

LJSD Board of Trustees

Financial Report - August 20, 2025

Updates:

- For the 2025-26 school year, Lakeland received \$4,000,805 in School District Facility Funds (Idaho Code 33-911). This reduced the supplemental levy amount from \$7.52 million to \$3.52 million on our L-2.
 - In 2023, Idaho established the School District Facilities Fund to help school districts pay for facility construction and renovations, while also providing property tax relief. Funding is based on the best 28 weeks of student attendance from the prior school year. Districts with existing voter-approved bonds or levies must apply this funding toward those amounts first. Districts are required to report facility funding to the county to prevent double taxation.
- Our 2024-25 fiscal audit is going well. Fieldwork commenced on 9/5/2025. The audit will be presented at the 10/15/2025 meeting.
- Transportation Director Jessica Dehnert has accepted a position at Central Valley School District. Jessica's knowledge, leadership, and commitment to serving our students and families have been greatly appreciated, and she will be missed. Her last day is September 26th. We have begun the search for her replacement.

Clarification from Previous Meetings:

-

Standing Information Requests:

- August 2025 Monthly Financial Report
- August 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
- FY25 Audit Engagement Letter
- FY25 Audit Beginning Governance Letter
- FY25 Audit SKE Letter

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

REVENUES	General Fund Proposed Budget	All Other Funds Proposed Budget	Total Funds Proposed Budget	General Fund YTD Revenue	All Other Funds YTD Revenue	Total Funds YTD Revenue
Beginning Balances	4,340,735	23,424,719	27,765,454	4,521,455	25,043,029	29,564,484
Local Revenue	6,192,500	1,136,000	7,328,500	90,104	85,049	175,153
County Revenue	-	-	-	-	-	-
State Revenue	38,834,506	862,279	39,696,785	17,658,756	5,159	17,663,915
Federal Revenue	120,000	3,252,908	3,372,908	-	9,550	9,550
Other Sources	-	-	-	-	-	-
Transfers	315,000	90,000	405,000	-	171,068	171,068
Total Revenues	49,802,741	28,765,906	78,568,647	22,270,314	25,313,855	47,584,169
EXPENDITURES	General Fund Proposed Budget	All Other Funds Proposed Budget	Total Funds Proposed Budget	General Fund YTD Expenses	All Other Funds YTD Expenses	Total Funds YTD Expenses
Salaries	29,877,523	2,122,725	32,000,248	943,618	2,451	946,069
Benefits	10,929,459	800,153	11,729,612	309,394	498	309,892
Purchased Services	3,101,514	994,000	4,095,514	560,903	142,914	703,817
Supplies & Materials	1,133,948	1,286,579	2,420,527	467,205	264,163	731,369
Capital Outlay	-	6,544,110	6,544,110	-	149,711	149,711
Debt Retirement	-	-	-	-	-	-
Insurance & Judgements	366,017	10,000	376,017	424,524	492	425,016
Transfers	90,000	315,000	405,000	171,068	-	171,068
Contingency Reserve	-	-	-	-	-	-
Unappropriated Balances	4,304,280	16,693,339	20,997,619	19,393,603	24,753,626	44,147,229
Total Expenditures	49,802,741	28,765,906	78,568,647	22,270,314	25,313,855	47,584,169

updated 9.12.25

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

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

	FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	4,340,735	-	-	4,521,455	180,719.66	4%
Revenues:						
PROPERTY TAX REVENUE	5,520,000	55,270	-	55,270	(5,464,730.04)	-99%
LEVY - TORT	182,500	782	-	782	(181,717.99)	-100%
PENALTY AND INTEREST	-	10,698	-	10,698	10,697.95	100%
INTEREST REVENUE	335,000	23,317	-	23,317	(311,683.23)	-93%
TRANSPORTATION FEES	110,000	-	-	-	(110,000.00)	-100%
OTHER LOCAL REVENUE	45,000	12	-	37	(44,963.02)	-100%
STATE BASE SUPPORT	29,309,519	17,609,966	-	17,609,966	(11,699,553.00)	-40%
STATE TRANSPORTATION REIMBURSEMENT	1,751,159	-	-	-	(1,751,159.00)	-100%
STATE REVENUE - BENEFIT APPORTIONMENT	4,100,898	-	-	-	(4,100,898.00)	-100%
OTHER STATE REVENUE	3,562,156	48,790	-	48,790	(3,513,366.00)	-99%
REVENUE IN LIEU OF TAXES	75,774	-	-	-	(75,774.00)	-100%
OTHER SCHOOL REVENUE - ONE TIME MONEY	35,000	-	-	-	(35,000.00)	-100%
REVENUE FROM FEDERAL SOURCES	120,000	-	-	-	(120,000.00)	-100%
INTEFUND TRANSFERS	315,000	-	-	-	-	-
Total Revenues	45,462,006	17,748,835		17,748,860	-27,398,146	-10
Total Revenues and Fund Balance	49,802,741			22,270,314	(27,217,427)	

Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	7,346,141	4,037	-	8,504	(7,337,637)	-100%
	Benefits	2,560,023	1,595	-	3,291	(2,556,732)	-100%
	Purchased Services	3,000	1	10,638	5	7,643	255%
	Supplies and Materials	99,520	8,582	32,370	57,762	(9,387)	-9%
SECONDARY PROGRAM	Salaries	8,016,237	4,216	-	11,025	(8,005,212)	-100%
	Benefits	2,840,592	(239)	-	1,175	(2,839,417)	-100%
	Purchased Services	355,000	199,552	208,204	205,582	58,786	17%
	Supplies and Materials	157,283	155,939	44,786	325,116	212,619	135%
ALTERNATIVE SCHOOL PROGRAM	Salaries	616,230	(1)	-	(2,815)	(619,045)	-100%
	Benefits	226,820	0	-	(1,414)	(228,234)	-101%
	Purchased Services	1,454	0	383	1,402	332	23%
	Supplies and Materials	6,731	-	300	-	(6,431)	-96%
SPECIAL EDUCATION PROGRAM	Salaries	2,838,512	(6,442)	-	(12,479)	(2,850,991)	-100%
	Benefits	1,380,760	(1,784)	-	(3,097)	(1,383,857)	-100%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	-	-	0%
SPECIAL EDUCATION PRESCHOOL	Salaries	92,159	(0)	-	(0)	(92,159)	-100%
	Benefits	29,227	(0)	-	(0)	(29,227)	-100%

GIFTED/TALENTED PROGRAM	Salaries	92,836	-	-	-	(92,836)	-100%
	Benefits	30,697	0	-	0	(30,697)	-100%
	Purchased Services	1,500	-	-	-	(1,500)	-100%
	Supplies and Materials	3,500	-	-	-	(3,500)	-100%
INTERSCHOLASTIC ACTIVITY PROG	Salaries	1,107,998	36,933	-	36,991	(1,071,007)	-97%
	Benefits	257,750	5,886	-	5,924	(251,826)	-98%
	Purchased Services	486,500	539	18,211	7,130	(461,160)	-95%
	Supplies and Materials	143,000	9,098	27,254	17,023	(98,723)	-69%
SUMMER SCHOOL PROGRAM	Salaries	70,000	925	-	78,853	8,853	13%
	Benefits	14,412	180	-	16,845	2,433	17%
GUIDANCE & HEALTH PROGRAM	Salaries	1,696,357	(3)	-	(3)	(1,696,360)	-100%
	Benefits	573,745	(1)	-	(0)	(573,745)	-100%
	Purchased Services	2,750	-	-	-	(2,750)	-100%
	Supplies and Materials	17,000	-	-	889	(16,111)	-95%
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	617,373	(2)	-	(2)	(617,375)	-100%
	Benefits	225,265	(21)	-	(42)	(225,307)	-100%
	Purchased Services	65,000	118	-	118	(64,882)	-100%
	Supplies and Materials	3,500	2	-	2	(3,498)	-100%
INSTRUCTIONAL IMPROVEMENT	Salaries	9,000	-	-	-	(9,000)	-100%
	Benefits	3,142	-	-	-	(3,142)	-100%
	Purchased Services	60,000	8,919	9,170	22,919	(27,911)	-47%
	Supplies and Materials	10,000	-	-	-	(10,000)	-100%
LIBRARY-EDUCATIONAL MEDIA	Salaries	308,365	292	-	1,069	(307,296)	-100%
	Benefits	145,961	64	-	223	(145,738)	-100%
	Purchased Services	10,000	11,677	-	11,677	1,677	17%
	Supplies and Materials	5,000	-	86	-	(4,914)	-98%
INSTRUCTIONAL RELATED TECH	Salaries	188,452	7,482	-	11,748	(176,704)	-94%
	Benefits	70,219	3,998	-	6,530	(63,689)	-91%
	Purchased Services	18,000	54	-	15,242	(2,758)	-15%
	Supplies and Materials	5,000	126	965	126	(3,910)	-78%
BOARD OF EDUCATION	Salaries	58,656	7,387	-	14,566	(44,090)	-75%
	Benefits	21,347	2,218	-	5,260	(16,087)	-75%
	Purchased Services	76,000	4,325	350	4,542	(71,108)	-94%
	Supplies and Materials	4,000	298	600	298	(3,102)	-78%
	Insurance	43,847	-	-	50,856	7,009	16%
DISTRICT ADMINISTRATION PROG	Salaries	702,252	73,931	-	153,229	(549,023)	-78%
	Benefits	233,852	23,698	-	47,150	(186,702)	-80%
	Purchased Services	22,000	(3,472)	2,060	7,440	(12,500)	-57%
	Supplies and Materials	35,000	1,454	661	29,285	(5,054)	-14%
SCHOOL ADMINISTRATION PROGRAM	Salaries	2,390,837	218,071	-	270,030	(2,120,807)	-89%
	Benefits	811,765	73,356	-	90,193	(721,572)	-89%
	Purchased Services	-	-	-	-	-	100%
	Supplies and Materials	26,664	(399)	1,140	101	(25,423)	-95%
BUSINESS OPERATIONS PROGRAM	Salaries	315,563	17,022	-	34,304	(281,259)	-89%
	Benefits	95,369	5,858	-	11,768	(83,601)	-88%
	Purchased Services	71,500	1,375	35,104	5,187	(31,210)	-44%
	Supplies and Materials	-	-	-	-	-	0%
ADMINISTRATIVE TECHNOLOGY PROG	Salaries	199,701	13,298	-	26,596	(173,105)	-87%
	Benefits	71,293	4,290	-	8,563	(62,730)	-88%
	Purchased Services	30,000	-	-	12,754	(17,246)	-57%
	Supplies and Materials	500	611	-	627	127	100%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	981,367	40,676	-	86,881	(894,486)	-91%
	Benefits	429,811	14,552	-	30,178	(399,633)	-93%
	Purchased Services	1,204,760	104,222	-	134,317	(1,070,443)	-89%

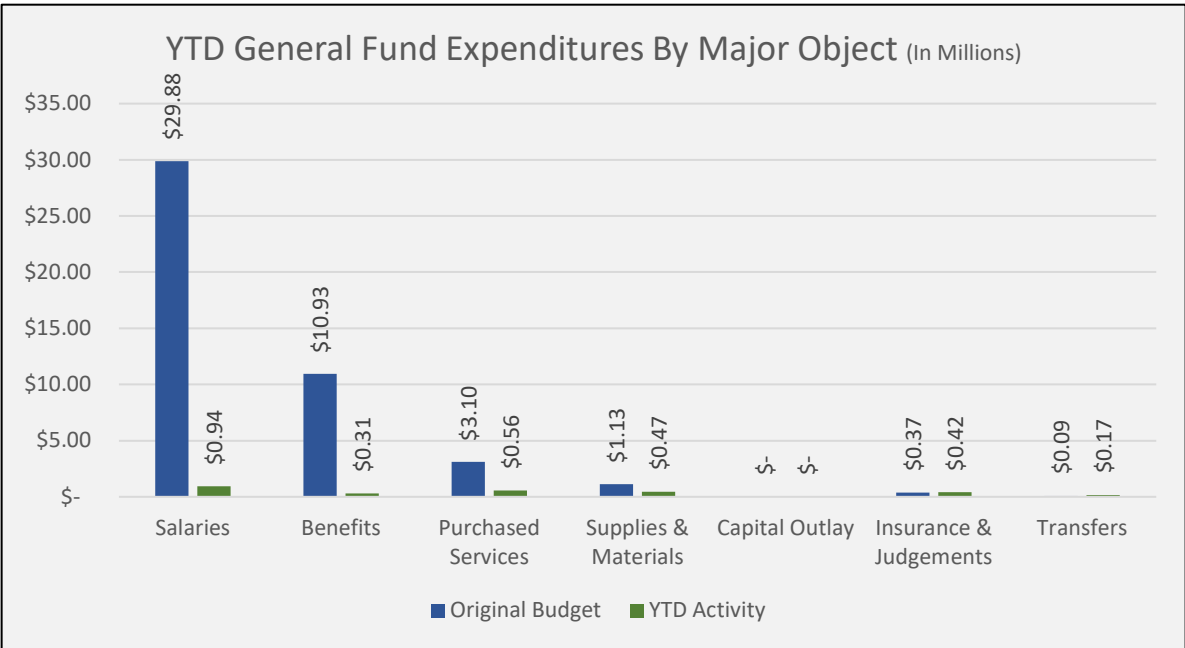
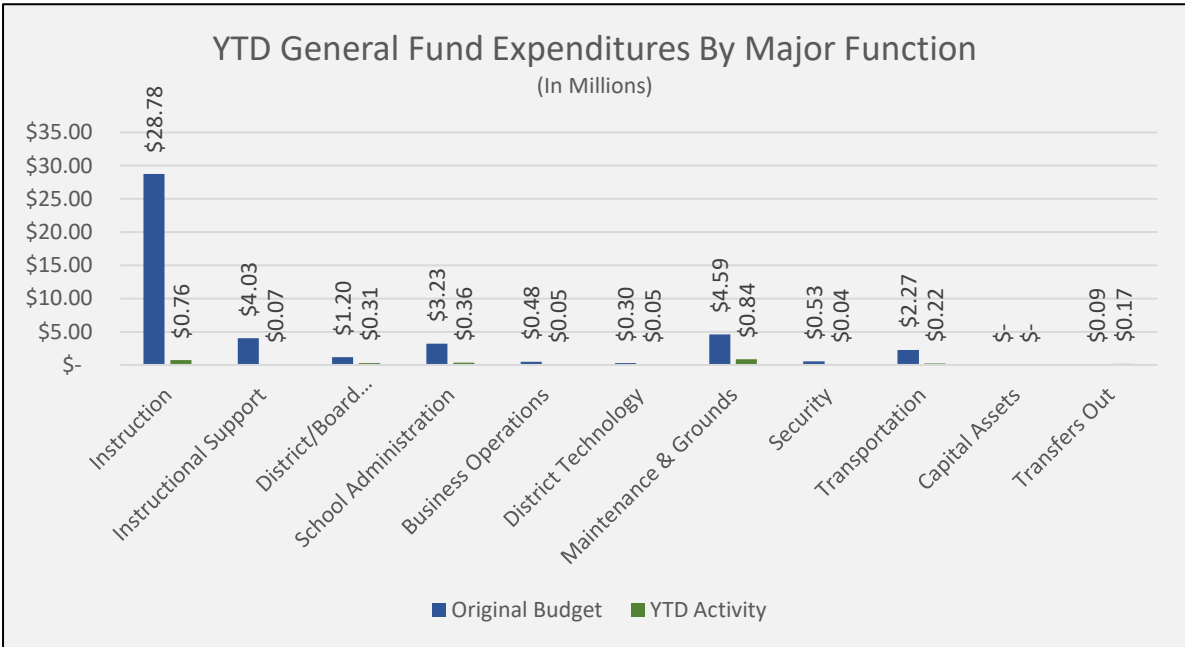
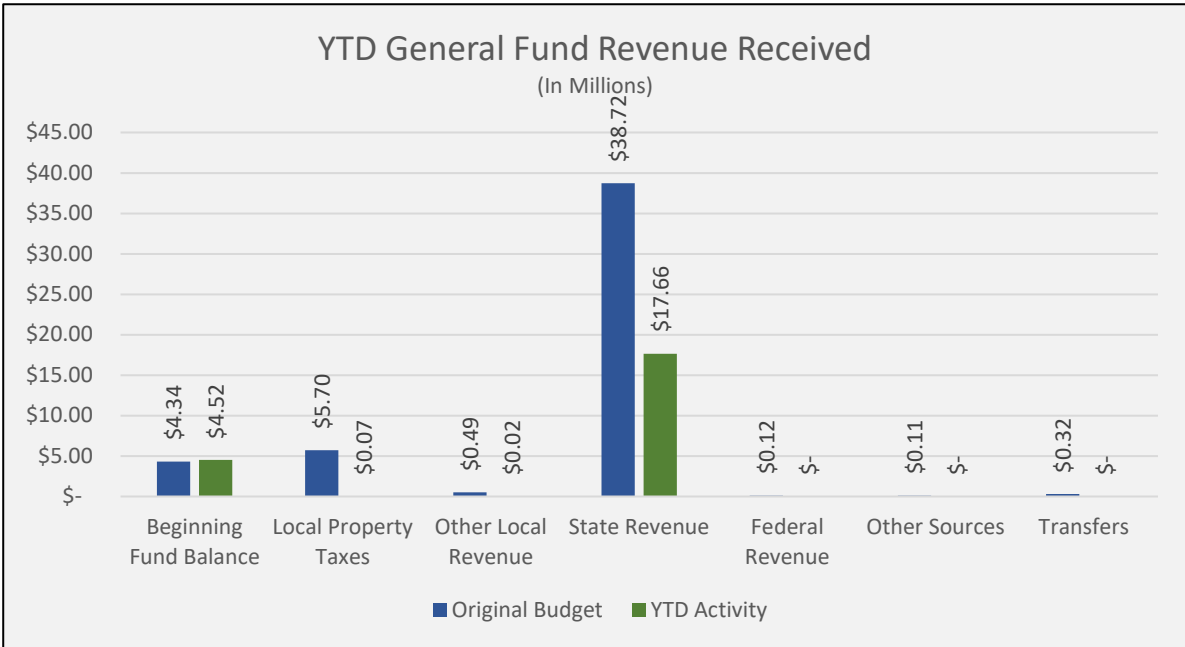
	Supplies and Materials	100,000	9,087	2,641	12,025	(85,334)	-85%
	Insurance	238,292	-	-	276,383	38,091	16%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Salaries	806,528	75,931	-	148,235	(658,293)	-82%
	Benefits	310,000	26,197	-	52,111	(257,889)	-83%
	Purchased Services	212,000	39,957	28,197	71,352	(112,451)	-53%
	Supplies and Materials	150,000	11,425	69,798	16,972	(63,231)	-42%
MAINTENANCE / GROUNDS	Purchased Services	156,500	5,694	35,085	10,804	(110,611)	-71%
	Supplies and Materials	-	-	1,000	1,119	2,119	0%
SECURITY/SAFETY PROGRAM	Salaries	192,989	(830)	-	(1,661)	(194,650)	-101%
	Benefits	60,750	(163)	-	(326)	(61,076)	-101%
	Purchased Services	263,000	39,266	300	40,957	(221,743)	-84%
	Supplies and Materials	12,500	680	895	3,170	(8,435)	-67%
TRANSPORTATION-PUPIL TO SCHOOL	Salaries	1,229,970	37,197	-	78,548	(1,151,422)	-94%
	Benefits	520,400	17,416	-	35,061	(485,339)	-93%
	Purchased Services	60,550	4,724	1,537	9,476	(49,538)	-82%
	Supplies and Materials	353,750	2,518	6,759	2,692	(344,299)	-97%
	Insurance	41,938	-	-	48,642	6,704	16%
GENERAL TRANSPORTATION PROG	Salaries	-	-	-	-	-	100%
	Benefits	16,259	-	-	-	(16,259)	-100%
	Purchased Services	2,000	-	-	-	(2,000)	-100%
	Supplies and Materials	1,000	-	-	-	(1,000)	-100%
	Insurance	41,939	-	-	48,643	6,704	16%
Total Expenditures		45,408,460	1,323,592	538,493	2,705,644	(42,164,323)	-93%
Excess (deficiency) of Revenues over (under) expenditures		53,546	16,425,243	(538,493)	15,043,215	14,766,177	
Other Financing Sources (uses)							
PROCEEDS FROM SALE OF CAPITAL ASSET		-	-	-	-	-	
TRANSFER IN		-	-	-	-	-	
TRANSFER OUT		(90,000)	-	-	(171,068)	81,068	
Total Other Financing Sources (uses)		(90,000)	-	-	(171,068)	81,068	
Net Change in Fund Balance		(36,454)	16,425,243	(538,493)	14,872,148	14,685,109	
Estimated Ending Fund Balance					\$ 19,393,603		

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

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

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

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



Lakeland Joint School District #272 - 2025-2026

Summary of All Funds - August 2025

Fund	Description	Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Debt Retirement	Transfers	Total Year to Date (YTD)	Adopted Budget	YTD Activity as a Percentage of Budget
100	General Fund	943,618	309,394	560,903	467,205	-	424,524	-	171,068	2,876,712	45,498,460	6%
220	Federal Forest Fund	-	-	3,000	-	-	-	-	-	3,000	13,000	23%
231	Facility Funds - Local Sources	499	96	16	-	788	-	-	-	1,399	830,000	0%
232	BASE	1,067	211	518	-	-	-	-	-	1,797	236,570	1%
243	CTE - State	-	-	-	34	-	-	-	-	34	151,728	0%
244	Gifted & Talented	-	-	-	-	-	-	-	-	-	-	0%
245	State Technology	-	-	96,862	260,420	-	-	-	-	357,282	595,000	60%
246	Safe & Drug Free Schools	-	-	-	-	-	-	-	-	-	55,300	0%
248	Misc. Grants	-	-	-	-	-	-	-	-	-	10,000	0%
249	SRO Grant	-	-	-	-	-	-	-	-	-	48,000	100%
251	Federal Title I	885	156	-	-	-	-	-	-	1,041	947,712	0%
257	Federal Special Education (Title VI-B, IDEA)	(1)	34	-	-	-	-	-	-	33	909,639	0%
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)	(0)	(0)	-	-	-	-	-	-	(0)	61,299	0%
265	Special Education Mini-Grants - Federal	-	-	-	-	-	-	-	-	-	-	100%
271	Federal Title II	(0)	0	16,400	-	-	-	-	-	16,400	112,070	15%
290	Child Nutrition	-	-	25,881	(1,142)	1,878	492	-	-	27,108	1,459,700	2%
310	Debt Service	-	-	-	-	-	-	-	-	-	-	0%
420	Plant Facility Fund	-	-	238	4,851	133,458	-	-	-	138,546	550,000	25%
421	Board Facility Projects	-	-	-	-	-	-	-	-	-	89,000	0%
422	Land Reserve	-	-	-	-	-	-	-	-	-	-	0%
424	Bus Depreciation Fund	-	-	-	-	-	-	-	-	-	456,110	0%
436	School District Modernization Fund	-	-	-	-	13,588	-	-	-	13,588	-	0%
Total Expenditures		946,069	309,892	703,817	731,369	149,711	425,016	0	171,068	3,436,941	52,685,776	7%

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

Fund Number: **220**

Fund Name: **Federal Forest Fund**

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		46,500	-	-	48,195	1,695.20	4%
Revenues:							
LOCAL TAX REVENUE		-	-	-	-	-	
Total Revenues		0	0		0	-	
Total Revenues and Fund Balance		46,500			48,195	1,695	0%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% 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	3,000	3,000	3,000	(2,000)	-25%
Total Expenditures		13,000	3,000	3,000	3,000	-7,000	
Revenues Less Expenditures		-13,000	-3,000	-3,000	-3,000	7,000	
Ending Fund Balance *Estimated		33,500			45,195	8,695	26%

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

Fund Number: **231**

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

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		846,272	-	-	1,039,718	193,445.69	23%
Revenues:							
OTHER LOCAL REVENUE		-	-	-	234	233.75	
OTHER LOCAL REVENUE - THS FIELDHOUSE		-	2,515	-	2,515	2,514.63	
OTHER LOCAL REVENUE - LHS FIELDHOUSE		-	750	-	750		
Total Revenues		0	3,264	0	3,498	2,748	
Total Revenues and Fund Balance		846,272			1,043,216	196,194	23%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
ADMIN TECH SERVICES	Purchased Services	-	16	-	16	16	0%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	-	499	-	499	499	0%
	Benefits	-	96	-	96	96	0%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Supplies and Materials	-	-	50	-	50	0%
CAPITAL ASSETS	Equipment/Capital Expenditures	830,000	788	-	788	(829,212)	-100%
Total Expenditures		830,000	1,399	50	1,399	-828,551	
Revenues Less Expenditures		-830,000	1,865	-50	2,099	831,299	
Ending Fund Balance *Estimated		16,272			1,041,816	1,024,745	6298%

*THS Fieldhouse Expenses are reported under Capital Assets

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

Fund Number: **232**

Fund Name: **BASE**

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		109,000	-	-	136,281	27,280.95	25%
Revenues:							
OTHER LOCAL REVENUE		191,000	128	-	128	(190,871.61)	-100%
Total Revenues		191,000	128		128	(190,872)	
Total Revenues and Fund Balance		300,000			136,409	(163,591)	-55%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
OTHER SUPPORT & SERVICE PROGRAM	Salaries	167,332	366	-	1,067	(166,265)	-99%
	Benefits	62,638	73	-	211	(62,427)	-100%
	Purchased Services	3,000	155	350	518	(2,132)	-71%
	Supplies and Materials	3,600	-	-	-	(3,600)	-100%
Total Expenditures		236,570	594	350	1,797	-234,423	
Revenues Less Expenditures		-45,570	-466	-350	-1,668	43,552	
Ending Fund Balance *Estimated		63,430			134,613	70,833	112%

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

Fund Number: **243**

Fund Name: **CTE - State**

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
PROF TECH PROGRAM REVENUE		151,729	-	-	-	(151,729)	-100%
Total Revenues		151,729	0		0	(151,729)	
Total Revenues and Fund Balance		151,729			0	(151,729)	-100%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
SECONDARY PROGRAM	Purchased Services	-	-	1,000	-	1,000	0%
	Supplies and Materials	140,746	34	6,472	34	(134,240)	-95%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	10,982	-	1,350	-	(9,632)	
Total Expenditures		151,728	34	8,822	34	-142,872	
Revenues Less Expenditures		1	-34	-8,822	-34	-8,857	
Ending Fund Balance *Estimated		1			-34	-8,857	25717%

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

Fund Number: **244**

Fund Name: **GIFTED & TALENTED**

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		4,363	-	-	4,364	0.61	0%
Revenues:		-	-	-	-	-	0%
Total Revenues		0	0		0	-	
Total Revenues and Fund Balance		4,363			4,364	1	0%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
GIFTED/TALENTED PROGRAM	Purchased Services	1,000	-	-	-	(1,000)	0%
	Supplies & Materials	250	-	-	-	(250)	0%
Total Expenditures		1,000	0	0	0	-1,250	
Revenues Less Expenditures		-1,000	0	0	0	1,250	
Ending Fund Balance *Estimated		3,363			4,364	1,251	29%

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

Fund Number: **245**

Fund Name: **State Technology**

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		250,000	-	-	401,509	151,509.48	0%
Revenues:							
OTHER STATE SUPPORT		434,000	-	-	-	(434,000.00)	-100%
Total Revenues		434,000	0		0	-434,000	
Total Revenues and Fund Balance		684,000			401,509	(282,491)	-41%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
INSTRUCTIONAL RELATED TECH	Purchased Services	30,000	7,391	-	7,391	(22,609)	-75%
	Supplies and Materials	565,000	59,824	53,764	260,420	(250,816)	-44%
ADMIN TECH SERVICES	Purchased Services	-	-	46,409	89,471	135,880	0%
Total Expenditures		595,000	67,215	100,173	357,282	-137,545	
Revenues Less Expenditures		-161,000	-67,215	-100,173	-357,282	-296,455	
Ending Fund Balance *Estimated		89,000			44,228	-144,945	-328%

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

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

	FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-	0%	
Revenues:							
OTHER STATE SUPPORT	55,300	-	-	-	(55,300.00)	-100%	
Total Revenues	55,300	0		0	-55,300		
Total Revenues and Fund Balance	55,300			0	(55,300)	-100%	
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining

*The Rathdrum PD SRO contract is charged to this fund

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

Fund Number: 248

Fund Name: Misc. Grants

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		31,174	-	-	57,414	26,240.14	84%
Revenues:							
OTHER LOCAL REVENUE		-	4,500	-	4,500	4,500.00	0%
OTHER STATE SUPPORT		-	-	-	-	-	100%
Total Revenues		0	4,500		4,500	4,500	
Total Revenues and Fund Balance		31,174			61,914	30,740	99%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	7,000	-	-	-	(7,000)	-100%
SECONDARY PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	3,000	-	3,680	-	680	0%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	-	-	500	-	500	0%
DISTRICT ADMINISTRATION PROGRAM	Purchased Services	-	-	-	-	-	100%
	Supplies and Materials	-	-	-	-	-	100%
Total Expenditures		10,000	0	4,180	0	-5,820	
Revenues Less Expenditures		-10,000	4,500	-4,180	4,500	10,320	
Ending Fund Balance *Estimated		21,174			61,914	36,560	59%

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

Fund Number: 249
Fund Name: SRO Grant

	FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	23,669	23,669.30		
Revenues:							
OTHER STATE SUPPORT	48,000	-	-	-	(48,000.00)		
Total Revenues	48,000	0		0	-48,000		
Total Revenues and Fund Balance	48,000			23,669	(24,331)		
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
SECURITY/SAFETY PROGRAM	Purchased Services	48,000	-	-	-		
Total Expenditures		48,000	0	0	0	0	
Revenues Less Expenditures		0	0	0	0	-48,000	
Ending Fund Balance *Estimated		0			23,669	-24,331	-103%

**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 August 31, 2025

Fund Number: **251**

Fund Name: **Federal Title I**

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		947,712	-	-	-	(947,712)	-100%
Total Revenues		947,712	0		0	-947,712	
Total Revenues and Fund Balance		947,712			0	(947,712)	-100%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	652,727	442	-	885	(651,842)	-100%
	Benefits	294,985	78	-	156	(294,829)	-100%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	450	-	450	0%
Total Expenditures		947,712	520	450	1,041	-946,221	
Revenues Less Expenditures		0	-520	-450	-1,041	-1,491	
Ending Fund Balance *Estimated		0			-1,041	-1,491	143%

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

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

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	#DIV/0!
Revenues:							
FEDERAL REVENUE		909,639	-	-	-	(909,639)	-100%
Total Revenues		909,639	0		0	-909,639	
Total Revenues and Fund Balance		909,639			0	(909,639)	-100%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	683,164	(1)	-	(1)	(683,165)	-100%
	Benefits	226,475	10	-	34	(226,441)	-100%
	Purchased Services	-	-	-	-	-	100%
	Supplies and Materials	-	-	15,143	-	15,143	0%
Total Expenditures		909,639	9	15,143	33	-894,463	
Revenues Less Expenditures		0	-9	-15,143	-33	-15,176	
Ending Fund Balance *Estimated		0			-33	-15,176	45315%

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

Fund Number: **258**

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

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		24,114	-	-	-	(24,114)	-100%
Total Revenues		24,114	0		0	-24,114	
Total Revenues and Fund Balance		24,114			0	(24,114)	-100%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
SPECIAL EDUCATION PRESCHOOL	Salaries	17,362	(0)	-	(0)	(17,362)	-100%
	Benefits	6,752	-	-	-	(6,752)	-100%
Total Expenditures		24,114	0	0	0	-24,114	
Revenues Less Expenditures		0	0	0	0	0	
Ending Fund Balance *Estimated		0			0	0	100%

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

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

Fund Number: **260**

Fund Name: **Medicaid**

	FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-	0%	
Revenues:							
EARNINGS ON INVESTMENTS	-	535	-	535	535		
FEDERAL REVENUE	515,000	-	-	-	(515,000)		
TRANSFERS INTERFUND	90,000	-	-	171,068	81,068	-72%	
Total Revenues	605,000	535		171,603	-433,932		
Total Revenues and Fund Balance	605,000			171,603	(433,932)	-72%	
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	444,058	-	-	-	(444,058)	-100%
	Benefits	160,942	-	-	-	(160,942)	-100%
Total Expenditures		605,000	0	0	0	-605,000	
Revenues Less Expenditures		0	535	0	171,603	171,068	
Ending Fund Balance *Estimated		0			171,603	171,068	100%

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

Fund Number: **261**

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

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		33,074	-	-	-	(33,074)	-100%
Total Revenues		33,074	0		0	-33,074	
Total Revenues and Fund Balance		33,074			0	(33,074)	-100%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
GUIDANCE/HEALTH	Salaries	24,563	(0)	-	(0)	(24,563)	0%
	Benefits	8,511	0	-	0	(8,511)	0%
Total Expenditures		33,074	0	0	0	-33,074	
Revenues Less Expenditures		0	0	0	0	0	
Ending Fund Balance *Estimated		0			0	0	100%

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

Fund Number: **263**

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

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		61,299	-	-	-	(61,299)	-100%
Total Revenues		61,299	0		0	-61,299	
Total Revenues and Fund Balance		61,299			0	(61,299)	-100%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
SECONDARY PROGRAM	Salaries	42,909	-	-	-	(42,909)	-100%
	Benefits	18,390	-	-	-	(18,390)	-100%
	Supplies and Materials	-	-	-	-	-	0%
GUIDANCE & HEALTH PROGRAM	Salaries	-	(0)	-	(0)	(0)	0%
	Benefits	-	(0)	-	(0)	(0)	0%
Total Expenditures		61,299	0	0	0	-61,299	
Revenues Less Expenditures		0	0	0	0	0	
Ending Fund Balance *Estimated		0			0	0	0%

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

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

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		-	-	-	-	-	0%
Total Revenues		0	0		0	0	
Total Revenues and Fund Balance		0			0	-	#DIV/0!
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% 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	0	0%

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

Fund Number: 271

Fund Name: Federal Title II

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		112,070	-	-	-	(112,070)	-100%
Total Revenues		112,070	0		0	-112,070	
Total Revenues and Fund Balance		112,070			0	(112,070)	-100%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	90,610	(0)	-	(0)	(90,610)	-100%
	Benefits	21,460	0	-	0	(21,460)	-100%
	Purchased Services	-	-	-	-	-	0%
	Supplies & Materials	-	-	-	-	-	0%
INSTRUCTIONAL IMPROVEMENT	Salaries	-	-	-	-	-	0%
	Benefits	-	-	-	-	-	0%
	Purchased Services	-	-	-	16,400	16,400	0%
	Supplies & Materials	-	-	-	-	-	0%
Total Expenditures		112,070	0	0	16,400	-95,670	
Revenues Less Expenditures		0	0	0	-16,400	-16,400	
Ending Fund Balance *Estimated		0			-16,400	-16,400	100%

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

Fund Number: **290**

Fund Name: **Child Nutrition**

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		425,000	-	-	489,623	64,623	15%
Revenues:							
OTHER LOCAL REVENUE		525,000	-	-	(56)	(525,056)	-100%
OTHER STATE SUPPORT		-	-	-	-	-	0%
FEDERAL REVENUE		650,000	-	-	9,550	(640,450)	-99%
Total Revenues		1,175,000	0	0	9,493	-640,450	
Total Revenues and Fund Balance		1,600,000			499,116	(575,828)	-36%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
FOOD SERVICES	Purchased Services	848,700	25,690	860	25,881	(821,960)	-97%
	Supplies and Materials	551,000	(1,166)	26,950	(1,142)	(525,192)	-95%
	Equipment/Capital Expenditures	50,000	1,878	1,122	1,878	(47,000)	-94%
	Insurance	10,000	492	-	492	(9,508)	-95%
Total Expenditures		1,459,700	26,894	28,932	27,108	-1,347,152	
Revenues Less Expenditures		-284,700	-26,894	-28,932	-17,615	706,701	
Ending Fund Balance *Estimated		140,300			472,008	771,324	163%

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

Fund Number: **310**

Fund Name: **Debt Service**

	FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	1,567	1,567	0%	
Revenues:							
SCHOOL BOND & INTEREST LEVY	-	645	-	645	645	0%	
INTEREST REVENUE	-	-	-	-	-	0%	
OTHER STATE SUPPORT	-	-	-	-	-	0%	
Total Revenues	0	645	0	645	0		
Total Revenues and Fund Balance	0			2,212	1,567	0%	
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% 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	645	0	645	0	
Ending Fund Balance *Estimated		0			2,212	1,567	0%

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

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

Fund Number: 420

Fund Name: Plant Facility Fund

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		550,000	-	-	1,610,534	1,060,534	-100%
Revenues:							
SCHOOL PLANT FACILITY LEVY		-	-	-	-	-	0%
TRANSFERS INTERFUND		-	-	-	-	-	0%
Total Revenues		0	0	0	0	0	
Total Revenues and Fund Balance		550,000			1,610,534	1,060,534	0%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	238	-	238	238	-100%
	Supplies and Materials	-	4,609	3,341	4,851	8,192	-100%
	Equipment/Capital Expenditures	-	-	46,000	-		
MAINTENANCE / GROUNDS	Purchased Services	-	-	42,578	-	42,578	-100%
	Equipment/Capital Expenditures	-	16,640	-	16,640	16,640	-100%
CAPITAL ASSETS	Equipment/Capital Expenditures	550,000	114,409	424,885	116,818	(8,298)	-2%
Total Expenditures		550,000	135,896	516,803	138,546	59,349	
Revenues Less Expenditures		-550,000	-135,896	-516,803	-138,546	-59,349	
Ending Fund Balance *Estimated		0			1,471,988	1,001,184	68%

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

Fund Number: 421

Fund Name: Board Facility Projects

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		235,000	-	-	180,538	(54,462)	-100%
Revenues:							
		-	-	-	-	-	0%
Total Revenues		0	0	0	0	0	
Total Revenues and Fund Balance		235,000			180,538	(54,462)	-23%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
CAPITAL ASSETS	Equipment/Capital Expenditures	89,000	-	-	-	(89,000)	-100%
Total Expenditures		89,000	0	0	0	-89,000	
Revenues Less Expenditures		-89,000	0	0	0	89,000	
Ending Fund Balance *Estimated		146,000			180,538	34,538	19%

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

Fund Number: 422
Fund Name: Land Reserve

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		206,566	-	-	206,566	-	-100%
Revenues:		-	-	-	-	-	0%
Total Revenues		0	0	0	0	0	
Total Revenues and Fund Balance		206,566			206,566	-	0%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
		-	-	-	-	-	0%
Total Expenditures		0	0	0	0	0	
Revenues Less Expenditures		0	0	0	0	0	
Ending Fund Balance *Estimated		206,566			206,566	0	

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

Fund Number: **424**

Fund Name: **Bus Depreciation Fund**

	FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	579,179	-	-	647,254	68,075	-100%	
Revenues:							
OTHER STATE SUPPORT	173,250	-	-	-	(173,250)	-100%	
INTERFUND TRANSFER	-	-	-	-	-	0%	
Total Revenues	173,250	0	0	0	-173,250		
Total Revenues and Fund Balance	752,429			647,254	(105,175)	-14%	
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
CAPITAL ASSETS - NON-STUDENT OCCUPIED	Equipment/Capital Expenditures	456,110	-	608,147	-	152,037	33%
Total Expenditures		456,110	0	608,147	0	152,037	
Revenues Less Expenditures		-282,860	0	-608,147	0	-325,287	
Ending Fund Balance *Estimated		296,319			647,254	-257,213	-87%

*The Bus Depreciation Transfer will be completed in June 2025

Lakeland Joint School District #272 - 2025-2026 - Period Ended August 31, 2025

Fund Number: 436

Fund Name: School District Modernization Fund

	FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	20,141,665	-	-	20,195,798	54,133		
Revenues:							
INTEREST REVENUE	420,000	75,799	-	75,799	(344,201)		
OTHER STATE SUPPORT	-	-	-	5,159	5,159		
Total Revenues	0	0	0	80,958	-339,042		
Total Revenues and Fund Balance	20,141,665			20,276,757	(284,908)		
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
CAPITAL ASSETS	Equipment/Capital Expenditures	4,569,000	13,588	-	13,588	(4,555,412)	
Total Expenditures		4,569,000	13,588	0	13,588	-4,555,412	
Revenues Less Expenditures		-4,569,000	-13,588	0	67,371	4,216,371	
Ending Fund Balance *Estimated		15,572,665			20,263,169	4,270,504	

John Brown Elementary School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	3,062.63	-	(806.00)	-	2,256.63
Investment Cash	9,412.11	-	-	35.28	9,447.39
Total Asset Accounts:	12,474.74	-	(806.00)	35.28	11,704.02
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(2,107.57)	-	806.00	(35.28)	(1,336.85)
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	-	-	-	-	-
Total Equity Accounts	(12,474.74)	-	806.00	(35.28)	(11,704.02)
Total Asset Accounts	12,474.74	-	(806.00)	35.28	11,704.02
Total Equity Accounts	(12,474.74)	-	806.00	(35.28)	(11,704.02)
Grand Total	-	-	-	-	-

Updated 9.12.25

Spirit Lake Elementary School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	14,947.83	484.00	-	-	15,431.83
Investment Cash	7,053.25	-	-	26.44	7,079.69
Total Asset Accounts:	22,001.08	484.00	-	26.44	22,511.52
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(8,887.02)	-	-	(26.44)	(8,913.46)
Faculty	224.76	-	-	-	224.76
CEP	(115.98)	-	-	-	(115.98)
Field Trip	(300.00)	-	-	-	(300.00)
Donations	(12,183.24)	(440.00)	-	-	(12,623.24)
Library	(287.60)	-	-	-	(287.60)
Music	(300.00)	-	-	-	(300.00)
Misc. Fundraiser	(44.00)	-	-	-	(44.00)
Chromebook Damage	(108.00)	(44.00)	-	-	(152.00)
Total Equity Accounts	(22,001.08)	(484.00)	-	(26.44)	(22,511.52)
Total Asset Accounts	22,001.08	484.00	-	26.44	22,511.52
Total Equity Accounts	(22,001.08)	(484.00)	-	(26.44)	(22,511.52)
Grand Total	-	-	-	-	-

Updated 9.12.25

Athol Elementary School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	2,937.73	-	(712.00)	3,000.00	5,225.73
Investment Cash	38,105.63	-	-	(2,856.66)	35,248.97
Total Asset Accounts:	41,043.36	-	(712.00)	143.34	40,474.70
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(10,586.17)	-	-	(143.34)	(10,729.51)
Annual	(2.82)	-	-	-	(2.82)
Donations	(6,520.35)	-	712.00	-	(5,808.35)
Library	(6,009.72)	-	-	-	(6,009.72)
T-Shirt	(10.11)	-	-	-	(10.11)
Special Project	(17,914.19)	-	-	-	(17,914.19)
Chromebook Damage	-	-	-	-	-
Total Equity Accounts	(41,043.36)	-	712.00	(143.34)	(40,474.70)
Total Asset Accounts	41,043.36	-	(712.00)	143.34	40,474.70
Total Equity Accounts	(41,043.36)	-	712.00	(143.34)	(40,474.70)
Grand Total	(0.00)	-	-	-	(0.00)

Updated 9.12.25

Betty Kiefer Elementary School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	4,871.44	500.00	-	-	5,371.44
Investment Cash	33,092.96	-	-	124.04	33,217.00
Total Asset Accounts:	37,964.40	500.00	-	124.04	38,588.44
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(13,925.55)	-	-	(124.04)	(14,049.59)
Discretionary	-	-	-	-	-
Annual	(2,595.54)	-	-	-	(2,595.54)
Field Trip	-	-	-	-	-
Donations	(12,816.97)	(500.00)	-	-	(13,316.97)
Library	(3,460.58)	-	-	-	(3,460.58)
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	-	-	-	-	-
Total Equity Accounts	(37,964.40)	(500.00)	-	(124.04)	(38,588.44)
Total Asset Accounts	37,964.40	500.00	-	124.04	38,588.44
Total Equity Accounts	(37,964.40)	(500.00)	-	(124.04)	(38,588.44)
Grand Total	-	-	-	-	-

Updated 9.12.25

Garwood Elementary School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	6,621.60	-	-	-	6,621.60
Investment Cash	11,887.53	-	-	44.56	11,932.09
Total Asset Accounts:	18,509.13	-	-	44.56	18,553.69
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(3,083.94)	-	-	(44.56)	(3,128.50)
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)	-	-	-	(25.00)
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	(18,509.13)	-	-	(44.56)	(18,553.69)
Total Asset Accounts	18,509.13	-	-	44.56	18,553.69
Total Equity Accounts	(18,509.13)	-	-	(44.56)	(18,553.69)
Grand Total	-	-	-	-	-

Updated 9.12.25

Twin Lakes Elementary School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	12,566.77	5,000.00	(4,040.93)	-	13,525.84
Investment Cash	8,067.11	-	-	30.24	8,097.35
Total Asset Accounts:	20,633.88	5,000.00	(4,040.93)	30.24	21,623.19
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(238.69)	-	51.36	(30.24)	(217.57)
Faculty	(530.22)	-	64.06	-	(466.16)
Team Houses	(2,983.14)	-	-	-	(2,983.14)
Annual	(2,298.59)	-	-	-	(2,298.59)
Book Fair	(4,182.54)	-	-	-	(4,182.54)
Donations	(7,612.39)	(5,000.00)	3,925.51	-	(8,686.88)
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)	-	-	-	(120.00)
Total Equity Accounts	(20,633.88)	(5,000.00)	4,040.93	(30.24)	(21,623.19)
Total Asset Accounts	20,633.88	5,000.00	(4,040.93)	30.24	21,623.19
Total Equity Accounts	(20,633.88)	(5,000.00)	4,040.93	(30.24)	(21,623.19)
Grand Total	-	-	-	-	-

Updated 9.12.25

Lakeland Middle School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	33,750.46	-	(16,625.85)	4,193.76	21,318.37
Cash on Hand	-	-	550.00	-	550.00
Investment Cash	88,125.38	-	-	330.31	88,455.69
Total Asset Accounts:	121,875.84	-	(16,075.85)	4,524.07	110,324.06

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
CC Service Fee	-	-	-	(78.76)	(78.76)
Kindness Crew	(436.40)	-	-	-	(436.40)
Chromebook Damage	-	-	-	-	-
General	(20,459.17)	-	-	(980.31)	(21,439.48)
Faculty	(1,870.68)	-	808.20	-	(1,062.48)
Student Council	(7,536.29)	-	-	-	(7,536.29)
Student Activities	(4,516.44)	-	-	-	(4,516.44)
Annual	(4,366.71)	-	-	-	(4,366.71)
Library	7.82	-	5.94	(105.00)	(91.24)
Music	(1,206.06)	-	-	-	(1,206.06)
Honor Society	(1,172.62)	-	-	-	(1,172.62)
Concessions	(8,825.76)	-	-	-	(8,825.76)
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	-	-	-	-	-
Cheerleading	-	-	-	-	-
ASB/MISC	-	-	15,261.71	(3,360.00)	11,901.71

Dance Club	-	-	-	-	-
Officials/Wkrs	-	-	-	-	-
Total Equity Accounts	(121,875.84)	-	16,075.85	(4,524.07)	(110,324.06)
Total Asset Accounts	121,875.84	-	(16,075.85)	4,524.07	110,324.06
Total Equity Accounts	(121,875.84)	-	16,075.85	(4,524.07)	(110,324.06)
Grand Total	-	-	-	-	-

Updated 9.12.25

Timberlake Middle School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	32,797.25	-	(3,493.43)	6,563.45	35,867.27
Cash on Hand	-	-	300.00	-	300.00
Investment Cash	22,055.25	-	-	82.67	22,137.92
Total Asset Accounts:	54,852.50	-	(3,193.43)	6,646.12	58,305.19

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
CC Service Fee	-	-	-	(117.45)	(117.45)
Theatre/Theatre Club	(100.00)	-	-	-	(100.00)
Chromebook Damage	-	-	-	-	-
General	(14,024.16)	-	2,248.00	(82.67)	(11,858.83)
Faculty	-	-	-	-	-
Student Council	(6,309.25)	-	-	-	(6,309.25)
Annual	(5,275.97)	-	180.28	(3,185.00)	(8,280.69)
ASB Cards	(9,952.52)	-	118.87	(2,100.00)	(11,933.65)
6th Grade	-	-	-	-	-
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	-	-	-	-	-
Concessions	(2,793.47)	-	6.28	(111.00)	(2,898.19)
School Store	(622.43)	-	-	-	(622.43)
Athletic Activities	(8,079.42)	-	-	(1,000.00)	(9,079.42)
7th Grade Basketball	(160.99)	-	-	-	(160.99)
8th Grade Basketball	(160.99)	-	-	-	(160.99)

Cross Country	(0.00)	-	640.00	-	640.00
Track	(1,786.82)	-	-	(50.00)	(1,836.82)
Volleyball	(1,698.09)	-	-	-	(1,698.09)
Wrestling	(45.24)	-	-	-	(45.24)
Cheerleading	(16.98)	-	-	-	(16.98)
Total Equity Accounts	(54,852.50)	-	3,193.43	(6,646.12)	(58,305.19)
Total Asset Accounts	54,852.50	-	(3,193.43)	6,646.12	58,305.19
Total Equity Accounts	(54,852.50)	-	3,193.43	(6,646.12)	(58,305.19)
Grand Total	-	-	-	-	-

Updated 9.12.25

Lakeland High School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	71,021.18	-	(66,091.49)	68,625.21	73,554.90
Cash on Hand	3,500.00	-	-	-	3,500.00
Investment Cash	330,526.80	-	-	1,238.88	331,765.68
Total Asset Accounts:	405,047.98	-	(66,091.49)	69,864.09	408,820.58

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
AG Natural Resources	(1,719.74)	-	-	(50.00)	(1,769.74)
CC Service Fee	1,902.60	-	-	(904.61)	997.99
Game Club	(320.02)	-	-	-	(320.02)
Legacy/Legacy	(33,372.51)	-	1,078.39	-	(32,294.12)
Chromebook Damage	(360.00)	-	-	(10,240.00)	(10,600.00)
General	(23,028.41)	-	332.20	(4,518.88)	(27,215.09)
Lakeland Strong	(12,656.65)	-	-	-	(12,656.65)
Faculty	(5,570.22)	-	-	-	(5,570.22)
Student Council	(5,741.46)	-	-	(10.00)	(5,751.46)
Annual	(10,463.93)	-	895.47	(595.00)	(10,163.46)
Freshman Class	-	-	-	-	-
Sophomore Class	(407.27)	-	-	-	(407.27)
Junior Class	(156.02)	-	-	-	(156.02)
Senior Class	(7,817.53)	-	-	-	(7,817.53)
Library	(2,543.43)	-	13.35	(15,752.80)	(18,282.88)
Textbook Deposits	(3,164.04)	-	-	-	(3,164.04)
Textbook Fines	(5.79)	-	-	(16.00)	(21.79)
BPA	(8,716.56)	-	-	-	(8,716.56)
Touch of Gold	(2,326.39)	-	-	-	(2,326.39)
Newspaper	(2,069.12)	-	500.00	(10.00)	(1,579.12)
Art & Pottery	240.06	-	-	-	240.06
FCCLA	(913.54)	-	-	-	(913.54)
YEA	(5,708.78)	-	-	(3,512.90)	(9,221.68)
Shop Club	(11,534.34)	-	-	-	(11,534.34)

Hello Hawks	(5,163.21)	-	-	-	(5,163.21)
Music	(3,928.96)	-	1,009.65	-	(2,919.31)
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	(2,540.14)	-	281.64	(1,920.00)	(4,178.50)
Locker Fines	(86.27)	-	-	-	(86.27)
HOSA	(65.43)	-	-	-	(65.43)
Service LRN	(717.95)	-	-	-	(717.95)
Parker Toyota	(10,289.00)	-	-	(6,045.90)	(16,334.90)
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)	-	-	-	(2,348.96)
Athletic Activities	(90,919.20)	-	7,408.78	(10,160.00)	(93,670.42)
Football	-	-	33,632.36	-	33,632.36
L Football	(19,227.04)	-	6,619.54	-	(12,607.50)
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	-	-	-	-	-
L Boys Basketball	(7,593.64)	-	-	-	(7,593.64)
Girls Basketball	-	-	-	-	-
L Girls Basketball	(6,741.17)	-	-	-	(6,741.17)
Boys Soccer	1,333.74	-	1,700.00	-	3,033.74
L Boys Soccer	(7,153.19)	-	-	-	(7,153.19)
Girls Soccer	1,333.75	-	1,700.00	-	3,033.75
L Girls Soccer	(2,718.04)	-	-	-	(2,718.04)
Cross Country	-	-	150.00	-	150.00
L Cross Country	(8,340.61)	-	378.43	(1,830.00)	(9,792.18)
Track	-	-	-	-	-

L Track	(1,980.06)	-	-	-	(1,980.06)
Volleyball	266.00	-	500.19	-	766.19
L Volleyball	(8,389.27)	-	-	(947.00)	(9,336.27)
Wrestling	-	-	-	-	-
L Wrestling	(627.81)	-	-	-	(627.81)
L Dist Wrestling	-	-	-	-	-
Tennis	-	-	1.42	(25.00)	(23.58)
Golf	991.00	-	303.50	-	1,294.50
L Golf	(5,034.66)	-	84.53	-	(4,950.13)
L Golf Tournament	-	-	-	-	-
L Sponsors	(9,150.00)	-	-	(3,100.00)	(12,250.00)
Cheerleading	311.70	-	-	-	311.70
L Cheerleading	3,475.39	-	-	-	3,475.39
ASB/MISC	(6,075.47)	-	982.64	(17,360.00)	(22,452.83)
Concessions	-	-	4,517.27	(3,390.00)	1,127.27
Vending-Soft Drinks	(785.63)	-	-	-	(785.63)
L Tennis	(1,097.70)	-	-	-	(1,097.70)
L Dance Club	3,481.88	-	-	-	3,481.88
L Swim Club	(3,563.78)	-	-	-	(3,563.78)
Dance	-	-	-	-	-
Swim	-	-	-	-	-
Gates	-	-	253.35	(4,476.00)	(4,222.65)
Officials/Workers	-	-	-	15,000.00	15,000.00
Total Equity Accounts	(405,047.98)	-	66,091.49	(69,864.09)	(408,820.58)
Total Asset Accounts	405,047.98	-	(66,091.49)	69,864.09	408,820.58
Total Equity Accounts	(405,047.98)	-	66,091.49	(69,864.09)	(408,820.58)
Grand Total	-	-	-	-	-

Updated 9.12.25

Timberlake High School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	51,536.04	117.01	(23,070.56)	48,609.31	77,191.80
Cash on Hand	-	-	2,000.00	-	2,000.00
Investment Cash	195,772.10	-		733.79	196,505.89
Total Asset Accounts:	247,308.14	117.01	(21,070.56)	49,343.10	275,697.69

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
CC Service Fee	(182.21)	-	829.20	(722.66)	(75.67)
Special Project	-	-	-	-	-
Tiger Den	(5,307.93)	-	-	-	(5,307.93)
Legacy	(8,200.65)	-	-	-	(8,200.65)
Chromebook Damage	(2,781.82)	-	-	(6,227.00)	(9,008.82)
General	(20,169.87)	-	739.19	(733.79)	(20,164.47)
Faculty	(896.42)	-	-	-	(896.42)
Student Council	(2,062.53)	-	-	-	(2,062.53)
Annual	(15,223.84)	-	484.52	(8,660.00)	(23,399.32)
Freshman Class	-	-	-	(1,200.00)	(1,200.00)
Sophomore Class	(1,197.07)	-	-	-	(1,197.07)
Junior Class	(373.78)	-	-	-	(373.78)
Senior Class	(7,356.98)	-	-	-	(7,356.98)
Library Book Fine	(417.41)	-	-	(46.79)	(464.20)
Textbook Deposits	(158.44)	-	-	-	(158.44)
Textbook Fines	(45.72)	-	-	-	(45.72)
BPA	(220.57)	-	-	-	(220.57)
Speech Arts	(1,512.84)	-	-	-	(1,512.84)
Screen Printing	25.00	-	-	-	25.00
Art & Pottery	(1,427.40)	-	-	-	(1,427.40)
FCCLA	(1,861.98)	-	-	-	(1,861.98)
Wood Shop	(3,083.52)	-	-	-	(3,083.52)
Music	(4,362.58)	-	550.00	-	(3,812.58)
Drama	(1,454.85)	-	-	-	(1,454.85)

Quiz Team	75.00	-	-	-	75.00
Student Recognition	(389.13)	-	-	-	(389.13)
Honor Society	(510.00)	-	385.00	-	(125.00)
NISTAR	400.00	-	-	-	400.00
Parking	(4,844.70)	-	270.93	(1,620.00)	(6,193.77)
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	(39,967.95)	-	7,169.99	45.00	(32,752.96)
Livestock Club	(1,566.59)	-	89.29	(1,520.00)	(2,997.30)
Athletic Activities	(23,710.82)	-	150.00	(5,880.00)	(29,440.82)
Football	-	-	-	-	-
L Football	(1,227.90)	-	1,043.88	(2,370.00)	(2,554.02)
Baseball	-	-	-	-	-
L Baseball	(485.15)	-	-	-	(485.15)
Softball	-	-	-	-	-
L Softball	(10,124.95)	-	-	3,400.00	(6,724.95)
Boys Basketball	-	-	-	-	-
L Boys Basketball	(600.29)	-	-	-	(600.29)
Girls Basketball	-	-	-	-	-
L Girls Basketball	(2,287.01)	-	-	-	(2,287.01)
Boys Soccer	-	-	130.00	-	130.00
L Boys Soccer	(690.08)	-	206.92	(760.00)	(1,243.16)
Girls Soccer	-	-	130.00	-	130.00
L Girls Soccer	(1,297.66)	-	14.54	(448.00)	(1,731.12)
Cross Country	135.00	-	-	-	135.00
L Cross Country	(3,316.18)	-	942.50	(2,340.00)	(4,713.68)
Track	-	-	-	(50.00)	(50.00)

L Track	(2,638.25)	-	-	-	(2,638.25)
Volleyball	-	-	-	-	-
L Volleyball	(7,771.07)	-	744.56	(500.00)	(7,526.51)
Wrestling	-	-	-	-	-
L Wrestling	(6,232.29)	-	-	780.00	(5,452.29)
Golf	-	-	-	(2,235.00)	(2,235.00)
L Golf	(520.72)	-	-	-	(520.72)
L Golf Tournament	-	-	-	-	-
L Sponsors	(34,505.63)	-	4,887.68	(6,951.31)	(36,569.26)
Cheerleading	-	-	-	-	-
L Cheerleading	(5,892.62)	-	-	1,700.00	(4,192.62)
ASB/MISC	(360.00)	-	638.50	(10,920.00)	(10,641.50)
Concessions	(59.00)	(117.01)	298.56	(1,706.55)	(1,584.00)
Vending-Soft Drinks	11.70	-	500.00	-	511.70
IML	(9,623.14)	-	750.00	-	(8,873.14)
Gates	-	-	115.30	(2,037.00)	(1,921.70)
Officials/Workers	-	-	-	2,000.00	2,000.00
Athletic Trainer	(1,891.72)	-	-	(340.00)	(2,231.72)
Total Equity Accounts	(247,308.14)	(117.01)	21,070.56	(49,343.10)	(275,697.69)
Total Asset Accounts	247,308.14	117.01	(21,070.56)	49,343.10	275,697.69
Total Equity Accounts	(247,308.14)	(117.01)	21,070.56	(49,343.10)	(275,697.69)
Grand Total	-	-	-	-	-

Updated 9.12.25

Mountain View Alternative High School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	6,808.68	80.00	-	-	6,888.68
Investments	10,078.08	-	-	37.91	10,115.99
Total Asset Accounts:	16,886.76	80.00	-	37.91	17,004.67
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Chromebook Damage	-	(80.00)	-	-	(80.00)
General	(4,166.35)	-	-	(37.91)	(4,204.26)
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	(16,886.76)	(80.00)	-	(37.91)	(17,004.67)
Total Asset Accounts	16,886.76	80.00	-	37.91	17,004.67
Total Equity Accounts	(16,886.76)	(80.00)	-	(37.91)	(17,004.67)
Grand Total	-	-	-	-	-

Updated 9.12.25

LGIP Distribution Yield				LGIP Distribution Yield		
2024/2025				2025/2026		
July 2024		5.18%		July 2025		4.34%
August 2024		5.19%		August 2025		
September 2024		5.16%		September 2025		
October 2024		5.00%		October 2025		
November 2024		4.85%		November 2025		
December 2024		4.71%		December 2025		
January 2025		4.52%		January 2026		
February 2025		4.48%		February 2026		
March 2025		4.40%		March 2026		
April 2025		4.39%		April 2026		
May 2025		4.36%		May 2026		
June 2025		4.36%		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	\$ 14,565.52	\$ -	44,090.48
211 - RETIREMENT	7,015.00	\$ 1,742.03	\$ -	5,272.97
220 - SOCIAL SECURITY	4,487.00	\$ 923.43	\$ -	3,563.57
230 - LIFE INSURANCE	31.00	\$ 7.80	\$ -	23.20
240 - HEALTH INSURANCE	9,786.00	\$ 2,580.00	\$ -	7,206.00
250 - EMPLOYEE ASSISTANCE PROGRAM	28.00	\$ 6.90	\$ -	21.10
311 - LEGAL FEES	16,000.00	\$ 2,046.00	\$ -	13,954.00
312 - AUDIT SERVICES	32,000.00	\$ -	\$ -	32,000.00
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	\$ 600.00	3,102.32
710 - INSURANCE	43,847.00	\$ 50,856.00	\$ -	(7,009.00)
	<u>\$ 203,850.00</u>			<u>\$ 126,757.82</u>

Updated 9.12.25

****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				<u>\$ 2,046.00</u>	<u>\$ -</u>

Object	Date	Vendor	Description	Expense	Open PO
312 - AUDIT SERVICES					
Total				<u>\$ -</u>	<u>\$ -</u>

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				<u>\$ 66.82</u>	<u>\$ -</u>

Object	Date	Vendor	Description	Expense	Open PO
380 - TRAVEL EXPENSE					
Total				<u>\$ -</u>	<u>-</u>

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
				Total <u>\$ 297.68</u>	<u>\$ 600.00</u>

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 <u>\$ 50,856.00</u>	<u>\$ -</u>

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

\$ 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	\$ 67,648.00	\$ 764.73	5,377.27
515000 440 - SECONDARY	25,000.00	\$ 360,000.00	\$ 325,091.00	\$ 24,876.41	10,032.59
	<u>\$ 50,000.00</u>	<u>\$ 433,790.00</u>			<u>\$ 15,409.86</u>

Updated 9.12.25

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	
		BMO HARRIS BANK	(BOOK CREATOR) 1000 BOOK PREMIUM LICENSE 12 MONTH SUBSCRIPTION		\$ 130.00
		FOLLETT LIBRARY RESOURCES	IDAHO BATTLE OF THE BOOKS SETS		\$ 634.73

Total \$ 67,648.00 \$ 764.73

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	8/28/0202	TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2	\$ 91,757.00	
440 - CURRICULUM	8/28/0202	TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2	\$ 64,157.00	
		TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2		\$ 5,360.00
		BMO HARRIS BANK	AMAZON - BIG IDEAS MATH TEACHER EDITION		\$ 249.97
		TEACHERS' CURRICULUM INSTITUTE	ADDITIONAL SOCIAL STUDIES CURRICULUM		\$ 17,162.25
		BMO HARRIS BANK	(BOOK CREATOR) 1000 BOOK PREMIUM LICENSE 12 MONTH SUBSCRIPTION		\$ 130.00
		FOLLETT CONTENT SOLUTIONS LLC	(FOLLETT) LIBRARY BOOKS - DEXTER - PER J. MASSEY		\$ 431.44
		CURRICULUM ASSOCIATES, INC	8TH GRADE i-READY - QUOTE ID 428820.1		\$ 1,542.75

Total \$325,091.00 \$ 24,876.41

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	\$ -	\$ -	\$ -	\$ 10,829.36	\$ (10,829.36)
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	\$ 10,829.36	\$ 42,050.73
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	\$ -	\$ -	\$ -	\$ 38,000.00
FY24 - LMS Gym Paint	\$ 25,000.00	\$ 26,360.00	\$ -	\$ -	\$ (1,360.00)
FY24 - LMS Bleachers	\$ 105,000.00	\$ -	\$ -	\$ 2,408.75	\$ 102,591.25
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	\$ 136,980.73	\$ 10,556.31
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	\$ -	\$ -	\$ -	\$ 266,469.00
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 - AE Parking Lot	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
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	\$ -	\$ -	\$ 46,761.45	\$ (1,761.45)
FY25 - LHS Tennis Courts	\$ -	\$ -	\$ -	\$ -	\$ -
FY25 - LHS & LMS Fence Replacement/Repair	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00
Total Expenditures	\$ 2,282,941.00	\$ 117,734.99	\$ 638,343.83	\$ 206,375.42	\$ 1,320,486.76
updated 09.12.25					

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		420.96	19,579.04		Approved Carryforward to FY25
JBE Siding	-		-	-	Canceled	
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	-	243,489.95	33,750.05		
Additional Approved FY24 Projects	Budget	Encumbered	Expensed	Remaining Balance	Project Status	Notes
LMS Gym Floor	38,000.00		-	38,000.00	In Progress	The contract has been signed. Work will be completed Summer 2025
LMS Painting	25,000.00		26,360.00	(1,360.00)	Completed	
LMS Bleachers	105,000.00	96,350.00	2,408.75	6,241.25	In Progress	The contract has been signed. Work will be completed Summer 2025.
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		339,443.69	10,556.31	In Progress	WM Welch will begin work once school is out. All schools will be completed simultaneously.
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	96,350.00	525,391.00	53,491.00		
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		-	266,469.00	In Progress	WM Welch will begin work once school is out. All schools will be completed simultaneously.
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 Lot - AE	20,000.00		-	20,000.00	Seeking Quotes	
Parking Lot - BKE	25,000.00		-	25,000.00	Seeking Quotes	
Parking Lot - TLE	25,000.00		-	25,000.00	Seeking Quotes	
Parking Lot - LHS	40,000.00		-	40,000.00	Seeking Quotes	
Parking Lot - MVHS	15,000.00		-	15,000.00	Seeking Quotes	
Parking Lot - LMS	25,000.00		-	25,000.00	Seeking Quotes	
Safety Film on Windows - LMS, SLE, AE	75,000.00		-	75,000.00	Seeking Quotes	
Siding Project - Change Order	107,000.00		-	107,000.00	Cancelled	This line item is no longer necessary
Siding Project - SLE Drip Edge	14,000.00		13,687.00	313.00	Completed	
Siding Project - Gutters SLE, AE	18,000.00		14,445.00	3,555.00	Completed	
Carpet - BKE (whole building)	100,000.00		-	100,000.00	Seeking Quotes	
Carpet - AE, GE, LHS, SLE (continuation)	220,000.00		-	220,000.00	Seeking Quotes	
VCT Tile - GE, BKE Cafeteria	40,000.00		-	40,000.00	Seeking Quotes	
LMS Carpet Abatement & Flooring	45,000.00	-	46,761.45	(1,761.45)	In Progress	
LHS Tennis Courts	-	-	-	-	Cancelled	
LMS and LHS Fence Repairs/Replacement	50,000.00	-	-	50,000.00	In Progress	
Total Proposed Projects Budget	1,330,469.00	-	193,573.29	1,086,895.71		
Unappropriated FY25 Plant Facility Levy Funds including FY24 carryforward				253,672.29		

Fund 421 - Board Facility Projects							Updated 09.12.25
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	\$ -	\$ -	



June 25, 2025

Board of Trustees
Lakeland Joint School District No. 272
Rathdrum, Idaho

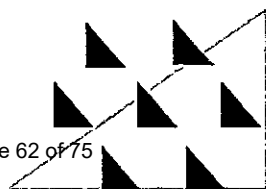
We are pleased to confirm our understanding of the services we are to provide for Lakeland Joint School District No. 272 for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Lakeland Joint School District No. 272 as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Lakeland Joint School District No. 272's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Lakeland Joint School District No. 272's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedules
- 3) Net Pension (Asset) Liability Related Schedules
- 4) Other Post-Employment Benefits Liability Schedule
- 5) Net OPEB Asset – Sick Leave Plan Related Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies Lakeland Joint School District No. 272's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the



financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1) Schedule of expenditures of federal awards.

2) Combining and Individual Fund Financial Statements

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2)

fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures may include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Implementation of new standards
- Improper revenue recognition
- Management override of controls

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors

and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Lakeland Joint School District No. 272's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Lakeland Joint School District No. 272's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Lakeland Joint School District No. 272's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable

and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and

conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Lakeland Joint School District No. 272 in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to School District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Hayden Ross, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Hayden Ross, PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the federal or state agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Tony Matson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in July 2025.

Our fee for these services will be \$30,900.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Board of Trustees of Lakeland Joint School District No. 272. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Lakeland Joint School District No. 272 and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Hayden Ross, PLLC

RESPONSE:

This letter correctly sets forth the understanding of Lakeland Joint School District No. 272.

Management signature: 

Title: Superintendent

Governance signature: 

Title: Board Chair

Poulsen VanLeuven & Catmull PA

Certified Public Accountants

Members of the American Institute of CPA's

and the Idaho Society of CPA's

Jeffrey D. Poulsen, CPA

Darren B. VanLeuven, CPA

Jacob H. Catmull, CPA

Report on the Firm's System of Quality Control

November 28, 2022

To the Owners of
Hayden Ross, PLLC
and the Peer Review Committee of the Nevada Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Hayden Ross, PLLC (the firm) in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Hayden Ross, PLLC in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Hayden Ross, PLLC has received a peer review rating of *pass*.

Poulsen, VanLeuven & Catmull
Poulsen, VanLeuven & Catmull P.A.



June 25, 2025

Board of Trustees
Lakeland Joint School District No. 272
Rathdrum, Idaho

We are engaged to audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lakeland Joint School District No. 272 for the year ended June 30, 2025. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auditing Standards, *Government Auditing Standards* and the Uniform Guidance

As stated in our engagement letter dated June 25, 2025, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we will consider Lakeland Joint School District No. 272's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We will also consider internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether Lakeland Joint School District No. 272's financial statements are free of material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with the Uniform Guidance, we will examine, on a test basis, evidence about Lakeland Joint School District No. 272's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on Lakeland Joint School District No. 272's compliance with those requirements. While our audit will provide a reasonable basis for our opinion, it will not provide a legal determination on Lakeland Joint School District No. 272's compliance with those requirements.



Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to Management's Discussion and Analysis, Budgetary Comparison Schedules, Net Pension (Asset) Liability Related Schedules, Other Post-Employment Benefit Liability Schedule, and Net OPEB Asset – Sick Leave Plan Related Schedules, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on Combining and Individual Fund Financial Statements and the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Planned Scope, Timing of the Audit, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including the system of internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We expect to begin our audit in July 2025 and issue our report on approximately October 31, 2025. Tony Matson is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of Board of Trustees and management of Lakeland Joint School District No. 272 and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Hayden Ross, PLLC

A handwritten signature in black ink that reads "Tony Matson". The signature is written in a cursive, flowing style.

Tony Matson, CPA



June 25, 2025

Board of Trustees
Lakeland Joint School District No. 272
Rathdrum, Idaho

An engagement letter for the audit of Lakeland Joint School District No. 272's financial statements for the year ended June 30, 2025 is being provided by separate cover. I wish to emphasize some expectations contained in that letter so that we are in agreement as to our separate responsibilities regarding the audit.

The Governmental Accountability Office through its publication of the *Yellow Book* and the American Institute of Certified Public Accountants have defined certain criteria regarding the independence of CPA's performing governmental audits. Specifically, this involves the performance of non-audit services a firm may perform while engaged to audit a governmental entity. As you are aware, a CPA firm cannot audit an entity if it is not independent.

The criteria requires defining non-audit services to be performed, determining if those services rise to the level of significant risks in performing the audit, and identifying mitigating circumstances which then allow the auditor to accept the audit engagement. For the non-audit services provided, your entity assumes all management responsibilities, including the responsibility to assign an individual with skills, knowledge or experience (SKE) to oversee, evaluate the adequacy, and accept the results. Non-audit services we anticipate performing in relation to your audit include assistance in the preparation of your financial statements (including SEFA and the footnotes), proposing entries related GASB 68 (Net Pension (Asset) Liability), GASB 75 (Other Post-Employment Benefits), proposing entries related to GASB 87 (Leases) and GASB 96 (SBITAs). By definition, assistance in the preparation of your financial statements is a significant risk.

Since assistance with the preparation of the financial statements is a significant risk, the *Yellow Book* requires that the entity have an individual on staff that has the SKE to review the financial statements and determine that they are presented in accordance with Generally Accepted Accounting Principles. We understand that Jessica Grantham and Chelsea Pursley will be the individuals from the District responsible for overseeing the non-audit services.

Our expectation is that they will oversee the preparation of the financial statements, any adjustments needed, and the GASB 68/75/87/96 adjustments. In addition, we have identified the following procedures which we believe mitigate our independence risk to an acceptable level.

1. We will inform them of all new accounting pronouncements affecting the financial statements so that they can insure the pronouncements are addressed correctly.
2. An individual within our firm, trained in governmental auditing and not related to your engagement, will review the financial statement prior to their release.

If you have concerns about our independence or do not feel the procedures described above are sufficient to overcome the significant risk created by our involvement in the preparation of the financial statements, please share those concerns with us as soon as possible.

Thank you for your input.

Sincerely,

Tony Matson

Tony Matson, CPA