.02	36.54

50 Debt Service Tax Jurisdiction								
24-0475	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report

FY 2027

24 Lake **Submit ID:**

0475 Arlee H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ARLEE HS 9-12 131 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	667,528.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	112,828.16
D.	At Risk Student	(I-D)	14,734.94
E.	Indian Education For All	(I-E)	3,423.03
F.	American Indian Achievement Gap	(I-F)	20,224.00
G.	Data For Achievement	(I-G)	3,277.62
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	53,337.53
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,291.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	144
B.	BASE Budget Limit	(II-B)	1,490,724.45
C.	Maximum Budget Limit	(II-C)	1,850,876.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,490,724.45

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,426,358.71
H.	Maximum Budget Limit	(II-H)	1,784,658.17
I.	Highest Budget Without a Vote	(II-I)	1,429,332.23
J.	Highest Budget	(II-J)	1,784,658.17
K.	Highest Voted Amount	(II-K)	355,325.94
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,429,332.23

Budget Report

FY 2027

24 Lake **Submit ID:**

0475 Arlee H S

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		132,404.79
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		132,404.79

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,429,332.23
	1. BASE Budget Limit	(V-A1)	1,426,358.71	
	2. Over-BASE Budget	(V-A2)	2,973.52	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		667,528.57
	1. Direct State Aid Paid By State	(V-B1)	667,528.57	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		112,828.16
D.	At Risk Student	(V-D)		14,734.94
E.	Indian Education For All	(V-E)		3,423.03
F.	American Indian Achievement Gap	(V-F)		20,224.00
G.	Data For Achievement	(V-G)		3,277.62
H.	Special Education Allowable Cost Payment	(V-H)		53,337.53
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,684.07
	1. Actual Non-Levy Revenue	(V-J1)	6,684.07	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		544,320.79
	1. Elementary County BASE Distribution	(V-L1)	0.00	
	2. High School County BASE Distribution	(V-L2)	544,320.79	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,426,358.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		2,973.52
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

Budget Report

FY 2027

24 Lake **Submit ID:**

0475 Arlee H S

	5. Tuition	(V-O5)	2,973.52	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,973.52

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report

FY 2027

24 Lake **Submit ID:**

0475 Arlee H S

01 General Fund

Adopted Budget	0001	1,429,332.23
Budget Uses		
Expenditure Budget	0002	1,429,332.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Estimated Funding Sources		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	667,528.57
Quality Educator	3111	112,828.16
At Risk Student	3112	14,734.94
Indian Education For All	3113	3,423.03
American Indian Achievement Gap	3114	20,224.00
State Special Education Allowable Cost Payment to Districts	3115	53,337.53
Data For Achievement	3116	3,277.62
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	544,320.79
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,684.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Anticipated Non-levy Revenue and Funding Sources - BASE		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report

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24 Lake **Submit ID:**

0475 Arlee H S

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	2,973.52
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,429,332.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report

FY 2027

24 Lake **Submit ID:**

0475 Arlee H S

10 Transportation Fund

Adopted Budget	0001	108,000.00
Budget Uses		
Expenditure Budget	0002	108,000.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	26,058.93
Contingency	0006	2,605.89
Over-Schedule	0011	79,335.18
Fund Balance for Budget	TFS48	24,098.59
Operating Reserve	0961	21,600.00
Unreserved Fund Balance Reappropriated	0970	2,498.59
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	7,166.20
State - On-Schedule Transportation Reimbursement	3210	21,498.63
District Tax Levy	1110	76,836.58
District Mills	999	16.60
Total Estimated Revenues to Fund Adopted Budget	0004	108,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report

FY 2027

24 Lake **Submit ID:**

0475 Arlee H S

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	266,615.18

Budget Uses

Expenditure Budget	0002	266,615.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	228,880.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	228,880.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	37,735.04
District Mills	999	8.15
Total Estimated Revenues to Fund Adopted Budget	0004	266,615.18

Budget Report

FY 2027

24 Lake **Submit ID:**

0475 Arlee H S

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird	2025	47,490.00	4,274.10	9,498.00	4,274.10
2024 Blue Bird All American	2023	40,425.00	7,680.75	8,085.00	3,638.25
2021 Bluebird	2021	34,650.00	16,285.50	6,930.00	3,118.50
Prevost Travel Bus	2019	76,401.50	85,569.68	15,280.30	15,280.30
2019 Bluebird - 8602F	2018	32,250.00	20,317.50	6,450.00	2,902.50
2016 BlueBird	2017	31,560.00	26,194.80	6,312.00	2,840.40
2015 BueBird	2015	31,650.00	37,599.50	6,330.00	2,848.50
Night Vision Security Cameras	2015	3,241.24	4,861.86	N/A	NA
2013 Blue Bird 84 Passenger	2013	31,472.10	40,516.28	6,294.42	2,832.49
Express Incomplete Van (Short Bus)	2010	14,700.00	22,050.00	N/A	NA
2009 Blue Bird All American (Activity)	2009	110,000.00	165,000.00	N/A	NA
2007 Blue Bird All American	2006	26,235.00	39,352.50	N/A	NA
Total					37,735.04

Budget Report

FY 2027

24 Lake **Submit ID:**

0475 Arlee H S

13 Tuition Fund

Adopted Budget	0001	12,500.00
Budget Uses		
Expenditure Budget	0002	12,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,030.60
Unreserved Fund Balance Reappropriated	0970	1,030.60
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	11,469.40
District Mills	999	2.48
Total Estimated Revenues to Fund Adopted Budget	0004	12,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report

FY 2027

24 Lake **Submit ID:**

0475 Arlee H S

14 Retirement Fund

Adopted Budget	0001	250,000.00
Budget Uses		
Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	90,267.12
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	40,267.12
Estimated Funding Sources		
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
County Retirement Distribution	2240	209,732.88
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report

FY 2027

24 Lake **Submit ID:**

0475 Arlee H S

17 Adult Education Fund

Adopted Budget	0001	7,703.42
Budget Uses		
Expenditure Budget	0002	7,703.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,703.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,703.42
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,703.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report

FY 2027

24 Lake **Submit ID:**

0475 Arlee H S

19 Non-Operating Fund

Adopted Budget	0001	0.00
Budget Uses		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report

FY 2027

24 Lake

Submit ID:

0475 Arlee H S

28 Technology Fund

Adopted Budget	0001	59,659.49
Budget Uses		
Expenditure Budget	0002	59,659.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,457.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,457.25
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,202.24
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	30,000.00
District Mills	999	6.48
Total Estimated Revenues to Fund Adopted Budget	0004	59,659.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report

FY 2027

24 Lake **Submit ID:**

0475 Arlee H S

29 Flexibility Fund

Adopted Budget	0001	151,245.34

Budget Uses

Expenditure Budget	0002	151,245.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	129,341.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	129,341.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	21,903.57

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	151,245.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report

FY 2027

24 Lake **Submit ID:**

0475 Arlee H S

50 Debt Service Fund

24-0475

Taxable Value		4,627,709.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report

FY 2027

24 Lake **Submit ID:**

0475 Arlee H S

61 Building Reserve Fund

Adopted Budget	0001	173,122.71
Budget Uses		
Expenditure Budget	0002	173,122.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	116,562.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	116,562.71
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	43,475.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy 1110(a) 0.00		
District Tax Levy	1110	13,085.00
District Mills	999	2.83
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	2.83
Total Estimated Revenues to Fund Adopted Budget	0004	173,122.71

Coversheet

Policy 8210: Procurement of School Food - Revision

Section:	III. New Business
Item:	D. Policy 8210: Procurement of School Food - Revision
Purpose:	Vote
Submitted by:	
Related Material:	8210-Procurement of School Food.pdf

Arlee Public Schools **R**

NONINSTRUCTIONAL OPERATIONS 8210

Procurement of School Food

The District will abide by the following requirements for any procurement related to its food services:

Purchases Greater than $80,000

Except as permitted below, whenever the cost of food service supplies, products, or equipment exceed $80,000, the District will call for formal bids by issuing public notice as required by law. Specifications will be prepared and made available to all vendors interested in submitting a bid. The contract shall be awarded to the lowest responsible bidder, except that the trustees may reject any or all bids. The Board, in making a determination as to which vendor is the lowest responsible bidder, will take into consideration not only the amount of each bid, but will also consider the skill, ability, and integrity of a vendor to do faithful, conscientious work and to promptly fulfill the contract according to its letter and spirit.

The District may enter into cooperative purchasing contracts with one or more districts for procurement of food supplies or services. Such services and supplies may be purchased without complying with the above stated bidding requirements if the cooperative purchasing group has a publicly available master list of items available with pricing included and provides and opportunity at least twice yearly for any vendor to compete, based on lowest responsible bidder standard, for inclusion of the vendor's supplies and services on the cooperative purchasing group's master list.

Purchases Less than $80,000 but Greater than ~~$3,500~~ $15,000

Purchases of food service supplies, products, or equipment between ~~$3,500~~ $15,000 and $80,000 shall be considered "Small Purchases." The District is not required to use a formal bidding process for Small Purchases, but it shall use a competitive process to ensure fairness. For any Small Purchase, the District shall obtain at least two or more price quotes. The District shall maintain all procurement documentation to ensure the cost is less than $80,000 but more than ~~$3,500~~ $15,000 for a Small Purchase.

Purchases Less than ~~$3,500~~ $15,000

Purchases of food service supplies, products, or equipment less than ~~$3,500~~ $15,000 shall be "Micro-Purchases." The District is not required to use a formal bidding process for Micro-Purchases, but it shall ensure that purchases are reasonable and equitably distributed among all qualified sources. The District shall maintain all procurement documentation to ensure the cost is less than ~~$3,500~~ $15,000 for a Micro-Purchase.

Bid Specifications

The District will not award a contract to a potential vendor who has written any of the bid specifications, the solicitation documents, or any of the contract language.

Identical bid specifications and/or request for proposals will be provided to all potential vendors.

Geographic Preference

When part of a Farm to School program, the District has the discretion to apply a geographic preference for procurement of unprocessed locally grown or locally raised domestic products only.

Buy American

The District shall procure domestic commodities and products ("Buy American") for the use of its Child Nutrition Program to the maximum extent practicable. The District is permitted to buy foreign goods only when:

- Food preferences can only be met with foreign goods;
- A sufficient quantity and/or quality is not available through domestic commodities or products; or
- The cost of domestic commodities and products is <u>significantly</u> higher.

Debarment and Suspension

For any food service purchase in excess of $25,000, the District shall obtain verification or certification from a vendor that neither it nor any of its principals (e.g., key employees) have been proposed for debarment, debarred, or suspended by a federal agency.

Standard of Conduct

District employees engaged in the award and/or administration of food service contracts supported by federal funds are subject to the following code of conduct:

- No employee may participate in the selection, award, or administration of a food service contract supported by federal funds if he or she has a conflict of interest or can reasonably be perceived as having a conflict of interest.
- No employee may solicit any gratuities, favors, or anything else of monetary value from a potential vendor.
- No employee may participate in the selection, award, or administration of a food service contract supported by federal funds when the employee or member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of these individuals has a financial interest in a vendor.
- Employees are expected to demonstrate integrity and honesty.

Employees who fail to abide by this policy will be subject to disciplinary action up to and including discharge.

Bid Protest Procedures

Any vendor who desires to protest the award of a bid pursuant to this policy shall, within fifteen (15) days after award of the bid, give notice of their protest. The notice shall state in detail the basis of the claimant's bid protest and the resolution requested. The bid protest shall be provided to the Business Manager or designee. The Business Manager or designee shall investigate the claim and issue a written decision within fifteen (15) days after receipt. If the claimant is not satisfied with the decision of the Business Manager or designee, the claimant may appeal the decision to the District's Board of Trustees. The notice of appeal shall be filed with the Board of Trustees within fifteen (15) days after issuance of the decision from which the appeal is taken. The appeal shall state the basis of the appeal and provide to the Board the original bid protest, together with a copy of the decision being appealed from. The specific grounds for the appeal shall be stated in the appeal and shall not include additional claims or information not provided with the original bid protest.

The Board of Trustees at the next regular board meeting following the receipt of the appeal shall either hear the appeal or set a time to consider the appeal. The Board may in its discretion render a decision based upon the information and records before the Board of Trustees or, in the Board's discretion, may request the claimant and a representative of the District to each present information pertaining to the bid protest.

The Board shall issue a written decision within thirty (30) days of the meeting in which it considered the appeal.

Legal References:	2 C.F.R. § 200.318	General Procurement Standards
	7 C.F.R. § 210.21	Procurement
	7 C.F.R. § 220.16	Procurement Standards
	7 C.F.R. § 225.17	Procurement Standards
	MCA § 20-9-204	Conflicts of interest, letting contracts, and calling for bids

Cross References:	Board Policy 5223
	Board Policy 5255
	Board Policy 5700
	Board Policy 7310
	Board Policy 7322
	Board Policy 7530

Policy History:
Adopted on: 7/29/19
Revised on: 8/11/2026

Coversheet

Superintendent Report

Section:	IV. Board Reports
Item:	A. Superintendent Report
Purpose:	FYI
Submitted by:	
Related Material:	Superintendent August 2026 Board Report.pdf

Arlee Joint School District No. 8 - Superintendent's Report

August 2026

To: Board of Trustees
From: Kendal Baldwin, Superintendent
District Office Update

The past month has been filled with learning, planning, and building relationships. As I continue settling into my role, my focus remains on supporting our staff, strengthening community partnerships, and preparing for a successful start to the 2026–2027 school year.

Personnel

- I received and accepted the resignation of Crystal Hoffman. I would like to thank Crystal for her service to Arlee Schools and wish her the very best in her future endeavors.
- After reviewing our staffing needs, my recommendation is that we do not post the vacant position. Instead, we are restructuring existing staff assignments to meet student needs while maintaining fiscal responsibility. I am working collaboratively with Ms. Tanner and her staff to ensure services continue uninterrupted while maximizing available grant funding.

Facilities & Safety

- Completed the annual elementary building walkthrough with Jackson Contractor Group, A&E Design, Dan McGee, administration, and maintenance staff. Together we reviewed warranty items, identified remaining concerns, and established next steps.
- We have developed a plan to relocate the Gaga Ball pit from the former elementary playground to the new campus. While the project will require additional fencing, it also addresses an existing playground safety concern by eliminating an opening in the fence line. This project improves supervision while returning a favorite activity to our students.
- We continue working with the TRUST grant team to pursue funding for a new bell, paging, and classroom safety system for the middle and high school. We

have informed the grant team that the district does not have local matching funds available. If awarded, this project would be fully grant funded and significantly enhance campus safety.

Student Support & Community Partnerships

One of my goals is to strengthen partnerships that directly benefit our students and families.

This month I have:

- Met with our Special Education Cooperative to better understand available student services.
- Met with Desiree Fox from Salish Kootenai College to discuss expanding partnerships between the Tribe and Arlee Schools.
- Begun working with tribal representatives to explore bringing a mobile health unit to campus on a weekly basis.
- Continued discussions regarding suicide prevention programming, guest speakers, and additional student support services.
- Met with Project SELA and look forward to strengthening that partnership.
- Promoted the Tribal Back-to-School Bash through district communication channels to help connect families with available community resources.

During these conversations, I also learned about an existing after-school program that provides tutoring, cultural activities, and evening meals for students. I have begun exploring transportation options that could allow more Arlee students to participate in this outstanding opportunity.

School Improvement

Arlee Elementary has entered the Comprehensive School Improvement (CSI) process through the Office of Public Instruction.

The designation resulted from one federally identified student subgroup not demonstrating sufficient growth in mathematics over multiple years.

While this process will require significant work, I also view it as an opportunity. Working alongside OPI, our administrators, teachers, and staff, we will focus on improving student achievement while building upon the gains our students have already made in reading. I am optimistic about the work ahead and believe this process will ultimately strengthen instruction for all students.

Enrollment Update

Current elementary enrollment (subject to change):

- Kindergarten: 13–15
- 1st Grade: 30
- 2nd Grade: 33
- 3rd Grade: 26
- 4th Grade: 35
- 5th Grade: 25
- 6th Grade: 33
    - Total Elem: 197
- 7th Grade: 34
- 8th Grade: 29
    - Total MS: 63
- 9th Grade: 32
- 10th Grade: 16
- 11th: Grade: 27
- 12th: Grade: 29
    - Total HS: 104

Total Enrollment: 364

Administration continues to monitor enrollment as registration is finalized and will make staffing decisions that best support students while remaining fiscally responsible.

Professional Growth

I am excited to share that I have officially completed all requirements for my Superintendent Certification.

I will also be attending the Kaleva Law Administrative Academy as we continue preparing for the upcoming school year. Continuing to learn and grow professionally is important to me, and I look forward to bringing that knowledge back to our district.

Appreciation

As we prepare to welcome our staff back, I would like to sincerely thank our Board of Trustees for organizing breakfast and lunch during our PIR days.

Acts like these may seem small, but they send a powerful message to our employees that they are valued and appreciated. Thank you for investing in our staff and helping create a positive start to the school year.

Looking Ahead

The next few weeks will be focused on welcoming staff back, finalizing staffing assignments, completing grant-funded professional development, continuing our CSI planning with OPI, and preparing for the first day of school.

I remain grateful for the opportunity to serve the students, staff, and community of Arlee. Each week brings new opportunities to learn, build relationships, and move our district forward. I look forward to the exciting year ahead.

Coversheet

Approval of Claims, Payroll and Reports

Section:	V. Finance
Item:	A. Approval of Claims, Payroll and Reports
Purpose:	Vote
Submitted by:	
Related Material:	July 2027 voucher Detail.pdf Check listing July 2026.pdf July 2026 Student Activity Transactions (1).pdf June 2026 Student Activity Tranactions (1).pdf June 26 PR Transfer (1).pdf July 26 PR Transfer (1).pdf

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1000 07/01/2026

Fiscal Year: 2026-2027

Vendor Remit Name / Description	Vendor #	QTY	PO No.	Invoice / Invoice Date	Account		Amount
ARLEE LAKE COUNTY WATER AND SEWER DISTRI	2189						
Check Group:							
Annual water/sewer payments		0.5	27016	1004681 7/1/2026	126.120.2600.0421.00.000		$546.00
Annual water/sewer payments		0.3	27016	1004681 7/1/2026	226.150.2600.0421.00.000		$327.60
Annual water/sewer payments		0.2	27016	1004681 7/1/2026	126.130.2600.0421.00.000		$218.40
					Check #: 434944		
						PO/InvoiceTotal:	$1,092.00
						Vendor Total:	$1,092.00
INFINITE CAMPUS							
Check Group:							
Food Service license		1	27015	CI-00008281 7/1/2026	112.910.3100.0682.00.000		$746.00
LIcenses and messenger fees for district		0.7	27015	CI-00008281 7/1/2026	126.160.2210.0355.00.000		$3,700.69
LIcenses and messenger fees for district		0.3	27015	CI-00008281 7/1/2026	226.160.2210.0355.00.000		$1,586.01
					Check #: 434945		
						PO/InvoiceTotal:	$6,032.70
						Vendor Total:	$6,032.70
Lane & Associates, Inc.							
Check Group:							
Drug and Alcohol testing 2027 - annual consortium fee		0.7	27004	0026 7/1/2026	110.100.2700.0810.00.000		$157.50
Drug and Alcohol testing 2027 - annual consortium fee		0.3	27004	0026 7/1/2026	210.100.2700.0810.00.000		$67.50
					Check #: 434946		
						PO/InvoiceTotal:	$225.00

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1000 07/01/2026

Fiscal Year: 2026-2027

Vendor Remit Name / Description	Vendor #	QTY	PO No.	Invoice / Invoice Date	Account	Amount
					Vendor Total:	$225.00
MONTANA SCHOOL BOARD ASSOC.	118					
Check Group:						
Annual Membership		0.7	27001	0019739 7/1/2026	126.160.2310.0810.00.000	$4,155.20
Annual Membership		0.3	27001	0019739 7/1/2026	226.160.2310.0810.00.000	$1,780.80
					Check #: 434947	
					PO/InvoiceTotal:	$5,936.00
					Vendor Total:	$5,936.00
MREA						
Check Group:						
Annual Membership		0.7	27007	FY2027 membership 7/1/2026	126.160.2310.0810.00.000	$1,400.00
Annual Membership		0.3	27007	FY2027 membership 7/1/2026	226.160.2310.0810.00.000	$600.00
					Check #: 434948	
					PO/InvoiceTotal:	$2,000.00
					Vendor Total:	$2,000.00
MSGIA						
Check Group:						
Liability insurance FY2026 - District portion		0.7	27011	Annual - FY2027 7/1/2026	126.160.2620.0520.00.000	$85,582.36
Liability insurance FY2026 - District portion		0.3	27011	Annual - FY2027 7/1/2026	226.160.2620.0520.00.000	$36,678.16
Liability Insurance 2026 - Transportion coverage		0.7	27011	Annual - FY2027 7/1/2026	110.100.2700.0520.00.000	$12,675.24
Liability Insurance 2026 - Transportion coverage		0.3	27011	Annual - FY2027 7/1/2026	210.100.2700.0520.00.000	$5,432.24

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1000 07/01/2026

Fiscal Year: 2026-2027

Vendor Remit Name / Description	Vendor #	QTY	PO No.	Invoice / Invoice Date	Account		Amount
					Check #: 434949		
						PO/InvoiceTotal:	$140,368.00
						Vendor Total:	$140,368.00
Nat'l Association of Federally Impacted							
Check Group:							
Annual Membership - elementary		1	27003	361502 7/1/2026	126.160.2310.0810.00.000		$1,066.09
Annual Membership - High School		1	27003	361502 7/1/2026	226.160.2310.0810.00.000		$1,717.47
					Check #: 434950		
						PO/InvoiceTotal:	$2,783.56
						Vendor Total:	$2,783.56
New Day, Inc.							
Check Group:							
Tuition for students: 2026 - HS		1	27009	see list 7/1/2026	213.160.1670.0564.00.000		$349.98
Tuition 2026-Elem		1	27009	see list 7/1/2026	113.160.1670.0564.00.000		$898.38
					Check #: 434951		
						PO/InvoiceTotal:	$1,248.36
						Vendor Total:	$1,248.36
NIISA							
Check Group:							
Membership Arlee Elementary		1	27010	Arlee Elem and HS 7/1/2026	126.160.2310.0810.00.000		$1,271.00
Membership Arlee High School		1	27010	Arlee Elem and HS 7/1/2026	226.160.2310.0810.00.000		$1,342.00
					Check #: 434952		
						PO/InvoiceTotal:	$2,613.00

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1000 07/01/2026

Fiscal Year: 2026-2027

Vendor Remit Name / Description	Vendor #	QTY	PO No.	Invoice / Invoice Date	Account		Amount
						Vendor Total:	$2,613.00
OFFICE OF PUBLIC INSTRUCTION	126						
Check Group:							
CDL training for new route substitute		0.7	27012	Kelsi OBrien 7/1/2026	110.100.2700.0582.00.000		$2,096.50
CDL training for new route substitute		0.3	27012	Kelsi OBrien 7/1/2026	110.100.2700.0582.00.000		$898.50
					Check #: 434953		
						PO/InvoiceTotal:	$2,995.00
						Vendor Total:	$2,995.00
SAM/MASS	358						
Check Group:							
Dues for Kendal Baldwin		0.7	27002	3612 7/1/2026	126.160.2321.0810.00.000		$525.00
Dues for Kendal Baldwin		0.3	27002	3612 7/1/2026	226.160.2321.0810.00.000		$225.00
Dues for Jacob Bosley		1	27002	3612 7/1/2026	226.150.2410.0810.00.000		$520.00
Dues for DJ Prettyontop		0.7	27002	3612 7/1/2026	126.160.2210.0810.00.000		$206.50
Dues for DJ Prettyontop		0.3	27002	3612 7/1/2026	226.160.2210.0810.00.000		$88.50
Dues for Anne Tanner		0.7	27002	3612 7/1/2026	126.120.2410.0810.00.000		$342.30
Dues for Anne Tanner		0.3	27002	3612 7/1/2026	126.130.2410.0810.00.000		$146.70
					Check #: 434954		
						PO/InvoiceTotal:	$2,054.00
						Vendor Total:	$2,054.00
School Services of Montana							

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1000 07/01/2026

Fiscal Year: 2026-2027

Vendor Remit Name / Description	Vendor #	QTY	PO No.	Invoice / Invoice Date	Account	Amount
Check Group:						
Tech support - infinite campus		0.699995875	27008	9274 7/1/2026	126.160.2210.0355.00.000	$848.57
Tech support - infinite campus		0.300004125	27008	9274 7/1/2026	226.160.2210.0355.00.000	$363.68
Tech support infinite campus - food service		1	27008	9274 7/1/2026	112.910.3100.0355.00.000	$149.20
					Check #: 434955	
					PO/InvoiceTotal:	$1,361.45
					Vendor Total:	$1,361.45
TYLER TECHNOLOGIES, INC.						
Check Group:						
Annual fees for accounting program		0.7	27006	CI100-00286782 7/1/2026	126.160.2510.0330.00.000	$16,209.01
Annual fees for accounting program		0.3	27006	CI100-00286782 7/1/2026	226.160.2510.0330.00.000	$6,946.72
					Check #: 434956	
					PO/InvoiceTotal:	$23,155.73
					Vendor Total:	$23,155.73
					Grand Total:	$191,864.80

End of Report

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1003 07/13/2026

Fiscal Year: 2026-2027

Vendor Remit Name / Description	Vendor #	QTY	PO No.	Invoice / Invoice Date	Account	Amount
ATHLETIC.NET						
Check Group:						
Cross Country season website - annual		1	27034	V438420	226.720.3500.0682.00.000	$135.00
P-Card Payee: BMO MASTERCARD				7/13/2026		
					Check #: 0	
					PO/InvoiceTotal:	$135.00
					Vendor Total:	$135.00
Harbor Freight Tools						
Check Group:						
Tools for maintenance		0.7	27030	V353262	126.160.2610.0610.00.000	$19.03
P-Card Payee: BMO MASTERCARD				7/13/2026		
Tools for maintenance		0.3	27030	V353262	226.160.2610.0610.00.000	$8.16
P-Card Payee: BMO MASTERCARD				7/13/2026		
					Check #: 0	
					PO/InvoiceTotal:	$27.19
					Vendor Total:	$27.19
MASBO	500					
Check Group:						
Annual MASBO dues - Lonnie and Jen		0.7	27000	V751426	126.160.2510.0810.00.000	$140.00
P-Card Payee: BMO MASTERCARD				7/13/2026		
Annual MASBO dues - Lonnie and Jen		0.3	27000	V751426	226.160.2510.0810.00.000	$60.00
P-Card Payee: BMO MASTERCARD				7/13/2026		
Annual ASBO dues - Lonnie		0.7	27000	V751426	126.160.2510.0810.00.000	$209.30
P-Card Payee: BMO MASTERCARD				7/13/2026		
Annual ASBO dues - Lonnie		0.3	27000	V751426	226.160.2510.0810.00.000	$89.70
P-Card Payee: BMO MASTERCARD				7/13/2026		
Annual MASBO dues for Jennifer		0.7	27000	V751426	126.160.2510.0810.00.000	$140.00
P-Card Payee: BMO MASTERCARD				7/13/2026		
Annual MASBO dues for Jennifer		0.3	27000	V751426	226.160.2510.0810.00.000	$60.00
P-Card Payee: BMO MASTERCARD				7/13/2026		

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1003 07/13/2026

Fiscal Year: 2026-2027

Vendor Remit Name / Description	Vendor #	QTY	PO No.	Invoice / Invoice Date	Account		Amount
					Check #: 0		
						PO/InvoiceTotal:	$699.00
						Vendor Total:	$699.00
Pinion Technology Core							
Check Group:							
Printer Ink - District Wide - Keep fill contract		0.7	27040	V259211	126.160.1670.0550.00.000		$208.60
P-Card Payee: BMO MASTERCARD				7/13/2026			
Printer Ink - District Wide - Keep fill contract		0.3	27040	V259211	226.160.1000.0550.00.000		$89.40
P-Card Payee: BMO MASTERCARD				7/13/2026			
					Check #: 0		
						PO/InvoiceTotal:	$298.00
						Vendor Total:	$298.00
The Wall Street Journal							
Check Group:							
Annual subscription		1	27042	V307491	226.150.1570.0682.00.000		$20.00
P-Card Payee: BMO MASTERCARD				7/13/2026			
					Check #: 0		
						PO/InvoiceTotal:	$20.00
						Vendor Total:	$20.00
WILSON FOODS	1689						
Check Group:							
SFSP / Food-Milk		1	27014	V785556	112.910.3140.0630.00.000		$29.64
P-Card Payee: BMO MASTERCARD				7/13/2026			
					Check #: 0		
						PO/InvoiceTotal:	$29.64
						Vendor Total:	$29.64
						Grand Total:	$1,208.83

End of Report

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1011 07/20/2026

Fiscal Year: 2026-2027

Vendor Remit Name / Description	Vendor #	QTY	PO No.	Invoice / Invoice Date	Account	Amount
BLACKFOOT COMMUNICATIONS	28					
Check Group:						
Telphone service for FY2027		0.5	27023	V513159 7/20/2026	126.120.2500.0531.00.000	$334.94
Telphone service for FY2027		0.2	27023	V513159 7/20/2026	126.130.2500.0531.00.000	$133.98
Telphone service for FY2027		0.3	27023	V513159 7/20/2026	226.160.2500.0531.00.000	$200.96
					Check #: 434967	
					PO/InvoiceTotal:	$669.88
					Vendor Total:	$669.88
Dunning, Peggy						
Check Group:						
Purchases made for SPED in the HS - paid by SPED concessions fund		1	27056	SPED 2026 7/20/2026	215.280.1000.0610.00.296	$790.91
					Check #: 434968	
					PO/InvoiceTotal:	$790.91
					Vendor Total:	$790.91
Kaleva Law Offices						
Check Group:						
Negotiations work, administrative assistance, June 2026		0.7	27055	10234- 7/20/2026	126.000.0621.0000.00.000	$704.20
Negotiations work, administrative assistance, June 2026		0.3	27055	10234- 7/20/2026	226.000.0621.0000.00.000	$301.80
					Check #: 434969	
					PO/InvoiceTotal:	$1,006.00
					Vendor Total:	$1,006.00
Lane & Associates, Inc.						
Check Group:						

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1011 07/20/2026

Fiscal Year: 2026-2027

Vendor Remit Name / Description	Vendor #	QTY	PO No.	Invoice / Invoice Date	Account		Amount
DOT Drug Test for Kelsi O'Brien		0.7	27054	11527- 7/20/2026	110.100.2700.0300.00.000		$53.36
DOT Drug Test for Kelsi O'Brien		0.3	27054	11527- 7/20/2026	210.100.2700.0300.00.000		$22.87
					Check #: 434970		
						PO/InvoiceTotal:	$76.23
						Vendor Total:	$76.23
New Day, Inc.							
Check Group:							
Tuition 2026 Elem - April, May and June 2026		1	27009	13142 13097 13096 7/20/2026	113.100.1670.0564.00.000		$666.54
					Check #: 434971		
						PO/InvoiceTotal:	$666.54
						Vendor Total:	$666.54
OETC							
Check Group:							
K-12 membberships FY2027		0.7	27047	27-1520- 7/20/2026	228.160.2210.0682.00.000		$52.50
K-12 membberships FY2027		0.3	27047	27-1520- 7/20/2026	128.160.2210.0682.00.000		$22.50
					Check #: 434972		
						PO/InvoiceTotal:	$75.00
						Vendor Total:	$75.00
Piedalue, Jacob							
Check Group:							
District vehicles detailing (3)		0.7	27058	0001- 7/20/2026	126.160.2740.0440.00.000		$252.00
District vehicles detailing (3)		0.3	27058	0001- 7/20/2026	226.160.2740.0440.00.000		$108.00
					Check #: 434973		

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1011 07/20/2026

Fiscal Year: 2026-2027

Vendor Remit Name / Description	Vendor #	QTY	PO No.	Invoice / Invoice Date	Account		Amount
						PO/InvoiceTotal:	$360.00
						Vendor Total:	$360.00
Professional Pest Management							
Check Group:							
Service for FY2026		0.7	27041	25901- 7/20/2026	126.160.2610.0300.00.000		$325.50
Service for FY2026		0.3	27041	25901- 7/20/2026	226.160.2610.0300.00.000		$139.50
					Check #: 434974		
						PO/InvoiceTotal:	$465.00
						Vendor Total:	$465.00
WARDEN PAPER INC.	1459						
Check Group:							
Paper order (annual) 150 cases of white, 5 cases of color		0.71	27061	1087- 7/20/2026	126.160.1670.0610.03.000		$3,674.46
Paper order (annual) 150 cases of white, 5 cases of color		0.29	27061	1087- 7/20/2026	226.160.1000.0610.03.000		$1,500.84
					Check #: 434975		
						PO/InvoiceTotal:	$5,175.30
						Vendor Total:	$5,175.30
						Grand Total:	$9,284.86

End of Report

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1012 07/31/2026

Fiscal Year: 2026-2027

Vendor Remit Name / Description	Vendor #	QTY	PO No.	Invoice / Invoice Date	Account	Amount
HD Supply Facilities Maintenance, Ltd.						
Check Group:						
Custodial supplies for FY2027		0.5	27062	V8219	126.120.2600.0610.00.000	$255.77
P-Card Payee: EFT Payments				7/31/2026		
Custodial supplies for FY2027		0.3	27062	V8219	226.160.2600.0610.00.000	$153.47
P-Card Payee: EFT Payments				7/31/2026		
Custodial supplies for FY2027		0.2	27062	V8219	126.130.2600.0610.00.000	$102.31
P-Card Payee: EFT Payments				7/31/2026		
					Check #: 0	
					PO/InvoiceTotal:	$511.55
					Vendor Total:	$511.55
SYSCO FOOD SERVICES OF AMERICA	1453					
Check Group:						
SFSP Food		1	27013	V64214	112.910.3140.0630.00.000	$330.74
P-Card Payee: EFT Payments				7/31/2026		
					Check #: 0	
					PO/InvoiceTotal:	$330.74
Check Group:						
SFSP Food		1	27017	V939734	112.910.3140.0630.00.000	$253.38
P-Card Payee: EFT Payments				7/31/2026		
					Check #: 0	
					PO/InvoiceTotal:	$253.38
					Vendor Total:	$584.12
WEX BANK						
Check Group:						
Due to for June 2026 fuel - Activity buses		1	27021	V819988	226.000.0621.0000.00.000	$336.11
P-Card Payee: EFT Payments				7/31/2026		
Due to for June Fuel - Routes		0.7	27021	V819988	110.000.0621.0000.00.000	$935.42
P-Card Payee: EFT Payments				7/31/2026		

Arlee Joint School District

Voucher Detail Listing

Voucher Batch Number: 1012 07/31/2026

Fiscal Year: 2026-2027

Vendor Remit Name / Description	Vendor #	QTY	PO No.	Invoice / Invoice Date	Account	Amount
Due to for June Fuel - Routes		0.3	27021	V819988	210.000.0621.0000.00.000	$400.89
P-Card Payee: EFT Payments				7/31/2026		
Due to for Maintenance fuel		0.7	27021	V819988	126.000.0621.0000.00.000	$107.10
P-Card Payee: EFT Payments				7/31/2026		
Due to for Maintenance fuel		0.3	27021	V819988	226.000.0621.0000.00.000	$45.90
P-Card Payee: EFT Payments				7/31/2026		
Due to for employee vehicles fuel		0.7	27021	V819988	126.000.0621.0000.00.000	$372.62
P-Card Payee: EFT Payments				7/31/2026		
Due to for employee vehicles fuel		0.3	27021	V819988	226.000.0621.0000.00.000	$159.69
P-Card Payee: EFT Payments				7/31/2026		

Check #: 0

PO/InvoiceTotal: $2,357.73

Vendor Total: $2,357.73

Grand Total: $3,453.40

End of Report

Arlee Joint School District

Reprint Check Listing

Fiscal Year: **2026-2027**

Criteria:

Bank Account: **From Date:** 07/01/2026 **To Date:** 07/31/2026

From Check: **To Check:** **From Clear Date:** **To Clear Date:**

From Voucher: **To Voucher:**

Types: ☑ Expense ☐ Manual ☑ Payroll ☑ Payroll Deductions ☐ Other Disbursements

*** Indicates gap in check sequence**

	Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
	56518	07/17/2026	Aspire Financial Services, LLC	$1,500.00	1007	Printed	Payroll Ded	☐		
	56519	07/17/2026	UNUM Life Insurance Company of America	$125.00	1007	Printed	Payroll Ded	☐		
*	434944	07/01/2026	ARLEE LAKE COUNTY WATER AND SEWER DISTRI	$1,092.00	1000	Printed	Expense	☐		
	434945	07/01/2026	INFINITE CAMPUS	$6,032.70	1000	Printed	Expense	☐		
	434946	07/01/2026	Lane & Associates, Inc.	$225.00	1000	Printed	Expense	☐		
	434947	07/01/2026	MONTANA SCHOOL BOARD ASSOC.	$5,936.00	1000	Printed	Expense	☐		
	434948	07/01/2026	MREA	$2,000.00	1000	Printed	Expense	☐		
	434949	07/01/2026	MSGIA	$140,368.00	1000	Printed	Expense	☐		
	434950	07/01/2026	Nat'l Association of Federally Impacted	$2,783.56	1000	Printed	Expense	☐		
	434951	07/01/2026	New Day, Inc.	$1,248.36	1000	Printed	Expense	☐		
	434952	07/01/2026	NIISA	$2,613.00	1000	Printed	Expense	☐		
	434953	07/01/2026	OFFICE OF PUBLIC INSTRUCTION	$2,995.00	1000	Printed	Expense	☐		
	434954	07/01/2026	SAM/MASS	$2,054.00	1000	Printed	Expense	☐		
	434955	07/01/2026	School Services of Montana	$1,361.45	1000	Printed	Expense	☐		
	434956	07/01/2026	TYLER TECHNOLOGIES, INC.	$23,155.73	1000	Printed	Expense	☐		
*	434967	07/20/2026	BLACKFOOT COMMUNICATIONS	$669.88	1011	Printed	Expense	☐		
	434968	07/20/2026	Dunning, Peggy	$790.91	1011	Printed	Expense	☐		
	434969	07/20/2026	Kaleva Law Offices	$1,006.00	1011	Printed	Expense	☐		
	434970	07/20/2026	Lane & Associates, Inc.	$76.23	1011	Printed	Expense	☐		
	434971	07/20/2026	New Day, Inc.	$666.54	1011	Printed	Expense	☐		
	434972	07/20/2026	OETC	$75.00	1011	Printed	Expense	☐		
	434973	07/20/2026	Piedalue, Jacob	$360.00	1011	Printed	Expense	☐		

Arlee Joint School District

Reprint Check Listing

Fiscal Year: 2026-2027

Criteria:

Bank Account: **From Date:** 07/01/2026 **To Date:** 07/31/2026

From Check: **To Check:** **From Clear Date:** **To Clear Date:**

From Voucher: **To Voucher:**

Types: ☑ Expense ☐ Manual ☑ Payroll ☑ Payroll Deductions ☐ Other Disbursements

*** Indicates gap in check sequence**

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
434974	07/20/2026	Professional Pest Management	$465.00	1011	Printed	Expense	☐		
434975	07/20/2026	WARDEN PAPER INC.	$5,175.30	1011	Printed	Expense	☐		
		Total Amount:	$202,774.66						

Report Total Amount: Amount

End of Report

Arlee Joint School District

Student Activities Summary Report

Fiscal Year: 2026-2027

From: 7/1/2026 **To: 7/31/2026**

☑ Print Detail Type: Transactions Only ☐ Page Break by Activity

Level: Standard ☑ Exclude Encumbrances ☑ Reverse Signs ☑ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
001.300 REVOLVING FUND BALANCE	2,200.00	.00	.00	2,200.00
002.300 ATHLETICS FUND BALANCE	4,573.90	.00	.00	4,573.90
003.300 LIBRARY FUND BALANCE	761.77	.00	.00	761.77
006.300 CLASS OF 2028 FUND BALANCE	827.26	.00	.00	827.26
007.300 CLASS OF 2027 FUND BALANCE	2,809.79	.00	.00	2,809.79
010.300 CLASS OF 2029 FUND BALANCE	1,771.86	.00	.00	1,771.86
012.300 STUDENT COUNCIL FUND BALANCE	422.10	.00	.00	422.10
013.300 WARRIOR FUND BALANCE	1,506.18	.00	.00	1,506.18
014.300 MUSIC FUND BALANCE	6,633.26	.00	.00	6,633.26
015.300 DRAMA FUND BALANCE	601.37	.00	.00	601.37
016.300 INDIAN CLUB FUND BALANCE	1,387.47	.00	.00	1,387.47
017.300 CONCESSIONS FUND BALANCE	.15	.00	.00	.15
018.300 SHOP FUND BALANCE	2,691.88	.00	.00	2,691.88
019.300 CLASS OF 2026 FUND BALANCE	1,877.63	.00	.00	1,877.63
020.300 SCHOOL IMPROVEMENT	160.85	.00	.00	160.85
021.300 FAMILY & CONSUMER SCIENCE FUND BALANCE	6,123.60	.00	.00	6,123.60
022.300 STUDENT STORES FUND BALANCE	1,644.85	.00	.00	1,644.85
024.300 JR HIGH ATHLETICS FUND BALANCE	8,604.98	.00	.00	8,604.98

Arlee Joint School District

Student Activities Summary Report

Fiscal Year: 2026-2027

From: 7/1/2026 **To: 7/31/2026**

☑ Print Detail Type: Transactions Only ☐ Page Break by Activity

Level: Standard ☑ Exclude Encumbrances ☑ Reverse Signs ☑ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
025.300 ELEMENTARY HOLDING FUND BALANCE	3,175.05	.00	.00	3,175.05
026.300 JR HIGH HOLDING FUND BALANCE	14,380.58	.00	.00	14,380.58
030.300 WEIGHT LIFTING CLUB FUND BALANCE	850.91	.00	.00	850.91
037.300 DISTRICT FCCLA FUND BALANCE	19.60	.00	.00	19.60
038.300 PLAYGROUND FUND BALANCE	4,737.90	.00	.00	4,737.90
039.300 DIST./DIV. TOURNAMENT FUND BALANCE	736.26	.00	.00	736.26
040.300 PE ACTIVITY FUND BALANCE	2,699.71	.00	.00	2,699.71
042.300 CLOSE-UP FUND BALANCE	19,048.81	.00	.00	19,048.81
043.300 6TH GRADE FUND BALANCE	.00	.00	.00	.00
044.300 BPA FUND BALANCE	7,147.71	.00	.00	7,147.71
046.300 ELEMENTARY LIBRARY FUND BALANCE	2,338.89	.00	.00	2,338.89
048.300 PEP CLUB FUND BALANCE	423.21	.00	.00	423.21
049.300 NHS FUND BALANCE	520.65	.00	.00	520.65
050.300 ELEMENTARY INDIAN CLUB FUND BALANCE	.00	.00	.00	.00
051.300 EAGLES CLUB FUND BALANCE	10,202.35	.00	.00	10,202.35
052.300 SPEECH AND DEBATE FUND BALANCE	260.54	.00	.00	260.54
053.300 HOSA FUND BALANCE	1,175.85	.00	.00	1,175.85

Arlee Joint School District

Student Activities Summary Report

Fiscal Year: 2026-2027

From: 7/1/2026 To: 7/31/2026

☑ Print Detail Type: Transactions Only ☐ Page Break by Activity

Level: Standard ☑ Exclude Encumbrances ☑ Reverse Signs ☑ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
GRAND TOTALS	112,316.92	.00	.00	112,316.92

End of Report

Arlee Joint School District

Student Activities Summary Report

Fiscal Year: 2025-2026

From: 6/1/2026 To: 6/30/2026

☑ Print Detail Type: Transactions Only ☐ Page Break by Activity

Level: Standard ☑ Exclude Encumbrances ☑ Reverse Signs ☑ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
001.300 REVOLVING FUND BALANCE	.00	2,200.00	.00	2,200.00

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
382	0	0	Receipts 24732		Deposits	$2,200.00
					Deposits Total:	**$2,200.00**
					Detail Total:	**$2,200.00**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
002.300 ATHLETICS FUND BALANCE	3,013.52	1,649.38	(89.00)	4,573.90

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
A11954	251	251	AP POSTING	ARLEE SCHOOL DISTRICT 8J	Accounts Payable	-$14.00
A12498	249	249	AP POSTING	Drummond Booster Club	Accounts Payable	-$75.00
					Accounts Payable Total:	**-$89.00**
380	0	0	Receipts 24295 - 24299		Deposits	$1,196.19
381	0	0	Batch Receipts for 7/21/2026		Deposits	$303.00
384	0	0	Receipts 24734 - 24736		Deposits	$150.00
					Deposits Total:	**$1,649.19**
152	0		Investments Posting	161399.jryan	Investment	$0.19
					Investment Total:	**$0.19**
					Detail Total:	**$1,560.38**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
003.300 LIBRARY FUND BALANCE	761.75	.02	.00	761.77

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
152	0		Investments Posting	161399.jryan	Investment	$0.02
					Investment Total:	**$0.02**
					Detail Total:	**$0.02**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
006.300 CLASS OF 2028 FUND BALANCE	827.24	.02	.00	827.26

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
152	0		Investments Posting	161399.jryan	Investment	$0.02
					Investment Total:	**$0.02**
					Detail Total:	**$0.02**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
007.300 CLASS OF 2027 FUND BALANCE	2,634.71	175.08	.00	2,809.79

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
380	0	0	Receipts 24295 - 24299		Deposits	$175.00
					Deposits Total:	**$175.00**
152	0		Investments Posting	161399.jryan	Investment	$0.08
					Investment Total:	**$0.08**
					Detail Total:	**$175.08**

Arlee Joint School District

Student Activities Summary Report

Fiscal Year: 2025-2026

From: 6/1/2026 **To: 6/30/2026**

☑ Print Detail Type: Transactions Only ☐ Page Break by Activity

Level: Standard ☑ Exclude Encumbrances ☑ Reverse Signs ☑ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
010.300 CLASS OF 2029 FUND BALANCE	1,771.81	.05	.00	1,771.86

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
152	0		Investments Posting	161399.jryan	Investment	$0.05
					Investment Total:	**$0.05**
					Detail Total:	**$0.05**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
011.300 MYOB FUND BALANCE	.00	.00	.00	.00
012.300 STUDENT COUNCIL FUND BALANCE	422.09	.01	.00	422.10

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
152	0		Investments Posting	161399.jryan	Investment	$0.01
					Investment Total:	**$0.01**
					Detail Total:	**$0.01**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
013.300 WARRIOR FUND BALANCE	2,139.80	1,405.04	(2,038.66)	1,506.18

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
A11817	262	262	AP POSTING	Haynes, Cashis	Accounts Payable	-$35.00
A11817	257	257	AP POSTING	Naugle, Anola	Accounts Payable	-$10.00
A11817	258	258	AP POSTING	Hill, Tucker	Accounts Payable	-$45.00
A11817	259	259	AP POSTING	Swab, Aiden	Accounts Payable	-$45.00
A11817	260	260	AP POSTING	Courville, Chase	Accounts Payable	-$35.00
A11949	256	256	AP POSTING	Walsworth Publishing Company	Accounts Payable	-$1,693.66
A11950	254	254	AP POSTING	ARLEE SCHOOL DISTRICT 8J	Accounts Payable	-$165.00
V282434	261	261	AP POSTING	Rioux, Kalani	Accounts Payable	-$10.00
					Accounts Payable Total:	**-$2,038.66**
381	0	0	Batch Receipts for 7/21/2026		Deposits	$1,305.00
383	0	0	Batch Receipts for 7/22/2026		Deposits	$100.00
					Deposits Total:	**$1,405.00**
152	0		Investments Posting	161399.jryan	Investment	$0.04
					Investment Total:	**$0.04**
					Detail Total:	**-$633.62**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
014.300 MUSIC FUND BALANCE	6,633.07	.19	.00	6,633.26

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
152	0		Investments Posting	161399.jryan	Investment	$0.19
					Investment Total:	**$0.19**
					Detail Total:	**$0.19**

Arlee Joint School District

Student Activities Summary Report

Fiscal Year: 2025-2026

From: 6/1/2026 **To: 6/30/2026**

☑ Print Detail Type: Transactions Only ☐ Page Break by Activity

Level: Standard ☑ Exclude Encumbrances ☑ Reverse Signs ☑ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
015.300 DRAMA FUND BALANCE	601.35	.02	.00	601.37

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
152	0		Investments Posting	161399.jryan	Investment	$0.02
					Investment Total:	**$0.02**
					Detail Total:	**$0.02**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
016.300 INDIAN CLUB FUND BALANCE	1,425.35	500.04	(537.92)	1,387.47

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
A11814	241	241	AP POSTING	Felsman, Kyle	Accounts Payable	-$100.00
A11815	239	239	AP POSTING	Pierre, Allen	Accounts Payable	-$100.00
A11816	240	240	AP POSTING	Jackson, Daniel	Accounts Payable	-$100.00
A11818 adj	250	250	AP POSTING	Felsman, Kyle	Accounts Payable	-$100.00
A11947	245	245	AP POSTING	White, Bonnie	Accounts Payable	-$37.92
A12718 adj	242	242	AP POSTING	Felsman, Kyle	Accounts Payable	-$100.00
					Accounts Payable Total:	**-$537.92**
380	0	0	Receipts 24295 - 24299		Deposits	$500.00
					Deposits Total:	**$500.00**
152	0		Investments Posting	161399.jryan	Investment	$0.04
					Investment Total:	**$0.04**
					Detail Total:	**-$37.88**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
017.300 CONCESSIONS FUND BALANCE	.15	.00	.00	.15

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
152	0		Investments Posting	161399.jryan	Investment	$0.00
					Investment Total:	**$0.00**
					Detail Total:	**$0.00**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
018.300 SHOP FUND BALANCE	2,481.80	210.08	.00	2,691.88

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
381	0	0	Batch Receipts for 7/21/2026		Deposits	$130.00
384	0	0	Receipts 24734 - 24736		Deposits	$80.00
					Deposits Total:	**$210.00**
152	0		Investments Posting	161399.jryan	Investment	$0.08
					Investment Total:	**$0.08**
					Detail Total:	**$210.08**

Arlee Joint School District

Student Activities Summary Report

Fiscal Year: 2025-2026

From: 6/1/2026 **To: 6/30/2026**

☑ Print Detail Type: Transactions Only ☐ Page Break by Activity

Level: Standard ☑ Exclude Encumbrances ☑ Reverse Signs ☑ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
019.300 CLASS OF 2026 FUND BALANCE	3,080.80	184.05	(1,387.22)	1,877.63

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
A11937	247	247	AP POSTING	ARLEE SCHOOL DISTRICT 8J	Accounts Payable	-$1,346.40
A11953	246	246	AP POSTING	White, Bonnie	Accounts Payable	-$40.82
					Accounts Payable Total:	**-$1,387.22**
381	0	0	Batch Receipts for 7/21/2026		Deposits	$184.00
					Deposits Total:	**$184.00**
152	0		Investments Posting	161399.jryan	Investment	$0.05
					Investment Total:	**$0.05**
					Detail Total:	**-$1,203.17**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
020.300 SCHOOL IMPROVEMENT	160.85	.00	.00	160.85
021.300 FAMILY & CONSUMER SCIENCE FUND BALANCE	6,284.34	.18	(160.92)	6,123.60

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
A11295	248	248	AP POSTING	ARLEE SCHOOL DISTRICT 8J	Accounts Payable	-$160.92
					Accounts Payable Total:	**-$160.92**
152	0		Investments Posting	161399.jryan	Investment	$0.18
					Investment Total:	**$0.18**
					Detail Total:	**-$160.74**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
022.300 STUDENT STORES FUND BALANCE	1,644.80	.05	.00	1,644.85

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
152	0		Investments Posting	161399.jryan	Investment	$0.05
					Investment Total:	**$0.05**
					Detail Total:	**$0.05**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
024.300 JR HIGH ATHLETICS FUND BALANCE	8,514.73	90.25	.00	8,604.98

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
381	0	0	Batch Receipts for 7/21/2026		Deposits	$90.00
					Deposits Total:	**$90.00**
152	0		Investments Posting	161399.jryan	Investment	$0.25
					Investment Total:	**$0.25**
					Detail Total:	**$90.25**

Arlee Joint School District

Student Activities Summary Report

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From: 6/1/2026 **To: 6/30/2026**

☑ Print Detail Type: Transactions Only ☐ Page Break by Activity

Level: Standard ☑ Exclude Encumbrances ☑ Reverse Signs ☑ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
025.300 ELEMENTARY HOLDING FUND BALANCE	4,627.24	(1,452.19)	.00	3,175.05

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
154	0		To move MCT expense to come out of Elementary Holdi	161399.jryan	Adjusting	-$1,452.32
					Adjusting Total:	**-$1,452.32**
152	0		Investments Posting	161399.jryan	Investment	$0.13
					Investment Total:	**$0.13**
					Detail Total:	**-$1,452.19**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
026.300 JR HIGH HOLDING FUND BALANCE	14,080.17	300.41	.00	14,380.58

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
380	0	0	Receipts 24295 - 24299		Deposits	$100.00
381	0	0	Batch Receipts for 7/21/2026		Deposits	$200.00
					Deposits Total:	**$300.00**
152	0		Investments Posting	161399.jryan	Investment	$0.41
					Investment Total:	**$0.41**
					Detail Total:	**$300.41**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
027.300 CHILDREN'S THEATER FUND BALANCE	(1,452.32)	1,452.32	.00	.00

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
154	0		To move MCT expense to come out of Elementary Holdi	161399.jryan	Adjusting	$1,452.32
					Adjusting Total:	**$1,452.32**
					Detail Total:	**$1,452.32**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
030.300 WEIGHT LIFTING CLUB FUND BALANCE	850.89	.02	.00	850.91

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
152	0		Investments Posting	161399.jryan	Investment	$0.02
					Investment Total:	**$0.02**
					Detail Total:	**$0.02**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
037.300 DISTRICT FCCLA FUND BALANCE	19.60	.00	.00	19.60

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
152	0		Investments Posting	161399.jryan	Investment	$0.00
					Investment Total:	**$0.00**
					Detail Total:	**$0.00**

Arlee Joint School District

Student Activities Summary Report

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☑ Print Detail Type: Transactions Only ☐ Page Break by Activity

Level: Standard ☑ Exclude Encumbrances ☑ Reverse Signs ☑ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
038.300 PLAYGROUND FUND BALANCE	4,935.00	.14	(197.24)	4,737.90

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
A11819	253	253	AP POSTING	ARLEE SCHOOL DISTRICT 8J	Accounts Payable	-$197.24
					Accounts Payable Total:	**-$197.24**
152	0		Investments Posting	161399.jryan	Investment	$0.14
					Investment Total:	**$0.14**
					Detail Total:	**-$197.10**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
039.300 DIST./DIV. TOURNAMENT FUND BALANCE	586.24	.02	150.00	736.26

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
a12495	200	200	VOID: Ck sent back voided, payment waived	MONTANA HIGH SCHOOL ASSOC.	Accounts Payable	$150.00
					Accounts Payable Total:	**$150.00**
152	0		Investments Posting	161399.jryan	Investment	$0.02
					Investment Total:	**$0.02**
					Detail Total:	**$150.02**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
040.300 PE ACTIVITY FUND BALANCE	2,699.63	.08	.00	2,699.71

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
152	0		Investments Posting	161399.jryan	Investment	$0.08
					Investment Total:	**$0.08**
					Detail Total:	**$0.08**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
042.300 CLOSE-UP FUND BALANCE	17,914.97	2,250.55	(1,116.71)	19,048.81

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
A11821	255	255	AP POSTING	ARLEE SCHOOL DISTRICT 8J	Accounts Payable	-$1,250.00
					Accounts Payable Total:	**-$1,250.00**
153	0		To Void outdated check #12469, 12471, 12478	161399.jryan	Adjusting	$133.29
					Adjusting Total:	**$133.29**
381	0	0	Batch Receipts for 7/21/2026		Deposits	$2,250.00
					Deposits Total:	**$2,250.00**
152	0		Investments Posting	161399.jryan	Investment	$0.55
					Investment Total:	**$0.55**
					Detail Total:	**$1,133.84**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
043.300 6TH GRADE FUND BALANCE	.00	.00	.00	.00

Arlee Joint School District

Student Activities Summary Report

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From: 6/1/2026 **To: 6/30/2026**

☑ Print Detail Type: Transactions Only ☐ Page Break by Activity

Level: Standard ☑ Exclude Encumbrances ☑ Reverse Signs ☑ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
044.300 BPA FUND BALANCE	7,147.51	.20	.00	7,147.71

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
152	0		Investments Posting	161399.jryan	Investment	$0.20
					Investment Total:	**$0.20**
					Detail Total:	**$0.20**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
046.300 ELEMENTARY LIBRARY FUND BALANCE	2,338.82	.07	.00	2,338.89

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
152	0		Investments Posting	161399.jryan	Investment	$0.07
					Investment Total:	**$0.07**
					Detail Total:	**$0.07**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
048.300 PEP CLUB FUND BALANCE	423.21	.00	.00	423.21
049.300 NHS FUND BALANCE	589.60	.00	(68.95)	520.65

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
A11946	243	243	AP POSTING	White, Bonnie	Accounts Payable	-$68.95
					Accounts Payable Total:	**-$68.95**
					Detail Total:	**-$68.95**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
050.300 ELEMENTARY INDIAN CLUB FUND BALANCE	.00	.00	.00	.00
051.300 EAGLES CLUB FUND BALANCE	10,426.39	80.00	(304.04)	10,202.35

Transaction Detail (Standard)

Reference Number	Requisition Number	PO/Ship Number	Description	Name	Journal	Amount
A11944	244	244	AP POSTING	White, Bonnie	Accounts Payable	-$213.45
A11948	252	252	AP POSTING	White, Bonnie	Accounts Payable	-$90.59
					Accounts Payable Total:	**-$304.04**
384	0	0	Receipts 24734 - 24736		Deposits	$80.00
					Deposits Total:	**$80.00**
					Detail Total:	**-$224.04**

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
052.300 SPEECH AND DEBATE FUND BALANCE	260.54	.00	.00	260.54
053.300 HOSA FUND BALANCE	1,175.85	.00	.00	1,175.85

Arlee Joint School District

Student Activities Summary Report

Fiscal Year: 2025-2026

From: 6/1/2026 **To: 6/30/2026**

☑ Print Detail Type: Transactions Only ☐ Page Break by Activity

Level: Standard ☑ Exclude Encumbrances ☑ Reverse Signs ☑ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance
GRAND TOTALS	109,021.50	9,046.08	(5,750.66)	112,316.92

End of Report

Arlee Joint School District
72220 Fyant Street
Arlee, MT 59821

8/7/2026

Arlee School Board,
72220 Fyant Street
Arlee, MT 59821

SUBJECT: Arlee's June 2026 PR transfer amounts

Dear Board Members:

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

Elementary Funds		
101	GENERAL	$452,816.68
110	TRANSPORTATION	$23,206.05
112	FOOD SERVICES	$25,311.37
114	RETIREMENT	$85,757.55
115	MISCELLANEOUS FEDERAL FUN	$252,101.01
120	Rental Fund	$801.34
121	SICK LEAVE RESERVE	$11,104.72
126	P.L. 81-874 IMPACT AID EL	$97,495.60
Group Total:		**$948,594.32**
High School Funds		
201	GENERAL	$261,883.91
210	TRANSPORTATION	$9,693.36
214	RETIREMENT	$45,890.16
215	MISCELLANEOUS FEDERAL FUN	$644.92
220	Rental/Lease Fund	$200.33
221	SICK LEAVE RESERVE	$15,896.35
226	P.L.81-874 IMPACT AID HIG	$27,831.33
Group Total:		**$362,040.36**
Grand Total:		**$1,310,634.68**

Sincerely,

Jennifer Ryan
Assistant District Clerk

Arlee Joint School District
72220 Fyant Street
Arlee, MT 59821

8/7/2026

Arlee School Board,
72220 Fyant Street
Arlee, MT 59821

SUBJECT: Arlee's July PR transfer amounts

Dear Board Members:

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

Elementary Funds			
	101	GENERAL	$8,912.37
	110	TRANSPORTATION	$2,232.02
	112	FOOD SERVICES	$4,741.79
	114	RETIREMENT	$4,042.64
	115	MISCELLANEOUS FEDERAL FUN	$18,951.72
	120	Rental Fund	$586.52
	126	P.L. 81-874 IMPACT AID EL	$11,429.78
Group Total:			**$50,896.84**
High School Funds			
	201	GENERAL	$10,154.49
	210	TRANSPORTATION	$956.58
	214	RETIREMENT	$1,846.26
	220	Rental/Lease Fund	$146.63
	226	P.L.81-874 IMPACT AID HIG	$53.94
Group Total:			**$13,157.90**
Grand Total:			**$64,054.74**

Sincerely,

Jennifer Ryan
Assistant District Clerk