

LJSD Board of Trustees
Financial Report - August 13, 2025

Updates:

- During finalization of state budget documents, we identified that classified salaries had been budgeted too conservatively, resulting in an additional \$306,843 in State Benefit Apportionment revenue and increasing our estimate from \$3,794,055 to \$4,100,898. This reduces the projected use of fund balance to \$36,455; however, unbudgeted liability insurance costs of \$48,507 bring the estimated use to \$84,962. We recommend waiting for fall enrollment and attendance reports, as well as federal funding award notices, before making any budget adjustments.
- The Kootenai County Auditor's Office has notified us that they will issue payment for withheld penalties and interest, along with accrued earnings, related to uncollected levy funding. These funds have been withheld since October 2022. As a result, we anticipate receiving \$145,116.34 in unbudgeted revenue.

Clarification from Previous Meetings:

-

Standing Information Requests:

- June 2025 Amended Monthly Financial Report
- LGIP Distribution Yield

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 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	4,440,735	5,402,280	9,843,015	4,711,211	5,404,103	10,115,314
Local Revenue	10,222,500	1,858,520	12,081,020	8,630,137	2,924,672	11,554,809
County Revenue	-	-	-	-	-	-
State Revenue	34,557,828	1,783,856	36,341,684	38,140,454	21,617,871	59,758,326
Federal Revenue	120,000	2,879,654	2,999,654	144,238	3,580,280	3,724,518
Other Sources	-	-	-	-	-	-
Transfers	-	90,000	90,000	-	527,725	527,725
Total Revenues	49,341,063	12,014,310	61,355,373	51,626,040	34,054,652	85,680,692
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	29,874,359	2,589,421	32,463,780	30,333,045	2,641,599	32,974,644
Benefits	10,853,551	872,165	11,725,716	11,429,425	1,030,310	12,459,735
Purchased Services	3,193,178	973,417	4,166,595	3,371,017	1,596,260	4,967,278
Supplies & Materials	1,282,708	1,271,060	2,553,768	1,146,036	1,117,395	2,263,432
Capital Outlay	-	3,968,619	3,968,619	12,585	1,664,570	1,677,155
Debt Retirement	-	991,275	991,275	-	1,043,917	1,043,917
Insurance & Judgements	358,839	10,992	369,831	358,839	12,172	371,011
Transfers	90,000	-	90,000	399,820	98,972	498,792
Contingency Reserve	-	-	-	-	-	-
Unappropriated Balances	3,688,428	1,337,361	5,025,789	4,575,271	24,849,456	29,424,728
Total Expenditures	49,341,063	12,014,310	61,355,373	51,626,040	34,054,652	85,680,692

updated 8.8.25

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

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

	FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	4,440,735	-	-	4,711,211	270,476.00	6%
Revenues:						
PROPERTY TAX REVENUE	9,520,000	2,620,254	-	7,403,549	(2,116,451.29)	-22%
LEVY - TORT	182,500	180,077	-	271,036	88,536.32	49%
PENALTY AND INTEREST	-	39	-	161	160.59	100%
INTEREST REVENUE	335,000	76,318	-	629,264	294,263.80	88%
TRANSPORTATION FEES	120,000	38,995	-	129,539	9,538.81	8%
OTHER LOCAL REVENUE	65,000	49,899	-	196,588	131,588.41	202%
STATE BASE SUPPORT	28,153,917	607,853	-	28,869,088	715,170.92	3%
STATE TRANSPORTATION REIMBURSEMENT	1,718,863	23,812	-	1,982,120	263,257.00	15%
STATE REVENUE - BENEFIT APPORTIONMENT	3,928,490	93,022	-	4,014,300	85,809.76	2%
OTHER STATE REVENUE	645,697	91,883	-	3,103,446	2,457,748.55	381%
STATE ADDITIONAL MAINTENANCE/LOTTERY	-	-	-	-	-	0%
REVENUE IN LIEU OF TAXES	75,861	37,071	-	75,861	0.10	0%
OTHER SCHOOL REVENUE - ONE TIME MONEY	35,000	5,580	-	95,640	60,640.00	173%
REVENUE FROM FEDERAL SOURCES	120,000	66,737	-	144,238	24,237.60	20%
Total Revenues	44,900,328	3,891,540		46,914,829	2,014,501	4%
Total Revenues and Fund Balance	49,341,063			51,626,040	2,284,977	

Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	6,795,563	285,495	-	6,674,758	(120,805)	-2%
	Benefits	2,420,921	85,775	-	2,391,982	(28,939)	-1%
	Purchased Services	23,000	2,322	-	26,707	3,707	16%
	Supplies and Materials	168,646	1,833	-	126,099	(42,547)	-25%
SECONDARY PROGRAM	Salaries	8,050,203	735,823	-	8,302,596	252,393	3%
	Benefits	2,635,833	248,905	-	2,969,609	333,776	13%
	Purchased Services	349,200	8,025	-	395,775	46,575	13%
	Supplies and Materials	216,715	7,450	-	182,772	(33,943)	-16%
ALTERNATIVE SCHOOL PROGRAM	Salaries	458,887	42,883	-	505,905	47,018	10%
	Benefits	158,354	15,827	-	192,360	34,006	21%
	Purchased Services	1,200	20	-	1,967	767	64%
	Supplies and Materials	8,429	123	-	4,182	(4,247)	-50%
SPECIAL EDUCATION PROGRAM	Salaries	2,941,859	106,859	-	3,217,739	275,880	9%
	Benefits	1,520,576	79,748	-	1,616,512	95,936	6%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	5,000	-	-	-	(5,000)	-100%
SPECIAL EDUCATION PRESCHOOL	Salaries	112,000	20,370	-	88,279	(23,721)	-21%
	Benefits	56,881	7,988	-	36,149	(20,732)	-36%

	Supplies and Materials	-	-	-	-	-	0%
GIFTED/TALENTED PROGRAM	Salaries	74,880	6,240	-	74,880	(0)	0%
	Benefits	24,249	2,162	-	26,771	2,522	10%
	Purchased Services	1,750	304	-	1,678	(72)	-4%
	Supplies and Materials	3,500	-	-	8,673	5,173	148%
INTERSCHOLASTIC ACTIVITY PROG	Salaries	640,395	44,346	-	761,496	121,101	19%
	Benefits	117,910	10,351	-	148,564	30,654	26%
	Purchased Services	424,500	51,864	-	383,280	(41,220)	-10%
	Supplies and Materials	28,000	7,669	-	37,942	9,942	36%
SUMMER SCHOOL PROGRAM	Salaries	74,500	-	-	71,693	(2,807)	-4%
	Benefits	13,681	-	-	15,413	1,732	13%
GUIDANCE & HEALTH PROGRAM	Salaries	1,600,699	93,560	-	1,656,067	55,368	3%
	Benefits	561,075	30,505	-	574,684	13,609	2%
	Purchased Services	2,750	512	-	3,428	678	25%
	Supplies and Materials	5,000	878	-	3,450	(1,550)	-31%
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	465,404	(46,220)	-	429,864	(35,540)	-8%
	Benefits	166,264	(19,743)	-	158,767	(7,497)	-5%
	Purchased Services	197,000	(284,240)	-	11,052	(185,948)	-94%
	Supplies and Materials	6,000	10	-	713	(5,287)	-88%
INSTRUCTIONAL IMPROVEMENT	Salaries	4,836	9,150	-	17,851	13,015	269%
	Benefits	2,931	1,884	-	5,116	2,185	75%
	Purchased Services	70,000	5,330	-	68,142	(1,858)	-3%
	Supplies and Materials	15,000	(81)	-	2,058	(12,942)	-86%
LIBRARY-EDUCATIONAL MEDIA	Salaries	337,755	27,579	-	344,026	6,271	2%
	Benefits	135,891	11,383	-	142,960	7,069	5%
	Purchased Services	10,000	-	-	12,088	2,088	21%
	Supplies and Materials	5,000	-	-	3,634	(1,366)	-27%
INSTRUCTIONAL RELATED TECH	Salaries	171,180	15,887	-	221,251	50,071	29%
	Benefits	80,021	7,409	-	99,495	19,474	24%
	Purchased Services	20,000	-	-	14,882	(5,118)	-26%
	Supplies and Materials	8,000	495	-	5,611	(2,389)	-30%
BOARD OF EDUCATION	Salaries	54,133	4,719	-	54,341	208	0%
	Benefits	20,400	1,784	-	20,875	475	2%
	Purchased Services	75,000	4,486	-	78,410	3,410	5%
	Supplies and Materials	3,000	240	-	5,543	2,543	85%
	Insurance	42,987	-	-	42,987	-	0%
DISTRICT ADMINISTRATION PROG	Salaries	775,448	58,164	-	765,079	(10,369)	-1%
	Benefits	260,205	13,276	-	265,800	5,595	2%
	Purchased Services	32,000	109	-	15,717	(16,283)	-51%
	Supplies and Materials	43,714	3,108	-	42,022	(1,692)	-4%
SCHOOL ADMINISTRATION PROGRAM	Salaries	2,767,244	233,326	-	2,798,941	31,697	1%
	Benefits	951,856	78,466	-	1,003,977	52,121	5%
	Purchased Services	-	188	-	906	906	100%
	Supplies and Materials	17,954	774	-	12,921	(5,033)	-28%
BUSINESS OPERATIONS PROGRAM	Salaries	315,563	31,471	-	321,255	5,692	2%
	Benefits	102,092	9,473	-	105,603	3,511	3%
	Purchased Services	72,500	47,433	-	110,141	37,641	52%
	Supplies and Materials	15,000	-	-	598	(14,402)	-96%
ADMINISTRATIVE TECHNOLOGY PROG	Salaries	233,066	14,101	-	160,381	(72,685)	-31%
	Benefits	76,040	4,431	-	52,946	(23,094)	-30%
	Purchased Services	105,000	149	-	114,538	9,538	9%
	Supplies and Materials	-	31	-	444	444	100%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	1,261,639	90,809	-	1,187,543	(74,096)	-6%
	Benefits	527,400	39,852	-	530,168	2,768	1%

	Purchased Services	1,213,978	178,632	-	1,366,678	152,700	13%
	Supplies and Materials	115,000	1,588	-	112,978	(2,022)	-2%
	Insurance	233,619	-	-	233,619	-	0%
BUILDING MAINTENANCE - NON-STUDENT OC	Purchased Services	-	-	-	24	24	100%
	Supplies and Materials	-	-	-	400	400	100%
BUILDING MAINTENANCE - STUDENT OCC	Salaries	1,031,105	81,191	-	1,021,529	(9,576)	-1%
	Benefits	360,742	29,395	-	374,680	13,938	4%
	Purchased Services	117,000	16,096	-	217,283	100,283	86%
	Supplies and Materials	150,000	22,090	-	150,973	973	1%
MAINTENANCE / GROUNDS	Purchased Services	187,000	26,180	-	142,908	(44,092)	-24%
	Supplies and Materials	30,000	851	-	36,915	6,915	23%
SECURITY/SAFETY PROGRAM	Salaries	210,000	14,974	-	195,241	(14,759)	-7%
	Benefits	70,026	4,525	-	66,667	(3,359)	-5%
	Purchased Services	215,000	28,076	-	307,073	92,073	43%
	Supplies and Materials	25,000	2,796	-	14,328	(10,672)	-43%
TRANSPORTATION-PUPIL TO SCHOOL	Salaries	1,498,000	118,966	-	1,462,331	(35,669)	-2%
	Benefits	573,969	51,053	-	614,066	40,097	7%
	Purchased Services	71,300	4,134	-	98,338	27,038	38%
	Supplies and Materials	411,250	13,090	-	368,434	(42,816)	-10%
	Insurance	41,116	-	-	41,116	-	0%
GENERAL TRANSPORTATION PROG	Salaries	-	-	-	-	-	100%
	Benefits	16,234	-	-	16,259	25	0%
	Purchased Services	5,000	-	-	-	(5,000)	-100%
	Supplies and Materials	2,500	25,347	-	25,347	22,847	914%
	Insurance	41,117	-	-	41,117	-	0%
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	-	-	-	12,585	12,585	100%
Total Expenditures		45,562,635	2,882,052	0	46,650,948	1,088,313	2%
Excess (deficiency) of Revenues over (under) expenditures		(662,307)	1,009,488	-	263,880	926,187	
Other Financing Sources (uses)							
PROCEEDS FROM SALE OF CAPITAL ASSET		-	-	-	-	-	
TRANSFER IN		-	-	-	-	-	
TRANSFER OUT		(90,000)	(209,820)	-	(399,820)	309,820	
Total Other Financing Sources (uses)		(90,000)	(209,820)	-	(399,820)	309,820	
Net Change in Fund Balance		(752,307)	799,668	-	(135,940)	616,367	
Estimated Ending Fund Balance					\$ 4,575,271		

*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

***Payroll Accruals were completed in April 2025

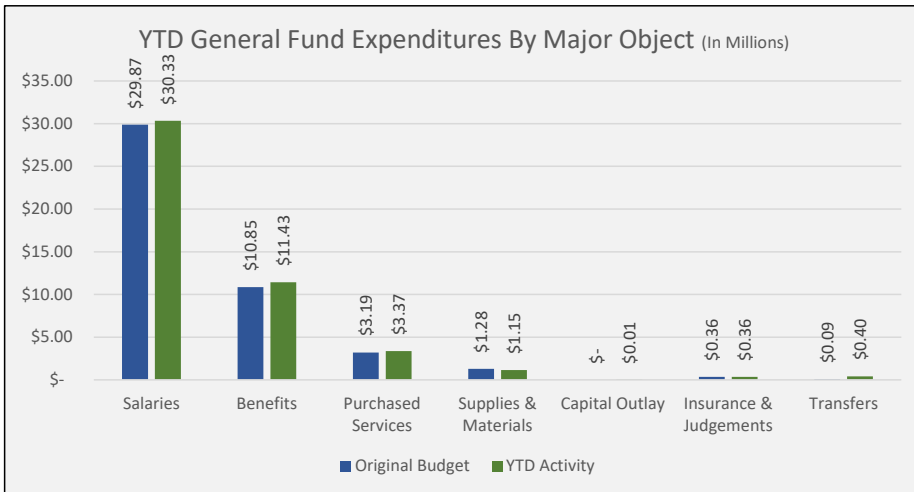
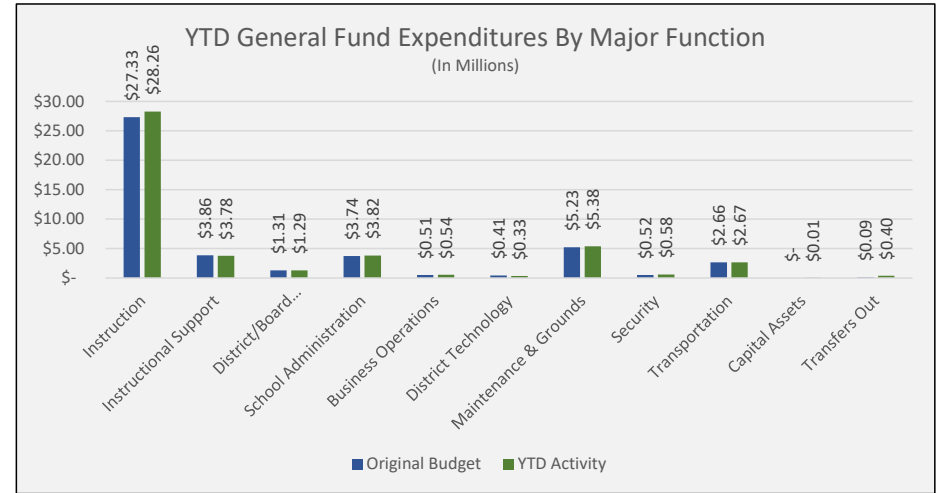
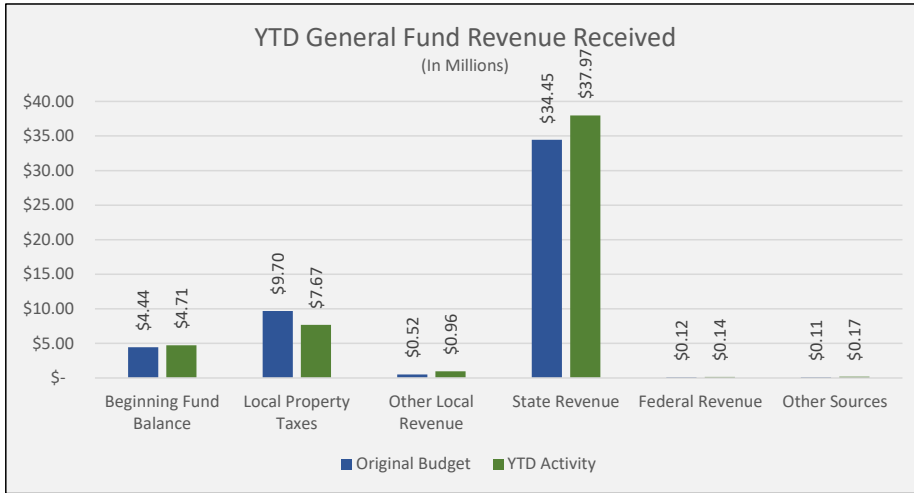
****IDEA, Medicaid, and Literacy Transfers will be completed as part of year-end closing entries. This will reduce Salaries & Benefits expenses for FY25.

*****This report does not reflect expected revenue for Property Taxes and the final State Foundation payment.

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

Fund Number: **100**

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



Lakeland Joint School District #272 - 2024-2025

Summary of All Funds - June 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	30,333,045	11,429,425	3,371,017	1,146,036	12,585	358,839	-	399,820	47,050,768	45,652,635	103%
220	Federal Forest Fund	-	-	6,000	13,988	-	-	-	-	19,988	38,000	53%
231	Facility Funds - Local Sources	3,850	751	6,755	837	62,689	-	-	-	74,883	15,000	499%
232	BASE	135,179	53,368	5,559	3,574	-	-	-	-	197,680	203,853	97%
242	Literacy	747,713	293,751	-	-	-	-	-	-	1,041,464	1,040,000	100%
243	CTE - State	-	-	43,717	123,107	-	-	-	-	166,824	98,904	169%
244	Gifted & Talented	-	-	880	315	-	-	-	-	1,195	-	0%
245	State Technology	-	-	21,826	138,071	-	-	-	-	159,897	595,000	27%
246	Safe & Drug Free Schools	-	-	59,205	-	-	-	-	-	59,205	60,952	97%
248	Misc. Grants	-	-	3,908	14,846	-	-	-	-	18,754	10,000	188%
249	SRO Grant	-	-	34,351	-	-	-	-	-	34,351	-	100%
250	ARP: ESSER III	-	-	-	26,391	-	-	-	-	26,391	27,271	97%
251	Federal Title I	658,851	283,487	6,707	11,265	-	-	-	-	960,310	676,805	142%
257	Federal Special Education (Title VI-B, IDEA)	611,932	228,390	1,107	18,505	-	-	-	-	859,934	913,791	94%
258	Federal Special Education (IDEA Preschool)	16,963	7,049	-	-	-	-	-	-	24,012	22,852	105%
260	Medicaid	349,362	124,919	328,195	-	-	-	-	-	802,477	390,000	206%
261	Federal Title IV (Student Support)	21,276	7,923	-	-	-	-	-	-	29,199	74,651	39%
263	Federal CTE (Carl Perkins)	43,369	14,402	-	14,448	-	-	-	-	72,219	72,219	100%
265	Special Education Mini-Grants - Federal	2,000	405	-	-	-	-	-	-	2,405	-	100%
271	Federal Title II	51,104	15,863	30,376	-	-	-	-	-	97,343	142,065	69%
290	Child Nutrition	-	-	946,646	745,845	-	12,172	-	-	1,704,664	1,460,692	117%
310	Debt Service	-	-	-	-	-	-	1,043,917	98,972	1,142,889	991,275	115%
420	Plant Facility Fund	-	-	101,030	6,201	531,113	-	-	-	638,344	2,158,503	30%
421	Board Facility Projects	-	-	-	-	766,452	-	-	-	766,452	1,141,336	67%
422	Land Reserve	-	-	-	-	-	-	-	-	-	-	0%
424	Bus Depreciation Fund	-	-	-	-	271,891	-	-	-	271,891	543,780	50%
436	School District Modernization Fund	-	-	-	-	32,425	-	-	-	32,425	-	0%
Total Expenditures		32,974,644	12,459,735	4,967,278	2,263,432	1,677,155	371,011	1,043,917	498,792	56,255,964	56,329,584	100%

**Funds 244, 249, 265, and 436 are new to FY25 and were not part of the budgeting process. We will incorporate these funds, and an appropriate expenditures budget, into our amended budget request.

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

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

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		45,200	-	-	55,147	9,947.00	22%
Revenues:							
LOCAL TAX REVENUE		-	-	-	13,037	13,036.65	
Total Revenues		0	0		13,037	13,037	
Total Revenues and Fund Balance		45,200			68,184	22,984	0%
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
BOARD OF EDUCATION	Supplies and Materials	-	-	-	12,853	12,853	100%
BUSINESS OPERATIONS PROGRAM	Supplies and Materials	-	810	-	1,135	1,135	100%
BUILDING MAINTENANCE - STUDENT OCC	Supplies and Materials	5,000	-	-	-	(5,000)	-100%
	Equipment/Capital Expenditures	25,000	-	-	-	(25,000)	-100%
OTHER SUPPORT & SERVICE PROGRAM	Purchased Services	8,000	-	-	6,000	(2,000)	-25%
Total Expenditures		38,000	810	0	19,988	-18,012	
Revenues Less Expenditures		-38,000	-810	0	-6,952	31,048	
Ending Fund Balance *Estimated		7,200			48,195	40,995	569%

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

Fund Number: **231**

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

	FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	425,341	-	-	428,247	2,906.00	1%	
Revenues:							
OTHER LOCAL REVENUE	17,000	13,935	-	77,169	60,169.26		
OTHER LOCAL REVENUE - THS FIELDHOUSE	-	8,008	-	409,184	409,184.21		
OTHER LOCAL REVENUE - LHS FIELDHOUSE	-	200,000	-	200,000			
Total Revenues	17,000	221,943	0	686,353	469,353		
Total Revenues and Fund Balance	442,341			1,114,600	472,259	107%	
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
SECONDARY PROGRAM	Purchased Services	-	-	-	-	-	0%
	Equipment/Capital Expenditures	-	-	-	25,274	25,274	0%
BUSINESS OPERATIONS	Purchased Services	-	-	-	5,785	5,785	0%
	Supplies and Materials	13,000	-	-	-	(13,000)	100%
ADMIN TECH SERVICES	Purchased Services	-	-	-	970	970	0%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	-	140	-	3,850	3,850	0%
	Benefits	-	27	-	751	751	0%
BUILDING MAINTENANCE - NON-STUDENT OC	Supplies and Materials	2,000	69	-	837	(1,163)	-58%
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	-	35,169	-	37,415	37,415	0%
Total Expenditures		15,000	35,405	0	74,883	59,883	
Revenues Less Expenditures		2,000	186,538	0	611,471	409,471	
Ending Fund Balance *Estimated							96%

*THS Fieldhouse Expenses are reported under Capital Assets - Student Occupied

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

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

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		100,000	-	-	105,349	5,349.00	5%
Revenues:							
OTHER LOCAL REVENUE		165,000	18,549	-	228,653	63,652.68	39%
Total Revenues		165,000	18,549		228,653	63,653	
Total Revenues and Fund Balance		265,000			334,002	69,002	26%
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Purchased Services	-	-	-	184	184	100%
OTHER SUPPORT & SERVICE PROGRAM	Salaries	137,901	10,737	-	135,179	(2,722)	-2%
	Benefits	59,852	4,019	-	53,368	(6,484)	-11%
	Purchased Services	2,500	404	-	5,375	2,875	115%
	Supplies and Materials	3,600	-	-	3,574	(26)	-1%
Total Expenditures		203,853	15,160	0	197,680	-6,173	
Revenues Less Expenditures		-38,853	3,389	0	30,973	69,826	
Ending Fund Balance *Estimated		61,147			136,322	75,175	123%

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

Fund Number: **242**
Fund Name: **Literacy**

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
OTHER STATE SUPPORT		1,040,000	-	-	1,041,464	1,464.00	0%
Total Revenues		1,040,000	0		1,041,464	1,464	
Total Revenues and Fund Balance		1,040,000			1,041,464	1,464	0%
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	780,000	364,707	-	747,713	(32,287)	-4%
	Benefits	260,000	140,524	-	293,751	33,751	13%
	Supplies and Materials	-	-	-	-	-	0%
Total Expenditures		1,040,000	505,231	0	1,041,464	1,464	
Revenues Less Expenditures		0	-505,231	0	0	0	
Ending Fund Balance *Estimated		0			0	0	-100%

*A general fund transfer of salary and benefits will be completed by year-end to fully expense this fund per State requirements.

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

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

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
PROF TECH PROGRAM REVENUE		98,904	-	-	166,824	67,920	69%
Total Revenues		98,904	0		166,824	67,920	
Total Revenues and Fund Balance		98,904			166,824	67,920	69%
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
SECONDARY PROGRAM	Purchased Services	-	3,810	-	25,935	25,935	0%
	Supplies and Materials	98,904	33,287	-	123,107	24,203	24%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
INTERSCHOLASTIC ACTIVITIES	Purchased Services	-	2,686	-	17,781	17,781	
Total Expenditures		98,904	39,783	0	166,824	67,920	
Revenues Less Expenditures		0	-39,783	0	0	0	
Ending Fund Balance *Estimated		0			0	0	#DIV/0!

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

Fund Number: **244**

Fund Name: **GIFTED & TALENTED**

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	6,395	6,395.00	0%
Revenues:							
		-	-	-	-	-	0%
Total Revenues		0	0		0	-	
Total Revenues and Fund Balance		0			6,395	6,395	0%
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
GIFTED/TALENTED PROGRAM	Purchased Services	-	-	-	880	880	0%
	Supplies & Materials	-	-	-	315	315	0%
Total Expenditures		0	0	0	1,195	1,195	
Revenues Less Expenditures		0	0	0	-1,195	-1,195	
Ending Fund Balance *Estimated		0			5,200	5,200	100%

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

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

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		184,963	-	-	85,302	(99,661.00)	0%
Revenues:							
OTHER STATE SUPPORT		424,000	99,431	-	476,105	52,105.00	12%
Total Revenues		424,000	99,431		476,105	52,105	
Total Revenues and Fund Balance		608,963			561,407	(47,556)	-8%
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
INSTRUCTIONAL RELATED TECH	Purchased Services	30,000	4,800	-	21,826	(8,174)	-27%
	Supplies and Materials	565,000	954	-	138,071	(426,929)	-76%
ADMIN TECH SERVICES	Purchased Services	-	-	-	-	-	0%
Total Expenditures		595,000	5,754	0	159,897	-435,103	
Revenues Less Expenditures		-171,000	93,677	0	316,208	487,208	
Ending Fund Balance *Estimated		13,963			401,510	387,547	97%

*We have only received 80% of the anticipated funds for State Technology funds. The remaining funds will arrive by fiscal year end.

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

Fund Number: **246**

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

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
OTHER STATE SUPPORT		60,952	-	-	59,205	(1,747.00)	-3%
Total Revenues		60,952	0		59,205	-1,747	
Total Revenues and Fund Balance		60,952			59,205	(1,747)	-3%
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
SECURITY/SAFETY	Purchased Services	60,952	10,418	-	59,205	(1,747)	-3%
Total Expenditures		60,952	10,418	0	59,205	-1,747	
Revenues Less Expenditures		0	-10,418	0	0	0	
Ending Fund Balance *Estimated		0			0	0	0%

*The Rathdrum PD SRO contract is charged to this fund

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

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

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		24,693	-	-	23,529	(1,164.00)	-5%
Revenues:							
OTHER LOCAL REVENUE		5,000	25,899	-	50,616	45,616.41	912%
OTHER STATE SUPPORT		-	-	-	2,023	2,023.00	100%
Total Revenues		5,000	25,899		52,639	47,639	
Total Revenues and Fund Balance		29,693			76,168	46,475	157%
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	7,000	-	-	4,623	(2,377)	-34%
SECONDARY PROGRAM	Purchased Services	-	-	-	3,775	3,775	0%
	Supplies and Materials	-	-	-	7,348	7,348	0%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	3,000	-	-	383	(2,617)	0%
DISTRICT ADMINISTRATION PROGRAM	Purchased Services	-	-	-	133	133	100%
	Supplies and Materials	-	-	-	2,492	2,492	100%
Total Expenditures		10,000	0	0	18,754	8,754	
Revenues Less Expenditures		-5,000	25,899	0	33,885	38,885	
Ending Fund Balance *Estimated		19,693			57,414	37,721	66%

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

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

	FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
OTHER STATE SUPPORT	-	-	-	58,020	58,020.00		
Total Revenues	0	0		58,020	58,020		
Total Revenues and Fund Balance	0			58,020	58,020		
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
SECURITY/SAFETY PROGRAM	Purchased Services	-	12,284	-	34,351		
Total Expenditures		0	12,284	0	34,351	0	
Revenues Less Expenditures		0	-12,284	0	23,669	58,020	
Ending Fund Balance *Estimated							245%

**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 - 2024-2025 - Period Ended June 30, 2025

Fund Number: **250**
Fund Name: **ARP: ESSER III**

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		27,271	-	-	26,391	(879.66)	-3%
Total Revenues		27,271	0		26,391	-880	
Total Revenues and Fund Balance		27,271			26,391	(880)	-3%
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
INSTRUCTIONAL PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	27,271	(200)	-	26,391	(880)	0%
Total Expenditures		27,271	-200	0	26,391	-880	
Revenues Less Expenditures		0	200	0	0	-1,759	
Ending Fund Balance *Estimated		0			0	-1,759	

*FY25 ARP Funds are Homeless Grant funds. All funds must be obligated by Sept. 30, 2024.

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

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

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		676,805	291,153	-	960,310	283,505	42%
Total Revenues		676,805	291,153		960,310	283,505	
Total Revenues and Fund Balance		676,805			960,310	283,505	42%
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	499,155	28,907	-	658,852	159,697	32%
	Benefits	166,385	10,866	-	283,435	117,050	70%
	Purchased Services	3,265	5,976	-	6,707	3,442	105%
	Supplies and Materials	8,000	766	-	11,265	3,265	41%
ALTERNATIVE SCHOOL PROGRAM	Salaries	-	-	-	(0)	(0)	0%
	Benefits	-	-	-	52	52	0%
Total Expenditures		676,805	46,514	0	960,310	283,505	
Revenues Less Expenditures		0	244,638	0	0	0	
Ending Fund Balance *Estimated		0			0	0	#DIV/0!

*Title II and Title IV Funds were transferred into Title I - so this account will appear overspent and the other accounts will appear to be underspent.

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

Fund Number: **257**

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

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	#DIV/0!
Revenues:							
FEDERAL REVENUE		913,791	279,843	-	859,934	(53,857)	-6%
Total Revenues		913,791	279,843		859,934	-53,857	
Total Revenues and Fund Balance		913,791			859,934	(53,857)	-6%
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	670,343	51,863	-	611,932	(58,411)	-9%
	Benefits	223,448	18,649	-	228,390	4,942	2%
	Purchased Services	-	338	-	1,107	1,107	100%
	Supplies and Materials	20,000	462	-	18,505	(1,495)	-7%
Total Expenditures		913,791	71,311	0	859,934	-53,857	
Revenues Less Expenditures		0	208,531	0	0	0	
Ending Fund Balance *Estimated		0			0	0	#DIV/0!

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

Fund Number: **258**

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

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		22,852	-	-	24,012	1,160	5%
Total Revenues		22,852	0		24,012	1,160	
Total Revenues and Fund Balance		22,852			24,012	1,160	5%
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
SPECIAL EDUCATION PRESCHOOL	Salaries	16,485	(11,498)	-	16,963	478	3%
	Benefits	6,367	(4,467)	-	7,049	682	11%
Total Expenditures		22,852	-15,965	0	24,012	1,160	
Revenues Less Expenditures		0	15,965	0	0	0	
Ending Fund Balance *Estimated		0			0	0	#DIV/0!

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

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

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

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
EARNINGS ON INVESTMENTS		-	233	-	3,396	(393)	
FEDERAL REVENUE		300,000	223,948	-	544,816	299,163	
TRANSFERS INTERFUND		90,000	63,932	-	253,932	(40,000)	66%
Total Revenues		390,000	288,113		802,145	259,163	
Total Revenues and Fund Balance		390,000			802,145	259,163	66%
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	295,000	172,483	-	172,483	(122,517)	-42%
	Benefits	95,000	56,207	-	56,207	(38,793)	-41%
GUIDANCE & HEALTH	Salaries	-	55,006	-	55,006	55,006	0%
	Benefits	-	18,227	-	18,227	18,227	0%
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	-	90,832	-	90,832	90,832	0%
	Benefits	-	35,758	-	35,758	35,758	0%
	Purchased Services	-	358,701	-	366,321	366,321	0%
DISTRICT ADMINISTRATION PROGRAM	Salaries	-	31,041	-	31,041	31,041	0%
	Benefits	-	14,728	-	14,728	14,728	0%
BUSINESS OPERATIONS PROGRAM	Purchased Services	-	(38,125)	-	(38,125)	(38,125)	100%
Total Expenditures		390,000	794,858	0	802,477	412,477	
Revenues Less Expenditures		0	-506,744	0	-332	-153,314	
Ending Fund Balance *Estimated		0			-332	-153,314	46239%

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

Fund Number: **261**

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

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		74,651	15,403	-	29,199	(45,452)	-61%
Total Revenues		74,651	15,403		29,199	-45,452	
Total Revenues and Fund Balance		74,651			29,199	(45,452)	-61%
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Benefits	-	-	-	215	215	0%
GUIDANCE/HEALTH	Salaries	55,988	4,654	-	21,276	(34,712)	0%
	Benefits	18,663	1,712	-	7,708	(10,955)	0%
Total Expenditures		74,651	6,366	0	29,199	-45,452	
Revenues Less Expenditures		0	9,037	0	0	0	
Ending Fund Balance *Estimated		0			0	0	#DIV/0!

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

Fund Number: **263**

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

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		72,219	26,637	-	72,219	-	0%
Total Revenues		72,219	26,637		72,219	0	
Total Revenues and Fund Balance		72,219			72,219	-	0%
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
SECONDARY PROGRAM	Salaries	43,000	(5,089)	-	21,946	(21,054)	-49%
	Benefits	11,934	(1,769)	-	7,527	(4,407)	-37%
	Supplies and Materials	17,285	127	-	14,448	(2,837)	-16%
GUIDANCE & HEALTH PROGRAM	Salaries	-	232	-	21,422	21,422	0%
	Benefits	-	74	-	6,876	6,876	0%
Total Expenditures		72,219	-6,424	0	72,219	-25,461	
Revenues Less Expenditures		0	33,061	0	0	25,461	
Ending Fund Balance *Estimated		0			0	25,461	0%

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

Fund Number: **265**

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

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		-	-	-	2,405	2,405	0%
Total Revenues		0	0		2,405	2,405	
Total Revenues and Fund Balance		0			2,405	2,405	#DIV/0!
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
INSTRUCTIONAL IMPROVEMENT	Salaries	-	-	-	2,000	2,000	0%
	Benefits	-	-	-	405	405	0%
Total Expenditures		0	0	0	2,405	2,405	
Revenues Less Expenditures		0	0	0	0	0	
Ending Fund Balance *Estimated		0			0	0	0%

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

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

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		142,065	50,460	-	97,343	(44,722)	-31%
Total Revenues		142,065	50,460		97,343	-44,722	
Total Revenues and Fund Balance		142,065			97,343	(44,722)	-31%
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	91,549	31,791	-	51,104	(40,445)	-44%
	Benefits	30,516	9,295	-	15,587	(14,929)	-49%
	Purchased Services	-	-	-	-	-	0%
	Supplies & Materials	-	-	-	-	-	0%
INSTRUCTIONAL IMPROVEMENT	Salaries	-	-	-	-	-	0%
	Benefits	-	-	-	276	276	0%
	Purchased Services	20,000	-	-	30,376	10,376	52%
	Supplies & Materials	-	-	-	-	-	0%
Total Expenditures		142,065	41,086	0	97,343	-44,722	
Revenues Less Expenditures		0	9,373	0	0	0	
Ending Fund Balance *Estimated		0			0	0	#DIV/0!

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

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

	FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	550,000	-	-	595,586	45,586	8%	
Revenues:							
OTHER LOCAL REVENUE	525,000	27,059	-	633,692	108,692	21%	
OTHER STATE SUPPORT	-	-	-	-	-	0%	
FEDERAL REVENUE	650,000	242,175	-	963,651	313,651	48%	
INTERFUND TRANSFERS	-	1,562	-	1,562	1,562		
Total Revenues	1,175,000	270,796	0	1,598,904	313,651		
Total Revenues and Fund Balance	1,725,000			2,194,490	359,237	21%	
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
FOOD SERVICES	Purchased Services	848,700	136,106	-	946,646	97,946	12%
	Supplies and Materials	501,000	177,428	-	745,845	244,845	49%
	Equipment/Capital Expenditures	100,000	-	-	-	(100,000)	-100%
	Insurance	10,992	2,323	-	12,172	1,180	11%
Total Expenditures		1,460,692	315,857	0	1,704,664	342,791	
Revenues Less Expenditures		-285,692	-45,060	0	-105,759	-29,141	
Ending Fund Balance *Estimated							3%
		264,308			489,827	16,445	

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

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

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		1,133,019	-	-	1,138,201	5,182	0%
Revenues:							
SCHOOL BOND & INTEREST LEVY		-	877	-	6,255	6,255	0%
INTEREST REVENUE		-	-	-	-	-	0%
OTHER STATE SUPPORT		-	-	-	-	-	0%
Total Revenues		0	877	0	6,255	0	
Total Revenues and Fund Balance		1,133,019			1,144,456	5,182	0%
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
DEBT SERVICE PROGRAM - OTHER DBT SVC	Other Debt Service	-	-	-	750	750	
DEBT SERVICE PROGRAM - PRINCIPLE	Principle Payment	975,000	-	-	1,029,951	54,951	6%
DEBT SERVICE PROGRAM - INTEREST	Interest Payment	16,275	-	-	13,216	(3,059)	-19%
TRANSFER OUT	Interfund Transfer		5,579	-	98,972	98,972	100%
Total Expenditures		991,275	5,579	0	1,142,889	151,614	
Revenues Less Expenditures		-991,275	-4,702	0	-1,136,635	-151,614	
Ending Fund Balance *Estimated		141,744			1,566	-146,432	-103%

*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 - 2024-2025 - Period Ended June 30, 2025

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

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		1,011,983	-	-	1,008,842	(3,141)	-100%
Revenues:							
SCHOOL PLANT FACILITY LEVY		1,146,520	314,799	-	888,678	(257,842)	-22%
TRANSFERS INTERFUND		-	5,579	-	98,972	98,972	100%
Total Revenues		1,146,520	320,378	0	987,650	-257,842	
Total Revenues and Fund Balance		2,158,503			1,996,492	(260,983)	-12%
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Supplies and Materials	-	-	-	968		
BUILDING MAINTENANCE - STUDENT OCC	Purchased Services	-	3,937	-	75,291	75,291	-100%
	Supplies and Materials	-	916	-	4,273	4,273	-100%
MAINTENANCE / GROUNDS	Purchased Services	-	-	-	25,739	25,739	-100%
	Equipment/Capital Expenditures	-	18,988	-	33,311	33,311	-100%
SECURITY/SAFETY PROGRAM	Supplies and Materials	-	-	-	960	960	-100%
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	2,158,503	178,270	-	455,802	(1,702,701)	-79%
CAPITAL ASSETS - NON-STUDENT OCCUPIED	Equipment/Capital Expenditures	-	-	-	42,000	42,000	-100%
Total Expenditures		2,158,503	202,112	0	638,344	-1,521,127	
Revenues Less Expenditures		-1,011,983	118,267	0	349,306	1,263,285	
Ending Fund Balance *Estimated		0			1,358,148	1,260,144	93%

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

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

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		1,141,336	-	-	1,005,053	(136,283)	-100%
Revenues:							
		-	-	-	-	-	0%
Total Revenues		0	0	0	0	0	
Total Revenues and Fund Balance		1,141,336			1,005,053	(136,283)	-12%
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	1,141,336	630	-	540,282	(601,054)	-53%
CAPITAL ASSETS - STUDENT N/S OCCUPIED	Equipment/Capital Expenditures	-	-	-	226,170	226,170	
Total Expenditures		1,141,336	630	0	766,452	-374,884	
Revenues Less Expenditures		-1,141,336	-630	0	-766,452	374,884	
Ending Fund Balance *Estimated		0			238,601	238,601	100%

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

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

	FY25 Budget	June Revenue		FY25 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	FY25 Budget	June Expenses	Encumbrances	FY25 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 - 2024-2025 - Period Ended June 30, 2025

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

		FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		579,179	-	-	745,886	166,707	-100%
Revenues:							
OTHER STATE SUPPORT		160,000	-	-	-	(160,000)	-100%
INTERFUND TRANSFER		-	173,258	-	173,258	173,258	0%
Total Revenues		160,000	173,258	0	173,258	-160,000	
Total Revenues and Fund Balance		739,179			919,144	6,707	1%
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
CAPITAL ASSETS - NON-STUDENT OCCUPIED	Equipment/Capital Expenditures	543,780	-	-	271,891	(271,889)	-50%
Total Expenditures		543,780	0	0	271,891	-271,889	
Revenues Less Expenditures		-383,780	173,258	0	-98,633	111,889	
Ending Fund Balance *Estimated		195,399			647,254	278,597	143%

*The Bus Depreciation Transfer will be completed in June 2025

Lakeland Joint School District #272 - 2024-2025 - Period Ended June 30, 2025

Fund Number: **436**

Fund Name: **School District Modernization Fund**

	FY25 Budget	June Revenue		FY25 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-		-		
Revenues:							
INTEREST REVENUE	-	146,557	-	413,993	413,993		
OTHER STATE SUPPORT	-	-	-	19,814,230	19,814,230		
Total Revenues	0	0	0	20,228,223	20,228,223		
Total Revenues and Fund Balance	0			20,228,223	20,228,223		
Expense Function	Expense Type	FY25 Budget	June Expenses	Encumbrances	FY25 YTD	Over/Under	% Remaining
Expenditures:							
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	-	32,425	-	32,425	32,425	
Total Expenditures		0	32,425	0	32,425	32,425	
Revenues Less Expenditures		0	-32,425	0	20,195,798	20,195,798	
Ending Fund Balance *Estimated		0			20,195,798	20,195,798	

LGIP Distribution Yield				LGIP Distribution Yield		
2023/2024				2024/2025		
July 2023		4.92%		July 2024		5.18%
August 2023		5.16%		August 2024		5.19%
September 2023		5.31%		September 2024		5.16%
October 2023		5.35%		October 2024		5.00%
November 2023		5.40%		November 2024		4.85%
December 2023		5.42%		December 2024		4.71%
January 2024		5.41%		January 2025		4.52%
February 2024		5.44%		February 2025		4.48%
March 2024		5.43%		March 2025		4.40%
April 2024		5.23%		April 2025		4.39%
May 2024		5.17%		May 2025		4.36%
June 2024		5.21%		June 2025		4.36%