LJSD Board of Trustees
Financial Report - November 18, 2026

Jessica Grantham - Chief Finance Officer

Finance Updates:

- I have updated the Monthly Financial Report to include a detailed breakdown of Co-Curricular/Athletic spending funded by levy dollars, in response to community requests. The detail appears below the Supplemental Levy Tracker data.
- Our annual audit has been submitted to the State Department on time, which ensured there were no delays in receiving our November Foundation payment.
    - Once the OMB approves the Single Audit Compliance Supplement, our auditors will complete the single audit of our federal programs.
- We received notification from the state regarding our final Title allocations for this year.
    - Title I - Increase of $9,851; total award $644,924
    - Title II - Increase of $477; total award $105,806
    - Title IV - No change; total award $78,663 (transferred to Title I)
- Senate Bill 1339 was passed during the 2026 Legislative Session, modifying Idaho Code 33-320 to include the following language: *(20) Any reporting requirements for school districts and public charter schools as of July 1, 2026, that are not federally mandated, necessary for public school finance purposes, or related to the professional standards commission shall be eliminated.*
    - Reports no longer being collected:
        - Summary of Actual Expenditures Report (Idaho Code 33-1028(2)(b))
        - Alternative Secondary School Revenue and Expenditure Report (Idaho Code 33-1002F)
        - School District Facilities Fund Report (Idaho Code 33-911(5))
        - Salary Schedules (Idaho Code 33-1004E) - *Completed September 2026*
    - Reports still required to be completed:
        - Annual Statement of Financial Condition (Idaho Code 33-701(5)) - *Complete*
        - Annual Financial Report (Idaho Code 33-701(7)) - *Complete*
        - Financial Transparency Report (Idaho Code 33-357) - *due quarterly - 1Q complete*
        - Annual Audit (Idaho Code 33-357) - *Complete*
        - Career Ladder Allocation Increase Report (Additional Compensation - $6,359 Report) (Section 9 of Senate Bill 1362) - *due 12/4/2026*
        - Health Insurance Survey (Section 11 of Senate Bill 1362) - *Complete*

LJSD Board of Trustees
Financial Report - November 18, 2026
Jessica Grantham - Chief Finance Officer

- Reports/Audits in progress:
    - State Special Distributions Report - *due 11/30/2026*
    - IDEA Grant - Maintenance of Effort Report - *due 11/30/2026*
    - National School Lunch Program Procurement Audit - *In progress*
    - Career Ladder Allocation Increase Report - *due 12/4/2026*
    - CFSGA Grant - Final Allocation Budget Submission

Standing Information Requests:

- October 2026 Monthly Financial Report
- October 2026 SBAA Financial Report
- Enrollment/Attendance Report
- 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
- October 2026 Utilities

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

REVENUES	General Fund Working Budget	All Other Funds Working Budget	Total Funds Working Budget	General Fund YTD Revenue	All Other Funds YTD Revenue	Total Funds YTD Revenue
Beginning Balances	4,295,595	22,717,365	27,012,960	4,229,070	19,196,628	23,425,698
Local Revenue	8,285,500	1,050,000	9,335,500	360,426	503,625	864,052
County Revenue	-	-	-	-	-	-
State Revenue	38,491,904	911,999	39,403,903	21,928,347	659	21,929,006
Federal Revenue	120,000	3,027,284	3,147,284	-	199,704	199,704
Other Sources	-	-	-	-	-	-
Transfers	-	90,000	90,000	-	-	-
Total Revenues	51,192,999	27,796,648	78,989,647	26,517,844	19,900,616	46,418,460

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	5,839,398	265,804	6,105,202
Benefits	11,649,094	648,384	12,297,478	2,546,491	109,985	2,656,477
Purchased Services	3,137,514	1,232,250	4,369,764	1,227,460	429,346	1,656,805
Supplies & Materials	1,136,948	1,344,823	2,481,771	338,577	132,445	471,022
Capital Outlay	-	16,894,167	16,894,167	-	8,840,024	8,840,024
Debt Retirement	-	-	-	-	-	-
Insurance & Judgements	424,700	10,000	434,700	424,129	1,051	425,180
Transfers	90,000	-	90,000	200,000	-	200,000
Contingency Reserve	-	-	-	-	-	-
Unappropriated Balances	4,073,176	5,896,792	9,969,968	15,941,789	10,121,960	26,063,749
Total Expenditures	51,192,999	27,739,670	78,932,669	26,517,844	19,900,616	46,418,460

updated 11.13.26

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

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

	Adopted Budget	Working Budget	October 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	13,748	-	59,238	99%
LEVY - TORT	190,500	190,500	252	-	1,358	99%
PENALTY AND INTEREST	80,000	80,000	3,811	-	11,505	0%
INTEREST REVENUE	350,000	350,000	75,774	-	227,991	35%
TRANSPORTATION FEES	110,000	110,000	20,663	-	34,706	68%
OTHER LOCAL REVENUE	35,000	35,000	5,015	-	25,628	27%
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	99	-	4,336,803	-162%
REVENUE IN LIEU OF TAXES	72,424	72,424	859	-	859	99%
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	120,221		22,288,774	
Total Revenues and Fund Balance	51,192,999	51,192,999			26,517,844	

Expense Function	Expense Type	Adopted Budget	Working Budget	October Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	7,863,757	7,863,757	621,718	-	1,210,163	85%
	Benefits	2,856,838	2,856,838	220,674	-	501,161	82%
	Purchased Services	3,000	3,000	1,644	6,067	3,512	-17%
	Supplies and Materials	99,520	99,520	30,078	19,446	47,106	53%
SECONDARY PROGRAM	Salaries	7,616,237	7,616,237	664,761	-	1,323,707	83%
	Benefits	2,857,789	2,857,789	226,977	-	564,087	80%
	Purchased Services	355,000	355,000	1,862	206,924	216,736	39%
	Supplies and Materials	157,283	157,283	28,002	33,329	45,788	71%
ALTERNATIVE SCHOOL PROGRAM	Salaries	616,230	616,230	55,641	-	107,802	83%
	Benefits	239,695	239,695	20,536	-	48,985	80%
	Purchased Services	1,454	1,454	-	200	3,565	-145%
	Supplies and Materials	6,731	6,731	601	515	901	87%
SPECIAL EDUCATION PROGRAM	Salaries	3,038,512	3,038,512	256,850	-	507,154	83%
	Benefits	1,531,893	1,531,893	117,485	-	286,145	81%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	2,745	2,810	11,995	0%

SPECIAL EDUCATION PRESCHOOL	Salaries	167,322	167,322	15,212	-	29,411	82%
	Benefits	53,733	53,733	6,023	-	13,449	75%
GIFTED/TALENTED PROGRAM	Salaries	92,836	92,836	7,736	-	15,473	83%
	Benefits	30,934	30,934	2,513	-	6,273	80%
	Purchased Services	1,500	1,500	-	150	-	100%
	Supplies and Materials	3,500	3,500	-	910	-	100%
INTERSCHOLASTIC ACTIVITY PROG	Salaries	1,107,998	1,107,998	104,748	-	274,092	75%
	Benefits	289,682	289,682	33,016	-	90,726	69%
	Purchased Services	486,500	486,500	51,348	138,946	104,877	78%
	Supplies and Materials	143,000	143,000	8,219	21,945	40,035	72%
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	127,584	-	254,896	85%
	Benefits	585,427	585,427	44,413	-	112,277	81%
	Purchased Services	2,750	2,750	590	-	590	79%
	Supplies and Materials	17,000	17,000	3,021	-	3,021	82%
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	617,373	617,373	46,339	-	89,769	85%
	Benefits	231,714	231,714	16,558	-	41,196	82%
	Purchased Services	65,000	65,000	68,410	-	148,390	-128%
	Supplies and Materials	3,500	3,500	-	-	-	100%
INSTRUCTIONAL IMPROVEMENT	Salaries	9,000	9,000	818	-	818	91%
	Benefits	2,090	2,090	285	-	384	82%
	Purchased Services	60,000	60,000	13,442	16,266	20,965	65%
	Supplies and Materials	10,000	10,000	415	363	674	93%
LIBRARY-EDUCATIONAL MEDIA	Salaries	318,365	318,365	26,518	-	54,021	83%
	Benefits	148,606	148,606	11,764	-	28,908	81%
	Purchased Services	10,000	10,000	-	-	13,218	-32%
	Supplies and Materials	5,000	5,000	2,522	1,140	2,522	50%
INSTRUCTIONAL RELATED TECH	Salaries	198,452	198,452	27,231	-	91,037	54%
	Benefits	101,400	101,400	11,426	-	40,292	60%
	Purchased Services	18,000	18,000	171	-	362	98%
	Supplies and Materials	5,000	5,000	-	-	12,000	-140%
BOARD OF EDUCATION	Salaries	61,025	61,025	5,969	-	22,913	62%
	Benefits	22,348	22,348	2,007	-	8,668	61%
	Purchased Services	82,000	82,000	10,384	60	22,626	72%
	Supplies and Materials	4,000	4,000	4,291	-	4,291	-7%
	Insurance	51,000	51,000	-	-	50,809	0%
DISTRICT ADMINISTRATION PROG	Salaries	702,252	702,252	64,130	-	223,932	68%
	Benefits	250,161	250,161	21,826	-	85,294	66%
	Purchased Services	22,000	22,000	(682)	1,439	(777)	104%
	Supplies and Materials	35,000	35,000	2,543	2,450	34,493	1%
SCHOOL ADMINISTRATION PROGRAM	Salaries	2,504,841	2,504,841	204,032	-	616,141	75%
	Benefits	821,372	821,372	68,976	-	243,957	70%
	Purchased Services	-	-	-	-	-	100%
	Supplies and Materials	26,664	26,664	4,666	5,266	4,700	82%
BUSINESS OPERATIONS PROGRAM	Salaries	474,115	474,115	26,567	-	106,514	78%
	Benefits	142,481	142,481	7,989	-	36,331	75%
	Purchased Services	71,500	71,500	4,388	-	55,512	22%
	Supplies and Materials	-	-	-	-	-	0%
ADMINISTRATIVE TECHNOLOGY PROG	Salaries	216,000	216,000	16,806	-	68,944	68%
	Benefits	76,863	76,863	5,821	-	26,564	65%

	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	73,638	-	230,229	77%
	Benefits	444,363	444,363	32,075	-	114,256	74%
	Purchased Services	1,204,760	1,204,760	152,023	64,893	408,030	66%
	Supplies and Materials	100,000	100,000	10,967	2,251	44,127	56%
	Insurance	276,500	276,500	-	-	276,126	0%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Salaries	806,528	806,528	47,445	-	197,602	75%
	Benefits	281,591	281,591	16,798	-	82,579	71%
	Purchased Services	212,000	212,000	3,028	74,102	65,989	69%
	Supplies and Materials	150,000	150,000	8,632	22,900	29,970	80%
	Equipment/Capital Expenditures	-	-	-	-	-	100%
MAINTENANCE / GROUNDS	Purchased Services	156,500	156,500	2,220	5,050	40,567	74%
	Supplies and Materials	-	-	-	666	1,396	-100%
SECURITY/SAFETY PROGRAM	Salaries	203,000	203,000	12,608	-	25,499	87%
	Benefits	71,491	71,491	6,015	-	15,126	79%
	Purchased Services	293,000	293,000	31,774	268,782	73,804	75%
	Supplies and Materials	15,000	15,000	-	-	-	100%
TRANSPORTATION-PUPIL TO SCHOOL	Salaries	1,305,000	1,305,000	124,314	-	310,665	76%
	Benefits	574,405	574,405	50,192	-	182,363	68%
	Purchased Services	60,550	60,550	6,154	35,305	35,848	41%
	Supplies and Materials	353,750	353,750	42,172	17,585	55,559	84%
	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**	**3,949,664**	**949,760**	**10,376,055**	78%
Excess (deficiency) of Revenues over (under) expenditures		**(132,419)**	**(132,419)**	**(3,829,443)**	**(949,760)**	**11,912,719**	
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)**	**(3,829,443)**	**(949,760)**	**11,712,719**	

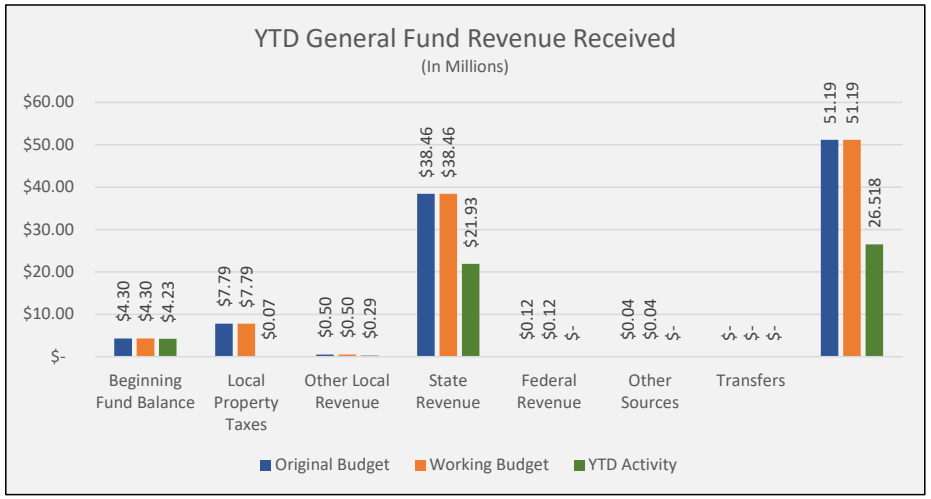
Estimated Ending Fund Balance **$15,941,789**

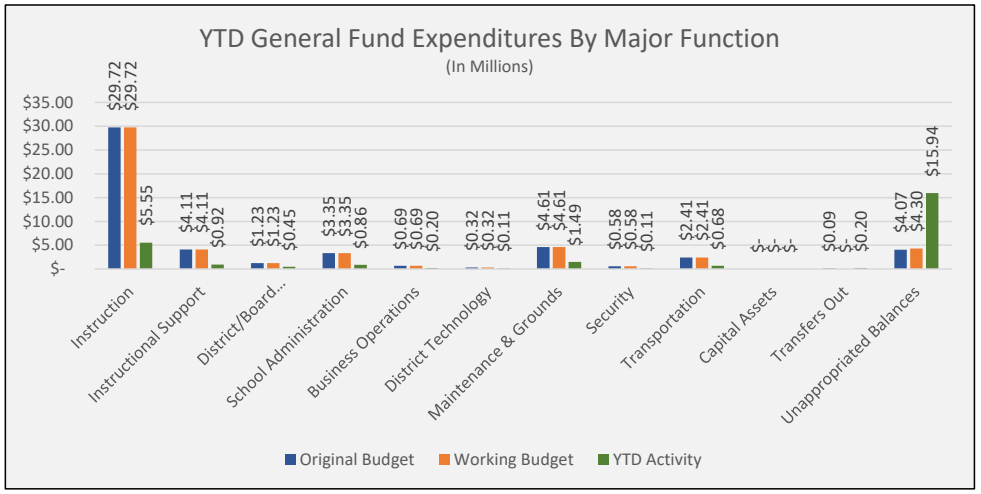
*Estimated Fund Balance - this number will fluctuate monthly as revenue is received and expenses are incurred. Please note that future expenses for payroll are not reflected in this number.

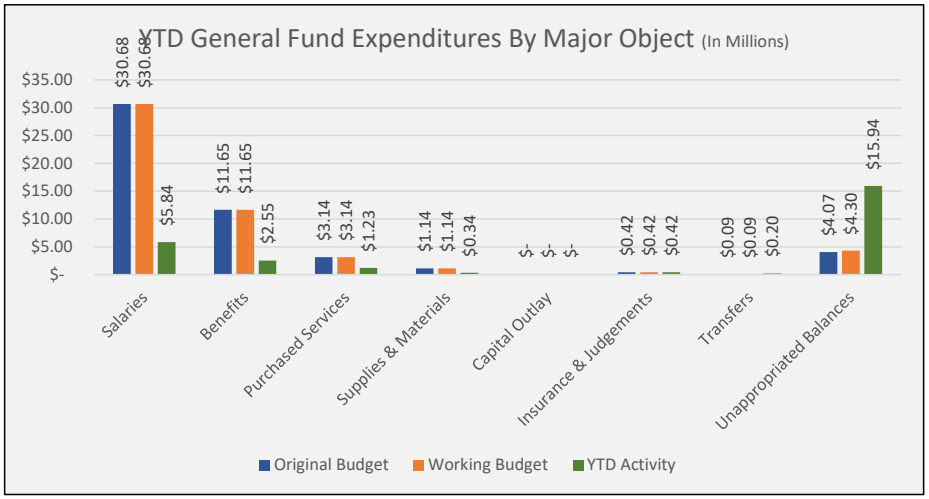
**Other State Revenue includes School Facilities Funding (Property Tax Relief) to offset the Supplemental Levy

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

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







Fund Number: **100**

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

Levy Item	Amount Levied	Amount Spent	Amount Remaining	% Remaining
Funding for Co-Curriculars (BPA, FFA, Drama, Debate, Band, Choir, FCCLA, etc.) and Sports	2,000,000	509,729	1,490,271	75%
Maintain Alternative Middle School Program	80,230	8,023.00	72,207	90%
Support Safety and Security Program	827,789	114,429	713,360	86%
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	**1,406,579**	**6,113,421**	

Funding for Co-Curriculars and Sports Detail	Budget	Amount Spent	Amount Remaining	
Coaches/Advisors/Activities Directors/Atheltic Trainers Salaries	1,107,998	274,092	833,906	75%
Coaches/Advisors/Activities Directors/Atheltic Trainers Benefits	289,682	90,726	198,956	69%
Officials	100,500	18,678	81,822	81%
Athletic Admin Travel	10,000	1,086	8,914	89%
Athletic Travel	200,000	16,325	183,675	92%
Co-Curricular Travel	80,000	21,768	58,232	73%
Yellow Bus Travel	96,000	31,079	64,921	68%
Interscholastic Purchased Services (Swim Lane Rentals, Student Dues, etc)	-	15,940	(15,940)	0%
Interscholastic Supplies (Field Dirt, Nets, Field Dry, Field Paint, etc.)	-	18,482	(18,482)	0%
Safety Equipment	40,000	13,186	26,814	67%
Uniforms	103,000	8,256	94,744	92%
Activity Bus Fuel	-	110	(110)	0%
	2,027,180	**509,729**	**1,517,451**	**75%**

Lakeland Joint School District #272 - 2026-2027

Summary of All Funds - October 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	5,839,398	2,546,491	1,227,460	338,577	-	424,129	-	200,000	10,576,055	47,119,823	22%
220	Federal Forest Fund	-	-	3,000	-	-	-	-	-	3,000	13,000	23%
231	Facility Funds - Local Sources	210	185	16,704	588	358,475	-	-	-	376,163	950,000	40%
232	BASE	20,147	14,346	1,046	-	-	-	-	-	35,539	240,833	15%
243	CTE - State	-	-	1,938	5,823	-	-	-	-	7,761	151,729	5%
244	Gifted & Talented	-	-	-	740	-	-	-	-	740	1,250	0%
245	State Technology	-	-	189,177	34,365	-	-	-	-	223,543	562,000	40%
246	Safe & Drug Free Schools	-	-	8,389	-	-	-	-	-	8,389	55,300	15%
248	Misc. Grants	-	-	2,225	1,088	-	-	-	-	3,313	10,000	33%
249	SRO Grant	-	-	12,246	-	-	-	-	-	12,246	60,000	100%
251	Federal Title I	86,377	34,132	-	7,512	-	-	-	-	128,021	681,351	19%
257	Federal Special Education (Title VI-B, IDEA)	129,689	52,110	-	36	-	-	-	-	181,835	917,299	20%
258	Federal Special Education (IDEA Preschool)	3,250	1,275	-	-	-	-	-	-	4,525	25,600	18%
260	Medicaid	-	-	-	-	-	-	-	-	-	565,000	0%
261	Federal Title IV (Student Support)	-	-	-	-	-	-	-	-	-	-	0%
263	Federal CTE (Carl Perkins)	8,701	2,756	-	-	-	-	-	-	11,457	55,326	21%
265	Special Education Mini-Grants - Federal	2,650	557	-	5,882	-	-	-	-	9,088	-	100%
271	Federal Title II	14,780	4,626	16,594	-	-	-	-	-	35,999	120,323	30%
290	Child Nutrition	-	-	149,414	76,410	-	1,051	-	-	226,875	1,539,700	15%
310	Debt Service	-	-	-	-	-	-	-	-	-	-	0%
420	Plant Facility Fund	-	-	28,613	-	260,227	-	-	-	288,840	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	-	-	-	-	8,221,322	-	-	-	8,221,322	15,000,000	0%
	Total Expenditures	6,105,202	2,656,477	1,656,805	471,022	8,840,024	425,180	0	200,000	20,354,711	68,962,701	30%

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

Fund Number: **220**

Fund Name: **Federal Forest Fund**

	Adopted Budget	Working Budget	October 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	October Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	5,000	5,000	-	-	-	100%
OTHER SUPPORT & SERVICE PROGRAM	Purchased Services	8,000	8,000	-	3,000	3,000	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 October 31, 2026

Fund Number: **231**

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

	Adopted Budget	Working Budget	October 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	380	-	1,460	
OTHER LOCAL REVENUE - THS FIELDHOUSE	-	-	152,381	-	160,146	
OTHER LOCAL REVENUE - LHS FIELDHOUSE	-	-	673	-	2,746	
Total Revenues	60,000	60,000	153,434	0	164,352	
Total Revenues and Fund Balance	1,206,272	1,206,272			1,394,396	

Expense Function	Expense Type	Adopted Budget	Working Budget	October Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Supplies and Materials	-	-	-	-	501	0%
SECONDARY PROGRAM	Equipment/Capital Expenditures	-	-	-	-	-	0%
ADMIN TECH SERVICES	Purchased Services	-	-	-	-	-	-100%
	Supplies and Materials	-	-	-	163	88	-100%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	-	-	-	-	210	-100%
	Benefits	-	-	-	-	185	-100%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	16,704	-	16,704	0%
	Supplies and Materials	-	-	-	3,595	-	-100%
CAPITAL ASSETS	Equipment/Capital Expenditures	950,000	950,000	243,243	426,334	358,475	62%
Total Expenditures		**950,000**	**950,000**	**259,947**	**430,092**	**376,163**	
Revenues Less Expenditures		**-890,000**	**-890,000**	**-106,512**	**-430,092**	**-211,811**	
Ending Fund Balance *Estimated		**256,272**	**256,272**			**$1,018,233**	

*THS Fieldhouse Expenses are reported under Capital Assets

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

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

	Adopted Budget	Working Budget	October Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	111,000	111,000	-	-	*128,269*	
Revenues:						
OTHER LOCAL REVENUE	190,000	190,000	35,421	-	37,770	80%
Total Revenues	190,000	190,000	35,421		37,770	
Total Revenues and Fund Balance	301,000	301,000			166,039	

Expense Function	Expense Type	Adopted Budget	Working Budget	October Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
OTHER SUPPORT & SERVICE PROGRAM	Salaries	167,332	167,332	9,819	-	20,147	88%
	Benefits	66,901	66,901	6,540	-	14,346	79%
	Purchased Services	3,000	3,000	178	1,778	1,046	65%
	Supplies and Materials	3,600	3,600	-	2,550	-	100%
Total Expenditures		**240,833**	**240,833**	**16,537**	**4,328**	**35,539**	
Revenues Less Expenditures		**-50,833**	**-50,833**	**18,885**	**-4,328**	**2,231**	
Ending Fund Balance *Estimated		**60,167**	**60,167**			**$130,500**	

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

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

	Adopted Budget	Working Budget	October 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	October Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Purchased Services	-	-	1,250	553	1,938	-100%
	Supplies and Materials	140,747	140,747	4,004	26,515	4,431	97%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
ALTERNATIVE SCHOOL PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	10,982	10,982	675	857	1,392	87%
Total Expenditures		**151,729**	**151,729**	**5,930**	**27,924**	**7,761**	
Revenues Less Expenditures		**0**	**0**	**-5,930**	**-27,924**	**-7,761**	
Ending Fund Balance *Estimated		**0**	**0**			**$ (7,761)**	

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

Fund Number: **244**

Fund Name: **GIFTED & TALENTED**

	Adopted Budget	Working Budget	October 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	October Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
GIFTED/TALENTED PROGRAM	Purchased Services	1,000	1,000	-	-	-	0%
	Supplies & Materials	250	250	-	1,760	740	0%
Total Expenditures		**1,250**	**1,250**	**0**	**1,760**	**740**	
Revenues Less Expenditures		**-1,250**	**-1,250**	**0**	**-1,760**	**-740**	
Ending Fund Balance *Estimated		**3,113**	**3,113**			**$ 3,623**	

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

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

	Adopted Budget	Working Budget	October 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	October Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
INSTRUCTIONAL RELATED TECH	Purchased Services	30,000	30,000	500	18,332	57,773	-93%
	Supplies and Materials	532,000	532,000	5,708	205,104	34,365	94%
ADMIN TECH SERVICES	Purchased Services	-	-	-	-	131,404	-100%
Total Expenditures		**562,000**	**562,000**	**6,208**	**223,436**	**223,543**	
Revenues Less Expenditures		**-112,000**	**-112,000**	**-6,208**	**-223,436**	**-223,543**	
Ending Fund Balance *Estimated		**0**	**0**			**$ 22,829**	

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

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

Fund Number: **246**

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

	Adopted Budget	Working Budget	October 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	October Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SECURITY/SAFETY	Purchased Services	55,300	55,300	8,389	49,842	8,389	85%
Total Expenditures		**55,300**	**55,300**	**8,389**	**49,842**	**8,389**	
Revenues Less Expenditures		**0**	**0**	**-8,389**	**-49,842**	**-8,389**	
Ending Fund Balance *Estimated		**0**	**0**			**$ (8,389)**	

*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 October 31, 2026

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

	Adopted Budget	Working Budget	October Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	31,174	31,174	-	-	*28,988*	
Revenues:						
OTHER LOCAL REVENUE	-	-	-	-	9,352	
OTHER STATE SUPPORT	-	-	-	-	-	
Total Revenues	0	0	0		9,352	
Total Revenues and Fund Balance	31,174	31,174			38,340	

Expense Function	Expense Type	Adopted Budget	Working Budget	October Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Purchased Services	-	-	-	-	1,155	0%
	Supplies and Materials	7,000	7,000	-	250	-	100%
SECONDARY PROGRAM	Purchased Services	-	-	520	-	580	-100%
	Supplies and Materials	3,000	3,000	1,088	673	1,088	64%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	-	-	-	800	-	0%
INSTRUCTIONAL IMPROVEMENT	Purchased Services	-	-	-	-	-	0%
DISTRICT ADMINISTRATION PROGRAM	Purchased Services	-	-	-	55	490	0%
	Supplies and Materials	-	-	-	-	-	-100%
Total Expenditures		**10,000**	**10,000**	**1,608**	**1,778**	**3,313**	
Revenues Less Expenditures		**-10,000**	**-10,000**	**-1,608**	**-1,778**	**6,039**	
Ending Fund Balance *Estimated		**21,174**	**21,174**			**$ 35,027**	

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

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

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

**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 October 31, 2026

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

	Adopted Budget	Working Budget	October 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	October Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	463,933	463,933	43,838	-	86,377	81%
	Benefits	200,168	200,168	16,949	-	34,132	83%
	Purchased Services	6,250	6,250	-	-	-	0%
	Supplies and Materials	11,000	11,000	538	4,565	7,512	-100%
ALTERNATIVE PROGRAM	Supplies and Materials	-	-	-	-	-	-100%
Total Expenditures		**681,351**	**681,351**	**61,324**	**4,565**	**128,021**	
Revenues Less Expenditures		**17,385**	**17,385**	**-61,324**	**-4,565**	**-128,021**	
Ending Fund Balance *Estimated		**17,385**	**17,385**			**$(128,021)**	

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

Fund Number: **257**

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

	Adopted Budget	Working Budget	October Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
FEDERAL REVENUE	917,299	917,299	91,566	-	91,566	
Total Revenues	917,299	917,299	91,566		91,566	
Total Revenues and Fund Balance	917,299	917,299			91,566	

Expense Function	Expense Type	Adopted Budget	Working Budget	October Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	678,841	678,841	67,101	-	129,689	81%
	Benefits	238,458	238,458	23,132	-	52,110	78%
	Purchased Services	-	-	-	-	-	-100%
	Supplies and Materials	-	-	36	-	36	-100%
Total Expenditures		**917,299**	**917,299**	**90,270**	**0**	**181,835**	
Revenues Less Expenditures		**0**	**0**	**1,296**	**0**	**-90,270**	
Ending Fund Balance *Estimated		**0**	**0**			**$ (90,270)**	

*Overages will be transferred to the General Fund

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

Fund Number: **258**

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

	Adopted Budget	Working Budget	October Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
FEDERAL REVENUE	25,600	25,600	2,182	-	2,182	
Total Revenues	25,600	25,600	2,182		2,182	
Total Revenues and Fund Balance	25,600	25,600			2,182	

Expense Function	Expense Type	Adopted Budget	Working Budget	October Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PRESCHOOL	Salaries	18,477	18,477	1,692	-	3,250	82%
	Benefits	7,123	7,123	650	-	1,275	82%
Total Expenditures		**25,600**	**25,600**	**2,342**	**0**	**4,525**	
Revenues Less Expenditures		**0**	**0**	**-160**	**0**	**-2,342**	
Ending Fund Balance *Estimated		**0**	**0**			**$ (2,342)**	

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

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

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

	Adopted Budget	Working Budget	October Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	*3,308*	
Revenues:						
EARNINGS ON INVESTMENTS	-	-	-	-	-	
FEDERAL REVENUE	475,000	475,000	24,698	-	28,294	
TRANSFERS INTERFUND	90,000	90,000	-	-	-	
Total Revenues	565,000	565,000	24,698		28,294	
Total Revenues and Fund Balance	565,000	565,000			31,602	

Expense Function	Expense Type	Adopted Budget	Working Budget	October 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**	**24,698**	**0**	**28,294**	
Ending Fund Balance *Estimated		**0**	**0**			**$ 31,602**	

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

Fund Number: **261**

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

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

*Title IV Funds were transferred to Title I for FY2027

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

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

	Adopted Budget	Working Budget	October 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	October Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Salaries	38,278	38,278	2,321	-	4,642	88%
	Benefits	17,048	17,048	735	-	1,469	91%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	-	-	
GUIDANCE & HEALTH PROGRAM	Salaries	-	-	2,029	-	4,059	0%
	Benefits	-	-	643	-	1,287	0%
Total Expenditures		**55,326**	**55,326**	**5,728**	**0**	**11,457**	
Revenues Less Expenditures		**0**	**0**	**-5,728**	**0**	**-11,457**	
Ending Fund Balance *Estimated		**0**	**0**			**$ (11,457)**	

*Overages will be transferred to the General Fund

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

Fund Number: **265**

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

	Adopted Budget	Working Budget	October 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	October Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	-	-	2,650	-	2,650	0%
	Benefits	-	-	557	-	557	
	Purchased Services	-	-	-	-	-	
	Supplies and Materials	-	-	991	-	5,882	0%
Total Expenditures		**0**	**0**	**4,197**	**0**	**9,088**	
Revenues Less Expenditures		**0**	**0**	**-4,197**	**0**	**-9,088**	
Ending Fund Balance *Estimated		**0**	**0**			**$ (9,088)**	

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

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

	Adopted Budget	Working Budget	October 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	October Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	91,078	91,078	7,390	-	14,780	84%
	Benefits	29,001	29,001	2,313	-	4,626	84%
	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**	**35,999**	
Revenues Less Expenditures		**0**	**0**	**-9,703**	**0**	**-35,999**	
Ending Fund Balance *Estimated		**0**	**0**			**$ (35,999)**	

*Overages will be transferred to the General Fund

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

Fund Number: **290**

Fund Name: **Child Nutrition**

	Adopted Budget	Working Budget	October Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	343,000	343,000	-	-	*330,722*	
Revenues:						
OTHER LOCAL REVENUE	600,000	600,000	69,647	-	136,721	77%
OTHER STATE SUPPORT	-	-	659	-	659	0%
FEDERAL REVENUE	735,000	735,000	74,725	-	77,661	89%
Total Revenues	1,335,000	1,335,000	145,031	0	215,042	
Total Revenues and Fund Balance	1,678,000	1,678,000			545,764	

Expense Function	Expense Type	Adopted Budget	Working Budget	October Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
FOOD SERVICES	Purchased Services	848,700	848,700	116,907	11,067	149,414	82%
	Supplies and Materials	631,000	631,000	74,195	14,880	76,410	88%
	Equipment/Capital Expenditures	50,000	50,000	-	-	-	100%
	Insurance	10,000	10,000	515	-	1,051	89%
Total Expenditures		**1,539,700**	**1,539,700**	**191,617**	**25,947**	**226,875**	
Revenues Less Expenditures		**-204,700**	**-204,700**	**-46,586**	**-25,947**	**-11,833**	
Ending Fund Balance *Estimated		**138,300**	**138,300**			**$318,889**	

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

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

	Adopted Budget	Working Budget	October Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
SCHOOL BOND & INTEREST LEVY	-	-	-	-	58	
INTEREST REVENUE	-	-	-	-	-	
OTHER STATE SUPPORT	-	-	-	-	-	
Total Revenues	0	0	0	0	58	
Total Revenues and Fund Balance	0	0			58	

Expense Function	Expense Type	Adopted Budget	Working Budget	October 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**	**0**	**0**	**58**	
Ending Fund Balance *Estimated		**0**	**0**			**$ 58**	

*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 October 31, 2026

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

	Adopted Budget	Working Budget	October Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	677,000	677,000	-	-	661,093	
Revenues:						
SCHOOL PLANT FACILITY LEVY	-	-	1,295	-	3,566	
TRANSFERS INTERFUND	-	-	-	-	-	
Total Revenues	0	0	1,295	0	3,566	
Total Revenues and Fund Balance	677,000	677,000			664,659	

Expense Function	Expense Type	Adopted Budget	Working Budget	October Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
INSTRUCTIONAL RELATED TECH	Purchased Services	-	-	-	5,100	-	-100%
	Supplies and Materials	-	-	-	-	-	-100%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	-	-	-	-100%
	Supplies and Materials	-	-	-	-	-	-100%
	Equipment/Capital Expenditures	-	-	-	-	-	-100%
MAINTENANCE / GROUNDS	Purchased Services	-	-	-	-	28,613	-100%
	Equipment/Capital Expenditures	-	-	-	-	106,195	-100%
CAPITAL ASSETS	Equipment/Capital Expenditures	550,000	550,000	7,500	8,250	154,032	72%
Total Expenditures		**550,000**	**550,000**	**7,500**	**13,350**	**288,840**	
Revenues Less Expenditures		**-550,000**	**-550,000**	**-6,205**	**-13,350**	**-285,274**	
Ending Fund Balance *Estimated		**127,000**	**127,000**			**$ 375,819**	

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

Fund Number: **421**

Fund Name: **Board Facility Projects**

	Adopted Budget	Working Budget	October 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	October Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
CAPITAL ASSETS	Equipment/Capital Expenditures	188,167	188,167	-	-	-	100%
Total Expenditures		**188,167**	**188,167**	**0**	**0**	**0**	
Revenues Less Expenditures		**-188,167**	**-188,167**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**0**	**0**			**$180,538**	

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

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

	Adopted Budget	Working Budget	October 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	October Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
		-	-	-	-	-	0%
Total Expenditures		**0**	**0**	**0**	**0**	**0**	
Revenues Less Expenditures		**0**	**0**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**206,566**				**$206,566**	

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

Fund Number: **424**

Fund Name: **Bus Depreciation Fund**

	Adopted Budget	Working Budget	October 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	October 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**			**$276,478**	

*The Bus Depreciation Transfer will be completed in June 2025

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

Fund Number: **436**

Fund Name: **School District Modernization Fund**

	Adopted Budget	Working Budget	October 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	29,477	-	151,806	
OTHER STATE SUPPORT	-	-	-	-	-	
Total Revenues	0	0	0	0	151,806	
Total Revenues and Fund Balance	19,468,758	19,468,758			15,918,187	

Expense Function	Expense Type	Adopted Budget	Working Budget	October Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
CAPITAL ASSETS	Equipment/Capital Expenditures	15,000,000	15,000,000	680,255	6,931,287	8,221,322	45%
TRANSFER OUT	Interfund Transfer	-	-	-	-	-	0%
Total Expenditures		**15,000,000**	**15,000,000**	**680,255**	**6,931,287**	**8,221,322**	
Revenues Less Expenditures		**-15,000,000**	**-15,000,000**	**-680,255**	**-6,931,287**	**-8,069,515**	
Ending Fund Balance *Estimated		**4,468,758**	**4,468,758**			**$ 7,696,865**	

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	10,914.56	9,342.87	(153.94)	20,103.49
Investment Cash	9,861.27	31.69	-	9,892.96
Total Asset Accounts:	20,775.83	9,374.56	(153.94)	29,996.45

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(3,036.91)	-	(31.69)	(3,068.60)
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	(1,051.14)	153.94	-	(897.20)
Donations	(4,480.38)	-	(9,317.87)	(13,798.25)
Library	(932.08)	-	(5.00)	(937.08)
School Store	-	-	-	-
Vending	-	-	-	-
Clothing	(4,017.03)	-	-	(4,017.03)
Special Project	(4,861.50)	-	-	(4,861.50)
Chromebook Damage	(300.00)	-	(20.00)	(320.00)
Total Equity Accounts	(20,775.83)	153.94	(9,374.56)	(29,996.45)

Total Asset Accounts	20,775.83	(153.94)	9,374.56	29,996.45
Total Equity Accounts	(20,775.83)	153.94	(9,374.56)	(29,996.45)
Grand Total	-	-	-	-

UPDATED 11.11.26

Spirit Lake Elementary School - SBAA - October 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	22,531.67	4,558.00	(4,140.47)	22,949.20
Investment Cash	7,389.85	23.75	-	7,413.60
Total Asset Accounts:	29,921.52	4,581.75	(4,140.47)	30,362.80

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(8,031.86)	-	(23.75)	(8,055.61)
Faculty	(2,152.70)	-	-	(2,152.70)
CEP	(250.00)	-	-	(250.00)
Field Trip	(300.00)	-	-	(300.00)
Donations	(14,894.28)	4,000.00	(4,350.00)	(15,244.28)
Library	(544.74)	116.24	-	(428.50)
Student Body	(2,883.94)	24.23	(8.00)	(2,867.71)
Music	(300.00)	-	-	(300.00)
Misc Fundraiser	(44.00)			
Chromebook Damage	(520.00)	-	(200.00)	(720.00)
Total Equity Accounts	(29,921.52)	4,140.47	(4,581.75)	(30,318.80)

Total Asset Accounts	29,921.52	(4,140.47)	4,581.75	30,362.80
Total Equity Accounts	(29,921.52)	4,140.47	(4,581.75)	(30,362.80)
Grand Total	-	-	-	-

UPDATED 11.11.26

Athol Elementary School - SBAA - October 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	2,969.54	196.75	(1,829.31)	1,336.98
Cash on Hand	-	-	-	-
Investment Cash	30,102.36	96.75	-	30,199.11
Total Asset Accounts:	33,071.90	293.50	(1,829.31)	31,536.09

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(7,695.35)	229.73	(193.50)	(7,659.12)
Annual	(177.34)	-	-	(177.34)
Donations	(5,787.03)	293.60	(100.00)	(5,593.43)
Library	(4,616.24)	-	-	(4,616.24)
T-Shirt	(84.08)	-	-	(84.08)
Special Project	(14,711.86)	1,305.98	-	(13,405.88)
Chromebook Damage	-	-	-	-
Total Equity Accounts	(33,071.90)	1,829.31	(293.50)	(31,536.09)

Total Asset Accounts	33,071.90	(1,829.31)	293.50	31,536.09
Total Equity Accounts	(33,071.90)	1,829.31	(293.50)	(31,536.09)
Grand Total	-	-	-	-

UPDATED 11.11.26

Betty Kiefer Elementary School - SBAA - October 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	2,916.70	125.00	(335.40)	2,706.30
Investment Cash	29,213.69	93.89	-	29,307.58
Total Asset Accounts:	32,130.39	218.89	(335.40)	32,013.88

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(5,395.28)	235.40	(93.89)	(5,253.77)
Discretionary	-	-	-	-
Annual	(2,146.49)	-	-	(2,146.49)
Field Trip	-	-	-	-
Donations	(17,431.29)	100.00	(100.00)	(17,431.29)
Library	(3,205.29)	-	(25.00)	(3,230.29)
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	(32,130.39)	335.40	(218.89)	(32,013.88)

Total Asset Accounts	32,130.39	(335.40)	218.89	32,013.88
Total Equity Accounts	(32,130.39)	335.40	(218.89)	(32,013.88)
Grand Total	-	-	-	-

UPDATED 11.11.26

Garwood Elementary School - SBAA - October 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	3,418.58	1,916.00	(407.96)	4,926.62
Investment Cash	12,454.81	40.03	-	12,494.84
Total Asset Accounts:	15,873.39	1,956.03	(407.96)	17,421.46

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	326.97	223.31	(40.03)	510.25
Faculty	5.43	-	-	5.43
Annual	(1,034.15)	-	-	(1,034.15)
Book Fair	(87.05)	-	-	(87.05)
Field Trip	(345.60)	-	(484.00)	(829.60)
Donations	(1,090.74)	-	(110.00)	(1,200.74)
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)	184.65	-	31.45
Chromebook Damage	(60.00)	-	(520.00)	(580.00)
Student Activities	(4,540.77)	-	(802.00)	(5,342.77)
Clothing Closet	(2,523.56)	-	-	(2,523.56)
Cross Country	54.24	-	-	54.24
Total Equity Accounts	(15,873.39)	407.96	(1,956.03)	(17,421.46)

Total Asset Accounts	15,873.39	(407.96)	1,956.03	17,421.46
Total Equity Accounts	(15,873.39)	407.96	(1,956.03)	(17,421.46)
Grand Total	-	-	-	-

UPDATED 11.11.26

Twin Lakes Elementary School - SBAA - October 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	8,276.14	-	(2,622.88)	5,653.26
Investment Cash	8,452.08	27.17	-	8,479.25
Total Asset Accounts:	16,728.22	27.17	(2,622.88)	14,132.51

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(486.38)	-	(27.17)	(513.55)
Faculty	(136.16)	-	-	(136.16)
Team Houses	(1,703.68)	-	-	(1,703.68)
Annual	(1,685.74)	-	-	(1,685.74)
Book Fair	(2,254.86)	-	-	(2,254.86)
Donations	(6,796.36)	2,622.88	-	(4,173.48)
Library	(29.44)	-	-	(29.44)
T-Shirt	22.55	-	-	22.55
Student Body	(3,020.30)	-	-	(3,020.30)
Agenda Books	(26.05)	-	-	(26.05)
Misc. Fundraiser	-	-	-	-
DARE	(431.80)	-	-	(431.80)
Chromebook Damage	(180.00)	-	-	(180.00)
Total Equity Accounts	(16,728.22)	2,622.88	(27.17)	(14,132.51)

Total Asset Accounts	16,728.22	(2,622.88)	27.17	14,132.51
Total Equity Accounts	(16,728.22)	2,622.88	(27.17)	(14,132.51)
Grand Total	-	-	-	-

UPDATED 11.11.26

Lakeland Middle School - SBAA - October 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	33,112.51	17,877.78	(17,433.59)	33,556.70
Cash on Hand	500.00	-	-	500.00
Investment Cash	92,330.77	296.76	-	92,627.53
Total Asset Accounts:	125,943.28	18,174.54	(17,433.59)	126,684.23

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	93.80	264.93	(205.93)	152.80
Kindness Crew	(436.40)	-	-	(436.40)
Chromebook Damage	-	-	(20.00)	(20.00)
General	(32,625.53)	884.07	(1,861.76)	(33,603.22)
Lakeland Strong	(690.00)	595.00	(595.00)	
Faculty	7,140.68	45.00	-	7,185.68
Student Council	(11,627.63)	2,417.54	(1,456.05)	(10,666.14)
Student Activities	2,530.81	132.02	-	2,662.83
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	(10,107.98)	484.20	(320.00)	(9,943.78)
School Store	318.45	-	-	318.45
Clothing Closet	(6,517.12)	68.53	-	(6,448.59)
Athletic Activities	(62,835.54)	4,963.13	(4,947.15)	(62,819.56)
7th Grade Basketball	-	-	(70.00)	(70.00)
8th Grade Basketball	-	-	(35.00)	(35.00)
Cross Country	640.00	1,466.00	(1,725.00)	381.00
Track	-	-	-	-
Volleyball	-	872.40	-	872.40
Wrestling	-	-	(25.00)	(25.00)
Sponsors	-	-	-	-
Cheerleading	-	-	-	-

ASB/MISC	(3,794.02)	3,116.60	(4,060.00)	(4,737.42)
Gates	(1,130.19)	1,289.17	(2,808.65)	(2,649.67)
Officials/Wkrs	660.00	835.00	(45.00)	1,450.00
Total Equity Accounts	(125,943.28)	17,433.59	(18,174.54)	(125,994.23)
Total Asset Accounts	125,943.28	(17,433.59)	18,174.54	126,684.23
Total Equity Accounts	(125,943.28)	17,433.59	(18,174.54)	(126,684.23)
Grand Total	-	-	-	-

UPDATED 11.11.26

Timberlake Middle School - SBAA - October 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	51,684.02	6,877.83	(8,532.62)	50,029.23
Cash on Hand	300.00	-	-	300.00
Investment Cash	23,107.74	74.27	-	23,182.01
Total Asset Accounts:	75,091.76	6,952.10	(8,532.62)	73,511.24

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	122.57	182.44	(6.30)	298.71
Theatre/Theatre Club	(100.00)	-	-	(100.00)
Altruism	(843.80)	155.24	-	(688.56)
Amistad	(322.28)	155.24	-	(167.04)
Isibindi	(733.10)	155.25	-	(577.85)
Reveur	(1,020.46)	155.25	-	(865.21)
Chromebook Damage	(24.00)	-	-	(24.00)
General	(11,149.71)	2,528.59	(3,217.27)	(11,838.39)
Faculty	(68.35)	-	(103.28)	(171.63)
Student Council	(6,044.54)	399.58	(525.00)	(6,169.96)
Annual	(12,370.92)	10.19	(180.00)	(12,540.73)
ASB Cards	(16,060.75)	2,444.42	(700.00)	(14,316.33)
Library	(291.73)	50.00	-	(241.73)
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	(1,385.94)	840.00	-	(545.94)
Music	(1,209.84)	-	-	(1,209.84)
Student Recognition	100.00	-	-	100.00
Concessions	(1,705.45)	109.11	(514.25)	(2,110.59)
School Store	(622.43)	-	-	(622.43)
Athletic Activities	(12,394.79)	-	-	(12,394.79)
7th Grade Basketball	-	-	-	-

8th Grade Basketball	-	-	-	-
Cross Country	-	370.74	-	370.74
Track	(500.00)	-	-	(500.00)
Volleyball	110.00	680.00	-	790.00
Wrestling	-	200.00	-	200.00
Cheerleading	-	-	-	-
Gates	(7,227.37)	96.57	(1,706.00)	(8,836.80)
Total Equity Accounts	(75,091.76)	8,532.62	(6,952.10)	(73,511.24)
Total Asset Accounts	75,091.76	(8,532.62)	6,952.10	73,511.24
Total Equity Accounts	(75,091.76)	8,532.62	(6,952.10)	(73,511.24)
Grand Total	-	-	-	-

UPDATED 11.11.26

Lakeland High School - SBAA - October 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	99,244.49	48,839.49	(75,932.22)	72,151.76
Cash on Hand	3,500.00	-	-	3,500.00
Investment Cash	346,299.67	1,113.03	-	347,412.70
Total Asset Accounts:	449,044.16	49,952.52	(75,932.22)	423,064.46

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
AG Natural Resources	(1,264.76)	111.48	(495.00)	(1,648.28)
CC Service Fee	4,438.73	447.29	(768.75)	4,117.27
Game Club	(2.72)	-	-	(2.72)
Legacy/Legacy	(32,317.62)	-	-	(32,317.62)
Chromebook Damage	(12,985.00)	-	(394.00)	(13,379.00)
General	(23,930.01)	961.31	(6,113.03)	(29,081.73)
Lakeland Strong	(16,621.29)	134.39	-	(16,486.90)
Faculty	(2,178.68)	-	(25.71)	(2,204.39)
Student Council	(5,496.14)	2,897.54	(1,820.00)	(4,418.60)
Annual	(12,551.87)	6,706.16	(70.00)	(5,915.71)
Freshman Class	-	-	-	-
Sophomore Class	(367.27)	-	-	(367.27)
Junior Class	(156.02)	-	-	(156.02)
Senior Class	(4,601.69)	55.81	(1,231.00)	(5,776.88)
Library	(18,003.86)	179.52	(420.78)	(18,245.12)
Textbook Deposits	(3,164.04)	-	-	(3,164.04)
Textbook Fines	(122.35)	-	(12.50)	(134.85)
BPA	(7,295.80)	114.75	(30.00)	(7,211.05)
Touch of Gold	(593.57)	117.99	(301.90)	(777.48)
Newspaper	(898.87)	7,394.16	(3,957.12)	2,538.17
Art & Pottery	516.06	-	-	516.06
FCCLA	(330.56)	70.09	(507.00)	(767.47)
YEA	(14,764.68)	-	-	(14,764.68)
Shop Club	(15,628.61)	208.78	(300.00)	(15,719.83)

Hello Hawks	(5,163.21)	4,737.12	-	(426.09)
Music	(1,161.03)	714.84	(250.00)	(696.19)
Drama	(10,103.59)	-	-	(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)	174.93	-	(678.64)
Parking	(4,367.53)	226.65	(30.00)	(4,170.88)
Locker Fines	(86.27)	-	-	(86.27)
HOSA	(65.43)	-	-	(65.43)
Service LRN	(717.95)	-	-	(717.95)
Parker Toyota	(24,072.00)	-	(6,540.00)	(30,612.00)
Science	(755.14)	-	(200.00)	(955.14)
Robotics	(598.27)	-	-	(598.27)
Go On Challenge	(49,331.38)	1,119.84	(236.00)	(48,447.54)
The Social Bean	(420.79)	-	-	(420.79)
Key Club	(1,032.06)	232.50	(305.00)	(1,104.56)
Athletic Activities	(97,960.51)	16,176.64	(11.61)	(81,795.48)
Football	8,205.20	2,801.13	-	11,006.33
L Football	(10,230.24)	8,317.77	(3,902.63)	(5,815.10)
Baseball	-	-	-	-
L Baseball	(8,852.06)	-	(250.00)	(9,102.06)
Softball	-	-	-	-
L Softball	(1,928.99)	-	(450.00)	(2,378.99)
Boys Basketball	24.64	39.24	-	63.88
L Boys Basketball	(1,701.31)	-	-	(1,701.31)
Girls Basketball	272.50	592.82	-	865.32
L Girls Basketball	(7,122.24)	1,754.36	(150.00)	(5,517.88)
Boys Soccer	-	-	-	-
L Boys Soccer	(4,574.83)	358.43	-	(4,216.40)
Girls Soccer	1,621.81	-	-	1,621.81
L Girls Soccer	(1,401.68)	-	-	(1,401.68)
Cross Country	2,369.98	716.65	(1,949.98)	1,136.65
L Cross Country	(12,514.70)	2,262.84	-	(10,251.86)
Track	-	159.82	-	159.82

L Track	(6,569.46)	-	-	(6,569.46)
Volleyball	775.00	1,064.25	-	1,839.25
L Volleyball	(13,363.58)	6,148.87	(3,000.00)	(10,214.71)
Wrestling	-	-	-	-
L Wrestling	(6,061.11)	-	-	(6,061.11)
L Dist Wrestling	(934.08)	-	-	(934.08)
Tennis	-	-	-	-
Golf	1,112.64	377.80	-	1,490.44
L Golf	(4,281.92)	25.40	-	(4,256.52)
L Golf Tournament	-	-	-	-
L Sponsors	(955.00)	-	(800.00)	(1,755.00)
Cheerleading	-	-	-	-
L Cheerleading	8,704.31	1,752.20	(2,520.00)	7,936.51
ASB/MISC	(22,417.35)	2.27	(40.00)	(22,455.08)
Concessions	(2,469.58)	11,644.66	(14,374.10)	(5,199.02)
Vending-Soft Drinks	(1,213.72)	-	(452.91)	(1,666.63)
L Tennis	(1,710.16)	-	-	(1,710.16)
L Dance Club	(357.58)	-	-	(357.58)
L Swim Club	(3,120.06)	1,328.72	-	(1,791.34)
L Dist Cheer	1,684.29	-	-	-
Dance	-	-	-	-
Swim	1,421.34	260.74	-	1,682.08
Gates	(22,005.74)	645.96	(8,262.00)	(29,621.78)
Officials/Workers	25,910.00	3,115.00	-	29,025.00
Total Equity Accounts	(449,044.16)	86,150.72	(60,171.02)	(424,748.75)

Total Asset Accounts	449,044.16	(75,932.22)	49,952.52	423,064.46
Total Equity Accounts	(449,044.16)	86,150.72	(60,171.02)	(423,064.46)
Grand Total	-	10,218.50	(10,218.50)	-

UPDATED 11.11.26

Timberlake High School - SBAA - October 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	141,161.20	2,475.52	(50,814.53)	92,822.19
Cash on Hand	2,000.00	-	-	2,000.00
Investment Cash	205,114.42	659.24	-	205,773.66
Total Asset Accounts:	348,275.62	3,134.76	(50,814.53)	300,595.85

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	1,478.87	466.29	-	1,945.16
Special Project	(500.00)	-	-	(500.00)
Tiger Den	(6,889.15)	249.50	-	(6,639.65)
Legacy	(5,691.40)	644.19	-	(5,047.21)
Chromebook Damage	(6,429.74)	-	-	(6,429.74)
General	(17,610.77)	628.75	(659.24)	(17,641.26)
Faculty	(854.42)	-	-	(854.42)
Student Council	(3,678.14)	467.19	-	(3,210.95)
Annual	(26,615.73)	16,142.75	-	(10,472.98)
Freshman Class	-	182.28	-	182.28
Sophomore Class	(806.93)	296.06	(49.99)	(560.86)
Junior Class	(1,202.32)	46.77	-	(1,155.55)
Senior Class	(1,735.38)	410.22	-	(1,325.16)
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	(2,480.50)	353.89	-	(2,126.61)
FCCLA	(1,831.98)	316.00	-	(1,515.98)
Wood Shop	-	-	-	-
Music	(3,554.14)	408.98	-	(3,145.16)
Drama	-	-	-	-

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	(7,526.74)	8.50	-	(7,518.24)
Parker Toyota	-	-	-	-
Science	(113.20)	-	-	(113.20)
Math	(970.56)	-	-	(970.56)
NOT	(1,230.61)	-	-	(1,230.61)
School Store	(957.12)	-	-	(957.12)
Greenhouse	(489.49)	0.95	-	(488.54)
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	(33,450.98)	2,290.49	(2,237.59)	(33,398.08)
Athletic Activities	(4,110.98)	19.53	-	(4,091.45)
Football	(91,323.21)	660.83	(19.55)	(90,681.93)
L Football	349.67	-	-	349.67
Baseball	(11,210.36)	860.00	-	(10,350.36)
L Baseball	-	-	-	-
Softball	(10,009.71)	1,160.00	-	(8,849.71)
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	207.63	20.38	-	228.01
L Cross Country	135.00	-	-	135.00

Track	(4,745.56)	3,419.41	-	(1,326.15)
L Track	-	135.00	-	135.00
Volleyball	(2,457.42)	-	-	(2,457.42)
L Volleyball	888.16	-	-	888.16
Wrestling	(5,928.91)	1,905.29	(11.99)	(4,035.61)
L Wrestling	-	349.50	-	349.50
Golf	(4,682.59)	349.50	-	(4,333.09)
L Golf	-	-	-	-
L Golf Tournament	(725.47)	-	-	(725.47)
L Sponsors	(3,683.33)	-	-	(3,683.33)
Cheerleading	(21,619.10)	23.58	-	(21,595.52)
L Cheerleading	-	-	-	-
ASB/MISC	(20,693.22)	2,049.87	(126.39)	(18,769.74)
Concessions	(13,799.24)	1,528.39	-	(12,270.85)
Photography	94.96	2,073.32	(80.00)	
Vending-Soft Drinks	(0.01)	-	-	(0.01)
IML	(10,566.68)	5,669.66	-	(4,897.02)
Gates	(15,599.45)	814.75	-	(14,784.70)
Officials/Workers	12,765.00	10,700.00	(4,787.30)	18,677.70
Athletic Trainer	(3,372.72)	1,000.00	-	(2,372.72)
Total Equity Accounts	(348,275.62)	55,651.82	(7,972.05)	(302,684.13)
Total Asset Accounts	348,275.62	(50,814.53)	3,134.76	300,595.85
Total Equity Accounts	(348,275.62)	55,651.82	(7,972.05)	(300,595.85)
Grand Total	-	4,837.29	(4,837.29)	-

UPDATED 11.11.26

Mountain View Alternative School - SBAA - October 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	11,508.18	610.88	-	12,119.06
Investment Cash	10,596.87	34.06	-	10,630.93
Total Asset Accounts:	22,105.05	644.94	-	22,749.99

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
Chromebook Damage	(120.00)	-	-	(120.00)
General	(4,935.14)	-	(34.06)	(4,969.20)
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)	-	(110.88)	(971.50)
Drama	(234.83)	-	-	(234.83)
IDFY	(1,013.10)	-	(250.00)	(1,263.10)
Greenhouse	(226.71)	-		
Donations	(10,502.27)	-	(250.00)	(10,752.27)
Total Equity Accounts	(22,105.05)	-	(644.94)	(22,523.28)

Total Asset Accounts	22,105.05	-	644.94	22,749.99
Total Equity Accounts	(22,105.05)	-	(644.94)	(22,749.99)
Grand Total	-	-	-	-

UPDATED 11.11.26

Lakeland Joint School District Enrollment/Attendance Report ~ October 28, 2026

Enrollment

SCHOOL	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Previous Year	Variance	Previous Month	Variance
JOHN BROWN 101		61	59	71	56	67	57								371	363	8		371
SPIRIT LAKE 102		45	44	47	46	63	56								301	291	10		301
ATHOL 103		40	46	40	51	48	54								279	268	11		279
BETTY KIEFER 104		66	46	47	65	65	80								369	351	18		369
GARWOOD 105		70	69	70	65	84	86								444	404	40		444
TWIN LAKES 106	44	35	38	27	41	54	40								235	233	2		235
LAKELAND MIDDLE 201								233	249	240					722	709	13		722
TIMBERLAKE MIDDLE 202								149	145	154					448	440	8		448
LAKELAND HIGH 301											235	227	178	182	822	875	-53		822
TIMBERLAKE HIGH 401											153	123	117	108	501	515	-14		501
MOUNTAIN VIEW 491									3	8	9	36	46	56	158	158	0		158
TOTALS	**44**	**317**	**302**	**302**	**324**	**381**	**373**	**382**	**397**	**402**	**397**	**386**	**341**	**346**	**4,650**	**4,607**	**43**	**0**	**4,650**
PREVIOUS YEAR	43	281	300	356	360	341	272	403	385	370	405	365	368	401	4,607				
VARIANCE BY GRADE	1	36	2	-54	-36	40	101	-21	12	32	-8	21	-27	-55	43				

Attendance

SCHOOL	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Enroll	Variance	Percent
JOHN BROWN 101		61	57	70	50	63	55								356	371	15	95.96%
SPIRIT LAKE 102		41	42	46	46	61	56								292	301	9	97.01%
ATHOL 103		38	45	38	50	47	51								269	279	10	96.42%
BETTY KIEFER 104		62	44	46	59	61	76								348	369	21	94.31%
GARWOOD 105		67	66	68	61	80	84								426	444	18	95.95%
TWIN LAKES 106		33	37	27	41	50	38								226	235	9	96.17%
LAKELAND MIDDLE 201								229	246	236					711	722	11	98.48%
TIMBERLAKE MIDDLE 202								147	143	152					442	448	6	98.66%
LAKELAND HIGH 301											223	223	175	179	800	822	22	97.32%
TIMBERLAKE HIGH 401											149	123	117	107	496	501	5	99.00%
MOUNTAIN VIEW 492									3	7	8	36	40	56	150	158	8	94.94%
TOTALS	**0**	**302**	**291**	**295**	**307**	**362**	**360**	**376**	**392**	**395**	**380**	**382**	**332**	**342**	**4,516**	**4,650**	**134**	**97.12%**
Enrollment	44	317	302	302	324	381	373	382	397	402	397	386	341	346	4,694			
Total Absences by Grade	0	15	11	7	17	19	13	6	5	7	17	4	9	4	134			
Percent by Grade	0.00%	95.27%	96.36%	97.68%	94.75%	95.01%	96.51%	98.43%	98.74%	98.26%	95.72%	98.96%	97.36%	98.84%	97.15%			

**Report adjusted to not include Developmental Preschool in enrollment/attendance percentage, as students do not attend daily

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

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

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

LGIP Distribution Yield 2026/2027	
July 2026	3.83%
August 2026	3.84%
September 2026	3.91%
October 2026	4.00%
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	$ 22,913.16	$ -	38,111.84
211 - RETIREMENT	7,300.00	$ 2,740.43	$ -	4,559.57
220 - SOCIAL SECURITY	4,487.00	$ 1,538.58	$ -	2,948.42
230 - LIFE INSURANCE	32.00	$ 10.40	$ -	21.60
240 - HEALTH INSURANCE	10,500.00	$ 3,687.02	$ -	6,812.98
250 - EMPLOYEE ASSISTANCE PROGRAM	29.00	$ 9.44	$ -	19.56
270 - WORKER COMP	0.00	$ 681.67	$ -	(681.67)
311 - LEGAL FEES	18,000.00	$ 19,096.50	$ -	(1,096.50)
312 - AUDIT SERVICES	36,000.00	$ -	$ -	36,000.00
314 - PUBLISHING	1,000.00	$ -	$ -	1,000.00
380 - TRAVEL EXPENSE	2,000.00	-	-	2,000.00
390 - PURCHASED SERVICES	25,000.00	$ 3,250.00	$ -	21,750.00
410 - GENERAL SUPPLIES	4,000.00	$ 4,290.73	$ -	(290.73)
710 - INSURANCE	51,000.00	$ 50,808.67	$ -	191.33
	$ 220,373.00			$ 111,346.40

Updated 11.13.26

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	
311 - LEGAL	10/9/2026	ANDERSON, JULIAN & HULL, LLP	PROFESSIONAL SERVICES MAY - AUGUST, 2026	$ 4,358.50	
311 - LEGAL	10/9/2026	LYONS O'DOWD, PLLC	SEPTEMBER 2026 LEGAL SERVICES	$ 6,025.00	
			Total	$ 19,096.50	$ -

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

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

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

Object	Date	Vendor	Description	Expense	Open PO

390 - PURCHASED SERVICES	9/25/2026	TASB, INC	BOARDBOOK PREMIER SUBSCRIPTION 9.01.26 - 8.31.27	$ 3,250.00	
			Total	$ 3,250.00	$ -

Object	Date	Vendor	Description	Expense	Open PO
410 - GENERAL SUPPLIES	10/9/2026	CITI CARDS	TRUSTEES BACK TO SCHOOL CAKES	$ 755.73	
410 - GENERAL SUPPLIES	10/21/2026	BMO HARRIS BANK	(OWLLABS.COM) OWL RECORDING SYSTEM FOR BOARDROOM	$ 3,535.00	
			Total	$ 4,290.73	$ -

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

100 E 631000 - BOARD OF EDUCATION

LEGAL FEES BREAKDOWN

Date	Vendor	Expense	*Clerk*	*Records Requests*	*Board Chair*	*Policy*	*Personnel*	*Student*	*Emerick*	*Concrete*	*Bond/Levy*	*Contracts/Finance*
8/14/2026	ANDERSON, JULIAN & HULL, LLP	$ 521.00		*$164.00*	*$42.00*	*$315.00*						
8/14/2026	LYONS O'DOWD, PLLC	$ 4,427.50				*$267.50*		*$110.00*		*$4,050.00*		
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*
10/9/2026	ANDERSON, JULIAN & HULL, LLP	$ 4,358.50		*$543.00*			*$3,815.50*					
10/9/2026	LYONS O'DOWD, PLLC	$ 6,025.00					*$495.00*	*$5,530.00*				
		$ 19,096.50	$ -	$ 1,102.50	$ 106.50	$ 1,907.00	$ 4,310.50	$ 7,345.00	$ -	$ 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	$ 19,976.12	$ -	5,023.88
515000 440 - SECONDARY	25,000.00	$ 25,000.00	$ 4,812.47	$ -	20,187.53
	$ 50,000.00	$ 50,000.00			$ 25,211.41

Updated 11.13.26

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	
440 - CURRICULUM	10/9/2026	FOLLETT CONTENT SOLUTIONS	IBOB MIDDLE SCHOOL BOOKS	$ 83.84	
440 - CURRICULUM	10/9/2026	FOLLETT CONTENT SOLUTIONS	IBOB MIDDLE SCHOOL BOOKS	$ 38.88	
440 - CURRICULUM	10/9/2026	PERMA-BOUND	IBOB 2027 TITLES - BKE	$ 121.62	
440 - CURRICULUM	10/16/2026	REALLY GREAT READING CO, LLC	ELEMENTARY CURRICULUM, ONLINE LICENSES	$ 4,284.50	
440 - CURRICULUM	10/21/2026	BMO HARRIS BANK	(TPT) CURRICULUM	$ 500.97	
440 - CURRICULUM	10/23/2026	PERMA-BOUND	IBOB 2027 TITLES - BKE	$ 20.96	
440 - CURRICULUM	10/30/2026	REALLY GREAT READING CO, LLC	ELEMENTARY CURRICULUM, ONLINE LICENSES	$ 418.00	
440 - CURRICULUM	10/30/2026	REALLY GREAT READING CO, LLC	ELEMENTARY CURRICULUM, ONLINE LICENSES	$ 313.50	
440 - CURRICULUM	10/30/2026	STERLING TIES PUBLICATIONS	A RENDEZVOUS WITH IDAHO HISTORY - 40 COPIES	$ 2,075.00	
			Total	$ 19,976.12	$ -

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	
440 - CURRICULUM	10/9/2026	FOLLETT CONTENT SOLUTIONS	LIBRARY BOOKS FOR IBOB	$ 394.47	
440 - CURRICULUM	10/9/2026	FOLLETT CONTENT SOLUTIONS	LIBRARY BOOKS FOR IBOB	$ 78.68	
440 - CURRICULUM	10/16/2026	HOUGHTON MIFFLIN HARCOURT	MATH 180 WORKBOOKS - LMS	$ 2,262.00	
440 - CURRICULUM	10/16/2026	HOUGHTON MIFFLIN HARCOURT	MATH 180 WORKBOOKS - TMS	$ 1,479.00	
440 - CURRICULUM	10/30/2026	FOLLETT CONTENT SOLUTIONS	LIBRARY BOOK ORDER - MVA	$ 110.11	
440 - CURRICULUM	10/30/2026	FOLLETT CONTENT SOLUTIONS	LIBRARY BOOK ORDER - MVA	$ 20.99	
440 - CURRICULUM	11/10/2026	FOLLETT CONTENT SOLUTIONS	FREE THROWS FRIENDSHIP AND OT CHRONICLE	$ 37.98	
			Total	$ 4,812.47	$ -

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 neccessary
Siding Project - SLE Drip Edge	14,000.00		13,687.00	313.00	Completed	
Siding Project - Gutters SLE, AE	18,000.00		14,445.00	3,555.00	Completed	
Carpet - BKE (whole building)	100,000.00		-	100,000.00	Seeking Quotes	
Carpet - AE, GE, LHS, SLE (continuation)	220,000.00		-	220,000.00	Seeking Quotes	
VCT Tile - GE, BKE Cafeteria	40,000.00		-	40,000.00	Seeking Quotes	
LMS Carpet Abatement & Flooring	45,000.00	-	46,769.45	(1,769.45)	Completed	
~~LHS Tennis Courts~~	-	-	-	-	Cancelled	
LMS and LHS Fence Repairs/Replacement	50,000.00	-	43,385.78	6,614.22	Completed	
LHS Boiler Replacement	162,000.00	-	154,032.00	7,968.00	In Progress	
Total FY2025 Projects Budget	**1,330,472.13**	**-**	**895,541.78**	**420,348.13**		
Final Totals	**2,282,944.13**	**-**	**1,828,477.86**	**439,884.05**		

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	$ -	$ -	$ -	$ -	$ 3,566.09	$ (3,566.09)
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	$ 3,566.09	$ 16,328.08

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	$ -	$ -	$ -	$ 154,032.00	$ 7,968.00
Total Expenditures	$ 2,282,944.13	$ 117,734.99	$ 638,343.83	$ 778,609.15	$ 293,789.89	$ 454,466.27

updated 11.13.26

Fund 421 - Board Facility Projects

Updated 11.13.26

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	$ 151,806.42	$ 1,374,992.60
Total Revenues		$ 20,228,222.87	$ 814,352.62	$ 151,806.42	$ 21,194,381.91

EXPENDITURES	Budget	FY2025	FY2026	FY2027	Total
John Brown Elementary		$ 10,808.24	$ 1,727,293.94	$ 3,809,581.97	$ 5,547,684.15
Lakeland Middle School		$ 10,808.24	$ 1,782,902.85	$ 2,940,260.31	$ 4,733,971.40
Lakeland High School		$ 10,808.24	$ 1,083,573.26	$ 1,471,479.42	$ 2,565,860.92
Board Approved Transfers to General Fund		$ -	$ 650,000.00	$ -	$ 650,000.00
Total Expenditures	$ -	$ 32,424.72	$ 5,243,770.05	$ 8,221,321.70	$ 13,497,516.47
Ending Fund Balance		$ 20,195,798.15	$ (4,429,417.43)	$ (8,069,515.28)	$ 7,696,865.44

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
GINNO CONSTRUCTION CO	10/28/2026			$ 422,684.27		GMP-2 - JBE - HVAC, CLASSROOM FIXTURES, WINDOWS, SIDING, DOORS, ELECTRICAL
		$ 10,808.24	$ 1,727,293.94	$ 3,809,581.97	$ -	
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
GINNO CONSTRUCTION CO	10/28/2026			$ 25,339.18		GMP-3 - LMS PARKING LOT IMPROVEMENTS
GINNO CONSTRUCTION CO	10/28/2026			$ 137,789.80		GMP-2 - LMS - HVAC, ELECTRICAL, FIXTURES, GYM ROOF
		$ 10,808.24	$ 1,782,902.85	$ 2,940,260.31	$ -	
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
GINNO CONSTRUCTION CO	9/25/2026			$ 94,441.94		GMP-2 - LHS - HVAC, ELECTRICAL, BUILDING ROOF
		$ 10,808.24	$ 1,083,573.26	$ 1,471,479.42	$ -	

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

CITY OF ATHOL WATER 2026-27						
	WATER		IRRIGATION			
INVOICE	USAGE	AMOUNT	USAGE	AMOUNT	TOTAL	CK DATE
JULY 2026	0	100.00	525000	1,170.00	1,270.00	8.21.2026
AUG 2026	0	100.00	294000	1,458.00	1,558.00	9.04.2026
SEPT 2026	11	100.00	264000	648.00	748.00	10.09.2026
OCT 2026	16000	100.00	14000	200.00	300.00	10.30.2026
NOV 2026						
DEC 2026						
JAN 2027						
FEB 2027						
MAR 2027						
APR 2027						
MAY 2027						
JUNE 2027						
YTD TOTALS		400.00		3,476.00	3,876.00	

GEM STATE WATER / GARWOOD 2026-27						
	WATER READING		IRRIGATION READING			
INVOICE	BCS80	CHARGE	BCS70	CHARGE	TOTAL	CK DATE
JULY 2026	102541	161.12	610747	4,648.00	4,809.12	8.03.2026
AUG 2026	105034	147.00	731,614.00	3,745.27	3,892.27	9.04.2026
SEPT 2026	109707	207.88	793,150.00	1,938.99	2,146.87	10.09.2026
OCT 2026	116,048	258.65	793183	147.00	405.65	10.30.2026
NOV 2026						
DEC 2026						
JAN 2027						
FEB 2027						
MAR 2027						
APR 2027						
MAY 2027						
JUNE 2027						
YTD Total		774.65		10,479.26	11,253.91	

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	6897600	7027100	1295	757.40	10.30.2026
OCT 2026					
NOV 2026					
DEC 2026					
JAN 2027					
FEB 2027					
MAR 2027					
APR 2027					
MAY 2027					
JUNE 2027					
YTD Total				13918.78	

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		TLE SEWER - NOV 26		971.75	11.02.2026
DEC 2026					
JAN 2027					
FEB 2027					
MAR 2027					
APR 2027					
MAY 2027					
JUNE 2027					
YTD TOTAL				4,858.75	

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		56.00					
SLE (102)	10.01	57.00	58.00	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	97.00	58.00				
THS Irrig (009)	606.01	6,285.00		9,321.00		2,409.00		57.00					
THS Irrig (009)	615.01	2,295.00		2,379.00		1,230.00		57.00					
THS Conc (401)	616.01	57.00	58.00	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	108.00	123.11				
TMS Irrig (010)	715.01	3,615.00		5,259.00		2,145.00		57.00					
		13,783.00	232.00	18,765.00	232.00	6,954.00	549.89	546.00	297.11	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**		**843.11**		**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	2289.56								
AE OUT BUILDING	44.66	47.58	51.55	54.58								
AE SEC LIGHT	22.82	22.82	22.82	22.82								
103 AE	1,191.84	1,324.47	1,648.34	2,366.96	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	1,737.86								
PAID	**2,175.49**	**2,071.25**	**2,799.62**	**4,104.82**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
CHK DATE	8.03.2026	8.28.2026	9.25.2026	10.28.2026								

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	16.77	76.00	18.00	79.00				
TRAN (002)	7.1660.1	25.84	101.52	37.84	305.68	30.34	178.08	29.25	119.50				
Food Serv	7.1610.1	63.61	318.44	62.11	292.92	77.86	560.88	77.40	484.00				
JBE (101)	7.1620.1	45.61	76.00	49.36	76.00	76.36	535.36	67.00	308.50				
JBE Annex(101)	7.1630.1	46.36	76.00	47.11	76.00	52.36	127.04	58.20	160.00				
BKE (104)	7.1580.1	73.23	76.00	73.23	76.00	81.48	165.32	90.75	227.50				
BKE Irrig (104)	4.1585.1	1,643.35		398.08		136.75							
LMS (201)	7.1670.1	89.73	305.68	149.73	1,326.48	168.48	1,645.48	121.95	754.00				
LMS Field (013)	4.1650.1	541.30		594.31		225.10							
LHS (301)	7.1570.1	103.98	548.12	103.23	535.36	112.23	688.48	116.35	659.50				
LHS Irrig (007)	4.0616.1	191.32		281.53		233.17							
LHS Field (008)	4.1600.1	801.70		806.35		496.66							
LHS FBF RR	7.0002.1		76.00		76.00		76.00		80.00				
MVAS (491)	7.1590.1	227.53	76.00	215.44	76.00	149.05	76.00	53.66	79.00				
Soccer Fld (005)	4.0000.1	123.73		140.47		118.15							
JBE Irrig (101)	4.0048.01	122.97		96.00		123.90							
LHS (301)	4.1686.01	129.21		248.25		155.25							
LMS Concession (201)	7.0005.01	20.59	76.00	20.59	76.00	22.09	76.00	23.65	79.00				
		4,266.08	1,805.76	3,339.65	2,992.44	2,276.00	4,204.64	656.21	3,030.00	0.00	0.00	0.00	0.00
CHECK DATE /	**TOTAL**	8.14.2026	**6,071.84**	9.14.2026	**6,332.09**	10.15.2026	**6,480.64**		**3,686.21**		**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	

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		394.92				
TLE LITE (106)		25.30		25.40		26.88		27.86				
BKE (104)	108.62	511.94	104.05	486.22	110.78	1,033.39	203.56	1,267.51				
DO (001)	20.79	431.84	20.20	399.74	23.13	404.45	60.67	356.49				
LMS FBF (201)		20.20		20.20		36.57		40.57				
JBE (101)	84.52	913.58	90.14	1,261.84	119.14	2,146.75	281.59	3,232.27				
COM GRDN (101)		20.60		20.51		20.56		20.55				
LMS (201)	20.20	1,846.07	21.97	1,773.27	37.45	3,185.09	134.31	4,448.17				
LMS SIGN (201)		38.01		36.42		35.79		34.86				
GE (105)	97.50		95.64		98.81		161.31					
SLE (102)		820.32		916.70		1,417.57		2,143.16				
TLE (106)	120.00	3,447.31	105.82	2,747.77	216.64	3,731.00	425.14	3,551.31				
TMS (202)	131.04	4,790.81	97.17	4,621.95	235.66	5,572.62	877.52	6,090.56				
THS (401)	97.79	8,182.01	95.40	7,879.78	124.29	9,359.32	376.87	8,914.59				
THS GNRT (401)	20.86		20.20		20.86		20.86					
AE (103)	25.25		21.16		23.50		70.25					
LHS (301)	133.32	7,335.54	103.46	6,591.05	282.97	8,457.31	2,105.07	9,007.44				
SOCC FLD (005)		27.82		31.64		32.10		44.90				
MAINT (003)	20.20	285.45	20.20	267.22	22.57	229.09	75.47	240.01				
TRAN (002)	20.20	148.46	20.20	151.13	25.56	176.59	104.00	237.70				
GARG HTR (002)		63.12		39.27		59.87		640.94				
MVAS (491)	97.20	438.07	87.14	275.76	90.08	391.36	333.79	304.18				
FOOD SVC	111.73	836.6	103.42	600.67	139.73	1114.51	371.27	1265.52				
SUB TOTAL	1,109.22	30,283.36	1,006.17	28,300.24	1,571.17	37,805.93	5,601.68	42,263.51	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**	10.30.2026	**47,865.19**		**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**