

LJSD Board of Trustees
Financial Report - October 21, 2026
Jessica Grantham - Chief Finance Officer

Finance Updates:

- I want to recognize our Finance Team: Chelsea, Morgan, and Jamie. This year's audit went exactly as an audit should: predictable and well-prepared, thanks to their groundwork. Throughout the year, they keep our accounts reconciled, hold us to our internal controls, and look for ways to improve how we work. It's demanding, detailed work, and they handle it with real skill.
- Planning is underway for the remaining allocation of School Modernization Funds (Fund 436). Architects West and Ginno Construction have toured Athol Elementary and prepared a rough order of magnitude estimate for the anticipated remaining budget. We are still refining the scope of renovations, but they are expected to be comparable to the work completed at Lakeland Middle School this summer.
- Facilities has hired a new Maintenance Technician, bringing the department one step closer to being fully staffed. I want to thank the Facilities team for their hard work and dedication while navigating the last couple of months short-staffed.
- Over the next month, we will complete the FY26 Transportation Claim and several statutorily required fiscal reports for the State. We will also begin observing meal services in all schools as part of the compliance protocols outlined in the National School Lunch Program.

Standing Information Requests:

- September 2026 Monthly Financial Report
- September 2026 SBAA Financial Report
- Enrollment/Attendance Report (Working on a new report in Qmlativ to provide this information)
- 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
- September 2026 Utilities

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 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	22,717,365	27,012,960	4,229,070	19,196,628	23,425,698
Local Revenue	8,285,500	1,050,000	9,335,500	256,708	368,521	625,229
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	-	6,532	6,532
Other Sources	-	-	-	-	-	-
Transfers	-	90,000	90,000	-	-	-
Total Revenues	51,192,999	27,796,648	78,989,647	26,413,167	19,571,682	45,984,848
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	3,336,681	128,964	3,465,645
Benefits	11,649,094	648,384	12,297,478	1,676,333	58,467	1,734,800
Purchased Services	3,137,514	1,232,250	4,369,764	844,773	270,292	1,115,065
Supplies & Materials	1,136,948	1,344,823	2,481,771	173,737	38,390	212,127
Capital Outlay	-	16,894,167	16,894,167	-	7,919,736	7,919,736
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	19,757,514	11,155,296	30,912,810
Total Expenditures	51,192,999	27,739,670	78,932,669	26,413,167	19,571,682	45,984,848

updated 10.15.2026

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

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

	Adopted Budget	Working Budget	September 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	19,054	-	45,505	99%
LEVY - TORT	190,500	190,500	419	-	1,107	99%
PENALTY AND INTEREST	80,000	80,000	4,174	-	7,696	0%
INTEREST REVENUE	350,000	350,000	57,696	-	163,144	53%
TRANSPORTATION FEES	110,000	110,000	12,078	-	14,043	87%
OTHER LOCAL REVENUE	35,000	35,000	15,697	-	25,213	28%
STATE BASE SUPPORT	30,600,602	30,600,602	-	-	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	-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	109,119		22,184,097	
Total Revenues and Fund Balance	51,192,999	51,192,999			26,413,167	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	7,863,757	7,863,757	591,200	-	607,445	92%
	Benefits	2,856,838	2,856,838	237,223	-	331,080	88%
	Purchased Services	3,000	3,000	496	6,064	3,310	-10%
	Supplies and Materials	99,520	99,520	14,055	42,201	17,596	82%
SECONDARY PROGRAM	Salaries	7,616,237	7,616,237	650,520	-	658,946	91%
	Benefits	2,857,789	2,857,789	249,543	-	337,110	88%
	Purchased Services	355,000	355,000	6,517	206,730	214,514	40%
	Supplies and Materials	157,283	157,283	5,555	58,732	15,212	90%
ALTERNATIVE SCHOOL PROGRAM	Salaries	616,230	616,230	51,934	-	52,161	92%
	Benefits	239,695	239,695	21,629	-	28,449	88%
	Purchased Services	1,454	1,454	2,000	200	3,565	-145%
	Supplies and Materials	6,731	6,731	-	1,435	-	100%
SPECIAL EDUCATION PROGRAM	Salaries	3,038,512	3,038,512	245,755	-	250,303	92%
	Benefits	1,531,893	1,531,893	132,123	-	168,660	89%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	8,024	3,253	10,457	0%

SPECIAL EDUCATION PRESCHOOL	Salaries	167,322	167,322	14,199	-	14,199	92%
	Benefits	53,733	53,733	6,196	-	7,426	86%
GIFTED/TALENTED PROGRAM	Salaries	92,836	92,836	7,736	-	7,736	92%
	Benefits	30,934	30,934	2,726	-	3,760	88%
	Purchased Services	1,500	1,500	-	150	-	100%
	Supplies and Materials	3,500	3,500	-	460	-	100%
INTERSCHOLASTIC ACTIVITY PROG	Salaries	1,107,998	1,107,998	101,853	-	169,344	85%
	Benefits	289,682	289,682	30,939	-	57,710	80%
	Purchased Services	486,500	486,500	13,906	120,632	26,558	95%
	Supplies and Materials	143,000	143,000	8,013	21,147	33,561	77%
SUMMER SCHOOL PROGRAM	Salaries	85,000	85,000	-	-	78,617	8%
	Benefits	17,959	17,959	-	-	17,471	3%
GUIDANCE & HEALTH PROGRAM	Salaries	1,696,357	1,696,357	127,312	-	127,312	92%
	Benefits	585,427	585,427	49,680	-	67,864	88%
	Purchased Services	2,750	2,750	-	-	-	100%
	Supplies and Materials	17,000	17,000	-	1,500	1,539	91%
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	617,373	617,373	43,430	-	43,430	93%
	Benefits	231,714	231,714	17,645	-	24,638	89%
	Purchased Services	65,000	65,000	32	-	35,675	45%
	Supplies and Materials	3,500	3,500	-	-	-	100%
INSTRUCTIONAL IMPROVEMENT	Salaries	9,000	9,000	-	-	-	100%
	Benefits	2,090	2,090	-	-	99	95%
	Purchased Services	60,000	60,000	3,608	26,561	7,658	87%
	Supplies and Materials	10,000	10,000	259	778	259	97%
LIBRARY-EDUCATIONAL MEDIA	Salaries	318,365	318,365	26,558	-	27,503	91%
	Benefits	148,606	148,606	13,360	-	17,144	88%
	Purchased Services	10,000	10,000	-	-	-	100%
	Supplies and Materials	5,000	5,000	-	3,022	213	96%
INSTRUCTIONAL RELATED TECH	Salaries	198,452	198,452	27,579	-	63,108	68%
	Benefits	101,400	101,400	12,633	-	28,729	72%
	Purchased Services	18,000	18,000	605	-	191	99%
	Supplies and Materials	5,000	5,000	6,000	-	12,000	-140%
BOARD OF EDUCATION	Salaries	61,025	61,025	5,969	-	16,944	72%
	Benefits	22,348	22,348	2,224	-	6,661	70%
	Purchased Services	82,000	82,000	20,232	60	35,564	57%
	Supplies and Materials	4,000	4,000	-	3,535	756	81%
	Insurance	51,000	51,000	-	-	50,809	0%
DISTRICT ADMINISTRATION PROG	Salaries	702,252	702,252	60,699	-	169,717	76%
	Benefits	250,161	250,161	22,221	-	66,266	74%
	Purchased Services	22,000	22,000	(1,874)	1,449	(349)	102%
	Supplies and Materials	35,000	35,000	6,097	4,056	32,098	8%
SCHOOL ADMINISTRATION PROGRAM	Salaries	2,504,841	2,504,841	202,694	-	412,109	84%
	Benefits	821,372	821,372	77,118	-	174,981	79%
	Purchased Services	-	-	-	-	-	100%
	Supplies and Materials	26,664	26,664	34	7,571	489	98%
BUSINESS OPERATIONS PROGRAM	Salaries	474,115	474,115	26,567	-	79,946	83%
	Benefits	142,481	142,481	8,839	-	28,342	80%
	Purchased Services	71,500	71,500	36,146	-	54,372	24%
	Supplies and Materials	-	-	-	-	-	0%
ADMINISTRATIVE TECHNOLOGY PROG	Salaries	216,000	216,000	18,467	-	52,137	76%
	Benefits	76,863	76,863	6,626	-	20,744	73%

	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	73,653	-	156,519	84%
	Benefits	444,363	444,363	37,958	-	82,175	82%
	Purchased Services	1,204,760	1,204,760	103,824	64,893	319,649	73%
	Supplies and Materials	100,000	100,000	2,881	12,904	18,606	81%
	Insurance	276,500	276,500	-	-	276,126	0%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Salaries	806,528	806,528	47,445	-	150,158	81%
	Benefits	281,591	281,591	20,413	-	65,781	77%
	Purchased Services	212,000	212,000	35,058	75,242	61,871	71%
	Supplies and Materials	150,000	150,000	3,351	19,254	18,106	88%
	Equipment/Capital Expenditures	-	-	-	-	-	100%
MAINTENANCE / GROUNDS	Purchased Services	156,500	156,500	6,600	1,665	7,951	95%
	Supplies and Materials	-	-	448	666	1,396	-100%
SECURITY/SAFETY PROGRAM	Salaries	203,000	203,000	12,697	-	12,697	94%
	Benefits	71,491	71,491	6,773	-	9,074	87%
	Purchased Services	293,000	293,000	39,740	269,227	41,426	86%
	Supplies and Materials	15,000	15,000	-	-	-	100%
TRANSPORTATION-PUPIL TO SCHOOL	Salaries	1,305,000	1,305,000	115,831	-	186,351	86%
	Benefits	574,405	574,405	57,246	-	132,171	77%
	Purchased Services	60,550	60,550	9,889	32,019	19,170	68%
	Supplies and Materials	353,750	353,750	9,148	10,280	11,450	97%
	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	3,805,856	995,685	6,455,653	86%
Excess (deficiency) of Revenues over (under) expenditures		(132,419)	(132,419)	(3,696,738)	(995,685)	15,728,443	
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)	(3,696,738)	(995,685)	15,528,443	

Estimated Ending Fund Balance

\$19,757,514

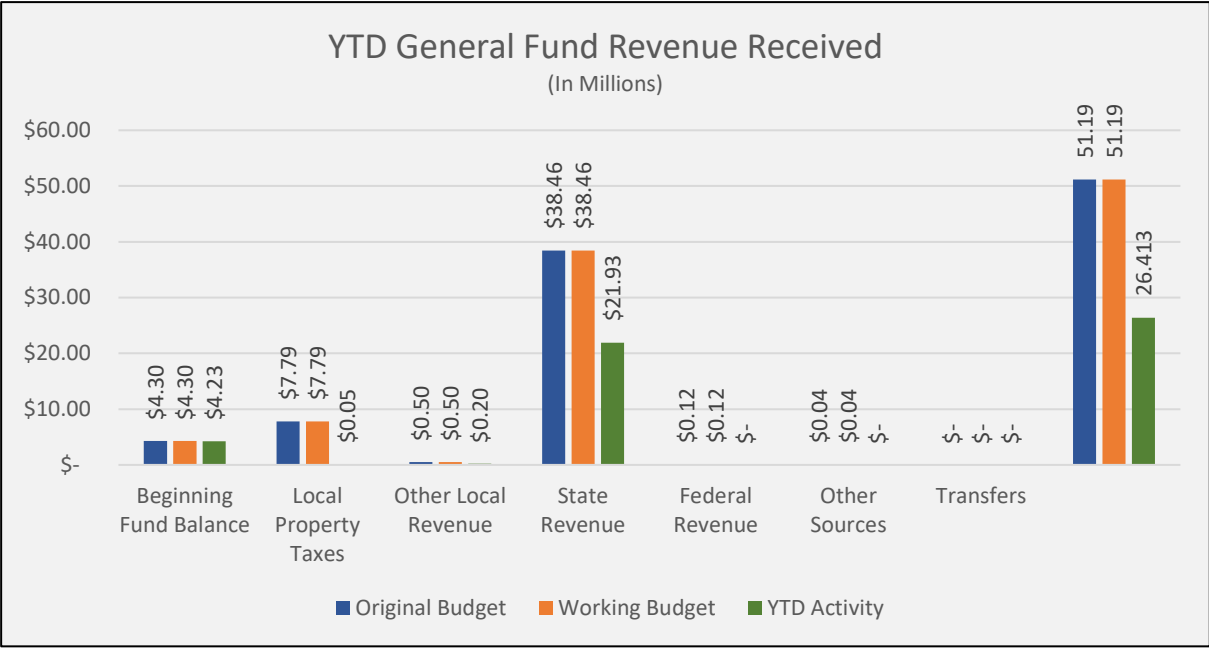
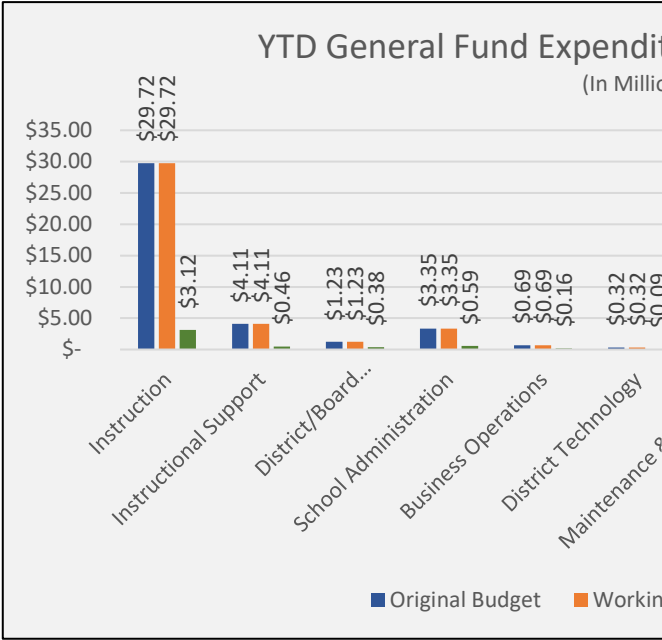
*Estimated Fund Balance - this number will fluctuate monthly as revenue is received and expenses are incurred. Please note that future expenses for payroll are not reflected in this number.

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

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

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

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



Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

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	287,173	1,712,827	86%
Maintain Alternative Middle School Program	80,230	8,023.00	72,207	90%
Support Safety and Security Program	827,789	63,197	764,592	92%
Support Student Transportation	500,000	50,000.00	450,000	90%
Maintain School Nurses	172,150	17,215.00	154,935	90%
Maintain Funding for 25 Certified Teachers	1,997,198	199,719.80	1,797,478	90%
Maintain Elementary Advanced Learning Programs	546,797	54,679.70	492,117	90%
Maintain 8 Elementary Teacher Specialists	613,730	61,373.00	552,357	90%
Maintain Library Leads	434,106	43,410.60	390,695	90%
Maintain KTEC	348,000	348,000	-	0%
	7,520,000	1,132,790	6,387,210	

Lakeland Joint School District #272 - 2026-2027

Summary of All Funds - September 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	3,336,681	1,676,333	844,773	173,737	-	424,129	-	200,000	6,655,653	47,119,823	14%
220	Federal Forest Fund	-	-	3,000	-	-	-	-	-	3,000	13,000	23%
231	Facility Funds - Local Sources	210	185	-	517	113,493	-	-	-	114,404	950,000	12%
232	BASE	10,328	7,806	557	-	-	-	-	-	18,691	240,833	8%
243	CTE - State	-	-	716	2,115	-	-	-	-	2,831	151,729	2%
244	Gifted & Talented	-	-	-	-	-	-	-	-	-	1,250	0%
245	State Technology	-	-	171,467	28,653	-	-	-	-	200,120	562,000	36%
246	Safe & Drug Free Schools	-	-	-	-	-	-	-	-	-	55,300	0%
248	Misc. Grants	-	-	1,705	-	-	-	-	-	1,705	10,000	17%
249	SRO Grant	-	-	12,246	-	-	-	-	-	12,246	60,000	100%
251	Federal Title I	42,540	17,183	-	-	-	-	-	-	59,723	681,351	9%
257	Federal Special Education (Title VI-B, IDEA)	62,588	28,978	-	-	-	-	-	-	91,566	917,299	10%
258	Federal Special Education (IDEA Preschool)	1,558	625	-	-	-	-	-	-	2,182	25,600	9%
260	Medicaid	-	-	-	-	-	-	-	-	-	565,000	0%
261	Federal Title IV (Student Support)	-	-	-	-	-	-	-	-	-	-	0%
263	Federal CTE (Carl Perkins)	4,350	1,378	-	-	-	-	-	-	5,728	55,326	10%
265	Special Education Mini-Grants - Federal	-	-	-	4,891	-	-	-	-	4,891	-	100%
271	Federal Title II	7,390	2,313	16,594	-	-	-	-	-	26,297	120,323	22%
290	Child Nutrition	-	-	35,393	2,215	-	536	-	-	38,144	1,539,700	2%
310	Debt Service	-	-	-	-	-	-	-	-	-	-	0%
420	Plant Facility Fund	-	-	28,613	-	265,177	-	-	-	293,790	550,000	53%
421	Board Facility Projects	-	-	-	-	-	-	-	-	-	188,167	0%
422	Land Reserve	-	-	-	-	-	-	-	-	-	-	0%
424	Bus Depreciation Fund	-	-	-	-	-	-	-	-	-	156,000	0%
436	School District Modernization Fund	-	-	-	-	7,541,067	-	-	-	7,541,067	15,000,000	0%
Total Expenditures		3,465,645	1,734,800	1,115,065	212,127	7,919,736	424,665	0	200,000	15,072,038	68,962,701	22%

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

Fund Number: **220**

Fund Name: **Federal Forest Fund**

	Adopted Budget	Working Budget	September 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	September 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	63%
Total Expenditures		13,000	13,000	0	3,000	3,000
Revenues Less Expenditures		-13,000	-13,000	0	-3,000	-3,000
Ending Fund Balance *Estimated		71,641	71,641			\$ 78,641

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

Fund Number: 231

Fund Name: Facility Funds - Local Sources

	Adopted Budget	Working Budget	September 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	79	-	1,460		
OTHER LOCAL REVENUE - THS FIELDHOUSE	-	-	2,406	-	157,619		
OTHER LOCAL REVENUE - LHS FIELDHOUSE	-	-	681	-	2,031		
Total Revenues	60,000	60,000	3,166	0	161,110		
Total Revenues and Fund Balance	1,206,272	1,206,272			1,391,154		
Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Supplies and Materials	-	-	501	-	501	0%
SECONDARY PROGRAM	Equipment/Capital Expenditures	-	-	-	-	-	0%
ADMIN TECH SERVICES	Purchased Services	-	-	-	-	-	-100%
	Supplies and Materials	-	-	8	234	16	-100%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	-	-	210	-	210	-100%
	Benefits	-	-	185	-	185	-100%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	3,595	-	-100%
CAPITAL ASSETS	Equipment/Capital Expenditures	950,000	950,000	11,921	669,577	113,493	88%
Total Expenditures		950,000	950,000	12,825	673,407	114,404	
Revenues Less Expenditures		-890,000	-890,000	-9,660	-673,407	46,706	
Ending Fund Balance *Estimated		256,272	256,272			\$1,276,750	

*THS Fieldhouse Expenses are reported under Capital Assets

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

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

		Adopted Budget	Working Budget	September Revenue		FY27 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		111,000	111,000	-	-	128,269	
Revenues:							
OTHER LOCAL REVENUE		190,000	190,000	2,398	-	2,729	99%
Total Revenues		190,000	190,000	2,398		2,729	
Total Revenues and Fund Balance		301,000	301,000			130,998	
Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
OTHER SUPPORT & SERVICE PROGRAM	Salaries	167,332	167,332	10,328	-	10,328	94%
	Benefits	66,901	66,901	6,339	-	7,806	88%
	Purchased Services	3,000	3,000	402	1,955	557	81%
	Supplies and Materials	3,600	3,600	-	600	-	100%
Total Expenditures		240,833	240,833	17,069	2,555	18,691	
Revenues Less Expenditures		-50,833	-50,833	-14,671	-2,555	-15,963	
Ending Fund Balance *Estimated		60,167	60,167			\$112,306	

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

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

		Adopted Budget	Working Budget	September 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	September Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Purchased Services	-	-	40	1,838	716	-100%
	Supplies and Materials	140,747	140,747	-	20,647	1,508	99%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
ALTERNATIVE SCHOOL PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	10,982	10,982	197	1,750	606	94%
Total Expenditures		151,729	151,729	237	24,235	2,831	
Revenues Less Expenditures		0	0	-237	-24,235	-2,831	
Ending Fund Balance *Estimated		0	0			<u>\$ (2,831)</u>	

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

Fund Number: **244**

Fund Name: **GIFTED & TALENTED**

	Adopted Budget	Working Budget	September 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	September Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
GIFTED/TALENTED PROGRAM	Purchased Services	1,000	1,000	-	-	-	0%
	Supplies & Materials	250	250	-	2,500	-	0%
Total Expenditures		1,250	1,250	0	2,500	0	
Revenues Less Expenditures		-1,250	-1,250	0	-2,500	0	
Ending Fund Balance *Estimated	3,113	3,113			<u>\$ 4,363</u>		

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

Fund Number: **245**

Fund Name: **State Technology**

		Adopted Budget	Working Budget	September 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	September Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
INSTRUCTIONAL RELATED TECH	Purchased Services	30,000	30,000	14,699	34,594	40,063	-34%
	Supplies and Materials	532,000	532,000	11,321	206,521	28,653	95%
ADMIN TECH SERVICES	Purchased Services	-	-	-	-	131,404	-100%
Total Expenditures		562,000	562,000	26,020	241,114	200,120	
Revenues Less Expenditures		-112,000	-112,000	-26,020	-241,114	-200,120	
Ending Fund Balance *Estimated		0	0			\$ 46,252	

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

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

Fund Number: **246**

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

	Adopted Budget	Working Budget	September 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	September 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			<u>\$ -</u>	

*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 September 30, 2026

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

	Adopted Budget	Working Budget	September Revenue		FY27 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	31,174	31,174	-	-	28,988		
Revenues:							
OTHER LOCAL REVENUE	-	-	9,352	-	9,352		
OTHER STATE SUPPORT	-	-	-	-	-		
Total Revenues	0	0	9,352		9,352		
Total Revenues and Fund Balance	31,174	31,174			38,340		
Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Purchased Services	-	-	1,155	-	1,155	0%
	Supplies and Materials	7,000	7,000	-	-	-	100%
SECONDARY PROGRAM	Purchased Services	-	-	-	-	60	-100%
	Supplies and Materials	3,000	3,000	-	1,761	-	100%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	-	-	-	-	-	0%
INSTRUCTIONAL IMPROVEMENT	Purchased Services	-	-	-	-	-	0%
DISTRICT ADMINISTRATION PROGRAM	Purchased Services	-	-	490	55	490	0%
	Supplies and Materials	-	-	-	-	-	-100%
Total Expenditures		10,000	10,000	1,645	1,816	1,705	
Revenues Less Expenditures		-10,000	-10,000	7,707	-1,816	7,647	
Ending Fund Balance *Estimated		21,174	21,174			\$ 36,635	

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

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

		Adopted Budget	Working Budget	September 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	September Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SECURITY/SAFETY PROGRAM	Purchased Services	60,000	60,000	-	47,754	12,246	
Total Expenditures		60,000	60,000	0	47,754	12,246	
Revenues Less Expenditures		21,720	21,720	0	-47,754	-12,246	
Ending Fund Balance *Estimated		89,666	89,666			<u>\$ 39,618</u>	

**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 September 30, 2026

Fund Number: **251**

Fund Name: **Federal Title I**

		Adopted Budget	Working Budget	September 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	September Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	463,933	463,933	42,540	-	42,540	91%
	Benefits	200,168	200,168	17,183	-	17,183	91%
	Purchased Services	6,250	6,250	-	-	-	0%
	Supplies and Materials	11,000	11,000	-	11,310	-	-100%
ALTERNATIVE PROGRAM	Supplies and Materials	-	-	-	-	-	-100%
Total Expenditures		681,351	681,351	59,723	11,310	59,723	
Revenues Less Expenditures		17,385	17,385	-59,723	-11,310	-59,723	
Ending Fund Balance *Estimated		17,385	17,385			\$ (59,723)	

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

Fund Number: **257**

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

		Adopted Budget	Working Budget	September 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	September Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	678,841	678,841	62,588	-	62,588	91%
	Benefits	238,458	238,458	21,595	-	28,978	88%
	Purchased Services	-	-	-	-	-	-100%
	Supplies and Materials	-	-	-	-	-	-100%
Total Expenditures		917,299	917,299	84,183	0	91,566	
Revenues Less Expenditures		0	0	-84,183	0	-91,566	
Ending Fund Balance *Estimated		0	0			<u>\$ (91,566)</u>	

*Overages will be transferred to the General Fund

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

Fund Number: **258**

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

		Adopted Budget	Working Budget	September 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	September Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PRESCHOOL	Salaries	18,477	18,477	1,558	-	1,558	92%
	Benefits	7,123	7,123	625	-	625	91%
Total Expenditures		25,600	25,600	2,182	0	2,182	
Revenues Less Expenditures		0	0	-2,182	0	-2,182	
Ending Fund Balance *Estimated		0	0			<u><u>\$ (2,182)</u></u>	

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

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

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

		Adopted Budget	Working Budget	September Revenue		FY27 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	3,308	
Revenues:							
EARNINGS ON INVESTMENTS		-	-	-	-	-	
FEDERAL REVENUE		475,000	475,000	3,390	-	3,596	
TRANSFERS INTERFUND		90,000	90,000	-	-	-	
Total Revenues		565,000	565,000	3,390		3,596	
Total Revenues and Fund Balance		565,000	565,000			6,905	
Expense Function	Expense Type	Adopted Budget	Working Budget	September 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	3,390	0	3,596	
Ending Fund Balance *Estimated		0	0			\$ 6,905	

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

Fund Number: **261**

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

	Adopted Budget	Working Budget	September 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	September Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
GUIDANCE/HEALTH	Salaries	-	-	-	-	-	0%
	Benefits	-	-	-	-	-	0%
Total Expenditures							
	0	0	0	0	0	0	
Revenues Less Expenditures							
	0	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 September 30, 2026

Fund Number: **263**

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

		Adopted Budget	Working Budget	September 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	September Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Salaries	38,278	38,278	2,321	-	2,321	94%
	Benefits	17,048	17,048	735	-	735	96%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	-	-	
GUIDANCE & HEALTH PROGRAM	Salaries	-	-	2,029	-	2,029	0%
	Benefits	-	-	643	-	643	0%
Total Expenditures		55,326	55,326	5,728	0	5,728	
Revenues Less Expenditures		0	0	-5,728	0	-5,728	
Ending Fund Balance *Estimated		0	0			<u>\$ (5,728)</u>	

*Overages will be transferred to the General Fund

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

Fund Number: **265**

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

		Adopted Budget	Working Budget	September 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	September Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	4,891	1,000	4,891	0%
Total Expenditures		0	0	4,891	1,000	4,891	
Revenues Less Expenditures		0	0	-4,891	-1,000	-4,891	
Ending Fund Balance *Estimated		0	0			<u>\$ (4,891)</u>	

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

Fund Number: **271**

Fund Name: **Federal Title II**

		Adopted Budget	Working Budget	September 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	September Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	91,078	91,078	7,390	-	7,390	92%
	Benefits	29,001	29,001	2,313	-	2,313	92%
	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	9,703	0	26,297	
Revenues Less Expenditures		0	0	-9,703	0	-26,297	
Ending Fund Balance *Estimated		0	0			<u>\$ (26,297)</u>	

*Overages will be transferred to the General Fund

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

Fund Number: **290**

Fund Name: **Child Nutrition**

	Adopted Budget	Working Budget	September Revenue		FY27 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	343,000	343,000	-	-	330,722		
Revenues:							
OTHER LOCAL REVENUE	600,000	600,000	68,231	-	68,176	89%	
OTHER STATE SUPPORT	-	-	-	-	-	0%	
FEDERAL REVENUE	735,000	735,000	-	-	2,936	100%	
Total Revenues	1,335,000	1,335,000	68,231	0	71,112		
Total Revenues and Fund Balance	1,678,000	1,678,000			401,834		
Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
FOOD SERVICES	Purchased Services	848,700	848,700	30,083	12,046	35,393	96%
	Supplies and Materials	631,000	631,000	2,215	9,350	2,215	100%
	Equipment/Capital Expenditures	50,000	50,000	-	-	-	100%
	Insurance	10,000	10,000	536	-	536	95%
Total Expenditures		1,539,700	1,539,700	32,834	21,396	38,144	
Revenues Less Expenditures		-204,700	-204,700	35,397	-21,396	32,968	
Ending Fund Balance *Estimated	138,300	138,300			\$363,690		

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

Fund Number: **310**

Fund Name: **Debt Service**

	Adopted Budget	Working Budget	September Revenue		FY27 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
SCHOOL BOND & INTEREST LEVY	-	-	11	-	58		
INTEREST REVENUE	-	-	-	-	-		
OTHER STATE SUPPORT	-	-	-	-	-		
Total Revenues	0	0	11	0	58		
Total Revenues and Fund Balance	0	0			58		
Expense Function	Expense Type	Adopted Budget	Working Budget	September 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	11	0	58	
Ending Fund Balance *Estimated		0	0			<u>\$ 58</u>	

*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 September 30, 2026

Fund Number: 420

Fund Name: Plant Facility Fund

		Adopted Budget	Working Budget	September Revenue		FY27 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		677,000	677,000	-	-	661,093	
Revenues:							
SCHOOL PLANT FACILITY LEVY		-	-	1,284	-	2,271	
TRANSFERS INTERFUND		-	-	-	-	-	
Total Revenues		0	0	1,284	0	2,271	
Total Revenues and Fund Balance		677,000	677,000			663,364	
Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
INSTRUCTIONAL RELATED TECH	Purchased Services	-	-	-	-	-	-100%
	Supplies and Materials	-	-	-	5,100	-	-100%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	-	-	-	-100%
	Supplies and Materials	-	-	-	-	-	-100%
	Equipment/Capital Expenditures	-	-	-	-	-	-100%
MAINTENANCE / GROUNDS	Purchased Services	-	-	28,613	-	28,613	-100%
	Equipment/Capital Expenditures	-	-	1,510	-	4,950	-100%
CAPITAL ASSETS	Equipment/Capital Expenditures	550,000	550,000	252,727	8,250	260,227	53%
Total Expenditures		550,000	550,000	282,850	13,350	293,790	
Revenues Less Expenditures		-550,000	-550,000	-281,566	-13,350	-291,519	
Ending Fund Balance *Estimated		127,000	127,000			<u>\$ 369,574</u>	

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

Fund Number: 421

Fund Name: Board Facility Projects

	Adopted Budget	Working Budget	September 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	September 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			<u>\$180,538</u>		

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

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

	Adopted Budget	Working Budget	September 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	September 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				<u>\$206,566</u>		

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

Fund Number: **424**

Fund Name: **Bus Depreciation Fund**

	Adopted Budget	Working Budget	September Revenue		FY27 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	219,500	276,478	-	-	276,478		
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	449,728			276,478		
Expense Function	Expense Type	Adopted Budget	Working Budget	September 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	293,728			<u>\$276,478</u>	

*The Bus Depreciation Transfer will be completed in June 2025

Lakeland Joint School District #272 - 2026-2027 - Period Ended September 30, 2026

Fund Number: 436

Fund Name: School District Modernization Fund

	Adopted Budget	Working Budget	September 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	38,361	-	124,826		
OTHER STATE SUPPORT	-	-	-	-	-		
Total Revenues	0	0	0	0	124,826		
Total Revenues and Fund Balance	19,468,758	19,468,758			15,891,206		
Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
CAPITAL ASSETS	Equipment/Capital Expenditures	15,000,000	15,000,000	2,830,430	7,469,953	7,541,067	50%
TRANSFER OUT	Interfund Transfer	-	-	-	-	-	0%
Total Expenditures		15,000,000	15,000,000	2,830,430	7,469,953	7,541,067	
Revenues Less Expenditures		-15,000,000	-15,000,000	-2,830,430	-7,469,953	-7,416,241	
Ending Fund Balance *Estimated		4,468,758	4,468,758			\$ 8,350,140	

Lakeland Joint School District #272 - 2026-2027

Working Budget Explanation

Adj.	Fund	Description	Account	R/E	Amount
1	424	Adjust the estimated starting fund balance to reflect the actual starting fund balance	424 Q 320000 000 000 000	Q	\$ 56,978

John Brown Elementary School - SBAA - September 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	7,595.59	4,065.00	(746.03)	10,914.56
Investment Cash	9,829.24	32.03	-	9,861.27
Total Asset Accounts:	17,424.83	4,097.03	(746.03)	20,775.83
EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(1,750.06)	745.18	(2,032.03)	(3,036.91)
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)	0.85	(15.00)	(1,051.14)
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)	-	(1,750.00)	(4,861.50)
Chromebook Damage	-	-	(300.00)	(300.00)
Total Equity Accounts	(17,424.83)	746.03	(4,097.03)	(20,775.83)
Total Asset Accounts	17,424.83	(746.03)	4,097.03	20,775.83
Total Equity Accounts	(17,424.83)	746.03	(4,097.03)	(20,775.83)
Grand Total	-	-	-	-

UPDATED 10.15.26

Spirit Lake Elementary School - SBAA - September 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	23,861.21	536.10	(1,865.64)	22,531.67
Investment Cash	7,365.85	24.00	-	7,389.85
Total Asset Accounts:	31,227.06	560.10	(1,865.64)	29,921.52

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(8,007.86)	-	(24.00)	(8,031.86)
Faculty	(2,152.70)	-	-	(2,152.70)
CEP	(250.00)	-	-	(250.00)
Field Trip	(300.00)	-	-	(300.00)
Donations	(14,884.28)	-	(10.00)	(14,894.28)
Library	(538.64)	-	(6.10)	(544.74)
Student Body	(4,749.58)	1,865.64	-	(2,883.94)
Music	(300.00)	-	-	(300.00)
Misc Fundraiser	(44.00)	-	-	-
Chromebook Damage	-	-	(520.00)	(520.00)
Total Equity Accounts	(31,227.06)	1,865.64	(560.10)	(29,877.52)

Total Asset Accounts	31,227.06	(1,865.64)	560.10	29,921.52
Total Equity Accounts	(31,227.06)	1,865.64	(560.10)	(29,921.52)
Grand Total	-	-	-	-

UPDATED 10.15.26

Athol Elementary School - SBAA - September 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	1,553.62	-	(780.33)	773.29
Cash on Hand	-	-	-	-
Investment Cash	32,196.25	102.36	-	32,298.61
Total Asset Accounts:	33,749.87	102.36	(780.33)	33,071.90
EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(7,592.99)	-	(102.36)	(7,695.35)
Annual	(177.34)	-	-	(177.34)
Donations	(6,567.36)	780.33	-	(5,787.03)
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	(33,749.87)	780.33	(102.36)	(33,071.90)
Total Asset Accounts	33,749.87	(780.33)	102.36	33,071.90
Total Equity Accounts	(33,749.87)	780.33	(102.36)	(33,071.90)
Grand Total	-	-	-	-

UPDATED 10.15.26

Betty Kiefer Elementary School - SBAA - September 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	2,185.19	1,971.95	(1,240.44)	2,916.70
Investment Cash	29,118.82	94.87	-	29,213.69
Total Asset Accounts:	31,304.01	2,066.82	(1,240.44)	32,130.39

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(4,790.85)	1,240.44	(1,844.87)	(5,395.28)
Discretionary	-	-	-	-
Annual	(2,146.49)	-	-	(2,146.49)
Field Trip	-	-	-	-
Donations	(17,431.29)	-	-	(17,431.29)
Library	(3,143.34)	-	(61.95)	(3,205.29)
Popcorn	(1,744.06)	-	-	(1,744.06)
T-Shirt	(2,047.98)	-	-	(2,047.98)
Music	-	-	-	-
Misc. Grants	-	-	-	-
Chromebook Damage	-	-	(160.00)	(160.00)
Total Equity Accounts	(31,304.01)	1,240.44	(2,066.82)	(32,130.39)

Total Asset Accounts	31,304.01	(1,240.44)	2,066.82	32,130.39
Total Equity Accounts	(31,304.01)	1,240.44	(2,066.82)	(32,130.39)
Grand Total	-	-	-	-

UPDATED 10.15.26

Garwood Elementary School - SBAA - September 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	6,120.51	-	(2,701.93)	3,418.58
Investment Cash	12,414.36	40.45	-	12,454.81
Total Asset Accounts:	18,534.87	40.45	(2,701.93)	15,873.39

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(2,149.52)	2,516.94	(40.45)	326.97
Faculty	5.43	-	-	5.43
Annual	(1,034.15)	-	-	(1,034.15)
Book Fair	(87.05)	-	-	(87.05)
Field Trip	(345.60)	-	-	(345.60)
Donations	(1,275.73)	184.99	-	(1,090.74)
Library	(3,262.13)	-	-	(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	(18,534.87)	2,701.93	(40.45)	(15,873.39)

Total Asset Accounts	18,534.87	(2,701.93)	40.45	15,873.39
Total Equity Accounts	(18,534.87)	2,701.93	(40.45)	(15,873.39)
Grand Total	-	-	-	-

UPDATED 10.15.26

Twin Lakes Elementary School - SBAA - September 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	7,005.70	4,700.00	(3,429.56)	8,276.14
Investment Cash	8,398.32	53.76	-	8,452.08
Total Asset Accounts:	15,404.02	4,753.76	(3,429.56)	16,728.22

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(432.62)	-	(53.76)	(486.38)
Faculty	(136.16)	-	-	(136.16)
Team Houses	(1,453.68)	-	(250.00)	(1,703.68)
Annual	(1,685.74)	-	-	(1,685.74)
Book Fair	(2,254.86)	-	-	(2,254.86)
Donations	(6,225.92)	-	(4,000.00)	(10,225.92)
Library	(29.44)	3,429.56	-	3,400.12
T-Shirt	22.55	-	-	22.55
Student Body	(3,020.30)	-	-	(3,020.30)
Agenda Books	(26.05)	-	-	(26.05)
Misc. Fundraiser	-	-	-	-
DARE	18.20	-	(450.00)	(431.80)
Chromebook Damage	(180.00)	-	-	(180.00)
Total Equity Accounts	(15,404.02)	3,429.56	(4,753.76)	(16,728.22)

Total Asset Accounts	15,404.02	(3,429.56)	4,753.76	16,728.22
Total Equity Accounts	(15,404.02)	3,429.56	(4,753.76)	(16,728.22)
Grand Total	-	-	-	-

UPDATED 10.15.26

Lakeland Middle School - SBAA - September 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	26,479.20	11,675.32	(5,042.01)	33,112.51
Cash on Hand	-	500.00	-	500.00
Investment Cash	92,030.92	299.85	-	92,330.77
Total Asset Accounts:	118,510.12	12,475.17	(5,042.01)	125,943.28

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	189.97	30.00	(126.17)	93.80
Kindness Crew	(436.40)	-	-	(436.40)
Chromebook Damage	-	-	-	-
General	(31,969.68)	244.00	(899.85)	(32,625.53)
Lakeland Strong	(300.00)	205.00	(595.00)	
Faculty	4,726.98	2,413.70	-	7,140.68
Student Council	(10,604.05)	61.42	(1,085.00)	(11,627.63)
Student Activities	2,530.81	-	-	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)	3.62	(64.00)	(10,107.98)
School Store	318.45	-	-	318.45
Clothing Closet	(6,517.12)	-	-	(6,517.12)
Athletic Activities	(57,931.64)	43.25	(4,947.15)	(62,835.54)
7th Grade Basketball	-	-	-	-
8th Grade Basketball	-	-	-	-
Cross Country	-	640.00	-	640.00
Track	-	-	-	-
Volleyball	-	-	-	-
Wrestling	-	-	-	-
Sponsors	-	-	-	-
Cheerleading	-	-	-	-

ASB/MISC	(907.23)	173.21	(3,060.00)	(3,794.02)
Gates	-	67.81	(1,198.00)	(1,130.19)
Officials/Wkrs	-	720.00	(60.00)	660.00
Total Equity Accounts	(118,510.12)	4,602.01	(12,035.17)	(125,253.28)
Total Asset Accounts	118,510.12	(5,042.01)	12,475.17	125,943.28
Total Equity Accounts	(118,510.12)	4,602.01	(12,035.17)	(125,943.28)
Grand Total	-	(440.00)	440.00	-

UPDATED 10.15.26

Timberlake Middle School - SBAA - September 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	44,155.77	12,849.62	(5,321.37)	51,684.02
Cash on Hand	300.00	-	-	300.00
Investment Cash	23,032.70	75.04	-	23,107.74
Total Asset Accounts:	67,488.47	12,924.66	(5,321.37)	75,091.76

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	(8.13)	188.80	(58.10)	122.57
Theatre/Theatre Club	(100.00)	-	-	(100.00)
Altruism	(863.92)	20.12	-	(843.80)
Amistad	(342.40)	20.12	-	(322.28)
Isibindi	(753.22)	20.12	-	(733.10)
Reveur	(1,065.15)	44.69	-	(1,020.46)
Chromebook Damage	(24.00)	-	-	(24.00)
General	(8,980.54)	836.94	(3,006.11)	(11,149.71)
Faculty	(125.13)	56.78	-	(68.35)
Student Council	(6,544.54)	500.00	-	(6,044.54)
Annual	(9,399.22)	178.30	(3,150.00)	(12,370.92)
ASB Cards	(14,786.24)	1,185.49	(2,460.00)	(16,060.75)
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)	47.90	(846.26)	(1,385.94)
Music	(1,209.84)	-	-	(1,209.84)
Student Recognition	50.00	50.00	-	100.00
Concessions	(2,609.78)	1,109.33	(205.00)	(1,705.45)
School Store	(622.43)	-	-	(622.43)
Athletic Activities	(10,404.04)	937.44	(2,928.19)	(12,394.79)
7th Grade Basketball	-	-	-	-

8th Grade Basketball	-	-	-	-
Cross Country	-	-	-	-
Track	(500.00)	-	-	(500.00)
Volleyball	-	110.00	-	110.00
Wrestling	-	-	-	-
Cheerleading	-	-	-	-
Gates	(6,971.71)	15.34	(271.00)	(7,227.37)
Total Equity Accounts	(67,488.47)	5,321.37	(12,924.66)	(75,091.76)
Total Asset Accounts	67,488.47	(5,321.37)	12,924.66	75,091.76
Total Equity Accounts	(67,488.47)	5,321.37	(12,924.66)	(75,091.76)
Grand Total	-	-	-	-

UPDATED 10.15.26

Lakeland High School - SBAA - September 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	144,276.76	55,971.21	(101,003.48)	99,244.49
Cash on Hand	3,500.00	-	-	3,500.00
Investment Cash	345,175.03	1,124.64	-	346,299.67
Total Asset Accounts:	492,951.79	57,095.85	(101,003.48)	449,044.16

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
AG Natural Resources	(1,966.24)	701.48	-	(1,264.76)
CC Service Fee	3,023.52	1,941.22	(526.01)	4,438.73
Game Club	(25.30)	22.58	-	(2.72)
Legacy/Legacy	(32,317.62)	-	-	(32,317.62)
Chromebook Damage	(11,946.00)	-	(1,039.00)	(12,985.00)
General	(27,980.78)	8,675.41	(4,624.64)	(23,930.01)
Lakeland Strong	(16,621.29)	-	-	(16,621.29)
Faculty	(2,178.68)	-	-	(2,178.68)
Student Council	(3,528.97)	1,291.83	(3,259.00)	(5,496.14)
Annual	(12,221.68)	54.81	(385.00)	(12,551.87)
Freshman Class	-	-	-	-
Sophomore Class	(367.27)	-	-	(367.27)
Junior Class	(156.02)	-	-	(156.02)
Senior Class	(4,601.69)	-	-	(4,601.69)
Library	(18,712.33)	848.47	(140.00)	(18,003.86)
Textbook Deposits	(3,164.04)	-	-	(3,164.04)
Textbook Fines	(122.35)	-	-	(122.35)
BPA	(7,365.80)	70.00	-	(7,295.80)
Touch of Gold	(563.57)	-	(30.00)	(593.57)
Newspaper	(598.87)	-	(300.00)	(898.87)
Art & Pottery	516.06	-	-	516.06
FCCLA	(400.56)	70.00	-	(330.56)
YEA	(14,764.68)	-	-	(14,764.68)
Shop Club	(11,593.09)	64.48	(4,100.00)	(15,628.61)

Hello Hawks	(5,163.21)	-	-	(5,163.21)
Music	(1,146.03)	135.00	(150.00)	(1,161.03)
Drama	(10,041.57)	37.98	(100.00)	(10,103.59)
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	(4,377.68)	80.15	(70.00)	(4,367.53)
Locker Fines	(86.27)	-	-	(86.27)
HOSA	(65.43)	-	-	(65.43)
Service LRN	(717.95)	-	-	(717.95)
Parker Toyota	(19,322.00)	-	(4,750.00)	(24,072.00)
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	(112,936.18)	24,376.94	(9,401.27)	(97,960.51)
Football	1,687.15	6,518.05	-	8,205.20
L Football	(21,343.84)	15,571.20	(4,457.60)	(10,230.24)
Baseball	-	-	-	-
L Baseball	(8,852.06)	-	-	(8,852.06)
Softball	-	-	-	-
L Softball	(1,678.99)	-	(250.00)	(1,928.99)
Boys Basketball	-	24.64	-	24.64
L Boys Basketball	(1,631.67)	-	(69.64)	(1,701.31)
Girls Basketball	-	272.50	-	272.50
L Girls Basketball	(7,062.24)	-	(60.00)	(7,122.24)
Boys Soccer	-	-	-	-
L Boys Soccer	(4,649.15)	74.32	-	(4,574.83)
Girls Soccer	-	1,621.81	-	1,621.81
L Girls Soccer	(1,386.00)	584.32	(600.00)	(1,401.68)
Cross Country	150.00	2,219.98	-	2,369.98
L Cross Country	(13,439.52)	924.82	-	(12,514.70)
Track	-	-	-	-

L Track	(6,569.46)	-	-	(6,569.46)
Volleyball	775.00	-	-	775.00
L Volleyball	(16,788.36)	3,924.78	(500.00)	(13,363.58)
Wrestling	-	45.00	(45.00)	-
L Wrestling	(6,106.11)	45.00	-	(6,061.11)
L Dist Wrestling	(934.08)	-	-	(934.08)
Tennis	-	-	-	-
Golf	-	1,112.64	-	1,112.64
L Golf	(4,612.92)	331.00	-	(4,281.92)
L Golf Tournament	-	-	-	-
L Sponsors	(415.00)	760.00	(1,300.00)	(955.00)
Cheerleading	-	-	-	-
L Cheerleading	4,960.23	4,994.08	(1,250.00)	8,704.31
ASB/MISC	(22,226.41)	169.06	(360.00)	(22,417.35)
Concessions	(1,886.55)	6,586.80	(7,169.83)	(2,469.58)
Vending-Soft Drinks	(1,213.72)	-	-	(1,213.72)
L Tennis	(1,560.16)	-	(150.00)	(1,710.16)
L Dance Club	(357.58)	-	-	(357.58)
L Swim Club	(3,948.24)	1,866.18	(1,038.00)	(3,120.06)
L Dist Cheer	1,684.29	-	-	-
Dance	-	-	-	-
Swim	-	1,421.34	-	1,421.34
Gates	(8,690.49)	1,188.25	(14,503.50)	(22,005.74)
Officials/Workers	10,000.00	15,910.00	-	25,910.00
Total Equity Accounts	(492,951.79)	104,536.12	(60,628.49)	(450,728.45)
Total Asset Accounts	492,951.79	(101,003.48)	57,095.85	449,044.16
Total Equity Accounts	(492,951.79)	104,536.12	(60,628.49)	(449,044.16)
Grand Total	-	3,532.64	(3,532.64)	-

UPDATED 10.15.26

Timberlake High School - SBAA - September 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	152,215.65	38,612.12	(49,666.57)	141,161.20
Cash on Hand	2,000.00	-	-	2,000.00
Investment Cash	204,448.29	666.13	-	205,114.42
Total Asset Accounts:	358,663.94	39,278.25	(49,666.57)	348,275.62

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	613.11	1,373.85	(508.09)	1,478.87
Special Project	(500.00)	-	-	(500.00)
Tiger Den	(6,889.15)	-	-	(6,889.15)
Legacy	(5,691.40)	-	-	(5,691.40)
Chromebook Damage	(5,099.74)	-	(1,330.00)	(6,429.74)
General	(17,310.69)	366.05	(666.13)	(17,610.77)
Faculty	(854.42)	-	-	(854.42)
Student Council	(3,863.14)	185.00	-	(3,678.14)
Annual	(26,840.40)	614.67	(390.00)	(26,615.73)
Freshman Class	-	-	-	-
Sophomore Class	(806.93)	-	-	(806.93)
Junior Class	(1,202.32)	-	-	(1,202.32)
Senior Class	(1,735.38)	-	-	(1,735.38)
Library Book Fine	(779.66)	-	-	(779.66)
Textbook Deposits	(158.44)	-	-	(158.44)
Textbook Fines	(509.26)	-	-	(509.26)
BPA	(150.57)	-	-	(150.57)
Speech Arts	(1,512.84)	-	-	(1,512.84)
Screen Printing	25.00	-	-	25.00
Art & Pottery	(875.65)	-	(1,604.85)	(2,480.50)
FCCLA	(1,831.98)	-	-	(1,831.98)
Wood Shop	(3,886.77)	3,886.77	-	-
Music	(5,280.10)	1,725.96	-	(3,554.14)
Drama	(1,454.85)	1,454.85	-	-

Quiz Team	75.00	-	-	75.00
Student Recognition	(300.13)	-	-	(300.13)
Honor Society	149.99	-	-	149.99
NISTAR	400.00	-	-	400.00
IDFY	(9.72)	-	-	(9.72)
Parking	(7,449.19)	72.45	(150.00)	(7,526.74)
Parker Toyota	-	-	-	-
Science	(113.20)	-	-	(113.20)
Math	(720.56)	-	(250.00)	(970.56)
NOT	(980.61)	-	(250.00)	(1,230.61)
School Store	(957.12)	-	-	(957.12)
Greenhouse	(472.74)	-	(16.75)	(489.49)
Field Development	(1,545.49)	-	-	(1,545.49)
Donations	-	-	-	-
Scholarship	(1,636.69)	-	-	(1,636.69)
Cable Com/Tiger	(1,000.00)	-	-	(1,000.00)
College and Career	(908.13)	-	-	(908.13)
Timberlake Coffee	(488.43)	-	-	(488.43)
Livestock Club	(37,446.64)	5,418.72	(1,423.06)	(33,450.98)
Athletic Activities	(76.80)	10.59	(4,044.77)	(4,110.98)
Football	(91,605.72)	402.51	(120.00)	(91,323.21)
L Football	349.67	-	-	349.67
Baseball	(15,521.05)	4,310.69	-	(11,210.36)
L Baseball	-	-	-	-
Softball	(10,009.71)	-	-	(10,009.71)
L Softball	-	-	-	-
Boys Basketball	(6,928.81)	-	-	(6,928.81)
L Boys Basketball	349.66	-	-	349.66
Girls Basketball	298.96	-	-	298.96
L Girls Basketball	349.66	-	-	349.66
Boys Soccer	(592.94)	-	-	(592.94)
L Boys Soccer	-	-	-	-
Girls Soccer	(174.81)	-	-	(174.81)
L Girls Soccer	-	-	-	-
Cross Country	121.42	446.21	(360.00)	207.63
L Cross Country	135.00	-	-	135.00

Track	(6,622.57)	7,974.50	(6,097.49)	(4,745.56)
L Track	-	-	-	-
Volleyball	(2,457.42)	-	-	(2,457.42)
L Volleyball	888.16	-	-	888.16
Wrestling	(6,740.16)	1,146.44	(335.19)	(5,928.91)
L Wrestling	-	-	-	-
Golf	(4,682.59)	-	-	(4,682.59)
L Golf	-	-	-	-
L Golf Tournament	(725.47)	-	-	(725.47)
L Sponsors	(3,761.00)	77.67	-	(3,683.33)
Cheerleading	(28,087.65)	8,547.82	(2,079.27)	(21,619.10)
L Cheerleading	-	-	-	-
ASB/MISC	(19,101.98)	748.34	(2,339.58)	(20,693.22)
Concessions	(13,372.07)	692.83	(1,120.00)	(13,799.24)
Photography	2,666.93	4,515.72	(7,087.69)	
Vending-Soft Drinks	(0.01)	-	-	(0.01)
IML	(10,566.68)	13.00	(13.00)	(10,566.68)
Gates	(1,264.00)	71.55	(14,407.00)	(15,599.45)
Officials/Workers	1,800.00	10,965.00	-	12,765.00
Athletic Trainer	(3,332.72)	-	(40.00)	(3,372.72)
Total Equity Accounts	(358,663.94)	55,021.19	(44,632.87)	(348,370.58)
Total Asset Accounts	358,663.94	(49,666.57)	39,278.25	348,275.62
Total Equity Accounts	(358,663.94)	55,021.19	(44,632.87)	(348,275.62)
Grand Total	-	5,354.62	(5,354.62)	-

UPDATED 10.15.26

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 - September 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	12,097.03	310.00	(898.85)	11,508.18
Investment Cash	10,562.46	34.41	-	10,596.87
Total Asset Accounts:	22,659.49	344.41	(898.85)	22,105.05
EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
Chromebook Damage	(60.00)	-	(60.00)	(120.00)
General	(4,900.73)	-	(34.41)	(4,935.14)
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)	-	-	(226.71)
Donations	(11,151.12)	898.85	(250.00)	(10,502.27)
Total Equity Accounts	(22,659.49)	898.85	(344.41)	(21,878.34)
Total Asset Accounts	22,659.49	(898.85)	344.41	22,105.05
Total Equity Accounts	(22,659.49)	898.85	(344.41)	(22,105.05)
Grand Total	-	-	-	-

UPDATED 10.15.26

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%
February 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	3.91%
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	\$ 16,943.80	\$ -	44,081.20
211 - RETIREMENT	7,300.00	\$ 2,026.49	\$ -	5,273.51
220 - SOCIAL SECURITY	4,487.00	\$ 1,125.94	\$ -	3,361.06
230 - LIFE INSURANCE	32.00	\$ 7.80	\$ -	24.20
240 - HEALTH INSURANCE	10,500.00	\$ 2,812.02	\$ -	7,687.98
250 - EMPLOYEE ASSISTANCE PROGRAM	29.00	\$ 7.20	\$ -	21.80
270 - WORKER COMP	0.00	\$ 681.67	\$ -	(681.67)
311 - LEGAL FEES	18,000.00	\$ 8,713.00	\$ -	9,287.00
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	\$ 3,250.00	\$ -	21,750.00
410 - GENERAL SUPPLIES	4,000.00	\$ -	\$ -	4,000.00
710 - INSURANCE	51,000.00	\$ 50,808.67	\$ -	191.33
	<u>\$ 220,373.00</u>			<u>\$ 133,996.41</u>

Updated 10.21.26

****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	
311 - LEGAL	9/9/2026	ANDERSON, JULIAN & HULL, LLP	PROFESSIONAL SERVICES JULY 1 - JULY 31, 2026	\$ 739.50	
311 - LEGAL	9/25/2026	LYONS O'DOWD, PLLC	AUGUST 2026 LEGAL SERVICES	\$ 3,025.00	
Total				\$ 8,713.00	\$ -

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	9/25/2026	TASB, INC	BOARDBOOK PREMIER SUBSCRIPTION 9.01.26 - 8.31.27	\$ 3,250.00	

Total	\$ 3,250.00	\$ -
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Object	Date	Vendor	Description	Expense	Open PO
410 - GENERAL SUPPLIES					

Total	\$ -	\$ -
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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	\$ -
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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		
9/9/2026	ANDERSON, JULIAN & HULL, LLP	\$ 739.50			\$395.50	\$64.50	\$279.50						
9/25/2026	LYONS O'DOWD, PLLC	\$ 3,025.00					\$1,045.00		\$1,705.00				\$275.00
\$ 8,713.00				\$ -	\$ 559.50	\$ 106.50	\$ 1,907.00	\$ -	\$ 1,815.00	\$ -	\$ 4,050.00	\$ -	\$ 275.00

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	\$ 12,118.85	\$ -	12,881.15
515000 440 - SECONDARY	25,000.00	\$ 25,000.00	\$ 429.24	\$ -	24,570.76
	<u>\$ 50,000.00</u>	<u>\$ 50,000.00</u>			<u>\$ 37,451.91</u>

Updated 10.15.26

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	
440 - CURRICULUM	9/4/2026	FOLLETT CONTENT SOLUTIONS	IBOB MIDDLE SCHOOL BOOKS	\$ 467.89	
440 - CURRICULUM	9/4/2026	FOLLETT CONTENT SOLUTIONS	BOOK CLASS SET FOR CURRICULUM S.SAPP ELA (THE BOYS IN THE BOAT)	\$ 639.90	
440 - CURRICULUM	9/4/2026	FOLLETT CONTENT SOLUTIONS	TEXTBOOK MANAGER LICENSE, ELEMENTARY SCHOOLS	\$ 5,994.00	
440 - CURRICULUM	9/4/2026	GRAFTON SCHOOL, INC	UKERU EQUIPMENT ORDER, PADS FOR JBE	\$ 2,433.10	
Total				\$ 12,118.85	\$ -

100 E 515000 440 - SECONDARY CURRICULUM

DETAILED ACTIVITY

Object	Date	Vendor	Description	Expense	Open PO
440 - CURRICULUM	9/9/2026	BMO HARRIS BANK	(AMAZON) LIBRARY LEAD PROFESSIONAL DEVELOPMENT BOOKS	\$ 18.30	
440 - CURRICULUM	9/25/2026	FOLLETT CONTENT SOLUTIONS	LIBRARY BOOK ORDER - MVA	\$ 410.94	
Total				\$ 429.24	\$ -

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	\$ -	\$ -	\$ -	\$ -	\$ 2,271.06	\$ (2,271.06)
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	\$ 2,271.06	\$ 17,623.11
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	\$ 111,144.60	\$ (16,100.58)
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	\$ 28,613.29	\$ 51,101.41
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	\$ -	\$ -	\$ -	\$ 146,532.00	\$ 15,468.00
Total Expenditures	\$ 2,282,944.13	\$ 117,734.99	\$ 638,343.83	\$ 778,609.15	\$ 286,289.89	\$ 461,966.27
updated 10.15.2026						

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		282,569.58	(16,100.58)	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		98,898.59	51,101.41	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 necessary
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	-	146,532.00	15,468.00	In Progress	
Total FY2025 Projects Budget	1,330,472.13	-	888,041.78	420,348.13		
Final Totals	2,282,944.13	-	1,820,977.86	439,884.05		

Fund 421 - Board Facility Projects								Updated 10.15.26
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

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 10.21.2026
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	\$ 95,348.54	\$ 1,318,534.72	
Total Revenues		\$20,228,222.87	\$ 814,352.62	\$ 95,348.54	\$ 21,137,924.03	
EXPENDITURES	Budget	FY2025	FY2026	FY2027	Total	
John Brown Elementary		\$ 10,808.24	\$ 1,727,293.94	\$ 3,386,897.70	\$ 5,124,999.88	
Lakeland Middle School		\$ 10,808.24	\$ 1,782,902.85	\$ 2,777,131.33	\$ 4,570,842.42	
Lakeland High School		\$ 10,808.24	\$ 1,083,573.26	\$ 1,377,037.48	\$ 2,471,418.98	
Board Approved Transfers to General Fund		\$ -	\$ 650,000.00	\$ -	\$ 650,000.00	
Total Expenditures	\$ -	\$ 32,424.72	\$ 5,243,770.05	\$ 7,541,066.51	\$ 12,817,261.28	
Ending Fund Balance		\$ 20,195,798.15	\$ (4,429,417.43)	\$ (7,445,717.97)	\$ 8,320,662.75	
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
ARCHITECTS WEST, INC	9/25/2026			\$ 15,022.33		PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
GINNO CONSTRUCTION CO	9/25/2026			\$ 1,006,533.62		GMP-2 - JBE - HVAC, CLASSROOM FIXTURES, WINDOWS, SIDING, DOORS, ELECTRICAL
		\$ 10,808.24	\$ 1,727,293.94	\$ 3,386,897.70	\$ -	
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
GINNO CONSTRUCTION CO	9/25/2026			\$ 315,179.37		GMP-3 - LMS PARKING LOT IMPROVEMENTS
STRATA, INC	9/25/2026			\$ 12,712.25		CONCRETE TESTING
ARCHITECTS WEST, INC	9/25/2026			\$ 15,022.33		PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
GINNO CONSTRUCTION CO	9/25/2026			\$ 863,846.96		GMP-2 - LMS - HVAC, ELECTRICAL, FIXTURES, GYM ROOF
		\$ 10,808.24	\$ 1,782,902.85	\$ 2,777,131.33	\$ -	
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
ARCHITECTS WEST, INC	9/25/2026			\$ 15,022.33		PROFESSIONAL SERVICES FOR JBE, LMS, AND LHS MODERNIZATION PROJECTS
GINNO CONSTRUCTION CO	9/25/2026			\$ 587,090.57		GMP-2 - LHS - HVAC, ELECTRICAL, BUILDING ROOF
		\$ 10,808.24	\$ 1,083,573.26	\$ 1,377,037.48	\$ -	
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

INVOICE	WATER		IRRIGATION		TOTAL	CK DATE
	USAGE	AMOUNT	USAGE	AMOUNT		
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	11	100.00	264000	648.00	748.00	10.09.2026
OCT 2026						
NOV 2026						
DEC 2026						
JAN 2027						
FEB 2027						
MAR 2027						
APR 2027						
MAY 2027						
JUNE 2027						
YTD TOTALS		300.00		3,276.00	3,576.00	

GEM STATE WATER / GARWOOD 2026-27

INVOICE	WATER READING		IRRIGATION READING		TOTAL	CK DATE
	BCS80	CHARGE	BCS70	CHARGE		
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	109707	207.88	793,150.00	1,938.99	2,146.87	
OCT 2026						
NOV 2026						
DEC 2026						
JAN 2027						
FEB 2027						
MAR 2027						
APR 2027						
MAY 2027						
JUNE 2027						
YTD Total		516.00		10,332.26	10,848.26	

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	6097600	6897600	8000	6,143.70	9.25.2026
SEPT 2026					
OCT 2026					
NOV 2026					
DEC 2026					
JAN 2027					
FEB 2027					
MAR 2027					
APR 2027					
MAY 2027					
JUNE 2027					
YTD Total				13161.38	

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	TLE OCT 26 SEWER	971.75	9.28.2026
NOV 2026			
DEC 2026			
JAN 2027			
FEB 2027			
MAR 2027			
APR 2027			
MAY 2027			
JUNE 2027			
YTD TOTAL		3,887.00	

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	16.02	76.00								
TRAN (002)	7.1660.1	25.84	101.52	37.84	305.68								
Food Serv	7.1610.1	63.61	318.44	62.11	292.92								
JBE (101)	7.1620.1	45.61	76.00	49.36	76.00								
JBE Annex(101)	7.1630.1	46.36	76.00	47.11	76.00								
BKE (104)	7.1580.1	73.23	76.00	73.23	76.00								
BKE Irrig (104)	4.1585.1	1,643.35		398.08									
LMS (201)	7.1670.1	89.73	305.68	149.73	1,326.48								
LMS Field (013)	4.1650.1	541.30		594.31									
LHS (301)	7.1570.1	103.98	548.12	103.23	535.36								
LHS Irrig (007)	4.0616.1	191.32		281.53									
LHS Field (008)	4.1600.1	801.70		806.35									
LHS FBF RR	7.0002.1		76.00		76.00								
MVAS (491)	7.1590.1	227.53	76.00	215.44	76.00								
Soccer Fld (005)	4.0000.1	123.73		140.47									
JBE Irrig (101)	4.0048.01	122.97		96.00									
LHS (301)	4.1686.01	129.21		248.25									
LMS Concession (201)	7.0005.01	20.59	76.00	20.59	76.00								
CHECK DATE / TOTAL		4,266.08	1,805.76	3,339.65	2,992.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		8.14.2026	6,071.84		6,332.09		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		653.00							
SLE (102)	10.01	57.00	58.00	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	97.00	58.00						
THS Irrig (009)	606.01	6,285.00		9,321.00		2,409.00							
THS Irrig (009)	615.01	2,295.00		2,379.00		1,230.00							
THS Conc (401)	616.01	57.00	58.00	57.00	58.00	57.00	58.00						
TMS (202)	685.01	57.00	58.00	57.00	58.00	306.00	375.89						
TMS Irrig (010)	715.01	3,615.00		5,259.00		2,145.00							
		13,783.00	232.00	18,765.00	232.00	6,954.00	549.89	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	10.09.2026	7,503.89		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	1573.97										
AE OUT BUILDING	44.66	47.58	51.55										
AE SEC LIGHT	22.82	22.82	22.82										
103 AE	1,191.84	1,324.47	1,648.34	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	1,151.28										
PAID	2,175.49	2,071.25	2,799.62	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	9.24.2026										

AVISTA UTILITIES 2026-27												
	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC
LHS FBF (301)		100.31		153.70		375.11						
TLE LITE (106)		25.30		25.40		26.88						
BKE (104)	108.62	511.94	104.05	486.22	110.78	1,033.39						
DO (001)	20.79	431.84	20.20	399.74	23.13	404.45						
LMS FBF (201)		20.20		20.20		36.57						
JBE (101)	84.52	913.58	90.14	1,261.84	119.14	2,146.75						
COM GRDN (101)		20.60		20.51		20.56						
LMS (201)	20.20	1,846.07	21.97	1,773.27	37.45	3,185.09						
LMS SIGN (201)		38.01		36.42		35.79						
GE (105)	97.50		95.64		98.81							
SLE (102)		820.32		916.70		1,417.57						
TLE (106)	120.00	3,447.31	105.82	2,747.77	216.64	3,731.00						
TMS (202)	131.04	4,790.81	97.17	4,621.95	235.66	5,572.62						
THS (401)	97.79	8,182.01	95.40	7,879.78	124.29	9,359.32						
THS GNRT (401)	20.86		20.20		20.86							
AE (103)	25.25		21.16		23.50							
LHS (301)	133.32	7,335.54	103.46	6,591.05	282.97	8,457.31						
SOCC FLD (005)		27.82		31.64		32.10						
MAINT (003)	20.20	285.45	20.20	267.22	22.57	229.09						
TRAN (002)	20.20	148.46	20.20	151.13	25.56	176.59						
GARG HTR (002)		63.12		39.27		59.87						
MVAS (491)	97.20	438.07	87.14	275.76	90.08	391.36						
FOOD SVC	111.73	836.6	103.42	600.67	139.73	1114.51						
SUB TOTAL	1,109.22	30,283.36	1,006.17	28,300.24	1,571.17	37,805.93	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	10.09.2026	39,377.10		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