

LJSD Board of Trustees
Financial Report - January 21, 2026

Finance Updates:

- Our new AP Specialist, Jamie Soumas, started on January 12, 2026.
- We would like to offer our sincere gratitude and appreciation to Annette Beaton, our outgoing AP Specialist, for her 18 years of service to the District. We hope she thoroughly enjoys her upcoming retirement.
- Despite advertising in the Coeur d'Alene Press, Spokesman Review, and Idaho Statesman, we did not receive any responses for our Legal Services RFP.

Standing Information Requests:

- December 2025 Monthly Financial Report
- December 2025 SBAA Financial Report
- December 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 December 31, 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	568,142	794,885	1,363,027
County Revenue	-	-	-	-	-	-
State Revenue	40,884,101	862,279	41,746,380	29,567,882	189,982	29,757,864
Federal Revenue	120,000	3,252,908	3,372,908	48,079	745,378	793,458
Other Sources	-	-	-	-	-	-
Transfers	722,761	90,000	812,761	-	171,068	171,068
Total Revenues	50,259,292	28,765,906	79,025,198	34,705,558	26,944,342	61,649,900
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	11,146,820	465,813	11,612,633
Benefits	10,929,459	800,153	11,729,612	4,337,057	188,963	4,526,020
Purchased Services	3,174,275	994,000	4,168,275	1,653,318	634,469	2,287,787
Supplies & Materials	1,517,739	1,281,578	2,799,317	848,555	683,584	1,532,138
Capital Outlay	-	6,549,110	6,549,110	-	1,496,159	1,496,159
Debt Retirement	-	-	-	-	-	-
Insurance & Judgements	366,016	10,000	376,016	424,524	3,939	428,463
Transfers	90,000	722,762	812,762	171,068	-	171,068
Contingency Reserve	-	-	-	-	-	-
Unappropriated Balances	4,304,280	16,285,578	20,589,858	16,124,216	23,471,417	39,595,633
Total Expenditures	50,259,292	28,765,906	79,025,198	34,705,558	26,944,342	61,649,900

updated 12.12.25

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

Fund Number: 100
 Fund Name: General Fund

	Adopted Budget	Working Budget	December Revenue	FY26 YTD	% Remaining
Beginning Equity:					
FUND BALANCE *estimated	4,340,735	4,340,735	-	-	4,521,455
Revenues:					
PROPERTY TAX REVENUE	5,520,000	3,519,195	66,059	-	185,873
LEVY - TORT	182,500	182,500	1,814	-	4,028
PENALTY AND INTEREST	-	-	3,327	-	27,069
INTEREST REVENUE	335,000	335,000	65,808	-	293,466
TRANSPORTATION FEES	110,000	110,000	11,173	-	51,906
OTHER LOCAL REVENUE	45,000	45,000	3,057	-	5,799
STATE BASE SUPPORT	29,309,519	29,309,519	-	-	24,892,721
STATE TRANSPORTATION REIMBURSEMENT	1,751,159	1,751,159	-	-	-
STATE REVENUE - BENEFIT APPORTIONMENT	4,100,898	4,100,898	-	-	-
OTHER STATE REVENUE	3,562,156	5,611,751	-	-	4,663,762
REVENUE IN LIEU OF TAXES	75,774	75,774	-	-	859
OTHER SCHOOL REVENUE - ONE TIME MONEY	35,000	35,000	10,540	-	10,540
REVENUE FROM FEDERAL SOURCES	120,000	120,000	-	-	48,079
INTEFUND TRANSFERS	315,000	722,761	-	-	-
Total Revenues	45,462,006	45,918,557	161,779	30,184,103	
Total Revenues and Fund Balance	49,802,741	50,259,292		34,705,558	

Expense Function	Expense Type	Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	7,346,141	7,346,141	714,456	-	2,862,430	61%
	Benefits	2,560,023	2,560,023	248,272	-	1,094,758	57%
	Purchased Services	3,000	3,000	32	8,008	3,172	-6%
	Supplies and Materials	99,520	148,310	3,039	2,262	109,457	26%
SECONDARY PROGRAM	Salaries	8,016,237	8,016,237	596,773	-	2,390,332	70%
	Benefits	2,840,592	2,840,592	205,745	-	899,251	68%
	Purchased Services	355,000	427,761	280	206,740	288,200	33%
	Supplies and Materials	157,283	492,283	4,804	25,270	381,901	22%
ALTERNATIVE SCHOOL PROGRAM	Salaries	616,230	616,230	49,636	-	195,839	68%
	Benefits	226,820	226,820	18,396	-	76,906	66%
	Purchased Services	1,454	1,454	-	259	1,526	-5%
	Supplies and Materials	6,731	6,731	187	113	1,310	81%
SPECIAL EDUCATION PROGRAM	Salaries	2,838,512	2,838,512	290,030	-	1,088,889	62%
	Benefits	1,380,760	1,380,760	138,255	-	523,114	62%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	-	-	0%

SPECIAL EDUCATION PRESCHOOL	Salaries	92,159	92,159	9,092	-	37,486	59%
	Benefits	29,227	29,227	4,048	-	17,541	40%
GIFTED/TALENTED PROGRAM	Salaries	92,836	92,836	7,736	-	30,945	67%
	Benefits	30,697	30,697	2,495	-	10,693	65%
	Purchased Services	1,500	1,500	-	240	137	91%
	Supplies and Materials	3,500	3,500	228	600	3,422	2%
INTERSCHOLASTIC ACTIVITY PROG	Salaries	1,107,998	1,107,998	91,057	-	411,603	63%
	Benefits	257,750	257,750	21,136	-	92,837	64%
	Purchased Services	486,500	486,500	25,714	31,973	167,336	66%
	Supplies and Materials	143,000	143,000	6,780	24,030	45,774	68%
	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	135,123	-	541,768	68%
	Benefits	573,745	573,745	46,732	-	203,187	65%
	Purchased Services	2,750	2,750	299	-	1,175	57%
	Supplies and Materials	17,000	17,000	-	-	1,913	89%
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	617,373	617,373	50,869	-	200,565	68%
	Benefits	225,265	225,265	18,161	-	76,070	66%
	Purchased Services	65,000	65,000	66,335	-	142,342	-119%
	Supplies and Materials	3,500	3,500	81	-	530	85%
INSTRUCTIONAL IMPROVEMENT	Salaries	9,000	9,000	900	-	1,817	80%
	Benefits	3,142	3,142	187	-	546	83%
	Purchased Services	60,000	60,000	290	7,168	28,746	52%
	Supplies and Materials	10,000	10,000	-	-	-	100%
LIBRARY-EDUCATIONAL MEDIA	Salaries	308,365	308,365	26,001	-	106,577	65%
	Benefits	145,961	145,961	11,150	-	48,317	67%
	Purchased Services	10,000	10,000	-	-	11,677	-17%
	Supplies and Materials	5,000	5,000	768	99	1,357	73%
INSTRUCTIONAL RELATED TECH	Salaries	188,452	188,452	22,714	-	76,178	60%
	Benefits	70,219	70,219	10,449	-	38,485	45%
	Purchased Services	18,000	18,000	80	-	15,727	13%
	Supplies and Materials	5,000	5,000	90	76	1,013	80%
BOARD OF EDUCATION	Salaries	58,656	58,656	4,888	-	34,118	42%
	Benefits	21,347	21,347	1,723	-	12,152	43%
	Purchased Services	76,000	76,000	3,325	350	46,511	39%
	Supplies and Materials	4,000	4,000	90	53	880	78%
	Insurance	43,847	43,847	-	-	50,856	-16%
DISTRICT ADMINISTRATION PROG	Salaries	702,252	702,252	70,829	-	450,213	36%
	Benefits	233,852	233,852	21,793	-	146,868	37%
	Purchased Services	22,000	22,000	(549)	1,713	4,183	81%
	Supplies and Materials	35,000	35,000	53	416	31,272	11%
SCHOOL ADMINISTRATION PROGRAM	Salaries	2,390,837	2,390,837	201,352	-	1,079,292	55%
	Benefits	811,765	811,765	70,485	-	400,340	51%
	Purchased Services	-	-	-	-	360	100%
	Supplies and Materials	26,664	26,664	387	268	5,241	80%
BUSINESS OPERATIONS PROGRAM	Salaries	315,563	315,563	17,351	-	104,365	67%
	Benefits	95,369	95,369	5,925	-	38,655	59%
	Purchased Services	71,500	71,500	975	-	47,835	33%
	Supplies and Materials	-	-	-	-	-	0%
ADMINISTRATIVE TECHNOLOGY PROG	Salaries	199,701	199,701	21,383	-	89,865	55%

	Benefits	71,293	71,293	7,590	-	30,919	57%
	Purchased Services	30,000	30,000	-	-	12,754	57%
	Supplies and Materials	500	500	-	-	627	-25%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	981,367	981,367	74,884	-	378,468	61%
	Benefits	429,811	429,811	32,184	-	166,273	61%
	Purchased Services	1,204,760	1,204,760	102,576	-	531,780	56%
	Supplies and Materials	100,000	100,000	1,685	9,364	42,535	57%
	Insurance	238,292	238,292	-	-	276,383	-16%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Salaries	806,528	806,528	59,852	-	422,646	48%
	Benefits	310,000	310,000	21,323	-	162,080	48%
	Purchased Services	212,000	212,000	22,582	73,386	137,565	35%
	Supplies and Materials	150,000	150,000	8,882	62,559	79,278	47%
MAINTENANCE / GROUNDS	Purchased Services	156,500	156,500	2,455	36,209	17,620	89%
	Supplies and Materials	-	-	-	-	1,119	-100%
SECURITY/SAFETY PROGRAM	Salaries	192,989	192,989	17,318	-	67,606	65%
	Benefits	60,750	60,750	5,096	-	21,886	64%
	Purchased Services	263,000	263,000	33,872	232,445	162,310	38%
	Supplies and Materials	12,500	12,500	6,909	3,299	11,785	6%
TRANSPORTATION-PUPIL TO SCHOOL	Salaries	1,229,970	1,229,970	107,737	-	496,834	60%
	Benefits	520,400	520,400	44,700	-	259,308	50%
	Purchased Services	60,550	60,550	9,650	3,088	32,362	47%
	Supplies and Materials	353,750	353,750	29,226	31,917	128,960	64%
	Insurance	41,938	41,938	-	-	48,642	-16%
GENERAL TRANSPORTATION PROG	Salaries	-	-	65	-	130	0%
	Benefits	16,259	16,259	13	-	26	100%
	Purchased Services	2,000	2,000	-	-	-	100%
	Supplies and Materials	1,000	1,000	115	-	181	82%
	Insurance	41,939	41,939	-	-	48,643	-16%
Total Expenditures		45,408,460	45,865,011	3,837,140	791,905	18,410,274	60%
Excess (deficiency) of Revenues over (under) expenditures		53,546	53,546	(3,675,361)	(791,905)	11,773,829	
Other Financing Sources (uses)							
PROCEEDS FROM SALE OF CAPITAL ASSET		-	-	-	-	-	0%
TRANSFER IN		-	-	-	-	-	0%
TRANSFER OUT		(90,000)	(90,000)	-	-	(171,068)	-153%
Total Other Financing Sources (uses)		(90,000)	(90,000)	-	-	(171,068)	
Net Change in Fund Balance		(36,454)	(36,454)	(3,675,361)	(791,905)	11,602,762	
Estimated Ending Fund Balance						\$16,124,216	

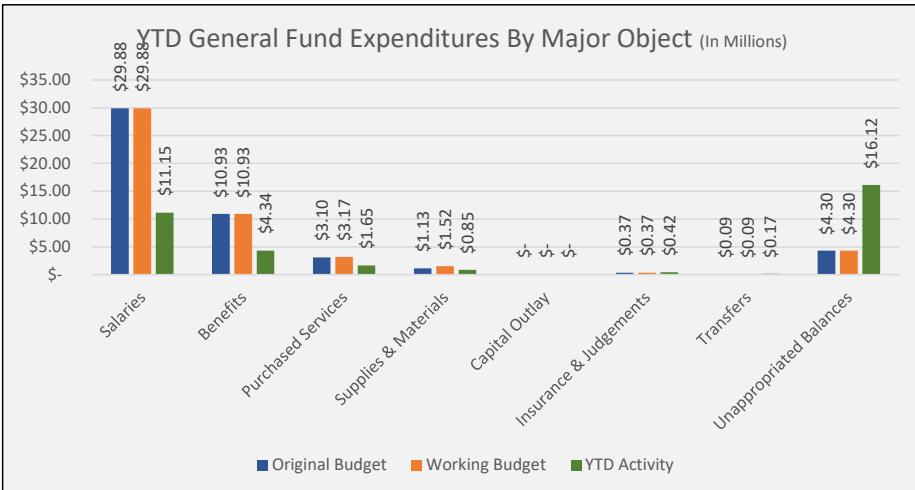
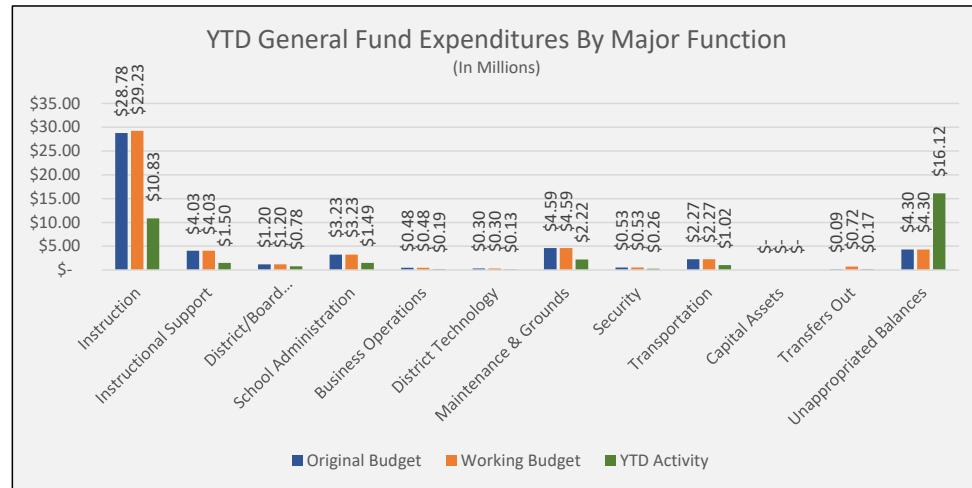
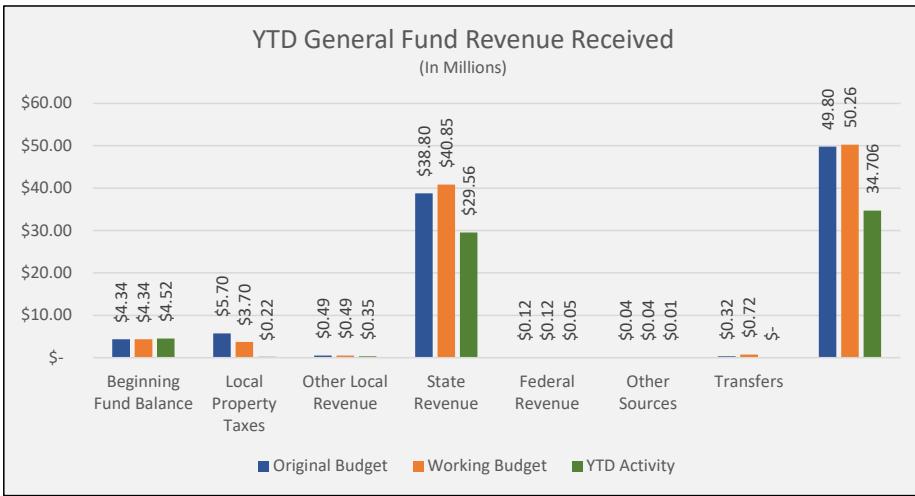
*Estimated Fund Balance - this number will fluctuate monthly as revenue is received and expenses are incurred. Please note that future expenses for payroll are not reflected in this number.

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

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

Fund Number: 100

Fund Name: GENERAL FUND - SUMMARY CHARTS



Lakeland Joint School District #272 - 2025-2026

Summary of All Funds - December 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		11,146,820	4,337,057	1,653,318	848,555	-	424,524	-	171,068	18,581,342	45,955,011	40%
220 Federal Forest Fund		-	-	3,000	-	-	-	-	-	3,000	13,000	23%
231 Facility Funds - Local Sources		667	129	4,147	179	105,088	-	-	-	110,210	830,000	13%
232 BASE		45,069	22,946	3,422	4,320	-	-	-	-	75,758	236,570	32%
243 CTE - State		-	-	2,018	33,844	-	-	-	-	35,862	151,728	24%
244 Gifted & Talented		-	-	-	-	-	-	-	-	-	1,250	0%
245 State Technology		-	-	98,935	341,102	-	-	-	-	440,037	595,000	74%
246 Safe & Drug Free Schools		-	-	24,323	-	-	-	-	-	24,323	55,300	44%
248 Misc. Grants		-	-	2,035	22,780	-	-	-	-	24,815	10,000	248%
249 SRO Grant		-	-	15,141	-	-	-	-	-	15,141	48,000	100%
251 Federal Title I		145,353	64,054	-	2,776	-	-	-	-	212,183	947,712	22%
257 Federal Special Education (Title VI-B, IDEA)		222,295	84,322	400	18,970	-	-	-	-	325,987	909,639	36%
258 Federal Special Education (IDEA Preschool)		5,027	1,943	-	-	-	-	-	-	6,969	24,114	29%
260 Medicaid		-	-	-	-	-	-	-	-	-	605,000	0%
261 Federal Title IV (Student Support)		(0)	0	-	-	-	-	-	-	0	33,074	0%
263 Federal CTE (Carl Perkins)		17,843	5,744	-	617	-	-	-	-	24,204	61,299	39%
265 Special Education Mini-Grants - Federal		-	-	-	-	-	-	-	-	-	-	100%
271 Federal Title II		29,559	9,825	20,250	-	-	-	-	-	59,634	112,070	53%
290 Child Nutrition		-	-	331,752	250,805	410	3,939	-	-	586,905	1,459,700	40%
310 Debt Service		-	-	-	-	-	-	-	-	-	-	0%
420 Plant Facility Fund		-	-	129,045	8,192	578,927	-	-	-	716,163	550,000	130%
421 Board Facility Projects		-	-	-	-	83,386	-	-	-	83,386	89,000	94%
422 Land Reserve		-	-	-	-	-	-	-	-	-	-	0%
424 Bus Depreciation Fund		-	-	-	-	608,147	-	-	-	608,147	456,110	133%
436 School District Modernization Fund		-	-	-	-	120,201	-	-	-	120,201	5,291,761	0%
Total Expenditures		11,612,633	4,526,020	2,287,787	1,532,138	1,496,159	428,463	0	171,068	22,054,267	58,435,339	38%

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

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

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

Fund Number: 231		Fund Name: Facility Funds - Local Sources		Adopted Budget	Working Budget	December Revenue	FY26 YTD	% Remaining
Beginning Equity:								
FUND BALANCE *estimated				846,272	846,272	-	-	1,039,718
Revenues:								
OTHER LOCAL REVENUE				-	-	3,327	-	19,781
OTHER LOCAL REVENUE - THS FIELDHOUSE				-	-	2,251	-	11,921
OTHER LOCAL REVENUE - LHS FIELDHOUSE				-	-	686	-	3,616
Total Revenues				0	0	6,264	0	35,318
Total Revenues and Fund Balance				846,272	846,272			1,075,035
Expense Function	Expense Type	Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD	% Remaining	
Expenditures:								
SECONDARY PROGRAM	Equipment/Capital Expenditures	-	-	-	78,133	-	0%	
ADMIN TECH SERVICES	Purchased Services	-	-	-	-	4,147	-100%	
	Supplies and Materials	-	-	32	-	135	-100%	
BUILDING MAINTENANCE - CUSTODIAL	Salaries	-	-	-	-	667	-100%	
	Benefits	-	-	-	-	129	-100%	
BUILDING MAINTENANCE - EQUIP & CAPITAL	Supplies and Materials	-	-	22	-	44	0%	
CAPITAL ASSETS	Equipment/Capital Expenditures	830,000	830,000	-	-	105,088	87%	
Total Expenditures		830,000	830,000	54	78,133	110,210		
Revenues Less Expenditures		-830,000	-830,000	6,211	-78,133	-74,893		
Ending Fund Balance *Estimated		16,272	16,272			\$ 964,825		

*THS Fieldhouse Expenses are reported under Capital Assets

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

Fund Number: 232 Fund Name: BASE		Adopted Budget	Working Budget	December Revenue	FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated		109,000	109,000	-	-	136,281
Revenues:						
OTHER LOCAL REVENUE		191,000	191,000	19,854	-	81,853
Total Revenues		191,000	191,000	19,854		81,853
Total Revenues and Fund Balance		300,000	300,000			218,134
Expense Function	Expense Type	Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD
Expenditures:						
OTHER SUPPORT & SERVICE PROGRAM	Salaries	167,332	167,332	11,141	-	45,069
	Benefits	62,638	62,638	5,393	-	22,946
	Purchased Services	3,000	3,000	403	420	3,422
	Supplies and Materials	3,600	3,600	96	2,396	4,320
Total Expenditures		236,570	236,570	17,034	2,816	75,758
Revenues Less Expenditures		-45,570	-45,570	2,820	-2,816	6,095
Ending Fund Balance *Estimated		63,430	63,430			\$142,376

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

Fund Number: **243**

Fund Name: **CTE - State**

		Adopted Budget	Working Budget	December Revenue		FY26 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	
Revenues:							
PROF TECH PROGRAM REVENUE		151,729	151,729	-	-	143,440	
Total Revenues		151,729	151,729	0		143,440	
Total Revenues and Fund Balance		151,729	151,729			143,440	
Expense Function	Expense Type	Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Purchased Services	-	-	-	2,078	2,018	-100%
	Supplies and Materials	140,746	140,746	5,884	16,010	30,037	79%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	10,982	10,982	1,721	290	3,806	65%
Total Expenditures		151,728	151,728	7,606	18,378	35,862	
Revenues Less Expenditures		1	1	-7,606	-18,378	107,578	
Ending Fund Balance *Estimated		1	1			\$107,578	

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

Fund Number: 244 Fund Name: GIFTED & TALENTED		Adopted Budget	Working Budget	December Revenue	FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated		4,363	4,363	-	-	4,364
Revenues:		-	-	-	-	-
Total Revenues		0	0	0	0	
Total Revenues and Fund Balance		4,363	4,363		4,364	
Expense Function	Expense Type	Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD
Expenditures:						
GIFTED/TALENTED PROGRAM	Purchased Services	1,000	1,000	-	-	0%
	Supplies & Materials	250	250	-	-	0%
Total Expenditures		1,250	1,250	0	0	0
Revenues Less Expenditures		-1,250	-1,250	0	0	0
Ending Fund Balance *Estimated		3,113	3,113		\$ 4,364	

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

Fund Number: 245 Fund Name: State Technology		Adopted Budget	Working Budget	December Revenue	FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated		250,000	250,000	-	-	401,509	
Revenues:							
OTHER STATE SUPPORT		434,000	434,000	-	-	-	
REVENUE FROM FEDERAL SOURCES		-	-	-	-	82,762	
Total Revenues		434,000	434,000	0	0	82,762	
Total Revenues and Fund Balance		684,000	684,000			484,272	
Expense Function	Expense Type	Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
INSTRUCTIONAL RELATED TECH	Purchased Services	30,000	30,000	960	4,388	9,464	68%
	Supplies and Materials	565,000	565,000	14,883	2,115	341,102	40%
ADMIN TECH SERVICES	Purchased Services	-	-	-	46,409	89,471	-100%
Total Expenditures		595,000	595,000	15,843	52,912	440,037	
Revenues Less Expenditures		-161,000	-161,000	-15,843	-52,912	-357,274	
Ending Fund Balance *Estimated		89,000	89,000			\$ 44,235	

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

		Adopted Budget	Working Budget	December Revenue	FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated		-	-	-	-	
Revenues:						
OTHER STATE SUPPORT		55,300	55,300	-	-	
Total Revenues		55,300	55,300	0	0	
Total Revenues and Fund Balance		55,300	55,300		0	
Expense Function	Expense Type	Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD
Expenditures:						
SECURITY/SAFETY	Purchased Services	55,300	55,300	16,501	-	24,323
Total Expenditures		55,300	55,300	16,501	0	24,323
Revenues Less Expenditures		0	0	-16,501	0	-24,323
Ending Fund Balance *Estimated		0	0			<u>\$ (24,323)</u>

*The Rathdrum PD SRO contract is charged to this fund

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

Fund Number: 248 Fund Name: Misc. Grants		Adopted Budget	Working Budget	December Revenue	FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated		31,174	31,174	-	-	57,414
Revenues:						
OTHER LOCAL REVENUE		-	-	-	-	14,448
OTHER STATE SUPPORT		-	-	-	-	1,303
Total Revenues		0	0	0		15,751
Total Revenues and Fund Balance		31,174	31,174			73,165
Expense Function	Expense Type	Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD
Expenditures:						
ELEMENTARY PROGRAM	Purchased Services	-	-	-	-	1,075
	Supplies and Materials	7,000	7,000	1,345	1,700	4,936
SECONDARY PROGRAM	Purchased Services	-	-	80	-	960
	Supplies and Materials	3,000	3,000	2,095	1,331	15,812
ALTERNATIVE SCHOOL PROGRAM		Supplies and Materials	-	667	249	995
DISTRICT ADMINISTRATION PROGRAM	Purchased Services	-	-	-	-	0%
	Supplies and Materials	-	-	630	1,320	1,037
Total Expenditures		10,000	10,000	4,817	4,600	24,815
Revenues Less Expenditures		-10,000	-10,000	-4,817	-4,600	-9,064
Ending Fund Balance *Estimated		21,174	21,174			\$ 48,350

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

		Adopted Budget	Working Budget	December Revenue	FY26 YTD	% Remaining	
		Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	23,669	
Revenues:							
OTHER STATE SUPPORT		48,000	48,000	20,040	-	40,080	
Total Revenues		48,000	48,000	20,040		40,080	
Total Revenues and Fund Balance		48,000	48,000			63,749	
Expense Function		Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECURITY/SAFETY PROGRAM	Purchased Services	48,000	48,000	-	-	15,141	
Total Expenditures		48,000	48,000	0	0	15,141	
Revenues Less Expenditures		0	0	20,040	0	24,939	
Ending Fund Balance *Estimated		0	0			\$ 48,608	

**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 December 31, 2025

Fund Number: 251 Fund Name: Federal Title I		Adopted Budget	Working Budget	December Revenue	FY26 YTD	% Remaining
Beginning Equity: FUND BALANCE *estimated		-	-	-	-	-
Revenues:						
FEDERAL REVENUE		947,712	947,712	-	-	-
Total Revenues		947,712	947,712	0	0	
Total Revenues and Fund Balance		947,712	947,712			0
Expense Function	Expense Type	Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD
Expenditures:						
ELEMENTARY PROGRAM	Salaries	652,727	652,727	35,637	-	145,353
	Benefits	294,985	294,985	14,876	-	64,054
	Purchased Services	-	-	-	-	0%
	Supplies and Materials	-	-	(31)	700	2,505
ALTERNATIVE PROGRAM	Supplies and Materials	-	-	-	-	271
Total Expenditures		947,712	947,712	50,482	700	212,183
Revenues Less Expenditures		0	0	-50,482	-700	-212,183
Ending Fund Balance *Estimated		0	0			<u>\$(212,183)</u>

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

Fund Number: **257**

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

		Adopted Budget	Working Budget	December Revenue		FY26 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	
Revenues:							
FEDERAL REVENUE		909,639	909,639	77,853	-	248,075	
Total Revenues		909,639	909,639	77,853		248,075	
Total Revenues and Fund Balance		909,639	909,639			248,075	
Expense Function	Expense Type	Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	683,164	683,164	56,155	-	222,295	67%
	Benefits	226,475	226,475	19,592	-	84,322	63%
	Purchased Services	-	-	-	-	400	-100%
	Supplies and Materials	-	-	2,165	497	18,970	-100%
Total Expenditures		909,639	909,639	77,912	497	325,987	
Revenues Less Expenditures		0	0	-58	-497	-77,912	
Ending Fund Balance *Estimated		0	0			\$ (77,912)	

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

Fund Number: **258**

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

	Adopted Budget	Working Budget	December Revenue	FY26 YTD	% Remaining
Beginning Equity: FUND BALANCE *estimated	-	-	-	-	
Revenues: FEDERAL REVENUE	24,114	24,114	2,320	-	4,650
Total Revenues	24,114	24,114	2,320		4,650
Total Revenues and Fund Balance	24,114	24,114			4,650
Expense Function	Expense Type	Adopted Budget	Working Budget	December Expenses	Encumbrances
Expenditures:					
SPECIAL EDUCATION PRESCHOOL	Salaries	17,362	17,362	1,672	-
	Benefits	6,752	6,752	647	-
Total Expenditures		24,114	24,114	2,320	0
Revenues Less Expenditures		0	0	0	0
Ending Fund Balance *Estimated		0	0		\$ (2,320)

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

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

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

		Adopted Budget	Working Budget	December Revenue	FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated		-	-	-	-	-
Revenues:						
EARNINGS ON INVESTMENTS		-	-	497	-	2,410
FEDERAL REVENUE		515,000	515,000	43,154	-	103,086
TRANSFERS INTERFUND		90,000	90,000	-	-	171,068
Total Revenues		605,000	605,000	43,651	276,564	
Total Revenues and Fund Balance		605,000	605,000		276,564	
Expense Function	Expense Type	Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD
Expenditures:						
SPECIAL EDUCATION PROGRAM	Salaries	444,058	444,058	-	-	-
	Benefits	160,942	160,942	-	-	-
Total Expenditures		605,000	605,000	0	0	0
Revenues Less Expenditures		0	0	43,651	0	276,564
Ending Fund Balance *Estimated		0	0			\$276,564

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

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

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

Fund Number: 263 Fund Name: Federal CTE (Carl Perkins)		Adopted Budget	Working Budget	December Revenue	FY26 YTD	% Remaining
Beginning Equity: FUND BALANCE *estimated		-	-	-	-	
Revenues: FEDERAL REVENUE		61,299	61,299	16,977	16,977	
Total Revenues		61,299	61,299	16,977	16,977	
Total Revenues and Fund Balance		61,299	61,299		16,977	
Expense Function	Expense Type	Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD
Expenditures:						
SECONDARY PROGRAM	Salaries	42,909	42,909	2,956	-	11,696
	Benefits	18,390	18,390	939	-	3,747
	Supplies and Materials	-	-	(500)	-	617
GUIDANCE & HEALTH PROGRAM	Salaries	-	-	2,049	-	6,148
	Benefits	-	-	666	-	1,997
Total Expenditures		61,299	61,299	6,110	0	24,204
Revenues Less Expenditures		0	0	10,867	0	-7,227
Ending Fund Balance *Estimated		0	0		\$ <u><u>(7,227)</u></u>	

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

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

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

		Adopted Budget	Working Budget	December Revenue	FY26 YTD	% Remaining
Beginning Equity: FUND BALANCE *estimated		-	-	-	-	
Revenues:						
FEDERAL REVENUE		112,070	112,070	3,850	-	3,850
Total Revenues		112,070	112,070	3,850	3,850	
Total Revenues and Fund Balance		112,070	112,070		3,850	
Expense Function		Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD
Expenditures:						
ELEMENTARY PROGRAM	Salaries	90,610	90,610	7,390	-	29,559
	Benefits	21,460	21,460	2,335	-	9,339
	Purchased Services	-	-	-	-	0%
	Supplies & Materials	-	-	-	-	0%
INSTRUCTIONAL IMPROVEMENT	Salaries	-	-	-	-	0%
	Benefits	-	-	-	-	486
	Purchased Services	-	-	-	-	20,250
	Supplies & Materials	-	-	-	-	0%
Total Expenditures		112,070	112,070	9,725	0	59,634
Revenues Less Expenditures		0	0	-5,875	0	-55,784
Ending Fund Balance *Estimated		0	0			<u>\$ (55,784)</u>

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

Fund Number: 290 Fund Name: Child Nutrition		Adopted Budget	Working Budget	December Revenue	FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated		425,000	425,000	-	-	489,623
Revenues:						
OTHER LOCAL REVENUE		525,000	525,000	52,513	-	270,063
OTHER STATE SUPPORT		-	-	-	-	0%
FEDERAL REVENUE		650,000	650,000	65,938	-	285,979
Total Revenues		1,175,000	1,175,000	118,451	0	556,042
Total Revenues and Fund Balance		1,600,000	1,600,000			1,045,664
Expense Function	Expense Type	Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD
Expenditures:						
FOOD SERVICES	Purchased Services	848,700	848,700	82,688	498	331,752
	Supplies and Materials	551,000	551,000	49,141	24,935	250,805
	Equipment/Capital Expenditures	50,000	50,000	410	-	410
	Insurance	10,000	10,000	1,415	-	3,939
Total Expenditures		1,459,700	1,459,700	133,654	25,433	586,905
Revenues Less Expenditures		-284,700	-284,700	-15,203	-25,433	-30,863
Ending Fund Balance *Estimated		140,300	140,300			\$458,759

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

Fund Number: 310 Fund Name: Debt Service		Adopted Budget	Working Budget	December Revenue	FY26 YTD	% Remaining
Beginning Equity: FUND BALANCE *estimated		-	-	-	-	1,567
Revenues: SCHOOL BOND & INTEREST LEVY		-	-	397	-	2,504
INTEREST REVENUE		-	-	-	-	-
OTHER STATE SUPPORT		-	-	-	-	-
Total Revenues		0	0	397	0	2,504
Total Revenues and Fund Balance		0	0			4,071
Expense Function	Expense Type	Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD
Expenditures:						
DEBT SERVICE PROGRAM - OTHER DBT SVC	Other Debt Service	-	-	-	-	-
DEBT SERVICE PROGRAM - PRINCIPLE	Principle Payment	-	-	-	-	-
DEBT SERVICE PROGRAM - INTEREST	Interest Payment	-	-	-	-	-
TRANSFER OUT	Interfund Transfer	-	-	-	-	-
Total Expenditures		0	0	0	0	0
Revenues Less Expenditures		0	0	397	0	2,504
Ending Fund Balance *Estimated		0	0		\$ 4,071	

*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 December 31, 2025

Fund Number: 420 Fund Name: Plant Facility Fund		Adopted Budget	Working Budget	December Revenue	FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated		550,000	550,000	-	-	1,610,534
Revenues:						
SCHOOL PLANT FACILITY LEVY		-	-	1,248	-	16,932
TRANSFERS INTERFUND		-	-	-	-	-
Total Revenues		0	0	1,248	0	16,932
Total Revenues and Fund Balance		550,000	550,000			1,627,466
Expense Function	Expense Type	Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD
Expenditures:						
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	-	-	9,106	-	34,828
CAPITAL ASSETS	Equipment/Capital Expenditures	550,000	550,000	83,386	168,845	497,337
Total Expenditures		550,000	550,000	92,491	241,449	716,163
Revenues Less Expenditures		-550,000	-550,000	-91,243	-241,449	-699,231
Ending Fund Balance *Estimated		0	0			\$ 911,302

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

Fund Number: 421 Fund Name: Board Facility Projects		Adopted Budget	Working Budget	December Revenue	FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated		235,000	235,000	-	-	180,538
Revenues:		-	-	-	-	-
Total Revenues		0	0	0	0	0
Total Revenues and Fund Balance		235,000	235,000			180,538
Expense Function	Expense Type	Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD
Expenditures:						
CAPITAL ASSETS	Equipment/Capital Expenditures	89,000	89,000	83,386	-	83,386
Total Expenditures		89,000	89,000	83,386	0	83,386
Revenues Less Expenditures		-89,000	-89,000	-83,386	0	-83,386
Ending Fund Balance *Estimated		146,000	146,000			\$ 97,152

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

		Adopted Budget	Working Budget	December Revenue	FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated		206,566		-	-	206,566
Revenues:		-	-	-	-	-
Total Revenues		0		0	0	0
Total Revenues and Fund Balance		206,566			206,566	
Expense Function	Expense Type	Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD
Expenditures:		-	-	-	-	0%
Total Expenditures		0		0	0	0
Revenues Less Expenditures		0		0	0	0
Ending Fund Balance *Estimated		206,566			\$206,566	

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

Fund Number: 424		Fund Name: Bus Depreciation Fund		Adopted Budget	Working Budget	December Revenue	FY26 YTD	% Remaining
Beginning Equity:								
FUND BALANCE *estimated				579,179	579,179	-	-	647,254
Revenues:								
OTHER LOCAL REVENUE				-	-	-	-	7,094
OTHER STATE SUPPORT				173,250	173,250	-	-	-
INTERFUND TRANSFER				-	-	-	-	-
Total Revenues				173,250	173,250	0	0	7,094
Total Revenues and Fund Balance				752,429	752,429			654,347
Expense Function		Expense Type	Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:								
CAPITAL ASSETS - NON-STUDENT OCCUPIED		Equipment/Capital Expenditures	456,110	456,110	608,147	-	608,147	-33%
Total Expenditures			456,110	456,110	608,147	0	608,147	
Revenues Less Expenditures			-282,860	-282,860	-608,147	0	-601,053	
Ending Fund Balance *Estimated			296,319	296,319			\$ 46,200	

*The Bus Depreciation Transfer will be completed in June 2025

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

Fund Number: 436 Fund Name: School District Modernization Fund		Adopted Budget	Working Budget	December Revenue	FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated		20,141,665	20,141,665	-	-	20,195,798
Revenues:						
INTEREST REVENUE		420,000	420,000	68,729	-	364,263
OTHER STATE SUPPORT		-	-	-	-	5,159
Total Revenues		0	0	0	0	369,422
Total Revenues and Fund Balance		20,141,665	20,141,665			20,565,220
Expense Function	Expense Type	Adopted Budget	Working Budget	December Expenses	Encumbrances	FY26 YTD
Expenditures:						
CAPITAL ASSETS	Equipment/Capital Expenditures	4,569,000	4,569,000	20,703	-	120,201
TRANSFER OUT	Interfund Transfer	315,000	722,761	-	-	-
Total Expenditures		4,884,000	5,291,761	20,703	0	120,201
Revenues Less Expenditures		-4,884,000	-5,291,761	-20,703	0	249,221
Ending Fund Balance *Estimated		15,257,665	14,849,904			\$ 20,445,019

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 - December 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	4,028.61	3,014.87	(3,592.19)	-	3,451.29
Investment Cash	9,550.00	-	-	32.29	9,582.29
Total Asset Accounts:	13,578.61	3,014.87	(3,592.19)	32.29	13,033.58
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(1,439.46)	-	-	(32.29)	(1,471.75)
Faculty	(444.06)	(140.00)	-	-	(584.06)
Student Council	(163.45)	-	-	-	(163.45)
Discretionary	(196.46)	(500.00)	-	-	(696.46)
Annual	(424.53)	-	-	-	(424.53)
Field Trip	(699.99)	(25.00)	-	-	(724.99)
Donations	(4,561.55)	(2,259.03)	3,243.80	-	(3,576.78)
Library	(1,242.71)	(90.84)	-	-	(1,333.55)
School Store	-	-	-	-	-
Vending	-	-	-	-	-
Clothing	(4,406.40)	-	348.39	-	(4,058.01)
Chromebook Damage	-	-	-	-	-
Total Equity Accounts	(13,578.61)	(3,014.87)	3,592.19	(32.29)	(13,033.58)
Total Asset Accounts	13,578.61	3,014.87	(3,592.19)	32.29	13,033.58
Total Equity Accounts	(13,578.61)	(3,014.87)	3,592.19	(32.29)	(13,033.58)
Grand Total	-	-	-	-	-

UPDATED 1.16.26

Spirit Lake Elementary School - SBAA - December 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	17,285.87	12,739.85	(2,764.86)	-	27,260.86
Investment Cash	7,156.59	-	-	24.20	7,180.79
Total Asset Accounts:	24,442.46	12,739.85	(2,764.86)	24.20	34,441.65
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(8,718.26)	-	40.50	(24.20)	(8,701.96)
Faculty	224.76	(2,768.26)	-	-	(2,543.50)
CEP	(115.98)	-	-	-	(115.98)
Field Trip	(434.02)	-	-	-	(434.02)
Donations	(14,583.84)	(1,660.84)	2,700.88	-	(13,543.80)
Library	(330.12)	(6.00)	23.48	-	(312.64)
Student Body	-	(8,304.75)	-	-	(8,304.75)
Music	(300.00)	-	-	-	(300.00)
Misc. Fundraiser	(44.00)	-	-	-	(44.00)
Chromebook Damage	(141.00)	-	-	-	(141.00)
Total Equity Accounts	(24,442.46)	(12,739.85)	2,764.86	(24.20)	(34,441.65)
Total Asset Accounts	24,442.46	12,739.85	(2,764.86)	24.20	34,441.65
Total Equity Accounts	(24,442.46)	(12,739.85)	2,764.86	(24.20)	(34,441.65)
Grand Total	-	-	-	-	-

UPDATED 1.16.26

Athol Elementary School - SBAA - December 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	4,293.41	2,242.68	(2,383.43)	-	4,152.66
Cash on Hand	283.00	(283.00)	-	-	-
Investment Cash	32,761.70	-	-	110.76	32,872.46
Total Asset Accounts:	37,338.11	1,959.68	(2,383.43)	110.76	37,025.12
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(8,405.23)	-	11.96	(110.76)	(8,504.03)
Annual	(2.82)	-	-	-	(2.82)
Donations	(5,447.77)	-	408.97	-	(5,038.80)
Library	(5,936.60)	(1,959.68)	1,962.50	-	(5,933.78)
T-Shirt	(84.08)	-	-	-	(84.08)
Special Project	(17,461.61)	-	-	-	(17,461.61)
Chromebook Damage	-	-	-	-	-
Total Equity Accounts	(37,338.11)	(1,959.68)	2,383.43	(110.76)	(37,025.12)
Total Asset Accounts	37,338.11	1,959.68	(2,383.43)	110.76	37,025.12
Total Equity Accounts	(37,338.11)	(1,959.68)	2,383.43	(110.76)	(37,025.12)
Grand Total	-	-	-	-	-

UPDATED 1.16.26

Betty Kiefer Elementary School - SBAA -December 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	8,386.03	-	(926.46)	-	7,459.57
Investment Cash	33,577.78	-	-	113.52	33,691.30
Total Asset Accounts:	41,963.81	-	(926.46)	113.52	41,150.87
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(13,318.45)	-	260.40	(113.52)	(13,171.57)
Discretionary	-	-	-	-	-
Annual	(2,595.54)	-	-	-	(2,595.54)
Field Trip	-	-	-	-	-
Donations	(15,712.37)	-	-	-	(15,712.37)
Library	(5,131.69)	-	626.06	-	(4,505.63)
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	-	-
Total Equity Accounts	(41,963.81)	-	926.46	(113.52)	(41,150.87)
Total Asset Accounts	41,963.81	-	(926.46)	113.52	41,150.87
Total Equity Accounts	(41,963.81)	-	926.46	(113.52)	(41,150.87)
Grand Total	-	-	-	-	-

UPDATED 1.16.26

Garwood Elementary School - SBAA - December 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	6,338.69	1,502.00	(193.41)	-	7,647.28
Investment Cash	12,061.69	-	-	40.78	12,102.47
Total Asset Accounts:	18,400.38	1,502.00	(193.41)	40.78	19,749.75
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(2,133.80)	-	98.04	(40.78)	(2,076.54)
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	(3,751.07)	(1,442.00)	-	-	(5,193.07)
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)	(60.00)	-	-	(165.00)
Student Activities	(4,096.11)	-	-	-	(4,096.11)
Clothing Closet	(2,804.02)	-	95.37	-	(2,708.65)
Cross Country	54.24	-	-	-	54.24
Total Equity Accounts	(18,400.38)	(1,502.00)	193.41	(40.78)	(19,749.75)
Total Asset Accounts	18,400.38	1,502.00	(193.41)	40.78	19,749.75
Total Equity Accounts	(18,400.38)	(1,502.00)	193.41	(40.78)	(19,749.75)
Grand Total	-	-	-	-	-

UPDATED 1.16.26

Twin Lakes Elementary School - SBAA - December 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	13,851.88	3,111.47	(2,688.17)	-	14,275.18
Investment Cash	8,156.01	-	-	56.96	8,212.97
Total Asset Accounts:	22,007.89	3,111.47	(2,688.17)	56.96	22,488.15
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(276.23)	-	-	(56.96)	(333.19)
Faculty	(466.16)	-	-	-	(466.16)
Team Houses	(983.14)	-	-	-	(983.14)
Annual	(2,298.59)	-	-	-	(2,298.59)
Book Fair	(4,182.54)	(1,511.47)	1,808.43	-	(3,885.58)
Donations	(11,421.80)	-	879.74	-	(10,542.06)
Library	(326.02)	-	-	-	(326.02)
T-Shirt	-	-	-	-	-
Student Body	(1,887.36)	(1,600.00)	-	-	(3,487.36)
Agenda Books	(26.05)	-	-	-	(26.05)
Misc. Fundraiser	-	-	-	-	-
Chromebook Damage	(140.00)	-	-	-	(140.00)
Total Equity Accounts	(22,007.89)	(3,111.47)	2,688.17	(56.96)	(22,488.15)
Total Asset Accounts	22,007.89	3,111.47	(2,688.17)	56.96	22,488.15
Total Equity Accounts	(22,007.89)	(3,111.47)	2,688.17	(56.96)	(22,488.15)
Grand Total	-	-	0.00	-	0.00

UPDATED 1.16.26

Lakeland Middle School - SBAA - December 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	22,798.70	-	(4,313.49)	4,017.89	22,503.10
Cash on Hand	550.00	-	-	-	550.00
Investment Cash	89,416.45	-	-	302.30	89,718.75
Total Asset Accounts:	112,765.15	-	(4,313.49)	4,320.19	112,771.85
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
CC Service Fee	(64.71)	-	-	13.01	(51.70)
Kindness Crew	(436.40)	-	-	-	(436.40)
Chromebook Damage	-	-	-	-	-
General	(23,453.17)	-	1,267.77	(302.30)	(22,487.70)
Faculty	798.92	-	45.00	-	843.92
Student Council	(7,826.28)	-	308.84	(2,093.00)	(9,610.44)
Student Activities	(6,291.87)	-	271.95	-	(6,019.92)
Annual	(3,162.73)	-	-	-	(3,162.73)
Library	(216.82)	-	-	(40.50)	(257.32)
Music	(1,206.06)	-	-	-	(1,206.06)
Honor Society	(1,172.62)	-	-	-	(1,172.62)
Concessions	(9,133.14)	-	214.77	(710.75)	(9,629.12)
School Store	252.29	-	146.20	-	398.49
Clothing Closet	(6,993.36)	-	-	-	(6,993.36)
Athletic Activities	(66,244.44)	-	376.96	-	(65,867.48)
7th Grade Basketball	-	-	-	-	-
8th Grade Basketball	-	-	-	-	-
Cross Country	-	-	-	-	-
Track	40.00	-	-	-	40.00
Volleyball	-	-	-	-	-
Wrestling	-	-	822.00	-	822.00
Sponsors	275.00	-	150.00	-	425.00
Cheerleading	-	-	-	-	-
ASB/MISC	14,542.90	-	-	(320.00)	14,222.90

Dance Club	(5,347.66)	-	-	(866.65)	(6,214.31)
Officials/Wkrs	2,875.00	-	710.00	-	3,585.00
Total Equity Accounts	(112,765.15)	-	4,313.49	(4,320.19)	(112,771.85)
Total Asset Accounts	112,765.15	-	(4,313.49)	4,320.19	112,771.85
Total Equity Accounts	(112,765.15)	-	4,313.49	(4,320.19)	(112,771.85)
Grand Total	-	-	-	-	-

UPDATED 1.16.26

Timberlake Middle School - SBAA - December 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	34,759.91	-	(3,230.71)	5,097.44	36,626.64
Cash on Hand	300.00	-	-	-	300.00
Investment Cash	22,378.37	-	-	75.66	22,454.03
Total Asset Accounts:	57,438.28	-	(3,230.71)	5,173.10	59,380.67
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
CC Service Fee	50.58	-	-	6.56	57.14
Theatre/Theatre Club	(100.00)	-	-	-	(100.00)
Altruism	-	-	-	-	-
Amistad	-	-	-	-	-
Isibindi	-	-	-	-	-
Reveur	-	-	-	-	-
Chromebook Damage	(24.00)	-	-	-	(24.00)
General	(8,156.07)	-	1,047.15	(3,685.66)	(10,794.58)
Faculty	(125.13)	-	-	-	(125.13)
Student Council	(5,678.06)	-	503.08	(354.00)	(5,528.98)
Annual	(9,321.14)	-	1.70	(30.00)	(9,349.44)
ASB Cards	(13,242.70)	-	84.76	(100.00)	(13,257.94)
Library	(502.57)	-	-	-	(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	(747.65)	-	13.59	(240.00)	(974.06)
Music	(1,088.57)	-	12.95	-	(1,075.62)
Student Recognition	50.00	-	-	-	50.00
Concessions	(2,193.78)	-	185.75	(174.00)	(2,182.03)
School Store	(622.43)	-	-	-	(622.43)
Athletic Activities	(8,299.37)	-	42.32	-	(8,257.05)
7th Grade Basketball	(160.99)	-	-	-	(160.99)

8th Grade Basketball	(160.99)	-	-	-	(160.99)
Cross Country	10.40	-	512.00	(200.00)	322.40
Track	(1,836.82)	-	-	-	(1,836.82)
Volleyball	(708.09)	-	-	-	(708.09)
Wrestling	(83.46)	-	805.00	(396.00)	325.54
Cheerleading	(16.98)	-	-	-	(16.98)
Gates	(3,131.59)	-	22.41	-	(3,109.18)
Total Equity Accounts	(57,438.28)	-	3,230.71	(5,173.10)	(59,380.67)
Total Asset Accounts	57,438.28	-	(3,230.71)	5,173.10	59,380.67
Total Equity Accounts	(57,438.28)	-	3,230.71	(5,173.10)	(59,380.67)
Grand Total	-	-	-	-	-

UPDATED 1.16.26

Lakeland High School - SBAA - December 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	67,133.99	-	(42,213.08)	93,247.19	118,168.10
Cash on Hand	3,500.00	-	-	-	3,500.00
Investment Cash	335,369.14	-	-	1,133.83	336,502.97
Total Asset Accounts:	406,003.13	-	(42,213.08)	94,381.02	458,171.07
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
AG Natural Resources	(2,491.41)	-	155.53	(300.00)	(2,635.88)
CC Service Fee	2,014.77	-	-	(315.23)	1,699.54
Game Club	(288.55)	-	-	-	(288.55)
Legacy/Legacy	(30,291.62)	-	-	-	(30,291.62)
Chromebook Damage	(12,376.00)	-	-	(80.00)	(12,456.00)
General	(23,393.46)	-	2,081.65	(1,133.83)	(22,445.64)
Lakeland Strong	(12,147.38)	-	63.50	-	(12,083.88)
Faculty	(5,612.21)	-	-	-	(5,612.21)
Student Council	(5,318.92)	-	2,646.36	(2,540.00)	(5,212.56)
Annual	(3,421.36)	-	35.00	-	(3,386.36)
Freshman Class	-	-	-	-	-
Sophomore Class	(407.27)	-	-	40.00	(367.27)
Junior Class	(156.02)	-	-	-	(156.02)
Senior Class	(8,620.66)	-	946.28	160.00	(7,514.38)
Library	(17,948.13)	-	97.60	(872.55)	(18,723.08)
Textbook Deposits	(3,164.04)	-	-	-	(3,164.04)
Textbook Fines	(21.79)	-	-	-	(21.79)
BPA	(9,129.63)	-	883.83	-	(8,245.80)
Touch of Gold	(1,733.30)	-	1,440.96	-	(292.34)
Newspaper	(2,507.11)	-	2,126.14	(217.90)	(598.87)
Art & Pottery	240.06	-	-	-	240.06
FCCLA	(668.84)	-	25.79	(286.93)	(929.98)
YEA	(9,221.68)	-	-	-	(9,221.68)
Shop Club	(11,400.30)	-	356.16	-	(11,044.14)

Hello Hawks	(5,163.21)	-	-	-	(5,163.21)
Music	(1,224.33)	-	891.83	-	(332.50)
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)	-	42.45	(250.00)	(576.57)
Parking	(3,451.25)	-	789.42	(50.00)	(2,711.83)
Locker Fines	(86.27)	-	-	-	(86.27)
HOSA	(65.43)	-	-	-	(65.43)
Service LRN	(717.95)	-	-	-	(717.95)
Parker Toyota	(25,312.15)	-	-	(3,665.09)	(28,977.24)
Science	(755.14)	-	-	-	(755.14)
Robotics	(2,278.74)	-	-	-	(2,278.74)
Go On Challenge	(49,421.26)	-	-	(99.00)	(49,520.26)
The Social Bean	(420.79)	-	-	-	(420.79)
Key Club	(2,110.96)	-	-	(210.00)	(2,320.96)
Athletic Activities	(112,413.45)	-	2,306.79	(1,850.00)	(111,956.66)
Football	36,298.25	-	276.15	-	36,574.40
L Football	(4,965.55)	-	6,722.85	-	1,757.30
Baseball	2,048.78	-	-	-	2,048.78
L Baseball	(1,653.95)	-	-	-	(1,653.95)
Softball	2,111.00	-	1,147.43	-	3,258.43
L Softball	(5,290.92)	-	516.95	(14,287.64)	(19,061.61)
Boys Basketball	2,933.29	-	2,464.67	(2,050.00)	3,347.96
L Boys Basketball	(6,116.52)	-	1,067.95	(15,058.80)	(20,107.37)
Girls Basketball	906.90	-	299.99	-	1,206.89
L Girls Basketball	(473.66)	-	20.00	(2,613.00)	(3,066.66)
Boys Soccer	3,180.60	-	45.00	-	3,225.60
L Boys Soccer	(6,248.04)	-	1,413.37	(569.40)	(5,404.07)
Girls Soccer	3,320.37	-	54.00	-	3,374.37
L Girls Soccer	36.00	-	20.00	(442.00)	(386.00)
Cross Country	1,250.10	-	36.00	-	1,286.10
L Cross Country	(6,307.83)	-	14.60	(720.00)	(7,013.23)
Track	-	-	-	-	-

L Track	(1,980.06)	-	-	-	(1,980.06)
Volleyball	3,736.90	-	-	-	3,736.90
L Volleyball	(7,278.16)	-	278.37	(3,346.70)	(10,346.49)
Wrestling	789.04	-	1,050.00	-	1,839.04
L Wrestling	(7,904.35)	-	5,564.00	(2,646.00)	(4,986.35)
L Dist Wrestling	-	-	-	-	-
Tennis	(23.58)	-	-	-	(23.58)
Golf	3,922.64	-	-	-	3,922.64
L Golf	(4,115.27)	-	-	(880.00)	(4,995.27)
L Golf Tournament	-	-	-	-	-
L Sponsors	(14,442.00)	-	-	(1,400.00)	(15,842.00)
Cheerleading	436.70	-	-	-	436.70
L Cheerleading	9,370.45	-	20.00	-	9,390.45
ASB/MISC	(23,698.11)	-	2.26	(40.00)	(23,735.85)
Concessions	(9,887.45)	-	1,624.84	(7,750.95)	(16,013.56)
Vending-Soft Drinks	(1,164.86)	-	-	-	(1,164.86)
L Tennis	(1,097.70)	-	-	(150.00)	(1,247.70)
L Dance Club	3,551.88	-	-	-	3,551.88
L Swim Club	(1,753.03)	-	165.14	(250.00)	(1,837.89)
L Dist Cheer	-	-	-	-	-
Dance	-	-	-	-	-
Swim	1,207.50	-	354.00	-	1,561.50
Gates	(35,372.04)	-	-	(7,511.00)	(42,883.04)
Officials/Workers	32,405.00	-	4,166.22	(22,995.00)	13,576.22
Total Equity Accounts	(406,003.13)	-	42,213.08	(94,381.02)	(458,171.07)
Total Asset Accounts	406,003.13	-	(42,213.08)	94,381.02	458,171.07
Total Equity Accounts	(406,003.13)	-	42,213.08	(94,381.02)	(458,171.07)
Grand Total	-	-	-	-	-

UPDATED 1.16.26

Timberlake High School - SBAA - December 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	48,797.81	2,123.50	(11,644.19)	32,291.61	71,568.73
Cash on Hand	2,000.00	-	-	-	2,000.00
Investment Cash	198,640.23	-	-	671.57	199,311.80
Total Asset Accounts:	249,438.04	2,123.50	(11,644.19)	32,963.18	272,880.53
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
CC Service Fee	768.27	-	-	(139.83)	628.44
Special Project	-	-	-	(500.00)	(500.00)
Tiger Den	(6,932.93)	-	142.56	-	(6,790.37)
Legacy	(5,791.42)	-	-	-	(5,791.42)
Chromebook Damage	(10,973.82)	-	-	(360.00)	(11,333.82)
General	(20,921.74)	-	602.64	(671.57)	(20,990.67)
Faculty	(896.42)	-	-	-	(896.42)
Student Council	(1,345.68)	-	3.74	(66.00)	(1,407.94)
Annual	(11,744.07)	-	4.53	(900.00)	(12,639.54)
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	(466.01)	-	-	(1.40)	(467.41)
Textbook Deposits	(158.44)	-	-	-	(158.44)
Textbook Fines	(45.72)	-	-	-	(45.72)
BPA	(390.57)	-	240.00	-	(150.57)
Speech Arts	(1,512.84)	-	-	-	(1,512.84)
Screen Printing	25.00	-	-	-	25.00
Art & Pottery	(1,469.85)	-	-	-	(1,469.85)
FCCLA	(1,831.98)	-	-	-	(1,831.98)
Wood Shop	(3,122.61)	-	9.62	(170.00)	(3,282.99)
Music	(3,812.58)	-	-	(100.00)	(3,912.58)
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	(6,328.69)	-	1.70	(30.00)	(6,356.99)
Parker Toyota	-	-	-	-	
Science	(754.06)	-	-	(200.00)	(954.06)
Math	(980.61)	-	-	-	(980.61)
NOT	(1,457.12)	-	-	-	(1,457.12)
School Store	(477.29)	-	0.17	(3.10)	(480.22)
Greenhouse	(1,545.49)	-	-	-	(1,545.49)
Field Development	-	-	-	-	-
Donations	(1,636.69)	-	-	-	(1,636.69)
Scholarship	(1,000.00)	-	-	-	(1,000.00)
Cable Com/Tiger	(908.13)	-	-	-	(908.13)
College and Career	(488.43)	-	-	-	(488.43)
Timberlake Coffee	(32,170.51)	(1,811.50)	2,452.33	(1,074.90)	(32,604.58)
Livestock Club	365.10	-	175.89	(76.00)	464.99
Athletic Activities	(28,678.97)	-	111.54	-	(28,567.43)
Football	1,139.70	-	-	-	1,139.70
L Football	(505.82)	-	-	-	(505.82)
Baseball	-	-	-	-	-
L Baseball	(485.15)	-	-	-	(485.15)
Softball	-	-	-	-	-
L Softball	(6,828.45)	-	-	(420.00)	(7,248.45)
Boys Basketball	-	-	375.00	-	375.00
L Boys Basketball	(535.70)	-	375.00	(160.00)	(320.70)
Girls Basketball	375.00	-	-	-	375.00
L Girls Basketball	(187.60)	-	205.00	(180.00)	(162.60)
Boys Soccer	1,440.47	-	-	-	1,440.47
L Boys Soccer	(174.81)	-	-	-	(174.81)
Girls Soccer	1,512.47	-	-	-	1,512.47
L Girls Soccer	121.42	-	-	-	121.42
Cross Country	174.00	-	117.00	-	291.00
L Cross Country	(4,408.74)	-	183.94	-	(4,224.80)
Track	137.00	-	-	-	137.00

L Track	(2,638.25)	-	-	-	(2,638.25)
Volleyball	-	-	-	-	-
L Volleyball	(5,097.89)	-	174.24	-	(4,923.65)
Wrestling	47.00	-	1,049.50	-	1,096.50
L Wrestling	(5,452.29)	-	812.00	(3,000.00)	(7,640.29)
Golf	-	-	-	-	-
L Golf	(2,755.72)	-	-	-	(2,755.72)
L Golf Tournament	-	-	-	-	-
L Sponsors	(28,787.05)	-	-	(4,750.00)	(33,537.05)
Cheerleading	-	-	-	(193.50)	(193.50)
L Cheerleading	(3,634.90)	-	470.86	(2,920.00)	(6,084.04)
ASB/MISC	(11,552.02)	-	386.32	(200.00)	(11,365.70)
Concessions	(5,424.74)	(312.00)	1,947.84	(4,055.48)	(7,844.38)
Vending-Soft Drinks	(143.28)	-	-	-	(143.28)
IML	(9,201.33)	-	183.26	-	(9,018.07)
Gates	(18,816.41)	-	1,619.51	(4,761.40)	(21,958.30)
Officials/Workers	16,358.59	-	-	(8,000.00)	8,358.59
Athletic Trainer	(6,031.72)	-	-	(30.00)	(6,061.72)
Total Equity Accounts	(249,438.04)	(2,123.50)	11,644.19	(32,963.18)	(272,880.53)
Total Asset Accounts	249,438.04	2,123.50	(11,644.19)	32,963.18	272,880.53
Total Equity Accounts	(249,438.04)	(2,123.50)	11,644.19	(32,963.18)	(272,880.53)
Grand Total	-	-	-	-	-

UPDATED 1.16.26

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

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	9,710.33	1,113.60	(737.95)	-	10,085.98
Investments	10,262.39	-	-	34.70	10,297.09
Total Asset Accounts:	19,972.72	1,113.60	(737.95)	34.70	20,383.07
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Chromebook Damage	(180.00)	-	-	-	(180.00)
General	(4,600.66)	-	-	(34.70)	(4,635.36)
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	(302.55)	(113.60)	-	-	(416.15)
Drama	(234.83)	-	-	-	(234.83)
IDFY	(860.10)	-	-	-	(860.10)
Greenhouse	(226.71)	-	-	-	(226.71)
Donations	(9,355.49)	(1,000.00)	737.95	-	(9,617.54)
Total Equity Accounts	(19,972.72)	(1,113.60)	737.95	(34.70)	(20,383.07)
Total Asset Accounts	19,972.72	1,113.60	(737.95)	34.70	20,383.07
Total Equity Accounts	(19,972.72)	(1,113.60)	737.95	(34.70)	(20,383.07)
Grand Total	-	-	-	-	-

UPDATED 1.16.26

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

Enrollment

SCHOOL	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Previous Year	Varience	Previous Month	Varience
JOHN BROWN 101		59	70	49	66	53	72								369	381	-12	367	2
SPIRIT LAKE 102		43	47	42	62	52	56								302	285	17	298	4
ATHOL 103		36	32	49	45	55	53								270	283	-13	270	0
BETTY KIEFER 104		43	48	62	63	76	67								359	369	-10	359	0
GARWOOD 105		58	66	60	82	84	61								411	424	-13	405	6
TWIN LAKES 106	48	35	25	42	46	44	41								233	243	-10	232	1
LAKELAND MIDDLE 201								251	225	230					706	635	71	712	-6
TIMBERLAKE MIDDLE 202								151	150	136					437	417	20	438	-1
LAKELAND HIGH 301											245	197	208	216	866	884	-18	866	0
TIMBERLAKE HIGH 401											139	127	120	128	514	532	-18	514	0
MOUNTAIN VIEW 491									4	6	24	34	44	51	163	167	-4	165	-2
TOTALS	48	274	288	304	364	364	350	402	379	372	408	358	372	395	4,630	4,620	10	4,626	4
PREVIOUS YEAR	42	279	286	351	343	339	387	374	317	369	357	370	418	430	4,620				
VARIANCE BY GRADE	6	-5	2	-47	21	25	-37	28	62	3	51	-12	-46	-35	10				

Attendance

SCHOOL	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Enroll	Variance	Percent	
JOHN BROWN 101		54	63	43	63	49	70								342	369	27	92.68%	
SPIRIT LAKE 102		40	47	42	57	52	54								292	302	10	96.69%	
ATHOL 103		35	31	47	41	53	53								260	270	10	96.30%	
BETTY KIEFER 104		42	48	60	60	73	66								349	359	10	97.21%	
GARWOOD 105		54	59	56	73	75	57								374	411	37	91.00%	
TWIN LAKES 106		34	24	41	43	40	41								223	233	10	95.71%	
LAKELAND MIDDLE 201								226	211	213					650	706	56	92.07%	
TIMBERLAKE MIDDLE 202								133	139	118					390	437	47	89.24%	
LAKELAND HIGH 301											238	189	200	211	838	866	28	96.77%	
TIMBERLAKE HIGH 401											133	115	114	120	482	514	32	93.77%	
MOUNTAIN VIEW 492									4	5	18	32	43	51	153	163	10	93.87%	
TOTALS	0	259	272	289	337	342	341	359	354	336	389	336	357	382	4,353	4,630	277	94.02%	
Enrollment	48	274	288	304	364	364	350	402	379	372	408	358	372	395	4,678				
Total Absences by Grade	48	15	16	15	27	22	9	43	25	36	19	22	15	13	325				
Percent by Grade	0.00%	94.53%	94.44%	95.07%	92.58%	93.96%	97.43%	89.30%	93.40%	90.32%	95.34%	93.85%	95.97%	96.71%	93.05%				

**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	3.92%
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	\$ 34,117.52	\$ -	24,538.48
211 - RETIREMENT	7,015.00	\$ 4,080.43	\$ -	2,934.57
220 - SOCIAL SECURITY	4,487.00	\$ 2,016.95	\$ -	2,470.05
230 - LIFE INSURANCE	31.00	\$ 18.20	\$ -	12.80
240 - HEALTH INSURANCE	9,786.00	\$ 6,020.00	\$ -	3,766.00
250 - EMPLOYEE ASSISTANCE PROGRAM	28.00	\$ 16.10	\$ -	11.90
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	\$ 403.20	\$ -	596.80
380 - TRAVEL EXPENSE	2,000.00	-	-	2,000.00
390 - PURCHASED SERVICES	25,000.00	\$ 15,700.00	\$ -	9,300.00
410 - GENERAL SUPPLIES	4,000.00	\$ 920.81	\$ 74.70	3,004.49
710 - INSURANCE	43,847.00	\$ 50,856.00	\$ -	(7,009.00)
	<u>\$ 203,850.00</u>			<u>\$ 46,752.09</u>

Updated 1.16.26

****IFARMS Definition of Board of Education:**

Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.

*Some examples of services to be included here are:
Board Secretary/Clerk Services; Legal Services; etc.*

100 E 631000 - BOARD OF EDUCATION

DETAILED ACTIVITY

Object	Date	Vendor	Description	Expense	Open PO
311 - LEGAL	8/15/2025	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	
314 - PUBLISHING	1/5/2026	COEUR D'ALENE PRESS	AD FOR LEGAL SERVICES	75.68	
314 - PUBLISHING	1/5/2026	COEUR D'ALENE PRESS	AD FOR CONSTRUCTION SERVICES	90.08	

Total \$ 403.20 \$ -

Object	Date	Vendor	Description	Expense	Open PO
380 - TRAVEL EXPENSE					

Total \$ - - -

Object	Date	Vendor	Description	Expense	Open PO
390 - PURCHASED SERVICES	7/14/2025	STATE OF IDAHO	SURETY BOND APPLICATION NOTARY PUBLIC S.SCHRADER	\$ 30.00	
390 - PURCHASED SERVICES	07/18/2025	COEUR D'ALENE INSURANCE	IDAHO NOTARY BOND INSURANCE S.SCHRADER	\$ 60.00	
390 - PURCHASED SERVICES	07/31/2025	IDAHO SCHOOL DIST COUNCIL	MEMBERSHIP DUES FOR 2025-26	\$ 60.00	
390 - PURCHASED SERVICES	08/15/2025	TASB, INC.	BOARDBOOK SUPREME	\$ 3,250.00	
390 - PURCHASED SERVICES	01/09/2026	FUNDS FOR LEARNING, LLC	1/13/26 - 1/12/27 - PROFESSIONAL ERATE CONSULTING SERVICES	\$ 12,000.00	
390 - PURCHASED SERVICES	01/09/2026	MENTAL WELLNESS CLINIC OF N.IDAHO	STUDENT MENTAL WELLNESS ASSESSMENT	\$ 300.00	
				Total <u>\$ 15,700.00</u>	<u>\$ -</u>

Object	Date	Vendor	Description	Expense	Open PO
410 - GENERAL SUPPLIES	8/21/2025	BMO HARRIS	(AMAZON) OFFICE ITEMS FOR NEW CLERK OF THE BOARD	\$ 297.68	
410 - GENERAL SUPPLIES	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	12/19/2025	AWARDS, ETC	APPRECIATION PLAQUE FOR B.JONES FROM THE BOARD	\$ 90.00	
410 - GENERAL SUPPLIES	01/09/2026	CUSTOM DEN, LLC	NAME PLATES FOR JEFF	\$ 22.00	
410 - GENERAL SUPPLIES	01/15/2026	SUPER 1 FOODS	WATER FOR THE BOARD	\$ 18.40	
410 - GENERAL SUPPLIES		SUPER 1 FOODS	WATER FOR THE BOARD	\$ 14.70	
410 - GENERAL SUPPLIES		BMO HARRIS	(AMAZON) ORDER FOR THE BOARD	\$ 60.00	
				Total <u>\$ 920.81</u>	<u>\$ 74.70</u>

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

Total \$ 50,856.00 \$ -

100 E 631000 - BOARD OF EDUCATION										
LEGAL FEES BREAKDOWN										
Date	Vendor	Expense	Clerk	Board Chair	Policy	Personnel	Student	Emerick	Bond/Levy	Contracts/Finance
8/15/2025	LYONS O'DOWD, PLLC	\$ 1,075.00		\$450.00	\$400.00			\$100.00		\$125.00
9/12/2025	ANDERSON, JULIAN & HULL, LLP	\$ 546.00				\$546.00				
9/12/2025	LYONS O'DOWD, PLLC	\$ 425.00		\$200.00	\$100.00					\$125.00
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

Coding	Approved Budget	Working Budget	Actual Expenses	Open PO's	Actual Remaining
512000 440 - ELEMENTARY	25,000.00	\$ 73,790.00	\$ 75,921.54	\$ 19.25	(2,150.79)
515000 440 - SECONDARY	25,000.00	\$ 360,000.00	\$ 347,181.68	\$ 5,376.81	7,441.51
	<u>\$ 50,000.00</u>	<u>\$ 433,790.00</u>			<u>\$ 5,290.72</u>

Updated 1.16.26

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	11/25/2025	BMO HARRIS BANK	IBOB: 2025-2026 SCHOOL YEAR REGISTRATION FEE	\$ 30.00	
440 - CURRICULUM	11/25/2025	BMO HARRIS BANK	FLOW READING AUTO RENEWAL	\$ 161.25	
440 - CURRICULUM	12/18/2025	BMO HARRIS BANK	(TEACHERSPAYTEACHERS) 2ND GRADE NATIVE AMERICAN SOCIAL STUDIES	\$ 53.91	
440 - CURRICULUM	12/18/2025	BMO HARRIS BANK	(GALLOPADE) 2ND GRADE IDAHO NATIVE AMERICAN WORKBOOK	\$ 21.71	
440 - CURRICULUM	1/15/2026	FOLLETT CONTENT SOLUTIONS	LIBRARY REPLACEMENT BOOKSET	\$ 514.20	
		TEACHERS PAY TEACHERS	CURRICULUM - 2ND GRADE		\$ 19.25
				Total	\$ 75,921.54
					\$ 19.25

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	
440 - CURRICULUM	1/15/2026	AMPLIFY	AMPLIFY SCIENCE MS HARNESSING HUMAN ENERGY KIT	\$ 532.00	
		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	
				Total	\$ 347,181.68
				\$ 5,376.81	

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	\$ -	\$ -	\$ -	\$ 16,932.18	\$ (16,932.18)
FY25 - Bond Levy Revenue Transfer	\$ 126,659.03	\$ -	\$ 98,972.38	\$ -	\$ 27,686.65
Total Revenues	\$ 2,419,699.03	\$ 1,126,783.17	\$ 1,240,035.77	\$ 16,932.18	\$ 35,947.91
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	\$ -	\$ -	\$ 163,755.57	\$ 102,713.43
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 - Safety Film on Windows - LMS/SLE/AE	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 75,000.00
FY25 - Siding Project Change Order	\$ 107,000.00	\$ -	\$ -	\$ -	\$ 107,000.00
FY25 - Siding Project - SLE Drip Edge	\$ 14,000.00	\$ -	\$ 13,687.00	\$ -	\$ 313.00
FY25 - Siding Project - Gutters - AE/SLE	\$ 18,000.00	\$ -	\$ 14,445.00	\$ -	\$ 3,555.00
FY25 - BKE Carpet (Whole Building)	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
FY25 - AE/GE/LHS/SLE Carpet Continuation	\$ 220,000.00	\$ -	\$ -	\$ -	\$ 220,000.00
FY25 - GE/BKE VCT Tile Cafeteria	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 40,000.00
FY25 - LMS Carpet Abatement & Flooring	\$ 45,000.00	\$ -	\$ -	\$ 46,769.45	\$ (1,769.45)
FY25 - LHS Tennis Courts	\$ -	\$ -	\$ -	\$ -	\$ -
FY25 - LHS & LMS Fence Replacement/Repair	\$ 50,000.00	\$ -	\$ -	\$ 43,385.78	\$ 6,614.22
Total Expenditures	\$ 2,282,941.00	\$ 117,734.99	\$ 638,343.83	\$ 633,307.56	\$ 893,554.62
updated 1.16.26					

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		
Total Original Projects Budget	277,240.00	3,341.04	246,830.99	27,067.97			
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		
Total Additional Projects Budget	675,232.00	-	671,547.45	3,684.55			
Unappropriated FY24 Plant Facility Levy Funds						194,048.00	
Proposed FY2025 Budget							
Proposed Projects	Budget	Encumbered	Expensed	Remaining Balance	Project Status	Notes	
Additional Concrete Projects	266,469.00		163,755.57	102,713.43	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		
Total Proposed Projects Budget	1,330,469.00	72,604.50	471,007.94	780,242.34			
Unappropriated FY25 Plant Facility Levy Funds including FY24 carryforward						560,325.66	

Fund 421 - Board Facility Projects							Updated 1.16.26
REVENUES	Revenue	FY2023	FY2024	FY2025	FY2026	Ending Balance	
Fund Balance	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ 766,452.38	\$ 83,385.89	\$ 188,167.25	
Total Revenues	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ 766,452.38	\$ 83,385.89	\$ 188,167.25	
EXPENDITURES	Budget	FY2023	FY2024	FY2025	FY2026	Ending Balance	
Spirit Lake Elementary	\$ 675,000.00	\$ 2,185.00	\$ 289,474.41	\$ 298,783.52	\$ 41,692.95	\$ 42,864.12	
Athol Elementary	\$ 700,000.00	\$ 2,860.00	\$ 332,780.98	\$ 241,498.86	\$ 41,692.94	\$ 81,167.22	
Lakeland Middle School	\$ 1,230,000.00	\$ 423,531.98	\$ 791,362.11	\$ -	\$ 15,105.91	Siding Project to Date: \$956,142.07; Door Project to Date: \$258,752.02	
Activity Buses**	\$ 210,092.00	\$ -	\$ -	\$ 226,170.00		\$ (16,078.00)	
Unappropriated Balances	\$ 65,108.00	\$ -	\$ -	\$ -		\$ 65,108.00	
Total Expenditures	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ 766,452.38	\$ 83,385.89	\$ 188,167.25	
Spirit Lake Elementary	Date	FY2023	FY2024	FY2025	FY2026	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
THE VERTEX COMPANIES	12/30/2025				\$ 41,692.95		SETTLEMENT & RELEASE AGREEMENT FOR EMERICK CONSTRUCTION CONTRACT
		\$ 2,185.00	\$ 289,474.41	\$ 298,783.52	\$ 41,692.95	\$ -	
Athol Elementary	Date	FY2023	FY2024	FY2025	FY2026	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	
THE VERTEX COMPANIES	12/30/2025				\$ 41,692.94		SETTLEMENT & RELEASE AGREEMENT FOR EMERICK CONSTRUCTION CONTRACT	
			\$ 2,860.00	\$ 332,780.98	\$ 241,498.86	\$ 41,692.94	\$ -	
Lakeland Middle School		Date	FY2023	FY2024	FY2025	FY2026	Open PO's	
BURKE'S KLEIN'S DKI	12/15/2022	\$ 4,692.20						Repair/Replace Lakeland Middle School Exterior Doors
BURKE'S KLEIN'S DKI	12/15/2022	\$ 174,041.00						Repair/Replace Lakeland Middle School Exterior Doors
ARCHITECTS WEST, INC	3/28/2023	\$ 5,683.50						PROF SERVICES 2/1 - 2/28/2023 (ASSESSMENT OF LMS REPAIR)
PRISM ENVIRONMENTAL SERVICES	3/28/2023	\$ 1,725.00						SAMPLES & ASBESTOS PLANS FOR AE, SLE, LMS
ARCHITECTS WEST, INC	4/14/2023	\$ 1,767.98						PROFESSIONAL SERVICES 3/1 - 3/31/2023
EMERICK CONSTRUCTION COMPANY	4/28/2023	\$ 219,384.00						Lakeland MS Siding Project Construction Contract
CITY OF RATHDRUM	5/12/2023	\$ 6,397.00						BUILDING PERMITS AT LMS
ARCHITECTS WEST, INC	5/12/2023	\$ 4,755.30						PROFESSIONAL SERVICES 4/1 - 4/30/2023
CITY OF RATHDRUM	5/19/2023	\$ 3,866.00						PERMIT FOR LMS OUTSIDE DOORS - INSTALLED BY BURKES KLEIN (PO#10223159)
PRISM ENVIRONMENTAL SERVICES	6/30/2023	\$ 320.00						ENVORINMENTAL TESTING FOR AE, SLE & LMS
ARCHITECTS WEST, INC	6/30/2023	\$ 900.00						PROFESSIONAL SERVICES FOR LMS 6/1 - 6/30/2023
EMERICK CONSTRUCTION COMPANY	8/15/2023		\$ 576,890.00					REMAINING BALANCE FOR LMS EXTERIOR SIDING PROJECT
ARCHITECTS WEST, INC	8/15/2023		\$ 1,080.00					PROFESSIONAL SERVICES FOR LMS 7/1 - 7/31/2023
ARCHITECTS WEST, INC	9/15/2023		\$ 827.29					PROFESSIONAL SERVICES FOR LMS 9/1 - 9/31/2023
BURKE'S KLEIN'S DKI	10/13/2023		\$ 76,152.82					REMAINING BALANCE ON INSTALLATION OF LMS EXTERIOR DOORS
EMERICK CONSTRUCTION COMPANY	11/30/2023		\$ 89,179.00					REMAINING BALANCE FOR LMS EXTERIOR SIDING PROJECT
ARCHITECTS WEST, INC	12/15/2023		\$ 90.00					PROFESSIONAL SERVICES FOR AE, SLE, LMS - 11/1 - 11/30/2023
EMERICK CONSTRUCTION COMPANY	1/18/2024		\$ 46,603.00					REMAINING BALANCE FOR LMS EXTERIOR SIDING PROJECT
ARCHITECTS WEST, INC	2/15/2024		\$ 360.00					PROFESSIONAL SERVICES FOR AE, SLE, LMS - 1/1-1/31/2024
ARCHITECTS WEST, INC	4/19/2024		\$ 180.00					PROFESSIONAL SERVICES FOR LMS - FINAL BILL
		\$ 423,531.98	\$ 791,362.11	\$ -	\$ -	\$ -		
Activity Buses		Date	FY2023	FY2024	FY2025	FY2026	Open PO's	
NORTHWEST BUS SALES	4/15/2025			\$ 226,170.00				Repair/Replace Lakeland Middle School Exterior Doors
				\$ 226,170.00	\$ -	\$ -		