LJSD Board of Trustees
Financial Report - October 15, 2025

Updates:

- Summer Bilski is doing an excellent job as our new Transportation Director. She has been responsive to parent concerns and is keeping operations running smoothly despite being down two office positions.
- We have hired Michael DeBrunner as the new Assistant Transportation Supervisor. Michael joins us from the Post Falls School District and brings extensive knowledge of our current routing software. He also holds a CDL and is eager to join the Transportation team.
- We have not yet been able to fill the SPED/Athol route driver position. The opening remains posted on our website and has been shared on social media. This is a high-priority vacancy, and we continue to seek qualified applicants.
- I would like to extend my appreciation to the Finance Team, Chelsea, Morgan, and Annette, for their outstanding work. This year's audit process was extremely smooth thanks to their preparation, organization, and professionalism. They consistently ensure our accounts are reconciled, adhere to internal controls, and identify process improvements. Their expertise makes their complex work appear effortless.
- A reminder that the Finance and Human Resources Departments are currently transitioning from Skyward to Qmlativ, Skyward's new cloud-based platform. This conversion is required to meet updated state reporting requirements that will no longer be supported by the legacy Skyward system. We are on track to go live in February.

Clarification from Previous Meetings:

- **Farm Lease** - We do not currently have an active farm lease in place. I have spoken with the farmer, and at this time, he has no plans to farm the property as his adjacent parcels are for sale. If he decides to resume operations, we will reinstate the lease.
- **Adjacent Property** - The 8.53-acre parcel adjacent to our land by KTEC is being sold for $4.2M.
- **Architects West Expenses** - Please see the attached breakdown of Architects West expenses to date. These expenses will be incorporated into the Bill Breakout in future reports.
- **LMS Water/Sewer Credit** - The City of Rathdrum issued a $37,221.85 credit to our Lakeland Middle School water/sewer account. Because the leak occurred in a line outside the building, the city was able to adjust our billing. The credit was calculated based on our typical usage from the same period last year and has already been applied to our account.
- **Tech/Communications Request** - We are finalizing the Technology/Communications request, which will be available for review at the next board meeting.

LJSD Board of Trustees
Financial Report - October 15, 2025

Standing Information Requests:

- September 2025 Monthly Financial Report
- September 2025 SBAA Financial Report
- LGIP Distribution Yield
- FY26 Board of Education Detail
- FY26 Curriculum Expenditures
- FY26 Fund 420 - Plant Facility Levy Tracking
- FY26 Fund 421 - Board Facility Projects Detail
- Architects West Breakout

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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	4,340,735	23,424,719	27,765,454	4,521,455	25,043,029	29,564,484
Local Revenue	4,191,695	1,136,000	5,327,695	182,933	274,925	457,858
County Revenue	-	-	-	-	-	-
State Revenue	40,884,101	862,279	41,746,380	21,662,143	6,462	21,668,605
Federal Revenue	120,000	3,252,908	3,372,908	-	9,574	9,574
Other Sources	-	-	-	-	-	-
Transfers	722,761	90,000	812,761	-	171,068	171,068
Total Revenues	50,259,292	28,765,906	79,025,198	26,366,530	25,505,058	51,871,589

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	29,877,523	2,122,725	32,000,248	3,433,345	109,448	3,542,793
Benefits	10,929,459	800,153	11,729,612	1,548,597	56,104	1,604,701
Purchased Services	3,174,275	994,000	4,168,275	766,759	291,372	1,058,132
Supplies & Materials	1,517,739	1,286,579	2,804,318	554,437	374,508	928,945
Capital Outlay	-	6,544,110	6,544,110	-	503,499	503,499
Debt Retirement	-	-	-	-	-	-
Insurance & Judgements	366,016	10,000	376,016	424,524	702	425,226
Transfers	90,000	722,761	812,761	171,068	-	171,068
Contingency Reserve	-	-	-	-	-	-
Unappropriated Balances	4,304,280	16,285,578	20,589,858	19,467,801	24,169,424	43,637,225
Total Expenditures	50,259,292	28,765,906	79,025,198	26,366,530	25,505,058	51,871,589

updated 10.10.25

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

	Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	4,340,735	4,340,735	-	-	*4,521,455*	
Revenues:						
PROPERTY TAX REVENUE	5,520,000	3,519,195	22,576	-	77,846	98%
LEVY - TORT	182,500	182,500	313	-	1,095	99%
PENALTY AND INTEREST	-	-	3,726	-	14,424	0%
INTEREST REVENUE	335,000	335,000	53,750	-	77,067	77%
TRANSPORTATION FEES	110,000	110,000	12,030	-	12,030	89%
OTHER LOCAL REVENUE	45,000	45,000	434	-	471	99%
STATE BASE SUPPORT	29,309,519	29,309,519	-	-	17,609,966	40%
STATE TRANSPORTATION REIMBURSEMENT	1,751,159	1,751,159	-	-	-	100%
STATE REVENUE - BENEFIT APPORTIONMENT	4,100,898	4,100,898	-	-	-	100%
OTHER STATE REVENUE	3,562,156	5,611,751	4,003,387	-	4,052,177	28%
REVENUE IN LIEU OF TAXES	75,774	75,774	-	-	-	100%
OTHER SCHOOL REVENUE - ONE TIME MONEY	35,000	35,000	-	-	-	100%
REVENUE FROM FEDERAL SOURCES	120,000	120,000	-	-	-	100%
INTEFUND TRANSFERS	315,000	722,761	-	-	-	
Total Revenues	45,462,006	45,918,557	4,096,216		21,845,076	
Total Revenues and Fund Balance	49,802,741	50,259,292			26,366,530	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	7,346,141	7,346,141	696,196	-	704,700	90%
	Benefits	2,560,023	2,560,023	345,637	-	348,928	86%
	Purchased Services	3,000	3,000	129	10,893	135	96%
	Supplies and Materials	99,520	148,310	32,565	11,399	90,327	39%
SECONDARY PROGRAM	Salaries	8,016,237	8,016,237	578,714	-	589,739	93%
	Benefits	2,840,592	2,840,592	280,905	-	282,081	90%
	Purchased Services	355,000	427,761	896	208,627	206,478	52%
	Supplies and Materials	157,283	492,283	19,021	34,122	344,137	30%
ALTERNATIVE SCHOOL PROGRAM	Salaries	616,230	616,230	48,580	-	45,765	93%
	Benefits	226,820	226,820	23,030	-	21,616	90%
	Purchased Services	1,454	1,454	-	383	1,402	4%
	Supplies and Materials	6,731	6,731	278	500	278	96%
SPECIAL EDUCATION PROGRAM	Salaries	2,838,512	2,838,512	253,584	-	241,106	92%
	Benefits	1,380,760	1,380,760	123,252	-	120,156	91%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	-	-	0%

SPECIAL EDUCATION PRESCHOOL	Salaries	92,159	92,159	10,059	-	10,059	89%
	Benefits	29,227	29,227	5,386	-	5,386	82%
GIFTED/TALENTED PROGRAM	Salaries	92,836	92,836	7,736	-	7,736	92%
	Benefits	30,697	30,697	3,207	-	3,207	90%
	Purchased Services	1,500	1,500	-	-	-	100%
	Supplies and Materials	3,500	3,500	-	3,430	-	100%
INTERSCHOLASTIC ACTIVITY PROG	Salaries	1,107,998	1,107,998	103,585	-	140,576	87%
	Benefits	257,750	257,750	29,989	-	35,913	86%
	Purchased Services	486,500	486,500	17,976	57,445	25,106	95%
	Supplies and Materials	143,000	143,000	18,824	14,075	35,847	75%
SUMMER SCHOOL PROGRAM	Salaries	70,000	70,000	-	-	78,853	-13%
	Benefits	14,412	14,412	-	-	16,845	-17%
GUIDANCE & HEALTH PROGRAM	Salaries	1,696,357	1,696,357	136,677	-	136,675	92%
	Benefits	573,745	573,745	63,043	-	63,043	89%
	Purchased Services	2,750	2,750	52	-	52	98%
	Supplies and Materials	17,000	17,000	-	650	889	95%
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	617,373	617,373	47,960	-	47,958	92%
	Benefits	225,265	225,265	21,631	-	21,588	90%
	Purchased Services	65,000	65,000	2,142	-	2,260	97%
	Supplies and Materials	3,500	3,500	102	-	105	97%
INSTRUCTIONAL IMPROVEMENT	Salaries	9,000	9,000	17	-	17	100%
	Benefits	3,142	3,142	173	-	173	94%
	Purchased Services	60,000	60,000	3,794	4,747	26,713	55%
	Supplies and Materials	10,000	10,000	-	-	-	100%
LIBRARY-EDUCATIONAL MEDIA	Salaries	308,365	308,365	26,467	-	27,536	91%
	Benefits	145,961	145,961	14,489	-	14,713	90%
	Purchased Services	10,000	10,000	-	-	11,677	-17%
	Supplies and Materials	5,000	5,000	82	331	82	98%
INSTRUCTIONAL RELATED TECH	Salaries	188,452	188,452	12,931	-	24,679	87%
	Benefits	70,219	70,219	7,264	-	13,793	80%
	Purchased Services	18,000	18,000	317	-	15,559	14%
	Supplies and Materials	5,000	5,000	684	279	809	84%
BOARD OF EDUCATION	Salaries	58,656	58,656	4,888	-	19,454	67%
	Benefits	21,347	21,347	1,723	-	6,983	67%
	Purchased Services	76,000	76,000	13,971	350	18,513	76%
	Supplies and Materials	4,000	4,000	-	650	298	93%
	Insurance	43,847	43,847	-	-	50,856	-16%
DISTRICT ADMINISTRATION PROG	Salaries	702,252	702,252	73,664	-	226,894	68%
	Benefits	233,852	233,852	30,486	-	77,636	67%
	Purchased Services	22,000	22,000	479	1,952	7,919	64%
	Supplies and Materials	35,000	35,000	433	858	29,718	15%
SCHOOL ADMINISTRATION PROGRAM	Salaries	2,390,837	2,390,837	199,371	-	469,401	80%
	Benefits	811,765	811,765	97,504	-	187,697	77%
	Purchased Services	-	-	-	-	-	100%
	Supplies and Materials	26,664	26,664	1,559	2,231	1,660	94%
BUSINESS OPERATIONS PROGRAM	Salaries	315,563	315,563	17,022	-	51,325	84%
	Benefits	95,369	95,369	8,918	-	20,685	78%
	Purchased Services	71,500	71,500	1,050	35,104	6,237	91%
	Supplies and Materials	-	-	-	-	-	0%
ADMINISTRATIVE TECHNOLOGY PROG	Salaries	199,701	199,701	13,298	-	39,895	80%
	Benefits	71,293	71,293	5,809	-	14,372	80%

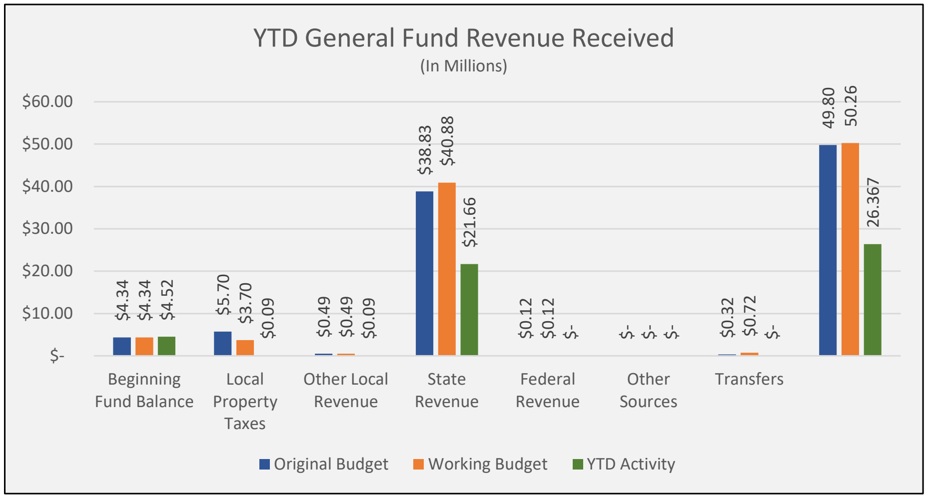
	Purchased Services	30,000	30,000	-	-	12,754	57%
	Supplies and Materials	500	500	-	-	627	-25%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	981,367	981,367	69,636	-	156,517	84%
	Benefits	429,811	429,811	42,513	-	72,692	83%
	Purchased Services	1,204,760	1,204,760	116,669	-	250,986	79%
	Supplies and Materials	100,000	100,000	1,138	13,908	13,164	87%
	Insurance	238,292	238,292	-	-	276,383	-16%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Salaries	806,528	806,528	71,493	-	219,728	73%
	Benefits	310,000	310,000	36,078	-	88,189	72%
	Purchased Services	212,000	212,000	17,432	36,398	88,783	58%
	Supplies and Materials	150,000	150,000	5,690	96,712	17,450	88%
MAINTENANCE / GROUNDS	Purchased Services	156,500	156,500	-	35,085	10,804	93%
	Supplies and Materials	-	-	-	1,000	1,119	-100%
SECURITY/SAFETY PROGRAM	Salaries	192,989	192,989	16,658	-	14,997	92%
	Benefits	60,750	60,750	6,829	-	6,504	89%
	Purchased Services	263,000	263,000	28,309	288,334	69,266	74%
	Supplies and Materials	12,500	12,500	1,375	5,801	4,545	64%
TRANSPORTATION-PUPIL TO SCHOOL	Salaries	1,229,970	1,229,970	101,189	-	179,736	85%
	Benefits	520,400	520,400	91,336	-	126,396	76%
	Purchased Services	60,550	60,550	2,641	8,048	12,117	80%
	Supplies and Materials	353,750	353,750	10,636	31,872	13,328	96%
	Insurance	41,938	41,938	-	-	48,642	-16%
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	56	-	56	94%
	Insurance	41,939	41,939	-	-	48,643	-16%
Total Expenditures		**45,408,460**	**45,865,011**	**4,027,229**	**905,185**	**6,727,662**	85%
Excess (deficiency) of Revenues over (under) expenditures		**53,546**	**53,546**	**68,987**	**(905,185)**	**15,117,414**	
Other Financing Sources (uses)							
PROCEEDS FROM SALE OF CAPITAL ASSET		-	-	-	-	-	0%
TRANSFER IN		-	-	-	-	-	0%
TRANSFER OUT		(90,000)	(90,000)	-	-	(171,068)	-153%
Total Other Financing Sources (uses)		**(90,000)**	**(90,000)**	**-**	**-**	**(171,068)**	
Net Change in Fund Balance		**(36,454)**	**(36,454)**	**68,987**	**(905,185)**	**14,946,346**	

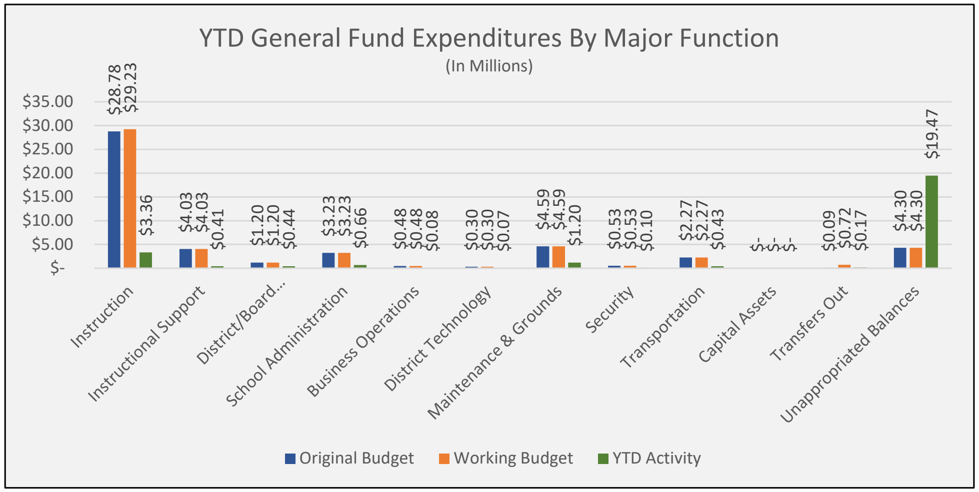
Estimated Ending Fund Balance **$19,467,801**

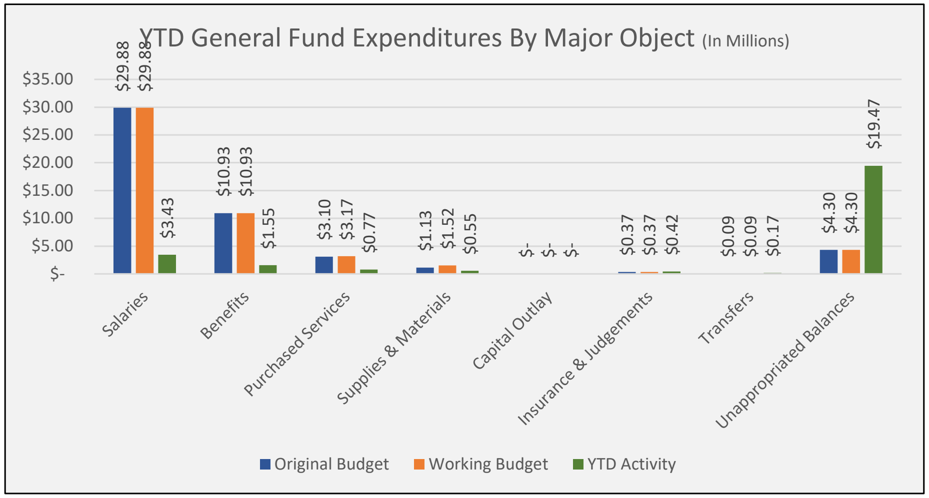
*Estimated Fund Balance - this number will fluctuate monthly as revenue is received and expenses are incurred. Please note that future expenses for payroll are not reflected in this number.

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

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







Lakeland Joint School District #272 - 2025-2026

Summary of All Funds - September 2025

Fund	Description	Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Debt Retirement	Transfers	Total Year to Date (YTD)	Working Budget	YTD Activity as a Percentage of Budget
100	General Fund	3,433,345	1,548,597	766,759	554,437	-	424,524	-	171,068	6,898,729	45,955,011	15%
220	Federal Forest Fund	-	-	3,000	-	-	-	-	-	3,000	13,000	23%
231	Facility Funds - Local Sources	499	96	4,147	15	788	-	-	-	5,546	830,000	1%
232	BASE	11,373	6,702	812	3,118	-	-	-	-	22,004	236,570	9%
243	CTE - State	-	-	297	5,579	-	-	-	-	5,876	151,728	4%
244	Gifted & Talented	-	-	-	-	-	-	-	-	-	-	0%
245	State Technology	-	-	96,862	308,410	-	-	-	-	405,272	595,000	68%
246	Safe & Drug Free Schools	-	-	-	-	-	-	-	-	-	55,300	0%
248	Misc. Grants	-	-	80	7,553	-	-	-	-	7,633	10,000	76%
249	SRO Grant	-	-	-	-	-	-	-	-	-	48,000	100%
251	Federal Title I	34,464	20,040	-	401	-	-	-	-	54,904	947,712	6%
257	Federal Special Education (Title VI-B, IDEA)	52,810	25,509	400	15,725	-	-	-	-	94,444	909,639	10%
258	Federal Special Education (IDEA Preschool)	(0)	-	-	-	-	-	-	-	(0)	24,114	0%
260	Medicaid	-	-	-	-	-	-	-	-	-	605,000	0%
261	Federal Title IV (Student Support)	(0)	0	-	-	-	-	-	-	0	33,074	0%
263	Federal CTE (Carl Perkins)	2,913	936	-	-	-	-	-	-	3,849	61,299	6%
265	Special Education Mini-Grants - Federal	-	-	-	-	-	-	-	-	-	-	100%
271	Federal Title II	7,390	2,821	16,400	-	-	-	-	-	26,610	112,070	24%
290	Child Nutrition	-	-	57,750	28,810	-	702	-	-	87,262	1,459,700	6%
310	Debt Service	-	-	-	-	-	-	-	-	-	-	0%
420	Plant Facility Fund	-	-	111,624	4,851	436,523	-	-	-	552,998	550,000	101%
421	Board Facility Projects	-	-	-	-	-	-	-	-	-	89,000	0%
422	Land Reserve	-	-	-	-	-	-	-	-	-	-	0%
424	Bus Depreciation Fund	-	-	-	-	-	-	-	-	-	456,110	0%
436	School District Modernization Fund	-	-	-	-	19,426	-	-	-	19,426	-	0%
	Total Expenditures	3,542,793	1,604,701	1,058,132	928,898	456,738	425,226	0	171,068	8,187,555	53,142,327	15%

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

	Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	46,500	46,500	-	-	*48,195*	
Revenues:						
LOCAL TAX REVENUE	-	-	-	-	-	
Total Revenues	0	0	0		0	
Total Revenues and Fund Balance	46,500	46,500			48,195	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
BUILDING MAINTENANCE - EQUIP & CAPITAL	Supplies and Materials	-	-	-	-	-	0%
	Equipment/Capital Expenditures	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		**33,500**	**33,500**			**$ 45,195**	

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

	Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	846,272	846,272	-	-	*1,039,718*	
Revenues:						
OTHER LOCAL REVENUE	-	-	5,866	-	6,100	
OTHER LOCAL REVENUE - THS FIELDHOUSE	-	-	2,429	-	4,943	
OTHER LOCAL REVENUE - LHS FIELDHOUSE	-	-	740	-	1,490	
Total Revenues	0	0	9,035	0	12,533	
Total Revenues and Fund Balance	846,272	846,272			1,052,251	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ADMIN TECH SERVICES	Purchased Services	-	-	4,147	-	4,147	-100%
	Supplies and Materials	-	-	32	-	48	-100%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	-	-	-	-	499	-100%
	Benefits	-	-	-	-	96	-100%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Supplies and Materials	-	-	15	35	15	0%
CAPITAL ASSETS	Equipment/Capital Expenditures	830,000	830,000	-	-	788	100%
Total Expenditures		**830,000**	**830,000**	**4,194**	**35**	**5,593**	
Revenues Less Expenditures		**-830,000**	**-830,000**	**4,841**	**-35**	**6,940**	
Ending Fund Balance *Estimated		**16,272**	**16,272**			**$1,046,657**	

*THS Fieldhouse Expenses are reported under Capital Assets

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

	Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	109,000	109,000	-	-	*136,281*	
Revenues:						
OTHER LOCAL REVENUE	191,000	191,000	3,992	-	4,120	98%
Total Revenues	191,000	191,000	3,992		4,120	
Total Revenues and Fund Balance	300,000	300,000			140,401	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
OTHER SUPPORT & SERVICE PROGRAM	Salaries	167,332	167,332	10,305	-	11,373	93%
	Benefits	62,638	62,638	6,491	-	6,702	89%
	Purchased Services	3,000	3,000	293	350	812	73%
	Supplies and Materials	3,600	3,600	3,118	1,010	3,118	13%
Total Expenditures		**236,570**	**236,570**	**20,208**	**1,360**	**22,004**	
Revenues Less Expenditures		**-45,570**	**-45,570**	**-16,216**	**-1,360**	**-17,884**	
Ending Fund Balance *Estimated		**63,430**	**63,430**			**$118,397**	

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

	Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
PROF TECH PROGRAM REVENUE	151,729	151,729	-	-	-	
Total Revenues	151,729	151,729	0		0	
Total Revenues and Fund Balance	151,729	151,729			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Purchased Services	-	-	297	3,378	297	-100%
	Supplies and Materials	140,746	140,746	4,291	17,131	4,325	97%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	10,982	10,982	1,254	675	1,254	89%
Total Expenditures		**151,728**	**151,728**	**5,842**	**21,184**	**5,876**	
Revenues Less Expenditures		**1**	**1**	**-5,842**	**-21,184**	**-5,876**	
Ending Fund Balance *Estimated		**1**	**1**			**$ (5,876)**	

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

	Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	4,363	4,363	-	-	*4,364*	
Revenues:						
	-	-	-	-	-	
Total Revenues	0	0	0		0	
Total Revenues and Fund Balance	4,363	4,363			4,364	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
GIFTED/TALENTED PROGRAM	Purchased Services	1,000	1,000	-	-	-	0%
	Supplies & Materials	250	250	-	-	-	0%
Total Expenditures		**1,000**	**1,000**	**0**	**0**	**0**	
Revenues Less Expenditures		**-1,000**	**-1,000**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**3,363**	**3,363**			**$ 4,364**	

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

	Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	250,000	250,000	-	-	*401,509*	
Revenues:						
OTHER STATE SUPPORT	434,000	434,000	-	-	-	
Total Revenues	434,000	434,000	0		0	
Total Revenues and Fund Balance	684,000	684,000			401,509	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
INSTRUCTIONAL RELATED TECH	Purchased Services	30,000	30,000	-	581	7,391	75%
	Supplies and Materials	565,000	565,000	47,990	14,140	308,410	45%
ADMIN TECH SERVICES	Purchased Services	-	-	-	46,409	89,471	-100%
Total Expenditures		**595,000**	**595,000**	**47,990**	**61,130**	**405,272**	
Revenues Less Expenditures		**-161,000**	**-161,000**	**-47,990**	**-61,130**	**-405,272**	
Ending Fund Balance *Estimated		**89,000**	**89,000**			**$ (3,762)**	

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

		Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	
Revenues:							
OTHER STATE SUPPORT		55,300	55,300	-	-	-	
Total Revenues		55,300	55,300	0		0	
Total Revenues and Fund Balance		55,300	55,300			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECURITY/SAFETY	Purchased Services	55,300	55,300	-	-	-	100%
Total Expenditures		**55,300**	**55,300**	**0**	**0**	**0**	
Revenues Less Expenditures		**0**	**0**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**0**	**0**			**$ -**	

*The Rathdrum PD SRO contract is charged to this fund

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

	Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	31,174	31,174	-	-	*57,414*	
Revenues:						
OTHER LOCAL REVENUE	-	-	3,000	-	7,500	
OTHER STATE SUPPORT	-	-	1,303	-	1,303	
Total Revenues	0	0	4,303		8,803	
Total Revenues and Fund Balance	31,174	31,174			66,217	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Purchased Services	-	-	-	1,925	-	0%
	Supplies and Materials	7,000	7,000	-	900	-	100%
SECONDARY PROGRAM	Purchased Services	-	-	80	-	80	-100%
	Supplies and Materials	3,000	3,000	7,423	4,832	7,423	-147%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	-	-	-	500	-	0%
DISTRICT ADMINISTRATION PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	130	116	130	-100%
Total Expenditures		**10,000**	**10,000**	**7,633**	**8,273**	**7,633**	
Revenues Less Expenditures		**-10,000**	**-10,000**	**-3,330**	**-8,273**	**1,170**	
Ending Fund Balance *Estimated		**21,174**	**21,174**			**$ 58,585**	

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

		Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	*23,669*	
Revenues:							
OTHER STATE SUPPORT		48,000	48,000	-	-	-	
Total Revenues		48,000	48,000	0		0	
Total Revenues and Fund Balance		48,000	48,000			23,669	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECURITY/SAFETY PROGRAM	Purchased Services	48,000	48,000	-	-	-	
Total Expenditures		**48,000**	**48,000**	**0**	**0**	**0**	
Revenues Less Expenditures		**0**	**0**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**0**	**0**			**$ 23,669**	

**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 - 2025-2026 - Period Ended September 30, 2025

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

	Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
FEDERAL REVENUE	947,712	947,712	-	-	-	
Total Revenues	947,712	947,712	0		0	
Total Revenues and Fund Balance	947,712	947,712			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	652,727	652,727	33,579	-	34,464	95%
	Benefits	294,985	294,985	19,883	-	20,040	93%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	401	-	401	-100%
Total Expenditures		**947,712**	**947,712**	**53,863**	**0**	**54,904**	
Revenues Less Expenditures		**0**	**0**	**-53,863**	**0**	**-54,904**	
Ending Fund Balance *Estimated		**0**	**0**			**$ (54,904)**	

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

	Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
FEDERAL REVENUE	909,639	909,639	24	-	24	
Total Revenues	909,639	909,639	24		24	
Total Revenues and Fund Balance	909,639	909,639			24	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	683,164	683,164	52,810	-	52,810	92%
	Benefits	226,475	226,475	25,475	-	25,509	89%
	Purchased Services	-	-	400	-	400	-100%
	Supplies and Materials	-	-	15,725	7,463	15,725	-100%
Total Expenditures		**909,639**	**909,639**	**94,411**	**7,463**	**94,444**	
Revenues Less Expenditures		**0**	**0**	**-94,386**	**-7,463**	**-94,420**	
Ending Fund Balance *Estimated		**0**	**0**			**$ (94,420)**	

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

	Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
FEDERAL REVENUE	24,114	24,114	-	-	-	
Total Revenues	24,114	24,114	0		0	
Total Revenues and Fund Balance	24,114	24,114			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PRESCHOOL	Salaries	17,362	17,362	-	-	(0)	100%
	Benefits	6,752	6,752	-	-	-	100%
Total Expenditures		**24,114**	**24,114**	**0**	**0**	**0**	
Revenues Less Expenditures		**0**	**0**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**0**	**0**			**$ 0**	

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

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

	Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
EARNINGS ON INVESTMENTS	-	-	384	-	919	
FEDERAL REVENUE	515,000	515,000	-	-	-	
TRANSFERS INTERFUND	90,000	90,000	-	-	171,068	
Total Revenues	605,000	605,000	384		171,987	
Total Revenues and Fund Balance	605,000	605,000			171,987	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	444,058	444,058	-	-	-	100%
	Benefits	160,942	160,942	-	-	-	100%
Total Expenditures		**605,000**	**605,000**	**0**	**0**	**0**	
Revenues Less Expenditures		**0**	**0**	**384**	**0**	**171,987**	
Ending Fund Balance *Estimated		**0**	**0**			**$171,987**	

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

	Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
FEDERAL REVENUE	33,074	33,074	-	-	-	
Total Revenues	33,074	33,074	0		0	
Total Revenues and Fund Balance	33,074	33,074			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
GUIDANCE/HEALTH	Salaries	24,563	24,563	-	-	(0)	0%
	Benefits	8,511	8,511	-	-	0	0%
Total Expenditures		**33,074**	**33,074**	**0**	**0**	**0**	
Revenues Less Expenditures		**0**	**0**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**0**	**0**		**$**	**(0)**	

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

	Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
FEDERAL REVENUE	61,299	61,299	-	-	-	
Total Revenues	61,299	61,299	0		0	
Total Revenues and Fund Balance	61,299	61,299			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Salaries	42,909	42,909	2,913	-	2,913	93%
	Benefits	18,390	18,390	936	-	936	95%
	Supplies and Materials	-	-	-	1,245	-	0%
GUIDANCE & HEALTH PROGRAM	Salaries	-	-	-	-	(0)	0%
	Benefits	-	-	-	-	(0)	0%
Total Expenditures		**61,299**	**61,299**	**3,849**	**1,245**	**3,849**	
Revenues Less Expenditures		**0**	**0**	**-3,849**	**-1,245**	**-3,849**	
Ending Fund Balance *Estimated		**0**	**0**			**$ (3,849)**	

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

		Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	
Revenues:							
FEDERAL REVENUE		-	-	-	-	-	
Total Revenues		0	0	0		0	
Total Revenues and Fund Balance		0	0			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
INSTRUCTIONAL IMPROVEMENT	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**			**$ -**	

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

	Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
FEDERAL REVENUE	112,070	112,070	-	-	-	
Total Revenues	112,070	112,070	0		0	
Total Revenues and Fund Balance	112,070	112,070			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	90,610	90,610	7,390	-	7,390	92%
	Benefits	21,460	21,460	2,335	-	2,335	89%
	Purchased Services	-	-	-	-	-	0%
	Supplies & Materials	-	-	-	-	-	0%
INSTRUCTIONAL IMPROVEMENT	Salaries	-	-	-	-	-	0%
	Benefits	-	-	486	-	486	-100%
	Purchased Services	-	-	-	-	16,400	-100%
	Supplies & Materials	-	-	-	-	-	0%
Total Expenditures		**112,070**	**112,070**	**10,211**	**0**	**26,610**	
Revenues Less Expenditures		**0**	**0**	**-10,211**	**0**	**-26,610**	
Ending Fund Balance *Estimated		**0**	**0**			**$ (26,610)**	

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

	Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	425,000	425,000	-	-	*489,623*	
Revenues:						
OTHER LOCAL REVENUE	525,000	525,000	87,534	-	87,478	83%
OTHER STATE SUPPORT	-	-	-	-	-	0%
FEDERAL REVENUE	650,000	650,000	-	-	9,550	99%
Total Revenues	1,175,000	1,175,000	87,534	0	97,027	
Total Revenues and Fund Balance	1,600,000	1,600,000			586,650	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
FOOD SERVICES	Purchased Services	848,700	848,700	31,869	860	57,750	93%
	Supplies and Materials	551,000	551,000	28,074	23,591	28,810	95%
	Equipment/Capital Expenditures	50,000	50,000	-	-	-	100%
	Insurance	10,000	10,000	210	-	702	93%
Total Expenditures		**1,459,700**	**1,459,700**	**60,154**	**24,451**	**87,262**	
Revenues Less Expenditures		**-284,700**	**-284,700**	**27,380**	**-24,451**	**9,766**	
Ending Fund Balance *Estimated		**140,300**	**140,300**			**$499,388**	

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

	Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	*1,567*	
Revenues:						
SCHOOL BOND & INTEREST LEVY	-	-	306	-	951	
INTEREST REVENUE	-	-	-	-	-	
OTHER STATE SUPPORT	-	-	-	-	-	
Total Revenues	0	0	306	0	951	
Total Revenues and Fund Balance	0	0			2,518	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 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**	**306**	**0**	**951**	
Ending Fund Balance *Estimated		**0**	**0**			**$ 2,518**	

*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 - 2025-2026 - Period Ended September 30, 2025

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

	Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	550,000	550,000	-	-	1,610,534	
Revenues:						
SCHOOL PLANT FACILITY LEVY	-	-	3,021	-	10,867	
TRANSFERS INTERFUND	-	-	-	-	-	
Total Revenues	0	0	3,021	0	10,867	
Total Revenues and Fund Balance	550,000	550,000			1,621,401	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	15,136	-	15,374	-100%
	Supplies and Materials	-	-	-	3,341	4,851	-100%
	Equipment/Capital Expenditures	-	-	46,761	-	46,761	-100%
MAINTENANCE / GROUNDS	Purchased Services	-	-	91,039	85,525	96,251	-100%
	Equipment/Capital Expenditures	-	-	5,932	-	22,572	-100%
CAPITAL ASSETS	Equipment/Capital Expenditures	550,000	550,000	297,134	168,845	413,951	25%
Total Expenditures		**550,000**	**550,000**	**456,002**	**257,711**	**599,760**	
Revenues Less Expenditures		**-550,000**	**-550,000**	**-452,982**	**-257,711**	**-588,893**	
Ending Fund Balance *Estimated		**0**	**0**			**$1,021,641**	

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

	Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	235,000	235,000	-	-	*180,538*	
Revenues:						
	-	-	-	-	-	
Total Revenues	0	0	0	0	0	
Total Revenues and Fund Balance	235,000	235,000			180,538	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
CAPITAL ASSETS	Equipment/Capital Expenditures	89,000	89,000	-	-	-	100%
Total Expenditures		**89,000**	**89,000**	**0**	**0**	**0**	
Revenues Less Expenditures		**-89,000**	**-89,000**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**146,000**	**146,000**			**$180,538**	

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

		Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		206,566		-	-	*206,566*	
Revenues:							
		-		-	-	-	
Total Revenues		0		0	0	0	
Total Revenues and Fund Balance		206,566				206,566	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
		-		-	-	-	0%
Total Expenditures		**0**		**0**	**0**	**0**	
Revenues Less Expenditures		**0**		**0**	**0**	**0**	
Ending Fund Balance *Estimated		**206,566**				**$206,566**	

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

	Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	579,179	579,179	-	-	*647,254*	
Revenues:						
OTHER STATE SUPPORT	173,250	173,250	-	-	-	
INTERFUND TRANSFER	-	-	-	-	-	
Total Revenues	173,250	173,250	0	0	0	
Total Revenues and Fund Balance	752,429	752,429			647,254	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
CAPITAL ASSETS - NON-STUDENT OCCUPIED	Equipment/Capital Expenditures	456,110	456,110	-	608,147	-	100%
Total Expenditures		**456,110**	**456,110**	**0**	**608,147**	**0**	
Revenues Less Expenditures		**-282,860**	**-282,860**	**0**	**-608,147**	**0**	
Ending Fund Balance *Estimated		**296,319**	**296,319**			**$647,254**	

*The Bus Depreciation Transfer will be completed in June 2025

Lakeland Joint School District #272 - 2025-2026 - Period Ended September 30, 2025

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

		Adopted Budget	Working Budget	September Revenue		FY26 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		20,141,665	20,141,665	-	-	*20,195,798*	
Revenues:							
INTEREST REVENUE		420,000	420,000	74,757	-	150,557	
OTHER STATE SUPPORT		-	-	-	-	5,159	
Total Revenues		0	0	0	0	155,716	
Total Revenues and Fund Balance		20,141,665	20,141,665			20,351,514	

Expense Function	Expense Type	Adopted Budget	Working Budget	September Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
CAPITAL ASSETS	Equipment/Capital Expenditures	4,569,000	4,569,000	5,839	-	19,426	100%
TRANSFER OUT	Interfund Transfer	315,000	722,761	-	-	-	100%
Total Expenditures		**4,884,000**	**5,291,761**	**5,839**	**0**	**19,426**	
Revenues Less Expenditures		**-4,884,000**	**-5,291,761**	**-5,839**	**0**	**136,290**	
Ending Fund Balance *Estimated		**15,257,665**	**14,849,904**			**$ 20,332,088**	

Working Budget Explanation

Adj.	Fund	Description	Account	R/E		Amount
Sept.	100	Adjustment to reflect reduction in anticipated Property Tax Revenue to reflect L-2 Amounts	Property Tax Revenue	Revenue	$	2,000,805
Sept.	100	Adjustment to reflect higher than expected School District Facilities funds to offset supplemental levy collection	Other State Revenue	Revenue	$	2,000,805
Sept.	100	Adjustment to reflect the award of Digital Content & Curriculum Grant	Other State Revenue	Revenue	$	48,790
Sept.	100	Adjustment to increase budget to allow purchase of Digital Content & Curriculum content	Elementary Program - Purchased Services	Expense	$	48,790
Sept.	100	Adjustment to reflect Board Approved transfer of Fund 436 interest to offset facilities expenses in General Fund	Interfund Transfers	Revenue	$	335,000
Sept.	436	Adjustment to reflect Board Approved transfer of Fund 436 interest to offset facilities expenses in General Fund	Transfer Out	Expense	$	335,000
Sept.	100	Adjustment to reflect Board Approved transfer of Fund 436 interest to offset KTEC HVAC expenses in General Fund	Interfund Transfers	Revenue	$	72,761
Sept.	436	Adjustment to reflect Board Approved transfer of Fund 436 interest to offset KTEC HVAC expenses in General Fund	Transfer Out	Expense	$	72,761
Sept.	100	Adjustment to increase budget to allow payment of KTEC HVAC invoice in General Fund	Secondary Program - Purchased Services	Expense	$	72,761
Sept.	100	Adjustment to increase budget to allow purchase of Social Studies curriculum (transfer from facilities)	Secondary Program - Purchased Services	Expense	$	335,000

John Brown Elementary School - SBAA - September 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	2,256.63	220.00	-	-	2,476.63
Investment Cash	9,447.39	-	-	34.83	9,482.22
Total Asset Accounts:	11,704.02	220.00	-	34.83	11,958.85

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(1,336.85)	-	-	(34.83)	(1,371.68)
Faculty	(174.06)	-	-	-	(174.06)
Student Council	(163.45)	-	-	-	(163.45)
Discretionary	(196.46)	-	-	-	(196.46)
Annual	(424.53)	-	-	-	(424.53)
Field Trip	(479.99)	-	-	-	(479.99)
Donations	(4,536.93)	-	-	-	(4,536.93)
Library	(1,242.71)	-	-	-	(1,242.71)
School Store	-	-	-	-	-
Vending	-	-	-	-	-
Clothing	(3,149.04)	-	-	-	(3,149.04)
Chromebook Damage	-	(220.00)	-	-	(220.00)
Total Equity Accounts	(11,704.02)	(220.00)	-	(34.83)	(11,958.85)

Total Asset Accounts	11,704.02	220.00	-	34.83	11,958.85
Total Equity Accounts	(11,704.02)	(220.00)	-	(34.83)	(11,958.85)
Grand Total	-	-	-	-	-

Updated 10.9.25

Spirit Lake Elementary School - SBAA - September 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	15,431.83	724.00	(193.84)	-	15,961.99
Investment Cash	7,079.69	-	-	26.10	7,105.79
Total Asset Accounts:	22,511.52	724.00	(193.84)	26.10	23,067.78

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(8,913.46)	(40.00)	193.84	(26.10)	(8,785.72)
Faculty	224.76	-	-	-	224.76
CEP	(115.98)	-	-	-	(115.98)
Field Trip	(300.00)	-	-	-	(300.00)
Donations	(12,623.24)	-	-	-	(12,623.24)
Library	(287.60)	(20.00)	-	-	(307.60)
Music	(300.00)	-	-	-	(300.00)
Misc. Fundraiser	(44.00)	-	-	-	(44.00)
Chromebook Damage	(152.00)	(664.00)	-	-	(816.00)
Total Equity Accounts	(22,511.52)	(724.00)	193.84	(26.10)	(23,067.78)

Total Asset Accounts	22,511.52	724.00	(193.84)	26.10	23,067.78
Total Equity Accounts	(22,511.52)	(724.00)	193.84	(26.10)	(23,067.78)
Grand Total	-	-	-	-	-

Updated 10.9.25

Athol Elementary School - SBAA - September 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	5,225.73	340.00	(1,708.72)	3,000.00	6,857.01
Investment Cash	35,248.97	-	-	(2,864.90)	32,384.07
Total Asset Accounts:	40,474.70	340.00	(1,708.72)	135.10	39,241.08

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(10,729.51)	-	-	(135.10)	(10,864.61)
Annual	(2.82)	-	-	-	(2.82)
Donations	(5,808.35)	-	1,387.84	-	(4,420.51)
Library	(6,009.72)	-	-	-	(6,009.72)
T-Shirt	(10.11)	(340.00)	246.78	-	(103.33)
Special Project	(17,914.19)	-	74.10	-	(17,840.09)
Chromebook Damage	-	-	-	-	-
Total Equity Accounts	(40,474.70)	(340.00)	1,708.72	(135.10)	(39,241.08)

Total Asset Accounts	40,474.70	340.00	(1,708.72)	135.10	39,241.08
Total Equity Accounts	(40,474.70)	(340.00)	1,708.72	(135.10)	(39,241.08)
Grand Total	(0.00)	-	-	-	(0.00)

Updated 10.9.25

Betty Kiefer Elementary School - SBAA - September 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	5,371.44	225.00	(469.97)	-	5,126.47
Investment Cash	33,217.00	-	-	122.46	33,339.46
Total Asset Accounts:	38,588.44	225.00	(469.97)	122.46	38,465.93

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(14,049.59)	-	469.97	(122.46)	(13,702.08)
Discretionary	-	-	-	-	-
Annual	(2,595.54)	-	-	-	(2,595.54)
Field Trip	-	-	-	-	-
Donations	(13,316.97)	-	-	-	(13,316.97)
Library	(3,460.58)	(5.00)	-	-	(3,465.58)
Popcorn	(1,744.06)	-	-	-	(1,744.06)
T-Shirt	(2,047.98)	-	-	-	(2,047.98)
Music	-	-	-	-	-
Misc. Grants	(1,373.72)	-	-	-	(1,373.72)
Chromebook Damage	-	(220.00)	-	-	(220.00)
Total Equity Accounts	(38,588.44)	(225.00)	469.97	(122.46)	(38,465.93)

Total Asset Accounts	38,588.44	225.00	(469.97)	122.46	38,465.93
Total Equity Accounts	(38,588.44)	(225.00)	469.97	(122.46)	(38,465.93)
Grand Total	-	-	-	-	-

Updated 10.9.25

Garwood Elementary School - SBAA - September 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	6,621.60	60.00	(1,124.30)	-	5,557.30
Investment Cash	11,932.09	-	-	43.99	11,976.08
Total Asset Accounts:	18,553.69	60.00	(1,124.30)	43.99	17,533.38

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(3,128.50)	-	1,124.30	(43.99)	(2,048.19)
Faculty	5.43	-	-	-	5.43
Annual	(445.28)	-	-	-	(445.28)
Book Fair	(189.41)	-	-	-	(189.41)
Field Trip	(543.60)	-	-	-	(543.60)
Donations	(1,075.73)	-	-	-	(1,075.73)
Library	(4,589.68)	-	-	-	(4,589.68)
Art	(310.87)	-	-	-	(310.87)
Vending	(37.74)	-	-	-	(37.74)
Misc. Fundraiser	(1,025.14)	-	-	-	(1,025.14)
Special Project	(1,789.08)	-	-	-	(1,789.08)
Drama	(153.20)	-	-	-	(153.20)
Chromebook Damage	(25.00)	(60.00)	-	-	(85.00)
Student Activities	(3,996.11)	-	-	-	(3,996.11)
Clothing Closet	(1,304.02)	-	-	-	(1,304.02)
Cross Country	54.24	-	-	-	54.24
Total Equity Accounts	(18,553.69)	(60.00)	1,124.30	(43.99)	(17,533.38)

Total Asset Accounts	18,553.69	60.00	(1,124.30)	43.99	17,533.38
Total Equity Accounts	(18,553.69)	(60.00)	1,124.30	(43.99)	(17,533.38)
Grand Total	-	-	-	-	-

Updated 10.9.25

Twin Lakes Elementary School - SBAA - September 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	13,525.84	5,187.64	(2,000.00)	-	16,713.48
Investment Cash	8,097.35	-	-	29.85	8,127.20
Total Asset Accounts:	21,623.19	5,187.64	(2,000.00)	29.85	24,840.68

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(217.57)	-	-	(29.85)	(247.42)
Faculty	(466.16)	-	-	-	(466.16)
Team Houses	(2,983.14)	-	2,000.00	-	(983.14)
Annual	(2,298.59)	-	-	-	(2,298.59)
Book Fair	(4,182.54)	-	-	-	(4,182.54)
Donations	(8,686.88)	(5,167.64)	-	-	(13,854.52)
Library	(326.02)	-	-	-	(326.02)
T-Shirt	-	-	-	-	-
Student Body	(2,316.24)	-	-	-	(2,316.24)
Agenda Books	(26.05)	-	-	-	(26.05)
Misc. Fundraiser	-	-	-	-	-
Chromebook Damage	(120.00)	(20.00)	-	-	(140.00)
Total Equity Accounts	(21,623.19)	(5,187.64)	2,000.00	(29.85)	(24,840.68)

Total Asset Accounts	21,623.19	5,187.64	(2,000.00)	29.85	24,840.68
Total Equity Accounts	(21,623.19)	(5,187.64)	2,000.00	(29.85)	(24,840.68)
Grand Total	-	-	-	-	-

Updated 10.9.25

Lakeland Middle School - SBAA - September 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	21,318.37	-	(3,343.04)	5,232.80	23,208.13
Cash on Hand	550.00	-	-	-	550.00
Investment Cash	88,455.69	-	-	326.11	88,781.80
Total Asset Accounts:	110,324.06	-	(3,343.04)	5,558.91	112,539.93

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
CC Service Fee	(78.76)	-	-	37.70	(41.06)
Kindness Crew	(436.40)	-	-	-	(436.40)
Chromebook Damage	-	-	-	-	-
General	(21,439.48)	-	615.85	(1,148.61)	(21,972.24)
Faculty	(1,062.48)	-	651.10	-	(411.38)
Student Council	(7,536.29)	-	34.81	(615.00)	(8,116.48)
Student Activities	(4,516.44)	-	85.14	-	(4,431.30)
Annual	(4,366.71)	-	-	-	(4,366.71)
Library	(91.24)	-	1.42	(25.00)	(114.82)
Music	(1,206.06)	-	-	-	(1,206.06)
Honor Society	(1,172.62)	-	-	-	(1,172.62)
Concessions	(8,825.76)	-	294.18	(110.00)	(8,641.58)
School Store	296.63	-	-	-	296.63
Clothing Closet	(5,585.72)	-	-	-	(5,585.72)
Athletic Activities	(66,244.44)	-	-	-	(66,244.44)
7th Grade Basketball	-	-	-	-	-
8th Grade Basketball	-	-	-	-	-
Cross Country	-	-	-	-	-
Track	40.00	-	-	-	40.00
Volleyball	-	-	-	-	-
Wrestling	-	-	-	-	-
Sponsors	-	-	275.00	-	275.00
Cheerleading	-	-	-	-	-
ASB/MISC	11,901.71	-	362.26	(1,520.00)	10,743.97

Dance Club	-	-	123.28	(2,178.00)	(2,054.72)
Officials/Wkrs	-	-	900.00	-	900.00
Total Equity Accounts	(110,324.06)	-	3,343.04	(5,558.91)	(112,539.93)
Total Asset Accounts	110,324.06	-	(3,343.04)	5,558.91	112,539.93
Total Equity Accounts	(110,324.06)	-	3,343.04	(5,558.91)	(112,539.93)
Grand Total	-	-	-	-	-

Updated 10.9.25

Timberlake Middle School - SBAA - September 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	35,867.27	-	(8,483.53)	6,621.60	34,005.34
Cash on Hand	300.00	-	-	-	300.00
Investment Cash	22,137.92	-	-	81.62	22,219.54
Total Asset Accounts:	58,305.19	-	(8,483.53)	6,703.22	56,524.88

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
CC Service Fee	(117.45)	-	-	149.27	31.82
Theatre/Theatre Club	(100.00)	-	-	-	(100.00)
Altruism	-	-	-	-	-
Amistad	-	-	-	-	-
Isibindi	-	-	-	-	-
Reveur	-	-	-	-	-
Chromebook Damage	-	-	-	(24.00)	(24.00)
General	(11,858.83)	-	3,859.02	(1,581.62)	(9,581.43)
Faculty	-	-	-	-	-
Student Council	(6,309.25)	-	21.96	(488.00)	(6,775.29)
Annual	(8,280.69)	-	50.00	(530.00)	(8,760.69)
ASB Cards	(11,933.65)	-	73.59	(1,300.00)	(13,160.06)
6th Grade	-	-	191.21	-	191.21
7th Grade	-	-	-	-	-
8th Grade	-	-	-	-	-
Library	(820.04)	-	-	-	(820.04)
Textbook Deposits	(1,260.97)	-	-	-	(1,260.97)
Textbook Fines	(25.00)	-	-	-	(25.00)
Art & Pottery	(5.00)	-	-	-	(5.00)
FCS	(27.12)	-	-	-	(27.12)
Industrial Tech	(1,069.47)	-	-	-	(1,069.47)
Music	(618.57)	-	-	-	(618.57)
Student Recognition	-	-	50.00	-	50.00
Concessions	(2,898.19)	-	2,197.39	(638.87)	(1,339.67)

School Store	(622.43)	-	-	-	(622.43)
Athletic Activities	(9,079.42)	-	716.92	-	(8,362.50)
7th Grade Basketball	(160.99)	-	-	-	(160.99)
8th Grade Basketball	(160.99)	-	-	-	(160.99)
Cross Country	640.00	-	1,044.20	(890.00)	794.20
Track	(1,836.82)	-	200.00	-	(1,636.82)
Volleyball	(1,698.09)	-	-	-	(1,698.09)
Wrestling	(45.24)	-	-	-	(45.24)
Cheerleading	(16.98)	-	-	-	(16.98)
Gates	-	-	79.24	(1,400.00)	(1,320.76)
Total Equity Accounts	(58,305.19)	-	8,483.53	(6,703.22)	(56,524.88)

Total Asset Accounts	58,305.19	-	(8,483.53)	6,703.22	56,524.88
Total Equity Accounts	(58,305.19)	-	8,483.53	(6,703.22)	(56,524.88)
Grand Total	-	-	-	-	-

Updated 10.9.25

Lakeland High School - SBAA - September 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	73,554.90	-	(73,331.64)	-	223.26
Cash on Hand	3,500.00	-	-	-	3,500.00
Investment Cash	331,765.68	-	-	-	331,765.68
Total Asset Accounts:	408,820.58	-	(73,331.64)	-	335,488.94

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
AG Natural Resources	(1,769.74)	-	-	-	(1,769.74)
CC Service Fee	997.99	-	-	-	997.99
Game Club	(320.02)	-	-	-	(320.02)
Legacy/Legacy	(32,294.12)	-	2,002.50	-	(30,291.62)
Chromebook Damage	(10,600.00)	-	40.00	-	(10,560.00)
General	(27,215.09)	-	7,404.85	-	(19,810.24)
Lakeland Strong	(12,656.65)	-	-	-	(12,656.65)
Faculty	(5,570.22)	-	-	-	(5,570.22)
Student Council	(5,751.46)	-	960.40	-	(4,791.06)
Annual	(10,163.46)	-	35.00	-	(10,128.46)
Freshman Class	-	-	-	-	-
Sophomore Class	(407.27)	-	-	-	(407.27)
Junior Class	(156.02)	-	-	-	(156.02)
Senior Class	(7,817.53)	-	-	-	(7,817.53)
Library	(18,282.88)	-	469.00	-	(17,813.88)
Textbook Deposits	(3,164.04)	-	-	-	(3,164.04)
Textbook Fines	(21.79)	-	-	-	(21.79)
BPA	(8,716.56)	-	-	-	(8,716.56)
Touch of Gold	(2,326.39)	-	-	-	(2,326.39)
Newspaper	(1,579.12)	-	566.95	-	(1,012.17)
Art & Pottery	240.06	-	-	-	240.06
FCCLA	(913.54)	-	-	-	(913.54)
YEA	(9,221.68)	-	-	-	(9,221.68)
Shop Club	(11,534.34)	-	-	-	(11,534.34)

Hello Hawks	(5,163.21)	-	-	-	(5,163.21)
Music	(2,919.31)	-	1,400.92	-	(1,518.39)
Drama	(9,169.52)	-	-	-	(9,169.52)
Dist 1 Drama	(4,534.57)	-	-	-	(4,534.57)
Renaissance	(1,432.96)	-	-	-	(1,432.96)
Chess	(20.00)	-	-	-	(20.00)
Honor Society	(1,258.17)	-	-	-	(1,258.17)
IDFY	(543.65)	-	-	-	(543.65)
Parking	(4,178.50)	-	-	-	(4,178.50)
Locker Fines	(86.27)	-	-	-	(86.27)
HOSA	(65.43)	-	-	-	(65.43)
Service LRN	(717.95)	-	-	-	(717.95)
Parker Toyota	(16,334.90)	-	110.00	-	(16,224.90)
Science	(356.05)	-	-	-	(356.05)
Robotics	(2,278.74)	-	-	-	(2,278.74)
Go On Challenge	(49,391.84)	-	-	-	(49,391.84)
The Social Bean	(420.79)	-	-	-	(420.79)
Key Club	(2,348.96)	-	480.00	-	(1,868.96)
Athletic Activities	(93,670.42)	-	11,921.77	-	(81,748.65)
Football	33,632.36	-	120.37	-	33,752.73
L Football	(12,607.50)	-	4,471.23	-	(8,136.27)
Baseball	2,048.78	-	-	-	2,048.78
L Baseball	(1,653.95)	-	-	-	(1,653.95)
Softball	1,700.00	-	-	-	1,700.00
L Softball	(4,190.92)	-	-	-	(4,190.92)
Boys Basketball	-	-	408.29	-	408.29
L Boys Basketball	(7,593.64)	-	-	-	(7,593.64)
Girls Basketball	-	-	-	-	-
L Girls Basketball	(6,741.17)	-	2,710.00	-	(4,031.17)
Boys Soccer	3,033.74	-	-	-	3,033.74
L Boys Soccer	(7,153.19)	-	-	-	(7,153.19)
Girls Soccer	3,033.75	-	-	-	3,033.75
L Girls Soccer	(2,718.04)	-	1,072.60	-	(1,645.44)
Cross Country	150.00	-	602.00	-	752.00
L Cross Country	(9,792.18)	-	4,549.87	-	(5,242.31)
Track	-	-	-	-	-

L Track	(1,980.06)	-	-	-	(1,980.06)
Volleyball	766.19	-	1,824.63	-	2,590.82
L Volleyball	(9,336.27)	-	556.54	-	(8,779.73)
Wrestling	-	-	599.99	-	599.99
L Wrestling	(627.81)	-	-	-	(627.81)
L Dist Wrestling	-	-	-	-	-
Tennis	(23.58)	-	-	-	(23.58)
Golf	1,294.50	-	142.00	-	1,436.50
L Golf	(4,950.13)	-	430.28	-	(4,519.85)
L Golf Tournament	-	-	-	-	-
L Sponsors	(12,250.00)	-	3,550.00	-	(8,700.00)
Cheerleading	311.70	-	-	-	311.70
L Cheerleading	3,475.39	-	7,943.13	-	11,418.52
ASB/MISC	(22,452.83)	-	-	-	(22,452.83)
Concessions	1,127.27	-	12,234.58	-	13,361.85
Vending-Soft Drinks	(785.63)	-	-	-	(785.63)
L Tennis	(1,097.70)	-	-	-	(1,097.70)
L Dance Club	3,481.88	-	70.00	-	3,551.88
L Swim Club	(3,563.78)	-	874.74	-	(2,689.04)
Dance	-	-	-	-	-
Swim	-	-	400.00	-	400.00
Gates	(4,222.65)	-	-	-	(4,222.65)
Officials/Workers	15,000.00	-	5,380.00	-	20,380.00
Total Equity Accounts	(408,820.58)	-	73,331.64	-	(335,488.94)
Total Asset Accounts	408,820.58	-	(73,331.64)	-	335,488.94
Total Equity Accounts	(408,820.58)	-	73,331.64	-	(335,488.94)
Grand Total	-	-	-	-	-

Updated 10.9.25

Timberlake High School - SBAA - September 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	77,191.80	1,482.17	(31,557.77)	32,744.03	79,860.23
Cash on Hand	2,000.00	-	-	-	2,000.00
Investment Cash	196,505.89	-		724.47	197,230.36
Total Asset Accounts:	275,697.69	1,482.17	(31,557.77)	33,468.50	279,090.59

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
CC Service Fee	(75.67)	-	-	699.09	623.42
Special Project	-	-	-	-	-
Tiger Den	(5,307.93)	-	-	-	(5,307.93)
Legacy	(8,200.65)	-	-	-	(8,200.65)
Chromebook Damage	(9,008.82)	-	-	(1,375.00)	(10,383.82)
General	(20,164.47)	-	461.03	(724.47)	(20,427.91)
Faculty	(896.42)	-	-	-	(896.42)
Student Council	(2,062.53)	-	544.47	(1,669.00)	(3,187.06)
Annual	(23,399.32)	-	185.76	(490.00)	(23,703.56)
Freshman Class	(1,200.00)	-	-	(100.00)	(1,300.00)
Sophomore Class	(1,197.07)	-	-	(100.00)	(1,297.07)
Junior Class	(373.78)	-	-	(100.00)	(473.78)
Senior Class	(7,356.98)	-	-	(100.00)	(7,456.98)
Library Book Fine	(464.20)	-	40.49	-	(423.71)
Textbook Deposits	(158.44)	-	-	-	(158.44)
Textbook Fines	(45.72)	-	-	-	(45.72)
BPA	(220.57)	-	70.00	-	(150.57)
Speech Arts	(1,512.84)	-	-	-	(1,512.84)
Screen Printing	25.00	-	-	-	25.00
Art & Pottery	(1,427.40)	-	1.70	(30.00)	(1,455.70)
FCCLA	(1,861.98)	-	210.00	-	(1,651.98)
Wood Shop	(3,083.52)	-	-	-	(3,083.52)
Music	(3,812.58)	-	-	-	(3,812.58)
Drama	(1,454.85)	-	-	-	(1,454.85)

Quiz Team	75.00	-	-	-	75.00
Student Recognition	(389.13)	-	-	-	(389.13)
Honor Society	(125.00)	-	-	-	(125.00)
NISTAR	400.00	-	-	-	400.00
Parking	(6,193.77)	-	10.19	(180.00)	(6,363.58)
Parker Toyota		-	-	-	
Science	(754.06)	-	-	-	(754.06)
Math	(880.61)	-	-	-	(880.61)
NOT	(1,457.12)	-	-	-	(1,457.12)
School Store	(473.05)	-	-	-	(473.05)
Greenhouse	(1,545.49)	-	-	-	(1,545.49)
Field Development	-	-	-	-	-
Donations	(1,636.69)	-	-	-	(1,636.69)
Scholarship	(1,000.00)	-	-	-	(1,000.00)
Cable Com/Tiger	(908.13)	-	-	-	(908.13)
College and Career	(488.43)	-	-	-	(488.43)
Timberlake Coffee	(32,752.96)	(1,076.17)	1,129.20	(338.02)	(33,037.95)
Livestock Club	(2,997.30)	-	34.67	(1,019.00)	(3,981.63)
Athletic Activities	(29,440.82)	-	752.17	(5,100.00)	(33,788.65)
Football	-	-	1,139.70	-	1,139.70
L Football	(2,554.02)	-	1,747.89	(740.44)	(1,546.57)
Baseball	-	-	-	-	-
L Baseball	(485.15)	-	-	-	(485.15)
Softball	-	-	-	-	-
L Softball	(6,724.95)	-	-	-	(6,724.95)
Boys Basketball	-	-	-	-	-
L Boys Basketball	(600.29)	-	64.59	-	(535.70)
Girls Basketball	-	-	375.00	-	375.00
L Girls Basketball	(2,287.01)	-	868.16	-	(1,418.85)
Boys Soccer	130.00	-	1,217.70	-	1,347.70
L Boys Soccer	(1,243.16)	-	317.46	-	(925.70)
Girls Soccer	130.00	-	1,275.24	-	1,405.24
L Girls Soccer	(1,731.12)	-	1,016.65	(90.00)	(804.47)
Cross Country	135.00	-	34.64	(5,445.00)	(5,275.36)
L Cross Country	(4,713.68)	-	8,209.41	-	3,495.73
Track	(50.00)	-	-	-	(50.00)

L Track	(2,638.25)	-	-	-	(2,638.25)
Volleyball	-	-	-	-	-
L Volleyball	(7,526.51)	-	1,434.89	(65.00)	(6,156.62)
Wrestling	-	-	-	-	-
L Wrestling	(5,452.29)	-	-	-	(5,452.29)
Golf	(2,235.00)	-	-	2,235.00	-
L Golf	(520.72)	-	-	(2,235.00)	(2,755.72)
L Golf Tournament	-	-	-	-	-
L Sponsors	(36,569.26)	-	3,552.97	(1,500.00)	(34,516.29)
Cheerleading	-	-	-	-	-
L Cheerleading	(4,192.62)	-	998.85	(1,040.00)	(4,233.77)
ASB/MISC	(10,641.50)	-	400.94	(1,165.00)	(11,405.56)
Concessions	(1,584.00)	(406.00)	3,338.13	(7,426.26)	(6,078.13)
Vending-Soft Drinks	511.70	-	-	-	511.70
IML	(8,873.14)	-	-	-	(8,873.14)
Gates	(1,921.70)	-	780.87	(13,795.40)	(14,936.23)
Officials/Workers	2,000.00	-	1,345.00	8,525.00	11,870.00
Athletic Trainer	(2,231.72)	-	-	(100.00)	(2,331.72)
Total Equity Accounts	(275,697.69)	(1,482.17)	31,557.77	(33,468.50)	(279,090.59)
Total Asset Accounts	275,697.69	1,482.17	(31,557.77)	33,468.50	279,090.59
Total Equity Accounts	(275,697.69)	(1,482.17)	31,557.77	(33,468.50)	(279,090.59)
Grand Total	-	-	-	-	-

Updated 10.9.25

Mountain View Alternative High School - SBAA - September 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	6,888.68	80.00	-	-	6,968.68
Investments	10,152.12	-	-	37.43	10,189.55
Total Asset Accounts:	17,040.80	80.00	-	37.43	17,158.23

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Chromebook Damage	(80.00)	(80.00)	-	-	(160.00)
General	(4,240.39)	-	-	(37.43)	(4,277.82)
Annual	(2,660.93)	-	-	-	(2,660.93)
Senior Class	(16.84)	-	-	-	(16.84)
Moose Gear	(1,310.96)	-	-	-	(1,310.96)
Moose Moose Coffee	(223.65)	-	-	-	(223.65)
Drama	(234.83)	-	-	-	(234.83)
IDFY	(610.10)	-	-	-	(610.10)
Greenhouse	(226.71)	-	-	-	(226.71)
Donations	(7,436.39)	-	-	-	(7,436.39)
Total Equity Accounts	(17,040.80)	(80.00)	-	(37.43)	(17,158.23)

Total Asset Accounts	17,040.80	80.00	-	37.43	17,158.23
Total Equity Accounts	(17,040.80)	(80.00)	-	(37.43)	(17,158.23)
Grand Total	-	-	-	-	-

Updated 10.9.25

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		
October 2025		
November 2025		
December 2025		
January 2026		
February 2026		
March 2026		
April 2026		
May 2026		
June 2026		

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	58,656.00	$ 19,453.52	$ -	39,202.48
211 - RETIREMENT	7,015.00	$ 2,326.63	$ -	4,688.37
220 - SOCIAL SECURITY	4,487.00	$ 1,196.81	$ -	3,290.19
230 - LIFE INSURANCE	31.00	$ 10.40	$ -	20.60
240 - HEALTH INSURANCE	9,786.00	$ 3,440.00	$ -	6,346.00
250 - EMPLOYEE ASSISTANCE PROGRAM	28.00	$ 9.20	$ -	18.80
311 - LEGAL FEES	16,000.00	$ 2,046.00	$ -	13,954.00
312 - AUDIT SERVICES	32,000.00	$ 13,000.00	$ -	19,000.00
314 - PUBLISHING	1,000.00	$ 66.82	$ -	933.18
380 - TRAVEL EXPENSE	2,000.00	-	-	2,000.00
390 - PURCHASED SERVICES	25,000.00	$ 3,400.00	$ -	21,600.00
410 - GENERAL SUPPLIES	4,000.00	$ 297.68	$ 650.00	3,052.32
710 - INSURANCE	43,847.00	$ 50,856.00	$ -	(7,009.00)
	$ 203,850.00			$ 107,096.94

Updated 10.13.25

***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	8/15/2025	LYONS O'DOWD, PLLC	LEGAL SERVICES 7/8 - 7/31/2025	$ 1,075.00	
311 - LEGAL	9/12/2025	ANDERSON, JULIAN & HULL, LLP	LEGAL SERVICES 7/29 - 7/31/2025	$ 546.00	
311 - LEGAL	9/12/2025	LYONS O'DOWD, PLLC	LEGAL SERVICES 7/24 - 8/21/2025	$ 425.00	
			Total	$ 2,046.00	$ -

Object	Date	Vendor	Description	Expense	Open PO
312 - AUDIT SERVICES	8/31/2025	HAYDEN ROSS, PLLC	PROGRESS INVOICE FOR JUNE 2025 AUDIT SERVICES	$ 10,000.00	
312 - AUDIT SERVICES	9/26/2025	DIGITAL INSURANCE, LLC	OPEB VALUATION SERVICES	3,000.00	
			Total	$ 13,000.00	$ -

Object	Date	Vendor	Description	Expense	Open PO
314 - PUBLISHING	7/18/2025	COEUR D'ALENE PRESS	LEVY DISCLOSURE ID 33-802C RE LEVY DOLLARS	$ 66.82	
			Total	$ 66.82	$ -

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

Object	Date	Vendor	Description	Expense	Open PO
390 - PURCHASED SERVICES	7/14/2025	STATE OF IDAHO	SURETY BOND APPLICATION NOTARY PUBLIC S.SCHRADER	$ 30.00	
390 - PURCHASED SERVICES	07/18/2025	COEUR D'ALENE INSURANCE	IDAHO NOTARY BOND INSURANCE S.SCHRADER	$ 60.00	

390 - PURCHASED SERVICES	07/31/2025	IDAHO SCHOOL DIST COUNCIL	MEMBERSHIP DUES FOR 2025-26	$ 60.00	
390 - PURCHASED SERVICES	08/15/2025	TASB, INC.	BOARDBOOK SUPREME	$ 3,250.00	
			Total	$ 3,400.00	$ -

Object	Date	Vendor	Description	Expense	Open PO
410 - GENERAL SUPPLIES	8/21/2025	BMO HARRIS	(AMAZON) OFFICE ITEMS FOR NEW CLERK OF THE BOARD	$ 297.68	
410 - GENERAL SUPPLIES		COSTCO WHOLESALE	WELCOME BACK GIFTS FOR SCHOOLS		$ 600.00
410 - GENERAL SUPPLIES		SUPER 1 FOODS	WATER FOR THE BOARD		$ 50.00
			Total	$ 297.68	$ 650.00

Object	Date	Vendor	Description	Expense	Open PO
710 - INSURANCE	7/25/2025	MORETON & COMPANY - IDAHO	LIABILITY POLICY RENEWAL 7/1/25-7/1/26	$ 50,856.00	
			Total	$ 50,856.00	$ -

100 E 631000 - BOARD OF EDUCATION

LEGAL FEES BREAKDOWN

Date	Vendor	Expense	Clerk	Board Chair	Policy	Personnel	Student	Emerick	Bond/Levy	Contracts/Finance
8/15/2025	LYONS O'DOWD, PLLC	$ 1,075.00		*$450.00*	*$400.00*			*$100.00*		*$125.00*
9/12/2025	ANDERSON, JULIAN & HULL, LLP	$ 546.00				*$546.00*				
9/12/2025	LYONS O'DOWD, PLLC	$ 425.00		*$200.00*	*$100.00*					*$125.00*
	Updated 9.12.25	$ 2,046.00	*$ -*	*$ 650.00*	*$ 500.00*	*$ 546.00*	*$ -*	*$ 100.00*	*$ -*	*$ 250.00*

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	$ 73,790.00	$ 69,093.13	$ 5,394.02	(697.15)
515000 440 - SECONDARY	25,000.00	$ 360,000.00	$ 327,428.35	$ 22,539.06	10,032.59
	$ 50,000.00	$ 433,790.00			$ 9,335.44

Updated 10.13.25

100 E 512000 440 - ELEMENTARY CURRICULUM

DETAILED ACTIVITY

Object	Date	Vendor	Description	Expense	Open PO
440 - CURRICULUM	7/18/2025	VOYAGER SOPRIS LEARNING	ALO READING K-6 MANUAL ENTRY LICENSE	$ 390.00	
440 - CURRICULUM	7/31/2025	HOUGHTON MIFFLIN HARCOURT	K-12 SCIENCE & MATH/VIRTUAL CONSULTING - ORDER #00104172 (GRANT MONEY)	$ 48,790.00	
440 - CURRICULUM	8/15/2025	FOLLETT SOFTWARE COMPANY	TEXTBOOK MANAGER LICENSE FOR ELEMENTARY TEXTBOOK LICENSES FOR 2025-26	$ 5,994.00	
440 - CURRICULUM	9/12/2025	REALLY GREAT READING CO, LLC	ELEMENTARY ONLINE CURRICULUM - NORMA NEEDS	$ 12,474.00	
440 - CURRICULUM	9/23/2025	BMO HARRIS BANK	(BOOK CREATOR) 1000 BOOK PREMIUM LICENSE 12 MONTH SUBSCRIPTION	$ 130.00	
440 - CURRICULUM	9/26/2025	FOLLETT LIBRARY RESOURCES	IDAHO BATTLE OF THE BOOKS SETS	$ 93.20	
440 - CURRICULUM	9/26/2025	FOLLETT LIBRARY RESOURCES	IDAHO BATTLE OF THE BOOKS SETS	$ 541.53	
440 - CURRICULUM	9/26/2025	WILSON LANGUAGE TRAINING	CURSIVE FORWARD SLANT WORKBOOKS 3RD GRADE	$ 680.40	
		PERMA-BOUND	IBOB BOOKS FOR ALL ELEMENTARY		$ 1,200.00
		FOLLETT CONTENT SOLUTIONS	IBOB BOOKS FOR ALL ELEMENTARY		$ 1,350.00
		CURRICULUM ASSOCIATES	ELEMENTARY IREADY CURRICULUM		$ 2,597.36
		AMPLIFY	4TH GRADE CURRICULUM		$ 216.66
		BMO HARRIS BANK	IBOB: 25-26 SCHOOL YEAR		$ 30.00
			Total	$ 69,093.13	$ 5,394.02

Funded by Digital Content & Curriculum Grant

100 E 515000 440 - SECONDARY CURRICULUM

DETAILED ACTIVITY

Object	Date	Vendor	Description	Expense	Open PO
440 - CURRICULUM	7/31/2025	TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2	$ 98,388.50	
440 - CURRICULUM	7/31/2025	TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2	$ 70,788.50	
440 - CURRICULUM	8/28/2025	TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2	$ 91,757.00	
440 - CURRICULUM	8/28/2025	TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2	$ 64,157.00	
440 - CURRICULUM	9/23/2025	BMO HARRIS BANK	(BOOK CREATOR) 1000 BOOK PREMIUM LICENSE 12 MONTH SUBSCRIPTION	$ 130.00	
440 - CURRICULUM	9/23/2025	BMO HARRIS BANK	AMAZON - BIG IDEAS MATH TEACHER EDITION	$ 249.97	
440 - CURRICULUM	9/26/2025	CURRICULUM ASSOCIATES, INC	8TH GRADE i-READY - QUOTE ID 428820.1	$ 1,542.75	
440 - CURRICULUM	9/26/2025	FOLLETT CONTENT SOLUTIONS LLC	(FOLLETT) LIBRARY BOOKS - DEXTER - PER J. MASSEY	$ 349.05	
440 - CURRICULUM	9/26/2025	FOLLETT CONTENT SOLUTIONS LLC	(FOLLETT) LIBRARY BOOKS - DEXTER - PER J. MASSEY	$ 65.58	
		TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2		$ 5,360.00
		TEACHERS' CURRICULUM INSTITUTE	ADDITIONAL SOCIAL STUDIES CURRICULUM		$ 17,162.25
		FOLLETT CONTENT SOLUTIONS LLC	(FOLLETT) LIBRARY BOOKS - DEXTER - PER J. MASSEY		$ 16.81
			Total	$ 327,428.35	$ 22,539.06

Working Budget Curriculum Transfer Pending for $335,000

Fund 420 - Plant Facility Levy

REVENUES	Budget	FY2024	FY2025	FY2026	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	$ -	$ -	$ -	$ 10,867.16	$ (10,867.16)
FY25 - Bond Levy Revenue Transfer	$ 126,659.03	$ -	$ 98,972.38	$ -	$ 27,686.65
Total Revenues	$ 2,419,699.03	$ 1,126,783.17	$ 1,240,035.77	$ 10,867.16	$ 42,012.93

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	$ -	$ 2,890.91
FY24 - DO Security Upgrades	$ 20,000.00	$ -	$ -	$ 420.96	$ 19,579.04
FY24 - Emergency Repairs Fund	$ 100,000.00	$ -	$ 68,727.11	$ 19,803.53	$ 11,469.36
FY24 - LMS Gym Floor	$ 38,000.00	$ -	$ -	$ 47,618.00	$ (9,618.00)
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	$ 142,550.50	$ 4,986.54
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	$ -	$ -	$ 154,120.05	$ 112,348.95
FY25 - Emergency Repairs Fund	$ 5,000.00	$ -	$ -	$ -	$ 5,000.00
FY25 - Building Budgets	$ 100,000.00	$ -	$ -	$ -	$ 100,000.00
FY25 - GE/BKE Playground Equipment	$ 120,000.00	$ -	$ 117,880.00	$ -	$ 2,120.00
FY25 - LHS Irrigation	$ 20,000.00	$ -	$ 799.84	$ -	$ 19,200.16

FY25 - PARKING LOTS - AE, BKE, TLE, LHS, MVHS, LMS, GE, THS, SLE, JBE, TMS	$ 150,000.00	$ -	$ -	$ 65,785.30	$ 84,214.70
FY25 - BKE Parking Lot	$ 25,000.00	$ -	$ -	$ -	$ 25,000.00
FY25 - TLE Parking Lot	$ 25,000.00	$ -	$ -	$ -	$ 25,000.00
FY25 - LHS Parking Lot	$ 40,000.00	$ -	$ -	$ -	$ 40,000.00
FY25 - MVHS Parking Lot	$ 15,000.00	$ -	$ -	$ -	$ 15,000.00
FY25 - LMS Parking Lot	$ 25,000.00	$ -	$ -	$ -	$ 25,000.00
FY25 - Safety Film on Windows - LMS/SLE/AE	$ 75,000.00	$ -	$ -	$ -	$ 75,000.00
FY25 - Siding Project Change Order	$ 107,000.00	$ -	$ -	$ -	$ 107,000.00
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
Total Expenditures	$ 2,412,941.00	$ 117,734.99	$ 638,343.83	$ 622,730.38	$ 1,034,131.80
updated 10.13.25					

	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		95,179.09	2,890.91		Approved Carryforward to FY25
DO Security	20,000.00	*3,341.04*	420.96	16,238.00		Approved Carryforward to FY25
JBE Siding	-		-	-	Canceled	Moved to School Modernization Funds
Emergency Repairs Fund	100,000.00		88,530.64	11,469.36		Approved Carryforward to FY25; Gym Floor Refinishing
Assist with Bus Purchase	-		-	-	Canceled	
Total Original Projects Budget	**277,240.00**	***3,341.04***	**243,489.95**	**30,409.01**		

Additional Approved FY24 Projects	**Budget**	***Encumbered***	**Expensed**	**Remaining Balance**	**Project Status**	**Notes**
LMS Gym Floor	38,000.00		47,618.00	(9,618.00)	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		345,013.46	4,986.54	In Progress	Final Pours are being completed. Punch list items are being identified. Repair/Replacement work is noted.
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**	**-**	**678,446.83**	**(3,214.83)**		
Unappropriated FY24 Plant Facility Levy Funds				**194,048.00**		

	Proposed FY2025 Budget					
Proposed Projects	**Budget**	***Encumbered***	**Expensed**	**Remaining Balance**	**Project Status**	**Notes**
Additional Concrete Projects	266,469.00		154,120.05	112,348.95	In Progress	Final Pours are being completed. Punch list items are being identified. Repair/Replacement work is noted.
Emergency Repairs Fund	5,000.00		-	5,000.00		
Building Repairs	100,000.00		-	100,000.00		
Playground Equipment - BKE, GE	120,000.00		117,880.00	2,120.00	Completed	Installation is complete.
LHS Irrigation	20,000.00		799.84	19,200.16	Seeking Quotes	
Parking Lots - AE, BKE, TLE, LHS, MVHS, LMS, GE, THS, SLE, JBE, TMS	150,000.00	*72,604.50*	65,785.30	84,214.70	In Progress	
Safety Film on Windows - LMS, SLE, AE	75,000.00		-	75,000.00	In Progress	
Siding Project - Change Order	107,000.00		-	107,000.00	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	
Total Proposed Projects Budget	**1,330,469.00**	***72,604.50***	**456,872.42**	**866,982.36**		
Unappropriated FY25 Plant Facility Levy Funds including FY24 carryforward				**473,585.64**		

Fund 421 - Board Facility Projects

Updated 10.13.25

REVENUES	Revenue	FY2023	FY2024	FY2025	FY2026	Ending Balance
Fund Balance	$ 2,880,200.00	$ 428,576.98	$ 1,413,617.50	$ 766,452.38	$ -	$ 271,553.14
Total Revenues	$ 2,880,200.00	$ 428,576.98	$ 1,413,617.50	$ 766,452.38	$ -	$ 271,553.14

EXPENDITURES	Budget	FY2023	FY2024	FY2025	FY2026	Ending Balance	
Spirit Lake Elementary	$ 675,000.00	$ 2,185.00	$ 289,474.41	$ 298,783.52		$ 84,557.07	
Athol Elementary	$ 700,000.00	$ 2,860.00	$ 332,780.98	$ 241,498.86		$ 122,860.16	
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	$ -	$ 271,553.14	

Spirit Lake Elementary	Date	FY2023	FY2024	FY2025	FY2026	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
		$ 2,185.00	$ 289,474.41	$ 298,783.52	$ -	$ -	

Athol Elementary	Date	FY2023	FY2024	FY2025	FY2026	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
		$ 2,860.00	$ 332,780.98	$ 241,498.86	$ -	$ -	

Lakeland Middle School	Date	FY2023	FY2024	FY2025	FY2026	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	Open PO's	
NORTHWEST BUS SALES	4/15/2025			$ 226,170.00			Repair/Replace Lakeland Middle School Exterior Doors
				$ 226,170.00	$ -	$ -	

Date	Amount	Vendor	Breakout Amount
6/30/2025	**6,051.77**	**Architects West**	
		Professional Services - THS Fieldhouse - Construction Documents & Rendering	6,051.77
6/30/2025	**4,648.12**	**Architects West**	
		Professional Services - Siding Projects	4,648.12
6/30/2025	**25,333.16**	**Architects West**	
		Professional Services - State Modernization Projects	2,490.00
		Professional Services - State Modernization Projects - Mechanical & Electrical Consultants	13,563.44
		Professional Services - State Modernization Projects - Map Reproductions Scan	9,279.72
8/15/2025	**19,448.25**	**Architects West**	
		Professional Services - State Modernization Projects	8,752.59
		Professional Services - Modernization - LHS Exterior Doors	4,835.00
		Professional Services - Sidewalk Replacement - Construction Administrator	5,860.66
9/12/2025	**5,931.90**	**Architects West**	
		Professional Services - Sidewalk Replacement - Construction Administrator	5,931.90
9/30/2025	**5,838.57**	**Architects West**	
		Professional Services - State Modernization Projects	4,688.57
		Professional Services - Modernization - LHS Exterior Doors	1,150.00
10/15/2025	**36,087.07**	**Architects West**	
		Professional Services - Modernization - LMS/LHS Site Improvements (Entry/Exit)	760.00
		Professional Services - State Modernization Projects Schematic Designs	33,126.45
		Professional Services - Sidewalk Replacement - Construction Administrator	2,200.62