

**LJSD Board of Trustees**  
**Financial Report - December 17, 2025**

**Finance Updates:**

- We have completed interviews for the AP Specialist. We have offered the position and are awaiting a response (as of 12/12/2025).
- We are deep into the Qmaltive transition. We are scheduled to “Go Live” on February 9th. The project remains on track.

**Operations Updates:**

- **Information Technology (Last 30 Days)**
  - 293 support tickets opened; 243 tickets resolved; 50 in progress
  - 9 new security cameras installed and programmed for JBE
  - 3 replacement security cameras were swapped out at LMS
  - 47 student ChromeBooks were submitted for warranty repair and were swapped out
  - 174 (so far) Teacher stations upgraded from Windows 10 to Windows 11 at 11 schools
  - 8 Teacher Projector Replacements installed
  - 4 Teacher Projector Bulb Replacements installed
- **Transportation**
  - Fully staffed - new Admin Assistant (to fill vacant position) rounds out the team.
  - CDL training is almost complete for the new driver - hopeful they will be able to start driving the new approved route in January.
  - 4 new buses have been delivered.
- **Food Service**
  - Participation numbers have decreased slightly for breakfast and lunch. Reviewing data to pinpoint specific schools and develop plans to help increase participation.
  - New census data will allow us to run the Summer Food Service program at Lakeland High School this summer. We are not eligible to operate a program at our Northern school sites this summer.
  - We are fully staffed!

**Standing Information Requests:**

- November 2025 Monthly Financial Report
- November 2025 SBAA Financial Report
- November Enrollment/Attendance 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

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

REVENUES	General Fund Working Budget	All Other Funds Working Budget	Total Funds Working Budget	General Fund YTD Revenue	All Other Funds YTD Revenue	Total Funds YTD Revenue
Beginning Balances	4,340,735	23,424,719	27,765,454	4,521,455	25,043,029	29,564,484
Local Revenue	4,191,695	1,136,000	5,327,695	416,903	645,383	1,062,286
County Revenue	-	-	-	-	-	-
State Revenue	40,884,101	862,279	41,746,380	29,557,342	169,942	29,727,284
Federal Revenue	120,000	3,252,908	3,372,908	48,079	535,287	583,366
Other Sources	-	-	-	-	-	-
Transfers	722,761	90,000	812,761	-	171,068	171,068
<b>Total Revenues</b>	<b>50,259,292</b>	<b>28,765,906</b>	<b>79,025,198</b>	<b>34,543,779</b>	<b>26,564,709</b>	<b>61,108,488</b>
EXPENDITURES	General Fund Working Budget	All Other Funds Working Budget	Total Funds Working Budget	General Fund YTD Expenses	All Other Funds YTD Expenses	Total Funds YTD Expenses
Salaries	29,877,523	2,122,725	32,000,248	8,576,776	348,928	8,925,704
Benefits	10,929,459	800,153	11,729,612	3,401,201	144,537	3,545,738
Purchased Services	3,174,275	994,000	4,168,275	1,385,402	533,838	1,919,239
Supplies & Materials	1,517,739	1,281,578	2,799,317	785,232	605,433	1,390,665
Capital Outlay	-	6,549,110	6,549,110	-	691,021	691,021
Debt Retirement	-	-	-	-	-	-
Insurance & Judgements	366,016	10,000	376,016	424,524	2,524	427,048
Transfers	90,000	722,762	812,762	171,068	-	171,068
Contingency Reserve	-	-	-	-	-	-
Unappropriated Balances	4,304,280	16,285,578	20,589,858	19,799,577	24,238,428	44,038,005
<b>Total Expenditures</b>	<b>50,259,292</b>	<b>28,765,906</b>	<b>79,025,198</b>	<b>34,543,779</b>	<b>26,564,709</b>	<b>61,108,488</b>

updated 12.12.25

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

Fund Number: 100  
 Fund Name: General Fund

	Adopted Budget	Working Budget	November Revenue		FY26 YTD	% Remaining
<b>Beginning Equity:</b>						
FUND BALANCE *estimated	4,340,735	4,340,735	-	-	4,521,455	
<b>Revenues:</b>						
PROPERTY TAX REVENUE	5,520,000	3,519,195	17,750	-	119,815	97%
LEVY - TORT	182,500	182,500	537	-	2,214	99%
PENALTY AND INTEREST	-	-	3,899	-	23,742	0%
INTEREST REVENUE	335,000	335,000	69,635	-	227,658	32%
TRANSPORTATION FEES	110,000	110,000	9,137	-	40,732	63%
OTHER LOCAL REVENUE	45,000	45,000	(1,176)	-	2,742	94%
STATE BASE SUPPORT	29,309,519	29,309,519	7,282,755	-	24,892,721	15%
STATE TRANSPORTATION REIMBURSEMENT	1,751,159	1,751,159	-	-	-	100%
STATE REVENUE - BENEFIT APPORTIONMENT	4,100,898	4,100,898	-	-	-	100%
OTHER STATE REVENUE	3,562,156	5,611,751	59,355	-	4,663,762	17%
REVENUE IN LIEU OF TAXES	75,774	75,774	-	-	859	99%
OTHER SCHOOL REVENUE - ONE TIME MONEY	35,000	35,000	-	-	-	100%
REVENUE FROM FEDERAL SOURCES	120,000	120,000	-	-	48,079	60%
INTEFUND TRANSFERS	315,000	722,761	-	-	-	
<b>Total Revenues</b>	45,462,006	45,918,557	7,441,893		30,022,325	
<b>Total Revenues and Fund Balance</b>	49,802,741	50,259,292			34,543,779	

Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
ELEMENTARY PROGRAM	Salaries	7,346,141	7,346,141	725,067	-	2,147,975	71%
	Benefits	2,560,023	2,560,023	249,493	-	846,485	67%
	Purchased Services	3,000	3,000	2,705	7,888	3,139	-5%
	Supplies and Materials	99,520	148,310	5,515	3,482	106,418	28%
SECONDARY PROGRAM	Salaries	8,016,237	8,016,237	602,902	-	1,793,559	78%
	Benefits	2,840,592	2,840,592	206,299	-	693,506	76%
	Purchased Services	355,000	427,761	8,939	205,484	287,919	33%
	Supplies and Materials	157,283	492,283	8,723	23,457	377,097	23%
ALTERNATIVE SCHOOL PROGRAM	Salaries	616,230	616,230	50,286	-	146,202	76%
	Benefits	226,820	226,820	18,470	-	58,511	74%
	Purchased Services	1,454	1,454	124	259	1,526	-5%
	Supplies and Materials	6,731	6,731	364	300	1,123	83%
SPECIAL EDUCATION PROGRAM	Salaries	2,838,512	2,838,512	288,221	-	798,859	72%
	Benefits	1,380,760	1,380,760	136,038	-	384,859	72%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	-	-	0%

SPECIAL EDUCATION PRESCHOOL	Salaries	92,159	92,159	9,132	-	28,394	69%
	Benefits	29,227	29,227	4,056	-	13,493	54%
GIFTED/TALENTED PROGRAM	Salaries	92,836	92,836	7,736	-	23,209	75%
	Benefits	30,697	30,697	2,495	-	8,198	73%
	Purchased Services	1,500	1,500	137	-	137	91%
	Supplies and Materials	3,500	3,500	171	270	3,194	9%
INTERSCHOLASTIC ACTIVITY PROG	Salaries	1,107,998	1,107,998	85,261	-	320,547	71%
	Benefits	257,750	257,750	14,241	-	71,701	72%
	Purchased Services	486,500	486,500	83,705	41,345	141,622	71%
	Supplies and Materials	143,000	143,000	(2,835)	14,513	38,993	73%
	Equipment/Capital Expenditures	-	-	-	30,000	-	-100%
SUMMER SCHOOL PROGRAM	Salaries	70,000	70,000	-	-	78,853	-13%
	Benefits	14,412	14,412	-	-	16,845	-17%
GUIDANCE & HEALTH PROGRAM	Salaries	1,696,357	1,696,357	135,083	-	406,645	76%
	Benefits	573,745	573,745	46,725	-	156,455	73%
	Purchased Services	2,750	2,750	462	-	875	68%
	Supplies and Materials	17,000	17,000	402	-	1,913	89%
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	617,373	617,373	50,869	-	149,696	76%
	Benefits	225,265	225,265	18,161	-	57,910	74%
	Purchased Services	65,000	65,000	25,408	-	76,007	-17%
	Supplies and Materials	3,500	3,500	105	-	450	87%
INSTRUCTIONAL IMPROVEMENT	Salaries	9,000	9,000	900	-	917	90%
	Benefits	3,142	3,142	187	-	360	89%
	Purchased Services	60,000	60,000	1,263	5,833	28,456	53%
	Supplies and Materials	10,000	10,000	-	-	-	100%
LIBRARY-EDUCATIONAL MEDIA	Salaries	308,365	308,365	27,096	-	80,576	74%
	Benefits	145,961	145,961	12,159	-	37,168	75%
	Purchased Services	10,000	10,000	-	-	11,677	-17%
	Supplies and Materials	5,000	5,000	278	503	589	88%
INSTRUCTIONAL RELATED TECH	Salaries	188,452	188,452	15,968	-	53,465	72%
	Benefits	70,219	70,219	9,130	-	28,036	60%
	Purchased Services	18,000	18,000	77	-	15,647	13%
	Supplies and Materials	5,000	5,000	114	165	923	82%
BOARD OF EDUCATION	Salaries	58,656	58,656	4,888	-	29,230	50%
	Benefits	21,347	21,347	1,723	-	10,429	51%
	Purchased Services	76,000	76,000	20,582	350	43,186	43%
	Supplies and Materials	4,000	4,000	-	33	790	80%
	Insurance	43,847	43,847	-	-	50,856	-16%
DISTRICT ADMINISTRATION PROG	Salaries	702,252	702,252	78,699	-	379,384	46%
	Benefits	233,852	233,852	24,205	-	125,075	47%
	Purchased Services	22,000	22,000	(1,157)	1,713	4,732	78%
	Supplies and Materials	35,000	35,000	499	416	31,219	11%
SCHOOL ADMINISTRATION PROGRAM	Salaries	2,390,837	2,390,837	208,103	-	877,940	63%
	Benefits	811,765	811,765	71,867	-	329,855	59%
	Purchased Services	-	-	-	-	360	100%
	Supplies and Materials	26,664	26,664	930	538	4,854	82%
BUSINESS OPERATIONS PROGRAM	Salaries	315,563	315,563	18,667	-	87,014	72%
	Benefits	95,369	95,369	6,183	-	32,730	66%
	Purchased Services	71,500	71,500	1,050	-	46,859	34%
	Supplies and Materials	-	-	-	-	-	0%
ADMINISTRATIVE TECHNOLOGY PROG	Salaries	199,701	199,701	15,289	-	68,481	66%

	Benefits	71,293	71,293	4,673	-	23,329	67%
	Purchased Services	30,000	30,000	-	-	12,754	57%
	Supplies and Materials	500	500	-	-	627	-25%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	981,367	981,367	74,761	-	303,584	69%
	Benefits	429,811	429,811	31,333	-	134,089	69%
	Purchased Services	1,204,760	1,204,760	91,017	-	429,204	64%
	Supplies and Materials	100,000	100,000	8,526	5,207	40,850	59%
	Insurance	238,292	238,292	-	-	276,383	-16%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Salaries	806,528	806,528	74,695	-	362,794	55%
	Benefits	310,000	310,000	26,816	-	140,757	55%
	Purchased Services	212,000	212,000	17,315	59,652	114,984	46%
	Supplies and Materials	150,000	150,000	8,397	63,076	70,396	53%
	Purchased Services	156,500	156,500	1,048	34,153	15,165	90%
MAINTENANCE / GROUNDS	Supplies and Materials	-	-	-	-	1,119	-100%
	Salaries	192,989	192,989	18,122	-	50,288	74%
SECURITY/SAFETY PROGRAM	Benefits	60,750	60,750	5,233	-	16,791	72%
	Purchased Services	263,000	263,000	28,089	260,372	128,438	51%
	Supplies and Materials	12,500	12,500	-	7,937	4,876	61%
	Salaries	1,229,970	1,229,970	105,674	-	389,097	68%
TRANSPORTATION-PUPIL TO SCHOOL	Benefits	520,400	520,400	44,777	-	214,608	59%
	Purchased Services	60,550	60,550	7,408	1,263	22,713	62%
	Supplies and Materials	353,750	353,750	41,938	31,917	99,734	72%
	Insurance	41,938	41,938	-	-	48,642	-16%
	Salaries	-	-	66	-	66	0%
GENERAL TRANSPORTATION PROG	Benefits	16,259	16,259	13	-	13	100%
	Purchased Services	2,000	2,000	-	-	-	100%
	Supplies and Materials	1,000	1,000	-	145	66	93%
	Insurance	41,939	41,939	-	-	48,643	-16%
<b>Total Expenditures</b>	<b>45,408,460</b>	<b>45,865,011</b>	<b>3,893,056</b>	<b>800,272</b>	<b>14,573,135</b>	<b>68%</b>	
<b>Excess (deficiency) of Revenues over (under) expenditures</b>	<b>53,546</b>	<b>53,546</b>	<b>3,548,837</b>	<b>(800,272)</b>	<b>15,449,190</b>		
<b>Other Financing Sources (uses)</b>							
PROCEEDS FROM SALE OF CAPITAL ASSET	-	-	-	-	-	-	0%
TRANSFER IN	-	-	-	-	-	-	0%
TRANSFER OUT	(90,000)	(90,000)	-	-	-	(171,068)	-153%
<b>Total Other Financing Sources (uses)</b>	<b>(90,000)</b>	<b>(90,000)</b>	<b>-</b>	<b>-</b>	<b>(171,068)</b>		
<b>Net Change in Fund Balance</b>	<b>(36,454)</b>	<b>(36,454)</b>	<b>3,548,837</b>	<b>(800,272)</b>	<b>15,278,123</b>		
<b>Estimated Ending Fund Balance</b>						<b>\$19,799,577</b>	

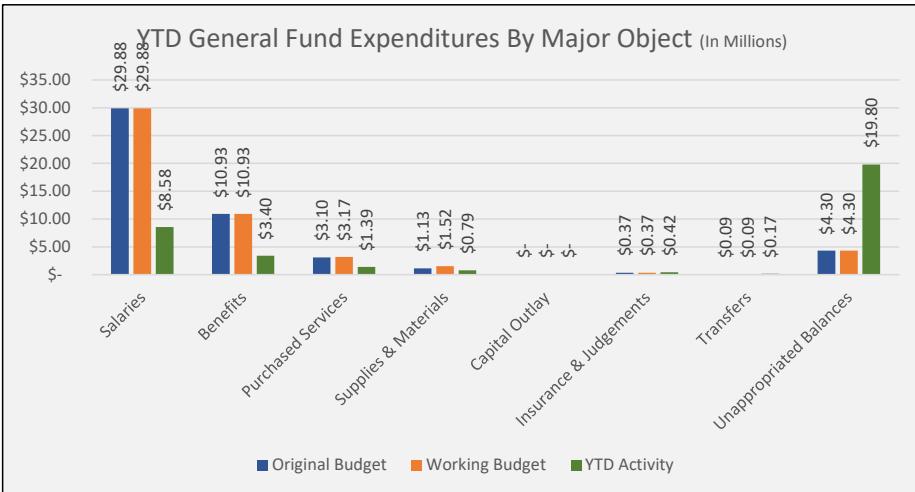
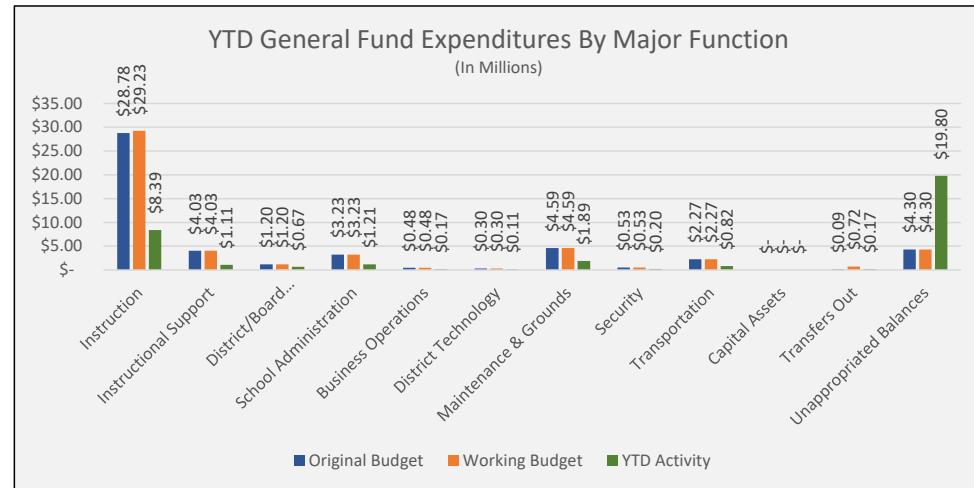
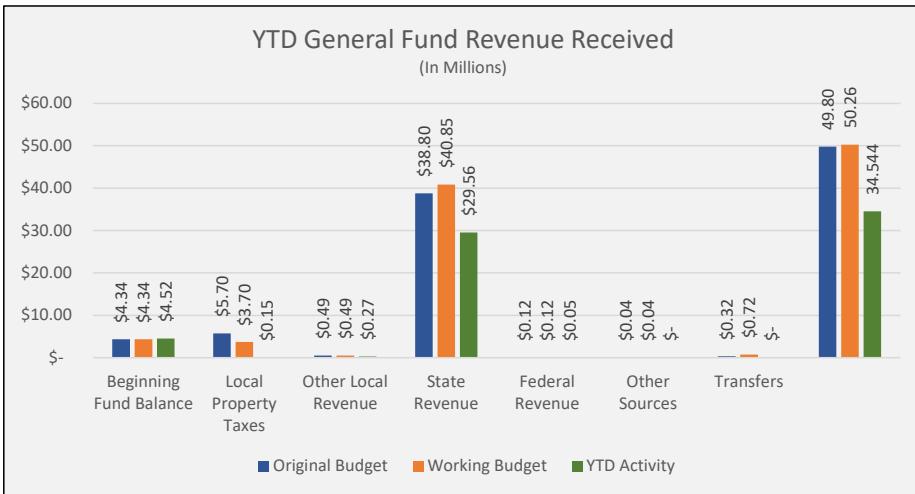
\*Estimated Fund Balance - this number will fluctuate monthly as revenue is received and expenses are incurred. Please note that future expenses for payroll are not reflected in this number.

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

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

Fund Number: 100

Fund Name: GENERAL FUND - SUMMARY CHARTS



## Lakeland Joint School District #272 - 2025-2026

### Summary of All Funds - October 2025

Fund	Description	Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Debt Retirement	Transfers	Total Year to Date		YTD Activity as a Percentage of Budget
										(YTD)	Working Budget	
100 General Fund		8,576,776	3,401,201	1,385,402	785,232	-	424,524	-	171,068	14,744,202	45,955,011	32%
220 Federal Forest Fund		-	-	3,000	-	-	-	-	-	3,000	13,000	23%
231 Facility Funds - Local Sources		667	129	4,147	125	105,088	-	-	-	110,157	830,000	13%
232 BASE		34,043	17,576	3,019	4,224	-	-	-	-	58,862	236,570	25%
243 CTE - State		-	-	2,018	26,238	-	-	-	-	28,256	151,728	19%
244 Gifted & Talented		-	-	-	-	-	-	-	-	-	1,250	0%
245 State Technology		-	-	97,975	326,218	-	-	-	-	424,194	595,000	71%
246 Safe & Drug Free Schools		-	-	7,823	-	-	-	-	-	7,823	55,300	14%
248 Misc. Grants		-	-	1,955	18,042	-	-	-	-	19,997	10,000	200%
249 SRO Grant		-	-	15,141	-	-	-	-	-	15,141	48,000	100%
251 Federal Title I		109,716	49,178	-	2,807	-	-	-	-	161,701	947,712	17%
257 Federal Special Education (Title VI-B, IDEA)		166,140	64,730	400	16,805	-	-	-	-	248,075	909,639	27%
258 Federal Special Education (IDEA Preschool)		3,355	1,295	-	-	-	-	-	-	4,650	24,114	19%
260 Medicaid		-	-	-	-	-	-	-	-	-	605,000	0%
261 Federal Title IV (Student Support)		(0)	0	-	-	-	-	-	-	0	33,074	0%
263 Federal CTE (Carl Perkins)		12,838	4,139	-	1,117	-	-	-	-	18,094	61,299	30%
265 Special Education Mini-Grants - Federal		-	-	-	-	-	-	-	-	-	-	100%
271 Federal Title II		22,169	7,490	20,250	-	-	-	-	-	49,910	112,070	45%
290 Child Nutrition		-	-	249,063	201,664	-	2,524	-	-	453,251	1,459,700	31%
310 Debt Service		-	-	-	-	-	-	-	-	-	-	0%
420 Plant Facility Fund		-	-	129,045	8,192	486,435	-	-	-	623,672	550,000	113%
421 Board Facility Projects		-	-	-	-	-	-	-	-	-	89,000	0%
422 Land Reserve		-	-	-	-	-	-	-	-	-	-	0%
424 Bus Depreciation Fund		-	-	-	-	-	-	-	-	-	456,110	0%
436 School District Modernization Fund		-	-	-	-	99,498	-	-	-	99,498	5,291,761	0%
<b>Total Expenditures</b>		<b>8,925,704</b>	<b>3,545,738</b>	<b>1,919,239</b>	<b>1,390,665</b>	<b>691,021</b>	<b>427,048</b>	<b>0</b>	<b>171,068</b>	<b>17,070,483</b>	<b>58,435,339</b>	<b>29%</b>

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

Fund Number: 220 Fund Name: Federal Forest Fund		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b>						
FUND BALANCE *estimated		46,500	46,500	-	-	48,195
<b>Revenues:</b>						
LOCAL TAX REVENUE		-	-	-	-	-
<b>Total Revenues</b>		0	0	0	0	
<b>Total Revenues and Fund Balance</b>		46,500	46,500		48,195	
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
BUILDING MAINTENANCE - EQUIP & CAPITAL	Supplies and Materials	-	-	-	-	0%
	Equipment/Capital Expenditures	5,000	5,000	-	-	100%
OTHER SUPPORT & SERVICE PROGRAM	Purchased Services	8,000	8,000	-	3,000	3,000
<b>Total Expenditures</b>		<b>13,000</b>	<b>13,000</b>	0	<b>3,000</b>	<b>3,000</b>
<b>Revenues Less Expenditures</b>		<b>-13,000</b>	<b>-13,000</b>	0	<b>-3,000</b>	<b>-3,000</b>
<b>Ending Fund Balance *Estimated</b>		<b>33,500</b>	<b>33,500</b>		<b>\$ 45,195</b>	

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

Fund Number: 231		Fund Name: Facility Funds - Local Sources				
		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b>						
FUND BALANCE *estimated		846,272	846,272	-	-	1,039,718
<b>Revenues:</b>						
OTHER LOCAL REVENUE		-	-	763	-	16,454
OTHER LOCAL REVENUE - THS FIELDHOUSE		-	-	2,382	-	9,669
OTHER LOCAL REVENUE - LHS FIELDHOUSE		-	-	726	-	2,930
<b>Total Revenues</b>		0	0	3,872	0	29,053
<b>Total Revenues and Fund Balance</b>		846,272	846,272			1,068,771
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD
		Adopted Budget	Working Budget	November Expenses	Encumbrances	% Remaining
<b>Expenditures:</b>						
SECONDARY PROGRAM	Equipment/Capital Expenditures	-	-	-	78,133	-
ADMIN TECH SERVICES	Purchased Services	-	-	-	-	4,147
	Supplies and Materials	-	-	16	-	103
BUILDING MAINTENANCE - CUSTODIAL	Salaries	-	-	-	-	667
	Benefits	-	-	-	-	129
BUILDING MAINTENANCE - EQUIP & CAPITAL	Supplies and Materials	-	-	7	28	22
CAPITAL ASSETS	Equipment/Capital Expenditures	830,000	830,000	300	-	105,088
<b>Total Expenditures</b>		830,000	830,000	323	78,161	110,157
<b>Revenues Less Expenditures</b>		-830,000	-830,000	3,549	-78,161	-81,103
<b>Ending Fund Balance *Estimated</b>		16,272	16,272		\$ 958,614	

\*THS Fieldhouse Expenses are reported under Capital Assets

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

Fund Number: <b>232</b> Fund Name: <b>BASE</b>		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b>						
FUND BALANCE *estimated		109,000	109,000	-	-	136,281
<b>Revenues:</b>						
OTHER LOCAL REVENUE		191,000	191,000	23,508	-	61,999
<b>Total Revenues</b>		191,000	191,000	23,508		61,999
<b>Total Revenues and Fund Balance</b>		300,000	300,000			198,280
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
OTHER SUPPORT & SERVICE PROGRAM	Salaries	167,332	167,332	11,430	-	34,043
	Benefits	62,638	62,638	5,449	-	17,576
	Purchased Services	3,000	3,000	888	490	3,019
	Supplies and Materials	3,600	3,600	74	2,493	4,224
<b>Total Expenditures</b>		<b>236,570</b>	<b>236,570</b>	<b>17,841</b>	<b>2,983</b>	<b>58,862</b>
<b>Revenues Less Expenditures</b>		<b>-45,570</b>	<b>-45,570</b>	<b>5,666</b>	<b>-2,983</b>	<b>3,137</b>
<b>Ending Fund Balance *Estimated</b>		<b>63,430</b>	<b>63,430</b>			<b>\$139,418</b>

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

Fund Number: 243 Fund Name: CTE - State		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining	
<b>Beginning Equity:</b> FUND BALANCE *estimated		-	-	-	-		
<b>Revenues:</b>							
PROF TECH PROGRAM REVENUE		151,729	151,729	143,440	-	143,440	
<b>Total Revenues</b>		151,729	151,729	0	143,440		
<b>Total Revenues and Fund Balance</b>		151,729	151,729		143,440		
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD	
<b>Expenditures:</b>							
SECONDARY PROGRAM	Purchased Services	-	-	703	2,533	2,018	-100%
	Supplies and Materials	140,746	140,746	7,705	15,313	24,153	83%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	10,982	10,982	469	2,020	2,085	81%
<b>Total Expenditures</b>		<b>151,728</b>	<b>151,728</b>	<b>8,877</b>	<b>19,866</b>	<b>28,256</b>	
<b>Revenues Less Expenditures</b>		1	1	-8,877	-19,866	115,184	
<b>Ending Fund Balance *Estimated</b>		1	1			<b>\$115,184</b>	

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

Fund Number: **244**

Fund Name: **GIFTED & TALENTED**

		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b>						
FUND BALANCE *estimated		4,363	4,363	-	-	4,364
<b>Revenues:</b>						
<b>Total Revenues</b>		0	0	0	0	
<b>Total Revenues and Fund Balance</b>		4,363	4,363		4,364	
<b>Expense Function</b>	<b>Expense Type</b>	<b>Adopted Budget</b>	<b>Working Budget</b>	<b>November Expenses</b>	<b>Encumbrances</b>	<b>FY26 YTD</b>
<b>Expenditures:</b>						
GIFTED/TALENTED PROGRAM	Purchased Services	1,000	1,000	-	-	0%
	Supplies & Materials	250	250	-	-	0%
<b>Total Expenditures</b>		<b>1,250</b>	<b>1,250</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues Less Expenditures</b>		<b>-1,250</b>	<b>-1,250</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance *Estimated</b>		<b>3,113</b>	<b>3,113</b>		<b>\$ 4,364</b>	

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

Fund Number: 245 Fund Name: State Technology		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated		250,000	250,000	-	-	401,509	
<b>Revenues:</b>							
OTHER STATE SUPPORT		434,000	434,000	-	-	-	
REVENUE FROM FEDERAL SOURCES		-	-	-	-	82,762	
<b>Total Revenues</b>		434,000	434,000	0	0	82,762	
<b>Total Revenues and Fund Balance</b>		684,000	684,000			484,272	
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
INSTRUCTIONAL RELATED TECH	Purchased Services	30,000	30,000	528	1,747	8,505	72%
	Supplies and Materials	565,000	565,000	3,828	1,513	326,218	42%
ADMIN TECH SERVICES	Purchased Services	-	-	-	46,409	89,471	-100%
<b>Total Expenditures</b>		<b>595,000</b>	<b>595,000</b>	<b>4,356</b>	<b>49,669</b>	<b>424,194</b>	
<b>Revenues Less Expenditures</b>		<b>-161,000</b>	<b>-161,000</b>	<b>-4,356</b>	<b>-49,669</b>	<b>-341,432</b>	
<b>Ending Fund Balance *Estimated</b>		<b>89,000</b>	<b>89,000</b>			<b>\$ 60,078</b>	

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

Fund Number: **246**

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

	Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b> FUND BALANCE *estimated	-	-	-	-	
<b>Revenues:</b> OTHER STATE SUPPORT	55,300	55,300	-	-	
<b>Total Revenues</b>	55,300	55,300	0	0	
<b>Total Revenues and Fund Balance</b>	55,300	55,300		0	
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances
<b>Expenditures:</b>					
SECURITY/SAFETY	Purchased Services	55,300	55,300	-	7,823
<b>Total Expenditures</b>		55,300	55,300	0	0 7,823
<b>Revenues Less Expenditures</b>		0	0	0	0 -7,823
<b>Ending Fund Balance *Estimated</b>		0	0		<b>\$ (7,823)</b>

\*The Rathdrum PD SRO contract is charged to this fund

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

Fund Number: 248 Fund Name: Misc. Grants		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b>						
FUND BALANCE *estimated		31,174	31,174	-	-	57,414
<b>Revenues:</b>						
OTHER LOCAL REVENUE		-	-	6,948	-	14,448
OTHER STATE SUPPORT		-	-	-	-	1,303
<b>Total Revenues</b>		0	0	6,948		15,751
<b>Total Revenues and Fund Balance</b>		31,174	31,174			73,165
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
ELEMENTARY PROGRAM	Purchased Services	-	-	-	850	1,075
	Supplies and Materials	7,000	7,000	2,773	1,450	3,591
SECONDARY PROGRAM	Purchased Services	-	-	600	-	880
	Supplies and Materials	3,000	3,000	958	346	13,716
ALTERNATIVE SCHOOL PROGRAM		Supplies and Materials	-	-	735	328
DISTRICT ADMINISTRATION PROGRAM	Purchased Services	-	-	-	-	0%
	Supplies and Materials	-	-	-	414	407
<b>Total Expenditures</b>		<b>10,000</b>	<b>10,000</b>	<b>4,331</b>	<b>3,795</b>	<b>19,997</b>
<b>Revenues Less Expenditures</b>		<b>-10,000</b>	<b>-10,000</b>	<b>2,617</b>	<b>-3,795</b>	<b>-4,247</b>
<b>Ending Fund Balance *Estimated</b>		<b>21,174</b>	<b>21,174</b>			<b>\$ 53,167</b>

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

		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining	
		Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Beginning Equity:</b>							
FUND BALANCE *estimated		-	-	-	-	23,669	
<b>Revenues:</b>							
OTHER STATE SUPPORT		48,000	48,000	-	-	20,040	
<b>Total Revenues</b>		48,000	48,000	0		20,040	
<b>Total Revenues and Fund Balance</b>		48,000	48,000			43,709	
<b>Expense Function</b>	<b>Expense Type</b>	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
SECURITY/SAFETY PROGRAM	Purchased Services	48,000	48,000	-	-	15,141	
<b>Total Expenditures</b>		48,000	48,000	0	0	15,141	
<b>Revenues Less Expenditures</b>		0	0	0	0	4,899	
<b>Ending Fund Balance *Estimated</b>		0	0			<b>\$ 28,568</b>	

\*\*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 November 30, 2025

Fund Number: 251 Fund Name: Federal Title I		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b> FUND BALANCE *estimated		-	-	-	-	-
<b>Revenues:</b>						
FEDERAL REVENUE		947,712	947,712	-	-	-
<b>Total Revenues</b>		947,712	947,712	0	0	
<b>Total Revenues and Fund Balance</b>		947,712	947,712		0	
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
ELEMENTARY PROGRAM	Salaries	652,727	652,727	39,195	-	109,716
	Benefits	294,985	294,985	15,299	-	49,178
	Purchased Services	-	-	-	-	0%
	Supplies and Materials	-	-	2,135	70	2,536
ALTERNATIVE PROGRAM	Supplies and Materials	-	-	271	-	271
<b>Total Expenditures</b>		947,712	947,712	56,900	70	161,701
<b>Revenues Less Expenditures</b>		0	0	-56,900	-70	-161,701
<b>Ending Fund Balance *Estimated</b>		0	0			<u><b><u>\$161,701</u></b></u>

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

Fund Number: **257**

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

		Adopted Budget	Working Budget	November Revenue		FY26 YTD	% Remaining
<b>Beginning Equity:</b>							
FUND BALANCE *estimated		-	-	-	-	-	
<b>Revenues:</b>							
FEDERAL REVENUE		909,639	909,639	87,780	-	170,221	
<b>Total Revenues</b>		909,639	909,639	87,780		170,221	
<b>Total Revenues and Fund Balance</b>		909,639	909,639			170,221	
<b>Expense Function</b>	<b>Expense Type</b>	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
SPECIAL EDUCATION PROGRAM	Salaries	683,164	683,164	57,078	-	166,140	76%
	Benefits	226,475	226,475	19,632	-	64,730	71%
	Purchased Services	-	-	-	-	400	-100%
	Supplies and Materials	-	-	1,143	1,587	16,805	-100%
<b>Total Expenditures</b>		909,639	909,639	77,853	1,587	248,075	
<b>Revenues Less Expenditures</b>		0	0	9,927	-1,587	-77,854	
<b>Ending Fund Balance *Estimated</b>		0	0			<b>\$ (77,854)</b>	

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

Fund Number: **258**

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

	Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b> FUND BALANCE *estimated	-	-	-	-	
<b>Revenues:</b> FEDERAL REVENUE	24,114	24,114	2,330	2,330	
<b>Total Revenues</b>	24,114	24,114	2,330	2,330	
<b>Total Revenues and Fund Balance</b>	24,114	24,114		2,330	
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances
<b>Expenditures:</b>					
SPECIAL EDUCATION PRESCHOOL	Salaries	17,362	17,362	1,672	-
	Benefits	6,752	6,752	647	-
<b>Total Expenditures</b>		24,114	24,114	2,320	0
<b>Revenues Less Expenditures</b>		0	0	11	0
<b>Ending Fund Balance *Estimated</b>		0	0		<b>\$ (2,320)</b>

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

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

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

		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b>						
FUND BALANCE *estimated		-	-	-	-	-
<b>Revenues:</b>						
EARNINGS ON INVESTMENTS		-	-	548	-	1,913
FEDERAL REVENUE		515,000	515,000	36,720	-	59,932
TRANSFERS INTERFUND		90,000	90,000	-	-	171,068
<b>Total Revenues</b>		<b>605,000</b>	<b>605,000</b>	<b>37,268</b>	<b>232,913</b>	
<b>Total Revenues and Fund Balance</b>		<b>605,000</b>	<b>605,000</b>		<b>232,913</b>	
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
SPECIAL EDUCATION PROGRAM	Salaries	444,058	444,058	-	-	-
	Benefits	160,942	160,942	-	-	-
<b>Total Expenditures</b>		<b>605,000</b>	<b>605,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>37,268</b>	<b>0</b>	<b>232,913</b>
<b>Ending Fund Balance *Estimated</b>		<b>0</b>	<b>0</b>			<b>\$232,913</b>

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

Fund Number: <b>261</b> Fund Name: <b>Federal Title IV (Student Support)</b>		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b> FUND BALANCE *estimated		-	-	-	-	
<b>Revenues:</b> FEDERAL REVENUE		33,074	33,074	-	-	
<b>Total Revenues</b>		33,074	33,074	0	0	
<b>Total Revenues and Fund Balance</b>		33,074	33,074		0	
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD % Remaining
<b>Expenditures:</b>						
GUIDANCE/HEALTH	Salaries	24,563	24,563	-	-	(0) 0% 0 0%
	Benefits	8,511	8,511	-	-	0 0%
<b>Total Expenditures</b>		<b>33,074</b>	<b>33,074</b>	0	0	0
<b>Revenues Less Expenditures</b>		0	0	0	0	0
<b>Ending Fund Balance *Estimated</b>		0	0		\$ (0)	

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

Fund Number: 263 Fund Name: Federal CTE (Carl Perkins)		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b> FUND BALANCE *estimated		-	-	-	-	-
<b>Revenues:</b> FEDERAL REVENUE		61,299	61,299	-	-	-
<b>Total Revenues</b>		61,299	61,299	0	0	0
<b>Total Revenues and Fund Balance</b>		61,299	61,299			0
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
SECONDARY PROGRAM	Salaries	42,909	42,909	2,913	-	8,740
	Benefits	18,390	18,390	936	-	2,807
	Supplies and Materials	-	-	-	-	1,117
GUIDANCE & HEALTH PROGRAM	Salaries	-	-	2,049	-	4,098
	Benefits	-	-	666	-	1,331
<b>Total Expenditures</b>		61,299	61,299	6,564	0	18,094
<b>Revenues Less Expenditures</b>		0	0	-6,564	0	-18,094
<b>Ending Fund Balance *Estimated</b>		0	0		\$ <u><u>(18,094)</u></u>	

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

		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b>						
FUND BALANCE *estimated		-	-	-	-	
<b>Revenues:</b>						
FEDERAL REVENUE		-	-	-	-	
<b>Total Revenues</b>		0	0	0	0	
<b>Total Revenues and Fund Balance</b>		0	0	0	0	
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
INSTRUCTIONAL IMPROVEMENT	Salaries	-	-	-	-	0%
	Benefits	-	-	-	-	0%
<b>Total Expenditures</b>		0	0	0	0	0
<b>Revenues Less Expenditures</b>		0	0	0	0	0
<b>Ending Fund Balance *Estimated</b>		0	0		\$ -	

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

		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b> FUND BALANCE *estimated		-	-	-	-	
<b>Revenues:</b>						
FEDERAL REVENUE		112,070	112,070	-	-	
<b>Total Revenues</b>		112,070	112,070	0	0	
<b>Total Revenues and Fund Balance</b>		112,070	112,070		0	
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
ELEMENTARY PROGRAM	Salaries	90,610	90,610	7,390	-	22,169
	Benefits	21,460	21,460	2,335	-	7,004
	Purchased Services	-	-	-	-	0%
	Supplies & Materials	-	-	-	-	0%
INSTRUCTIONAL IMPROVEMENT	Salaries	-	-	-	-	0%
	Benefits	-	-	-	-	486
	Purchased Services	-	-	-	-	20,250
	Supplies & Materials	-	-	-	-	0%
<b>Total Expenditures</b>		<b>112,070</b>	<b>112,070</b>	<b>9,725</b>	<b>0</b>	<b>49,910</b>
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>-9,725</b>	<b>0</b>	<b>-49,910</b>
<b>Ending Fund Balance *Estimated</b>		<b>0</b>	<b>0</b>			<b>\$ (49,910)</b>

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

Fund Number: <b>290</b> Fund Name: <b>Child Nutrition</b>		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b>						
FUND BALANCE *estimated		425,000	425,000	-	-	489,623
<b>Revenues:</b>						
OTHER LOCAL REVENUE		525,000	525,000	52,827	-	217,550
OTHER STATE SUPPORT		-	-	-	-	0%
FEDERAL REVENUE		650,000	650,000	115,164	-	220,041
<b>Total Revenues</b>		<b>1,175,000</b>	<b>1,175,000</b>	<b>167,991</b>	<b>0</b>	<b>437,591</b>
<b>Total Revenues and Fund Balance</b>		<b>1,600,000</b>	<b>1,600,000</b>			<b>927,213</b>
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
FOOD SERVICES	Purchased Services	848,700	848,700	97,395	498	249,063
	Supplies and Materials	551,000	551,000	83,516	29,194	201,664
	Equipment/Capital Expenditures	50,000	50,000	-	-	100%
	Insurance	10,000	10,000	1,389	-	2,524
<b>Total Expenditures</b>		<b>1,459,700</b>	<b>1,459,700</b>	<b>182,300</b>	<b>29,692</b>	<b>453,251</b>
<b>Revenues Less Expenditures</b>		<b>-284,700</b>	<b>-284,700</b>	<b>-14,309</b>	<b>-29,692</b>	<b>-15,661</b>
<b>Ending Fund Balance *Estimated</b>		<b>140,300</b>	<b>140,300</b>			<b>\$473,962</b>

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

Fund Number: 310 Fund Name: Debt Service		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b>						
FUND BALANCE *estimated		-	-	-	-	1,567
<b>Revenues:</b>						
SCHOOL BOND & INTEREST LEVY		-	-	421	-	2,108
INTEREST REVENUE		-	-	-	-	-
OTHER STATE SUPPORT		-	-	-	-	-
<b>Total Revenues</b>		0	0	421	0	2,108
<b>Total Revenues and Fund Balance</b>		0	0			3,675
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
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	-	-	-	-	-
<b>Total Expenditures</b>		0	0	0	0	0
<b>Revenues Less Expenditures</b>		0	0	421	0	2,108
<b>Ending Fund Balance *Estimated</b>		0	0		\$ 3,675	

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

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

Fund Number: 420 Fund Name: Plant Facility Fund		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b>						
FUND BALANCE *estimated		550,000	550,000	-	-	1,610,534
<b>Revenues:</b>						
SCHOOL PLANT FACILITY LEVY		-	-	2,117	-	15,684
TRANSFERS INTERFUND		-	-	-	-	-
<b>Total Revenues</b>		0	0	2,117	0	15,684
<b>Total Revenues and Fund Balance</b>		550,000	550,000			1,626,218
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	-	-	15,374
	Supplies and Materials	-	-	-	-	8,192
	Equipment/Capital Expenditures	-	-	-	-	46,761
MAINTENANCE / GROUNDS	Purchased Services	-	-	-	72,605	113,671
	Equipment/Capital Expenditures	-	-	-	-	25,723
CAPITAL ASSETS	Equipment/Capital Expenditures	550,000	550,000	-	168,845	413,951
<b>Total Expenditures</b>		550,000	550,000	0	241,449	623,672
<b>Revenues Less Expenditures</b>		-550,000	-550,000	2,117	-241,449	-607,988
<b>Ending Fund Balance *Estimated</b>		0	0			<b><u>\$1,002,546</u></b>

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

Fund Number: <b>421</b> Fund Name: <b>Board Facility Projects</b>		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b>						
FUND BALANCE *estimated		235,000	235,000	-	-	180,538
<b>Revenues:</b>		-	-	-	-	-
<b>Total Revenues</b>		0	0	0	0	0
<b>Total Revenues and Fund Balance</b>		235,000	235,000			180,538
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
CAPITAL ASSETS	Equipment/Capital Expenditures	89,000	89,000	-	-	100%
<b>Total Expenditures</b>		<b>89,000</b>	<b>89,000</b>	0	0	0
<b>Revenues Less Expenditures</b>		<b>-89,000</b>	<b>-89,000</b>	0	0	0
<b>Ending Fund Balance *Estimated</b>		<b>146,000</b>	<b>146,000</b>			<b>\$180,538</b>

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

Fund Number: 422 Fund Name: Land Reserve		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b>						
FUND BALANCE *estimated		206,566		-	-	206,566
<b>Revenues:</b>		-	-	-	-	-
<b>Total Revenues</b>		0		0	0	0
<b>Total Revenues and Fund Balance</b>		206,566			206,566	
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>		-	-	-	-	0%
<b>Total Expenditures</b>		0		0	0	0
<b>Revenues Less Expenditures</b>		0		0	0	0
<b>Ending Fund Balance *Estimated</b>		206,566			<b>\$206,566</b>	

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

Fund Number: 424		Fund Name: Bus Depreciation Fund				
		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b>						
FUND BALANCE *estimated		579,179	579,179	-	-	647,254
<b>Revenues:</b>						
OTHER LOCAL REVENUE		-	-	-	-	7,094
OTHER STATE SUPPORT		173,250	173,250	-	-	-
INTERFUND TRANSFER		-	-	-	-	-
<b>Total Revenues</b>		173,250	173,250	0	0	7,094
<b>Total Revenues and Fund Balance</b>		752,429	752,429			654,347
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
CAPITAL ASSETS - NON-STUDENT OCCUPIED	Equipment/Capital Expenditures	456,110	456,110	-	608,147	-
<b>Total Expenditures</b>		<b>456,110</b>	<b>456,110</b>	0	<b>608,147</b>	0
<b>Revenues Less Expenditures</b>		<b>-282,860</b>	<b>-282,860</b>	0	<b>-608,147</b>	<b>7,094</b>
<b>Ending Fund Balance *Estimated</b>		<b>296,319</b>	<b>296,319</b>			<b><u>\$654,347</u></b>

\*The Bus Depreciation Transfer will be completed in June 2025

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

Fund Number: <b>436</b> Fund Name: <b>School District Modernization Fund</b>		Adopted Budget	Working Budget	November Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b>						
FUND BALANCE *estimated		20,141,665	20,141,665	-	-	20,195,798
<b>Revenues:</b>						
INTEREST REVENUE		420,000	420,000	72,909	-	295,534
OTHER STATE SUPPORT		-	-	-	-	5,159
<b>Total Revenues</b>		0	0	0	0	300,693
<b>Total Revenues and Fund Balance</b>		20,141,665	20,141,665			20,496,491
Expense Function	Expense Type	Adopted Budget	Working Budget	November Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
CAPITAL ASSETS	Equipment/Capital Expenditures	4,569,000	4,569,000	46,185	-	99,498
TRANSFER OUT	Interfund Transfer	315,000	722,761	-	-	-
<b>Total Expenditures</b>		<b>4,884,000</b>	<b>5,291,761</b>	<b>46,185</b>	<b>0</b>	<b>99,498</b>
<b>Revenues Less Expenditures</b>		<b>-4,884,000</b>	<b>-5,291,761</b>	<b>-46,185</b>	<b>0</b>	<b>201,196</b>
<b>Ending Fund Balance *Estimated</b>		<b>15,257,665</b>	<b>14,849,904</b>			<b>\$ 20,396,994</b>

## Lakeland Joint School District #272 - 2025-2026

### Working Budget Explanation

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

## John Brown Elementary School - SBAA - November 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	3,022.87	2,985.91	(1,980.17)	-	4,028.61
Investment Cash	9,515.83	-	-	34.17	9,550.00
<b>Total Asset Accounts:</b>	<b>12,538.70</b>	<b>2,985.91</b>	<b>(1,980.17)</b>	<b>34.17</b>	<b>13,578.61</b>
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(1,405.29)	-	-	(34.17)	(1,439.46)
Faculty	(444.06)	-	-	-	(444.06)
Student Council	(163.45)	-	-	-	(163.45)
Discretionary	(196.46)	-	-	-	(196.46)
Annual	(424.53)	-	-	-	(424.53)
Field Trip	(479.99)	(220.00)	-	-	(699.99)
Donations	(4,545.21)	(1,191.91)	1,175.57	-	(4,561.55)
Library	(1,242.71)	-	-	-	(1,242.71)
School Store	-	-	-	-	-
Vending	-	-	-	-	-
Clothing	(3,041.00)	(1,500.00)	134.60	-	(4,406.40)
Chromebook Damage	(596.00)	(74.00)	670.00	-	-
<b>Total Equity Accounts</b>	<b>(12,538.70)</b>	<b>(2,985.91)</b>	<b>1,980.17</b>	<b>(34.17)</b>	<b>(13,578.61)</b>
<b>Total Asset Accounts</b>	<b>12,538.70</b>	<b>2,985.91</b>	<b>(1,980.17)</b>	<b>34.17</b>	<b>13,578.61</b>
<b>Total Equity Accounts</b>	<b>(12,538.70)</b>	<b>(2,985.91)</b>	<b>1,980.17</b>	<b>(34.17)</b>	<b>(13,578.61)</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

UPDATED 12.12.25

## Spirit Lake Elementary School - SBAA - November 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	15,513.44	1,837.52	(65.09)	-	17,285.87
Investment Cash	7,130.98	-	-	25.61	7,156.59
<b>Total Asset Accounts:</b>	<b>22,644.42</b>	<b>1,837.52</b>	<b>(65.09)</b>	<b>25.61</b>	<b>24,442.46</b>
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(8,747.34)	-	54.69	(25.61)	(8,718.26)
Faculty	224.76	-	-	-	224.76
CEP	(115.98)	-	-	-	(115.98)
Field Trip	(434.02)	-	-	-	(434.02)
Donations	(12,823.24)	(1,771.00)	10.40	-	(14,583.84)
Library	(307.60)	(22.52)	-	-	(330.12)
Music	(300.00)	-	-	-	(300.00)
Misc. Fundraiser	(44.00)	-	-	-	(44.00)
Chromebook Damage	(97.00)	(44.00)	-	-	(141.00)
<b>Total Equity Accounts</b>	<b>(22,644.42)</b>	<b>(1,837.52)</b>	<b>65.09</b>	<b>(25.61)</b>	<b>(24,442.46)</b>
<b>Total Asset Accounts</b>	<b>22,644.42</b>	<b>1,837.52</b>	<b>(65.09)</b>	<b>25.61</b>	<b>24,442.46</b>
<b>Total Equity Accounts</b>	<b>(22,644.42)</b>	<b>(1,837.52)</b>	<b>65.09</b>	<b>(25.61)</b>	<b>(24,442.46)</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

UPDATED 12.12.25

## Athol Elementary School - SBAA - November 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	3,974.18	1,600.00	(1,280.77)	-	4,293.41
Cash on Hand	-	-	283.00	-	283.00
Investment Cash	32,644.48	-	-	117.22	32,761.70
<b>Total Asset Accounts:</b>	<b>36,618.66</b>	<b>1,600.00</b>	<b>(997.77)</b>	<b>117.22</b>	<b>37,338.11</b>
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(8,419.92)	-	131.91	(117.22)	(8,405.23)
Annual	(2.82)	-	-	-	(2.82)
Donations	(4,640.51)	(1,600.00)	792.74	-	(5,447.77)
Library	(6,009.72)	-	73.12	-	(5,936.60)
T-Shirt	(84.08)	-	-	-	(84.08)
Special Project	(17,461.61)	-	-	-	(17,461.61)
Chromebook Damage	-	-	-	-	-
<b>Total Equity Accounts</b>	<b>(36,618.66)</b>	<b>(1,600.00)</b>	<b>997.77</b>	<b>(117.22)</b>	<b>(37,338.11)</b>
<b>Total Asset Accounts</b>	<b>36,618.66</b>	<b>1,600.00</b>	<b>(997.77)</b>	<b>117.22</b>	<b>37,338.11</b>
<b>Total Equity Accounts</b>	<b>(36,618.66)</b>	<b>(1,600.00)</b>	<b>997.77</b>	<b>(117.22)</b>	<b>(37,338.11)</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

UPDATED 12.12.25

## Betty Kiefer Elementary School - SBAA - November 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	4,832.56	4,380.01	(826.54)	-	8,386.03
Investment Cash	33,577.78	-	-	-	33,577.78
<b>Total Asset Accounts:</b>	<b>38,410.34</b>	<b>4,380.01</b>	<b>(826.54)</b>	<b>-</b>	<b>41,963.81</b>
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(13,866.49)	(278.50)	826.54	-	(13,318.45)
Discretionary	-	-	-	-	-
Annual	(2,595.54)	-	-	-	(2,595.54)
Field Trip	-	-	-	-	-
Donations	(13,316.97)	(2,395.40)	-	-	(15,712.37)
Library	(3,465.58)	(1,666.11)	-	-	(5,131.69)
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	-	(40.00)	-	-	(40.00)
<b>Total Equity Accounts</b>	<b>(38,410.34)</b>	<b>(4,380.01)</b>	<b>826.54</b>	<b>-</b>	<b>(41,963.81)</b>
<b>Total Asset Accounts</b>	<b>38,410.34</b>	<b>4,380.01</b>	<b>(826.54)</b>	<b>-</b>	<b>41,963.81</b>
<b>Total Equity Accounts</b>	<b>(38,410.34)</b>	<b>(4,380.01)</b>	<b>826.54</b>	<b>-</b>	<b>(41,963.81)</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

UPDATED 12.12.25

## Garwood Elementary School - SBAA - November 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	4,828.69	1,510.00	-	-	6,338.69
Investment Cash	12,018.53	-	-	43.16	12,061.69
<b>Total Asset Accounts:</b>	<b>16,847.22</b>	<b>1,510.00</b>	<b>-</b>	<b>43.16</b>	<b>18,400.38</b>
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(2,090.64)	-	-	(43.16)	(2,133.80)
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	(3,741.07)	(10.00)	-	-	(3,751.07)
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	(105.00)	-	-	-	(105.00)
Student Activities	(4,096.11)	-	-	-	(4,096.11)
Clothing Closet	(1,304.02)	(1,500.00)	-	-	(2,804.02)
Cross Country	54.24	-	-	-	54.24
<b>Total Equity Accounts</b>	<b>(16,847.22)</b>	<b>(1,510.00)</b>	<b>-</b>	<b>(43.16)</b>	<b>(18,400.38)</b>
<b>Total Asset Accounts</b>	<b>16,847.22</b>	<b>1,510.00</b>	<b>-</b>	<b>43.16</b>	<b>18,400.38</b>
<b>Total Equity Accounts</b>	<b>(16,847.22)</b>	<b>(1,510.00)</b>	<b>-</b>	<b>(43.16)</b>	<b>(18,400.38)</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

UPDATED 12.12.25

## Twin Lakes Elementary School - SBAA - November 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	15,023.56	-	(1,171.68)	-	13,851.88
Investment Cash	8,127.20	-	-	28.81	8,156.01
<b>Total Asset Accounts:</b>	<b>23,150.76</b>	-	(1,171.68)	28.81	<b>22,007.89</b>
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(247.42)	-	-	(28.81)	(276.23)
Faculty	(466.16)	-	-	-	(466.16)
Team Houses	(983.14)	-	-	-	(983.14)
Annual	(2,298.59)	-	-	-	(2,298.59)
Book Fair	(4,182.54)	-	-	-	(4,182.54)
Donations	(12,593.48)	-	1,171.68	-	(11,421.80)
Library	(326.02)	-	-	-	(326.02)
T-Shirt	-	-	-	-	-
Student Body	(1,887.36)	-	-	-	(1,887.36)
Agenda Books	(26.05)	-	-	-	(26.05)
Misc. Fundraiser	-	-	-	-	-
Chromebook Damage	(140.00)	-	-	-	(140.00)
<b>Total Equity Accounts</b>	<b>(23,150.76)</b>	-	<b>1,171.68</b>	<b>(28.81)</b>	<b>(22,007.89)</b>
<b>Total Asset Accounts</b>	<b>23,150.76</b>	-	<b>(1,171.68)</b>	<b>28.81</b>	<b>22,007.89</b>
<b>Total Equity Accounts</b>	<b>(23,150.76)</b>	-	<b>1,171.68</b>	<b>(28.81)</b>	<b>(22,007.89)</b>
<b>Grand Total</b>	<b>-</b>	-	-	-	-

UPDATED 12.12.25

## Lakeland Middle School - SBAA - November 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	21,273.11	-	(4,220.50)	5,746.09	22,798.70
Cash on Hand	550.00	-	-	-	550.00
Investment Cash	89,096.52	-	-	319.93	89,416.45
<b>Total Asset Accounts:</b>	<b>110,919.63</b>	<b>-</b>	<b>(4,220.50)</b>	<b>6,066.02</b>	<b>112,765.15</b>
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
CC Service Fee	(67.16)	-	-	2.45	(64.71)
Kindness Crew	(436.40)	-	-	-	(436.40)
Chromebook Damage	-	-	-	-	-
General	(23,599.82)	-	462.58	(315.93)	(23,453.17)
Faculty	(354.08)	-	1,153.00	-	798.92
Student Council	(7,699.87)	-	303.56	(429.97)	(7,826.28)
Student Activities	(4,791.87)	-	-	(1,500.00)	(6,291.87)
Annual	(3,731.96)	-	569.23	-	(3,162.73)
Library	(114.82)	-	-	(102.00)	(216.82)
Music	(1,206.06)	-	-	-	(1,206.06)
Honor Society	(1,172.62)	-	-	-	(1,172.62)
Concessions	(8,704.79)	-	25.70	(454.05)	(9,133.14)
School Store	296.63	-	2.66	(47.00)	252.29
Clothing Closet	(5,543.35)	-	49.99	(1,500.00)	(6,993.36)
Athletic Activities	(66,244.44)	-	-	-	(66,244.44)
7th Grade Basketball	-	-	-	-	-
8th Grade Basketball	-	-	-	-	-
Cross Country	-	-	-	-	-
Track	40.00	-	-	-	40.00
Volleyball	-	-	-	-	-
Wrestling	-	-	-	-	-
Sponsors	275.00	-	-	-	275.00
Cheerleading	-	-	-	-	-

ASB/MISC	14,318.06	-	284.84	(60.00)	14,542.90
Dance Club	(3,782.08)	-	93.94	(1,659.52)	(5,347.66)
Officials/Wkrs	1,600.00	-	1,275.00	-	2,875.00
<b>Total Equity Accounts</b>	<b>(110,919.63)</b>	<b>-</b>	<b>4,220.50</b>	<b>(6,066.02)</b>	<b>(112,765.15)</b>
<b>Total Asset Accounts</b>	<b>110,919.63</b>	<b>-</b>	<b>(4,220.50)</b>	<b>6,066.02</b>	<b>112,765.15</b>
<b>Total Equity Accounts</b>	<b>(110,919.63)</b>	<b>-</b>	<b>4,220.50</b>	<b>(6,066.02)</b>	<b>(112,765.15)</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

UPDATED 12.12.25

## Timberlake Middle School - SBAA - November 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	33,048.84	-	(4,060.00)	5,771.07	34,759.91
Cash on Hand	300.00	-	-	-	300.00
Investment Cash	22,298.30	-	-	80.07	22,378.37
<b>Total Asset Accounts:</b>	<b>55,647.14</b>	<b>-</b>	<b>(4,060.00)</b>	<b>5,851.14</b>	<b>57,438.28</b>
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
CC Service Fee	45.82	-	-	4.76	50.58
Theatre/Theatre Club	(100.00)	-	-	-	(100.00)
Altruism	-	-	-	-	-
Amistad	-	-	-	-	-
Isibindi	-	-	-	-	-
Reveur	-	-	-	-	-
Chromebook Damage	(24.00)	-	-	-	(24.00)
General	(7,160.98)	-	1,527.68	(2,522.77)	(8,156.07)
Faculty	-	-	-	(125.13)	(125.13)
Student Council	(6,051.31)	-	1,100.50	(727.25)	(5,678.06)
Annual	(9,413.90)	-	92.76	-	(9,321.14)
ASB Cards	(13,129.49)	-	6.79	(120.00)	(13,242.70)
Library	(575.05)	-	72.48	-	(502.57)
Textbook Deposits	(1,291.75)	-	-	-	(1,291.75)
Textbook Fines	(25.00)	-	-	-	(25.00)
Art & Pottery	(5.00)	-	-	-	(5.00)
FCS	(27.12)	-	-	-	(27.12)
Industrial Tech	(1,071.40)	-	363.75	(40.00)	(747.65)
Music	(618.57)	-	-	(470.00)	(1,088.57)
Student Recognition	50.00	-	-	-	50.00
Concessions	(1,945.15)	-	89.12	(337.75)	(2,193.78)
School Store	(622.43)	-	-	-	(622.43)
Athletic Activities	(8,334.70)	-	35.33	-	(8,299.37)

7th Grade Basketball	(160.99)	-	-	-	(160.99)
8th Grade Basketball	(160.99)	-	-	-	(160.99)
Cross Country	395.40	-	40.00	(425.00)	10.40
Track	(1,836.82)	-	-	-	(1,836.82)
Volleyball	(778.09)	-	70.00	-	(708.09)
Wrestling	40.12	-	643.42	(767.00)	(83.46)
Cheerleading	(16.98)	-	-	-	(16.98)
Gates	(2,828.76)	-	18.17	(321.00)	(3,131.59)
<b>Total Equity Accounts</b>	<b>(55,647.14)</b>	<b>-</b>	<b>4,060.00</b>	<b>(5,851.14)</b>	<b>(57,438.28)</b>
<b>Total Asset Accounts</b>	<b>55,647.14</b>	<b>-</b>	<b>(4,060.00)</b>	<b>5,851.14</b>	<b>57,438.28</b>
<b>Total Equity Accounts</b>	<b>(55,647.14)</b>	<b>-</b>	<b>4,060.00</b>	<b>(5,851.14)</b>	<b>(57,438.28)</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

UPDATED 12.12.25

## Lakeland High School - SBAA - November 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	43,548.01	-	(25,475.66)	49,061.64	67,133.99
Cash on Hand	3,500.00	-	-	-	3,500.00
Investment Cash	334,169.21	-	-	1,199.93	335,369.14
<b>Total Asset Accounts:</b>	<b>381,217.22</b>	<b>-</b>	<b>(25,475.66)</b>	<b>50,261.57</b>	<b>406,003.13</b>
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
AG Natural Resources	(1,735.31)	-	123.90	(880.00)	(2,491.41)
CC Service Fee	1,746.35	-	-	268.42	2,014.77
Game Club	(288.55)	-	-	-	(288.55)
Legacy/Legacy	(30,291.62)	-	-	-	(30,291.62)
Chromebook Damage	(12,356.00)	-	-	(20.00)	(12,376.00)
General	(23,605.44)	-	1,451.91	(1,239.93)	(23,393.46)
Lakeland Strong	(12,258.65)	-	111.27	-	(12,147.38)
Faculty	(5,612.21)	-	-	-	(5,612.21)
Student Council	(5,939.58)	-	620.66	-	(5,318.92)
Annual	(3,421.36)	-	-	-	(3,421.36)
Freshman Class	-	-	-	-	-
Sophomore Class	(407.27)	-	-	-	(407.27)
Junior Class	(156.02)	-	-	-	(156.02)
Senior Class	(8,620.66)	-	-	-	(8,620.66)
Library	(18,509.25)	-	642.12	(81.00)	(17,948.13)
Textbook Deposits	(3,164.04)	-	-	-	(3,164.04)
Textbook Fines	(21.79)	-	-	-	(21.79)
BPA	(9,964.18)	-	834.55	-	(9,129.63)
Touch of Gold	(2,340.54)	-	615.24	(8.00)	(1,733.30)
Newspaper	(867.11)	-	775.00	(2,415.00)	(2,507.11)
Art & Pottery	240.06	-	-	-	240.06
FCCLA	(668.84)	-	-	-	(668.84)
YEA	(9,221.68)	-	-	-	(9,221.68)

Shop Club	(11,534.34)	-	134.04	-	(11,400.30)
Hello Hawks	(5,163.21)	-	-	-	(5,163.21)
Music	(1,333.95)	-	109.62	-	(1,224.33)
Drama	(9,169.52)	-	-	-	(9,169.52)
Dist 1 Drama	-	-	-	-	-
Renaissance	(1,432.96)	-	-	-	(1,432.96)
Chess	(20.00)	-	-	-	(20.00)
Honor Society	(1,258.17)	-	-	-	(1,258.17)
IDFY	(369.02)	-	-	-	(369.02)
Parking	(3,584.73)	-	143.48	(10.00)	(3,451.25)
Locker Fines	(86.27)	-	-	-	(86.27)
HOSA	(65.43)	-	-	-	(65.43)
Service LRN	(717.95)	-	-	-	(717.95)
Parker Toyota	(24,672.15)	-	-	(640.00)	(25,312.15)
Science	(755.14)	-	-	-	(755.14)
Robotics	(2,278.74)	-	-	-	(2,278.74)
Go On Challenge	(49,626.86)	-	205.60	-	(49,421.26)
The Social Bean	(420.79)	-	-	-	(420.79)
Key Club	(2,110.96)	-	-	-	(2,110.96)
Athletic Activities	(82,960.09)	-	546.64	(30,000.00)	(112,413.45)
Football	35,879.29	-	418.96	-	36,298.25
L Football	(6,720.37)	-	6,282.39	(4,527.57)	(4,965.55)
Baseball	2,048.78	-	-	-	2,048.78
L Baseball	(1,653.95)	-	-	-	(1,653.95)
Softball	2,111.00	-	-	-	2,111.00
L Softball	(5,290.92)	-	-	-	(5,290.92)
Boys Basketball	2,458.29	-	475.00	-	2,933.29
L Boys Basketball	(6,130.52)	-	14.00	-	(6,116.52)
Girls Basketball	569.70	-	337.20	-	906.90
L Girls Basketball	(3,527.14)	-	3,053.48	-	(473.66)
Boys Soccer	3,180.60	-	-	-	3,180.60
L Boys Soccer	(6,248.04)	-	-	-	(6,248.04)
Girls Soccer	3,320.37	-	-	-	3,320.37
L Girls Soccer	(798.87)	-	834.87	-	36.00
Cross Country	1,000.10	-	250.00	-	1,250.10
L Cross Country	(6,867.15)	-	559.32	-	(6,307.83)

Track	-	-	-	-	-
L Track	(1,980.06)	-	-	-	(1,980.06)
Volleyball	3,236.90	-	500.00	-	3,736.90
L Volleyball	(9,279.73)	-	2,001.57	-	(7,278.16)
Wrestling	599.99	-	189.05	-	789.04
L Wrestling	(7,904.35)	-	-	-	(7,904.35)
L Dist Wrestling	-	-	-	-	-
Tennis	(23.58)	-	-	-	(23.58)
Golf	3,435.20	-	487.44	-	3,922.64
L Golf	(4,264.37)	-	149.10	-	(4,115.27)
L Golf Tournament	-	-	-	-	-
L Sponsors	(12,542.00)	-	-	(1,900.00)	(14,442.00)
Cheerleading	436.70	-	-	-	436.70
L Cheerleading	9,370.45	-	-	-	9,370.45
ASB/MISC	(23,547.17)	-	9.06	(160.00)	(23,698.11)
Concessions	(7,799.64)	-	2,261.12	(4,348.93)	(9,887.45)
Vending-Soft Drinks	(1,164.86)	-	-	-	(1,164.86)
L Tennis	(1,097.70)	-	-	-	(1,097.70)
L Dance Club	3,551.88	-	-	-	3,551.88
L Swim Club	(2,762.12)	-	1,009.09	-	(1,753.03)
L Dist Cheer	-	-	-	-	-
Dance	-	-	-	-	-
Swim	1,087.50	-	120.00	-	1,207.50
Gates	(31,872.46)	-	209.98	(3,709.56)	(35,372.04)
Officials/Workers	32,995.00	-	-	(590.00)	32,405.00
<b>Total Equity Accounts</b>	<b>(381,217.22)</b>	-	<b>25,475.66</b>	<b>(50,261.57)</b>	<b>(406,003.13)</b>
<b>Total Asset Accounts</b>	<b>381,217.22</b>	-	<b>(25,475.66)</b>	<b>50,261.57</b>	<b>406,003.13</b>
<b>Total Equity Accounts</b>	<b>(381,217.22)</b>	-	<b>25,475.66</b>	<b>(50,261.57)</b>	<b>(406,003.13)</b>
<b>Grand Total</b>	<b>-</b>	-	<b>-</b>	<b>-</b>	<b>-</b>

UPDATED 12.12.25

## Timberlake High School - SBAA - November 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	66,007.90	2,073.44	(28,780.14)	9,496.61	48,797.81
Cash on Hand	2,000.00	-	-	-	2,000.00
Investment Cash	197,929.51	-	-	710.72	198,640.23
<b>Total Asset Accounts:</b>	<b>265,937.41</b>	<b>2,073.44</b>	<b>(28,780.14)</b>	<b>10,207.33</b>	<b>249,438.04</b>
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
CC Service Fee	761.01	-	-	7.26	768.27
Special Project	-	-	-	-	-
Tiger Den	(5,407.93)	-	-	(1,525.00)	(6,932.93)
Legacy	(5,791.42)	-	-	-	(5,791.42)
Chromebook Damage	(10,733.82)	-	-	(240.00)	(10,973.82)
General	(20,873.88)	-	662.86	(710.72)	(20,921.74)
Faculty	(896.42)	-	-	-	(896.42)
Student Council	(3,161.07)	-	1,820.39	(5.00)	(1,345.68)
Annual	(11,106.33)	-	2.26	(640.00)	(11,744.07)
Freshman Class	(1,073.43)	-	-	-	(1,073.43)
Sophomore Class	(1,261.26)	-	-	-	(1,261.26)
Junior Class	(331.58)	-	-	-	(331.58)
Senior Class	(7,237.27)	-	-	-	(7,237.27)
Library Book Fine	(423.71)	-	-	(42.30)	(466.01)
Textbook Deposits	(158.44)	-	-	-	(158.44)
Textbook Fines	(45.72)	-	-	-	(45.72)
BPA	(150.57)	-	-	(240.00)	(390.57)
Speech Arts	(1,512.84)	-	-	-	(1,512.84)
Screen Printing	25.00	-	-	-	25.00
Art & Pottery	(1,457.59)	-	0.74	(13.00)	(1,469.85)
FCCLA	(1,831.98)	-	-	-	(1,831.98)
Wood Shop	(1,471.67)	-	99.06	(1,750.00)	(3,122.61)
Music	(3,812.58)	-	-	-	(3,812.58)

Drama	(1,454.85)	-	-	-	(1,454.85)
Quiz Team	75.00	-	-	-	75.00
Student Recognition	(389.13)	-	-	-	(389.13)
Honor Society	(125.00)	-	-	-	(125.00)
NISTAR	400.00	-	-	-	400.00
Parking	(6,401.32)	-	112.63	(40.00)	(6,328.69)
Parker Toyota	-	-	-	-	
Science	(754.06)	-	-	-	(754.06)
Math	(980.61)	-	-	-	(980.61)
NOT	(1,457.12)	-	-	-	(1,457.12)
School Store	(477.29)	-	-	-	(477.29)
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	(34,251.20)	(1,739.44)	4,897.98	(1,077.85)	(32,170.51)
Livestock Club	(91.74)	-	529.84	(73.00)	365.10
Athletic Activities	(33,393.11)	-	4,784.14	(70.00)	(28,678.97)
Football	1,139.70	-	-	-	1,139.70
L Football	(505.82)	-	-	-	(505.82)
Baseball	-	-	-	-	-
L Baseball	(485.15)	-	-	-	(485.15)
Softball	-	-	-	-	-
L Softball	(7,724.95)	-	1,196.50	(300.00)	(6,828.45)
Boys Basketball	-	-	-	-	-
L Boys Basketball	(535.70)	-	-	-	(535.70)
Girls Basketball	375.00	-	-	-	375.00
L Girls Basketball	(627.60)	-	440.00	-	(187.60)
Boys Soccer	1,431.47	-	9.00	-	1,440.47
L Boys Soccer	(174.81)	-	-	-	(174.81)
Girls Soccer	1,431.47	-	81.00	-	1,512.47
L Girls Soccer	121.42	-	-	-	121.42
Cross Country	135.00	-	39.00	-	174.00
L Cross Country	(4,804.72)	-	395.98	-	(4,408.74)

Track	2.00	-	135.00	-	137.00
L Track	(2,638.25)	-	-	-	(2,638.25)
Volleyball	-	-	-	-	-
L Volleyball	(5,612.54)	-	508.65	6.00	(5,097.89)
Wrestling	-	-	47.00	-	47.00
L Wrestling	(5,452.29)	-	-	-	(5,452.29)
Golf	-	-	-	-	-
L Golf	(2,755.72)	-	-	-	(2,755.72)
L Golf Tournament	-	-	-	-	-
L Sponsors	(38,016.29)	-	9,327.73	(98.49)	(28,787.05)
Cheerleading	-	-	-	-	-
L Cheerleading	(5,158.26)	-	1,623.36	(100.00)	(3,634.90)
ASB/MISC	(11,437.45)	-	405.43	(520.00)	(11,552.02)
Concessions	(4,440.17)	-	123.68	(774.25)	(5,090.74)
Vending-Soft Drinks	511.70	-	-	(654.98)	(143.28)
IML	(14,504.74)	-	1,092.00	4,211.41	(9,201.33)
Gates	(18,051.32)	-	45.91	(811.00)	(18,816.41)
Officials/Workers	17,075.00	-	400.00	(1,116.41)	16,358.59
Athletic Trainer	(2,401.72)	-	-	(3,630.00)	(6,031.72)
<b>Total Equity Accounts</b>	<b>(265,937.41)</b>	<b>(1,739.44)</b>	<b>28,780.14</b>	<b>(10,207.33)</b>	<b>(249,104.04)</b>
<b>Total Asset Accounts</b>	<b>265,937.41</b>	<b>2,073.44</b>	<b>(28,780.14)</b>	<b>10,207.33</b>	<b>249,438.04</b>
<b>Total Equity Accounts</b>	<b>(265,937.41)</b>	<b>(1,739.44)</b>	<b>28,780.14</b>	<b>(10,207.33)</b>	<b>(249,104.04)</b>
<b>Grand Total</b>	<b>-</b>	<b>334.00</b>	<b>-</b>	<b>-</b>	<b>334.00</b>

UPDATED 12.12.25

## Mountain View Alternative High School - SBAA - November 30, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	7,809.38	2,000.00	(99.05)	-	9,710.33
Investments	10,225.67	-	-	36.72	10,262.39
<b>Total Asset Accounts:</b>	<b>18,035.05</b>	<b>2,000.00</b>	<b>(99.05)</b>	<b>36.72</b>	<b>19,972.72</b>
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Chromebook Damage	(180.00)	-	-	-	(180.00)
General	(4,563.94)	-	-	(36.72)	(4,600.66)
Annual	(2,660.93)	-	-	-	(2,660.93)
Senior Class	(16.84)	-	-	-	(16.84)
Moose Gear	(1,310.96)	-	-	-	(1,310.96)
Moose Moose Coffee	(223.65)	-	-	-	(223.65)
Touch of Gold	(320.70)	-	18.15	-	(302.55)
Drama	(234.83)	-	-	-	(234.83)
IDFY	(860.10)	-	-	-	(860.10)
Greenhouse	(226.71)	-	-	-	(226.71)
Donations	(7,436.39)	(2,000.00)	80.90	-	(9,355.49)
<b>Total Equity Accounts</b>	<b>(18,035.05)</b>	<b>(2,000.00)</b>	<b>99.05</b>	<b>(36.72)</b>	<b>(19,972.72)</b>
<b>Total Asset Accounts</b>	<b>18,035.05</b>	<b>2,000.00</b>	<b>(99.05)</b>	<b>36.72</b>	<b>19,972.72</b>
<b>Total Equity Accounts</b>	<b>(18,035.05)</b>	<b>(2,000.00)</b>	<b>99.05</b>	<b>(36.72)</b>	<b>(19,972.72)</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

UPDATED 12.12.25

## Lakeland Joint School District Enrollment/Attendance Report ~ November 19, 2025

### Enrollment

SCHOOL	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Previous Year	Variance	Previous Month	Variance		
JOHN BROWN 101		59	70	48	67	52	71								367	376	-9	363	4		
SPIRIT LAKE 102		43	47	42	60	52	54								298	285	13	291	7		
ATHOL 103		36	32	49	45	55	53								270	284	-14	268	2		
BETTY KIEFER 104		43	48	61	63	77	67								359	369	-10	351	8		
GARWOOD 105		59	64	59	79	84	60								405	424	-19	404	1		
TWIN LAKES 106	43	35	24	43	46	43	41								232	242	-10	233	-1		
LAKELAND MIDDLE 201								254	226	232					712	635	77	709	3		
TIMBERLAKE MIDDLE 202								150	151	137					438	416	22	440	-2		
LAKELAND HIGH 301											244	197	208	217	866	885	-19	875	-9		
TIMBERLAKE HIGH 401											139	128	118	129	514	536	-22	515	-1		
MOUNTAIN VIEW 491											4	5	22	37	45	52	165	159	6	158	7
<b>TOTALS</b>	<b>43</b>	<b>275</b>	<b>285</b>	<b>302</b>	<b>360</b>	<b>363</b>	<b>346</b>	<b>404</b>	<b>381</b>	<b>374</b>	<b>405</b>	<b>362</b>	<b>371</b>	<b>398</b>	<b>4,626</b>	<b>4,611</b>	<b>15</b>	<b>4,607</b>	<b>19</b>		
PREVIOUS YEAR	40	278	286	351	344	336	385	375	314	370	353	367	420	432	4,651						
VARIANCE BY GRADE	3	-3	-1	-49	16	27	-39	29	67	4	52	-5	-49	-34	-25						

### Attendance

SCHOOL	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Enroll	Variance	Percent		
JOHN BROWN 101		59	66	43	65	50	68								351	367	16	95.64%		
SPIRIT LAKE 102		42	46	42	58	51	54								293	298	5	98.32%		
ATHOL 103		35	29	47	45	51	52								259	270	11	95.93%		
BETTY KIEFER 104		39	46	54	59	72	66								336	359	23	93.59%		
GARWOOD 105		56	57	53	73	83	58								380	405	25	93.83%		
TWIN LAKES 106		34	24	42	44	42	41								227	232	5	97.84%		
LAKELAND MIDDLE 201								244	213	226					683	712	29	95.93%		
TIMBERLAKE MIDDLE 202								139	144	132					415	438	23	94.75%		
LAKELAND HIGH 301											238	193	199	211	841	866	25	97.11%		
TIMBERLAKE HIGH 401											137	122	115	125	499	514	15	97.08%		
MOUNTAIN VIEW 492											2	4	21	32	40	50	149	165	16	90.30%
<b>TOTALS</b>	<b>0</b>	<b>265</b>	<b>268</b>	<b>281</b>	<b>344</b>	<b>349</b>	<b>339</b>	<b>383</b>	<b>359</b>	<b>362</b>	<b>396</b>	<b>347</b>	<b>354</b>	<b>386</b>	<b>4,433</b>	<b>4,626</b>	<b>193</b>	<b>95.83%</b>		
Enrollment	43	275	285	302	360	363	346	404	381	374	405	362	371	398	4,669					
Total Absences by Grade	43	10	17	21	16	14	7	21	22	12	9	15	17	12	236					
Percent by Grade	0.00%	96.36%	94.04%	93.05%	95.56%	96.14%	97.98%	94.80%	94.23%	96.79%	97.78%	95.86%	95.42%	96.98%	94.95%					

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

LGIP Distribution Yield		LGIP Distribution Yield		LGIP Distribution Yield	
2023/2024		2024/2025		2025/2026	
July 2023	4.92%	July 2024	5.18%	July 2025	4.34%
August 2023	5.16%	August 2024	5.19%	August 2025	4.31%
September 2023	5.31%	September 2024	5.16%	September 2025	4.22%
October 2023	5.35%	October 2024	5.00%	October 2025	4.23%
November 2023	5.40%	November 2024	4.85%	November 2025	4.11%
December 2023	5.42%	December 2024	4.71%	December 2025	
January 2024	5.41%	January 2025	4.52%	January 2026	
February 2024	5.44%	Febrary 2025	4.48%	February 2026	
March 2024	5.43%	March 2025	4.40%	March 2026	
April 2024	5.23%	April 2025	4.39%	April 2026	
May 2024	5.17%	May 2025	4.36%	May 2026	
June 2024	5.21%	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	\$ 29,229.52	\$ -	29,426.48
211 - RETIREMENT	7,015.00	\$ 3,495.83	\$ -	3,519.17
220 - SOCIAL SECURITY	4,487.00	\$ 1,743.57	\$ -	2,743.43
230 - LIFE INSURANCE	31.00	\$ 15.60	\$ -	15.40
240 - HEALTH INSURANCE	9,786.00	\$ 5,160.00	\$ -	4,626.00
250 - EMPLOYEE ASSISTANCE PROGRAM	28.00	\$ 13.80	\$ -	14.20
311 - LEGAL FEES	16,000.00	\$ 12,974.00	\$ -	3,026.00
312 - AUDIT SERVICES	32,000.00	\$ 29,900.00	\$ -	2,100.00
314 - PUBLISHING	1,000.00	\$ 237.44	\$ -	762.56
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	\$ 790.41	\$ 33.10	3,176.49
710 - INSURANCE	43,847.00	\$ 50,856.00	\$ -	(7,009.00)
	<u>\$ 203,850.00</u>			<u>\$ 66,000.73</u>

Updated 12.12.25

**\*\*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	
311 - LEGAL	10/15/2025	LYONS O'DOWD, PLLC	LEGAL SERVICES 9/5 - 9/30/2025	\$ 4,008.00	
311 - LEGAL	10/31/2025	ANDERSON, JULIAN & HULL, LLP	LEGAL SERVICES 9/18 - 9/19/2025	\$ 84.00	
311 - LEGAL	11/14/2025	LYONS O'DOWD, PLLC	LEGAL SERVICES 10/01 - 10/30/2025	\$ 3,511.00	
311 - LEGAL	12/12/2025	LYONS O'DOWD, PLLC	LEGAL SERVICES 11/03 - 11/26/2025	\$ 3,325.00	

**Total** \$ 12,974.00 \$ -

Object	Date	Vendor	Description	Expense	Open PO
312 - AUDIT SERVICES	8/31/2025	HAYDEN ROSS, PLLC	PROGRESS INVOICE FOR JUNE 2025 AUDIT SERVICES	\$ 10,000.00	
312 - AUDIT SERVICES	9/26/2025	DIGITAL INSURANCE, LLC	OPEB VALUATION SERVICES	3,000.00	
312 - AUDIT SERVICES	11/26/2025	HAYDEN ROSS, PLLC	JUNE 2025 AUDIT SERVICES FINAL	16,900.00	

**Total** \$ 29,900.00 \$ -

Object	Date	Vendor	Description	Expense	Open PO
314 - PUBLISHING	7/18/2025	COEUR D'ALENE PRESS	LEVY DISCLOSURE ID 33-802C RE LEVY DOLLARS	\$ 66.82	
314 - PUBLISHING	11/14/2025	COEUR D'ALENE PRESS	ANNUAL STATEMENT OF FINANCIAL CONDITION	170.62	

**Total** \$ 237.44 \$ -

Object	Date	Vendor	Description	Expense	Open PO
380 - TRAVEL EXPENSE					

**Total** \$ - -

<b>Object</b>	<b>Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Expense</b>	<b>Open PO</b>
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	
				<b>Total</b> <u>\$ 3,400.00</u>	<u>\$ -</u>

<b>Object</b>	<b>Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Expense</b>	<b>Open PO</b>
410 - GENERAL SUPPLIES	8/21/2025	BMO HARRIS	(AMAZON) OFFICE ITEMS FOR NEW CLERK OF THE BOARD	\$ 297.68	
410 - GENERAL SUPPLIES	10/15/2025	CITI CARDS	COSTCO - WELCOME BACK GIFTS FOR SCHOOLS	\$ 475.83	
410 - GENERAL SUPPLIES	10/15/2025	SUPER 1 FOODS	WATER FOR THE BOARD	\$ 16.90	
410 - GENERAL SUPPLIES		SUPER 1 FOODS	WATER FOR THE BOARD		\$ 33.10
				<b>Total</b> <u>\$ 790.41</u>	<u>\$ 33.10</u>

<b>Object</b>	<b>Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Expense</b>	<b>Open PO</b>
710 - INSURANCE	7/25/2025	MORETON & COMPANY - IDAHO	LIABILITY POLICY RENEWAL 7/1/25-7/1/26	\$ 50,856.00	
				<b>Total</b> <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
10/15/2025	LYONS O'DOWD, PLLC	\$ 4,008.00	\$200.00	\$800.00	\$500.00	\$2,250.00				\$258.00
10/31/2025	ANDERSON, JULIAN & HULL, LLP	\$ 84.00				\$84.00				
11/14/2025	LYONS O'DOWD, PLLC	\$ 3,511.00		\$462.50	\$1,461.00	\$537.50	\$525.00	\$525.00		
12/12/2025	LYONS O'DOWD, PLLC	\$ 3,325.00		\$100.00	\$50.00		\$2,275.00	\$750.00		\$150.00
		\$ 12,974.00		\$ 200.00	\$ 2,012.50	\$ 2,511.00	\$ 3,417.50	\$ 2,800.00	\$ 1,375.00	\$ - \$ 658.00

## CURRICULUM SUMMARY

Component of the General Fund Budget

<b>Coding</b>	<b>Approved Budget</b>	<b>Working Budget</b>	<b>Actual Expenses</b>	<b>Open PO's</b>	<b>Actual Remaining</b>
512000 440 - ELEMENTARY	25,000.00	\$ 73,790.00	\$ 75,331.72	\$ 621.57	(2,163.29)
515000 440 - SECONDARY	25,000.00	\$ 360,000.00	\$ 346,649.68	\$ 5,908.81	7,441.51
	<u>\$ 50,000.00</u>	<u>\$ 433,790.00</u>			<u>\$ 5,278.22</u>

Updated 12.12.25

## 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	
440 - CURRICULUM	9/23/2025	BMO HARRIS BANK	(BOOK CREATOR) 1000 BOOK PREMIUM LICENSE 12 MONTH SUBSCRIPTION	\$ 130.00	
440 - CURRICULUM	9/26/2025	FOLLETT LIBRARY RESOURCES	IDAHO BATTLE OF THE BOOKS SETS	\$ 93.20	
440 - CURRICULUM	9/26/2025	FOLLETT LIBRARY RESOURCES	IDAHO BATTLE OF THE BOOKS SETS	\$ 541.53	
440 - CURRICULUM	9/26/2025	WILSON LANGUAGE TRAINING	CURSIVE FORWARD SLANT WORKBOOKS 3RD GRADE	\$ 680.40	
440 - CURRICULUM	10/15/2025	FOLLETT CONTENT SOLUTIONS	IBOB BOOKS FOR ALL ELEMENTARY	\$ 870.32	
440 - CURRICULUM	10/15/2025	PERMA-BOUND	IBOB BOOKS FOR ALL ELEMENTARY	\$ 1,167.71	
440 - CURRICULUM	10/15/2025	CURRICULUM ASSOCIATES	ELEMENTARY IREADY CURRICULUM	\$ 2,597.36	
440 - CURRICULUM	10/21/2025	BMO HARRIS BANK	WRITEABLE AUTO RENEWAL	\$ 450.00	
440 - CURRICULUM	10/23/2025	AMPLIFY	4TH GRADE CURRICULUM	\$ 216.66	
440 - CURRICULUM	10/31/2025	FOLLETT CONTENT SOLUTIONS	IBOB BOOKS FOR ALL ELEMENTARY	\$ 228.80	
440 - CURRICULUM	11/14/2025	FOLLETT CONTENT SOLUTIONS	IBOB BOOKS FOR ALL ELEMENTARY	\$ 238.60	
440 - CURRICULUM	11/14/2025	AMPLIFY	AMPLIFY GRADES 3 & 4 CURRICULUM PER QUOTE Q-605076-1	\$ 277.89	
440 - CURRICULUM	11/14/2025	BMO HARRIS BANK	IBOB: 2025-2026 SCHOOL YEAR REGISTRATION FEE	\$ 30.00	
440 - CURRICULUM	11/14/2025	BMO HARRIS BANK	FLOW READING AUTO RENEWAL	\$ 161.25	
		FOLLETT LIBRARY RESOURCES	LIBRARY REPLACEMENT BOOKSET	\$ 521.70	
		BMO HARRIS BANK	(TEACHERSPAYTEACHERS) 2ND GRADE NAIVE AMERICAN SOCIAL STUDIES	\$ 53.91	
		BMO HARRIS BANK	(GALLOPADE) 2ND GRADE IDAHO NATIVE AMERICAN WORKBOOK	\$ 26.71	
		TEACHERS PAY TEACHERS	CURRICULUM - 2ND GRADE	\$ 19.25	
				<b>Total</b>	<b>\$ 75,331.72</b>
				<b>\$ 621.57</b>	

Funded by Digital Content & Curriculum Grant

## 100 E 515000 440 - SECONDARY CURRICULUM

### DETAILED ACTIVITY

Object	Date	Vendor	Description	Expense	Open PO
440 - CURRICULUM	7/31/2025	TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2	\$ 98,388.50	
440 - CURRICULUM	7/31/2025	TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2	\$ 70,788.50	
440 - CURRICULUM	8/28/2025	TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2	\$ 91,757.00	
440 - CURRICULUM	8/28/2025	TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2	\$ 64,157.00	
440 - CURRICULUM	9/23/2025	BMO HARRIS BANK	(BOOK CREATOR) 1000 BOOK PREMIUM LICENSE 12 MONTH SUBSCRIPTION	\$ 130.00	
440 - CURRICULUM	9/23/2025	BMO HARRIS BANK	AMAZON - BIG IDEAS MATH TEACHER EDITION	\$ 249.97	
440 - CURRICULUM	9/26/2025	CURRICULUM ASSOCIATES, INC	8TH GRADE i-READY - QUOTE ID 428820.1	\$ 1,542.75	
440 - CURRICULUM	9/26/2025	FOLLETT CONTENT SOLUTIONS LLC	(FOLLETT) LIBRARY BOOKS - DEXTER - PER J. MASSEY	\$ 349.05	
440 - CURRICULUM	9/26/2025	FOLLETT CONTENT SOLUTIONS LLC	(FOLLETT) LIBRARY BOOKS - DEXTER - PER J. MASSEY	\$ 65.58	
440 - CURRICULUM	10/23/2025	TEACHERS' CURRICULUM INSTITUTE	ADDITIONAL SOCIAL STUDIES CURRICULUM	\$ 17,162.25	
440 - CURRICULUM	11/21/2025	HOUGHTON MIFFLIN HARCOURT	MATH 180 MSPACE	\$ 1,999.20	
440 - CURRICULUM	11/25/2025	BMO HARRIS BANK	GIMKIT AUTO RENEWAL	\$ 59.88	
		TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2	\$ 5,360.00	
		FOLLETT CONTENT SOLUTIONS LLC	(FOLLETT) LIBRARY BOOKS - DEXTER - PER J. MASSEY	\$ 16.81	
		AMPLIFY	AMPLIFY SCIENCE MS HARNESSING	\$ 532.00	
				<b>Total</b>	<b>\$ 346,649.68</b>
				<b>\$ 5,908.81</b>	

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	\$ -	\$ -	\$ -	\$ 15,684.15	\$ (15,684.15)
FY25 - Bond Levy Revenue Transfer	\$ 126,659.03	\$ -	\$ 98,972.38	\$ -	\$ 27,686.65
<b>Total Revenues</b>	<b>\$ 2,419,699.03</b>	<b>\$ 1,126,783.17</b>	<b>\$ 1,240,035.77</b>	<b>\$ 15,684.15</b>	<b>\$ 37,195.94</b>
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	\$ -	\$ -	\$ 3,762.00	\$ 16,238.00
FY24 - Emergency Repairs Fund	\$ 100,000.00	\$ -	\$ 68,727.11	\$ 19,803.53	\$ 11,469.36
FY24 - LMS Gym Floor	\$ 38,000.00	\$ -	\$ -	\$ 37,568.00	\$ 432.00
FY24 - LMS Gym Paint	\$ 25,000.00	\$ 26,360.00	\$ -	\$ -	\$ (1,360.00)
FY24 - LMS Bleachers	\$ 105,000.00	\$ -	\$ -	\$ 102,276.81	\$ 2,723.19
FY24 - AE/SLE Plumbing/Electrical	\$ 10,800.00	\$ -	\$ 10,747.50	\$ -	\$ 52.50
FY24 - JBE (3) Rooftop Units	\$ 34,000.00	\$ -	\$ 34,000.00	\$ -	\$ -
FY24 - Concrete Projects	\$ 350,000.00	\$ -	\$ 202,462.96	\$ 145,701.12	\$ 1,835.92
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	\$ -	\$ -	\$ 157,138.21	\$ 109,330.79
FY25 - Emergency Repairs Fund	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
FY25 - Building Budgets	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
FY25 - GE/BKE Playground Equipment	\$ 120,000.00	\$ -	\$ 117,880.00	\$ -	\$ 2,120.00
FY25 - LHS Irrigation	\$ 20,000.00	\$ -	\$ 799.84	\$ -	\$ 19,200.16

FY25 - PARKING LOTS - AE, BKE, TLE, LHS, MVHS, LMS, GE, THS, SLE, JBE, TMS	\$ 150,000.00	\$ -	\$ -	\$ 70,285.30	\$ 79,714.70
FY25 - BKE Parking Lot	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 25,000.00
FY25 - TLE Parking Lot	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 25,000.00
FY25 - LHS Parking Lot	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 40,000.00
FY25 - MVHS Parking Lot	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00
FY25 - LMS Parking Lot	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 25,000.00
FY25 - Safety Film on Windows - LMS/SLE/AE	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 75,000.00
FY25 - Siding Project Change Order	\$ 107,000.00	\$ -	\$ -	\$ -	\$ 107,000.00
FY25 - Siding Project - SLE Drip Edge	\$ 14,000.00	\$ -	\$ 13,687.00	\$ -	\$ 313.00
FY25 - Siding Project - Gutters - AE/SLE	\$ 18,000.00	\$ -	\$ 14,445.00	\$ -	\$ 3,555.00
FY25 - BKE Carpet (Whole Building)	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
FY25 - AE/GE/LHS/SLE Carpet Continuation	\$ 220,000.00	\$ -	\$ -	\$ -	\$ 220,000.00
FY25 - GE/BKE VCT Tile Cafeteria	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 40,000.00
FY25 - LMS Carpet Abatement & Flooring	\$ 45,000.00	\$ -	\$ -	\$ 46,769.45	\$ (1,769.45)
FY25 - LHS Tennis Courts	\$ -	\$ -	\$ -	\$ -	\$ -
FY25 - LHS & LMS Fence Replacement/Repair	\$ 50,000.00	\$ -	\$ -	\$ 43,385.78	\$ 6,614.22
<b>Total Expenditures</b>	<b>\$ 2,412,941.00</b>	<b>\$ 117,734.99</b>	<b>\$ 638,343.83</b>	<b>\$ 626,690.20</b>	<b>\$ 1,030,171.98</b>
updated 12.12.25					

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	3,341.04	3,762.00	12,896.96		Approved Carryforward to FY25	
JBE Siding	-		-	-	Canceled	Moved to School Modernization Funds	
Emergency Repairs Fund	100,000.00		88,530.64	11,469.36		Approved Carryforward to FY25; Gym Floor Refinishing	
Assist with Bus Purchase	-		-	-	Canceled		
<b>Total Original Projects Budget</b>	<b>277,240.00</b>	<b>3,341.04</b>	<b>246,830.99</b>	<b>27,067.97</b>			
Additional Approved FY24 Projects		Budget	Encumbered	Expensed	Remaining Balance	Project Status	Notes
LMS Gym Floor	38,000.00		37,568.00	432.00	Completed	LMS will pay the difference on the change in floor color.	
LMS Painting	25,000.00		26,360.00	(1,360.00)	Completed		
LMS Bleachers	105,000.00		102,276.81	2,723.19	Completed		
AE/SLE Plumbing Electrical	10,800.00		10,747.50	52.50	Completed		
JBE - 3 Rooftop Heating Units	34,000.00		34,000.00	-	Completed		
Concrete Projects	350,000.00		348,164.08	1,835.92	In Progress	Final Pours are being completed. Punch list items are being identified. Repair/Replacement work is noted.	
LMS - Roof Repairs	35,510.00		35,508.92	1.08	Completed		
MVHS Door Replacement	10,000.00		10,000.00	-	Completed		
THS - Roof Repairs	66,922.00		66,922.14	(0.14)	Completed		
<b>Total Additional Projects Budget</b>	<b>675,232.00</b>	<b>-</b>	<b>671,547.45</b>	<b>3,684.55</b>			
<b>Unappropriated FY24 Plant Facility Levy Funds</b>						<b>194,048.00</b>	
Proposed FY2025 Budget							
Proposed Projects	Budget	Encumbered	Expensed	Remaining Balance	Project Status	Notes	
Additional Concrete Projects	266,469.00		157,138.21	109,330.79	In Progress	Final Pours are being completed. Punch list items are being identified. Repair/Replacement work is noted.	
Emergency Repairs Fund	5,000.00		-	5,000.00			
Building Repairs	100,000.00		-	100,000.00			
Playground Equipment - BKE, GE	120,000.00		117,880.00	2,120.00	Completed	Installation is complete.	
LHS Irrigation	20,000.00		799.84	19,200.16	Seeking Quotes		
Parking Lots - AE, BKE, TLE, LHS, MVHS, LMS, GE, THS, SLE, JBE, TMS	150,000.00	72,604.50	70,285.30	7,110.20	In Progress		
Safety Film on Windows - LMS, SLE, AE	75,000.00		-	75,000.00	In Progress		
Siding Project - Change Order	107,000.00		-	107,000.00	Cancelled	This line item is no longer necessary	
Siding Project - SLE Drip Edge	14,000.00		13,687.00	313.00	Completed		
Siding Project - Gutters SLE, AE	18,000.00		14,445.00	3,555.00	Completed		
Carpet - BKE (whole building)	100,000.00		-	100,000.00	Seeking Quotes		
Carpet - AE, GE, LHS, SLE (continuation)	220,000.00		-	220,000.00	Seeking Quotes		
VCT Tile - GE, BKE Cafeteria	40,000.00		-	40,000.00	Seeking Quotes		
LMS Carpet Abatement & Flooring	45,000.00	-	46,769.45	(1,769.45)	Completed		
LHS Tennis Courts	-	-	-	-	Cancelled		
LMS and LHS Fence Repairs/Replacement	50,000.00	-	43,385.78	6,614.22	Completed		
<b>Total Proposed Projects Budget</b>	<b>1,330,469.00</b>	<b>72,604.50</b>	<b>464,390.58</b>	<b>786,859.70</b>			
<b>Unappropriated FY25 Plant Facility Levy Funds including FY24 carryforward</b>						<b>553,708.30</b>	

Fund 421 - Board Facility Projects							Updated 12.12.25
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	
<b>Total Revenues</b>	<b>\$ 2,880,200.00</b>	<b>\$ 428,576.98</b>	<b>\$ 1,413,617.50</b>	<b>\$ 766,452.38</b>	<b>\$ -</b>	<b>\$ 271,553.14</b>	
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	
<b>Total Expenditures</b>	<b>\$ 2,880,200.00</b>	<b>\$ 428,576.98</b>	<b>\$ 1,413,617.50</b>	<b>\$ 766,452.38</b>	<b>\$ -</b>	<b>\$ 271,553.14</b>	
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					ENVIRONMENTAL 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					ENVIRONMENTAL 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	\$ -	\$ -	
<b>Lakeland Middle School</b>							
	<b>Date</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>Open PO's</b>	
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	\$ -	\$ -	\$ -	
<b>Activity Buses</b>							
NORTHWEST BUS SALES	4/15/2025			\$ 226,170.00			Repair/Replace Lakeland Middle School Exterior Doors
				\$ 226,170.00	\$ -	\$ -	