

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

REVENUES	General Fund Proposed Budget	All Other Funds Proposed Budget	Total Funds Proposed Budget	General Fund YTD Revenue	All Other Funds YTD Revenue	Total Funds YTD Revenue
Beginning Balances	4,440,735	5,402,280	9,843,015	4,711,211	5,231,001	9,942,212
Local Revenue	10,222,500	1,858,520	12,081,020	633,403	557,913	1,191,316
County Revenue	-	-	-	-	-	-
State Revenue	34,557,828	1,783,856	36,341,684	26,440,890	1,112,413	27,553,303
Federal Revenue	120,000	2,879,654	2,999,654	36,059	914,397	950,456
Other Sources	-	-	-	-	-	-
Transfers	-	90,000	90,000	-	223,393	223,393
Total Revenues	49,341,063	12,014,310	61,355,373	31,821,564	8,039,116	39,860,680
EXPENDITURES	General Fund Proposed Budget	All Other Funds Proposed Budget	Total Funds Proposed Budget	General Fund YTD Expenses	All Other Funds YTD Expenses	Total Funds YTD Expenses
Salaries	29,874,359	2,589,421	32,463,780	11,199,651	774,046	11,973,697
Benefits	10,853,551	872,165	11,725,716	4,421,582	324,734	4,746,316
Purchased Services	3,193,178	973,417	4,166,595	1,609,777	480,663	2,090,440
Supplies & Materials	1,282,708	1,271,060	2,553,768	570,701	421,553	992,254
Capital Outlay	-	3,968,619	3,968,619	12,585	1,154,133	1,166,718
Debt Retirement	-	991,275	991,275	-	1,046,225	1,046,225
Insurance & Judgements	358,839	10,992	369,831	358,839	4,145	362,984
Transfers	90,000	-	90,000	130,000	93,393	223,393
Contingency Reserve	-	-	-	-	-	-
Unappropriated Balances	3,688,428	1,337,361	5,025,789	13,518,428	3,740,226	17,258,654
Total Expenditures	49,341,063	12,014,310	61,355,373	31,821,564	8,039,116	39,860,680

updated 1.03.25

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: 100

Fund Name: GENERAL FUND

	FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	4,440,735	-	-	4,711,211	270,476.00	6%
Revenues:						
PROPERTY TAX REVENUE	9,520,000	88,681	-	219,260	(9,300,739.91)	-98%
LEVY - TORT	182,500	1,592	-	3,918	(178,581.54)	-98%
PENALTY AND INTEREST	-	11	-	19	18.68	100%
INTEREST REVENUE	335,000	67,827	-	297,473	(37,527.48)	-11%
TRANSPORTATION FEES	120,000	2,307	-	31,384	(88,616.42)	-74%
OTHER LOCAL REVENUE	65,000	15,127	-	81,350	16,349.65	25%
STATE BASE SUPPORT	28,153,917	-	-	23,966,604	(4,187,313.00)	-15%
STATE TRANSPORTATION REIMBURSEMENT	1,718,863	-	-	-	(1,718,863.00)	-100%
STATE REVENUE - BENEFIT APPORTIONMENT	3,928,490	-	-	-	(3,928,490.00)	-100%
OTHER STATE REVENUE	645,697	-	-	2,473,427	1,827,729.95	283%
STATE ADDITIONAL MAINTENANCE/LOTTERY	-	-	-	-	-	0%
REVENUE IN LIEU OF TAXES	75,861	-	-	859	(75,001.75)	-99%
OTHER SCHOOL REVENUE - ONE TIME MONEY	35,000	-	-	-	(35,000.00)	-100%
REVENUE FROM FEDERAL SOURCES	120,000	-	-	36,059	(83,940.60)	-70%
Total Revenues	44,900,328	175,545		27,110,353	(17,789,975)	-40%
Total Revenues and Fund Balance	49,341,063			31,821,564	(17,519,499)	

Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	6,795,563	555,345	-	2,206,508	(4,589,055)	-68%
	Benefits	2,420,921	191,797	-	857,031	(1,563,890)	-65%
	Purchased Services	23,000	991	13,585	8,040	(1,375)	-6%
	Supplies and Materials	168,646	2,471	3,992	101,866	(62,788)	-37%
SECONDARY PROGRAM	Salaries	8,050,203	692,232	-	2,722,713	(5,327,490)	-66%
	Benefits	2,635,833	239,073	-	1,047,164	(1,588,669)	-60%
	Purchased Services	349,200	6,939	9,464	194,736	(145,000)	-42%
	Supplies and Materials	216,715	2,518	9,314	116,837	(90,563)	-42%
ALTERNATIVE SCHOOL PROGRAM	Salaries	458,887	42,612	-	169,082	(289,805)	-63%
	Benefits	158,354	15,661	-	67,247	(91,107)	-58%
	Purchased Services	1,200	-	271	1,429	500	42%
	Supplies and Materials	8,429	-	300	1,056	(7,073)	-84%
SPECIAL EDUCATION PROGRAM	Salaries	2,941,859	287,977	-	1,111,295	(1,830,564)	-62%

	Benefits	1,520,576	137,538	-	569,049	(951,527)	-63%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	5,000	-	-	-	(5,000)	-100%
SPECIAL EDUCATION PRESCHOOL	Salaries	112,000	4,799	-	20,691	(91,309)	-82%
	Benefits	56,881	1,834	-	9,916	(46,965)	-83%
	Supplies and Materials	-	-	-	-	-	0%
GIFTED/TALENTED PROGRAM	Salaries	74,880	6,240	-	24,960	(49,920)	-67%
	Benefits	24,249	2,162	-	9,475	(14,774)	-61%
	Purchased Services	1,750	-	80	239	(1,431)	-82%
	Supplies and Materials	3,500	658	1,520	2,082	102	3%
INTERSCHOLASTIC ACTIVITY PROG	Salaries	640,395	55,363	-	308,938	(331,457)	-52%
	Benefits	117,910	11,590	-	59,637	(58,273)	-49%
	Purchased Services	424,500	29,820	77,049	152,124	(195,328)	-46%
	Supplies and Materials	28,000	1,781	4,676	2,185	(21,139)	-75%
SUMMER SCHOOL PROGRAM	Salaries	74,500	-	-	71,693	(2,807)	100%
	Benefits	13,681	-	-	15,413	1,732	13%
GUIDANCE & HEALTH PROGRAM	Salaries	1,600,699	144,137	-	570,262	(1,030,437)	-64%
	Benefits	561,075	48,854	-	211,198	(349,877)	-62%
	Purchased Services	2,750	321	-	1,248	(1,502)	-55%
	Supplies and Materials	5,000	-	-	2,150	(2,850)	-57%
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	465,404	43,632	-	170,662	(294,742)	-63%
	Benefits	166,264	15,827	-	67,745	(98,519)	-59%
	Purchased Services	197,000	28,447	-	111,917	(85,083)	-43%
	Supplies and Materials	6,000	109	-	296	(5,704)	-95%
INSTRUCTIONAL IMPROVEMENT	Salaries	4,836	900	-	2,457	(2,379)	-49%
	Benefits	2,931	186	-	1,940	(991)	-34%
	Purchased Services	70,000	1,777	8,924	61,281	205	0%
	Supplies and Materials	15,000	-	-	1,266	(13,734)	-92%
LIBRARY-EDUCATIONAL MEDIA	Salaries	337,755	28,420	-	119,259	(218,496)	-65%
	Benefits	135,891	11,498	-	50,975	(84,916)	-62%
	Purchased Services	10,000	-	-	12,088	2,088	21%
	Supplies and Materials	5,000	673	208	2,030	(2,762)	-55%
INSTRUCTIONAL RELATED TECH	Salaries	171,180	21,067	-	101,952	(69,228)	-40%
	Benefits	80,021	8,430	-	46,767	(33,254)	-42%
	Purchased Services	20,000	-	-	14,882	(5,118)	-26%
	Supplies and Materials	8,000	-	-	4,839	(3,161)	-40%
BOARD OF EDUCATION	Salaries	54,133	4,511	-	27,067	(27,066)	-50%
	Benefits	20,400	1,744	-	10,373	(10,027)	-49%
	Purchased Services	75,000	3,135	-	45,864	(29,136)	-39%
	Supplies and Materials	3,000	-	313	4,660	1,972	66%
	Insurance	42,987	-	-	42,987	-	0%
DISTRICT ADMINISTRATION PROG	Salaries	775,448	64,389	-	385,076	(390,372)	-50%
	Benefits	260,205	22,712	-	140,218	(119,987)	-46%
	Purchased Services	32,000	(5,376)	2,961	9,867	(19,171)	-60%
	Supplies and Materials	43,714	452	3,406	37,466	(2,842)	-7%
SCHOOL ADMINISTRATION PROGRAM	Salaries	2,767,244	235,830	-	1,236,889	(1,530,355)	-55%
	Benefits	951,856	83,955	-	462,494	(489,362)	-51%

	Purchased Services	-	-	-	342	342	100%
	Supplies and Materials	17,954	230	1,215	5,887	(10,853)	-60%
BUSINESS OPERATIONS PROGRAM	Salaries	315,563	26,297	-	158,042	(157,521)	-50%
	Benefits	102,092	8,458	-	53,788	(48,304)	-47%
	Purchased Services	72,500	1,755	18,944	32,831	(20,726)	-29%
	Supplies and Materials	15,000	-	-	432	(14,568)	-97%
ADMINISTRATIVE TECHNOLOGY PROG	Salaries	233,066	13,298	-	79,789	(153,277)	-66%
	Benefits	76,040	4,274	-	27,148	(48,892)	-64%
	Purchased Services	105,000	-	-	107,379	2,379	2%
	Supplies and Materials	-	40	-	338	338	#DIV/0!
BUILDING MAINTENANCE - CUSTODIAL	Salaries	1,261,639	101,179	-	513,732	(747,907)	-59%
	Benefits	527,400	44,130	-	227,461	(299,939)	-57%
	Purchased Services	1,213,978	108,333	-	533,938	(680,040)	-56%
	Supplies and Materials	115,000	15,377	23,484	38,478	(53,037)	-46%
	Insurance	233,619	-	-	233,619	-	0%
BUILDING MAINTENANCE - NON-STUDENT OC	Purchased Services	-	-	-	-	-	100%
	Supplies and Materials	-	-	-	400	400	#DIV/0!
BUILDING MAINTENANCE - STUDENT OCC	Salaries	1,031,105	86,260	-	526,876	(504,229)	-49%
	Benefits	360,742	30,413	-	194,191	(166,551)	-46%
	Purchased Services	117,000	16,659	52,464	125,245	60,710	52%
	Supplies and Materials	150,000	14,269	24,978	57,810	(67,212)	-45%
MAINTENANCE / GROUNDS	Purchased Services	187,000	3,065	830	7,828	(178,342)	-95%
	Supplies and Materials	30,000	2,234	2,970	12,559	(14,471)	-48%
SECURITY/SAFETY PROGRAM	Salaries	210,000	15,924	-	72,965	(137,035)	-65%
	Benefits	70,026	5,662	-	27,587	(42,439)	-61%
	Purchased Services	215,000	29,900	-	131,116	(83,884)	-39%
	Supplies and Materials	25,000	-	2,622	8,243	(14,135)	-57%
TRANSPORTATION-PUPIL TO SCHOOL	Salaries	1,498,000	122,386	-	598,744	(899,256)	-60%
	Benefits	573,969	51,625	-	248,506	(325,463)	-57%
	Purchased Services	71,300	7,268	19,591	57,385	5,676	8%
	Supplies and Materials	411,250	42,187	20,740	169,821	(220,689)	-54%
	Insurance	41,116	-	-	41,116	-	0%
GENERAL TRANSPORTATION PROG	Salaries	-	-	-	-	-	100%
	Benefits	16,234	-	-	16,259	25	0%
	Purchased Services	5,000	-	-	-	(5,000)	-100%
	Supplies and Materials	2,500	-	-	-	(2,500)	-100%
	Insurance	41,117	-	-	41,117	-	0%
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	-	-	-	12,585	12,585	100%
Total Expenditures		45,562,635	3,806,249	303,902	18,173,135	(27,085,598)	-59%
Excess (deficiency) of Revenues over (under) expenditures		(662,307)	(3,630,704)	(303,902)	8,937,217	9,295,622	
Other Financing Sources (uses)							
PROCEEDS FROM SALE OF CAPITAL ASSET		-	-	-	-	-	
TRANSFER IN		-	-	-	-	-	

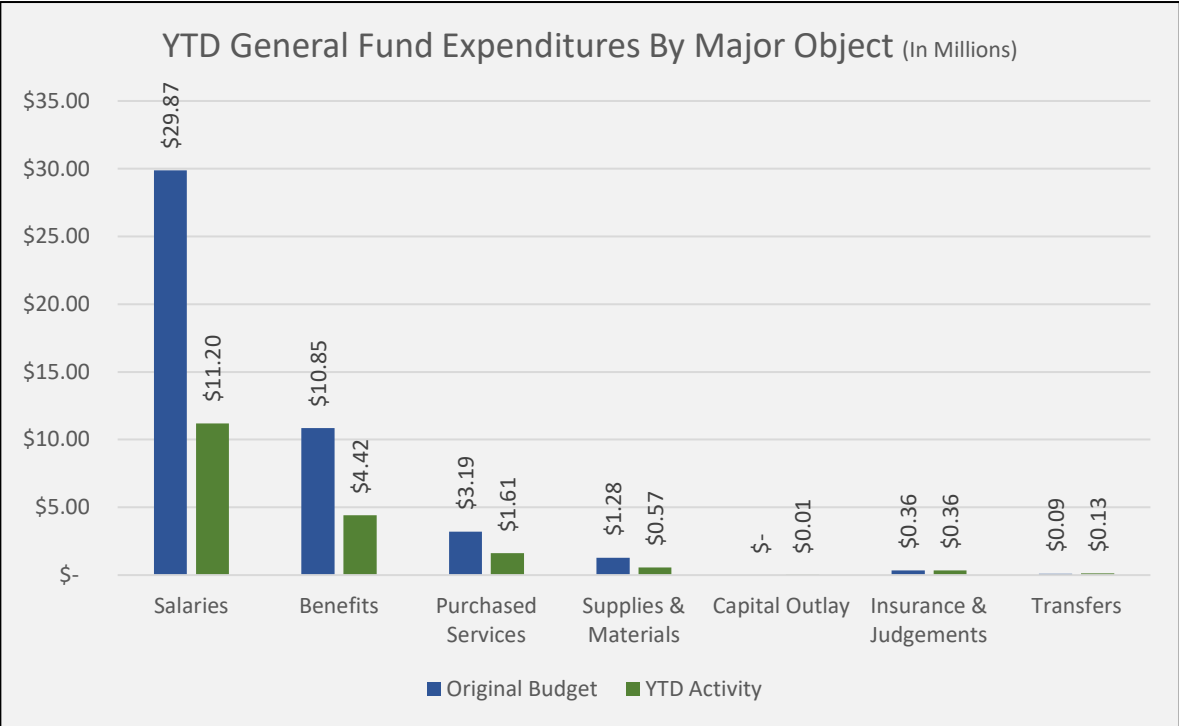
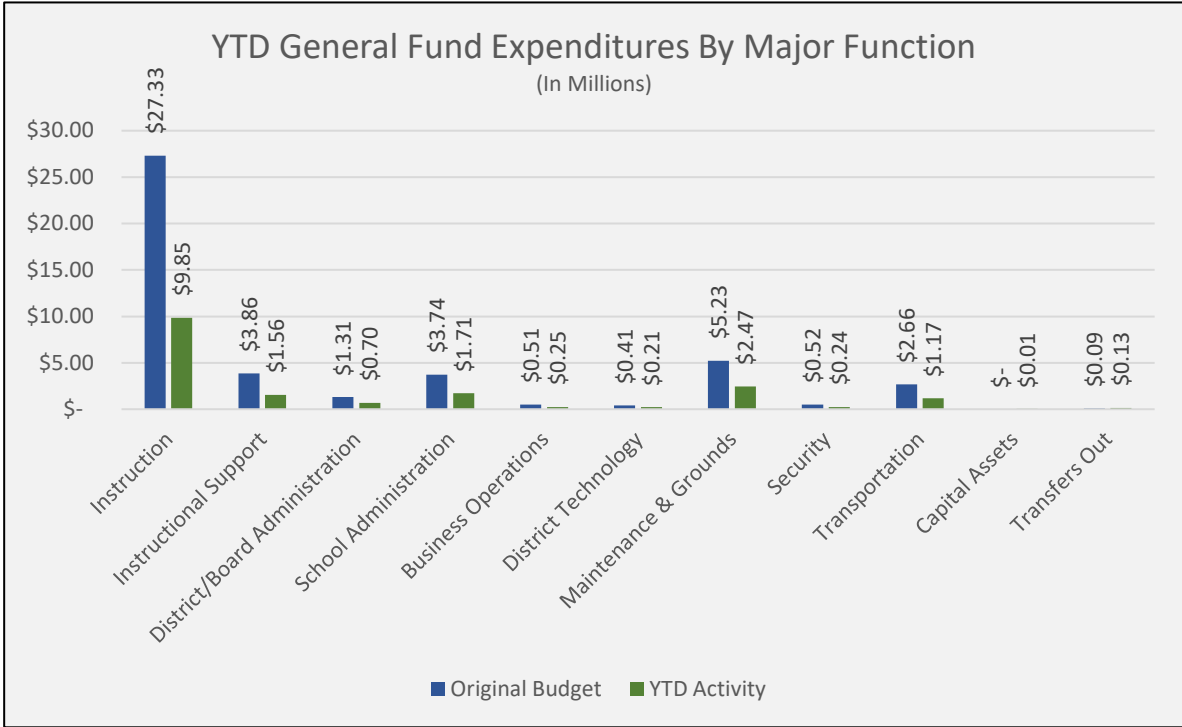
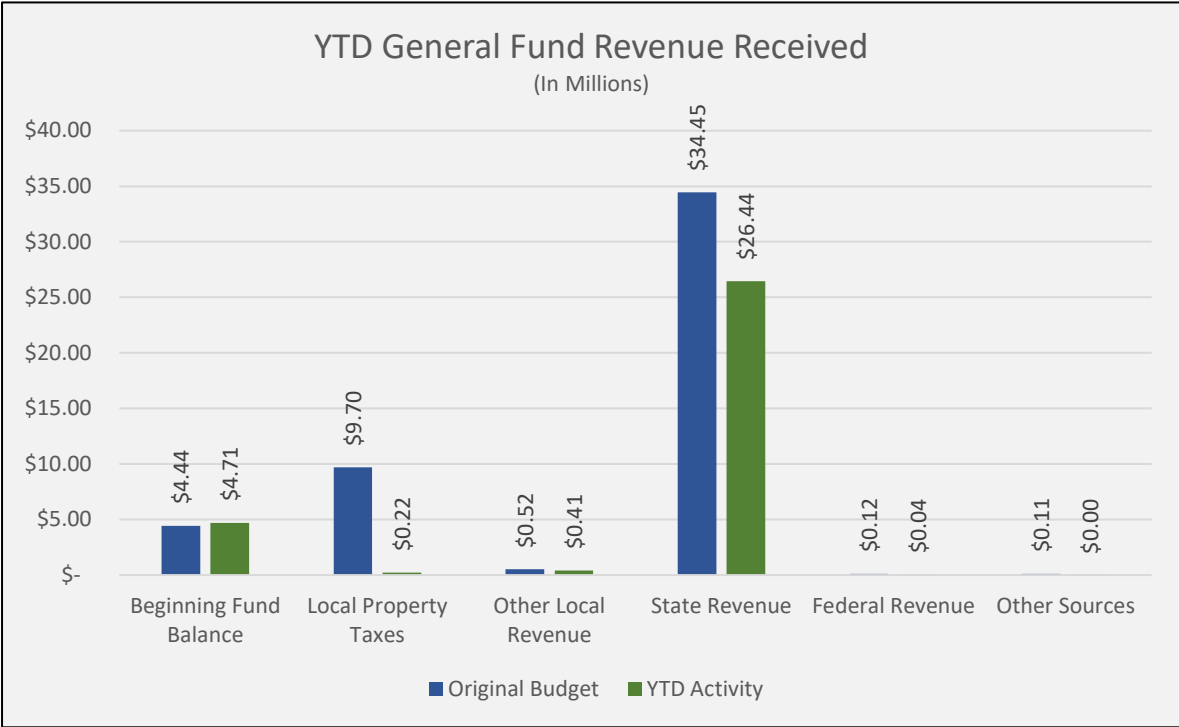
TRANSFER OUT	(90,000)	-	-	(130,000)	40,000	
Total Other Financing Sources (uses)	(90,000)	-	-	(130,000)	40,000	
Net Change in Fund Balance	(752,307)	(3,630,704)	(303,902)	8,807,217	9,255,622	
Estimated Ending Fund Balance				<u><u>\$ 13,518,428</u></u>		

*Estimated Fund Balance - this number will fluctuate monthly as revenue is received and expenses are incurred. Please note that future expenses for payroll are not reflected in this number.

**Other State Revenue includes School Facilities Funding (Property Tax Relief) to offset the Supplemental Levy

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: 100
Fund Name: GENERAL FUND - SUMMARY CHARTS



Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: **220**

Fund Name: **Federal Forest Fund**

		FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		45,200	-	-	55,147	9,947.00	22%
Revenues:							
LOCAL TAX REVENUE		-	-	-	-	-	
Total Revenues		0	0		0	-	
Total Revenues and Fund Balance		45,200			55,147	9,947	0%
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
BOARD OF EDUCATION	Supplies and Materials	-	-	8,697	2,213	10,910	100%
BUSINESS OPERATIONS PROGRAM	Supplies and Materials	-	-	-	325	325	100%
BUILDING MAINTENANCE - STUDENT OCC	Supplies and Materials	5,000	-	-	-	(5,000)	-100%
	Equipment/Capital Expenditures	25,000	-	-	-	(25,000)	-100%
OTHER SUPPORT & SERVICE PROGRAM	Purchased Services	8,000	-	-	3,000	(5,000)	-63%
Total Expenditures		38,000	0	8,697	5,538	-23,765	
Revenues Less Expenditures		-38,000	0	-8,697	-5,538	23,765	
Ending Fund Balance *Estimated		7,200			49,609	33,712	468%

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: 231

Fund Name: Facility Funds - Local Sources

		FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		425,341	-	-	428,247	2,906.00	1%
Revenues:							
OTHER LOCAL REVENUE		17,000	-	-	31,885	14,884.86	
OTHER LOCAL REVENUE - THS FIELDHOUSE		-	21,709	-	163,446	163,445.74	
Total Revenues		17,000	21,709	0	195,331	178,331	
Total Revenues and Fund Balance		442,341			623,578	181,237	41%
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
SECONDARY PROGRAM	Purchased Services	-	-	-	-	-	0%
	Equipment/Capital Expenditures	-	-	-	25,274	25,274	0%
BUSINESS OPERATIONS	Purchased Services	-	-	-	910	910	0%
	Supplies and Materials	13,000	-	-	-	(13,000)	100%
ADMIN TECH SERVICES	Purchased Services	-	970	-	970	970	0%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	-	662	-	2,158	2,158	0%
	Benefits	-	130	-	420	420	0%
BUILDING MAINTENANCE - NON-STUDENT OC	Supplies and Materials	2,000	93	716	284	(1,000)	-50%
Total Expenditures		15,000	1,854	716	30,015	15,731	
Revenues Less Expenditures		2,000	19,855	-716	165,316	162,599	
Ending Fund Balance *Estimated		427,341			593,563	165,505	39%

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: **232**
Fund Name: **BASE**

		FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		100,000	-	-	105,349	5,349.00	5%
Revenues:							
OTHER LOCAL REVENUE		165,000	26,439	-	83,690	(81,309.98)	-49%
Total Revenues		165,000	26,439		83,690	(81,310)	
Total Revenues and Fund Balance		265,000			189,039	(75,961)	-29%
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Purchased Services	-	-	-	184	184	100%
OTHER SUPPORT & SERVICE PROGRAM	Salaries	137,901	11,136	-	49,347	(88,554)	-64%
	Benefits	59,852	4,158	-	21,824	(38,028)	-64%
	Purchased Services	2,500	542	65	2,685	250	10%
	Supplies and Materials	3,600	357	-	1,683	(1,917)	-53%
Total Expenditures		203,853	16,193	65	75,722	-128,066	
Revenues Less Expenditures		-38,853	10,246	-65	7,968	46,756	
Ending Fund Balance *Estimated		61,147			113,317	52,105	85%

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: **242**
Fund Name: **Literacy**

		FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
OTHER STATE SUPPORT		1,040,000	409,650	-	939,321	(100,679.00)	-10%
Total Revenues		1,040,000	409,650		939,321	-100,679	
Total Revenues and Fund Balance		1,040,000			939,321	(100,679)	-10%
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	780,000	62,618	-	252,259	(527,741)	-68%
	Benefits	260,000	23,918	-	104,526	(155,474)	-60%
	Supplies and Materials	-	-	-	-	-	0%
Total Expenditures		1,040,000	86,536	0	356,785	-683,215	
Revenues Less Expenditures		0	323,114	0	582,536	582,536	
Ending Fund Balance *Estimated		0			582,536	582,536	-100%

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: **243**
Fund Name: **CTE - State**

		FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
PROF TECH PROGRAM REVENUE		98,904	-	-	151,729	52,825	53%
Total Revenues		98,904	0		151,729	52,825	
Total Revenues and Fund Balance		98,904			151,729	52,825	53%
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
SECONDARY PROGRAM	Purchased Services	-	894	3,225	6,265	9,490	0%
	Supplies and Materials	98,904	8,907	10,131	32,986	(55,787)	-56%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
Total Expenditures		98,904	9,801	13,357	39,251	-46,297	
Revenues Less Expenditures		0	-9,801	-13,357	112,478	99,121	
Ending Fund Balance *Estimated		0			112,478	99,121	88%

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: **245**

Fund Name: **State Technology**

		FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		184,963	-	-	85,302	(99,661.00)	0%
Revenues:							
OTHER STATE SUPPORT		424,000	-	-	-	(424,000.00)	-100%
Total Revenues		424,000	0		0	-424,000	
Total Revenues and Fund Balance		608,963			85,302	(523,661)	-86%
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
INSTRUCTIONAL RELATED TECH	Purchased Services	30,000	-	44	6,844	(23,112)	-77%
	Supplies and Materials	565,000	4,152	2,160	83,338	(479,502)	-85%
Total Expenditures		595,000	4,152	2,205	90,181	-502,614	
Revenues Less Expenditures		-171,000	-4,152	-2,205	-90,181	78,614	
Ending Fund Balance *Estimated		13,963			-4,879	-21,047	431%

*This account is currently overspent as we await funding from the state for FY25

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: 246
Fund Name: Safe & Drug Free Schools

	FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-	0%	
Revenues:							
OTHER STATE SUPPORT	60,952	-	-	-	(60,952.00)	-100%	
Total Revenues	60,952	0		0	-60,952		
Total Revenues and Fund Balance	60,952			0	(60,952)	-100%	
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
SECURITY/SAFETY	Purchased Services	60,952	8,640	-	8,640	(52,312)	-86%
Total Expenditures		60,952	8,640	0	8,640	-52,312	
Revenues Less Expenditures		0	-8,640	0	-8,640	-8,640	
Ending Fund Balance *Estimated		0			-8,640	-8,640	0%

*The Rathdrum PD SRO contract is charged to this fund

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: **248**
Fund Name: **Misc. Grants**

		FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		24,693	-	-	23,529	(1,164.00)	-5%
Revenues:							
OTHER LOCAL REVENUE		5,000	1,600	-	9,467	4,467.42	89%
OTHER STATE SUPPORT		-	-	-	2,023	2,023.00	100%
Total Revenues		5,000	1,600		11,490	6,490	
Total Revenues and Fund Balance		29,693			35,019	5,326	18%
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Purchased Services	-	-	-	-	7,000	0%
	Supplies and Materials	7,000	1,597	-	1,597	(300)	-4%
SECONDARY PROGRAM	Purchased Services	-	-	-	1,200		
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	3,000	-	-	-	3,000	0%
DISTRICT ADMINISTRATION PROGRAM	Purchased Services	-	100	-	133	(33)	100%
	Supplies and Materials	-	97	658	1,217	(1,100)	100%
Total Expenditures		10,000	1,795	658	4,148	8,567	
Revenues Less Expenditures		-5,000	-195	-658	7,343	-2,077	
Ending Fund Balance *Estimated		19,693			30,872	-3,241	-10%

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: 249
Fund Name: SRO Grant

		FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	
Revenues:							
OTHER STATE SUPPORT		-	19,340	-	19,340	19,340.00	
Total Revenues		0	19,340		19,340	19,340	
Total Revenues and Fund Balance		0			19,340	19,340	
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
SECURITY/SAFETY PROGRAM	Purchased Services	-	-	-	-		
Total Expenditures		0	0	0	0	0	
Revenues Less Expenditures		0	19,340	0	19,340	19,340	
Ending Fund Balance *Estimated		0			19,340	19,340	100%

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: **250**
Fund Name: **ARP: ESSER III**

		FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		27,271	21,931	-	24,423	(2,847.71)	-10%
Total Revenues		27,271	21,931		24,423	-2,848	
Total Revenues and Fund Balance		27,271			24,423	(2,848)	-10%
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
INSTRUCTIONAL PROGRAM							
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	27,271	868	2,835	25,291	856	0%
Total Expenditures		27,271	868	2,835	25,291	856	
Revenues Less Expenditures		0	21,063	-2,835	-868	-1,992	
Ending Fund Balance *Estimated		0			-868	-1,992	

*FY25 ARP Funds are Homeless Grant funds. All funds must be obligated by Sept. 30, 2024.

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: **251**
Fund Name: **Federal Title I**

		FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		676,805	167,126	-	248,985	(427,820)	-63%
Total Revenues		676,805	167,126		248,985	-427,820	
Total Revenues and Fund Balance		676,805			248,985	(427,820)	-63%
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	499,155	59,445	-	227,654	(271,501)	-54%
	Benefits	166,385	24,387	-	102,480	(63,905)	-38%
	Purchased Services	3,265	40	30	40	(3,195)	-98%
	Supplies and Materials	8,000	-	5	2,630	(5,365)	-67%
SECONDARY PROGRAM	Purchased Services	-	-	1,900	-	1,900	0%
ALTERNATIVE SCHOOL PROGRAM	Salaries	-	-	-	(0)	(0)	0%
	Benefits	-	-	-	52	52	0%
Total Expenditures		676,805	83,872	1,935	332,857	-342,013	
Revenues Less Expenditures		0	83,254	-1,935	-83,872	-85,807	
Ending Fund Balance *Estimated		0			-83,872	-85,807	102%

*Title II and Title IV Funds were transferred into Title I - so this account will appear overspent and the other accounts will appear to be underspent.

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: 257
Fund Name: Federal Special Education (Title VI-B, IDEA)

		FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	#DIV/0!
Revenues:							
FEDERAL REVENUE		913,791	71,703	-	225,145	(688,646)	-75%
Total Revenues		913,791	71,703		225,145	-688,646	
Total Revenues and Fund Balance		913,791			225,145	(688,646)	-75%
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	670,343	51,546	-	201,423	(468,920)	-70%
	Benefits	223,448	18,545	-	80,152	(143,296)	-64%
	Supplies and Materials	20,000	2,457	1,162	16,117	(2,721)	-14%
Total Expenditures		913,791	72,547	1,162	297,692	-614,937	
Revenues Less Expenditures		0	-844	-1,162	-72,547	-73,709	
Ending Fund Balance *Estimated		0			-72,547	-73,709	102%

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: 258
Fund Name: Federal Special Education (IDEA Preschool)

		FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		22,852	-	-	5,912	(16,940)	-74%
Total Revenues		22,852	0		5,912	-16,940	
Total Revenues and Fund Balance		22,852			5,912	(16,940)	-74%
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
SPECIAL EDUCATION PRESCHOOL	Salaries	16,485	4,073	-	12,372	(4,113)	-25%
	Benefits	6,367	1,687	-	5,060	(1,307)	-21%
Total Expenditures		22,852	5,760	0	17,432	-5,420	
Revenues Less Expenditures		0	-5,760	0	-11,519	-11,519	
Ending Fund Balance *Estimated		0			-11,519	-11,519	100%

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: 260
Fund Name: Medicaid

		FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
EARNINGS ON INVESTMENTS		-	-	-	1,718	(393)	
FEDERAL REVENUE		300,000	79,281	-	105,660	299,163	
TRANSFERS INTERFUND		90,000	-	-	130,000	(40,000)	66%
Total Revenues		390,000	79,281		235,660	259,163	
Total Revenues and Fund Balance		390,000			235,660	259,163	66%
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	295,000	-	-	-	(295,000)	-100%
	Benefits	95,000	-	-	-	(95,000)	-100%
SPECIAL EDUCATION SUPPORT	Purchased Services	-	7,619	-	7,619	7,619	0%
Total Expenditures		390,000	7,619	0	7,619	-382,381	
Revenues Less Expenditures		0	71,662	0	228,040	641,544	
Ending Fund Balance *Estimated		0			228,040	641,544	281%

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: **261**

Fund Name: **Federal Title IV (Student Support)**

		FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		74,651	2,259	-	4,759	(69,892)	-94%
Total Revenues		74,651	2,259		4,759	-69,892	
Total Revenues and Fund Balance		74,651			4,759	(69,892)	-94%
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Benefits	-	-	-	215	215	0%
GUIDANCE/HEALTH	Salaries	55,988	1,662	-	4,987	(51,001)	0%
	Benefits	18,663	597	-	1,817	(16,846)	0%
Total Expenditures		74,651	2,259	0	7,019	-67,632	
Revenues Less Expenditures		0	0	0	-2,259	-2,259	
Ending Fund Balance *Estimated		0			-2,259	-2,259	100%

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: **263**

Fund Name: **Federal CTE (Carl Perkins)**

		FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		72,219	-	-	-	(72,219)	-100%
Total Revenues		72,219	0		0	-72,219	
Total Revenues and Fund Balance		72,219			0	(72,219)	-100%
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
SECONDARY PROGRAM	Salaries	43,000	2,434	-	9,777	(33,223)	-77%
	Benefits	11,934	840	-	3,399	(8,535)	-72%
	Supplies and Materials	17,285	1,070	2,196	4,159	(10,930)	-63%
GUIDANCE & HEALTH PROGRAM	Salaries	-	2,119	-	6,357	6,357	0%
	Benefits	-	678	-	2,058	2,058	0%
Total Expenditures		72,219	7,140	2,196	25,751	-41,758	
Revenues Less Expenditures		0	-7,140	-2,196	-25,751	-30,461	
Ending Fund Balance *Estimated		0			-25,751	-30,461	0%

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: 265
Fund Name: Speical Education Mini-Grants - Federal

		FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		-	-	-	-	-	0%
Total Revenues		0	0		0	0	
Total Revenues and Fund Balance		0			0	-	#DIV/0!
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
INSTRUCTIONAL IMPROVEMENT	Salaries	-	600	-	800	800	0%
	Benefits	-	123	-	166	166	0%
Total Expenditures		0	723	0	966	966	
Revenues Less Expenditures		0	-723	0	-966	-966	
Ending Fund Balance *Estimated		0			-966	-966	0%

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: **271**
Fund Name: **Federal Title II**

		FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		142,065	2,343	-	20,408	(121,657)	-86%
Total Revenues		142,065	2,343		20,408	-121,657	
Total Revenues and Fund Balance		142,065			20,408	(121,657)	-86%
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	91,549	1,772	-	6,911	(84,638)	-92%
	Benefits	30,516	572	-	2,290	(28,226)	-92%
	Purchased Services	-	-	-	-	-	0%
	Supplies & Materials	-	-	-	-	-	0%
INSTRUCTIONAL IMPROVEMENT	Salaries	-	-	-	-	-	0%
	Benefits	-	-	-	276	276	0%
	Purchased Services	20,000	-	-	13,274	(6,726)	-34%
	Supplies & Materials	-	-	-	-	-	0%
Total Expenditures		142,065	2,343	0	22,751	-119,314	
Revenues Less Expenditures		0	0	0	-2,343	-2,343	
Ending Fund Balance *Estimated		0			-2,343	-2,343	100%

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: **290**

Fund Name: **Child Nutrition**

		FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		550,000	-	-	595,586	45,586	8%
Revenues:							
OTHER LOCAL REVENUE		525,000	13,475	-	240,227	(284,773)	-54%
OTHER STATE SUPPORT		-	-	-	-	-	0%
FEDERAL REVENUE		650,000	68,810	-	279,105	(370,895)	-57%
Total Revenues		1,175,000	82,285	0	519,332	-370,895	
Total Revenues and Fund Balance		1,725,000			1,114,918	(325,309)	-19%
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
FOOD SERVICES							
	Purchased Services	848,700	88,466	4,344	372,179	(472,177)	-56%
	Supplies and Materials	501,000	47,755	19,881	248,372	(232,746)	-46%
	Equipment/Capital Expenditures	100,000	-	-	-	(100,000)	-100%
	Insurance	10,992	1,386	-	4,145	(6,847)	-62%
Total Expenditures		1,460,692	137,607	24,225	624,697	-704,923	
Revenues Less Expenditures		-285,692	-55,322	-24,225	-105,365	334,028	
Ending Fund Balance *Estimated		264,308			490,221	379,614	77%

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: **310**
Fund Name: **Debt Service**

	FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	1,133,019	-	-	1,138,201	5,182	0%	
Revenues:							
SCHOOL BOND & INTEREST LEVY	-	638	-	3,661	3,661	0%	
INTEREST REVENUE	-	-	-	-	-	0%	
OTHER STATE SUPPORT	-	-	-	-	-	0%	
Total Revenues	0	638	0	3,661	0		
Total Revenues and Fund Balance	1,133,019			1,141,862	5,182	0%	
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
DEBT SERVICE PROGRAM - OTHER DBT SVC	Other Debt Service	-	-	-	750	750	
DEBT SERVICE PROGRAM - PRINCIPLE	Principle Payment	975,000	-	-	1,029,951	54,951	6%
DEBT SERVICE PROGRAM - INTEREST	Interest Payment	16,275	-	-	15,523	(752)	-5%
TRANSFER OUT	Interfund Transfer		-	-	93,393	93,393	100%
Total Expenditures	991,275	0	0	1,139,618	148,343		
Revenues Less Expenditures	-991,275	638	0	-1,135,956	-148,343		
Ending Fund Balance *Estimated	141,744			2,245	-143,161	-101%	

*The Bond was paid off early in August 2024. We will still receive some revenue in this account as the county collects unpaid property taxes. The funds remaining in this account will be transferred to the PFL.

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: **420**

Fund Name: **Plant Facility Fund**

		FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		1,011,983	-	-	1,008,842	(3,141)	-100%
Revenues:							
SCHOOL PLANT FACILITY LEVY		1,146,520	10,483	-	25,537	(1,120,983)	-98%
TRANSFERS INTERFUND		-	-	-	93,393	93,393	100%
Total Revenues		1,146,520	10,483	0	118,930	-1,120,983	
Total Revenues and Fund Balance		2,158,503			1,127,772	(1,124,124)	-52%
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Supplies and Materials	-	371	-	1,340		
BUILDING MAINTENANCE - STUDENT OCC	Purchased Services	-	2,454	-	30,981	30,981	-100%
	Supplies and Materials	-	-	-	-	-	-100%
MAINTENANCE / GROUNDS	Purchased Services	-	-	-	25,739	25,739	-100%
	Equipment/Capital Expenditures	-	-	-	-	-	-100%
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	2,158,503	-	-	277,532	(1,880,971)	-87%
CAPITAL ASSETS - NON-STUDENT OCCUPIED	Equipment/Capital Expenditures	-	42,000	-	42,000	42,000	-100%
Total Expenditures		2,158,503	44,826	0	377,591	-1,782,252	
Revenues Less Expenditures		-1,011,983	-34,343	0	-258,661	661,268	
Ending Fund Balance *Estimated		0			750,181	658,127	88%

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: 421
Fund Name: Board Facility Projects

		FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		1,141,336	-	-	1,005,053	(136,283)	-100%
Revenues:		-	-	-	-	-	0%
Total Revenues		0	0	0	0	0	
Total Revenues and Fund Balance		1,141,336			1,005,053	(136,283)	-12%
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	1,141,336	-	-	537,436	(603,900)	-53%
Total Expenditures		1,141,336	0	0	537,436	-603,900	
Revenues Less Expenditures		-1,141,336	0	0	-537,436	603,900	
Ending Fund Balance *Estimated		0			467,617	467,617	100%

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: 422
Fund Name: Land Reserve

	FY25 Budget	December Revenue			FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated	206,566	-	-	-	206,566	-	-100%
Revenues:	-	-	-	-	-	-	0%
Total Revenues	0	0	0	0	0	0	
Total Revenues and Fund Balance	206,566				206,566	-	0%
Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
		-	-	-	-	-	0%
Total Expenditures		0	0	0	0	0	
Revenues Less Expenditures		0	0	0	0	0	
Ending Fund Balance *Estimated		206,566			206,566	0	

Lakeland Joint School District #272 - 2024-2025 - Period Ended December 31, 2024

Fund Number: **424**

Fund Name: **Bus Depreciation Fund**

	FY25 Budget	December Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	579,179	-	-	579,179	-	-100%
Revenues:						
OTHER STATE SUPPORT	160,000	-	-	-	(160,000)	-100%
Total Revenues	160,000	0	0	0	-160,000	
Total Revenues and Fund Balance	739,179			579,179	(160,000)	-22%

Expense Function	Expense Type	FY25 Budget	December Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
CAPITAL ASSETS - NON-STUDENT OCCUPIED	Equipment/Capital Expenditures	543,780	-	-	271,891	(271,889)	-50%
Total Expenditures		543,780	0	0	271,891	-271,889	
Revenues Less Expenditures		-383,780	0	0	-271,891	111,889	
Ending Fund Balance *Estimated		195,399			307,288	111,889	57%

John Brown Elementary School - SBAA - December 31, 2024

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	5,721.48	3,293.25	(903.44)	-	8,111.29
Investment Cash	9,135.36	-	-	-	9,135.36
Total Asset Accounts:	14,856.84	3,293.25	(903.44)	-	17,246.65
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(1,830.52)	-	-	-	(1,830.52)
Faculty	(610.01)	-	348.04	-	(261.97)
Student Council	(163.45)	-	-	-	(163.45)
Discretionary	(289.66)	-	-	-	(289.66)
Annual	(262.34)	-	-	-	(262.34)
Field Trip	(829.50)	-	-	-	(829.50)
Recycling	-	-	-	-	-
Holiday Bazaar	-	-	-	-	-
Donations	(6,076.43)	(3,241.25)	555.40	-	(8,762.28)
Library	(1,332.66)	(32.00)	-	-	(1,364.66)
School Store	(155.10)	-	-	-	(155.10)
Vending	(300.30)	-	-	-	(300.30)
Clothing	(2,916.87)	-	-	-	(2,916.87)
Misc. Fundraiser	-	-	-	-	-
MW Cougar Project	-	-	-	-	-
Chromebook Damage	(90.00)	(20.00)	-	-	(110.00)
Total Equity Accounts	(14,856.84)	(3,293.25)	903.44	-	(17,246.65)
Total Asset Accounts	14,856.84	3,293.25	(903.44)	-	17,246.65
Total Equity Accounts	(14,856.84)	(3,293.25)	903.44	-	(17,246.65)
Grand Total	-	-	-	-	-

Updated 1.2.24

Spirit Lake Elementary School - SBAA - December 31, 2024

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	3,301.94	2,404.73	(1,527.37)	-	4,179.30
Investment Cash	6,845.85	-	-	27.34	6,873.19
Total Asset Accounts:	10,147.79	2,404.73	(1,527.37)	27.34	11,052.49
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(1,317.51)	(1,384.00)	-	(27.34)	(2,728.85)
Faculty	134.80	-	-	-	134.80
CEP	(250.00)	-	-	-	(250.00)
Field Trip	(300.00)	-	-	-	(300.00)
Donations	(7,816.33)	-	517.04	-	(7,299.29)
Library	(130.75)	(1,020.73)	1,010.33	-	(141.15)
Music	(300.00)	-	-	-	(300.00)
Misc. Fundraiser	(44.00)	-	-	-	(44.00)
Chromebook Damage	(124.00)	-	-	-	(124.00)
Total Equity Accounts	(10,147.79)	(2,404.73)	1,527.37	(27.34)	(11,052.49)
Total Asset Accounts	10,147.79	2,404.73	(1,527.37)	27.34	11,052.49
Total Equity Accounts	(10,147.79)	(2,404.73)	1,527.37	(27.34)	(11,052.49)
Grand Total	-	-	-	-	-

Updated 1.2.24

Athol Elementary School - SBAA - December 31, 2024

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	5,838.79	1,648.15	(2,223.17)	-	5,263.77
Investment Cash	37,117.77	-	-	148.23	37,266.00
Total Asset Accounts:	42,956.56	1,648.15	(2,223.17)	148.23	42,529.77
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(14,195.11)	-	(15.99)	(148.23)	(14,359.33)
Annual	(142.17)	-	99.00	-	(43.17)
Donations	(3,213.95)	(203.00)	193.38	-	(3,223.57)
Library	(6,145.67)	(1,405.15)	1,846.78	-	(5,704.04)
T-Shirt	(84.82)	-	-	-	(84.82)
Special Project	(18,994.84)	-	-	-	(18,994.84)
Chromebook Damage	(180.00)	(40.00)	100.00	-	(120.00)
Total Equity Accounts	(42,956.56)	(1,648.15)	2,223.17	(148.23)	(42,529.77)
Total Asset Accounts	42,956.56	1,648.15	(2,223.17)	148.23	42,529.77
Total Equity Accounts	(42,956.56)	(1,648.15)	2,223.17	(148.23)	(42,529.77)
Grand Total	-	-	-	-	-

Updated 1.2.24

Betty Kiefer Elementary School - SBAA - December 31, 2024

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	10,620.05	45.00	(1,197.16)	-	9,467.89
Investment Cash	27,762.39	-	-	110.87	27,873.26
Total Asset Accounts:	38,382.44	45.00	(1,197.16)	110.87	37,341.15
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(14,070.25)	-	212.02	(110.87)	(13,969.10)
Discretionary	-	-	-	-	-
Annual	(2,686.77)	-	-	-	(2,686.77)
Field Trip	-	-	-	-	-
Donations	(11,998.05)	-	-	-	(11,998.05)
Library	(4,421.61)	-	945.14	-	(3,476.47)
Popcorn	(1,744.06)	-	-	-	(1,744.06)
T-Shirt	(2,047.98)	-	-	-	(2,047.98)
Music	-	-	-	-	-
Misc. Grants	(1,373.72)	-	-	-	(1,373.72)
Chromebook Damage	(40.00)	(45.00)	40.00	-	(45.00)
Total Equity Accounts	(38,382.44)	(45.00)	1,197.16	(110.87)	(37,341.15)
Total Asset Accounts	38,382.44	45.00	(1,197.16)	110.87	37,341.15
Total Equity Accounts	(38,382.44)	(45.00)	1,197.16	(110.87)	(37,341.15)
Grand Total	-	-	-	-	-

Updated 1.2.24

Garwood Elementary School - SBAA - December 31, 2024

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	8,754.06	1,761.00	-	-	10,515.06
Investment Cash	11,537.98	-	-	-	11,537.98
Total Asset Accounts:	20,292.04	1,761.00	-	-	22,053.04
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(3,271.03)	-	-	-	(3,271.03)
Faculty	5.43	-	-	-	5.43
Annual	(2,125.37)	-	-	-	(2,125.37)
Book Fair	(189.41)	-	-	-	(189.41)
Field Trip	(738.85)	-	-	-	(738.85)
Recycling	(70.16)	-	-	-	(70.16)
Donations	(1,075.73)	-	-	-	(1,075.73)
Library	(4,457.36)	(1,376.00)	-	-	(5,833.36)
Art	(310.87)	-	-	-	(310.87)
Vending	(37.74)	-	-	-	(37.74)
Hat Day	-	-	-	-	-
Misc. Fundraiser	(1,025.14)	-	-	-	(1,025.14)
Special Project	(1,789.08)	-	-	-	(1,789.08)
Drama	(153.20)	-	-	-	(153.20)
Chromebook Damage	(60.00)	(20.00)	-	-	(80.00)
Student Activities	(3,638.79)	(365.00)	-	-	(4,003.79)
Clothing Closet	(1,423.98)	-	-	-	(1,423.98)
Cross Country	69.24	-	-	-	69.24
Total Equity Accounts	(20,292.04)	(1,761.00)	-	-	(22,053.04)
Total Asset Accounts	20,292.04	1,761.00	-	-	22,053.04
Total Equity Accounts	(20,292.04)	(1,761.00)	-	-	(22,053.04)
Grand Total	-	-	-	-	-

Updated 1.2.24

Twin Lakes Elementary School - SBAA - December 31, 2024

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	20,132.65	2,053.90	(2,648.92)	-	19,537.63
Investment Cash	-	-	-	-	-
Total Asset Accounts:	20,132.65	2,053.90	(2,648.92)	-	19,537.63
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(2,049.68)	-	144.01	-	(1,905.67)
Faculty	(2,949.48)	-	453.07	-	(2,496.41)
Annual	(3,372.46)	-	-	-	(3,372.46)
Book Fair	(3,979.93)	(2,053.90)	2,051.84	-	(3,981.99)
Donations	(7,505.99)	-	-	-	(7,505.99)
Library	(319.02)	-	-	-	(319.02)
T-Shirt	1,650.67	-	-	-	1,650.67
Student Body	(1,460.71)	-	-	-	(1,460.71)
Agenda Books	(26.05)	-	-	-	(26.05)
Misc. Fundraiser	-	-	-	-	-
Chromebook Damage	(120.00)	-	-	-	(120.00)
Total Equity Accounts	(20,132.65)	(2,053.90)	2,648.92	-	(19,537.63)
Total Asset Accounts	20,132.65	2,053.90	(2,648.92)	-	19,537.63
Total Equity Accounts	(20,132.65)	(2,053.90)	2,648.92	-	(19,537.63)
Grand Total	-	-	-	-	-

Updated 1.2.24

Lakeland Middle School - SBAA - December 31, 2024

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	23,861.28	2,652.26	(2,721.44)	-	23,792.10
Cash on Hand	-	-	-	-	-
Investment Cash	85,534.10	-	-	341.59	85,875.69
Total Asset Accounts:	109,395.38	2,652.26	(2,721.44)	341.59	109,667.79

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Kindness Crew	(436.40)	-	-	-	(436.40)
Chromebook Damage	(4.00)	(60.00)	393.00	-	329.00
General	(17,237.86)	-	40.00	(341.59)	(17,539.45)
Faculty	(2,051.02)	-	-	-	(2,051.02)
Student Council	(5,937.58)	(592.16)	212.00	-	(6,317.74)
Student Activities	(4,818.31)	-	-	-	(4,818.31)
Annual	(2,781.80)	-	-	-	(2,781.80)
Library	(472.47)	-	-	-	(472.47)
Textbook Fines	-	-	-	-	-
FCS	(1,576.82)	-	-	-	(1,576.82)
Music	(1,206.06)	-	-	-	(1,206.06)
Honor Society	(1,172.62)	-	-	-	(1,172.62)
IDFY	(426.66)	-	-	-	(426.66)
Locker Fines	(283.26)	-	-	-	(283.26)
Concessions	(8,142.56)	(217.75)	281.45	-	(8,078.86)
School Store	296.63	-	-	-	296.63
Donations	-	-	-	-	-
Clothing Closet	(6,071.63)	-	159.27	-	(5,912.36)
Athletic Activities	288.21	-	-	-	288.21
7th Grade Basketball	-	(656.00)	580.00	-	(76.00)
8th Grade Basketball	-	-	-	-	-
Cross Country	90.00	-	-	-	90.00
Track	74.54	-	-	-	74.54
Volleyball	(2,268.24)	-	50.00	-	(2,218.24)

Wrestling	(1,883.84)	(626.35)	159.02	-	(2,351.17)
Cheerleading	(60.45)	-	-	-	(60.45)
ASB/MISC	(55,578.18)	-	341.70	-	(55,236.48)
Dance Club	(495.00)	(500.00)	-	-	(995.00)
Officials/Wkrs	2,760.00	-	505.00	-	3,265.00
Total Equity Accounts	(109,395.38)	(2,652.26)	2,721.44	(341.59)	(109,667.79)
Total Asset Accounts	109,395.38	2,652.26	(2,721.44)	341.59	109,667.79
Total Equity Accounts	(109,395.38)	(2,652.26)	2,721.44	(341.59)	(109,667.79)
Grand Total	-	-	-	-	-

Updated 1.2.24

Timberlake Middle School - SBAA - December 31, 2024

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	32,802.84	7,654.88	(1,788.77)	-	38,668.95
Cash on Hand	-	-	-	-	-
Investment Cash	21,406.73	-	-	85.49	21,492.22
Total Asset Accounts:	54,209.57	7,654.88	(1,788.77)	85.49	60,161.17

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Theatre/Theatre Club	(100.00)	-	-	-	(100.00)
Chromebook Damage	(5,610.00)	(196.00)	-	-	(5,806.00)
General	(11,950.94)	(2,200.00)	69.69	(85.49)	(14,166.74)
Faculty	406.80	(101.88)	107.20	-	412.12
Student Council	(3,022.21)	(3,105.00)	611.01	-	(5,516.20)
Annual	(6,001.74)	(525.00)	-	-	(6,526.74)
ASB Cards	(11,353.18)	-	-	-	(11,353.18)
Library	(388.74)	-	-	-	(388.74)
Textbook Deposits	(1,291.75)	-	-	-	(1,291.75)
Textbook Fines	(25.00)	-	-	-	(25.00)
Art & Pottery	(5.00)	-	-	-	(5.00)
FCS	(27.12)	-	-	-	(27.12)
Industrial Tech	(1,576.35)	(50.00)	7.82	-	(1,618.53)
Music	(1,481.58)	(2.00)	211.07	-	(1,272.51)
Student Recognition	(184.01)	-	50.00	-	(134.01)
Concessions	(2,222.42)	(175.00)	307.98	-	(2,089.44)
School Store	(580.17)	-	-	-	(580.17)
Athletic Activities	(6,792.04)	(1,100.00)	-	-	(7,892.04)
7th Grade Basketball	-	-	-	-	-
8th Grade Basketball	-	-	-	-	-
Cross Country	221.89	(200.00)	-	-	21.89
Track	-	-	-	-	-
Volleyball	(1,698.09)	-	-	-	(1,698.09)
Wrestling	(527.92)	-	424.00	-	(103.92)

Cheerleading	-	-	-	-	-
Total Equity Accounts	(54,209.57)	(7,654.88)	1,788.77	(85.49)	(60,161.17)
Total Asset Accounts	54,209.57	7,654.88	(1,788.77)	85.49	60,161.17
Total Equity Accounts	(54,209.57)	(7,654.88)	1,788.77	(85.49)	(60,161.17)
Grand Total	-	-	-	-	-

Updated 1.2.24

Lakeland High School - SBAA - December 31, 2024

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	31,299.78	-	(33,599.71)	-	(2,299.93)
Cash on Hand	3,500.00	-	-	-	3,500.00
Investment Cash	355,083.51	-	-	-	355,083.51
Total Asset Accounts:	389,883.29	-	(33,599.71)	-	356,283.58

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
AG Natural Resources	(3,971.21)	-	-	-	(3,971.21)
CC Service Fee	(267.71)	-	-	-	(267.71)
Game Club	(300.02)	-	-	-	(300.02)
Legacy/Legacy	(28,617.04)	-	-	-	(28,617.04)
Chromebook Damage	(12,206.66)	-	-	-	(12,206.66)
General	(19,165.54)	-	2,952.27	-	(16,213.27)
Lakeland Strong	(7,750.67)	-	501.95	-	(7,248.72)
Faculty	(5,656.55)	-	100.00	-	(5,556.55)
Student Council	(13,874.88)	-	1,878.73	-	(11,996.15)
Annual	(25,416.77)	-	-	-	(25,416.77)
Freshman Class	(407.27)	-	-	-	(407.27)
Sophomore Class	(156.02)	-	-	-	(156.02)
Junior Class	(393.42)	-	-	-	(393.42)
Senior Class	(1,950.64)	-	-	-	(1,950.64)
Library	(2,524.21)	-	60.00	-	(2,464.21)
Textbook Deposits	(2,544.04)	-	-	-	(2,544.04)
Textbook Fines	(695.88)	-	-	-	(695.88)
BPA	(8,489.00)	-	-	-	(8,489.00)
Touch of Gold	(415.29)	-	-	-	(415.29)
Newspaper	(884.20)	-	-	-	(884.20)
Art & Pottery	196.06	-	-	-	196.06
FCCLA	(1,749.95)	-	64.19	-	(1,685.76)
YEA	(5,414.37)	-	-	-	(5,414.37)
Shop Club	(9,905.28)	-	227.85	-	(9,677.43)

Hello Hawks	(4,714.47)	-	-	-	(4,714.47)
Music	(3,463.61)	-	175.00	-	(3,288.61)
Drama	(11,473.65)	-	443.26	-	(11,030.39)
Dist 1 Drama	(4,098.17)	-	373.60	-	(3,724.57)
Renaissance	(1,432.96)	-	-	-	(1,432.96)
Chess	(20.00)	-	-	-	(20.00)
Honor Society	(1,258.17)	-	-	-	(1,258.17)
IDFY	(686.89)	-	143.24	-	(543.65)
Parking	(2,620.95)	-	45.99	-	(2,574.96)
Locker Fines	(86.27)	-	-	-	(86.27)
HOSA	(65.43)	-	-	-	(65.43)
Service LRN	(687.95)	-	-	-	(687.95)
Science	(327.20)	-	-	-	(327.20)
Robotics	(2,278.74)	-	-	-	(2,278.74)
Go On Challenge	(49,338.84)	-	-	-	(49,338.84)
The Social Bean	309.15	-	-	-	309.15
Key Club	(2,230.96)	-	310.00	-	(1,920.96)
Athletic Activities	(53,546.54)	-	1,963.31	-	(51,583.23)
Football	43,698.18	-	116.21	-	43,814.39
L Football	(3,409.57)	-	4,067.80	-	658.23
Baseball	2,661.04	-	-	-	2,661.04
L Baseball	(2,462.29)	-	-	-	(2,462.29)
Softball	400.00	-	-	-	400.00
L Softball	(1,824.68)	-	-	-	(1,824.68)
Boys Basketball	598.95	-	51.33	-	650.28
L Boys Basketball	(5,491.21)	-	5,141.57	-	(349.64)
Girls Basketball	469.43	-	314.64	-	784.07
L Girls Basketball	(5,603.68)	-	255.00	-	(5,348.68)
Boys Soccer	(228.43)	-	-	-	(228.43)
L Boys Soccer	(6,268.06)	-	-	-	(6,268.06)
Girls Soccer	(161.21)	-	-	-	(161.21)
L Girls Soccer	(2,718.04)	-	-	-	(2,718.04)
Cross Country	1,197.00	-	-	-	1,197.00
L Cross Country	(7,048.19)	-	-	-	(7,048.19)
Track	81.95	-	-	-	81.95
L Track	(3,100.99)	-	-	-	(3,100.99)

Volleyball	680.85	-	27.00	-	707.85
L Volleyball	(9,104.92)	-	81.00	-	(9,023.92)
Wrestling	742.50	-	1,604.88	-	2,347.38
L Wrestling	(5,100.50)	-	1,938.54	-	(3,161.96)
L Dist Wrestling	-	-	-	-	-
Tennis	-	-	-	-	-
Golf	984.07	-	-	-	984.07
L Golf	(5,364.41)	-	-	-	(5,364.41)
L Golf Tournament	(12,190.93)	-	-	-	(12,190.93)
L Sponsors	(20,788.00)	-	457.00	-	(20,331.00)
Cheerleading	9,528.79	-	1,443.50	-	10,972.29
L Cheerleading	(13,777.92)	-	832.38	-	(12,945.54)
ASB/MISC	(16,704.80)	-	-	-	(16,704.80)
Concessions	(7,706.28)	-	2,531.69	-	(5,174.59)
Vending-Soft Drinks	(821.17)	-	-	-	(821.17)
L Tennis	(1,194.47)	-	-	-	(1,194.47)
L Dance Club	(6,744.83)	-	1,563.78	-	(5,181.05)
L Swim Club	(3,615.78)	-	52.00	-	(3,563.78)
L Cheerleading Dist	-	-	-	-	-
Dance	-	-	1,225.00	-	1,225.00
Swim	1,502.99	-	27.00	-	1,529.99
Gates	(33,166.47)	-	-	-	(33,166.47)
Officials/Workers	12,750.00	-	2,630.00	-	15,380.00
Total Equity Accounts	(389,883.29)	-	33,599.71	-	(356,283.58)
Total Asset Accounts	389,883.29	-	(33,599.71)	-	356,283.58
Total Equity Accounts	(389,883.29)	-	33,599.71	-	(356,283.58)
Grand Total	-	-	-	-	-

Updated 1.2.24

Timberlake High School - SBAA - December 31, 2024

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	35,068.99	-	(42,898.89)	(3,081.03)	(10,910.93)
Cash on Hand	1,250.00	-	-	-	1,250.00
Investment Cash	233,822.80	-		933.79	234,756.59
Total Asset Accounts:	270,141.79	-	(42,898.89)	(2,147.24)	225,095.66

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
CC Service Fee	(91.78)	-	-	81.03	(10.75)
Special Project	(20,000.00)	-	20,000.00	-	-
Tiger Den	(6,288.65)	-	235.00	-	(6,053.65)
Legacy	(5,961.81)	-	-	-	(5,961.81)
Chromebook Damage	(120.82)	-	-	-	(120.82)
General	(12,762.27)	-	1,918.18	(1,095.35)	(11,939.44)
Faculty	(681.07)	-	-	-	(681.07)
Student Council	(2,168.83)	-	212.76	-	(1,956.07)
Annual	(11,126.98)	-	-	-	(11,126.98)
Freshman Class	(1,197.07)	-	-	-	(1,197.07)
Sophomore Class	(373.78)	-	-	-	(373.78)
Junior Class	(1,850.82)	-	-	-	(1,850.82)
Senior Class	(3,995.51)	-	-	-	(3,995.51)
Library Book Fine	(2,140.35)	-	287.83	-	(1,852.52)
Textbook Deposits	(158.44)	-	-	-	(158.44)
Textbook Fines	(31.71)	-	-	-	(31.71)
BPA	(220.57)	-	-	-	(220.57)
Screen Printing	(1,512.84)	-	-	-	(1,512.84)
Art & Pottery	(1,336.07)	-	-	-	(1,336.07)
FCCLA	(1,700.27)	-	415.50	-	(1,284.77)
Wood Shop	(1,587.65)	-	-	-	(1,587.65)
Music	(4,049.45)	-	300.00	-	(3,749.45)
Drama	(1,454.85)	-	-	-	(1,454.85)
Quiz Team	75.00	-	-	-	75.00

Student Recognition	(389.13)	-	-	-	(389.13)
Honor Society	295.00	-	-	-	295.00
NISTAR	-	-	-	-	-
Parking	(4,616.02)	-	-	-	(4,616.02)
Science	(770.74)	-	-	-	(770.74)
Math	(1,994.07)	-	-	-	(1,994.07)
NOT	(1,805.26)	-	202.53	-	(1,602.73)
School Store	(303.11)	-	-	-	(303.11)
Greenhouse	(1,571.27)	-	-	-	(1,571.27)
Field Development	-	-	-	-	-
Donations	(1,625.49)	-	-	-	(1,625.49)
Scholarship	(1,000.00)	-	-	-	(1,000.00)
Cable Com/Tiger	(908.13)	-	-	-	(908.13)
College and Career	(488.43)	-	-	-	(488.43)
Timberlake Coffee	(33,431.89)	-	1,620.59	-	(31,811.30)
Livestock Club	(2,620.97)	-	2,712.26	-	91.29
Athletic Activities	595.51	-	310.05	-	905.56
Football	1,612.12	-	-	-	1,612.12
L Football	(1,126.81)	-	77.35	161.56	(887.90)
Baseball	-	-	-	-	-
L Baseball	(398.33)	-	1,171.67	-	773.34
Softball	146.58	-	-	-	146.58
L Softball	(9,479.41)	-	140.00	-	(9,339.41)
Boys Basketball	600.00	-	325.00	-	925.00
L Boys Basketball	(947.63)	-	325.00	-	(622.63)
Girls Basketball	600.00	-	250.00	-	850.00
L Girls Basketball	(2,113.81)	-	-	-	(2,113.81)
Boys Soccer	1,155.99	-	-	-	1,155.99
L Boys Soccer	(480.84)	-	-	-	(480.84)
Girls Soccer	2,141.46	-	-	-	2,141.46
L Girls Soccer	(1,612.70)	-	-	-	(1,612.70)
Cross Country	1,201.70	-	147.78	-	1,349.48
L Cross Country	(1,005.27)	-	-	-	(1,005.27)
Track	1,410.78	-	558.00	-	1,968.78
L Track	(701.69)	-	-	-	(701.69)
Volleyball	850.27	-	27.00	-	877.27

L Volleyball	(4,908.22)	-	185.85	-	(4,722.37)
Wrestling	(28.03)	-	879.00	300.00	1,150.97
L Wrestling	(7,232.12)	-	1,558.28	(300.00)	(5,973.84)
Golf	-	-	-	-	-
L Golf	-	-	-	-	-
L Golf Tournament	(40.00)	-	-	-	(40.00)
L Sponsors	(38,140.87)	-	23.98	-	(38,116.89)
Cheerleading	516.00	-	1,160.00	-	1,676.00
L Cheerleading	(8,516.41)	-	4,960.69	-	(3,555.72)
ASB/MISC	(18,927.46)	-	785.81	-	(18,141.65)
Concessions	(21,742.54)	-	338.76	-	(21,403.78)
Vending-Soft Drinks	(1,169.71)	-	125.00	-	(1,044.71)
IML	(8,405.10)	-	135.02	327.00	(7,943.08)
Gates	(20,807.43)	-	-	-	(20,807.43)
Officials/Workers	-	-	1,510.00	2,673.00	4,183.00
Athletic Trainer	(1,221.72)	-	-	-	(1,221.72)
Undesignated	-	-	-	-	-
Total Equity Accounts	(270,141.79)	-	42,898.89	2,147.24	(225,095.66)
Total Asset Accounts	270,141.79	-	(42,898.89)	(2,147.24)	225,095.66
Total Equity Accounts	(270,141.79)	-	42,898.89	2,147.24	(225,095.66)
Grand Total	-	-	-	-	-

Updated 1.2.24

Mountain View Alternative High School - SBAA - December 31, 2024

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	17,812.24	-	(554.25)	-	17,257.99
Total Asset Accounts:	17,812.24	-	(554.25)	-	17,257.99
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Chromebook Damage	(125.00)	-	-	-	(125.00)
General	(3,989.02)	-	463.25	-	(3,525.77)
Annual	(2,660.93)	-	-	-	(2,660.93)
Senior Class	(16.84)	-	-	-	(16.84)
Textbook Fines	-	-	-	-	-
Moose Gear	(1,148.03)	-	-	-	(1,148.03)
Moose Moose Coffee	(223.65)	-	-	-	(223.65)
Drama	(234.83)	-	-	-	(234.83)
IDFY	(500.00)	-	91.00	-	(409.00)
Greenhouse	(728.30)	-	-	-	(728.30)
Donations	(8,185.64)	-	-	-	(8,185.64)
Total Equity Accounts	(17,812.24)	-	554.25	-	(17,257.99)
Total Asset Accounts	17,812.24	-	(554.25)	-	17,257.99
Total Equity Accounts	(17,812.24)	-	554.25	-	(17,257.99)
Grand Total	-	-	-	-	-

Updated 1.2.24