LJSD Board of Trustees
Financial Report - September 16, 2026
Jessica Grantham - Chief Finance Officer

Finance Updates:
- On-site Annual Fiscal Audit Fieldwork went well, and we are on track to present our audited financial statements at the October Board meeting.

Standing Information Requests:
- August 2026 Monthly Financial Report
- August 2026 SBAA Financial Report
- Enrollment/Attendance Report (Will report in October)
- LGIP Distribution Yield
- FY27 Board of Education Detail
- FY27 Curriculum Expenditures
- FY27 Fund 420 - Plant Facility Levy Tracking
- FY27 Fund 421 - Board Facility Projects Detail
- FY27 Fund 436 - School Modernization Funds Tracker
- August 2026 Utilities

Separate Attachments:
- June 2026 Monthly Financial Report - Updated

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

REVENUES	General Fund Working Budget	All Other Funds Working Budget	Total Funds Working Budget	General Fund YTD Revenue	All Other Funds YTD Revenue	Total Funds YTD Revenue
Beginning Balances	4,295,595	22,660,387	26,955,982	4,229,070	19,110,728	23,339,799
Local Revenue	8,285,500	1,050,000	9,335,500	63,698	62,497	126,196
County Revenue	-	-	-	-	-	-
State Revenue	38,491,904	911,999	39,403,903	21,927,389	-	21,927,389
Federal Revenue	120,000	3,027,284	3,147,284	-	207	207
Other Sources	-	-	-	-	-	-
Transfers	-	90,000	90,000	-	-	-
Total Revenues	51,192,999	27,739,670	78,932,669	26,220,157	19,173,433	45,393,590

EXPENDITURES	General Fund Working Budget	All Other Funds Working Budget	Total Funds Working Budget	General Fund YTD Expenses	All Other Funds YTD Expenses	Total Funds YTD Expenses
Salaries	30,681,567	1,713,254	32,394,821	874,551	-	874,551
Benefits	11,649,094	648,384	12,297,478	660,411	7,383	667,794
Purchased Services	3,137,514	1,232,250	4,369,764	568,122	240,130	808,252
Supplies & Materials	1,136,948	1,344,823	2,481,771	117,199	31,021	148,220
Capital Outlay	-	16,894,167	16,894,167	-	4,903,687	4,903,687
Debt Retirement	-	-	-	-	-	-
Insurance & Judgements	424,700	10,000	434,700	424,129	536	424,665
Transfers	90,000	-	90,000	200,000	-	200,000
Contingency Reserve	-	-	-	-	-	-
Unappropriated Balances	4,073,176	5,896,792	9,969,968	23,375,746	13,990,675	37,366,420
Total Expenditures	51,192,999	27,739,670	78,932,669	26,220,157	19,173,433	45,393,590

updated 9.11.2026

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

Fund Number: **100**
Fund Name: **General Fund**

	Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	4,295,595	4,295,595	-	-	*4,229,070*	
Revenues:						
PROPERTY TAX REVENUE	7,520,000	7,520,000	26,436	-	26,436	100%
LEVY - TORT	190,500	190,500	687	-	687	100%
PENALTY AND INTEREST	80,000	80,000	3,520	-	3,520	0%
INTEREST REVENUE	350,000	350,000	29,674	-	29,674	92%
TRANSPORTATION FEES	110,000	110,000	1,965	-	1,965	98%
OTHER LOCAL REVENUE	35,000	35,000	1,217	-	1,417	96%
STATE BASE SUPPORT	30,600,602	30,600,602	17,590,685	-	17,590,685	43%
STATE TRANSPORTATION REIMBURSEMENT	1,900,000	1,900,000	-	-	-	100%
STATE REVENUE - BENEFIT APPORTIONMENT	4,226,023	4,226,023	-	-	-	100%
OTHER STATE REVENUE	1,657,855	1,657,855	4,336,704	-	4,336,704	-162%
REVENUE IN LIEU OF TAXES	72,424	72,424	-	-	-	100%
OTHER SCHOOL REVENUE - ONE TIME MONEY	35,000	35,000	-	-	-	100%
REVENUE FROM FEDERAL SOURCES	120,000	120,000	-	-	-	100%
INTEFUND TRANSFERS	-	-	-	-	-	0%
Total Revenues	46,897,404	46,897,404	21,990,887		21,991,087	
Total Revenues and Fund Balance	51,192,999	51,192,999			26,220,157	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	7,863,757	7,863,757	(17)	-	16,245	100%
	Benefits	2,856,838	2,856,838	86,930	-	93,856	97%
	Purchased Services	3,000	3,000	1,324	7,379	1,374	54%
	Supplies and Materials	99,520	99,520	336	29,840	12,680	87%
SECONDARY PROGRAM	Salaries	7,616,237	7,616,237	700	-	8,427	100%
	Benefits	2,857,789	2,857,789	85,147	-	87,567	97%
	Purchased Services	355,000	355,000	203,003	206,533	218,237	39%
	Supplies and Materials	157,283	157,283	(441)	49,197	9,186	94%
ALTERNATIVE SCHOOL PROGRAM	Salaries	616,230	616,230	-	-	227	100%
	Benefits	239,695	239,695	6,775	-	6,819	97%
	Purchased Services	1,454	1,454	165	200	1,565	-8%
	Supplies and Materials	6,731	6,731	-	620	-	100%
SPECIAL EDUCATION PROGRAM	Salaries	3,038,512	3,038,512	(1,254)	-	4,549	100%
	Benefits	1,531,893	1,531,893	34,138	-	36,537	98%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	1,026	9,001	1,026	0%

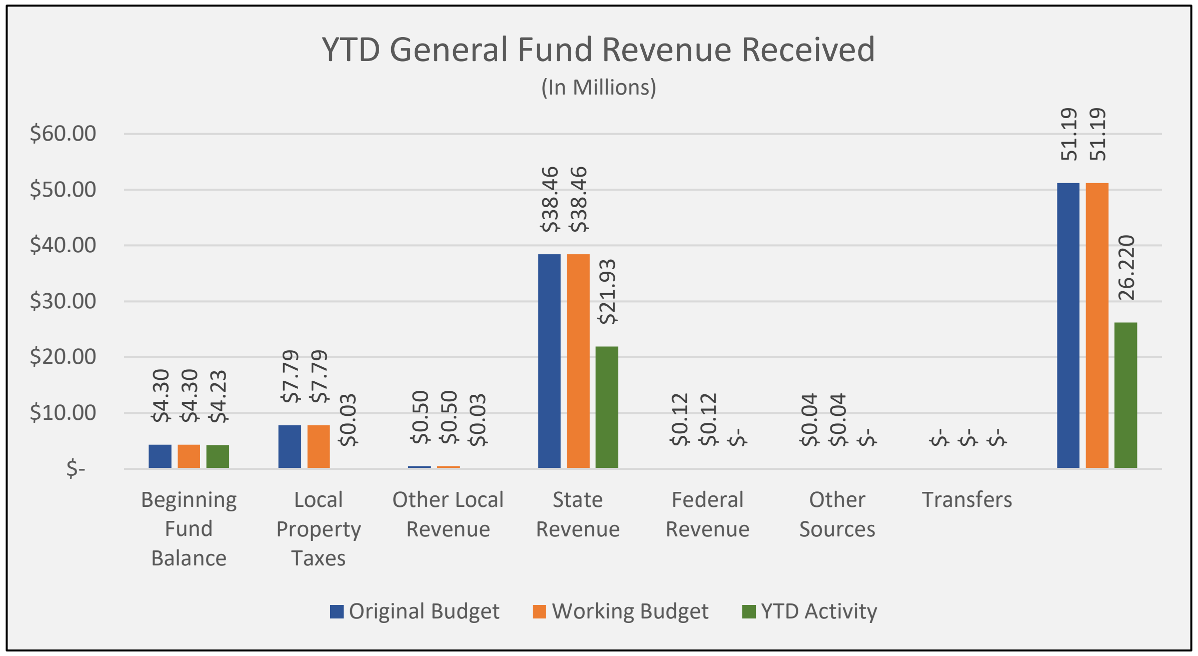
SPECIAL EDUCATION PRESCHOOL	Salaries	167,322	167,322	-	-	-	100%
	Benefits	53,733	53,733	1,230	-	1,230	98%
GIFTED/TALENTED PROGRAM	Salaries	92,836	92,836	-	-	-	100%
	Benefits	30,934	30,934	1,034	-	1,034	97%
	Purchased Services	1,500	1,500	-	150	-	100%
	Supplies and Materials	3,500	3,500	-	-	-	100%
INTERSCHOLASTIC ACTIVITY PROG	Salaries	1,107,998	1,107,998	62,675	-	67,491	94%
	Benefits	289,682	289,682	25,093	-	26,772	91%
	Purchased Services	486,500	486,500	8,549	105,687	8,684	98%
	Supplies and Materials	143,000	143,000	22,917	18,693	25,150	82%
SUMMER SCHOOL PROGRAM	Salaries	85,000	85,000	-	-	78,617	8%
	Benefits	17,959	17,959	881	-	17,471	3%
GUIDANCE & HEALTH PROGRAM	Salaries	1,696,357	1,696,357	-	-	-	100%
	Benefits	585,427	585,427	18,184	-	18,184	97%
	Purchased Services	2,750	2,750	-	-	-	100%
	Supplies and Materials	17,000	17,000	-	-	-	100%
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	617,373	617,373	-	-	-	100%
	Benefits	231,714	231,714	6,993	-	6,993	97%
	Purchased Services	65,000	65,000	32	-	145	100%
	Supplies and Materials	3,500	3,500	-	-	-	100%
INSTRUCTIONAL IMPROVEMENT	Salaries	9,000	9,000	-	-	-	100%
	Benefits	2,090	2,090	99	-	99	95%
	Purchased Services	60,000	60,000	3,915	6,412	7,141	88%
	Supplies and Materials	10,000	10,000	-	778	259	97%
LIBRARY-EDUCATIONAL MEDIA	Salaries	318,365	318,365	519	-	946	100%
	Benefits	148,606	148,606	3,700	-	3,784	97%
	Purchased Services	10,000	10,000	-	-	-	100%
	Supplies and Materials	5,000	5,000	-	2,290	-	100%
INSTRUCTIONAL RELATED TECH	Salaries	198,452	198,452	19,496	-	35,530	82%
	Benefits	101,400	101,400	9,699	-	16,096	84%
	Purchased Services	18,000	18,000	(414)	-	191	99%
	Supplies and Materials	5,000	5,000	6,000	-	6,000	-20%
BOARD OF EDUCATION	Salaries	61,025	61,025	5,889	-	10,974	82%
	Benefits	22,348	22,348	2,638	-	4,437	80%
	Purchased Services	82,000	82,000	4,949	60	18,906	77%
	Supplies and Materials	4,000	4,000	-	4,415	-	100%
	Insurance	51,000	51,000	-	-	50,809	0%
DISTRICT ADMINISTRATION PROG	Salaries	702,252	702,252	50,825	-	99,103	86%
	Benefits	250,161	250,161	25,870	-	41,247	84%
	Purchased Services	22,000	22,000	891	1,466	2,076	91%
	Supplies and Materials	35,000	35,000	130	7,184	27,314	22%
SCHOOL ADMINISTRATION PROGRAM	Salaries	2,504,841	2,504,841	202,651	-	209,415	92%
	Benefits	821,372	821,372	94,902	-	97,863	88%
	Purchased Services	-	-	-	-	-	100%
	Supplies and Materials	26,664	26,664	-	4,583	17	100%
BUSINESS OPERATIONS PROGRAM	Salaries	474,115	474,115	26,567	-	53,379	89%
	Benefits	142,481	142,481	11,552	-	19,503	86%
	Purchased Services	71,500	71,500	9,286	-	14,977	79%
	Supplies and Materials	-	-	-	-	-	0%
ADMINISTRATIVE TECHNOLOGY PROG	Salaries	216,000	216,000	16,895	-	33,670	84%
	Benefits	76,863	76,863	8,291	-	14,118	82%

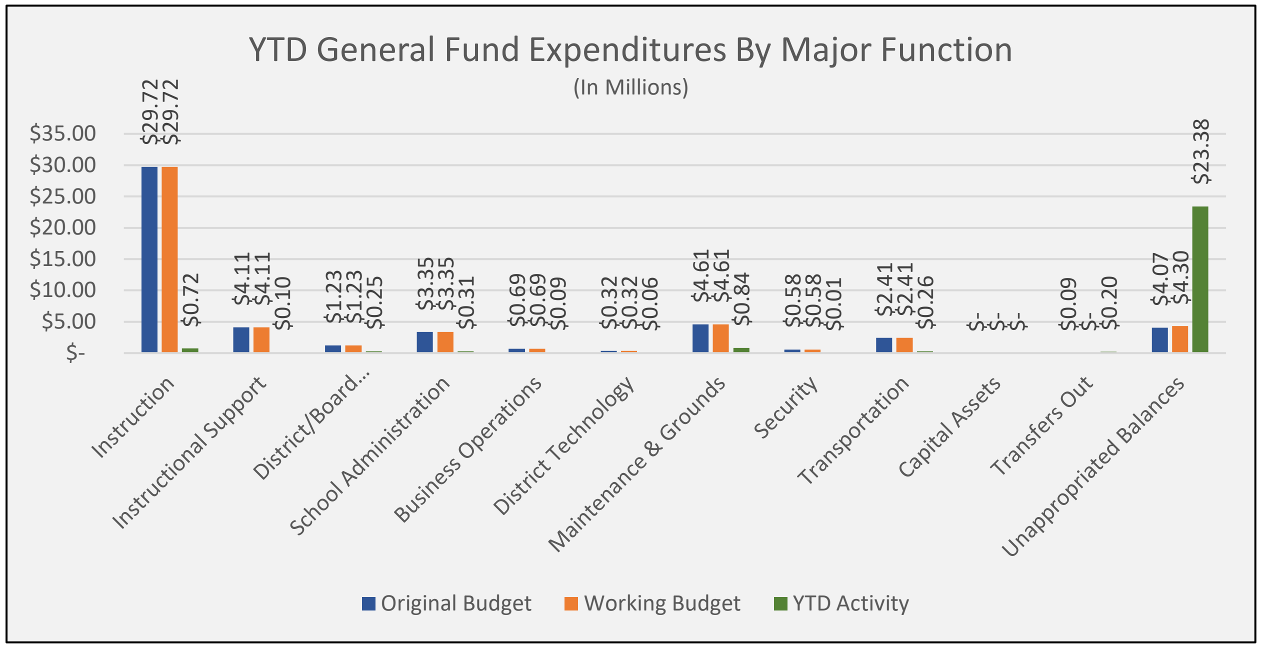
	Purchased Services	30,000	30,000	-	-	13,647	55%
	Supplies and Materials	1,000	1,000	-	-	-	100%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	981,367	981,367	42,475	-	82,866	92%
	Benefits	444,363	444,363	27,074	-	44,217	90%
	Purchased Services	1,204,760	1,204,760	106,810	72,159	210,251	83%
	Supplies and Materials	100,000	100,000	797	2,900	17,659	82%
	Insurance	276,500	276,500	-	-	276,126	0%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Salaries	806,528	806,528	48,195	-	102,713	87%
	Benefits	281,591	281,591	25,624	-	45,368	84%
	Purchased Services	212,000	212,000	10,799	79,056	44,997	79%
	Supplies and Materials	150,000	150,000	7,335	13,188	15,814	89%
	Equipment/Capital Expenditures	-	-	-	-	-	100%
MAINTENANCE / GROUNDS	Purchased Services	156,500	156,500	1,351	6,600	1,351	99%
	Supplies and Materials	-	-	824	1,053	947	-100%
SECURITY/SAFETY PROGRAM	Salaries	203,000	203,000	-	-	-	100%
	Benefits	71,491	71,491	2,301	-	2,301	97%
	Purchased Services	293,000	293,000	-	-	11,512	96%
	Supplies and Materials	15,000	15,000	-	-	-	100%
TRANSPORTATION-PUPIL TO SCHOOL	Salaries	1,305,000	1,305,000	37,507	-	70,400	95%
	Benefits	574,405	574,405	62,516	-	74,916	87%
	Purchased Services	60,550	60,550	6,907	12,434	13,067	78%
	Supplies and Materials	353,750	353,750	874	11,229	1,146	100%
	Insurance	48,600	48,600	-	-	48,597	0%
GENERAL TRANSPORTATION PROG	Salaries	-	-	-	-	-	0%
	Benefits	16,259	16,259	-	-	-	100%
	Purchased Services	2,000	2,000	-	-	-	100%
	Supplies and Materials	1,000	1,000	-	-	-	100%
	Insurance	48,600	48,600	-	-	48,598	0%
Total Expenditures		**47,029,823**	**47,029,823**	**1,451,159**	**653,105**	**2,644,412**	94%
Excess (deficiency) of Revenues over (under) expenditures		**(132,419)**	**(132,419)**	**20,539,729**	**(653,105)**	**19,346,675**	
Other Financing Sources (uses)							
PROCEEDS FROM SALE OF CAPITAL ASSET		-	-	-	-	-	0%
TRANSFER IN		-	-	-	-	-	0%
TRANSFER OUT		(90,000)	(90,000)	-	-	(200,000)	-145%
Total Other Financing Sources (uses)		**(90,000)**	**(90,000)**	**-**	**-**	**(200,000)**	
Net Change in Fund Balance		**(222,419)**	**(222,419)**	**20,539,729**	**(653,105)**	**19,146,675**	

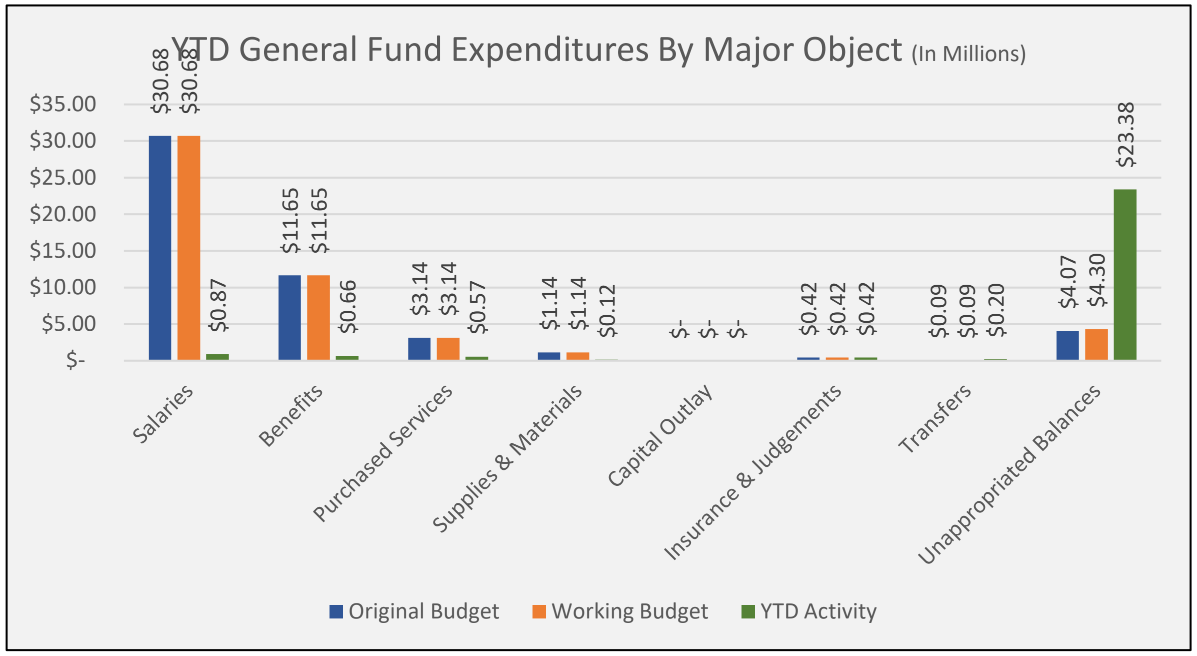
Estimated Ending Fund Balance **$23,375,746**

*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
****Transfers Out reflect Medicaid Expenses transferred to Fund 260

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







Fund Number: **100**
Fund Name: **GENERAL FUND - SUPPLEMENTAL LEVY TRACKER**

Levy Item	Amount Levied	Amount Spent	Amount Remaining	% Remaining
Funding for Co-Curriculars (BPA, FFA, Drama, Debate, Band, Choir, FCCLA, etc.) and Sports	2,000,000	128,097	1,871,903	94%
Maintain Alternative Middle School Program	80,230	-	80,230	100%
Support Safety and Security Program	827,789	13,813	813,976	98%
Support Student Transportation	500,000	-	500,000	100%
Maintain School Nurses	172,150	-	172,150	100%
Maintain Funding for 25 Certified Teachers	1,997,198	-	1,997,198	100%
Maintain Elementary Advanced Learning Programs	546,797	-	546,797	100%
Maintain 8 Elementary Teacher Specialists	613,730	-	613,730	100%
Maintain Library Leads	434,106	-	434,106	100%
Maintain KTEC	348,000	348,000	-	0%
	7,520,000	**489,910**	**7,030,090**	

Lakeland Joint School District #272 - 2026-2027

Summary of All Funds - August 2026

Fund	Description	Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Debt Retirement	Transfers	Total Year to Date (YTD)	Working Budget	YTD Activity as a Percentage of Budget
100	General Fund	874,551	660,411	568,122	117,199	-	424,129	-	200,000	2,844,412	47,119,823	6%
220	Federal Forest Fund	-	-	3,000	-	-	-	-	-	3,000	13,000	23%
231	Facility Funds - Local Sources	-	-	-	8	105,929	-	-	-	105,937	950,000	11%
232	BASE	-	-	155	-	-	-	-	-	155	240,833	0%
243	CTE - State	-	-	606	197	-	-	-	-	803	151,729	1%
244	Gifted & Talented	-	-	-	-	-	-	-	-	-	1,250	0%
245	State Technology	-	-	157,747	28,601	-	-	-	-	186,348	562,000	33%
246	Safe & Drug Free Schools	-	-	-	-	-	-	-	-	-	55,300	0%
248	Misc. Grants	-	-	1,705	-	-	-	-	-	1,705	10,000	17%
249	SRO Grant	-	-	-	-	-	-	-	-	-	60,000	100%
251	Federal Title I	-	-	-	-	-	-	-	-	-	681,351	0%
257	Federal Special Education (Title VI-B, IDEA)	-	7,383	-	-	-	-	-	-	7,383	917,299	1%
258	Federal Special Education (IDEA Preschool)	-	-	-	-	-	-	-	-	-	25,600	0%
260	Medicaid	-	-	-	-	-	-	-	-	-	565,000	0%
261	Federal Title IV (Student Support)	-	-	-	-	-	-	-	-	-	-	#DIV/0!
263	Federal CTE (Carl Perkins)	-	-	-	-	-	-	-	-	-	55,326	0%
265	Special Education Mini-Grants - Federal	-	-	-	-	-	-	-	-	-	-	100%
271	Federal Title II	-	-	16,594	-	-	-	-	-	16,594	120,323	14%
290	Child Nutrition	-	-	31,710	2,215	-	536	-	-	34,461	1,539,700	2%
310	Debt Service	-	-	-	-	-	-	-	-	-	-	0%
420	Plant Facility Fund	-	-	28,613	-	87,122	-	-	-	115,735	550,000	21%
421	Board Facility Projects	-	-	-	-	-	-	-	-	-	188,167	0%
422	Land Reserve	-	-	-	-	-	-	-	-	-	-	0%
424	Bus Depreciation Fund	-	-	-	-	-	-	-	-	-	156,000	0%
436	School District Modernization Fund	-	-	-	-	4,710,637	-	-	-	4,710,637	15,000,000	0%
	Total Expenditures	874,551	667,794	808,252	148,220	4,903,687	424,665	0	200,000	8,027,170	68,962,701	12%

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

Fund Number: **220**
Fund Name: **Federal Forest Fund**

	Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	84,641	84,641	-	-	*81,641*	
Revenues:						
LOCAL TAX REVENUE	-	-	-	-	-	
Total Revenues	0	0	0		0	
Total Revenues and Fund Balance	84,641	84,641			81,641	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	5,000	5,000	-	-	-	100%
OTHER SUPPORT & SERVICE PROGRAM	Purchased Services	8,000	8,000	3,000	3,000	3,000	63%
Total Expenditures		**13,000**	**13,000**	**3,000**	**3,000**	**3,000**	
Revenues Less Expenditures		**-13,000**	**-13,000**	**-3,000**	**-3,000**	**-3,000**	
Ending Fund Balance *Estimated		**71,641**	**71,641**			**$ 78,641**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

Fund Number: **231**
Fund Name: **Facility Funds - Local Sources**

	Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	1,146,272	1,146,272	-	-	*180,019*	
FUND BALANCE THS FIELDHOUSE					*841,839*	
FUND BALANCE LHS FIELDHOUSE					*208,187*	
Revenues:						
OTHER LOCAL REVENUE	60,000	60,000	843	-	1,001	
OTHER LOCAL REVENUE - THS FIELDHOUSE	-	-	2,833	-	2,833	
OTHER LOCAL REVENUE - LHS FIELDHOUSE	-	-	677	-	677	
Total Revenues	60,000	60,000	4,353	0	4,510	
Total Revenues and Fund Balance	1,206,272	1,206,272			1,234,554	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Supplies and Materials	-	-	-	560	-	0%
SECONDARY PROGRAM	Equipment/Capital Expenditures	-	-	-	-	-	0%
ADMIN TECH SERVICES	Purchased Services	-	-	-	-	-	-100%
	Supplies and Materials	-	-	8	242	8	-100%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	-	-	-	-	-	-100%
	Benefits	-	-	-	-	-	-100%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	-	-	-100%
CAPITAL ASSETS	Equipment/Capital Expenditures	950,000	950,000	8,583	677,141	105,929	89%
Total Expenditures		**950,000**	**950,000**	**8,591**	**677,383**	**105,937**	
Revenues Less Expenditures		**-890,000**	**-890,000**	**-4,238**	**-677,383**	**-101,426**	
Ending Fund Balance *Estimated		**256,272**	**256,272**			**$1,128,618**	

*THS Fieldhouse Expenses are reported under Capital Assets

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

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

		Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		111,000	111,000	-	-	*128,269*	
Revenues:							
OTHER LOCAL REVENUE		190,000	190,000	(49)	-	(49)	100%
Total Revenues		190,000	190,000	-49		-49	
Total Revenues and Fund Balance		301,000	301,000			128,220	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
OTHER SUPPORT & SERVICE PROGRAM	Salaries	167,332	167,332	-	-	-	100%
	Benefits	66,901	66,901	1,467	-	-	100%
	Purchased Services	3,000	3,000	-	4,266	155	95%
	Supplies and Materials	3,600	3,600	-	-	-	100%
Total Expenditures		**240,833**	**240,833**	**1,467**	**4,266**	**155**	
Revenues Less Expenditures		**-50,833**	**-50,833**	**-1,516**	**-4,266**	**-205**	
Ending Fund Balance *Estimated		**60,167**	**60,167**			**$128,065**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

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

	Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
PROF TECH PROGRAM REVENUE	151,729	151,729	-	-	-	
Total Revenues	151,729	151,729	0		0	
Total Revenues and Fund Balance	151,729	151,729			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Purchased Services	-	-	355	1,760	606	-100%
	Supplies and Materials	140,747	140,747	-	2,925	-	100%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
ALTERNATIVE SCHOOL PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	10,982	10,982	-	1,000	197	98%
Total Expenditures		**151,729**	**151,729**	**355**	**5,685**	**803**	
Revenues Less Expenditures		**0**	**0**	**-355**	**-5,685**	**-803**	
Ending Fund Balance *Estimated		**0**	**0**			**$ (803)**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

Fund Number: **244**
Fund Name: **GIFTED & TALENTED**

	Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	4,363	4,363	-	-	*4,363*	
Revenues:						
	-	-	-	-	-	
Total Revenues	0	0	0		0	
Total Revenues and Fund Balance	4,363	4,363			4,363	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
GIFTED/TALENTED PROGRAM	Purchased Services	1,000	1,000	-	-	-	0%
	Supplies & Materials	250	250	-	-	-	0%
Total Expenditures		**1,250**	**1,250**	**0**	**0**	**0**	
Revenues Less Expenditures		**-1,250**	**-1,250**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**3,113**	**3,113**			**$ 4,363**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

Fund Number: **245**
Fund Name: **State Technology**

	Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	112,000	112,000	-	-	*246,372*	
Revenues:						
OTHER STATE SUPPORT	450,000	450,000	-	-	-	
REVENUE FROM FEDERAL SOURCES	-	-	-	-	-	
Total Revenues	450,000	450,000	0	0	0	
Total Revenues and Fund Balance	562,000	562,000			246,372	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
INSTRUCTIONAL RELATED TECH	Purchased Services	30,000	30,000	16,282	30,019	26,343	12%
	Supplies and Materials	532,000	532,000	309	204,283	28,601	95%
ADMIN TECH SERVICES	Purchased Services	-	-	23,202	-	131,404	-100%
Total Expenditures		**562,000**	**562,000**	**39,793**	**234,302**	**186,348**	
Revenues Less Expenditures		**-112,000**	**-112,000**	**-39,793**	**-234,302**	**-186,348**	
Ending Fund Balance *Estimated		**0**	**0**			**$ 60,024**	

*We have received 80% of the State Technology Funding for the year

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

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

		Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	
Revenues:							
OTHER STATE SUPPORT		55,300	55,300	-	-	-	
Total Revenues		55,300	55,300	0		0	
Total Revenues and Fund Balance		55,300	55,300			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SECURITY/SAFETY	Purchased Services	55,300	55,300	-	-	-	100%
Total Expenditures		**55,300**	**55,300**	**0**	**0**	**0**	
Revenues Less Expenditures		**0**	**0**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**0**	**0**			**$ -**	

*The Rathdrum PD SRO contract is charged to this fund
**We have received 50% of the Safe & Drug Free Schools funding for the year

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

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

	Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	31,174	31,174	-	-	*28,988*	
Revenues:						
OTHER LOCAL REVENUE	-	-	-	-	-	
OTHER STATE SUPPORT	-	-	-	-	-	
Total Revenues	0	0	0		0	
Total Revenues and Fund Balance	31,174	31,174			28,988	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Purchased Services	-	-	-	2,333	1,155	0%
	Supplies and Materials	7,000	7,000	-	-	-	100%
SECONDARY PROGRAM	Purchased Services	-	-	60	-	60	-100%
	Supplies and Materials	3,000	3,000	-	61	-	100%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	-	-	-	-	-	0%
INSTRUCTIONAL IMPROVEMENT	Purchased Services	-	-	-	-	-	0%
DISTRICT ADMINISTRATION PROGRAM	Purchased Services	-	-	-	-	490	0%
	Supplies and Materials	-	-	-	-	-	-100%
Total Expenditures		**10,000**	**10,000**	**60**	**2,394**	**1,705**	
Revenues Less Expenditures		**-10,000**	**-10,000**	**-60**	**-2,394**	**-1,705**	
Ending Fund Balance *Estimated		**21,174**	**21,174**			**$ 27,283**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

Fund Number: **249**
Fund Name: **SRO Grant**

		Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		67,946	67,946	-	-	*51,864*	
Revenues:							
OTHER STATE SUPPORT		81,720	81,720	-	-	-	
Total Revenues		81,720	81,720	0		0	
Total Revenues and Fund Balance		149,666	149,666			51,864	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SECURITY/SAFETY PROGRAM	Purchased Services	60,000	60,000	-	-	-	
Total Expenditures		**60,000**	**60,000**	**0**	**0**	**0**	
Revenues Less Expenditures		**21,720**	**21,720**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**89,666**	**89,666**			**$ 51,864**	

**The SRO Grant is a pre-funded award, so the expenses will lag behind the revenue until the end of the year.

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

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

	Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
FEDERAL REVENUE	698,736	698,736	-	-	-	
Total Revenues	698,736	698,736	0		0	
Total Revenues and Fund Balance	698,736	698,736			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	463,933	463,933	-	-	-	100%
	Benefits	200,168	200,168	-	-	-	100%
	Purchased Services	6,250	6,250	-	-	-	0%
	Supplies and Materials	11,000	11,000	-	595	-	-100%
ALTERNATIVE PROGRAM	Supplies and Materials	-	-	-	-	-	-100%
Total Expenditures		**681,351**	**681,351**	**0**	**595**	**0**	
Revenues Less Expenditures		**17,385**	**17,385**	**0**	**-595**	**0**	
Ending Fund Balance *Estimated		**17,385**	**17,385**			**$ -**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

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

		Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	
Revenues:							
FEDERAL REVENUE		917,299	917,299	-	-	-	
Total Revenues		917,299	917,299	0		0	
Total Revenues and Fund Balance		917,299	917,299			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	678,841	678,841	(3,175)	-	-	100%
	Benefits	238,458	238,458	6,281	-	7,383	97%
	Purchased Services	-	-	-	-	-	-100%
	Supplies and Materials	-	-	-	-	-	-100%
Total Expenditures		**917,299**	**917,299**	**3,107**	**0**	**7,383**	
Revenues Less Expenditures		**0**	**0**	**-3,107**	**0**	**-7,383**	
Ending Fund Balance *Estimated		**0**	**0**			**$ (7,383)**	

*Overages will be transferred to the General Fund

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

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

	Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
FEDERAL REVENUE	25,600	25,600	-	-	-	
Total Revenues	25,600	25,600	0		0	
Total Revenues and Fund Balance	25,600	25,600			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PRESCHOOL	Salaries	18,477	18,477	-	-	-	100%
	Benefits	7,123	7,123	-	-	-	100%
Total Expenditures		**25,600**	**25,600**	**0**	**0**	**0**	
Revenues Less Expenditures		**0**	**0**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**0**	**0**			**$ -**	

*Any overage in this account will be transferred to the general fund preschool program.

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

Fund Number: **260**
Fund Name: **Medicaid**

	Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	*3,308*	
Revenues:						
EARNINGS ON INVESTMENTS	-	-	-	-	-	
FEDERAL REVENUE	475,000	475,000	207	-	207	
TRANSFERS INTERFUND	90,000	90,000	-	-	-	
Total Revenues	565,000	565,000	207		207	
Total Revenues and Fund Balance	565,000	565,000			3,515	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	255,315	255,315	-	-	-	100%
	Benefits	89,685	89,685	-	-	-	100%
	Purchased Services	220,000	220,000	-	-	-	-100%
Total Expenditures		**565,000**	**565,000**	**0**	**0**	**0**	
Revenues Less Expenditures		**0**	**0**	**207**	**0**	**207**	
Ending Fund Balance *Estimated		**0**	**0**			**$ 3,515**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

Fund Number: **261**
Fund Name: **Federal Title IV (Student Support)**

	Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
FEDERAL REVENUE	-	-	-	-	-	
Total Revenues	0	0	0		0	
Total Revenues and Fund Balance	0	0			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
GUIDANCE/HEALTH	Salaries	-	-	-	-	-	0%
	Benefits	-	-	-	-	-	0%
Total Expenditures		**0**	**0**	**0**	**0**	**0**	
Revenues Less Expenditures		**0**	**0**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**0**	**0**			**$ -**	

*Title IV Funds were transferred to Title I for FY2027

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

Fund Number: **263**
Fund Name: **Federal CTE (Carl Perkins)**

	Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
FEDERAL REVENUE	55,326	55,326	-	-	-	
Total Revenues	55,326	55,326	0		0	
Total Revenues and Fund Balance	55,326	55,326			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Salaries	38,278	38,278	-	-	-	100%
	Benefits	17,048	17,048	-	-	-	100%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	-	-	
GUIDANCE & HEALTH PROGRAM	Salaries	-	-	-	-	-	0%
	Benefits	-	-	-	-	-	0%
Total Expenditures		**55,326**	**55,326**	**0**	**0**	**0**	
Revenues Less Expenditures		**0**	**0**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**0**	**0**			**$ -**	

*Overages will be transferred to the General Fund

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

Fund Number: **265**
Fund Name: **Special Education Mini-Grants - Federal**

	Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
FEDERAL REVENUE	-	-	-	-	-	
Total Revenues	0	0	0		0	
Total Revenues and Fund Balance	0	0			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	5,995	-	0%
Total Expenditures		**0**	**0**	**0**	**5,995**	**0**	
Revenues Less Expenditures		**0**	**0**	**0**	**-5,995**	**0**	
Ending Fund Balance *Estimated		**0**	**0**			**$ -**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

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

	Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
FEDERAL REVENUE	120,323	120,323	-	-	-	
Total Revenues	120,323	120,323	0		0	
Total Revenues and Fund Balance	120,323	120,323			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	91,078	91,078	-	-	-	100%
	Benefits	29,001	29,001	-	-	-	100%
	Purchased Services	-	-	-	-	-	0%
	Supplies & Materials	244	244	-	-	-	0%
INSTRUCTIONAL IMPROVEMENT	Salaries	-	-	-	-	-	0%
	Benefits	-	-	-	-	-	-100%
	Purchased Services	-	-	-	-	16,594	-100%
	Supplies & Materials	-	-	-	-	-	0%
Total Expenditures		**120,323**	**120,323**	**0**	**0**	**16,594**	
Revenues Less Expenditures		**0**	**0**	**0**	**0**	**-16,594**	
Ending Fund Balance *Estimated		**0**	**0**			**$(16,594)**	

*Overages will be transferred to the General Fund

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

Fund Number: **290**
Fund Name: **Child Nutrition**

	Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	343,000	343,000	-	-	*330,722*	
Revenues:						
OTHER LOCAL REVENUE	600,000	600,000	15	-	15	100%
OTHER STATE SUPPORT	-	-	-	-	-	0%
FEDERAL REVENUE	735,000	735,000	-	-	-	100%
Total Revenues	1,335,000	1,335,000	15	0	15	
Total Revenues and Fund Balance	1,678,000	1,678,000			330,737	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
FOOD SERVICES	Purchased Services	848,700	848,700	1,858	13,985	31,710	96%
	Supplies and Materials	631,000	631,000	-	9,350	2,215	100%
	Equipment/Capital Expenditures	50,000	50,000	-	-	-	100%
	Insurance	10,000	10,000	-	-	536	95%
Total Expenditures		**1,539,700**	**1,539,700**	**1,858**	**23,335**	**34,461**	
Revenues Less Expenditures		**-204,700**	**-204,700**	**-1,843**	**-23,335**	**-34,446**	
Ending Fund Balance *Estimated		**138,300**	**138,300**			**$296,276**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

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

	Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
SCHOOL BOND & INTEREST LEVY	-	-	47	-	47	
INTEREST REVENUE	-	-	-	-	-	
OTHER STATE SUPPORT	-	-	-	-	-	
Total Revenues	0	0	47	0	47	
Total Revenues and Fund Balance	0	0			47	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
DEBT SERVICE PROGRAM - OTHER DBT SVC	Other Debt Service	-	-	-	-	-	
DEBT SERVICE PROGRAM - PRINCIPLE	Principle Payment	-	-	-	-	-	
DEBT SERVICE PROGRAM - INTEREST	Interest Payment	-	-	-	-	-	
TRANSFER OUT	Interfund Transfer	-	-	-	-	-	
Total Expenditures		**0**	**0**	**0**	**0**	**0**	
Revenues Less Expenditures		**0**	**0**	**47**	**0**	**47**	
Ending Fund Balance *Estimated		**0**	**0**			**$ 47**	

*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 Plant Facility Levy Fund.

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

Fund Number: **420**
Fund Name: **Plant Facility Fund**

	Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	677,000	677,000	-	-	661,093	
Revenues:						
SCHOOL PLANT FACILITY LEVY	-	-	987	-	987	
TRANSFERS INTERFUND	-	-	-	-	-	
Total Revenues	0	0	987	0	987	
Total Revenues and Fund Balance	677,000	677,000			662,080	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Supplies and Materials	-	-	-	-	-	-100%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	-	-	28,613	-100%
	Supplies and Materials	-	-	-	-	-	-100%
	Equipment/Capital Expenditures	-	-	-	-	-	-100%
MAINTENANCE / GROUNDS	Purchased Services	-	-	-	-	-	-100%
	Equipment/Capital Expenditures	-	-	3,440	-	3,440	-100%
CAPITAL ASSETS	Equipment/Capital Expenditures	550,000	550,000	-	7,500	83,682	85%
Total Expenditures		**550,000**	**550,000**	**3,440**	**7,500**	**115,735**	
Revenues Less Expenditures		**-550,000**	**-550,000**	**-2,453**	**-7,500**	**-114,749**	
Ending Fund Balance *Estimated		**127,000**	**127,000**			**$ 546,344**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

Fund Number: **421**
Fund Name: **Board Facility Projects**

		Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		188,167	188,167	-	-	*180,538*	
Revenues:							
		-	-	-	-	-	
Total Revenues		0	0	0	0	0	
Total Revenues and Fund Balance		188,167	188,167			180,538	
Expense Function	**Expense Type**	**Adopted Budget**	**Working Budget**	**August Expenses**	**Encumbrances**	**FY27 YTD**	**% Remaining**
Expenditures:							
CAPITAL ASSETS	Equipment/Capital Expenditures	188,167	188,167	-	-	-	100%
Total Expenditures		**188,167**	**188,167**	**0**	**0**	**0**	
Revenues Less Expenditures		**-188,167**	**-188,167**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**0**	**0**			**$180,538**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

Fund Number: **422**
Fund Name: **Land Reserve**

	Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	206,566	206,566	-	-	*206,566*	
Revenues:						
	-	-	-	-	-	
Total Revenues	0	0	0	0	0	
Total Revenues and Fund Balance	206,566	206,566			206,566	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% 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**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

Fund Number: **424**
Fund Name: **Bus Depreciation Fund**

	Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	219,500	219,500	-	-	*190,579*	
Revenues:						
OTHER LOCAL REVENUE	-	-	-	-	-	
OTHER STATE SUPPORT	173,250	173,250	-	-	-	
INTERFUND TRANSFER	-	-	-	-	-	
Total Revenues	173,250	173,250	0	0	0	
Total Revenues and Fund Balance	392,750	392,750			190,579	

Expense Function	Expense Type	Adopted Budget	Working Budget	August Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
CAPITAL ASSETS - NON-STUDENT OCCUPIED	Equipment/Capital Expenditures	156,000	156,000	-	-	-	100%
Total Expenditures		**156,000**	**156,000**	**0**	**0**	**0**	
Revenues Less Expenditures		**17,250**	**17,250**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**236,750**	**236,750**			**$190,579**	

*The Bus Depreciation Transfer will be completed in June 2025

Lakeland Joint School District #272 - 2026-2027 - Period Ended August 31, 2026

Fund Number: **436**
Fund Name: **School District Modernization Fund**

		Adopted Budget	Working Budget	August Revenue		FY27 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		19,468,758	19,468,758	-	-	*15,193,195*	
FUND BALANCE - INTEREST		-	-	-	-	*573,186*	
Revenues:							
INTEREST REVENUE		200,000	200,000	56,988	-	56,988	
OTHER STATE SUPPORT		-	-	-	-	-	
Total Revenues		0	0	0	0	56,988	
Total Revenues and Fund Balance		19,468,758	19,468,758			15,823,368	
Expense Function	**Expense Type**	**Adopted Budget**	**Working Budget**	**August Expenses**	**Encumbrances**	**FY27 YTD**	**% Remaining**
Expenditures:							
CAPITAL ASSETS	Equipment/Capital Expenditures	15,000,000	15,000,000	4,710,637	7,482,665	4,710,637	69%
TRANSFER OUT	Interfund Transfer	-	-	-	-	-	0%
Total Expenditures		**15,000,000**	**15,000,000**	**4,710,637**	**7,482,665**	**4,710,637**	
Revenues Less Expenditures		**-15,000,000**	**-15,000,000**	**-4,710,637**	**-7,482,665**	**-4,653,649**	
Ending Fund Balance *Estimated		**4,468,758**	**4,468,758**			**$11,112,732**	

Working Budget Explanation

Adj.	Fund	Description	Account	R/E	Amount

John Brown Elementary School - SBAA - August 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	7,595.59	-	-	7,595.59
Investment Cash	9,797.38	31.86	-	9,829.24
Total Asset Accounts:	17,392.97	31.86	-	17,424.83

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(1,718.20)	-	(31.86)	(1,750.06)
Faculty	(558.79)	-	-	(558.79)
Student Council	(163.45)	-	-	(163.45)
Discretionary	(1,020.78)	-	-	(1,020.78)
Annual	(353.77)	-	-	(353.77)
Field Trip	(1,036.99)	-	-	(1,036.99)
Donations	(4,480.38)	-	-	(4,480.38)
Library	(932.08)	-	-	(932.08)
School Store	-	-	-	-
Vending	-	-	-	-
Clothing	(4,017.03)	-	-	(4,017.03)
Special Project	(3,111.50)	-	-	(3,111.50)
Chromebook Damage	-	-	-	-
Total Equity Accounts	(17,392.97)	-	(31.86)	(17,424.83)

Total Asset Accounts	17,392.97	-	31.86	17,424.83
Total Equity Accounts	(17,392.97)	-	(31.86)	(17,424.83)
Grand Total	-	-	-	-

UPDATED 9.10.26

Spirit Lake Elementary School - SBAA - August 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	23,861.21	-	-	23,861.21
Investment Cash	7,341.97	23.88	-	7,365.85
Total Asset Accounts:	31,203.18	23.88	-	31,227.06

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(7,983.98)	-	(23.88)	(8,007.86)
Faculty	(2,152.70)	-	-	(2,152.70)
CEP	(250.00)	-	-	(250.00)
Field Trip	(300.00)	-	-	(300.00)
Donations	(14,884.28)	-	-	(14,884.28)
Library	(538.64)	-	-	(538.64)
Student Body	(4,749.58)	-	-	(4,749.58)
Music	(300.00)	-	-	(300.00)
Misc Fundraiser	(44.00)			
Chromebook Damage	-	-	-	-
Total Equity Accounts	(31,203.18)	-	(23.88)	(31,183.06)

Total Asset Accounts	31,203.18	-	23.88	31,227.06
Total Equity Accounts	(31,203.18)	-	(23.88)	(31,227.06)
Grand Total	-	-	-	-

UPDATED 9.10.26

Athol Elementary School - SBAA - August 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	1,553.62	-	-	1,553.62
Cash on Hand	-	-	-	-
Investment Cash	32,091.88	104.37	-	32,196.25
Total Asset Accounts:	33,645.50	104.37	-	33,749.87

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(7,488.62)	-	(104.37)	(7,592.99)
Annual	(177.34)	-	-	(177.34)
Donations	(6,567.36)	-	-	(6,567.36)
Library	(4,616.24)	-	-	(4,616.24)
T-Shirt	(84.08)	-	-	(84.08)
Special Project	(14,711.86)	-	-	(14,711.86)
Chromebook Damage	-	-	-	-
Total Equity Accounts	(33,645.50)	-	(104.37)	(33,749.87)

Total Asset Accounts	33,645.50	-	104.37	33,749.87
Total Equity Accounts	(33,645.50)	-	(104.37)	(33,749.87)
Grand Total	-	-	-	-

UPDATED 9.10.26

Betty Kiefer Elementary School - SBAA - August 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	2,185.19	-	-	2,185.19
Investment Cash	29,024.43	94.39	-	29,118.82
Total Asset Accounts:	31,209.62	94.39	-	31,304.01

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(4,696.46)	-	(94.39)	(4,790.85)
Discretionary	-	-	-	-
Annual	(2,146.49)	-	-	(2,146.49)
Field Trip	-	-	-	-
Donations	(17,431.29)	-	-	(17,431.29)
Library	(3,143.34)	-	-	(3,143.34)
Popcorn	(1,744.06)	-	-	(1,744.06)
T-Shirt	(2,047.98)	-	-	(2,047.98)
Music	-	-	-	-
Misc. Grants	-	-	-	-
Chromebook Damage	-	-	-	-
Total Equity Accounts	(31,209.62)	-	(94.39)	(31,304.01)

Total Asset Accounts	31,209.62	-	94.39	31,304.01
Total Equity Accounts	(31,209.62)	-	(94.39)	(31,304.01)
Grand Total	-	-	-	-

UPDATED 9.10.26

Garwood Elementary School - SBAA - August 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	6,444.29	-	(323.78)	6,120.51
Investment Cash	12,374.12	40.24	-	12,414.36
Total Asset Accounts:	18,818.41	40.24	(323.78)	18,534.87

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(2,109.28)	-	(40.24)	(2,149.52)
Faculty	5.43	-	-	5.43
Annual	(1,149.28)	115.13	-	(1,034.15)
Book Fair	(87.05)	-	-	(87.05)
Field Trip	(345.60)	-	-	(345.60)
Donations	(1,275.73)	-	-	(1,275.73)
Library	(3,470.78)	208.65	-	(3,262.13)
Art	(310.87)	-	-	(310.87)
Vending	(37.74)	-	-	(37.74)
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)	-	-	(60.00)
Student Activities	(4,540.77)	-	-	(4,540.77)
Clothing Closet	(2,523.56)	-	-	(2,523.56)
Cross Country	54.24	-	-	54.24
Total Equity Accounts	(18,818.41)	323.78	(40.24)	(18,534.87)

Total Asset Accounts	18,818.41	(323.78)	40.24	18,534.87
Total Equity Accounts	(18,818.41)	323.78	(40.24)	(18,534.87)
Grand Total	-	-	-	-

UPDATED 9.10.26

Twin Lakes Elementary School - SBAA - August 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	4,595.38	5,000.00	(2,589.68)	7,005.70
Investment Cash	8,371.01	27.31	-	8,398.32
Total Asset Accounts:	12,966.39	5,027.31	(2,589.68)	15,404.02

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(491.89)	86.58	(27.31)	(432.62)
Faculty	(466.16)	330.00	-	(136.16)
Team Houses	(1,453.68)	-	-	(1,453.68)
Annual	(1,685.74)	-	-	(1,685.74)
Book Fair	(2,254.86)	-	-	(2,254.86)
Donations	(3,358.92)	2,133.00	(5,000.00)	(6,225.92)
Library	(29.44)	-	-	(29.44)
T-Shirt	22.55	-	-	22.55
Student Body	(3,060.40)	40.10	-	(3,020.30)
Agenda Books	(26.05)	-	-	(26.05)
Misc. Fundraiser	-	-	-	-
DARE	18.20	-	-	
Chromebook Damage	(180.00)	-	-	(180.00)
Total Equity Accounts	(12,966.39)	2,589.68	(5,027.31)	(15,422.22)

Total Asset Accounts	12,966.39	(2,589.68)	5,027.31	15,404.02
Total Equity Accounts	(12,966.39)	2,589.68	(5,027.31)	(15,404.02)
Grand Total	-	-	-	-

UPDATED 9.10.26

Lakeland Middle School - SBAA - August 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	27,772.37	-	(2,651.44)	25,120.93
Cash on Hand	-	-	-	-
Investment Cash	91,732.59	298.33	-	92,030.92
Total Asset Accounts:	119,504.96	298.33	(2,651.44)	117,151.85

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	(107.38)	316.00	-	208.62
Kindness Crew	(436.40)	-	-	(436.40)
Chromebook Damage	-	-	-	-
General	(33,074.54)	1,403.19	(298.33)	(31,969.68)
Lakeland Strong	(300.00)			
Faculty	4,636.98	90.00	-	4,726.98
Student Council	(10,604.05)	-	-	(10,604.05)
Student Activities	2,120.95	409.86	-	2,530.81
Annual	(5,077.83)	-	-	(5,077.83)
Library	(216.33)	-	-	(216.33)
Music	(1,194.79)	-	-	(1,194.79)
Honor Society	(1,073.66)	-	-	(1,073.66)
Concessions	(10,047.60)	-	-	(10,047.60)
School Store	318.45	-	-	318.45
Clothing Closet	(6,517.12)	-	-	(6,517.12)
Athletic Activities	(57,931.64)	-	-	(57,931.64)
7th Grade Basketball	-	-	-	-
8th Grade Basketball	-	-	-	-
Cross Country	-	-	-	-
Track	-	-	-	-
Volleyball	-	-	-	-
Wrestling	-	-	-	-
Sponsors	-	-	-	-
Cheerleading	-	-	-	-

ASB/MISC	-	432.39	-	432.39
Gates	-	-	-	-
Officials/Wkrs	-	-	-	-
Total Equity Accounts	(119,504.96)	2,651.44	(298.33)	(116,851.85)

Total Asset Accounts	119,504.96	(2,651.44)	298.33	117,151.85
Total Equity Accounts	(119,504.96)	2,651.44	(298.33)	(117,151.85)
Grand Total	-	-	-	-

UPDATED 9.10.26

Timberlake Middle School - SBAA - August 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	42,327.04	1,935.45	(106.72)	44,155.77
Cash on Hand	300.00	-	-	300.00
Investment Cash	22,958.04	74.66	-	23,032.70
Total Asset Accounts:	65,585.08	2,010.11	(106.72)	67,488.47

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	56.45	0.87	(65.45)	(8.13)
Theatre/Theatre Club	(100.00)	-	-	(100.00)
Altruism	(863.92)	-	-	(863.92)
Amistad	(342.40)	-	-	(342.40)
Isibindi	(753.22)	-	-	(753.22)
Reveur	(1,065.15)	-	-	(1,065.15)
Chromebook Damage	(24.00)	-	-	(24.00)
General	(8,905.88)	-	(74.66)	(8,980.54)
Faculty	(125.13)	-	-	(125.13)
Student Council	(6,544.54)	-	-	(6,544.54)
Annual	(8,352.05)	62.83	(1,110.00)	(9,399.22)
ASB Cards	(14,069.26)	43.02	(760.00)	(14,786.24)
Library	(291.73)	-	-	(291.73)
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	(587.58)	-	-	(587.58)
Music	(1,209.84)	-	-	(1,209.84)
Student Recognition	50.00	-	-	50.00
Concessions	(2,609.78)	-	-	(2,609.78)
School Store	(622.43)	-	-	(622.43)
Athletic Activities	(10,404.04)	-	-	(10,404.04)
7th Grade Basketball	-	-	-	-

8th Grade Basketball	-	-	-	-
Cross Country	-	-	-	-
Track	(500.00)	-	-	(500.00)
Volleyball	-	-	-	-
Wrestling	-	-	-	-
Cheerleading	-	-	-	-
Gates	(6,971.71)	-	-	(6,971.71)
Total Equity Accounts	(65,585.08)	106.72	(2,010.11)	(67,488.47)

Total Asset Accounts	65,585.08	(106.72)	2,010.11	67,488.47
Total Equity Accounts	(65,585.08)	106.72	(2,010.11)	(67,488.47)
Grand Total	-	-	-	-

UPDATED 9.10.26

Lakeland High School - SBAA - August 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	69,907.17	141,806.79	(67,437.20)	144,276.76
Cash on Hand	3,500.00	-	-	3,500.00
Investment Cash	344,056.12	1,118.91	-	345,175.03
Total Asset Accounts:	417,463.29	142,925.70	(67,437.20)	492,951.79

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
AG Natural Resources	(1,906.24)	-	(60.00)	(1,966.24)
CC Service Fee	1,445.46	3,272.29	(1,694.23)	3,023.52
Game Club	(25.30)	-	-	(25.30)
Legacy/Legacy	(32,317.62)	-	-	(32,317.62)
Chromebook Damage	(1,580.00)	-	(10,366.00)	(11,946.00)
General	(25,184.09)	2,419.32	(5,216.01)	(27,980.78)
Lakeland Strong	(16,621.29)	-	-	(16,621.29)
Faculty	(2,151.64)	-	(27.04)	(2,178.68)
Student Council	(4,716.14)	1,187.17	-	(3,528.97)
Annual	3,373.98	909.34	(16,505.00)	(12,221.68)
Freshman Class	-	-	-	-
Sophomore Class	(367.27)	-	-	(367.27)
Junior Class	(156.02)	-	-	(156.02)
Senior Class	(4,601.69)	-	-	(4,601.69)
Library	(18,597.33)	-	(115.00)	(18,712.33)
Textbook Deposits	(3,164.04)	-	-	(3,164.04)
Textbook Fines	(105.35)	-	(17.00)	(122.35)
BPA	(7,365.80)	-	-	(7,365.80)
Touch of Gold	(563.57)	-	-	(563.57)
Newspaper	(598.87)	-	-	(598.87)
Art & Pottery	516.06	-	-	516.06
FCCLA	(400.56)	-	-	(400.56)
YEA	(9,221.68)	-	(5,543.00)	(14,764.68)
Shop Club	(11,820.05)	226.96	-	(11,593.09)

Hello Hawks	(5,163.21)	-	-	(5,163.21)
Music	(1,311.71)	165.68	-	(1,146.03)
Drama	(10,041.57)	-	-	(10,041.57)
Dist 1 Drama	-	-	-	-
Renaissance	(1,432.96)	-	-	(1,432.96)
Chess	(20.00)	-	-	(20.00)
Honor Society	(898.17)	-	-	(898.17)
IDFY	(853.57)	-	-	(853.57)
Parking	(2,711.02)	283.34	(1,950.00)	(4,377.68)
Locker Fines	(86.27)	-	-	(86.27)
HOSA	(65.43)	-	-	(65.43)
Service LRN	(717.95)	-	-	(717.95)
Parker Toyota	(2,715.00)	-	(16,607.00)	(19,322.00)
Science	(755.14)	-	-	(755.14)
Robotics	(598.27)	-	-	(598.27)
Go On Challenge	(49,331.38)	-	-	(49,331.38)
The Social Bean	(420.79)	-	-	(420.79)
Key Club	(1,032.06)	-	-	(1,032.06)
Athletic Activities	(109,485.41)	31,369.52	(34,820.29)	(112,936.18)
Football	-	1,687.15	-	1,687.15
L Football	(20,051.01)	1,707.17	(3,000.00)	(21,343.84)
Baseball	-	-	-	-
L Baseball	(8,852.06)	-	-	(8,852.06)
Softball	-	-	-	-
L Softball	(1,678.99)	-	-	(1,678.99)
Boys Basketball	-	-	-	-
L Boys Basketball	(1,631.67)	-	-	(1,631.67)
Girls Basketball	-	-	-	-
L Girls Basketball	(7,062.24)	-	-	(7,062.24)
Boys Soccer	-	-	-	-
L Boys Soccer	(4,299.15)	-	(350.00)	(4,649.15)
Girls Soccer	-	-	-	-
L Girls Soccer	(1,386.00)	-	-	(1,386.00)
Cross Country	-	150.00	-	150.00
L Cross Country	(11,283.43)	593.91	(2,750.00)	(13,439.52)
Track	-	-	-	-

L Track	(6,569.46)	-	-	(6,569.46)
Volleyball	-	775.00	-	775.00
L Volleyball	(12,923.37)	894.41	(4,759.40)	(16,788.36)
Wrestling	-	-	-	-
L Wrestling	(6,106.11)	-	-	(6,106.11)
L Dist Wrestling	(934.08)	-	-	(934.08)
Tennis	-	-	-	-
Golf	-	-	-	-
L Golf	(5,194.22)	581.30	-	(4,612.92)
L Golf Tournament	-	-	-	-
L Sponsors	-	385.00	(800.00)	(415.00)
Cheerleading	-	-	-	-
L Cheerleading	(109.12)	5,069.35	-	4,960.23
ASB/MISC	(2,981.13)	1,154.72	(20,400.00)	(22,226.41)
Concessions	-	4,700.95	(6,587.50)	(1,886.55)
Vending-Soft Drinks	-	-	(1,213.72)	(1,213.72)
L Tennis	(1,560.16)	-	-	(1,560.16)
L Dance Club	(357.58)	-	-	(357.58)
L Swim Club	(4,236.24)	288.00	-	(3,948.24)
L Dist Cheer	1,684.29	-	-	-
Dance	-	-	-	-
Swim	-	-	-	-
Gates	-	521.42	(9,211.91)	(8,690.49)
Officials/Workers	-	10,000.00	-	10,000.00
Total Equity Accounts	(419,300.69)	68,342.00	(141,993.10)	(494,636.08)

Total Asset Accounts	417,463.29	(67,437.20)	142,925.70	492,951.79
Total Equity Accounts	(419,300.69)	68,342.00	(141,993.10)	(492,951.79)
Grand Total	(1,837.40)	904.80	932.60	-

UPDATED 9.10.26

Timberlake High School - SBAA - August 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	95,722.11	-	(26,491.34)	69,230.77
Cash on Hand	-	2,000.00	-	2,000.00
Investment Cash	203,785.56	-	-	203,785.56
Total Asset Accounts:	299,507.67	2,000.00	(26,491.34)	275,016.33

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	535.78	1,040.80	-	1,576.58
Special Project	-500.00	0.00	-	(500.00)
Tiger Den	-6,889.15	0.00	-	(6,889.15)
Legacy	-5,691.40	0.00	-	(5,691.40)
Chromebook Damage	132.26	0.00	-	132.26
General	-16,787.83	139.87	-	(16,647.96)
Faculty	-854.42	0.00	-	(854.42)
Student Council	-3,863.14	0.00	-	(3,863.14)
Annual	-18,615.40	0.00	-	(18,615.40)
Freshman Class	0.00	0.00	-	-
Sophomore Class	-806.93	0.00	-	(806.93)
Junior Class	-1,202.32	0.00	-	(1,202.32)
Senior Class	-1,735.38	0.00	-	(1,735.38)
Library Book Fine	-779.66	0.00	-	(779.66)
Textbook Deposits	-158.44	0.00	-	(158.44)
Textbook Fines	-509.26	0.00	-	(509.26)
BPA	-150.57	0.00	-	(150.57)
Speech Arts	-1,512.84	0.00	-	(1,512.84)
Screen Printing	25.00	0.00	-	25.00
Art & Pottery	-875.65	0.00	-	(875.65)
FCCLA	-1,831.98	0.00	-	(1,831.98)
Wood Shop	-3,886.77	0.00	-	(3,886.77)

Music	-5,280.10	0.00	-	(5,280.10)
Drama	-1,454.85	0.00	-	(1,454.85)
Quiz Team	75.00	0.00	-	75.00
Student Recognition	-300.13	0.00	-	(300.13)
Honor Society	149.99	0.00	-	149.99
NISTAR	400.00	0.00	-	400.00
IDFY	-9.72	0.00	-	(9.72)
Parking	-6,346.15	176.96	-	(6,169.19)
Parker Toyota	0.00	0.00	-	-
Science	-113.20	0.00	-	(113.20)
Math	-720.56	0.00	-	(720.56)
NOT	-980.61	0.00	-	(980.61)
School Store	-957.12	0.00	-	(957.12)
Greenhouse	-472.74	0.00	-	(472.74)
Field Development	-1,545.49	0.00	-	(1,545.49)
Donations	0.00	0.00	-	-
Scholarship	-1,636.69	0.00	-	(1,636.69)
Cable Com/Tiger	0.00	0.00	-	-
College and Career	-908.13	0.00	-	(908.13)
Timberlake Coffee	-488.43	0.00	-	(488.43)
Livestock Club	-37,495.64	0.00	-	(37,495.64)
Athletic Activities	155.32	10.59	-	165.91
Football	-60,442.88	2,115.00	-	(58,327.88)
L Football	0.00	349.67	-	349.67
Baseball	-16,591.27	1,070.22	-	(15,521.05)
L Baseball	0.00	0.00	-	-
Softball	-10,009.71	0.00	-	(10,009.71)
L Softball	0.00	0.00	-	-
Boys Basketball	-6,928.81	0.00	-	(6,928.81)
L Boys Basketball	0.00	349.66	-	349.66
Girls Basketball	-50.70	349.66	-	298.96
L Girls Basketball	0.00	349.66	-	349.66
Boys Soccer	-942.60	349.66	-	(592.94)

L Boys Soccer	0.00	0.00	-	-
Girls Soccer	-174.81	0.00	-	(174.81)
L Girls Soccer	0.00	0.00	-	-
Cross Country	121.42	0.00	-	121.42
L Cross Country	135.00	0.00	-	135.00
Track	-2,834.56	2,485.91	-	(348.65)
L Track	0.00	0.00	-	-
Volleyball	-2,457.42	0.00	-	(2,457.42)
L Volleyball	650.00	888.16	-	1,538.16
Wrestling	-6,526.28	286.12	-	(6,240.16)
L Wrestling	0.00	0.00	-	-
Golf	-4,682.59	0.00	-	(4,682.59)
L Golf	0.00	0.00	-	-
L Golf Tournament	-725.47	0.00	-	(725.47)
L Sponsors	0.00	7,501.00	-	7,501.00
Cheerleading	-30,065.24	2,121.25	-	(27,943.99)
L Cheerleading	0.00	0.00	-	-
ASB/MISC	-19,101.98	0.00	-	(19,101.98)
Concessions	-1,132.07	0.00	-	(1,132.07)
Photography	-150.94	4,907.15	-	
Vending-Soft Drinks	-0.01	0.00	-	(0.01)
IML	-10,566.68	0.00	-	(10,566.68)
Gates	0.00	0.00	-	-
Officials/Workers	-700.00	0.00	-	(700.00)
Athletic Trainer	-2,442.72	0.00	-	(2,442.72)
Total Equity Accounts	(299,507.67)	24,491.34	-	(279,772.54)
Total Asset Accounts	299,507.67	(26,491.34)	2,000.00	275,016.33
Total Equity Accounts	(299,507.67)	24,491.34	-	(275,016.33)
Grand Total	-	(2,000.00)	2,000.00	-

UPDATED 9.10.26

Mountain View Alternative High School - SBAA - June 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	11,349.53	466.90	(541.15)	11,275.28
Investments	10,461.61	70.77	(37.15)	10,495.23
Total Asset Accounts:	21,811.14	537.67	(578.30)	21,770.51

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
Chromebook Damage	(200.00)	214.00	(14.00)	-
General	(4,799.88)	-	(33.62)	(4,833.50)
Annual	(2,660.93)	-	-	(2,660.93)
Senior Class	(16.84)	-	-	(16.84)
Moose Gear	(1,310.96)	-	-	(1,310.96)
Moose Moose Coffee	(223.65)	-	-	(223.65)
Touch of Gold	(723.12)	-	(145.75)	(868.87)
Drama	(234.83)	-	-	(234.83)
IDFY	(1,013.10)	-	-	(1,013.10)
Greenhouse	(226.71)	-	-	(226.71)
Donations	(10,401.12)	290.00	(270.00)	(10,381.12)
Total Equity Accounts	(21,811.14)	504.00	(463.37)	(21,770.51)

Total Asset Accounts	21,811.14	(578.30)	537.67	21,770.51
Total Equity Accounts	(21,811.14)	504.00	(463.37)	(21,770.51)
Grand Total	-	(74.30)	74.30	-

UPDATED 7.7.26

Mountain View Alternative School - SBAA - August 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	11,267.03	864.24	(34.24)	12,097.03
Investment Cash	10,528.22	34.24	-	10,562.46
Total Asset Accounts:	21,795.25	898.48	(34.24)	22,659.49

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
Chromebook Damage	-	-	(60.00)	(60.00)
General	(4,866.49)	34.24	(68.48)	(4,900.73)
Annual	(2,660.93)	-	-	(2,660.93)
Senior Class	(16.84)	-	-	(16.84)
Moose Gear	(1,310.96)	-	-	(1,310.96)
Moose Coffee	(223.65)	-	-	(223.65)
Touch of Gold	(860.62)	-	-	(860.62)
Drama	(234.83)	-	-	(234.83)
IDFY	(1,013.10)	-	-	(1,013.10)
Greenhouse	(226.71)	-		
Donations	(10,381.12)	-	(770.00)	(11,151.12)
Total Equity Accounts	(21,795.25)	34.24	(898.48)	(22,432.78)

Total Asset Accounts	21,795.25	(34.24)	898.48	22,659.49
Total Equity Accounts	(21,795.25)	34.24	(898.48)	(22,659.49)
Grand Total	-	-	-	-

UPDATED 9.10.26

LGIP Distribution Yield	
2023/2024	
July 2023	4.92%
August 2023	5.16%
September 2023	5.31%
October 2023	5.35%
November 2023	5.40%
December 2023	5.42%
January 2024	5.41%
February 2024	5.44%
March 2024	5.43%
April 2024	5.23%
May 2024	5.17%
June 2024	5.21%

LGIP Distribution Yield	
2024/2025	
July 2024	5.18%
August 2024	5.19%
September 2024	5.16%
October 2024	5.00%
November 2024	4.85%
December 2024	4.71%
January 2025	4.52%
Febraury 2025	4.48%
March 2025	4.40%
April 2025	4.39%
May 2025	4.36%
June 2025	4.36%

LGIP Distribution Yield	
2025/2026	
July 2025	4.34%
August 2025	4.31%
September 2025	4.22%
October 2025	4.23%
November 2025	4.11%
December 2025	3.92%
January 2026	3.81%
February 2026	3.80%
March 2026	3.75%
April 2026	3.90%
May 2026	3.78%
June 2026	3.82%

LGIP Distribution Yield	
2026/2027	
July 2026	3.83%
August 2026	3.84%
September 2026	
October 2026	
November 2026	
December 2026	
January 2027	
February 2027	
March 2027	
April 2027	
May 2027	
June 2027	

100 E 631000 - BOARD OF EDUCATION SUMMARY

Component of the General Fund Budget

Coding	Total Budget	Actual Expenses	Open PO's	Actual Remaining
115 - CLASSIFIED REG SALARY	61,025.00	$ 10,974.44	$ -	50,050.56
211 - RETIREMENT	7,300.00	$ 1,312.55	$ -	5,987.45
220 - SOCIAL SECURITY	4,487.00	$ 713.30	$ -	3,773.70
230 - LIFE INSURANCE	32.00	$ 5.20	$ -	26.80
240 - HEALTH INSURANCE	10,500.00	$ 1,720.00	$ -	8,780.00
250 - EMPLOYEE ASSISTANCE PROGRAM	29.00	$ 4.60	$ -	24.40
270 - WORKER COMP	0.00	$ 681.67	$ -	(681.67)
311 - LEGAL FEES	18,000.00	$ 4,948.50	$ -	13,051.50
312 - AUDIT SERVICES	36,000.00	$ -	$ -	36,000.00
314 - PUBLISHING	1,000.00	$ -	$ -	1,000.00
380 - TRAVEL EXPENSE	2,000.00	-	-	2,000.00
390 - PURCHASED SERVICES	25,000.00	$ -	$ -	25,000.00
410 - GENERAL SUPPLIES	4,000.00	$ -	$ -	4,000.00
710 - INSURANCE	51,000.00	$ 50,808.67	$ -	191.33
	$ 220,373.00			$ 149,204.07

Updated 09.10.26

*****IFARMS Definition of Board of Education:***
Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.

Some examples of services to be included here are:
Board Secretary/Clerk Services; Legal Services; etc.

100 E 631000 - BOARD OF EDUCATION

DETAILED ACTIVITY

Object	Date	Vendor	Description	Expense	Open PO
311 - LEGAL	8/14/2026	ANDERSON, JULIAN & HULL, LLP	LEGAL SERVICES 6.01-6.30.2026	$ 521.00	
311 - LEGAL	8/14/2026	LYONS O'DOWD, PLLC	JULY 2026 LEGAL SERVICES	$ 4,427.50	
			Total	$ 4,948.50	$ -

Object	Date	Vendor	Description	Expense	Open PO
312 - AUDIT SERVICES					
			Total	$ -	$ -

Object	Date	Vendor	Description	Expense	Open PO
314 - PUBLISHING					
			Total	$ -	$ -

Object	Date	Vendor	Description	Expense	Open PO
380 - TRAVEL EXPENSE					
			Total	$ -	-

Object	Date	Vendor	Description	Expense	Open PO
390 - PURCHASED SERVICES					
			Total	$ -	$ -

Object	Date	Vendor	Description	Expense	Open PO
410 - GENERAL SUPPLIES					
			Total	$ -	$ -

Object	Date	Vendor	Description	Expense	Open PO
710 - INSURANCE	7/17/2026	MORETON & COMPANY - IDAHO	FY27 DISTRICT LIABILITY INSURANCE	$ 50,322.06	
710 - INSURANCE	7/17/2026	MORETON & COMPANY - IDAHO	FY27 DISTRICT CYBERSECURITY INSURANCE	$ 486.61	
			Total	$ 50,808.67	$ -

100 E 631000 - BOARD OF EDUCATION

LEGAL FEES BREAKDOWN

Date	Vendor	Expense	Clerk	Records Requests	Board Chair	Policy	Personnel	Student	Emerick	Concrete	Bond/Levy	Contracts/Finance
8/14/2026	ANDERSON, JULIAN & HULL, LLP	$ 521.00		$164.00	$42.00	$315.00						
8/14/2026	LYONS O'DOWD, PLLC	$ 4,427.50				$267.50		$110.00		$4,050.00		
		$ 4,948.50	$ -	$ 164.00	$ 42.00	$ 582.50	$ -	$ 110.00	$ -	$4,050.00	$ -	$ -

CURRICULUM SUMMARY

Component of the General Fund Budget

Coding	Approved Budget	Working Budget	Actual Expenses	Open PO's	Actual Remaining
512000 440 - ELEMENTARY	25,000.00	$ 25,000.00	$ 2,583.96	$ -	22,416.04
515000 440 - SECONDARY	25,000.00	$ 25,000.00	$ -	$ -	25,000.00
	$ 50,000.00	$ 50,000.00			$ 47,416.04

Updated 9.10.26

100 E 512000 440 - ELEMENTARY CURRICULUM

DETAILED ACTIVITY

Object	Date	Vendor	Description	Expense	Open PO
440 - CURRICULUM	7/29/2026	PERMA-BOUND	IBOB ELEMENTARY TITLES FOR 2026-27	$ 2,264.52	
440 - CURRICULUM	7/29/2026	PERMA-BOUND	IBOB ELEMENTARY TITLES FOR 2026-27	$ 211.56	
440 - CURRICULUM	8/14/2026	PERMA-BOUND	IBOB ELEMENTARY TITLES FOR 2026-27	$ 107.88	
			Total	$ 2,583.96	$ -

100 E 515000 440 - SECONDARY CURRICULUM

DETAILED ACTIVITY

Object	Date	Vendor	Description	Expense	Open PO
440 - CURRICULUM					
			Total	$ -	$ -

Fund 420 - Plant Facility Levy

REVENUES	Budget	FY2024	FY2025	FY2026	FY2027	Over/Under
FY24 - Local Revenue	$ 1,146,520.00	$1,126,783.17	$ -	$ -	$ -	$ 19,736.83
FY25 - Local Revenue	$ 1,146,520.00	$ -	$1,141,063.39	$ -	$ -	$ 5,456.61
FY26 - Local Revenue	$ -	$ -	$ -	$ 29,154.03	$ -	$ (29,154.03)
FY27 - Local Revenue	$ -	$ -	$ -	$ -	$ 986.57	$ (986.57)
FY25 - Bond Levy Revenue Transfer	$ 126,659.03	$ -	$ 98,972.38	$ -	$ -	$ 27,686.65
FY26 - Bond Levy Revenue Transfer	$ -	$ -	$ -	$ 3,831.89	$ -	$ (3,831.89)
Total Revenues	$ 2,419,699.03	$1,126,783.17	$1,240,035.77	$ 32,985.92	$ 986.57	$ 18,907.60

EXPENDITURES	Budget	FY2024	FY2025	FY2026		Ending Balance
FY24 - Fence Project	$ 11,170.00	$ 11,170.00	$ -	$ -	$ -	$ -
FY24 - SLE Carpet Abatement	$ 48,000.00	$ 48,189.26	$ -	$ -	$ -	$ (189.26)
FY24 - Building Budgets	$ 98,070.00	$ 32,015.73	$ 63,163.36	$ 2,220.91	$ -	$ 670.00
FY24 - DO Security Upgrades	$ 20,000.00	$ -	$ -	$ 3,762.00	$ -	$ 16,238.00
FY24 - Emergency Repairs Fund	$ 100,000.00	$ -	$ 68,727.11	$ 30,955.43	$ -	$ 317.46
FY24 - LMS Gym Floor	$ 38,000.00	$ -	$ -	$ 37,568.00	$ -	$ 432.00
FY24 - LMS Gym Paint	$ 25,000.00	$ 26,360.00	$ -	$ -	$ -	$ (1,360.00)
FY24 - LMS Bleachers	$ 105,000.00	$ -	$ -	$ 102,276.81	$ -	$ 2,723.19
FY24 - AE/SLE Plumbing/Electrical	$ 10,800.00	$ -	$ 10,747.50	$ -	$ -	$ 52.50
FY24 - JBE (3) Rooftop Units	$ 34,000.00	$ -	$ 34,000.00	$ -	$ -	$ -
FY24 - Concrete Projects	$ 350,000.00	$ -	$ 202,462.96	$ 146,885.95	$ -	$ 651.09
FY24 - LMS Roof Repairs	$ 35,510.00	$ -	$ 35,508.92	$ -	$ -	$ 1.08
FY24 - MVHS Door Replacement	$ 10,000.00	$ -	$ 10,000.00	$ -	$ -	$ -
FY24 - THS Roof Repairs	$ 66,922.00	$ -	$ 66,922.14	$ -	$ -	$ (0.14)
FY25 - Additional Concrete Projects	$ 266,469.00	$ -	$ -	$ 171,424.98	$ 3,439.83	$ 95,044.02
FY25 - Emergency Repairs Fund	$ 5,000.00	$ -	$ -	$ -	$ -	$ 5,000.00
FY25 - Building Budgets	$ 100,000.00	$ -	$ -	$ 86,963.91	$ -	$ 13,036.09
FY25 - GE/BKE Playground Equipment	$ 120,000.00	$ -	$ 117,880.00	$ -	$ -	$ 2,120.00
FY25 - LHS Irrigation	$ 20,000.00	$ -	$ 799.84	$ 16,107.50	$ -	$ 3,092.66
FY25 - PARKING LOTS - AE, BKE, TLE, LHS, MVHS, LMS, GE, THS, SLE, JBE, TMS	$ 150,000.00	$ -	$ -	$ 70,285.30	$ -	$ 79,714.70
FY25 - Safety Film on Windows - LMS/SLE/AE	$ 20,003.13	$ -	$ -	$ 20,003.13	$ -	$ -
FY25 - Siding Project Change Order	$ -	$ -	$ -	$ -	$ -	$ -
FY25 - Siding Project - SLE Drip Edge	$ 14,000.00	$ -	$ 13,687.00	$ -	$ -	$ 313.00
FY25 - Siding Project - Gutters - AE/SLE	$ 18,000.00	$ -	$ 14,445.00	$ -	$ -	$ 3,555.00
FY25 - BKE Carpet (Whole Building)	$ 100,000.00	$ -	$ -	$ -	$ -	$ 100,000.00
FY25 - AE/GE/LHS/SLE Carpet Continuation	$ 220,000.00	$ -	$ -	$ -	$ -	$ 220,000.00
FY25 - GE/BKE VCT Tile Cafeteria	$ 40,000.00	$ -	$ -	$ -	$ -	$ 40,000.00
FY25 - LMS Carpet Abatement & Flooring	$ 45,000.00	$ -	$ -	$ 46,769.45	$ -	$ (1,769.45)
FY25 - LHS Tennis Courts	$ -	$ -	$ -	$ -	$ -	$ -
FY25 - LHS & LMS Fence Replacement/Repair	$ 50,000.00	$ -	$ -	$ 43,385.78	$ -	$ 6,614.22
FY26 - LHS Boiler Replacement	$ 162,000.00	$ -	$ -	$ -	$ -	$ 162,000.00
Total Expenditures	$ 2,282,944.13	$ 117,734.99	$ 638,343.83	$ 778,609.15	$ 3,439.83	$ 748,256.16

updated 9.10.26

	FY2024 Budget					
Original Approved Projects (7.5.23)	**Budget**	***Encumbered***	**Expensed**	**Remaining Balance**	**Project Status**	**Notes**
Fence Project	11,170.00		11,170.00	-	Completed	
SLE Carpet Abatement	48,000.00		48,189.26	(189.26)	Completed	
Building Budgets - Furniture - $21/FTE	98,070.00		97,400.00	670.00		Approved Carryforward to FY25
DO Security	20,000.00		3,762.00	16,238.00		Approved Carryforward to FY25
JBE Siding	-		-	-	Canceled	Moved to School Modernization Funds
Emergency Repairs Fund	100,000.00		99,682.54	317.46		Approved Carryforward to FY25; Gym Floor Refinishing
Assist with Bus Purchase	-		-	-	Canceled	
Total Original Projects Budget	**277,240.00**	**-**	**260,203.80**	**17,036.20**		

Additional Approved FY24 Projects	**Budget**	***Encumbered***	**Expensed**	**Remaining Balance**	**Project Status**	**Notes**
LMS Gym Floor	38,000.00		37,568.00	432.00	Completed	LMS will pay the difference on the change in floor color.
LMS Painting	25,000.00		26,360.00	(1,360.00)	Completed	
LMS Bleachers	105,000.00		102,276.81	2,723.19	Completed	
AE/SLE Plumbing Electrical	10,800.00		10,747.50	52.50	Completed	
JBE - 3 Rooftop Heating Units	34,000.00		34,000.00	-	Completed	
Concrete Projects	350,000.00		349,348.91	651.09	In Progress	
LMS - Roof Repairs	35,510.00		35,508.92	1.08	Completed	
MVHS Door Replacement	10,000.00		10,000.00	-	Completed	
THS - Roof Repairs	66,922.00		66,922.14	(0.14)	Completed	
Total Additional Projects Budget	**675,232.00**	**-**	**672,732.28**	**2,499.72**		
Unappropriated FY24 Plant Facility Levy Funds				**194,048.00**		

	FY2025 Budget					
Proposed Projects	**Budget**	***Encumbered***	**Expensed**	**Remaining Balance**	**Project Status**	**Notes**
Additional Concrete Projects	266,469.00		174,864.81	91,604.19	In Progress	
Emergency Repairs Fund	5,000.00		-	5,000.00		
Building Repairs	100,000.00		86,963.91	13,036.09		TLE Boiler
Playground Equipment - BKE, GE	120,000.00		117,880.00	2,120.00	Completed	Installation is complete.
LHS Irrigation	20,000.00		16,907.34	3,092.66	Completed	
Parking Lots - AE, BKE, TLE, LHS, MVHS, LMS, GE, THS, SLE, JBE, TMS	150,000.00		70,285.30	79,714.70	In Progress	
Safety Film on Windows - LMS, SLE, AE	20,003.13		20,003.13	-	Completed	
Siding Project - Change Order	-		-	-	Cancelled	This line item is no longer neccessary
Siding Project - SLE Drip Edge	14,000.00		13,687.00	313.00	Completed	
Siding Project - Gutters SLE, AE	18,000.00		14,445.00	3,555.00	Completed	
Carpet - BKE (whole building)	100,000.00		-	100,000.00	Seeking Quotes	
Carpet - AE, GE, LHS, SLE (continuation)	220,000.00		-	220,000.00	Seeking Quotes	
VCT Tile - GE, BKE Cafeteria	40,000.00		-	40,000.00	Seeking Quotes	
LMS Carpet Abatement & Flooring	45,000.00	-	46,769.45	(1,769.45)	Completed	
~~LHS Tennis Courts~~	-	-	-	-	Cancelled	
LMS and LHS Fence Repairs/Replacement	50,000.00	-	43,385.78	6,614.22	Completed	
LHS Boiler Replacement	162,000.00	-	-	162,000.00	In Progress	
Total Proposed Projects Budget	**1,330,472.13**	**-**	**605,191.72**	**556,666.19**		

Fund 421 - Board Facility Projects

Updated 9.10.26

REVENUES	Revenue	FY2023	FY2024	FY2025	FY2026	FY2027	Ending Balance
Fund Balance	$ 2,880,200.00	$ 428,576.98	$ 1,413,617.50	$ 766,452.38	$ 83,385.89	$ -	$ 188,167.25
Total Revenues	$ 2,880,200.00	$ 428,576.98	$ 1,413,617.50	$ 766,452.38	$ 83,385.89	$ -	$ 188,167.25

EXPENDITURES	Budget	FY2023	FY2024	FY2025	FY2026	FY2027	Ending Balance	
Spirit Lake Elementary	$ 675,000.00	$ 2,185.00	$ 289,474.41	$ 298,783.52	$ 41,692.95	$ -	$ 42,864.12	
Athol Elementary	$ 700,000.00	$ 2,860.00	$ 332,780.98	$ 241,498.86	$ 41,692.94	$ -	$ 81,167.22	
Lakeland Middle School	$ 1,230,000.00	$ 423,531.98	$ 791,362.11	$ -	$ -	$ -	$ 15,105.91	Siding Project to Date: $956,142.07; Door Project to Date: $258,752.02
Activity Buses**	$ 210,092.00	$ -	$ -	$ 226,170.00	$ -	$ -	$ (16,078.00)	
Unappropriated Balances	$ 65,108.00	$ -	$ -	$ -	$ -	$ -	$ 65,108.00	
Total Expenditures	$ 2,880,200.00	$ 428,576.98	$ 1,413,617.50	$ 766,452.38	$ 83,385.89		$ 188,167.25	

Spirit Lake Elementary	Date	FY2023	FY2024	FY2025	FY2026	FY2027	Open PO's	Description
PRISM ENVIRONMENTAL SERVICES	3/28/2023	$ 1,825.00						SAMPLES & ASBESTOS PLANS FOR AE, SLE, LMS
PRISM ENVIRONMENTAL SERVICES	6/30/2023	$ 360.00						ENVORINMENTAL TESTING FOR AE, SLE & LMS
ARCHITECTS WEST, INC	11/17/2023		$ 2,273.16					PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	12/15/2023		$ 2,114.32					PROFESSIONAL SERVICES FOR AE, SLE, LMS - 11/1 - 11/30/2023
ARCHITECTS WEST, INC	1/23/2024		$ 590.00					PROFESSIONAL SERVICES FOR SLE
CITY OF SPIRIT LAKE	2/2/2024		$ 6,314.00					PERMIT FEE FOR SLE SIDING PROJECT
ARCHITECTS WEST, INC	2/15/2024		$ 90.00					PROFESSIONAL SERVICES FOR AE, SLE, LMS - 1/1-1/31/2024
ARCHITECTS WEST, INC	3/15/2024		$ 360.00					PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	4/19/2024		$ 378.43					PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	5/15/24		$ 590.00					PROFESSIONAL SERVICES FOR SLE
EMERICK CONSTRUCTION COMPANY	5/31/24		$ 145,279.00					SIDING PROJECT AT SLE
ARCHITECTS WEST, INC	6/30/24		$ 450.00					PROFESSIONAL SERVICES FOR SLE
EMERICK CONSTRUCTION COMPANY	6/30/24		$ 131,035.50					SIDING PROJECT AT SLE
EMERICK CONSTRUCTION COMPANY	8/12/24			$ 221,130.50				SIDING PROJECT AT SLE
ARCHITECTS WEST, INC	8/15/24			$ 649.90				PROFESSIONAL SERVICES FOR SLE
EMERICK CONSTRUCTION COMPANY	09/05/24			$ 75,153.00				SIDING PROJECT AT SLE
ARCHITECTS WEST, INC	10/25/2024			$ 132.75				PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	10/25/2024			$ 457.37				PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	2/4/2025			$ 990.00				PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	5/22/2025			$ 90.00				PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	6/30/2025			$ 180.00				PROFESSIONAL SERVICES FOR SLE
THE VERTEX COMPANIES	12/30/2025				$ 41,692.95			SETTLEMENT & RELEASE AGREEMENT FOR EMERICK CONSTRUCTION CONTRACT
		$ 2,185.00	$ 289,474.41	$ 298,783.52	$ 41,692.95	$ -	$ -	

Athol Elementary	Date	FY2023	FY2024	FY2025	FY2026	FY2027	Open PO's	
PRISM ENVIRONMENTAL SERVICES	3/28/2023	$ 2,460.00						SAMPLES & ASBESTOS PLANS FOR AE, SLE, LMS
PRISM ENVIRONMENTAL SERVICES	6/30/2023	$ 400.00						ENVORINMENTAL TESTING FOR AE, SLE & LMS
ARCHITECTS WEST, INC	11/17/2023		$ 2,163.16					PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	12/15/2023		$ 1,954.32					PROFESSIONAL SERVICES FOR AE, SLE, LMS - 11/1 - 11/30/2023

	Date	FY2023	FY2024	FY2025	FY2026	FY2027	Open PO's	
ARCHITECTS WEST, INC	1/23/2024		$ 680.00					PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	2/15/2024		$ 90.00					PROFESSIONAL SERVICES FOR AE, SLE, LMS - 1/1-1/31/2024
ARCHITECTS WEST, INC	3/15/2024		$ 270.00					PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	4/19/2024		$ 270.00					PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	5/15/24		$ 710.00					PROFESSIONAL SERVICES FOR AE
EMERICK CONSTRUCTION COMPANY	5/31/24		$ 141,370.00					SIDING PROJECT AT AE
ARCHITECTS WEST, INC	6/30/24		$ 990.00					PROFESSIONAL SERVICES FOR AE
EMERICK CONSTRUCTION COMPANY	6/30/24		$ 184,283.50					SIDING PROJECT AT AE
EMERICK CONSTRUCTION COMPANY	8/12/24			$ 182,235.50				SIDING PROJECT AT AE
ARCHITECTS WEST, INC	6/30/24			$ 726.63				PROFESSIONAL SERVICES FOR AE
EMERICK CONSTRUCTION COMPANY	6/30/24			$ 55,953.00				SIDING PROJECT AT AE
ARCHITECTS WEST, INC	10/25/24			$ 540.00				PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	10/25/24			$ 457.37				PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	2/4/25			$ 1,046.36				PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	5/22/2025			$ 90.00				PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	6/13/2025			$ 180.00				PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	6/30/2025			$ 270.00				PROFESSIONAL SERVICES FOR AE
THE VERTEX COMPANIES	12/30/2025				$ 41,692.94			SETTLEMENT & RELEASE AGREEMENT FOR EMERICK CONSTRUCTION CONTRACT
		$ 2,860.00	$ 332,780.98	$ 241,498.86	$ 41,692.94	$ -	$ -	

Lakeland Middle School	Date	FY2023	FY2024	FY2025	FY2026	FY2027	Open PO's	
BURKE'S KLEIN'S DKI	12/15/2022	$ 4,692.20						Repair/Replace Lakeland Middle School Exterior Doors
BURKE'S KLEIN'S DKI	12/15/2022	$174,041.00						Repair/Replace Lakeland Middle School Exterior Doors
ARCHITECTS WEST, INC	3/28/2023	$ 5,683.50						PROF SERVICES 2/1 - 2/28/2023 (ASSESSMENT OF LMS REPAIR)
PRISM ENVIRONMENTAL SERVICES	3/28/2023	$ 1,725.00						SAMPLES & ASBESTOS PLANS FOR AE, SLE, LMS
ARCHITECTS WEST, INC	4/14/2023	$ 1,767.98						PROFESSIONAL SERVICES 3/1 - 3/31/2023
EMERICK CONSTRUCTION COMPANY	4/28/2023	$219,384.00						Lakeland MS Siding Project Construction Contract
CITY OF RATHDRUM	5/12/2023	$ 6,397.00						BUILDING PERMITS AT LMS
ARCHITECTS WEST, INC	5/12/2023	$ 4,755.30						PROFESSIONAL SERVICES 4/1 - 4/30/2023
CITY OF RATHDRUM	5/19/2023	$ 3,866.00						PERMIT FOR LMS OUTSIDE DOORS - INSTALLED BY BURKES KLEIN (PO#10223159)
PRISM ENVIRONMENTAL SERVICES	6/30/2023	$ 320.00						ENVORINMENTAL TESTING FOR AE, SLE & LMS
ARCHITECTS WEST, INC	6/30/2023	$ 900.00						PROFESSIONAL SERVICES FOR LMS 6/1 - 6/30/2023
EMERICK CONSTRUCTION COMPANY	8/15/2023		$ 576,890.00					REMAINING BALANCE FOR LMS EXTERIOR SIDING PROJECT
ARCHITECTS WEST, INC	8/15/2023		$ 1,080.00					PROFESSIONAL SERVICES FOR LMS 7/1 - 7/31/2023
ARCHITECTS WEST, INC	9/15/2023		$ 827.29					PROFESSIONAL SERVICES FOR LMS 9/1 - 9/31/2023
BURKE'S KLEIN'S DKI	10/13/2023		$ 76,152.82					REMAINING BALANCE ON INSTALLATION OF LMS EXTERIOR DOORS
EMERICK CONSTRUCTION COMPANY	11/30/2023		$ 89,179.00					REMAINING BALANCE FOR LMS EXTERIOR SIDING PROJECT
ARCHITECTS WEST, INC	12/15/2023		$ 90.00					PROFESSIONAL SERVICES FOR AE, SLE, LMS - 11/1 - 11/30/2023
EMERICK CONSTRUCTION COMPANY	1/18/2024		$ 46,603.00					REMAINING BALANCE FOR LMS EXTERIOR SIDING PROJECT
ARCHITECTS WEST, INC	2/15/2024		$ 360.00					PROFESSIONAL SERVICES FOR AE, SLE, LMS - 1/1-1/31/2024
ARCHITECTS WEST, INC	4/19/2024		$ 180.00					PROFESSIONAL SERVICES FOR LMS - FINAL BILL
		$ 423,531.98	$ 791,362.11	$ -	$ -		$ -	

Activity Buses	Date	FY2023	FY2024	FY2025	FY2026	FY2027	Open PO's	
NORTHWEST BUS SALES	4/15/2025			$ 226,170.00				
				$ 226,170.00	$ -	$ -	$ -	

Fund 436 - School District Modernization Funds

Updated 9.10.26

REVENUES	Revenue	FY2025	FY2026	FY2027	Total
State Revenue		$19,814,230.23	$ 5,159.08	$ -	$ 19,819,389.31
Interest Revenue		$ 413,992.64	$ 809,193.54	$ 56,987.59	$ 1,280,173.77
Total Revenues		$ 20,228,222.87	$ 814,352.62	$ 56,987.59	$21,099,563.08

EXPENDITURES	Budget	FY2025	FY2026	FY2027	Total
John Brown Elementary		$ 10,808.24	$ 1,727,293.94	$ 2,365,341.75	$ 4,103,443.93
Lakeland Middle School		$ 10,808.24	$ 1,782,902.85	$ 1,570,370.42	$ 3,364,081.51
Lakeland High School		$ 10,808.24	$ 1,083,573.26	$ 774,924.58	$ 1,869,306.08
Board Approved Transfers to General Fund		$ -	$ 650,000.00	$ -	$ 650,000.00
Total Expenditures	$ -	$ 32,424.72	$5,243,770.05	$ 4,710,636.75	$ 9,986,831.52
Ending Fund Balance		$20,195,798.15	$(4,429,417.43)	$ (4,653,649.16)	$ 11,112,731.56

John Brown Elementary	Date	FY2025	FY2026	FY2027	Open PO's	Description
ARCHITECTS WEST, INC	6/19/2025	$ 2,363.86				PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC	6/30/2025	$ 8,444.38				PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC	8/15/2025		$ 4,529.20			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC	9/26/2025		$ 1,946.19			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC	10/15/2025		$ 11,295.48			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC	11/14/2025		$ 15,395.00			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC	12/12/2025		$ 6,901.10			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC	1/21/2026		$ 11,518.70			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC	1/30/2026		$ 426.43			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC	3/11/2026		$ 40,438.33			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC	3/27/2026		$ 40,438.33			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC	3/31/2026		$ 43,103.34			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC	4/10/2026		$ 345.00			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC	4/17/2026		$ 29,953.34			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
GINNO CONSTRUCTION CO	5/21/2026		$ 5,700.00			PRECONSTRUCTION COSTS
GINNO CONSTRUCTION CO	5/29/2026		$ 35,838.09			GMP-1 - EARLY PROCUREMENT ELECTRICAL GEAR
ARCHITECTS WEST, INC	6/19/2026		$ 13,188.36			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
GINNO CONSTRUCTION CO	6/25/2026		$ 55,349.98			GMP-2 - JBE - HVAC, CLASSROOM FIXTURES, WINDOWS, SIDING, DOORS, ELECTRICAL
ARCHITECTS WEST, INC	6/30/2026		$ 18,228.34			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC	6/30/2026		$ 15,000.00			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
GINNO CONSTRUCTION CO	6/30/2026		$ 1,377,698.73			GMP-2 - JBE - HVAC, CLASSROOM FIXTURES, WINDOWS, SIDING, DOORS, ELECTRICAL
GINNO CONSTRUCTION CO	8/13/2026			$ 4,766.15		GMP-1 - EARLY PROCUREMENT ELECTRICAL GEAR

GINNO CONSTRUCTION CO		8/13/2026			$ 2,349,244.82		GMP-2 - JBE - HVAC, CLASSROOM FIXTURES, WINDOWS, SIDING, DOORS, ELECTRICAL
ARCHITECTS WEST, INC		8/28/2026			$ 11,330.78		PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
			$ 10,808.24	$ 1,727,293.94	$ 2,365,341.75	$ -	
Lakeland Middle School		**Date**	**FY2025**	**FY2026**	**FY2027**	**Open PO's**	
ARCHITECTS WEST, INC		6/19/2025	$ 2,363.85				PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		6/30/2025	$ 8,444.39				PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		8/15/2025		$ 4,529.20			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		9/26/2025		$ 1,946.19			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		10/15/2025		$ 11,295.48			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		11/14/2025		$ 15,395.00			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		12/12/2025		$ 6,901.10			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		1/21/2026		$ 11,518.70			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		1/30/2026		$ 426.43			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
HMH ENGINEERING		2/27/2026		$ 9,345.40			TOPOGRAPHIC SURVEY OF LMS GYM ROOF
ARCHITECTS WEST, INC		3/11/2026		$ 40,438.33			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		3/27/2026		$ 40,438.33			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		3/31/2026		$ 43,103.34			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		4/10/2026		$ 345.00			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		4/17/2026		$ 29,953.33			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
GINNO CONSTRUCTION CO		5/21/2026		$ 5,700.00			PRECONSTRUCTION COSTS
GINNO CONSTRUCTION CO		5/29/2026		$ 38,149.21			GMP-1 - EARLY PROCUREMENT ELECTRICAL GEAR
ARCHITECTS WEST, INC		6/19/2026		$ 13,188.36			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
GINNO CONSTRUCTION CO		6/25/2026		$ 55,350.00			GMP-2 - LMS - HVAC, ELECTRICAL, FIXTURES, GYM ROOF
ARCHITECTS WEST, INC		6/30/2026		$ 18,228.33			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		6/30/2026		$ 15,000.00			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
GINNO CONSTRUCTION CO		6/30/2026		$ 76,640.30			GMP-3 - LMS PARKING LOT IMPROVEMENTS
GINNO CONSTRUCTION CO		6/30/2026		$ 1,345,010.82			GMP-2 - LMS - HVAC, ELECTRICAL, FIXTURES, GYM ROOF
STRATA, INC		8/3/2026			$ 1,813.50		CONCRETE TESTING
GINNO CONSTRUCTION CO		8/13/2026			$ 233,156.64		GMP-3 - LMS PARKING LOT IMPROVEMENTS
GINNO CONSTRUCTION CO		8/13/2026			$ 72,893.80		GMP-1 - EARLY PROCUREMENT ELECTRICAL GEAR
GINNO CONSTRUCTION CO		8/13/2026			$ 1,251,175.70		GMP-2 - LMS - HVAC, ELECTRICAL, FIXTURES, GYM ROOF
ARCHITECTS WEST, INC		8/28/2026			$ 11,330.78		PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
			$ 10,808.24	$ 1,782,902.85	$ 1,570,370.42	$ -	
Lakeland High School		**Date**	**FY2025**	**FY2026**	**FY2027**	**Open PO's**	
ARCHITECTS WEST, INC		6/19/2025	$ 2,363.85				PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		6/30/2025	$ 8,444.39				PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		8/15/2025		$ 4,529.19			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		9/26/2025		$ 1,946.19			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		10/15/2025		$ 11,295.49			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		11/14/2025		$ 15,395.00			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		12/12/2025		$ 6,901.10			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		1/21/2026		$ 11,518.70			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS

ARCHITECTS WEST, INC		1/30/2026		$ 426.43			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		3/11/2026		$ 40,438.34			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		3/27/2026		$ 40,438.33			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		3/31/2026		$ 43,103.33			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		4/10/2026		$ 344.99			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		4/17/2026		$ 29,953.33			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
GINNO CONSTRUCTION CO		5/21/2026		$ 5,700.00			PRECONSTRUCTION COSTS
GINNO CONSTRUCTION CO		5/29/2026		$ 50,559.06			GMP-1 - EARLY PROCUREMENT ELECTRICAL GEAR
ARCHITECTS WEST, INC		6/19/2026		$ 13,188.36			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
GINNO CONSTRUCTION CO		6/25/2026		$ 55,349.98			GMP-2 - LHS - HVAC, ELECTRICAL, BUILDING ROOF
ARCHITECTS WEST, INC		6/30/2026		$ 18,228.33			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
ARCHITECTS WEST, INC		6/30/2026		$ 15,000.00			PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
GINNO CONSTRUCTION CO		6/30/2026		$ 719,257.11			GMP-2 - LHS - HVAC, ELECTRICAL, BUILDING ROOF
GINNO CONSTRUCTION CO		8/13/2026			$ 56,764.63		GMP-1 - EARLY PROCUREMENT ELECTRICAL GEAR
GINNO CONSTRUCTION CO		8/13/2026			$ 706,829.17		GMP-2 - LHS - HVAC, ELECTRICAL, BUILDING ROOF
ARCHITECTS WEST, INC		8/28/2026			$ 11,330.78		PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
			$ 10,808.24	$ 1,083,573.26	$ 774,924.58	$ -	

Approved Interest Transfers to GF		**Date**	**FY2025**	**FY2026**	**FY2027**	**Open PO's**	
TRANSFER		5/18/2026	$ -	$ 650,000.00	$ -		
			$ -	$ 650,000.00	$ -	$ -	

CITY OF ATHOL WATER 2026-27						
	WATER		IRRIGATION			
INVOICE	USAGE	AMOUNT	USAGE	AMOUNT	TOTAL	CK DATE
JULY 2026	0	100.00	525000	1,170.00	1,270.00	8.21.2026
AUG 2026	0	100.00	294000	1,458.00	1,558.00	9.04.2026
SEPT 2026						
OCT 2026						
NOV 2026						
DEC 2026						
JAN 2027						
FEB 2027						
MAR 2027						
APR 2027						
MAY 2027						
JUNE 2027						
YTD TOTALS		200.00		2,628.00	2,828.00	

GEM STATE WATER / GARWOOD 2026-27						
	WATER READING		IRRIGATION READING			
INVOICE	BCS80	CHARGE	BCS70	CHARGE	TOTAL	CK DATE
JULY 2026	102541	161.12	610747	4,648.00	4,809.12	8.03.2026
AUG 2026	105034	147.00	731,614.00	3,745.27	3,892.27	9.04.2026
SEPT 2026						
OCT 2026						
NOV 2026						
DEC 2026						
JAN 2027						
FEB 2027						
MAR 2027						
APR 2027						
MAY 2027						
JUNE 2027						
YTD Total		308.12		8,393.27	8,701.39	

NORTH KOOTENAI WATER / TLE 2026-27					
	METER #5367856				
DATE	START READ	END READ	CONSUMPTION	CHARGES	CK DATE
JULY 2026	5189300	6097600	9083	7,017.68	8.28.2026
AUG 2026					
SEPT 2026					
OCT 2026					
NOV 2026					
DEC 2026					
JAN 2027					
FEB 2027					
MAR 2027					
APR 2027					
MAY 2027					
JUNE 2027					
YTD Total				7017.68	

TLI SEWER, LLC 2026-27			
DATE	INVOICE #	AMOUNT	CK DATE
JULY 2026	TLE JULY 26 SEWER	971.75	7.10.2026
AUG 2026	TLE AUG 26 SEWER	971.75	8.03.2026
SEPT 2026	TLE SEPT 26 SEWER	971.75	8.28.2026
OCT 2026			
NOV 2026			
DEC 2026			
JAN 2027			
FEB 2027			
MAR 2027			
APR 2027			
MAY 2027			
JUNE 2027			
YTD TOTAL		2,915.25	

CITY OF RATHDRUM 2026-27

		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
DO (001)	7.1640.1	16.02	76.00										
TRAN (002)	7.1660.1	25.84	101.52										
Food Serv	7.1610.1	63.61	318.44										
JBE (101)	7.1620.1	45.61	76.00										
JBE Annex(101)	7.1630.1	46.36	76.00										
BKE (104)	7.1580.1	73.23	76.00										
BKE Irrig (104)	4.1585.1	1,643.35											
LMS (201)	7.1670.1	89.73	305.68										
LMS Field (013)	4.1650.1	541.30											
LHS (301)	7.1570.1	103.98	548.12										
LHS Irrig (007)	4.0616.1	191.32											
LHS Field (008)	4.1600.1	801.70											
LHS FBF RR	7.0002.1		76.00										
MVAS (491)	7.1590.1	227.53	76.00										
Soccer Fld (005)	4.0000.1	123.73											
JBE Irrig (101)	4.0048.01	122.97											
LHS (301)	4.1686.01	129.21											
LMS Concession (201)	7.0005.01	20.59	76.00										
		4,266.08	1,805.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHECK DATE /	**TOTAL**	8.14.2026	**6,071.84**		**0.00**		**0.00**		**0.00**		**0.00**		**0.00**
		JULY 2026 WATER/ SEWER		AUG 2026 WATER/ SEWER		SEPT 2026 WATER/ SEWER		OCT 2026 WATER/ SEWER		NOV 2026 WATER/ SEWER		DEC 2026 WATER/ SEWER	

		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
DO (001)	7.1640.1												
TRAN (002)	7.1660.1												
Food Serv	7.1610.1												
JBE (101)	7.1620.1												
JBE Annex(101)	7.1630.1												
BKE (104)	7.1580.1												
BKE Irrig (104)	4.1585.1												
LMS (201)	7.1670.1												
LMS Field (013)	4.1650.1												
LHS (301)	7.1570.1												
LHS Irrig (007)	4.0616.1												
LHS Field (008)	4.1600.1												
LHS FBF RR	7.0002.1												
MVAS (491)	7.1590.1												
MVAS Irrig(491)	7.1590.2												
Soccer Fld (005)	4.0000.1												
JBE Irrig (101)	4.0048.01												
LHS (301)	4.1686.01												
LMS Concession (201)	7.0005.01												
CHECK DATE / **TOTAL**			**0.00**		**0.00**		**0.00**		**0.00**		**0.00**		**0.00**
	INVOICE	JAN 2027 WATER/ SEWER		FEB 2027 WATER/ SEWER		MARCH 2027 WATER/ SEWER		APRIL 2027 WATER/ SEWER		MAY 2027 WATER/ SEWER		JUNE 2027 WATER/ SEWER	

CITY OF SPIRIT LAKE WATER 2026-27

		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
SLE Irrig(102)	9.01	1,322.00		1,538.00									
SLE (102)	10.01	57.00	58.00	57.00	58.00								
SLE (102)	11.01	(2.00)											
THS Main (401)	581.01	97.00	58.00	97.00	58.00								
THS Irrig (009)	606.01	6,285.00		9,321.00									
THS Irrig (009)	615.01	2,295.00		2,379.00									
THS Conc (401)	616.01	57.00	58.00	57.00	58.00								
TMS (202)	685.01	57.00	58.00	57.00	58.00								
TMS Irrig (010)	715.01	3,615.00		5,259.00									
		13,783.00	232.00	18,765.00	232.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHECK DATE / **TOTAL**		8.03.2026	**14,015.00**	9.04.2026	**18,997.00**		**0.00**		**0.00**		**0.00**		**0.00**
INVOICE		JULY 2026 WATER/ SEWER		AUG 2026 WATER/ SEWER		SEPT 2026 WATER/ SEWER		OCT 2026 WATER/ SEWER		NOV 2026 WATER/ SEWER		DEC 2026 WATER/ SEWER	

		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
SLE Irrig(102)	9.01												
SLE (102)	10.01												
SLE (102)	11.01												
THS Main (401)	581.01												
THS Irrig (009)	606.01												
THS Irrig (009)	615.01												
THS Conc (401)	616.01												
TMS (202)	685.01												
TMS Irrig (010)	715.01												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHECK DATE / **TOTAL**			**0.00**		**0.00**		**0.00**		**0.00**		**0.00**		**0.00**
INVOICE		JAN 2027 WATER/ SEWER		FEB 2027 WATER/ SEWER		MARCH 2027 WATER/ SEWER		APRIL 2027 WATER/ SEWER		MAY 2027 WATER/ SEWER		JUNE 2027 WATER/ SEWER	

KOOTENAI ELECTRIC 2026-27

Statement Date	6.15 - 7.15.26	7.15 - 8.15.26	8.15 - 9.15.26	9.15 - 10.15.26	10.15 - 11.15.26	11.15 - 12.15.26	12.15 - 1.15.27	1.15 - 2.15.26	2.15 - 3.15.26	3.15 - 4.15.26	4.15 - 5.15.26	5.15 - 6.15.26
AE ELEM	1124.36	1254.07										
AE OUT BUILDING	44.66	47.58										
AE SEC LIGHT	22.82	22.82										
103 AE	1,191.84	1,324.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105 GE	983.65	746.78										
PAID	**2,175.49**	**2,071.25**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
CHK DATE	8.03.2026	8.28.2026										

AVISTA UTILITIES 2026-27

	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC
LHS FBF (301)		100.31		153.70								
TLE LITE (106)		25.30		25.40								
BKE (104)	108.62	511.94	104.05	486.22								
DO (001)	20.79	431.84	20.20	399.74								
LMS FBF (201)		20.20		20.20								
JBE (101)	84.52	913.58	90.14	1,261.84								
COM GRDN (101)		20.60		20.51								
LMS (201)	20.20	1,846.07	21.97	1,773.27								
LMS SIGN (201)		38.01		36.42								
GE (105)	97.50		95.64									
SLE (102)		820.32		916.70								
TLE (106)	120.00	3,447.31	105.82	2,747.77								
TMS (202)	131.04	4,790.81	97.17	4,621.95								
THS (401)	97.79	8,182.01	95.40	7,879.78								
THS GNRT (401)	20.86		20.20									
AE (103)	25.25		21.16									
LHS (301)	133.32	7,335.54	103.46	6,591.05								
SOCC FLD (005)		27.82		31.64								
MAINT (003)	20.20	285.45	20.20	267.22								
TRAN (002)	20.20	148.46	20.20	151.13								
GARG HTR (002)		63.12		39.27								
MVAS (491)	97.20	438.07	87.14	275.76								
FOOD SVC	111.73	836.6	103.42	600.67								
SUB TOTAL	1,109.22	30,283.36	1,006.17	28,300.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHECK DATE / **TOTAL**	8.03.2026	**31,392.58**	9.04.2026	**29,306.41**		**0.00**		**0.00**		**0.00**		**0.00**

	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC
LHS FBF (301)												
TLE LITE (106)												
BKE (104)												
DO (001)												
LMS FBF (201)												
JBE (101)												
COM GRDN (101)												
LMS (201)												
LMS SIGN (201)												
GE (105)												
SLE (102)												
TLE (106)												
TMS (202)												
THS (401)												
THS GNRT (401)												
AE (103)												
LHS (301)												
SOCC FLD (005)												
MAINT (003)												
TRAN (002)												
GARG HTR (002)												
MVAS (491)												
FOOD SVC												
SUB TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHECK DATE / **TOTAL**		**0.00**		**0.00**		**0.00**		**0.00**		**0.00**		**0.00**