

LJSD Board of Trustees

Financial Report - February 18, 2026

Finance Updates:

- We have officially completed our ERP transition from Skyward to Qmlativ. Last week marked our first week live in the new system, and as anticipated, we experienced a few typical hiccups that come with any major system change. I want to personally recognize and extend my sincere gratitude to Chelsea Pursley and Morgan Speer for their outstanding work in ensuring the Finance portion of the transition went smoothly. They invested countless hours preparing for this change, and their preparation is evident in the knowledgeable and responsive support they are providing to our employees. This transition would not have been as successful without their dedication, professionalism, and commitment to supporting our district team.

Operations Updates:

- **Information Technology (Last 30 Days)**
 - 356 support tickets opened, 304 support requests resolved, 52 in progress as of this typing
 - 15 new security cameras installed and programmed for SLE
 - 2 replacement security cameras were swapped out at LMS
 - 38 student Chromebooks submitted for warranty repair and swapped out
 - 7 teacher projector replacements swapped in
 - 5 teacher projector bulb replacements installed
- **Food Service**
 - Meal counts/participation are down compared to last year. Strategies have been implemented to increase participation.
 - FY26 YTD - 176,101; FY25 YTD - 189,584
 - Implemented 3 entree options for both breakfast and lunch for K-5
 - Participating in quarterly promotions
 - Chilly Days - Warm Bellies
 - Bloom into Breakfast
 - National Fun Days
 - Introduced new entree concepts where appropriate - Discovery Kitchen
 - Requested feedback from parents and students via surveys through Chartwells

Standing Information Requests:

- January 2026 Monthly Financial Report
- January 2026 SBAA Financial Report
- January 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 January 31, 2026

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	2,603,664	940,998	3,544,662
County Revenue	-	-	-	-	-	-
State Revenue	40,884,101	862,279	41,746,380	29,994,476	189,982	30,184,458
Federal Revenue	120,000	3,252,908	3,372,908	72,119	1,028,057	1,100,176
Other Sources	-	-	-	-	-	-
Transfers	722,761	90,000	812,761	-	171,068	171,068
Total Revenues	50,259,292	28,765,906	79,025,198	37,191,713	27,373,134	64,564,848
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	13,678,720	584,051	14,262,770
Benefits	10,929,459	800,153	11,729,612	5,262,509	233,705	5,496,215
Purchased Services	3,174,275	994,000	4,168,275	1,963,900	728,900	2,692,801
Supplies & Materials	1,517,739	1,281,578	2,799,317	933,785	742,434	1,676,219
Capital Outlay	-	6,549,110	6,549,110	-	1,541,091	1,541,091
Debt Retirement	-	-	-	-	-	-
Insurance & Judgements	366,016	10,000	376,016	424,524	4,953	429,477
Transfers	90,000	722,762	812,762	171,068	-	171,068
Contingency Reserve	-	-	-	-	-	-
Unappropriated Balances	4,304,280	16,285,578	20,589,858	14,743,388	23,551,820	38,295,208
Total Expenditures	50,259,292	28,765,906	79,025,198	37,177,893	27,386,954	64,564,848

updated 2.13.26

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

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

	Adopted Budget	Working Budget	January 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	1,878,498	-	2,064,371	41%
LEVY - TORT	182,500	182,500	56,967	-	60,995	67%
PENALTY AND INTEREST	-	-	40,935	-	68,004	0%
INTEREST REVENUE	335,000	335,000	62,103	-	355,569	-6%
TRANSPORTATION FEES	110,000	110,000	-	-	51,906	53%
OTHER LOCAL REVENUE	45,000	45,000	(2,980)	-	2,819	94%
STATE BASE SUPPORT	29,309,519	29,309,519	-	-	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	408,445	-	5,072,207	10%
REVENUE IN LIEU OF TAXES	75,774	75,774	904	-	1,763	98%
OTHER SCHOOL REVENUE - ONE TIME MONEY	35,000	35,000	17,244	-	27,784	21%
REVENUE FROM FEDERAL SOURCES	120,000	120,000	24,040	-	72,119	40%
INTEFUND TRANSFERS	315,000	722,761	-	-	-	
Total Revenues	45,462,006	45,918,557	2,486,155		32,670,258	
Total Revenues and Fund Balance	49,802,741	50,259,292			37,191,713	

Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	7,346,141	7,346,141	702,174	-	3,564,605	51%
	Benefits	2,560,023	2,560,023	246,306	-	1,341,064	48%
	Purchased Services	3,000	3,000	48	7,960	3,220	-7%
	Supplies and Materials	99,520	148,310	1,983	3,481	111,440	25%
SECONDARY PROGRAM	Salaries	8,016,237	8,016,237	607,886	-	2,998,218	63%
	Benefits	2,840,592	2,840,592	207,827	-	1,107,078	61%
	Purchased Services	355,000	427,761	5,416	206,349	293,616	31%
	Supplies and Materials	157,283	492,283	2,347	27,632	384,248	22%
ALTERNATIVE SCHOOL PROGRAM	Salaries	616,230	616,230	49,738	-	245,577	60%
	Benefits	226,820	226,820	18,419	-	95,326	58%
	Purchased Services	1,454	1,454	-	259	1,526	-5%
	Supplies and Materials	6,731	6,731	107	900	1,417	79%
SPECIAL EDUCATION PROGRAM	Salaries	2,838,512	2,838,512	283,988	-	1,372,876	52%
	Benefits	1,380,760	1,380,760	136,256	-	659,370	52%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	-	-	0%

SPECIAL EDUCATION PRESCHOOL	Salaries	92,159	92,159	9,299	-	46,785	49%
	Benefits	29,227	29,227	4,062	-	21,603	26%
GIFTED/TALENTED PROGRAM	Salaries	92,836	92,836	7,736	-	38,682	58%
	Benefits	30,697	30,697	2,495	-	13,188	57%
	Purchased Services	1,500	1,500	-	715	137	91%
	Supplies and Materials	3,500	3,500	537	195	3,959	-13%
INTERSCHOLASTIC ACTIVITY PROG	Salaries	1,107,998	1,107,998	61,924	-	473,527	57%
	Benefits	257,750	257,750	12,390	-	105,227	59%
	Purchased Services	486,500	486,500	10,522	60,962	177,858	63%
	Supplies and Materials	143,000	143,000	1,244	24,967	47,017	67%
	Equipment/Capital Expenditures	-	-	13,820	16,180	13,820	-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	137,038	-	678,806	60%
	Benefits	573,745	573,745	47,135	-	250,322	56%
	Purchased Services	2,750	2,750	95	-	1,270	54%
	Supplies and Materials	17,000	17,000	-	250	1,913	89%
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	617,373	617,373	50,869	-	251,434	59%
	Benefits	225,265	225,265	18,161	-	94,231	58%
	Purchased Services	65,000	65,000	32,098	-	174,440	-168%
	Supplies and Materials	3,500	3,500	113	-	643	82%
INSTRUCTIONAL IMPROVEMENT	Salaries	9,000	9,000	900	-	2,717	70%
	Benefits	3,142	3,142	187	-	733	77%
	Purchased Services	60,000	60,000	5,141	8,835	33,887	44%
	Supplies and Materials	10,000	10,000	-	-	-	100%
LIBRARY-EDUCATIONAL MEDIA	Salaries	308,365	308,365	26,629	-	133,206	57%
	Benefits	145,961	145,961	11,272	-	59,590	59%
	Purchased Services	10,000	10,000	-	-	11,677	-17%
	Supplies and Materials	5,000	5,000	44	47	1,401	72%
INSTRUCTIONAL RELATED TECH	Salaries	188,452	188,452	23,198	-	99,377	47%
	Benefits	70,219	70,219	10,519	-	49,004	30%
	Purchased Services	18,000	18,000	26	-	15,753	12%
	Supplies and Materials	5,000	5,000	68	300	1,081	78%
BOARD OF EDUCATION	Salaries	58,656	58,656	3,835	-	37,953	35%
	Benefits	21,347	21,347	1,516	-	13,668	36%
	Purchased Services	76,000	76,000	12,466	350	58,977	22%
	Supplies and Materials	4,000	4,000	40	75	921	77%
	Insurance	43,847	43,847	-	-	50,856	-16%
DISTRICT ADMINISTRATION PROG	Salaries	702,252	702,252	70,772	-	520,985	26%
	Benefits	233,852	233,852	21,785	-	168,653	28%
	Purchased Services	22,000	22,000	6,161	1,713	10,344	53%
	Supplies and Materials	35,000	35,000	377	5,074	31,648	10%
SCHOOL ADMINISTRATION PROGRAM	Salaries	2,390,837	2,390,837	201,936	-	1,281,228	46%
	Benefits	811,765	811,765	70,604	-	470,944	42%
	Purchased Services	-	-	-	-	360	100%
	Supplies and Materials	26,664	26,664	77	879	5,318	80%
BUSINESS OPERATIONS PROGRAM	Salaries	315,563	315,563	16,213	-	120,578	62%
	Benefits	95,369	95,369	5,701	-	44,356	53%
	Purchased Services	71,500	71,500	4,391	-	52,226	27%
	Supplies and Materials	-	-	-	-	-	0%
ADMINISTRATIVE TECHNOLOGY PROG	Salaries	199,701	199,701	21,383	-	111,248	44%

	Benefits	71,293	71,293	7,590	-	38,510	46%
	Purchased Services	30,000	30,000	-	-	12,754	57%
	Supplies and Materials	500	500	-	-	627	-25%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	981,367	981,367	70,580	-	449,048	54%
	Benefits	429,811	429,811	31,384	-	197,658	54%
	Purchased Services	1,204,760	1,204,760	118,609	-	650,389	46%
	Supplies and Materials	100,000	100,000	10,193	6,154	52,728	47%
	Insurance	238,292	238,292	-	-	276,383	-16%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Salaries	806,528	806,528	60,179	-	482,825	40%
	Benefits	310,000	310,000	21,384	-	183,464	41%
	Purchased Services	212,000	212,000	21,596	57,163	159,162	25%
	Supplies and Materials	150,000	150,000	43,453	17,211	122,731	18%
MAINTENANCE / GROUNDS	Purchased Services	156,500	156,500	13,528	35,709	31,148	80%
	Supplies and Materials	-	-	-	-	1,119	-100%
SECURITY/SAFETY PROGRAM	Salaries	192,989	192,989	17,160	-	84,766	56%
	Benefits	60,750	60,750	5,069	-	26,956	56%
	Purchased Services	263,000	263,000	74,987	161,442	237,297	10%
	Supplies and Materials	12,500	12,500	2,343	954	14,128	-13%
TRANSPORTATION-PUPIL TO SCHOOL	Salaries	1,229,970	1,229,970	108,359	-	605,193	51%
	Benefits	520,400	520,400	45,368	-	304,676	41%
	Purchased Services	60,550	60,550	5,498	11,147	37,860	37%
	Supplies and Materials	353,750	353,750	22,304	21,349	151,264	57%
	Insurance	41,938	41,938	-	-	48,642	-16%
GENERAL TRANSPORTATION PROG	Salaries	-	-	100	-	231	0%
	Benefits	16,259	16,259	20	-	45	100%
	Purchased Services	2,000	2,000	-	-	-	100%
	Supplies and Materials	1,000	1,000	-	2,100	181	82%
	Insurance	41,939	41,939	-	-	48,643	-16%
Total Expenditures		45,408,460	45,865,011	3,866,984	680,350	22,277,258	51%
Excess (deficiency) of Revenues over (under) expenditures							
		53,546	53,546	(1,380,828)	(680,350)	10,393,001	
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)	(1,380,828)	(680,350)	10,221,933	

Estimated Ending Fund Balance

\$14,743,388

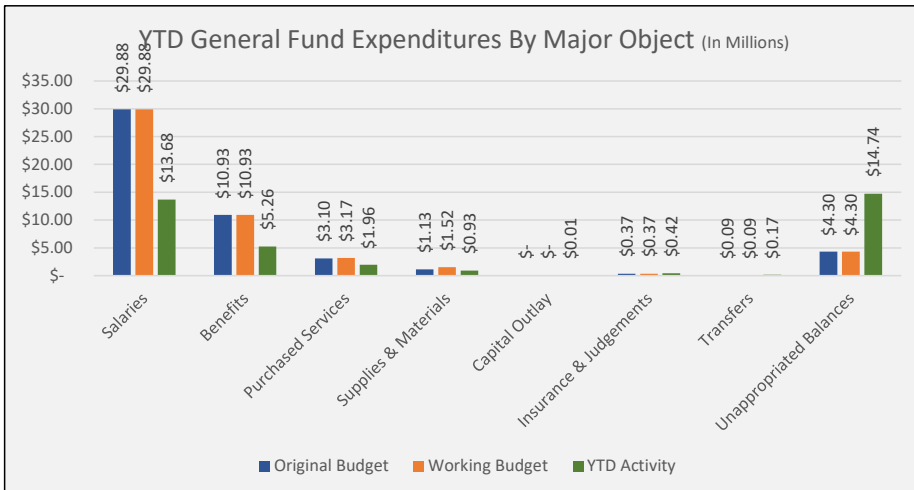
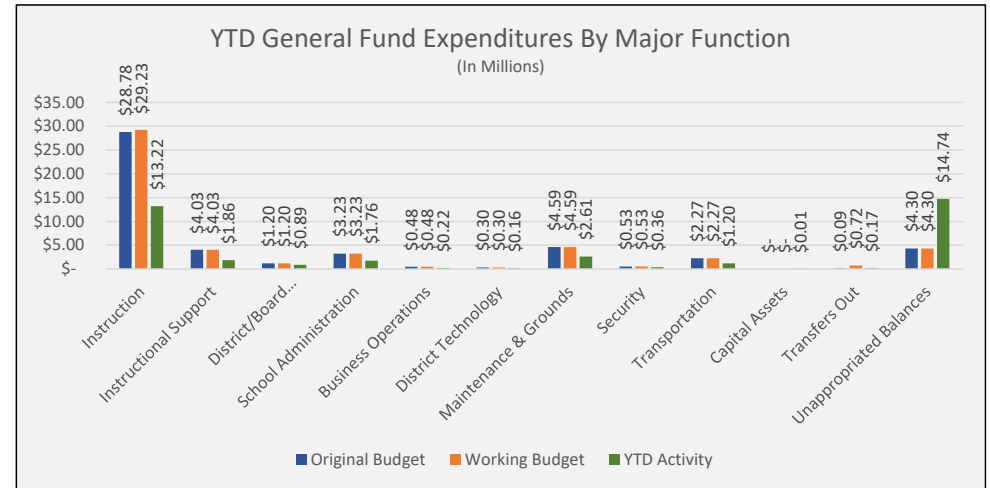
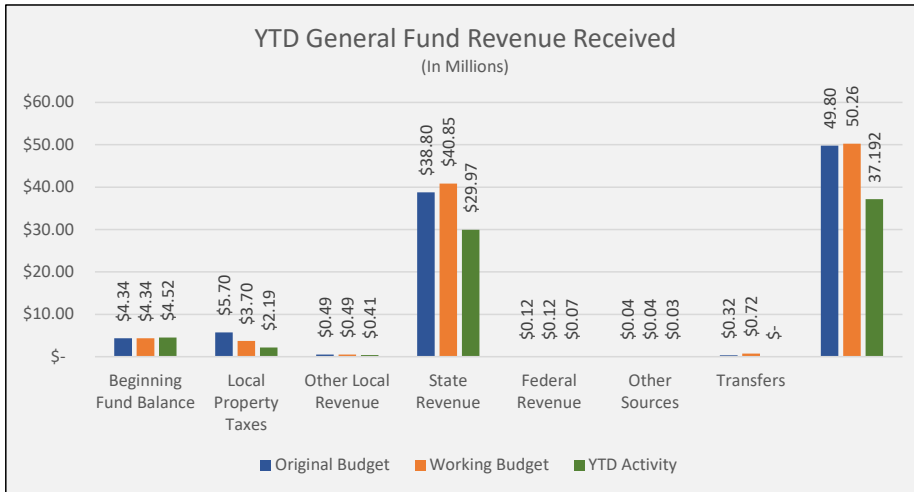
*Estimated Fund Balance - this number will fluctuate monthly as revenue is received and expenses are incurred. Please note that future expenses for payroll are not reflected in this number.

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

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

Fund Number: **100**

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



Lakeland Joint School District #272 - 2025-2026

Summary of All Funds - January 2026

Fund	Description	Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Debt Retirement	Transfers	Total Year to Date (YTD)	Working Budget	YTD Activity as a
												Percentage of Budget
100	General Fund	13,678,720	5,262,509	1,963,900	933,785	13,820	424,524	-	171,068	22,448,325	45,955,011	49%
220	Federal Forest Fund	-	-	3,000	-	-	-	-	-	3,000	13,000	23%
231	Facility Funds - Local Sources	1,400	271	4,147	203	183,221	-	-	-	189,243	830,000	23%
232	BASE	55,786	28,256	3,855	4,320	-	-	-	-	92,216	236,570	39%
243	CTE - State	-	-	2,018	33,844	-	-	-	-	35,862	151,728	24%
244	Gifted & Talented	-	-	-	-	-	-	-	-	-	1,250	0%
245	State Technology	-	-	103,007	342,943	-	-	-	-	445,950	595,000	75%
246	Safe & Drug Free Schools	-	-	24,323	-	-	-	-	-	24,323	55,300	44%
248	Misc. Grants	-	-	2,035	24,957	-	-	-	-	26,992	10,000	270%
249	SRO Grant	-	-	29,848	-	-	-	-	-	29,848	48,000	100%
251	Federal Title I	181,090	79,007	-	3,427	-	-	-	-	263,524	947,712	28%
257	Federal Special Education (Title VI-B, IDEA)	279,155	104,041	400	19,281	-	-	-	-	402,877	909,639	44%
258	Federal Special Education (IDEA Preschool)	6,699	2,590	-	-	-	-	-	-	9,289	24,114	39%
260	Medicaid	-	-	-	-	-	-	-	-	-	605,000	0%
261	Federal Title IV (Student Support)	(0)	0	-	-	-	-	-	-	0	33,074	0%
263	Federal CTE (Carl Perkins)	22,971	7,380	-	617	-	-	-	-	30,968	61,299	51%
265	Special Education Mini-Grants - Federal	-	-	-	-	-	-	-	-	-	-	100%
271	Federal Title II	36,949	12,159	20,250	-	-	-	-	-	69,359	112,070	62%
290	Child Nutrition	-	-	406,972	304,651	410	4,953	-	-	716,985	1,459,700	49%
310	Debt Service	-	-	-	-	-	-	-	-	-	-	0%
420	Plant Facility Fund	-	-	129,045	8,192	496,071	-	-	-	633,308	550,000	115%
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	-	-	-	-	156,036	-	-	-	156,036	5,291,761	0%
Total Expenditures		14,262,770	5,496,215	2,692,801	1,676,219	1,541,091	429,477	0	171,068	26,269,639	58,435,339	45%

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

Fund Number: **220**

Fund Name: **Federal Forest Fund**

		Adopted Budget	Working Budget	January 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	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
BUILDING MAINTENANCE - EQUIP & CAPITAL	Supplies and Materials	-	-	-	-	-	0%
	Equipment/Capital Expenditures	5,000	5,000	-	-	-	100%
OTHER SUPPORT & SERVICE PROGRAM	Purchased Services	8,000	8,000	-	3,000	3,000	63%
Total Expenditures		13,000	13,000	0	3,000	3,000	
Revenues Less Expenditures		-13,000	-13,000	0	-3,000	-3,000	
Ending Fund Balance *Estimated		33,500	33,500			<u>\$ 45,195</u>	

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

Fund Number: 231

Fund Name: Facility Funds - Local Sources

	Adopted Budget	Working Budget	January Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	846,272	846,272	-	-	1,039,718		
Revenues:							
OTHER LOCAL REVENUE	-	-	43,810	-	63,591		
OTHER LOCAL REVENUE - THS FIELDHOUSE	-	-	2,227	-	14,147		
OTHER LOCAL REVENUE - LHS FIELDHOUSE	-	-	679	-	4,295		
Total Revenues	0	0	46,715	0	82,033		
Total Revenues and Fund Balance	846,272	846,272			1,121,751		
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Equipment/Capital Expenditures	-	-	78,133	-	78,133	0%
ADMIN TECH SERVICES	Purchased Services	-	-	-	-	4,147	-100%
	Supplies and Materials	-	-	24	-	159	-100%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	-	-	734	-	1,400	-100%
	Benefits	-	-	142	-	271	-100%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Supplies and Materials	-	-	-	-	44	0%
CAPITAL ASSETS	Equipment/Capital Expenditures	830,000	830,000	-	5,889	105,088	87%
Total Expenditures		830,000	830,000	79,032	5,889	189,243	
Revenues Less Expenditures		-830,000	-830,000	-32,317	-5,889	-107,210	
Ending Fund Balance *Estimated		16,272	16,272			\$ 932,508	

*THS Fieldhouse Expenses are reported under Capital Assets

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

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

		Adopted Budget	Working Budget	January Revenue		FY26 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		109,000	109,000	-	-	136,281	
Revenues:							
OTHER LOCAL REVENUE		191,000	191,000	20,902	-	102,755	46%
Total Revenues		191,000	191,000	20,902		102,755	
Total Revenues and Fund Balance		300,000	300,000			239,036	
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
OTHER SUPPORT & SERVICE PROGRAM	Salaries	167,332	167,332	10,601	-	55,786	67%
	Benefits	62,638	62,638	5,287	-	28,256	55%
	Purchased Services	3,000	3,000	432	420	3,855	-28%
	Supplies and Materials	3,600	3,600	-	2,396	4,320	-20%
Total Expenditures		236,570	236,570	16,320	2,816	92,216	
Revenues Less Expenditures		-45,570	-45,570	4,582	-2,816	10,539	
Ending Fund Balance *Estimated		63,430	63,430			<u><u>\$146,819</u></u>	

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

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

		Adopted Budget	Working Budget	January 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	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Purchased Services	-	-	-	703	2,018	-100%
	Supplies and Materials	140,746	140,746	9,613	17,650	30,037	79%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	10,982	10,982	101	989	3,806	65%
Total Expenditures		151,728	151,728	9,714	19,342	35,862	
Revenues Less Expenditures		1	1	-9,714	-19,342	107,578	
Ending Fund Balance *Estimated		1	1			<u><u>\$107,578</u></u>	

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

Fund Number: **244**

Fund Name: **GIFTED & TALENTED**

	Adopted Budget	Working Budget	January 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	January Expenses	Encumbrances	FY26 YTD	% Remaining
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			<u>\$ 4,364</u>		

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

Fund Number: **245**

Fund Name: **State Technology**

		Adopted Budget	Working Budget	January 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		-	-	17,755	-	100,518	
Total Revenues		434,000	434,000	17,755	0	100,518	
Total Revenues and Fund Balance		684,000	684,000			502,027	
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
INSTRUCTIONAL RELATED TECH	Purchased Services	30,000	30,000	4,072	228	13,536	55%
	Supplies and Materials	565,000	565,000	1,842	2,781	342,943	39%
ADMIN TECH SERVICES	Purchased Services	-	-	-	46,409	89,471	-100%
Total Expenditures		595,000	595,000	5,914	49,417	445,950	
Revenues Less Expenditures		-161,000	-161,000	11,842	-49,417	-345,433	
Ending Fund Balance *Estimated		89,000	89,000			\$ 56,077	

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

Fund Number: **246**

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

	Adopted Budget	Working Budget	January 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	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECURITY/SAFETY	Purchased Services	55,300	55,300	-	-	24,323	56%
Total Expenditures		55,300	55,300	0	0	24,323	
Revenues Less Expenditures		0	0	0	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 January 31, 2026

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

	Adopted Budget	Working Budget	January 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	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Purchased Services	-	-	-	-	1,075	0%
	Supplies and Materials	7,000	7,000	-	1,800	4,936	29%
SECONDARY PROGRAM	Purchased Services	-	-	-	-	960	-100%
	Supplies and Materials	3,000	3,000	289	1,063	16,101	-437%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	-	-	489	249	1,484	0%
DISTRICT ADMINISTRATION PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	1,398	-	2,435	-100%
Total Expenditures		10,000	10,000	2,177	3,112	26,992	
Revenues Less Expenditures		-10,000	-10,000	-2,177	-3,112	-11,241	
Ending Fund Balance *Estimated		21,174	21,174			\$ 46,173	

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

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

		Adopted Budget	Working Budget	January Revenue		FY26 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	23,669	
Revenues:							
OTHER STATE SUPPORT		48,000	48,000	-	-	40,080	
Total Revenues		48,000	48,000	0		40,080	
Total Revenues and Fund Balance		48,000	48,000			63,749	
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECURITY/SAFETY PROGRAM	Purchased Services	48,000	48,000	14,706	-	29,848	
Total Expenditures		48,000	48,000	14,706	0	29,848	
Revenues Less Expenditures		0	0	-14,706	0	10,232	
Ending Fund Balance *Estimated		0	0			\$ 33,901	

**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 January 31, 2026

Fund Number: **251**

Fund Name: **Federal Title I**

		Adopted Budget	Working Budget	January 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	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	652,727	652,727	35,737	-	181,090	72%
	Benefits	294,985	294,985	14,953	-	79,007	73%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	651	1,100	3,156	-100%
ALTERNATIVE PROGRAM	Supplies and Materials	-	-	-	-	271	-100%
Total Expenditures		947,712	947,712	51,341	1,100	263,524	
Revenues Less Expenditures		0	0	-51,341	-1,100	-263,524	
Ending Fund Balance *Estimated		0	0			<u><u>\$(263,524)</u></u>	

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

Fund Number: **257**

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

		Adopted Budget	Working Budget	January Revenue		FY26 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	
Revenues:							
FEDERAL REVENUE		909,639	909,639	77,912	-	325,987	
Total Revenues		909,639	909,639	77,912		325,987	
Total Revenues and Fund Balance		909,639	909,639			325,987	
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	683,164	683,164	56,861	-	279,155	59%
	Benefits	226,475	226,475	19,719	-	104,041	54%
	Purchased Services	-	-	-	-	400	-100%
	Supplies and Materials	-	-	311	2,584	19,281	-100%
Total Expenditures		909,639	909,639	76,891	2,584	402,877	
Revenues Less Expenditures		0	0	1,022	-2,584	-76,891	
Ending Fund Balance *Estimated		0	0			<u><u>\$ (76,891)</u></u>	

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

Fund Number: **258**

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

		Adopted Budget	Working Budget	January Revenue		FY26 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	
Revenues:							
FEDERAL REVENUE		24,114	24,114	2,320	-	6,969	
Total Revenues		24,114	24,114	2,320		6,969	
Total Revenues and Fund Balance		24,114	24,114			6,969	
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PRESCHOOL	Salaries	17,362	17,362	1,672	-	6,699	61%
	Benefits	6,752	6,752	647	-	2,590	62%
Total Expenditures		24,114	24,114	2,320	0	9,289	
Revenues Less Expenditures		0	0	0	0	-2,320	
Ending Fund Balance *Estimated		0	0			<u><u>\$ (2,320)</u></u>	

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

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

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

	Adopted Budget	Working Budget	January Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
EARNINGS ON INVESTMENTS	-	-	-	-	2,410		
FEDERAL REVENUE	515,000	515,000	72,774	-	175,860		
TRANSFERS INTERFUND	90,000	90,000	-	-	171,068		
Total Revenues	605,000	605,000	72,774		349,338		
Total Revenues and Fund Balance	605,000	605,000			349,338		
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	444,058	444,058	-	-	-	100%
	Benefits	160,942	160,942	-	-	-	100%
Total Expenditures		605,000	605,000	0	0	0	
Revenues Less Expenditures		0	0	72,774	0	349,338	
Ending Fund Balance *Estimated		0	0			\$349,338	

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

Fund Number: **261**

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

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

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

Fund Number: **263**

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

		Adopted Budget	Working Budget	January Revenue		FY26 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	
Revenues:							
FEDERAL REVENUE		61,299	61,299	3,849	-	19,908	
Total Revenues		61,299	61,299	3,849		19,908	
Total Revenues and Fund Balance		61,299	61,299			19,908	
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Salaries	42,909	42,909	2,913	-	14,609	66%
	Benefits	18,390	18,390	936	-	4,682	75%
	Supplies and Materials	-	-	-	-	617	0%
GUIDANCE & HEALTH PROGRAM	Salaries	-	-	2,215	-	8,363	0%
	Benefits	-	-	701	-	2,698	0%
Total Expenditures		61,299	61,299	6,765	0	30,968	
Revenues Less Expenditures		0	0	-2,916	0	-11,060	
Ending Fund Balance *Estimated		0	0			<u>\$ (11,060)</u>	

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

Fund Number: **265**

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

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

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

Fund Number: **271**

Fund Name: **Federal Title II**

		Adopted Budget	Working Budget	January Revenue		FY26 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	
Revenues:							
FEDERAL REVENUE		112,070	112,070	39,384	-	43,234	
Total Revenues		112,070	112,070	39,384		43,234	
Total Revenues and Fund Balance		112,070	112,070			43,234	
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	90,610	90,610	7,390	-	36,949	59%
	Benefits	21,460	21,460	2,335	-	11,673	46%
	Purchased Services	-	-	-	-	-	0%
	Supplies & Materials	-	-	-	-	-	0%
INSTRUCTIONAL IMPROVEMENT	Salaries	-	-	-	-	-	0%
	Benefits	-	-	-	-	486	-100%
	Purchased Services	-	-	-	-	20,250	-100%
	Supplies & Materials	-	-	-	-	-	0%
Total Expenditures		112,070	112,070	9,725	0	69,359	
Revenues Less Expenditures		0	0	29,660	0	-26,125	
Ending Fund Balance *Estimated		0	0			<u>\$ (26,125)</u>	

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

Fund Number: **290**

Fund Name: **Child Nutrition**

	Adopted Budget	Working Budget	January Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	425,000	425,000	-	-	489,623		
Revenues:							
OTHER LOCAL REVENUE	525,000	525,000	6,156	-	276,219	47%	
OTHER STATE SUPPORT	-	-	-	-	-	0%	
FEDERAL REVENUE	650,000	650,000	69,603	-	355,582	45%	
Total Revenues	1,175,000	1,175,000	75,759	0	631,801		
Total Revenues and Fund Balance	1,600,000	1,600,000			1,121,424		
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
FOOD SERVICES	Purchased Services	848,700	848,700	75,221	498	406,972	52%
	Supplies and Materials	551,000	551,000	53,846	24,505	304,651	45%
	Equipment/Capital Expenditures	50,000	50,000	-	-	410	99%
	Insurance	10,000	10,000	1,014	-	4,953	50%
Total Expenditures		1,459,700	1,459,700	130,080	25,004	716,985	
Revenues Less Expenditures		-284,700	-284,700	-54,321	-25,004	-85,184	
Ending Fund Balance *Estimated		140,300	140,300			\$404,438	

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

Fund Number: **310**

Fund Name: **Debt Service**

	Adopted Budget	Working Budget	January Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	1,567		
Revenues:							
SCHOOL BOND & INTEREST LEVY	-	-	25	-	2,529		
INTEREST REVENUE	-	-	-	-	-		
OTHER STATE SUPPORT	-	-	-	-	-		
Total Revenues	0	0	25	0	2,529		
Total Revenues and Fund Balance	0	0			4,096		
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
DEBT SERVICE PROGRAM - OTHER DBT SVC	Other Debt Service	-	-	-	-	-	
DEBT SERVICE PROGRAM - PRINCIPLE	Principle Payment	-	-	-	-	-	
DEBT SERVICE PROGRAM - INTEREST	Interest Payment	-	-	-	-	-	
TRANSFER OUT	Interfund Transfer	-	-	-	-	-	
Total Expenditures		0	0	0	0	0	
Revenues Less Expenditures		0	0	25	0	2,529	
Ending Fund Balance *Estimated		0	0			<u>\$ 4,096</u>	

*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 January 31, 2026

Fund Number: **420**

Fund Name: **Plant Facility Fund**

		Adopted Budget	Working Budget	January Revenue		FY26 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		550,000	550,000	-	-	1,610,534	
Revenues:							
SCHOOL PLANT FACILITY LEVY		-	-	4,332	-	21,264	
TRANSFERS INTERFUND		-	-	-	-	-	
Total Revenues		0	0	4,332	0	21,264	
Total Revenues and Fund Balance		550,000	550,000			1,631,797	
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Supplies and Materials	-	-	-	10,459	-	-100%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	-	-	15,374	-100%
	Supplies and Materials	-	-	-	-	8,192	-100%
	Equipment/Capital Expenditures	-	-	-	-	46,761	-100%
MAINTENANCE / GROUNDS	Purchased Services	-	-	-	72,605	113,671	-100%
	Equipment/Capital Expenditures	-	-	530	-	35,358	-100%
CAPITAL ASSETS	Equipment/Capital Expenditures	550,000	550,000	-	168,845	413,951	25%
Total Expenditures		550,000	550,000	530	241,449	633,308	
Revenues Less Expenditures		-550,000	-550,000	3,802	-241,449	-612,044	
Ending Fund Balance *Estimated		0	0			\$ 998,490	

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

Fund Number: 421

Fund Name: Board Facility Projects

	Adopted Budget	Working Budget	January 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	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
CAPITAL ASSETS	Equipment/Capital Expenditures	89,000	89,000	-	-	83,386	6%
Total Expenditures		89,000	89,000	0	0	83,386	
Revenues Less Expenditures		-89,000	-89,000	0	0	-83,386	
Ending Fund Balance *Estimated		146,000	146,000			<u>\$ 97,152</u>	

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

Fund Number: **422**

Fund Name: **Land Reserve**

	Adopted Budget	Working Budget	January 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	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
		-		-	-	-	0%
Total Expenditures		0		0	0	0	
Revenues Less Expenditures		0		0	0	0	
Ending Fund Balance *Estimated	206,566					<u>\$206,566</u>	

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

Fund Number: **424**

Fund Name: **Bus Depreciation Fund**

	Adopted Budget	Working Budget	January 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	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
CAPITAL ASSETS - NON-STUDENT OCCUPIED	Equipment/Capital Expenditures	456,110	456,110	-	-	608,147	-33%
Total Expenditures		456,110	456,110	0	0	608,147	
Revenues Less Expenditures		-282,860	-282,860	0	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 January 31, 2026

Fund Number: 436

Fund Name: School District Modernization Fund

	Adopted Budget	Working Budget	January 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	67,983	-	432,246		
OTHER STATE SUPPORT	-	-	-	-	5,159		
Total Revenues	0	0	0	0	437,405		
Total Revenues and Fund Balance	20,141,665	20,141,665			20,633,203		
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
CAPITAL ASSETS	Equipment/Capital Expenditures	4,569,000	4,569,000	35,835	-	156,036	97%
TRANSFER OUT	Interfund Transfer	315,000	722,761	-	-	-	100%
Total Expenditures		4,884,000	5,291,761	35,835	0	156,036	
Revenues Less Expenditures		-4,884,000	-5,291,761	-35,835	0	281,368	
Ending Fund Balance *Estimated		15,257,665	14,849,904			\$ 20,477,167	

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 - January 31, 2026

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	3,451.29	3,637.95	-	-	7,089.24
Investment Cash	9,582.29	-	-	-	9,582.29
Total Asset Accounts:	13,033.58	3,637.95	-	-	16,671.53
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(1,471.75)	-	-	-	(1,471.75)
Faculty	(584.06)	-	-	-	(584.06)
Student Council	(163.45)	-	-	-	(163.45)
Discretionary	(696.46)	-	-	-	(696.46)
Annual	(424.53)	-	-	-	(424.53)
Field Trip	(724.99)	(5.00)	-	-	(729.99)
Donations	(3,576.78)	(500.00)	-	-	(4,076.78)
Library	(1,333.55)	(21.45)	-	-	(1,355.00)
School Store	-	-	-	-	-
Vending	-	-	-	-	-
Clothing	(4,058.01)	-	-	-	(4,058.01)
Special Project	-	(3,111.50)	-	-	(3,111.50)
Chromebook Damage	-	-	-	-	-
Total Equity Accounts	(13,033.58)	(3,637.95)	-	-	(16,671.53)
Total Asset Accounts	13,033.58	3,637.95	-	-	16,671.53
Total Equity Accounts	(13,033.58)	(3,637.95)	-	-	(16,671.53)
Grand Total	-	-	-	-	-

UPDATED 2.13.26

Spirit Lake Elementary School - SBAA - January 31, 2026

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	27,260.86	59.20	(87.60)	-	27,232.46
Investment Cash	7,180.79	-	-	23.93	7,204.72
Total Asset Accounts:	34,441.65	59.20	(87.60)	23.93	34,437.18
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(8,701.96)	-	35.04	(23.93)	(8,690.85)
Faculty	(2,543.50)	-	-	-	(2,543.50)
CEP	(115.98)	-	-	-	(115.98)
Field Trip	(434.02)	-	-	-	(434.02)
Donations	(13,543.80)	(27.20)	-	-	(13,571.00)
Library	(312.64)	(12.00)	-	-	(324.64)
Student Body	(8,304.75)	-	52.56	-	(8,252.19)
Music	(300.00)	-	-	-	(300.00)
Misc. Fundraiser	(44.00)	-	-	-	(44.00)
Chromebook Damage	(141.00)	(20.00)	-	-	(161.00)
Total Equity Accounts	(34,441.65)	(59.20)	87.60	(23.93)	(34,437.18)
Total Asset Accounts	34,441.65	59.20	(87.60)	23.93	34,437.18
Total Equity Accounts	(34,441.65)	(59.20)	87.60	(23.93)	(34,437.18)
Grand Total	-	-	-	-	-

UPDATED 2.13.26

Athol Elementary School - SBAA - January 31, 2026

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	4,152.66	1,500.00	(2,525.32)	-	3,127.34
Cash on Hand	-	-	-	-	-
Investment Cash	32,872.46	-	-	109.56	32,982.02
Total Asset Accounts:	37,025.12	1,500.00	(2,525.32)	109.56	36,109.36
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(8,504.03)	-	25.42	(109.56)	(8,588.17)
Annual	(2.82)	-	-	-	(2.82)
Donations	(5,038.80)	(1,500.00)	-	-	(6,538.80)
Library	(5,933.78)	-	51.15	-	(5,882.63)
T-Shirt	(84.08)	-	-	-	(84.08)
Special Project	(17,461.61)	-	2,448.75	-	(15,012.86)
Chromebook Damage	-	-	-	-	-
Total Equity Accounts	(37,025.12)	(1,500.00)	2,525.32	(109.56)	(36,109.36)
Total Asset Accounts	37,025.12	1,500.00	(2,525.32)	109.56	36,109.36
Total Equity Accounts	(37,025.12)	(1,500.00)	2,525.32	(109.56)	(36,109.36)
Grand Total	-	-	-	-	-

UPDATED 2.13.26

Betty Kiefer Elementary School - SBAA - January 31, 2026

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	7,459.57	776.90	(1,521.17)	-	6,715.30
Investment Cash	33,691.30	-	-	112.29	33,803.59
Total Asset Accounts:	41,150.87	776.90	(1,521.17)	112.29	40,518.89
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(13,171.57)	-	1,521.17	(112.29)	(11,762.69)
Discretionary	-	-	-	-	-
Annual	(2,595.54)	(435.00)	-	-	(3,030.54)
Field Trip	-	-	-	-	-
Donations	(15,712.37)	(311.90)	-	-	(16,024.27)
Library	(4,505.63)	(10.00)	-	-	(4,515.63)
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	-	(20.00)	-	-	(20.00)
Total Equity Accounts	(41,150.87)	(776.90)	1,521.17	(112.29)	(40,518.89)
Total Asset Accounts	41,150.87	776.90	(1,521.17)	112.29	40,518.89
Total Equity Accounts	(41,150.87)	(776.90)	1,521.17	(112.29)	(40,518.89)
Grand Total	-	-	-	-	-

UPDATED 2.13.26

Garwood Elementary School - SBAA - January 31, 2026

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	7,647.28	836.00	(1,331.26)	-	7,152.02
Investment Cash	12,102.47	-	-	-	12,102.47
Total Asset Accounts:	19,749.75	836.00	(1,331.26)	-	19,254.49
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(2,076.54)	-	-	-	(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	(5,193.07)	(66.00)	-	-	(5,259.07)
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	(165.00)	(20.00)	185.00	-	-
Student Activities	(4,096.11)	(750.00)	1,046.89	-	(3,799.22)
Clothing Closet	(2,708.65)	-	99.37	-	(2,609.28)
Cross Country	54.24	-	-	-	54.24
Total Equity Accounts	(19,749.75)	(836.00)	1,331.26	-	(19,254.49)
Total Asset Accounts	19,749.75	836.00	(1,331.26)	-	19,254.49
Total Equity Accounts	(19,749.75)	(836.00)	1,331.26	-	(19,254.49)
Grand Total	-	-	-	-	-

UPDATED 2.13.26

Twin Lakes Elementary School - SBAA - January 31, 2026

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	14,275.18	-	(1,521.26)	-	12,753.92
Investment Cash	8,212.97	-	-	-	8,212.97
Total Asset Accounts:	22,488.15	-	(1,521.26)	-	20,966.89
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(333.19)	-	-	-	(333.19)
Faculty	(466.16)	-	-	-	(466.16)
Team Houses	(983.14)	-	-	-	(983.14)
Annual	(2,298.59)	-	-	-	(2,298.59)
Book Fair	(3,885.58)	-	943.96	-	(2,941.62)
Donations	(10,542.06)	-	577.30	-	(9,964.76)
Library	(326.02)	-	-	-	(326.02)
T-Shirt	-	-	-	-	-
Student Body	(3,487.36)	-	-	-	(3,487.36)
Agenda Books	(26.05)	-	-	-	(26.05)
Misc. Fundraiser	-	-	-	-	-
Chromebook Damage	(140.00)	-	-	-	(140.00)
Total Equity Accounts	(22,488.15)	-	1,521.26	-	(20,966.89)
Total Asset Accounts	22,488.15	-	(1,521.26)	-	20,966.89
Total Equity Accounts	(22,488.15)	-	1,521.26	-	(20,966.89)
Grand Total	0.00	-	-	-	0.00

UPDATED 2.13.26

Lakeland Middle School - SBAA - January 31, 2026

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	22,503.10	-	(3,833.96)	(13.50)	18,655.64
Cash on Hand	550.00	-	-	-	550.00
Investment Cash	89,718.75	-	-	299.02	90,017.77
Total Asset Accounts:	112,771.85	-	(3,833.96)	285.52	109,223.41

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
CC Service Fee	(51.70)	-	-	13.50	(38.20)
Kindness Crew	(436.40)	-	-	-	(436.40)
Chromebook Damage	-	-	-	-	-
General	(22,487.70)	-	434.06	(299.02)	(22,352.66)
Faculty	843.92	-	45.00	-	888.92
Student Council	(9,610.44)	-	262.63	(1,699.00)	(11,046.81)
Student Activities	(6,019.92)	-	-	-	(6,019.92)
Annual	(3,162.73)	-	-	-	(3,162.73)
Library	(257.32)	-	-	-	(257.32)
Music	(1,206.06)	-	-	-	(1,206.06)
Honor Society	(1,172.62)	-	-	-	(1,172.62)
Concessions	(9,629.12)	-	182.10	-	(9,447.02)
School Store	398.49	-	-	-	398.49
Clothing Closet	(6,993.36)	-	93.87	-	(6,899.49)
Athletic Activities	(65,867.48)	-	-	-	(65,867.48)
7th Grade Basketball	-	-	110.00	-	110.00
8th Grade Basketball	-	-	-	-	-
Cross Country	-	-	-	-	-
Track	40.00	-	-	1,699.00	1,739.00
Volleyball	-	-	-	-	-
Wrestling	822.00	-	-	-	822.00
Sponsors	425.00	-	-	-	425.00
Cheerleading	-	-	-	-	-
ASB/MISC	14,222.90	-	377.24	-	14,600.14

Dance Club	(6,214.31)	-	49.06	-	(6,165.25)
Officials/Wkrs	3,585.00	-	2,280.00	-	5,865.00
Total Equity Accounts	(112,771.85)	-	3,833.96	(285.52)	(109,223.41)
Total Asset Accounts	112,771.85	-	(3,833.96)	285.52	109,223.41
Total Equity Accounts	(112,771.85)	-	3,833.96	(285.52)	(109,223.41)
Grand Total	-	-	-	-	-

UPDATED 2.13.26

Timberlake Middle School - SBAA - January 31, 2026

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	36,626.64	-	(3,151.97)	-	33,474.67
Cash on Hand	300.00	-	-	-	300.00
Investment Cash	22,454.03	-	-	74.84	22,528.87
Total Asset Accounts:	59,380.67	-	(3,151.97)	74.84	56,303.54

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
CC Service Fee	57.14	-	-	-	57.14
Theatre/Theatre Club	(100.00)	-	-	-	(100.00)
Altruism	-	-	-	-	-
Amistad	-	-	-	-	-
Isibindi	-	-	-	-	-
Reveur	-	-	-	-	-
Chromebook Damage	(24.00)	-	-	-	(24.00)
General	(10,794.58)	-	814.04	(74.84)	(10,055.38)
Faculty	(125.13)	-	-	-	(125.13)
Student Council	(5,528.98)	-	519.41	-	(5,009.57)
Annual	(9,349.44)	-	-	-	(9,349.44)
ASB Cards	(13,257.94)	-	-	-	(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	(974.06)	-	420.00	-	(554.06)
Music	(1,075.62)	-	9.99	-	(1,065.63)
Student Recognition	50.00	-	-	-	50.00
Concessions	(2,182.03)	-	288.53	-	(1,893.50)
School Store	(622.43)	-	-	-	(622.43)
Athletic Activities	(8,257.05)	-	-	-	(8,257.05)
7th Grade Basketball	(160.99)	-	550.00	-	389.01

8th Grade Basketball	(160.99)	-	550.00	-	389.01
Cross Country	322.40	-	-	-	322.40
Track	(1,836.82)	-	-	-	(1,836.82)
Volleyball	(708.09)	-	-	-	(708.09)
Wrestling	325.54	-	-	-	325.54
Cheerleading	(16.98)	-	-	-	(16.98)
Gates	(3,109.18)	-	-	-	(3,109.18)
Total Equity Accounts	(59,380.67)	-	3,151.97	(74.84)	(56,303.54)
Total Asset Accounts	59,380.67	-	(3,151.97)	74.84	56,303.54
Total Equity Accounts	(59,380.67)	-	3,151.97	(74.84)	(56,303.54)
Grand Total	-	-	-	-	-

UPDATED 2.13.26

Lakeland High School - SBAA - January 31, 2026

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	118,168.10	-	(75,594.54)	-	42,573.56
Cash on Hand	3,500.00	-	-	-	3,500.00
Investment Cash	336,502.97	-	-	-	336,502.97
Total Asset Accounts:	458,171.07	-	(75,594.54)	-	382,576.53

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
AG Natural Resources	(2,635.88)	-	71.92	-	(2,563.96)
CC Service Fee	1,699.54	-	-	-	1,699.54
Game Club	(288.55)	-	-	-	(288.55)
Legacy/Legacy	(30,291.62)	-	-	-	(30,291.62)
Chromebook Damage	(12,456.00)	-	-	-	(12,456.00)
General	(22,445.64)	-	600.63	-	(21,845.01)
Lakeland Strong	(12,083.88)	-	-	-	(12,083.88)
Faculty	(5,612.21)	-	-	-	(5,612.21)
Student Council	(5,212.56)	-	7,233.91	-	2,021.35
Annual	(3,386.36)	-	-	-	(3,386.36)
Freshman Class	-	-	-	-	-
Sophomore Class	(367.27)	-	-	-	(367.27)
Junior Class	(156.02)	-	-	-	(156.02)
Senior Class	(7,514.38)	-	1,922.64	-	(5,591.74)
Library	(18,723.08)	-	760.00	-	(17,963.08)
Textbook Deposits	(3,164.04)	-	-	-	(3,164.04)
Textbook Fines	(21.79)	-	-	-	(21.79)
BPA	(8,245.80)	-	-	-	(8,245.80)
Touch of Gold	(292.34)	-	-	-	(292.34)
Newspaper	(598.87)	-	-	-	(598.87)
Art & Pottery	240.06	-	-	-	240.06
FCCLA	(929.98)	-	-	-	(929.98)
YEA	(9,221.68)	-	-	-	(9,221.68)
Shop Club	(11,044.14)	-	256.40	-	(10,787.74)

Hello Hawks	(5,163.21)	-	-	-	(5,163.21)
Music	(332.50)	-	1,172.23	-	839.73
Drama	(9,169.52)	-	107.09	-	(9,062.43)
Dist 1 Drama	-	-	-	-	-
Renaissance	(1,432.96)	-	-	-	(1,432.96)
Chess	(20.00)	-	-	-	(20.00)
Honor Society	(1,258.17)	-	360.00	-	(898.17)
IDFY	(576.57)	-	-	-	(576.57)
Parking	(2,711.83)	-	-	-	(2,711.83)
Locker Fines	(86.27)	-	-	-	(86.27)
HOSA	(65.43)	-	-	-	(65.43)
Service LRN	(717.95)	-	-	-	(717.95)
Parker Toyota	(28,977.24)	-	-	-	(28,977.24)
Science	(755.14)	-	-	-	(755.14)
Robotics	(2,278.74)	-	-	-	(2,278.74)
Go On Challenge	(49,520.26)	-	-	-	(49,520.26)
The Social Bean	(420.79)	-	-	-	(420.79)
Key Club	(2,320.96)	-	3,780.00	-	1,459.04
Athletic Activities	(111,956.66)	-	6,161.62	-	(105,795.04)
Football	36,574.40	-	-	-	36,574.40
L Football	1,757.30	-	-	-	1,757.30
Baseball	2,048.78	-	-	-	2,048.78
L Baseball	(1,653.95)	-	1,645.80	-	(8.15)
Softball	3,258.43	-	2,155.52	-	5,413.95
L Softball	(19,061.61)	-	5,815.26	-	(13,246.35)
Boys Basketball	3,347.96	-	889.00	-	4,236.96
L Boys Basketball	(20,107.37)	-	12,117.94	-	(7,989.43)
Girls Basketball	1,206.89	-	474.38	-	1,681.27
L Girls Basketball	(3,066.66)	-	2,256.00	-	(810.66)
Boys Soccer	3,225.60	-	-	-	3,225.60
L Boys Soccer	(5,404.07)	-	-	-	(5,404.07)
Girls Soccer	3,374.37	-	-	-	3,374.37
L Girls Soccer	(386.00)	-	-	-	(386.00)
Cross Country	1,286.10	-	-	-	1,286.10
L Cross Country	(7,013.23)	-	103.37	-	(6,909.86)
Track	-	-	-	-	-

L Track	(1,980.06)	-	34.94	-	(1,945.12)
Volleyball	3,736.90	-	250.00	-	3,986.90
L Volleyball	(10,346.49)	-	839.94	-	(9,506.55)
Wrestling	1,839.04	-	2,867.97	-	4,707.01
L Wrestling	(4,986.35)	-	11,482.00	-	6,495.65
L Dist Wrestling	-	-	-	-	-
Tennis	(23.58)	-	-	-	(23.58)
Golf	3,922.64	-	-	-	3,922.64
L Golf	(4,995.27)	-	-	-	(4,995.27)
L Golf Tournament	-	-	-	-	-
L Sponsors	(15,842.00)	-	-	-	(15,842.00)
Cheerleading	436.70	-	350.00	-	786.70
L Cheerleading	9,390.45	-	3,610.72	-	13,001.17
ASB/MISC	(23,735.85)	-	-	-	(23,735.85)
Concessions	(16,013.56)	-	2,786.26	-	(13,227.30)
Vending-Soft Drinks	(1,164.86)	-	-	-	(1,164.86)
L Tennis	(1,247.70)	-	-	-	(1,247.70)
L Dance Club	3,551.88	-	830.00	-	4,381.88
L Swim Club	(1,837.89)	-	-	-	(1,837.89)
L Dist Cheer	-	-	-	-	-
Dance	-	-	484.00	-	484.00
Swim	1,561.50	-	-	-	1,561.50
Gates	(42,883.04)	-	-	-	(42,883.04)
Officials/Workers	13,576.22	-	4,175.00	-	17,751.22
Total Equity Accounts	(458,171.07)	-	75,594.54	-	(382,576.53)
Total Asset Accounts	458,171.07	-	(75,594.54)	-	382,576.53
Total Equity Accounts	(458,171.07)	-	75,594.54	-	(382,576.53)
Grand Total	-	-	-	-	-

UPDATED 2.13.26

Timberlake High School - SBAA - January 31, 2026

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	71,568.73	-	(30,303.75)	-	41,264.98
Cash on Hand	2,000.00	-	-	-	2,000.00
Investment Cash	199,311.80	-	-	-	199,311.80
Total Asset Accounts:	272,880.53	-	(30,303.75)	-	242,576.78

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
CC Service Fee	628.44	-	-	-	628.44
Special Project	(500.00)	-	-	-	(500.00)
Tiger Den	(6,790.37)	-	121.24	-	(6,669.13)
Legacy	(5,791.42)	-	-	-	(5,791.42)
Chromebook Damage	(11,333.82)	-	-	-	(11,333.82)
General	(20,990.67)	-	517.81	-	(20,472.86)
Faculty	(896.42)	-	-	-	(896.42)
Student Council	(1,407.94)	-	221.33	-	(1,186.61)
Annual	(12,639.54)	-	-	-	(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)	-	1,773.54	-	(5,463.73)
Library Book Fine	(467.41)	-	57.97	-	(409.44)
Textbook Deposits	(158.44)	-	-	-	(158.44)
Textbook Fines	(45.72)	-	-	-	(45.72)
BPA	(150.57)	-	-	-	(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	(3,282.99)	-	-	-	(3,282.99)
Music	(3,912.58)	-	583.72	-	(3,328.86)
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	(6,356.99)	-	-	-	(6,356.99)
Parker Toyota		-	-	-	
Science	(954.06)	-	233.50	-	(720.56)
Math	(980.61)	-	-	-	(980.61)
NOT	(1,457.12)	-	500.00	-	(957.12)
School Store	(480.22)	-	-	-	(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	(32,604.58)	-	1,866.27	-	(30,738.31)
Livestock Club	464.99	-	45.23	-	510.22
Athletic Activities	(28,567.43)	-	4,648.96	-	(23,918.47)
Football	1,139.70	-	-	-	1,139.70
L Football	(505.82)	-	-	-	(505.82)
Baseball	-	-	-	-	-
L Baseball	(485.15)	-	-	-	(485.15)
Softball	-	-	-	-	-
L Softball	(7,248.45)	-	-	-	(7,248.45)
Boys Basketball	375.00	-	-	-	375.00
L Boys Basketball	(320.70)	-	320.00	-	(0.70)
Girls Basketball	375.00	-	-	-	375.00
L Girls Basketball	(162.60)	-	-	-	(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	291.00	-	-	-	291.00
L Cross Country	(4,224.80)	-	-	-	(4,224.80)
Track	137.00	-	-	-	137.00

L Track	(2,638.25)	-	-	-	(2,638.25)
Volleyball	-	-	-	-	-
L Volleyball	(4,923.65)	-	-	-	(4,923.65)
Wrestling	1,096.50	-	1,350.00	-	2,446.50
L Wrestling	(7,640.29)	-	7,087.70	-	(552.59)
Golf	-	-	-	-	-
L Golf	(2,755.72)	-	-	-	(2,755.72)
L Golf Tournament	-	-	-	-	-
L Sponsors	(33,537.05)	-	633.98	-	(32,903.07)
Cheerleading	(193.50)	-	350.00	-	156.50
L Cheerleading	(6,084.04)	-	2,039.19	-	(4,044.85)
ASB/MISC	(11,365.70)	-	-	-	(11,365.70)
Concessions	(7,844.38)	-	1,579.31	-	(6,265.07)
Vending-Soft Drinks	(143.28)	-	-	-	(143.28)
IML	(9,018.07)	-	-	-	(9,018.07)
Gates	(21,958.30)	-	725.00	-	(21,233.30)
Officials/Workers	8,358.59	-	1,850.00	-	10,208.59
Athletic Trainer	(6,061.72)	-	3,799.00	-	(2,262.72)
Total Equity Accounts	(272,880.53)	-	30,303.75	-	(242,576.78)
Total Asset Accounts	272,880.53	-	(30,303.75)	-	242,576.78
Total Equity Accounts	(272,880.53)	-	30,303.75	-	(242,576.78)
Grand Total	-	-	-	-	-

UPDATED 2.13.26

Mountain View Alternative High School - SBAA - January 31, 2026

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	10,085.98	544.20	(578.13)	-	10,052.05
Investments	10,297.09	-	-	34.70	10,331.79
Total Asset Accounts:	20,383.07	544.20	(578.13)	34.70	20,383.84
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Chromebook Damage	(180.00)	-	-	-	(180.00)
General	(4,635.36)	-	-	(34.70)	(4,670.06)
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	(416.15)	(44.20)	6.43	-	(453.92)
Drama	(234.83)	-	-	-	(234.83)
IDFY	(860.10)	(250.00)	97.00	-	(1,013.10)
Greenhouse	(226.71)	-	-	-	(226.71)
Donations	(9,617.54)	(250.00)	474.70	-	(9,392.84)
Total Equity Accounts	(20,383.07)	(544.20)	578.13	(34.70)	(20,383.84)
Total Asset Accounts	20,383.07	544.20	(578.13)	34.70	20,383.84
Total Equity Accounts	(20,383.07)	(544.20)	578.13	(34.70)	(20,383.84)
Grand Total	-	-	-	-	-

UPDATED 2.13.26

Lakeland Joint School District Enrollment/Attendance Report ~ January 28, 2026

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		60	71	49	67	54	71								372	374	-2	369	3
SPIRIT LAKE 102		42	47	42	61	52	55								299	286	13	302	-3
ATHOL 103		37	32	52	45	56	53								275	283	-8	270	5
BETTY KIEFER 104		44	48	62	60	77	69								360	369	-9	359	1
GARWOOD 105		60	68	61	82	84	64								419	423	-4	411	8
TWIN LAKES 106	52	35	25	40	48	42	41								231	244	-13	233	-2
LAKELAND MIDDLE 201								250	221	230					701	639	62	706	-5
TIMBERLAKE MIDDLE 202								150	155	134					439	418	21	437	2
LAKELAND HIGH 301											238	189	200	212	839	881	-42	866	-27
TIMBERLAKE HIGH 401											138	127	113	129	507	531	-24	514	-7
MOUNTAIN VIEW 491									3	7	25	36	46	53	170	167	3	163	7
TOTALS	52	278	291	306	363	365	353	400	379	371	401	352	359	394	4,612	4,615	-3	4,630	-18
PREVIOUS YEAR	33	277	285	350	342	337	388	374	321	370	356	370	417	428	4,615				
VARIANCE BY GRADE	19	1	6	-44	21	28	-35	26	58	1	45	-18	-58	-34	-3				

Attendance

SCHOOL	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Enroll	Variance	Percent
JOHN BROWN 101		58	66	46	64	51	68								353	372	19	94.89%
SPIRIT LAKE 102		37	46	40	56	48	50								277	299	22	92.64%
ATHOL 103		35	27	44	38	52	51								247	275	28	89.82%
BETTY KIEFER 104		37	43	53	52	68	60								313	360	47	86.94%
GARWOOD 105		56	60	56	79	74	53								378	419	41	90.21%
TWIN LAKES 106		35	24	36	46	37	40								218	231	13	94.37%
LAKELAND MIDDLE 201								233	206	219					658	701	43	93.87%
TIMBERLAKE MIDDLE 202								133	131	117					381	439	58	86.79%
LAKELAND HIGH 301											222	179	192	198	791	839	48	94.28%
TIMBERLAKE HIGH 401											128	116	109	123	476	507	31	93.89%
MOUNTAIN VIEW 492									3	7	25	30	44	47	156	170	14	91.76%
TOTALS	0	258	266	275	335	330	322	366	340	343	375	325	345	368	4,248	4,612	364	92.11%
Enrollment	52	278	291	306	363	365	353	400	379	371	401	352	359	394	4,664			
Total Absences by Grade	52	20	25	31	28	35	31	34	39	28	26	27	14	26	416			
Percent by Grade	0.00%	92.81%	91.41%	89.87%	92.29%	90.41%	91.22%	91.50%	89.71%	92.45%	93.52%	92.33%	96.10%	93.40%	91.08%			

**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		3.81%
February 2024		5.44%	February 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	\$ 37,952.72	\$ -	20,703.28
211 - RETIREMENT	7,015.00	\$ 4,539.12	\$ -	2,475.88
220 - SOCIAL SECURITY	4,487.00	\$ 2,209.79	\$ -	2,277.21
230 - LIFE INSURANCE	31.00	\$ 20.80	\$ -	10.20
240 - HEALTH INSURANCE	9,786.00	\$ 6,880.00	\$ -	2,906.00
250 - EMPLOYEE ASSISTANCE PROGRAM	28.00	\$ 18.40	\$ -	9.60
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>\$ 41,400.46</u>

Updated 2.13.26

****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	\$	-	-
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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	\$ 15,700.00	\$ -
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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	\$ 920.81	\$ 74.70
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Object	Date	Vendor	Description	Expense	Open PO
710 - INSURANCE	7/25/2025	MORETON & COMPANY - IDAHO	LIABILITY POLICY RENEWAL 7/1/25-7/1/26	\$ 50,856.00	

Total	<u>\$ 50,856.00</u>	<u>\$ -</u>
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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 2.13.26

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	\$ -	\$ -	\$ -	\$ 21,263.79	\$ (21,263.79)
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	\$ 21,263.79	\$ 31,616.30
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 2.13.26					

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						
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	10,459.20	-	89,540.80		Desks & Chairs for Classrooms
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	83,063.70	471,007.94	769,783.14		
Unappropriated FY25 Plant Facility Levy Funds including FY24 carryforward				570,784.86		

Fund 421 - Board Facility Projects							Updated 2.13.26
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					ENVORINMENTAL TESTING FOR AE, SLE & LMS
ARCHITECTS WEST, INC	11/17/2023		\$ 2,273.16				PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	12/15/2023		\$ 2,114.32				PROFESSIONAL SERVICES FOR AE, SLE, LMS - 11/1 - 11/30/2023
ARCHITECTS WEST, INC	1/23/2024		\$ 590.00				PROFESSIONAL SERVICES FOR SLE
CITY OF SPIRIT LAKE	2/2/2024		\$ 6,314.00				PERMIT FEE FOR SLE SIDING PROJECT
ARCHITECTS WEST, INC	2/15/2024		\$ 90.00				PROFESSIONAL SERVICES FOR AE, SLE, LMS - 1/1-1/31/2024
ARCHITECTS WEST, INC	3/15/2024		\$ 360.00				PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	4/19/2024		\$ 378.43				PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	5/15/24		\$ 590.00				PROFESSIONAL SERVICES FOR SLE
EMERICK CONSTRUCTION COMPANY	5/31/24		\$ 145,279.00				SIDING PROJECT AT SLE
ARCHITECTS WEST, INC	6/30/24		\$ 450.00				PROFESSIONAL SERVICES FOR SLE
EMERICK CONSTRUCTION COMPANY	6/30/24		\$ 131,035.50				SIDING PROJECT AT SLE
EMERICK CONSTRUCTION COMPANY	8/12/24			\$ 221,130.50			SIDING PROJECT AT SLE
ARCHITECTS WEST, INC	8/15/24			\$ 649.90			PROFESSIONAL SERVICES FOR SLE
EMERICK CONSTRUCTION COMPANY	09/05/24			\$ 75,153.00			SIDING PROJECT AT SLE
ARCHITECTS WEST, INC	10/25/2024			\$ 132.75			PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	10/25/2024			\$ 457.37			PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	2/4/2025			\$ 990.00			PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	5/22/2025			\$ 90.00			PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	6/30/2025			\$ 180.00			PROFESSIONAL SERVICES FOR SLE
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					ENVORINMENTAL TESTING FOR AE, SLE & LMS

ARCHITECTS WEST, INC	11/17/2023		\$ 2,163.16				PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	12/15/2023		\$ 1,954.32				PROFESSIONAL SERVICES FOR AE, SLE, LMS - 11/1 - 11/30/2023
ARCHITECTS WEST, INC	1/23/2024		\$ 680.00				PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	2/15/2024		\$ 90.00				PROFESSIONAL SERVICES FOR AE, SLE, LMS - 1/1-1/31/2024
ARCHITECTS WEST, INC	3/15/2024		\$ 270.00				PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	4/19/2024		\$ 270.00				PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	5/15/24		\$ 710.00				PROFESSIONAL SERVICES FOR AE
EMERICK CONSTRUCTION COMPANY	5/31/24		\$ 141,370.00				SIDING PROJECT AT AE
ARCHITECTS WEST, INC	6/30/24		\$ 990.00				PROFESSIONAL SERVICES FOR AE
EMERICK CONSTRUCTION COMPANY	6/30/24		\$ 184,283.50				SIDING PROJECT AT AE
EMERICK CONSTRUCTION COMPANY	8/12/24			\$ 182,235.50			SIDING PROJECT AT AE
ARCHITECTS WEST, INC	6/30/24			\$ 726.63			PROFESSIONAL SERVICES FOR AE
EMERICK CONSTRUCTION COMPANY	6/30/24			\$ 55,953.00			SIDING PROJECT AT AE
ARCHITECTS WEST, INC	10/25/24			\$ 540.00			PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	10/25/24			\$ 457.37			PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	2/4/25			\$ 1,046.36			PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	5/22/2025			\$ 90.00			PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	6/13/2025			\$ 180.00			PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	6/30/2025			\$ 270.00			PROFESSIONAL SERVICES FOR AE
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	\$ -	\$ -	