

**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
<b>Total Revenues</b>	<b>50,259,292</b>	<b>28,765,906</b>	<b>79,025,198</b>	<b>37,191,713</b>	<b>27,373,134</b>	<b>64,564,848</b>
EXPENDITURES	General Fund Working Budget	All Other Funds Working Budget	Total Funds Working Budget	General Fund YTD Expenses	All Other Funds YTD Expenses	Total Funds YTD Expenses
Salaries	29,877,523	2,122,725	32,000,248	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
<b>Total Expenditures</b>	<b>50,259,292</b>	<b>28,765,906</b>	<b>79,025,198</b>	<b>37,177,893</b>	<b>27,386,954</b>	<b>64,564,848</b>

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
<b>Beginning Equity:</b>					
FUND BALANCE *estimated	4,340,735	4,340,735	-	-	4,521,455
<b>Revenues:</b>					
PROPERTY TAX REVENUE	5,520,000	3,519,195	1,878,498	-	2,064,371
LEVY - TORT	182,500	182,500	56,967	-	60,995
PENALTY AND INTEREST	-	-	40,935	-	68,004
INTEREST REVENUE	335,000	335,000	62,103	-	355,569
TRANSPORTATION FEES	110,000	110,000	-	-	51,906
OTHER LOCAL REVENUE	45,000	45,000	(2,980)	-	2,819
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	408,445	-	5,072,207
REVENUE IN LIEU OF TAXES	75,774	75,774	904	-	1,763
OTHER SCHOOL REVENUE - ONE TIME MONEY	35,000	35,000	17,244	-	27,784
REVENUE FROM FEDERAL SOURCES	120,000	120,000	24,040	-	72,119
INTEFUND TRANSFERS	315,000	722,761	-	-	-
<b>Total Revenues</b>	<b>45,462,006</b>	<b>45,918,557</b>	<b>2,486,155</b>	<b>32,670,258</b>	
<b>Total Revenues and Fund Balance</b>	<b>49,802,741</b>	<b>50,259,292</b>		<b>37,191,713</b>	

Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
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%
<b>Total Expenditures</b>		<b>45,408,460</b>	<b>45,865,011</b>	<b>3,866,984</b>	<b>680,350</b>	<b>22,277,258</b>	<b>51%</b>
<b>Excess (deficiency) of Revenues over (under) expenditures</b>		<b>53,546</b>	<b>53,546</b>	<b>(1,380,828)</b>	<b>(680,350)</b>	<b>10,393,001</b>	
<b>Other Financing Sources (uses)</b>							
PROCEEDS FROM SALE OF CAPITAL ASSET		-	-	-	-	-	0%
TRANSFER IN		-	-	-	-	-	0%
TRANSFER OUT		(90,000)	(90,000)	-	-	(171,068)	-153%
<b>Total Other Financing Sources (uses)</b>		<b>(90,000)</b>	<b>(90,000)</b>	<b>-</b>	<b>-</b>	<b>(171,068)</b>	
<b>Net Change in Fund Balance</b>		<b>(36,454)</b>	<b>(36,454)</b>	<b>(1,380,828)</b>	<b>(680,350)</b>	<b>10,221,933</b>	
<b>Estimated Ending Fund Balance</b>						<b>\$14,743,388</b>	

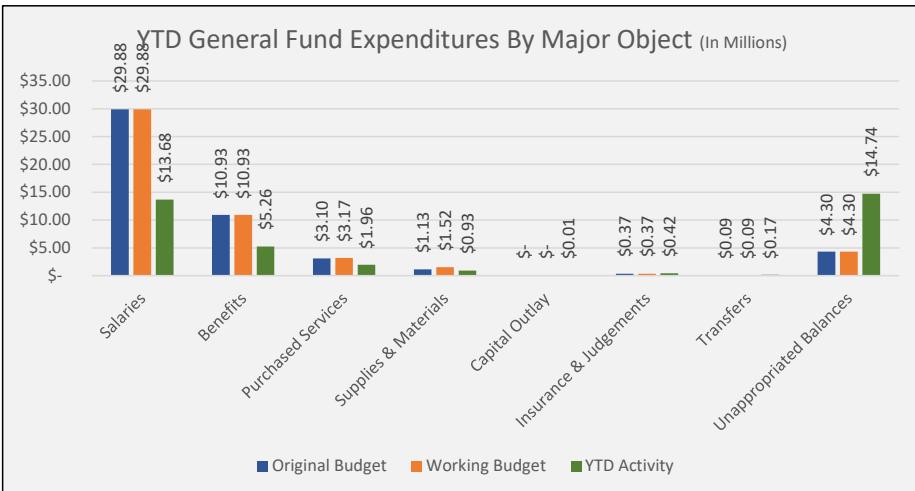
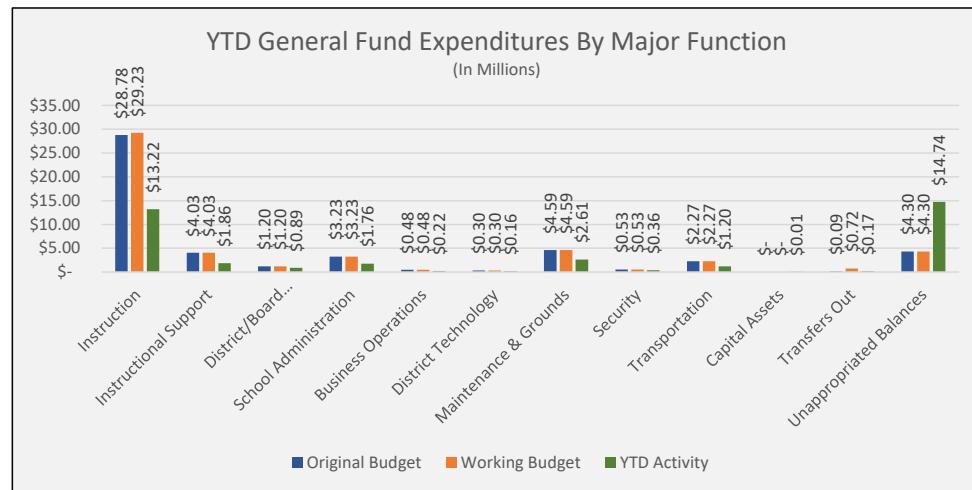
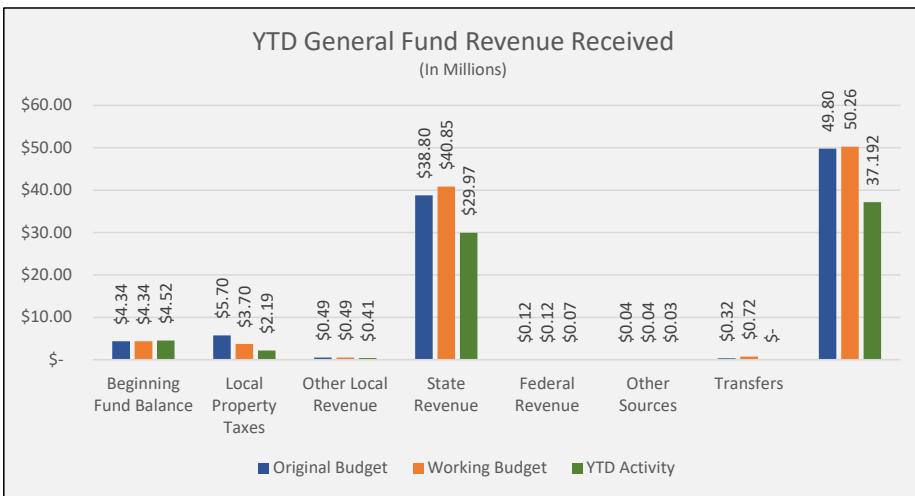
\*Estimated Fund Balance - this number will fluctuate monthly as revenue is received and expenses are incurred. Please note that future expenses for payroll are not reflected in this number.

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

## Lakeland Joint School District #272 - 2025-2026 - Period Ended 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		Working Budget	YTD Activity as a Percentage of Budget
										(YTD)			
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%
<b>Total Expenditures</b>		<b>14,262,770</b>	<b>5,496,215</b>	<b>2,692,801</b>	<b>1,676,219</b>	<b>1,541,091</b>	<b>429,477</b>	<b>0</b>	<b>171,068</b>	<b>26,269,639</b>	<b>58,435,339</b>		<b>45%</b>

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

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

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

Fund Number: 231		Fund Name: Facility Funds - Local Sources		Adopted Budget		Working Budget		January Revenue		FY26 YTD		% Remaining	
<b>Beginning Equity:</b>													
FUND BALANCE *estimated				846,272		846,272		-		-		1,039,718	
<b>Revenues:</b>													
OTHER LOCAL REVENUE				-		-		43,810		-		63,591	
OTHER LOCAL REVENUE - THS FIELDHOUSE				-		-		2,227		-		14,147	
OTHER LOCAL REVENUE - LHS FIELDHOUSE				-		-		679		-		4,295	
<b>Total Revenues</b>				0		0		46,715		0		82,033	
<b>Total Revenues and Fund Balance</b>				846,272		846,272						1,121,751	
Expense Function		Expense Type		Adopted Budget		Working Budget		January Expenses		Encumbrances		FY26 YTD	
<b>Expenditures:</b>													
SECONDARY PROGRAM		Equipment/Capital Expenditures		-		-		78,133		-		78,133	
ADMIN TECH SERVICES		Purchased Services		-		-		-		-		4,147	
		Supplies and Materials		-		-		24		-		159	
BUILDING MAINTENANCE - CUSTODIAL		Salaries		-		-		734		-		1,400	
		Benefits		-		-		142		-		271	
BUILDING MAINTENANCE - EQUIP & CAPITAL		Supplies and Materials		-		-		-		-		44	
CAPITAL ASSETS		Equipment/Capital Expenditures		830,000		830,000		-		5,889		105,088	
<b>Total Expenditures</b>				830,000		830,000		79,032		5,889		189,243	
<b>Revenues Less Expenditures</b>				-830,000		-830,000		-32,317		-5,889		-107,210	
<b>Ending Fund Balance *Estimated</b>				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
<b>Beginning Equity:</b>						
FUND BALANCE *estimated		109,000	109,000	-	-	136,281
<b>Revenues:</b>						
OTHER LOCAL REVENUE		191,000	191,000	20,902	-	102,755
<b>Total Revenues</b>		191,000	191,000	20,902		102,755
<b>Total Revenues and Fund Balance</b>		300,000	300,000			239,036
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
OTHER SUPPORT & SERVICE PROGRAM	Salaries	167,332	167,332	10,601	-	55,786
	Benefits	62,638	62,638	5,287	-	28,256
	Purchased Services	3,000	3,000	432	420	3,855
	Supplies and Materials	3,600	3,600	-	2,396	4,320
<b>Total Expenditures</b>		<b>236,570</b>	<b>236,570</b>	<b>16,320</b>	<b>2,816</b>	<b>92,216</b>
<b>Revenues Less Expenditures</b>		<b>-45,570</b>	<b>-45,570</b>	<b>4,582</b>	<b>-2,816</b>	<b>10,539</b>
<b>Ending Fund Balance *Estimated</b>		<b>63,430</b>	<b>63,430</b>			<b>\$146,819</b>

## 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
<b>Beginning Equity:</b>						
FUND BALANCE *estimated		-	-	-	-	
<b>Revenues:</b>						
PROF TECH PROGRAM REVENUE		151,729	151,729	-	-	143,440
<b>Total Revenues</b>		<b>151,729</b>	<b>151,729</b>	<b>0</b>	<b>143,440</b>	
<b>Total Revenues and Fund Balance</b>		<b>151,729</b>	<b>151,729</b>		<b>143,440</b>	
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
SECONDARY PROGRAM	Purchased Services	-	-	-	703	2,018
	Supplies and Materials	140,746	140,746	9,613	17,650	30,037
	Equipment/Capital Expenditures	-	-	-	-	0%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	10,982	10,982	101	989	3,806
<b>Total Expenditures</b>		<b>151,728</b>	<b>151,728</b>	<b>9,714</b>	<b>19,342</b>	<b>35,862</b>
<b>Revenues Less Expenditures</b>		<b>1</b>	<b>1</b>	<b>-9,714</b>	<b>-19,342</b>	<b>107,578</b>
<b>Ending Fund Balance *Estimated</b>		<b>1</b>	<b>1</b>			<b>\$107,578</b>

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

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

Fund Number: 245 Fund Name: State Technology		Adopted Budget	Working Budget	January Revenue	FY26 YTD	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated		250,000	250,000	-	-	401,509	
<b>Revenues:</b>							
OTHER STATE SUPPORT		434,000	434,000	-	-	-	
REVENUE FROM FEDERAL SOURCES		-	-	17,755	-	100,518	
<b>Total Revenues</b>		434,000	434,000	17,755	0	100,518	
<b>Total Revenues and Fund Balance</b>		684,000	684,000			502,027	
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD	
<b>Expenditures:</b>							
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%
<b>Total Expenditures</b>		<b>595,000</b>	<b>595,000</b>	<b>5,914</b>	<b>49,417</b>	<b>445,950</b>	
<b>Revenues Less Expenditures</b>		<b>-161,000</b>	<b>-161,000</b>	<b>11,842</b>	<b>-49,417</b>	<b>-345,433</b>	
<b>Ending Fund Balance *Estimated</b>		<b>89,000</b>	<b>89,000</b>			<b>\$ 56,077</b>	

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

\*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
<b>Beginning Equity:</b>						
FUND BALANCE *estimated		31,174	31,174	-	-	57,414
<b>Revenues:</b>						
OTHER LOCAL REVENUE		-	-	-	-	14,448
OTHER STATE SUPPORT		-	-	-	-	1,303
<b>Total Revenues</b>		0	0	0		15,751
<b>Total Revenues and Fund Balance</b>		31,174	31,174			73,165
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
ELEMENTARY PROGRAM	Purchased Services	-	-	-	-	1,075
	Supplies and Materials	7,000	7,000	-	1,800	4,936
SECONDARY PROGRAM	Purchased Services	-	-	-	-	960
	Supplies and Materials	3,000	3,000	289	1,063	16,101
ALTERNATIVE SCHOOL PROGRAM		Supplies and Materials	-	489	249	1,484
DISTRICT ADMINISTRATION PROGRAM	Purchased Services	-	-	-	-	0%
	Supplies and Materials	-	-	1,398	-	2,435
<b>Total Expenditures</b>		<b>10,000</b>	<b>10,000</b>	<b>2,177</b>	<b>3,112</b>	<b>26,992</b>
<b>Revenues Less Expenditures</b>		<b>-10,000</b>	<b>-10,000</b>	<b>-2,177</b>	<b>-3,112</b>	<b>-11,241</b>
<b>Ending Fund Balance *Estimated</b>		<b>21,174</b>	<b>21,174</b>			<b>\$ 46,173</b>

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

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

\*\*The SRO Grant is a pre-funded award, so the expenses will lag behind the revenue until the end of the year.

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

Fund Number: <b>251</b> Fund Name: <b>Federal Title I</b>		Adopted Budget	Working Budget	January Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b> FUND BALANCE *estimated		-	-	-	-	-
<b>Revenues:</b>						
FEDERAL REVENUE		947,712	947,712	-	-	-
<b>Total Revenues</b>		<b>947,712</b>	<b>947,712</b>	0	0	
<b>Total Revenues and Fund Balance</b>		<b>947,712</b>	<b>947,712</b>		0	
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
ELEMENTARY PROGRAM	Salaries	652,727	652,727	35,737	-	181,090
	Benefits	294,985	294,985	14,953	-	79,007
	Purchased Services	-	-	-	-	0%
	Supplies and Materials	-	-	651	1,100	3,156
ALTERNATIVE PROGRAM	Supplies and Materials	-	-	-	-	271
<b>Total Expenditures</b>		<b>947,712</b>	<b>947,712</b>	<b>51,341</b>	<b>1,100</b>	<b>263,524</b>
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>-51,341</b>	<b>-1,100</b>	<b>-263,524</b>
<b>Ending Fund Balance *Estimated</b>		0	0			<b><u>\$(263,524)</u></b>

## 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
<b>Beginning Equity:</b>							
FUND BALANCE *estimated		-	-	-	-	-	
<b>Revenues:</b>							
FEDERAL REVENUE		909,639	909,639	77,912	-	325,987	
<b>Total Revenues</b>		909,639	909,639	77,912		325,987	
<b>Total Revenues and Fund Balance</b>		909,639	909,639			325,987	
<b>Expense Function</b>	<b>Expense Type</b>	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
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%
<b>Total Expenditures</b>		909,639	909,639	76,891	2,584	402,877	
<b>Revenues Less Expenditures</b>		0	0	1,022	-2,584	-76,891	
<b>Ending Fund Balance *Estimated</b>		0	0			<b>\$ (76,891)</b>	

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

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

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

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

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

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

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

Fund Number: **263**

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

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

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

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

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

Fund Number: **271**

Fund Name: **Federal Title II**

		Adopted Budget	Working Budget	January Revenue		FY26 YTD	% Remaining
<b>Beginning Equity:</b>							
FUND BALANCE *estimated		-	-	-	-	-	
<b>Revenues:</b>							
FEDERAL REVENUE		112,070	112,070	39,384	-	43,234	
<b>Total Revenues</b>		112,070	112,070	39,384		43,234	
<b>Total Revenues and Fund Balance</b>		112,070	112,070			43,234	
<b>Expense Function</b>	<b>Expense Type</b>	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
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%
<b>Total Expenditures</b>		112,070	112,070	9,725	0	69,359	
<b>Revenues Less Expenditures</b>		0	0	29,660	0	-26,125	
<b>Ending Fund Balance *Estimated</b>		0	0			<b><u>\$ (26,125)</u></b>	

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

Fund Number: <b>290</b> Fund Name: <b>Child Nutrition</b>		Adopted Budget	Working Budget	January Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b>						
FUND BALANCE *estimated		425,000	425,000	-	-	489,623
<b>Revenues:</b>						
OTHER LOCAL REVENUE		525,000	525,000	6,156	-	276,219
OTHER STATE SUPPORT		-	-	-	-	0%
FEDERAL REVENUE		650,000	650,000	69,603	-	355,582
<b>Total Revenues</b>		<b>1,175,000</b>	<b>1,175,000</b>	<b>75,759</b>	<b>0</b>	<b>631,801</b>
<b>Total Revenues and Fund Balance</b>		<b>1,600,000</b>	<b>1,600,000</b>			<b>1,121,424</b>
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
FOOD SERVICES	Purchased Services	848,700	848,700	75,221	498	406,972
	Supplies and Materials	551,000	551,000	53,846	24,505	304,651
	Equipment/Capital Expenditures	50,000	50,000	-	-	410
	Insurance	10,000	10,000	1,014	-	4,953
<b>Total Expenditures</b>		<b>1,459,700</b>	<b>1,459,700</b>	<b>130,080</b>	<b>25,004</b>	<b>716,985</b>
<b>Revenues Less Expenditures</b>		<b>-284,700</b>	<b>-284,700</b>	<b>-54,321</b>	<b>-25,004</b>	<b>-85,184</b>
<b>Ending Fund Balance *Estimated</b>		<b>140,300</b>	<b>140,300</b>			<b>\$404,438</b>

## 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
<b>Beginning Equity:</b> FUND BALANCE *estimated		-	-	-	-	1,567
<b>Revenues:</b> SCHOOL BOND & INTEREST LEVY		-	-	25	-	2,529
INTEREST REVENUE		-	-	-	-	-
OTHER STATE SUPPORT		-	-	-	-	-
<b>Total Revenues</b>		0	0	25	0	2,529
<b>Total Revenues and Fund Balance</b>		0	0			4,096
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
DEBT SERVICE PROGRAM - OTHER DBT SVC	Other Debt Service	-	-	-	-	-
DEBT SERVICE PROGRAM - PRINCIPLE	Principle Payment	-	-	-	-	-
DEBT SERVICE PROGRAM - INTEREST	Interest Payment	-	-	-	-	-
TRANSFER OUT	Interfund Transfer	-	-	-	-	-
<b>Total Expenditures</b>		0	0	0	0	0
<b>Revenues Less Expenditures</b>		0	0	25	0	2,529
<b>Ending Fund Balance *Estimated</b>		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
<b>Beginning Equity:</b>						
FUND BALANCE *estimated		550,000	550,000	-	-	1,610,534
<b>Revenues:</b>						
SCHOOL PLANT FACILITY LEVY		-	-	4,332	-	21,264
TRANSFERS INTERFUND		-	-	-	-	-
<b>Total Revenues</b>		0	0	4,332	0	21,264
<b>Total Revenues and Fund Balance</b>		550,000	550,000			1,631,797
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
SECONDARY PROGRAM	Supplies and Materials	-	-	-	10,459	-
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	-	-	530	-	35,358
CAPITAL ASSETS	Equipment/Capital Expenditures	550,000	550,000	-	168,845	413,951
<b>Total Expenditures</b>		550,000	550,000	530	241,449	633,308
<b>Revenues Less Expenditures</b>		-550,000	-550,000	3,802	-241,449	-612,044
<b>Ending Fund Balance *Estimated</b>		0	0			<u>\$ 998,490</u>

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

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

**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
<b>Beginning Equity:</b>					
FUND BALANCE *estimated	206,566		-	-	206,566
<b>Revenues:</b>	-	-	-	-	-
<b>Total Revenues</b>	0		0	0	0
<b>Total Revenues and Fund Balance</b>	206,566			206,566	
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances
<b>Expenditures:</b>					
		-	-	-	-
<b>Total Expenditures</b>	0		0	0	0
<b>Revenues Less Expenditures</b>	0		0	0	0
<b>Ending Fund Balance *Estimated</b>	206,566			<b>\$206,566</b>	

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

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

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

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

Fund Number: <b>436</b> Fund Name: <b>School District Modernization Fund</b>		Adopted Budget	Working Budget	January Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b>						
FUND BALANCE *estimated		20,141,665	20,141,665	-	-	20,195,798
<b>Revenues:</b>						
INTEREST REVENUE		420,000	420,000	67,983	-	432,246
OTHER STATE SUPPORT		-	-	-	-	5,159
<b>Total Revenues</b>		0	0	0	0	437,405
<b>Total Revenues and Fund Balance</b>		20,141,665	20,141,665			20,633,203
Expense Function	Expense Type	Adopted Budget	Working Budget	January Expenses	Encumbrances	FY26 YTD
<b>Expenditures:</b>						
CAPITAL ASSETS	Equipment/Capital Expenditures	4,569,000	4,569,000	35,835	-	156,036
TRANSFER OUT	Interfund Transfer	315,000	722,761	-	-	-
<b>Total Expenditures</b>		<b>4,884,000</b>	<b>5,291,761</b>	<b>35,835</b>	<b>0</b>	<b>156,036</b>
<b>Revenues Less Expenditures</b>		<b>-4,884,000</b>	<b>-5,291,761</b>	<b>-35,835</b>	<b>0</b>	<b>281,368</b>
<b>Ending Fund Balance *Estimated</b>		<b>15,257,665</b>	<b>14,849,904</b>			<b>\$ 20,477,167</b>

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

### Working Budget Explanation

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

## John Brown Elementary School - SBAA - 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
<b>Total Asset Accounts:</b>	<b>13,033.58</b>	<b>3,637.95</b>	<b>-</b>	<b>-</b>	<b>16,671.53</b>
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	-	-	-	-	-
<b>Total Equity Accounts</b>	<b>(13,033.58)</b>	<b>(3,637.95)</b>	<b>-</b>	<b>-</b>	<b>(16,671.53)</b>
<b>Total Asset Accounts</b>	<b>13,033.58</b>	<b>3,637.95</b>	<b>-</b>	<b>-</b>	<b>16,671.53</b>
<b>Total Equity Accounts</b>	<b>(13,033.58)</b>	<b>(3,637.95)</b>	<b>-</b>	<b>-</b>	<b>(16,671.53)</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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
<b>Total Asset Accounts:</b>	<b>34,441.65</b>	<b>59.20</b>	<b>(87.60)</b>	<b>23.93</b>	<b>34,437.18</b>
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)
<b>Total Equity Accounts</b>	<b>(34,441.65)</b>	<b>(59.20)</b>	<b>87.60</b>	<b>(23.93)</b>	<b>(34,437.18)</b>
<b>Total Asset Accounts</b>	<b>34,441.65</b>	<b>59.20</b>	<b>(87.60)</b>	<b>23.93</b>	<b>34,437.18</b>
<b>Total Equity Accounts</b>	<b>(34,441.65)</b>	<b>(59.20)</b>	<b>87.60</b>	<b>(23.93)</b>	<b>(34,437.18)</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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
<b>Total Asset Accounts:</b>	<b>37,025.12</b>	<b>1,500.00</b>	<b>(2,525.32)</b>	<b>109.56</b>	<b>36,109.36</b>
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	-	-	-	-	-
<b>Total Equity Accounts</b>	<b>(37,025.12)</b>	<b>(1,500.00)</b>	<b>2,525.32</b>	<b>(109.56)</b>	<b>(36,109.36)</b>
<b>Total Asset Accounts</b>	<b>37,025.12</b>	<b>1,500.00</b>	<b>(2,525.32)</b>	<b>109.56</b>	<b>36,109.36</b>
<b>Total Equity Accounts</b>	<b>(37,025.12)</b>	<b>(1,500.00)</b>	<b>2,525.32</b>	<b>(109.56)</b>	<b>(36,109.36)</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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
<b>Total Asset Accounts:</b>	<b>41,150.87</b>	<b>776.90</b>	<b>(1,521.17)</b>	<b>112.29</b>	<b>40,518.89</b>
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)
<b>Total Equity Accounts</b>	<b>(41,150.87)</b>	<b>(776.90)</b>	<b>1,521.17</b>	<b>(112.29)</b>	<b>(40,518.89)</b>
<b>Total Asset Accounts</b>	<b>41,150.87</b>	<b>776.90</b>	<b>(1,521.17)</b>	<b>112.29</b>	<b>40,518.89</b>
<b>Total Equity Accounts</b>	<b>(41,150.87)</b>	<b>(776.90)</b>	<b>1,521.17</b>	<b>(112.29)</b>	<b>(40,518.89)</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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
<b>Total Asset Accounts:</b>	<b>19,749.75</b>	<b>836.00</b>	<b>(1,331.26)</b>	<b>-</b>	<b>19,254.49</b>
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
<b>Total Equity Accounts</b>	<b>(19,749.75)</b>	<b>(836.00)</b>	<b>1,331.26</b>	<b>-</b>	<b>(19,254.49)</b>
<b>Total Asset Accounts</b>	<b>19,749.75</b>	<b>836.00</b>	<b>(1,331.26)</b>	<b>-</b>	<b>19,254.49</b>
<b>Total Equity Accounts</b>	<b>(19,749.75)</b>	<b>(836.00)</b>	<b>1,331.26</b>	<b>-</b>	<b>(19,254.49)</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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
<b>Total Asset Accounts:</b>	<b>22,488.15</b>	-	(1,521.26)	-	<b>20,966.89</b>
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)
<b>Total Equity Accounts</b>	<b>(22,488.15)</b>	-	<b>1,521.26</b>	-	<b>(20,966.89)</b>
<b>Total Asset Accounts</b>	<b>22,488.15</b>	-	<b>(1,521.26)</b>	-	<b>20,966.89</b>
<b>Total Equity Accounts</b>	<b>(22,488.15)</b>	-	<b>1,521.26</b>	-	<b>(20,966.89)</b>
<b>Grand Total</b>	<b>0.00</b>	-	-	-	<b>0.00</b>

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
<b>Total Asset Accounts:</b>	<b>112,771.85</b>	<b>-</b>	<b>(3,833.96)</b>	<b>285.52</b>	<b>109,223.41</b>
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
<b>Total Equity Accounts</b>	<b>(112,771.85)</b>	-	<b>3,833.96</b>	<b>(285.52)</b>	<b>(109,223.41)</b>
<b>Total Asset Accounts</b>	<b>112,771.85</b>	-	<b>(3,833.96)</b>	<b>285.52</b>	<b>109,223.41</b>
<b>Total Equity Accounts</b>	<b>(112,771.85)</b>	-	<b>3,833.96</b>	<b>(285.52)</b>	<b>(109,223.41)</b>
<b>Grand Total</b>	-	-	-	-	-

UPDATED 2.13.26

## Timberlake Middle School - SBA - 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
<b>Total Asset Accounts:</b>	<b>59,380.67</b>	<b>-</b>	<b>(3,151.97)</b>	<b>74.84</b>	<b>56,303.54</b>
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)
<b>Total Equity Accounts</b>	<b>(59,380.67)</b>	<b>-</b>	<b>3,151.97</b>	<b>(74.84)</b>	<b>(56,303.54)</b>
<b>Total Asset Accounts</b>	<b>59,380.67</b>	<b>-</b>	<b>(3,151.97)</b>	<b>74.84</b>	<b>56,303.54</b>
<b>Total Equity Accounts</b>	<b>(59,380.67)</b>	<b>-</b>	<b>3,151.97</b>	<b>(74.84)</b>	<b>(56,303.54)</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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
<b>Total Asset Accounts:</b>	<b>458,171.07</b>	<b>-</b>	<b>(75,594.54)</b>	<b>-</b>	<b>382,576.53</b>
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
<b>Total Equity Accounts</b>	<b>(458,171.07)</b>	-	<b>75,594.54</b>	-	<b>(382,576.53)</b>
<b>Total Asset Accounts</b>	<b>458,171.07</b>	-	<b>(75,594.54)</b>	-	<b>382,576.53</b>
<b>Total Equity Accounts</b>	<b>(458,171.07)</b>	-	<b>75,594.54</b>	-	<b>(382,576.53)</b>
<b>Grand Total</b>	<b>-</b>	-	<b>-</b>	-	<b>-</b>

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
<b>Total Asset Accounts:</b>	<b>272,880.53</b>	<b>-</b>	<b>(30,303.75)</b>	<b>-</b>	<b>242,576.78</b>
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)
<b>Total Equity Accounts</b>	<b>(272,880.53)</b>	-	<b>30,303.75</b>	-	<b>(242,576.78)</b>
<b>Total Asset Accounts</b>	<b>272,880.53</b>	-	<b>(30,303.75)</b>	-	<b>242,576.78</b>
<b>Total Equity Accounts</b>	<b>(272,880.53)</b>	-	<b>30,303.75</b>	-	<b>(242,576.78)</b>
<b>Grand Total</b>	-	-	-	-	-

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
<b>Total Asset Accounts:</b>	<b>20,383.07</b>	<b>544.20</b>	<b>(578.13)</b>	<b>34.70</b>	<b>20,383.84</b>
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)
<b>Total Equity Accounts</b>	<b>(20,383.07)</b>	<b>(544.20)</b>	<b>578.13</b>	<b>(34.70)</b>	<b>(20,383.84)</b>
<b>Total Asset Accounts</b>	<b>20,383.07</b>	<b>544.20</b>	<b>(578.13)</b>	<b>34.70</b>	<b>20,383.84</b>
<b>Total Equity Accounts</b>	<b>(20,383.07)</b>	<b>(544.20)</b>	<b>578.13</b>	<b>(34.70)</b>	<b>(20,383.84)</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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	Varience	Previous Month	Varience		
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
<b>TOTALS</b>	<b>52</b>	<b>278</b>	<b>291</b>	<b>306</b>	<b>363</b>	<b>365</b>	<b>353</b>	<b>400</b>	<b>379</b>	<b>371</b>	<b>401</b>	<b>352</b>	<b>359</b>	<b>394</b>	<b>4,612</b>	<b>4,615</b>	<b>-3</b>	<b>4,630</b>	<b>-18</b>		
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%
<b>TOTALS</b>	<b>0</b>	<b>258</b>	<b>266</b>	<b>275</b>	<b>335</b>	<b>330</b>	<b>322</b>	<b>366</b>	<b>340</b>	<b>343</b>	<b>375</b>	<b>325</b>	<b>345</b>	<b>368</b>	<b>4,248</b>	<b>4,612</b>	<b>364</b>	<b>92.11%</b>		
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%	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	\$ 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** \$ - - -

<b>Object</b>	<b>Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Expense</b>	<b>Open PO</b>
390 - PURCHASED SERVICES	7/14/2025	STATE OF IDAHO	SURETY BOND APPLICATION NOTARY PUBLIC S.SCHRADER	\$ 30.00	
390 - PURCHASED SERVICES	07/18/2025	COEUR D'ALENE INSURANCE	IDAHO NOTARY BOND INSURANCE S.SCHRADER	\$ 60.00	
390 - PURCHASED SERVICES	07/31/2025	IDAHO SCHOOL DIST COUNCIL	MEMBERSHIP DUES FOR 2025-26	\$ 60.00	
390 - PURCHASED SERVICES	08/15/2025	TASB, INC.	BOARDBOOK SUPREME	\$ 3,250.00	
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	
				<b>Total</b> <u>\$ 15,700.00</u>	<u>\$ -</u>

<b>Object</b>	<b>Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Expense</b>	<b>Open PO</b>
410 - GENERAL SUPPLIES	8/21/2025	BMO HARRIS	(AMAZON) OFFICE ITEMS FOR NEW CLERK OF THE BOARD	\$ 297.68	
410 - GENERAL SUPPLIES	10/15/2025	CITI CARDS	COSTCO - WELCOME BACK GIFTS FOR SCHOOLS	\$ 475.83	
410 - GENERAL SUPPLIES	10/15/2025	SUPER 1 FOODS	WATER FOR THE BOARD	\$ 16.90	
410 - GENERAL SUPPLIES	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	
				<b>Total</b> <u>\$ 920.81</u>	<u>\$ 74.70</u>

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

**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

<b>Coding</b>	<b>Approved Budget</b>	<b>Working Budget</b>	<b>Actual Expenses</b>	<b>Open PO's</b>	<b>Actual Remaining</b>
512000 440 - ELEMENTARY	25,000.00	\$ 73,790.00	\$ 75,921.54	\$ 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
				<b>Total</b>	<b>\$ 75,921.54</b>
					<b>\$ 19.25</b>

Funded by Digital Content & Curriculum Grant

## 100 E 515000 440 - SECONDARY CURRICULUM

### DETAILED ACTIVITY

Object	Date	Vendor	Description	Expense	Open PO
440 - CURRICULUM	7/31/2025	TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2	\$ 98,388.50	
440 - CURRICULUM	7/31/2025	TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2	\$ 70,788.50	
440 - CURRICULUM	8/28/2025	TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2	\$ 91,757.00	
440 - CURRICULUM	8/28/2025	TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2	\$ 64,157.00	
440 - CURRICULUM	9/23/2025	BMO HARRIS BANK	(BOOK CREATOR) 1000 BOOK PREMIUM LICENSE 12 MONTH SUBSCRIPTION	\$ 130.00	
440 - CURRICULUM	9/23/2025	BMO HARRIS BANK	AMAZON - BIG IDEAS MATH TEACHER EDITION	\$ 249.97	
440 - CURRICULUM	9/26/2025	CURRICULUM ASSOCIATES, INC	8TH GRADE i-READY - QUOTE ID 428820.1	\$ 1,542.75	
440 - CURRICULUM	9/26/2025	FOLLETT CONTENT SOLUTIONS LLC	(FOLLETT) LIBRARY BOOKS - DEXTER - PER J. MASSEY	\$ 349.05	
440 - CURRICULUM	9/26/2025	FOLLETT CONTENT SOLUTIONS LLC	(FOLLETT) LIBRARY BOOKS - DEXTER - PER J. MASSEY	\$ 65.58	
440 - CURRICULUM	10/23/2025	TEACHERS' CURRICULUM INSTITUTE	ADDITIONAL SOCIAL STUDIES CURRICULUM	\$ 17,162.25	
440 - CURRICULUM	11/21/2025	HOUGHTON MIFFLIN HARCOURT	MATH 180 MSPACE	\$ 1,999.20	
440 - CURRICULUM	11/25/2025	BMO HARRIS BANK	GIMKIT AUTO RENEWAL	\$ 59.88	
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	
				<b>Total</b>	<b>\$ 347,181.68</b>
				<b>\$ 5,376.81</b>	

Working Budget Curriculum Transfer Pending for \$335,000

## Fund 420 - Plant Facility Levy

REVENUES	Budget	FY2024	FY2025	FY2026	Over/Under
FY24 - Local Revenue	\$ 1,146,520.00	\$ 1,126,783.17	\$ -	\$ -	\$ 19,736.83
FY25 - Local Revenue	\$ 1,146,520.00	\$ -	\$ 1,141,063.39	\$ -	\$ 5,456.61
FY26 - Local Revenue	\$ -	\$ -	\$ -	\$ 21,263.79	\$ (21,263.79)
FY25 - Bond Levy Revenue Transfer	\$ 126,659.03	\$ -	\$ 98,972.38	\$ -	\$ 27,686.65
<b>Total Revenues</b>	<b>\$ 2,419,699.03</b>	<b>\$ 1,126,783.17</b>	<b>\$ 1,240,035.77</b>	<b>\$ 21,263.79</b>	<b>\$ 31,616.30</b>
EXPENDITURES	Budget	FY2024	FY2025	FY2026	Ending Balance
FY24 - Fence Project	\$ 11,170.00	\$ 11,170.00	\$ -	\$ -	\$ -
FY24 - SLE Carpet Abatement	\$ 48,000.00	\$ 48,189.26	\$ -	\$ -	\$ (189.26)
FY24 - Building Budgets	\$ 98,070.00	\$ 32,015.73	\$ 63,163.36	\$ -	\$ 2,890.91
FY24 - DO Security Upgrades	\$ 20,000.00	\$ -	\$ -	\$ 3,762.00	\$ 16,238.00
FY24 - Emergency Repairs Fund	\$ 100,000.00	\$ -	\$ 68,727.11	\$ 19,803.53	\$ 11,469.36
FY24 - LMS Gym Floor	\$ 38,000.00	\$ -	\$ -	\$ 37,568.00	\$ 432.00
FY24 - LMS Gym Paint	\$ 25,000.00	\$ 26,360.00	\$ -	\$ -	\$ (1,360.00)
FY24 - LMS Bleachers	\$ 105,000.00	\$ -	\$ -	\$ 102,276.81	\$ 2,723.19
FY24 - AE/SLE Plumbing/Electrical	\$ 10,800.00	\$ -	\$ 10,747.50	\$ -	\$ 52.50
FY24 - JBE (3) Rooftop Units	\$ 34,000.00	\$ -	\$ 34,000.00	\$ -	\$ -
FY24 - Concrete Projects	\$ 350,000.00	\$ -	\$ 202,462.96	\$ 145,701.12	\$ 1,835.92
FY24 - LMS Roof Repairs	\$ 35,510.00	\$ -	\$ 35,508.92	\$ -	\$ 1.08
FY24 - MVHS Door Replacement	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -
FY24 - THS Roof Repairs	\$ 66,922.00	\$ -	\$ 66,922.14	\$ -	\$ (0.14)
FY25 - Additional Concrete Projects	\$ 266,469.00	\$ -	\$ -	\$ 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
<b>Total Expenditures</b>	<b>\$ 2,282,941.00</b>	<b>\$ 117,734.99</b>	<b>\$ 638,343.83</b>	<b>\$ 633,307.56</b>	<b>\$ 893,554.62</b>
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		
<b>Total Original Projects Budget</b>	<b>277,240.00</b>	<b>3,341.04</b>	<b>246,830.99</b>	<b>27,067.97</b>			
Additional Approved FY24 Projects	Budget	Encumbered	Expensed	Remaining Balance	Project Status	Notes	
LMS Gym Floor	38,000.00		37,568.00	432.00	Completed	LMS will pay the difference on the change in floor color.	
LMS Painting	25,000.00		26,360.00	(1,360.00)	Completed		
LMS Bleachers	105,000.00		102,276.81	2,723.19	Completed		
AE/SLE Plumbing Electrical	10,800.00		10,747.50	52.50	Completed		
JBE - 3 Rooftop Heating Units	34,000.00		34,000.00	-	Completed		
Concrete Projects	350,000.00		348,164.08	1,835.92	In Progress	Final Pours are being completed. Punch list items are being identified. Repair/Replacement work is noted.	
LMS - Roof Repairs	35,510.00		35,508.92	1.08	Completed		
MVHS Door Replacement	10,000.00		10,000.00	-	Completed		
THS - Roof Repairs	66,922.00		66,922.14	(0.14)	Completed		
<b>Total Additional Projects Budget</b>	<b>675,232.00</b>	<b>-</b>	<b>671,547.45</b>	<b>3,684.55</b>			
Unappropriated FY24 Plant Facility Levy Funds						<b>194,048.00</b>	
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		
<b>Total Proposed Projects Budget</b>	<b>1,330,469.00</b>	<b>83,063.70</b>	<b>471,007.94</b>	<b>769,783.14</b>			
Unappropriated FY25 Plant Facility Levy Funds including FY24 carryforward						<b>570,784.86</b>	

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	
<b>Total Revenues</b>	<b>\$ 2,880,200.00</b>	<b>\$ 428,576.98</b>	<b>\$ 1,413,617.50</b>	<b>\$ 766,452.38</b>	<b>\$ 83,385.89</b>	<b>\$ 188,167.25</b>	
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	
<b>Total Expenditures</b>	<b>\$ 2,880,200.00</b>	<b>\$ 428,576.98</b>	<b>\$ 1,413,617.50</b>	<b>\$ 766,452.38</b>	<b>\$ 83,385.89</b>	<b>\$ 188,167.25</b>	
Spirit Lake Elementary	Date	FY2023	FY2024	FY2025	FY2026	Open PO's	Description
	3/28/2023	\$ 1,825.00					
PRISM ENVIRONMENTAL SERVICES	6/30/2023	\$ 360.00					SAMPLES & ASBESTOS PLANS FOR AE, SLE, LMS
PRISM ENVIRONMENTAL SERVICES							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				
PRISM ENVIRONMENTAL SERVICES	6/30/2023	\$ 400.00					SAMPLES & ASBESTOS PLANS FOR AE, SLE, LMS
							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	\$ -	
<b>Lakeland Middle School</b>		<b>Date</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>Open PO's</b>	
BURKE'S KLEIN'S DKI	12/15/2022	\$ 4,692.20						Repair/Replace Lakeland Middle School Exterior Doors
BURKE'S KLEIN'S DKI	12/15/2022	\$ 174,041.00						Repair/Replace Lakeland Middle School Exterior Doors
ARCHITECTS WEST, INC	3/28/2023	\$ 5,683.50						PROF SERVICES 2/1 - 2/28/2023 (ASSESSMENT OF LMS REPAIR)
PRISM ENVIRONMENTAL SERVICES	3/28/2023	\$ 1,725.00						SAMPLES & ASBESTOS PLANS FOR AE, SLE, LMS
ARCHITECTS WEST, INC	4/14/2023	\$ 1,767.98						PROFESSIONAL SERVICES 3/1 - 3/31/2023
EMERICK CONSTRUCTION COMPANY	4/28/2023	\$ 219,384.00						Lakeland MS Siding Project Construction Contract
CITY OF RATHDRUM	5/12/2023	\$ 6,397.00						BUILDING PERMITS AT LMS
ARCHITECTS WEST, INC	5/12/2023	\$ 4,755.30						PROFESSIONAL SERVICES 4/1 - 4/30/2023
CITY OF RATHDRUM	5/19/2023	\$ 3,866.00						PERMIT FOR LMS OUTSIDE DOORS - INSTALLED BY BURKES KLEIN (PO#10223159)
PRISM ENVIRONMENTAL SERVICES	6/30/2023	\$ 320.00						ENVORINMENTAL TESTING FOR AE, SLE & LMS
ARCHITECTS WEST, INC	6/30/2023	\$ 900.00						PROFESSIONAL SERVICES FOR LMS 6/1 - 6/30/2023
EMERICK CONSTRUCTION COMPANY	8/15/2023		\$ 576,890.00					REMAINING BALANCE FOR LMS EXTERIOR SIDING PROJECT
ARCHITECTS WEST, INC	8/15/2023		\$ 1,080.00					PROFESSIONAL SERVICES FOR LMS 7/1 - 7/31/2023
ARCHITECTS WEST, INC	9/15/2023		\$ 827.29					PROFESSIONAL SERVICES FOR LMS 9/1 - 9/31/2023
BURKE'S KLEIN'S DKI	10/13/2023		\$ 76,152.82					REMAINING BALANCE ON INSTALLATION OF LMS EXTERIOR DOORS
EMERICK CONSTRUCTION COMPANY	11/30/2023		\$ 89,179.00					REMAINING BALANCE FOR LMS EXTERIOR SIDING PROJECT
ARCHITECTS WEST, INC	12/15/2023		\$ 90.00					PROFESSIONAL SERVICES FOR AE, SLE, LMS - 11/1 - 11/30/2023
EMERICK CONSTRUCTION COMPANY	1/18/2024		\$ 46,603.00					REMAINING BALANCE FOR LMS EXTERIOR SIDING PROJECT
ARCHITECTS WEST, INC	2/15/2024		\$ 360.00					PROFESSIONAL SERVICES FOR AE, SLE, LMS - 1/1-1/31/2024
ARCHITECTS WEST, INC	4/19/2024		\$ 180.00					PROFESSIONAL SERVICES FOR LMS - FINAL BILL
		\$ 423,531.98	\$ 791,362.11	\$ -	\$ -	\$ -		
<b>Activity Buses</b>		<b>Date</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>Open PO's</b>	
NORTHWEST BUS SALES	4/15/2025			\$ 226,170.00				Repair/Replace Lakeland Middle School Exterior Doors
				\$ 226,170.00	\$ -	\$ -		