

**LJSD Board of Trustees**  
**Financial Report - May 20, 2026**

**Finance Updates:**

- As part of the FY27 Budget Hearing, I will present a revised FY26 budget for Board approval. The adjustments for the revised budget have been presented as the “Working Budget” in the monthly financial reports. The revised budget will be incorporated into the required newspaper “Budget Hearing Notification” as it also must be published in the paper.
- We received a donation of \$1,174.47 to clear all outstanding student account balances associated with meal service. We greatly appreciate the donation and its positive impact on our students and families.

**Standing Information Requests:**

- April 2026 Monthly Financial Report
- April 2026 SBAA Financial Report
- April 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
- April 2026 Utilities Report

## Lakeland Joint School District #272 - 2025-2026 - Period Ended April 30, 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	3,158,110	1,817,551	4,975,661
County Revenue	-	-	-	-	-	-
State Revenue	40,884,101	862,279	41,746,380	37,857,938	640,440	38,498,378
Federal Revenue	120,000	3,252,908	3,372,908	72,119	2,093,573	2,165,692
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>45,609,621</b>	<b>29,765,660</b>	<b>75,375,282</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	21,385,609	963,177	22,348,785
Benefits	10,929,459	800,153	11,729,612	8,057,823	373,040	8,430,864
Purchased Services	3,174,275	994,000	4,168,275	2,998,148	1,310,221	4,308,369
Supplies & Materials	1,517,739	1,281,578	2,799,317	1,253,878	1,050,340	2,304,218
Capital Outlay	-	6,549,110	6,549,110	-	1,955,056	1,955,056
Debt Retirement	-	-	-	-	-	-
Insurance & Judgements	366,016	10,000	376,016	424,524	8,431	432,955
Transfers	90,000	722,762	812,762	211,068	-	211,068
Contingency Reserve	-	-	-	-	-	-
Unappropriated Balances	4,304,280	16,285,578	20,589,858	11,252,238	24,131,728	35,383,966
<b>Total Expenditures</b>	<b>50,259,292</b>	<b>28,765,906</b>	<b>79,025,198</b>	<b>45,583,287</b>	<b>29,791,994</b>	<b>75,375,282</b>

updated 5.14.2026

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

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

	Adopted Budget	Working Budget	April 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	33,645	-	2,350,115	33%
LEVY - TORT	182,500	182,500	903	-	69,337	62%
PENALTY AND INTEREST	-	-	2,192	-	75,698	0%
INTEREST REVENUE	335,000	335,000	55,861	-	559,286	-67%
TRANSPORTATION FEES	110,000	110,000	14,781	-	93,003	15%
OTHER LOCAL REVENUE	45,000	45,000	7,426	-	10,671	76%
STATE BASE SUPPORT	29,309,519	29,309,519	-	-	26,814,144	9%
STATE TRANSPORTATION REIMBURSEMENT	1,751,159	1,751,159	-	-	1,752,137	0%
STATE REVENUE - BENEFIT APPORTIONMENT	4,100,898	4,100,898	-	-	3,743,271	9%
OTHER STATE REVENUE	3,562,156	5,611,751	127,244	-	5,494,462	2%
REVENUE IN LIEU OF TAXES	75,774	75,774	859	-	2,623	97%
OTHER SCHOOL REVENUE - ONE TIME MONEY	35,000	35,000	-	-	51,301	-47%
REVENUE FROM FEDERAL SOURCES	120,000	120,000	-	-	72,119	40%
INTEFUND TRANSFERS	315,000	722,761	-	-	-	
<b>Total Revenues</b>	<b>45,462,006</b>	<b>45,918,557</b>	<b>242,911</b>		<b>41,088,167</b>	
<b>Total Revenues and Fund Balance</b>	<b>49,802,741</b>	<b>50,259,292</b>			<b>45,609,621</b>	

Expense Function	Expense Type	Adopted Budget	Working Budget	April Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
ELEMENTARY PROGRAM	Salaries	7,346,141	7,346,141	661,989	-	5,664,243	23%
	Benefits	2,560,023	2,560,023	225,378	-	2,062,463	19%
	Purchased Services	3,000	3,000	300	23,297	9,422	-214%
	Supplies and Materials	99,520	148,310	2,331	18,643	123,593	17%
SECONDARY PROGRAM	Salaries	8,016,237	8,016,237	635,880	-	4,802,641	40%
	Benefits	2,840,592	2,840,592	220,718	-	1,729,371	39%
	Purchased Services	355,000	427,761	1,068	11,348	511,705	-20%
	Supplies and Materials	157,283	492,283	5,241	37,423	420,372	15%
ALTERNATIVE SCHOOL PROGRAM	Salaries	616,230	616,230	52,856	-	403,153	35%
	Benefits	226,820	226,820	19,506	-	153,834	32%
	Purchased Services	1,454	1,454	-	414	1,637	-13%
	Supplies and Materials	6,731	6,731	666	1,450	4,211	37%
SPECIAL EDUCATION PROGRAM	Salaries	2,838,512	2,838,512	280,182	-	2,230,626	21%
	Benefits	1,380,760	1,380,760	133,373	-	1,068,013	23%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	-	-	0%

SPECIAL EDUCATION PRESCHOOL	Salaries	92,159	92,159	9,101	-	74,263	19%
	Benefits	29,227	29,227	4,049	-	33,747	-15%
GIFTED/TALENTED PROGRAM	Salaries	92,836	92,836	7,736	-	61,891	33%
	Benefits	30,697	30,697	2,495	-	20,673	33%
	Purchased Services	1,500	1,500	-	465	363	76%
	Supplies and Materials	3,500	3,500	632	-	5,212	-49%
INTERSCHOLASTIC ACTIVITY PROG	Salaries	1,107,998	1,107,998	75,257	-	751,989	32%
	Benefits	257,750	257,750	13,659	-	165,931	36%
	Purchased Services	486,500	486,500	64,806	112,801	338,268	30%
	Supplies and Materials	143,000	143,000	17,934	36,520	97,997	31%
	Equipment/Capital Expenditures	-	-	159	-	26,334	-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	134,856	-	1,084,440	36%
	Benefits	573,745	573,745	46,671	-	390,560	32%
	Purchased Services	2,750	2,750	207	-	2,425	12%
	Supplies and Materials	17,000	17,000	176	658	3,328	80%
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	617,373	617,373	52,367	-	405,539	34%
	Benefits	225,265	225,265	18,466	-	148,987	34%
	Purchased Services	65,000	65,000	44,315	-	137,046	-111%
	Supplies and Materials	3,500	3,500	-	-	643	82%
INSTRUCTIONAL IMPROVEMENT	Salaries	9,000	9,000	862	-	5,303	41%
	Benefits	3,142	3,142	183	-	1,281	59%
	Purchased Services	60,000	60,000	3,277	6,592	45,272	25%
	Supplies and Materials	10,000	10,000	-	-	-	100%
LIBRARY-EDUCATIONAL MEDIA	Salaries	308,365	308,365	26,266	-	213,362	31%
	Benefits	145,961	145,961	11,139	-	93,140	36%
	Purchased Services	10,000	10,000	-	-	12,027	-20%
	Supplies and Materials	5,000	5,000	374	983	2,175	56%
INSTRUCTIONAL RELATED TECH	Salaries	188,452	188,452	22,674	-	167,171	11%
	Benefits	70,219	70,219	10,401	-	80,272	-14%
	Purchased Services	18,000	18,000	-	27	15,870	12%
	Supplies and Materials	5,000	5,000	430	5,074	1,671	67%
BOARD OF EDUCATION	Salaries	58,656	58,656	4,602	-	51,759	12%
	Benefits	21,347	21,347	1,704	-	17,979	16%
	Purchased Services	76,000	76,000	9,312	350	72,562	5%
	Supplies and Materials	4,000	4,000	616	910	2,546	36%
	Insurance	43,847	43,847	-	-	50,856	-16%
DISTRICT ADMINISTRATION PROG	Salaries	702,252	702,252	71,192	-	735,804	-5%
	Benefits	233,852	233,852	21,854	-	234,457	0%
	Purchased Services	22,000	22,000	6,398	2,241	15,375	30%
	Supplies and Materials	35,000	35,000	(315)	1,887	40,235	-15%
SCHOOL ADMINISTRATION PROGRAM	Salaries	2,390,837	2,390,837	201,602	-	1,886,663	21%
	Benefits	811,765	811,765	70,412	-	682,270	16%
	Purchased Services	-	-	-	-	360	100%
	Supplies and Materials	26,664	26,664	1,323	8,463	9,894	63%
BUSINESS OPERATIONS PROGRAM	Salaries	315,563	315,563	17,049	-	175,034	45%
	Benefits	95,369	95,369	5,866	-	62,532	34%
	Purchased Services	71,500	71,500	5,313	5,327	86,705	-21%
	Supplies and Materials	-	-	-	-	-	0%
ADMINISTRATIVE TECHNOLOGY PROG	Salaries	199,701	199,701	21,383	-	175,541	12%

	Benefits	71,293	71,293	7,454	-	61,156	14%
	Purchased Services	30,000	30,000	-	-	20,175	33%
	Supplies and Materials	500	500	-	-	627	-25%
<b>BUILDING MAINTENANCE - CUSTODIAL</b>	Salaries	981,367	981,367	69,895	-	661,873	33%
	Benefits	429,811	429,811	31,178	-	291,832	32%
	Purchased Services	1,204,760	1,204,760	110,884	-	1,040,355	14%
	Supplies and Materials	100,000	100,000	15,389	3,843	86,204	14%
	Insurance	238,292	238,292	-	-	276,383	-16%
<b>BUILDING MAINTENANCE - EQUIP &amp; CAPITAL</b>	Salaries	806,528	806,528	60,307	-	665,135	18%
	Benefits	310,000	310,000	21,389	-	247,725	20%
	Purchased Services	212,000	212,000	13,230	20,693	213,190	-1%
	Supplies and Materials	150,000	150,000	4,757	8,542	140,231	7%
<b>MAINTENANCE / GROUNDS</b>	Purchased Services	156,500	156,500	3,028	7,343	83,068	47%
	Supplies and Materials	-	-	-	-	3,305	-100%
<b>SECURITY/SAFETY PROGRAM</b>	Salaries	192,989	192,989	17,584	-	137,376	29%
	Benefits	60,750	60,750	5,131	-	42,347	30%
	Purchased Services	263,000	263,000	30,924	71,010	331,673	-26%
	Supplies and Materials	12,500	12,500	156	1,179	14,326	-15%
<b>TRANSPORTATION-PUPIL TO SCHOOL</b>	Salaries	1,229,970	1,229,970	124,778	-	952,620	23%
	Benefits	520,400	520,400	50,230	-	452,343	13%
	Purchased Services	60,550	60,550	12,968	22,843	60,649	0%
	Supplies and Materials	353,750	353,750	68,266	17,800	295,007	17%
	Insurance	41,938	41,938	-	-	48,642	-16%
<b>GENERAL TRANSPORTATION PROG</b>	Salaries	-	-	-	-	331	0%
	Benefits	16,259	16,259	-	-	65	100%
	Purchased Services	2,000	2,000	-	-	-	100%
	Supplies and Materials	1,000	1,000	-	-	2,300	-130%
	Insurance	41,939	41,939	-	-	48,643	-16%
<b>Total Expenditures</b>		<b>45,408,460</b>	<b>45,865,011</b>	<b>3,893,839</b>	<b>428,126</b>	<b>34,146,316</b>	<b>26%</b>
<b>Excess (deficiency) of Revenues over (under) expenditures</b>		<b>53,546</b>	<b>53,546</b>	<b>(3,650,928)</b>	<b>(428,126)</b>	<b>6,941,851</b>	
<b>Other Financing Sources (uses)</b>							
PROCEEDS FROM SALE OF CAPITAL ASSET		-	-	-	-	-	0%
TRANSFER IN		-	-	-	-	-	0%
TRANSFER OUT		(90,000)	(90,000)	-	-	(211,068)	-143%
<b>Total Other Financing Sources (uses)</b>		<b>(90,000)</b>	<b>(90,000)</b>	<b>-</b>	<b>-</b>	<b>(211,068)</b>	
<b>Net Change in Fund Balance</b>		<b>(36,454)</b>	<b>(36,454)</b>	<b>(3,650,928)</b>	<b>(428,126)</b>	<b>6,730,783</b>	

**Estimated Ending Fund Balance**

**\$11,252,238**

\*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

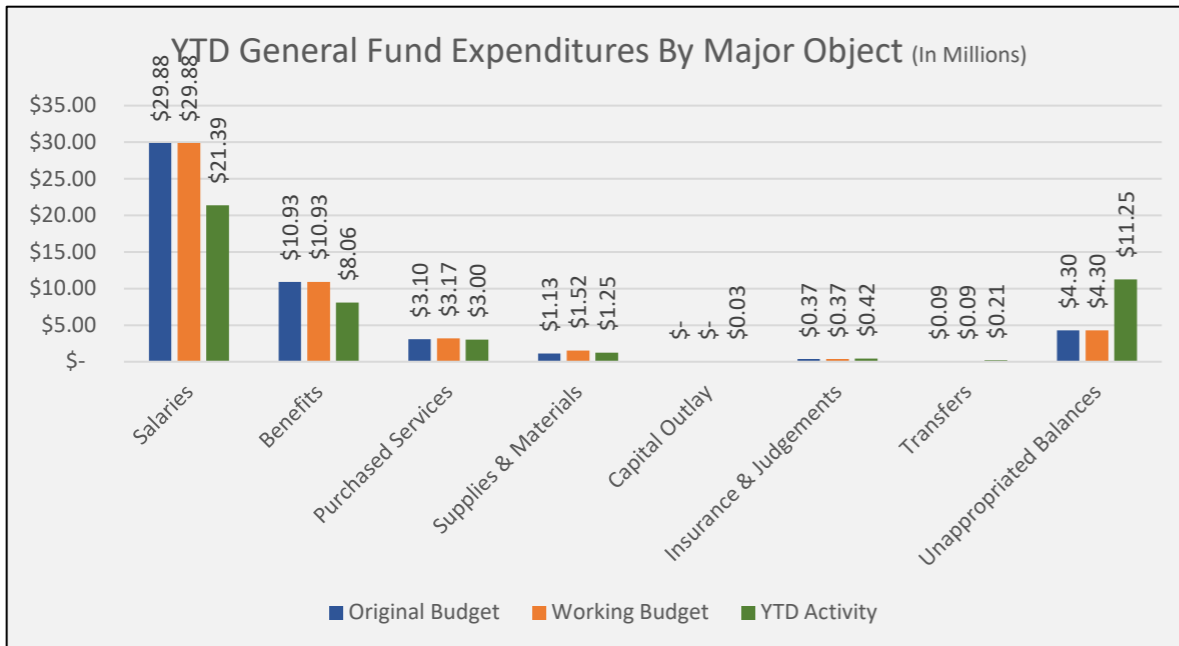
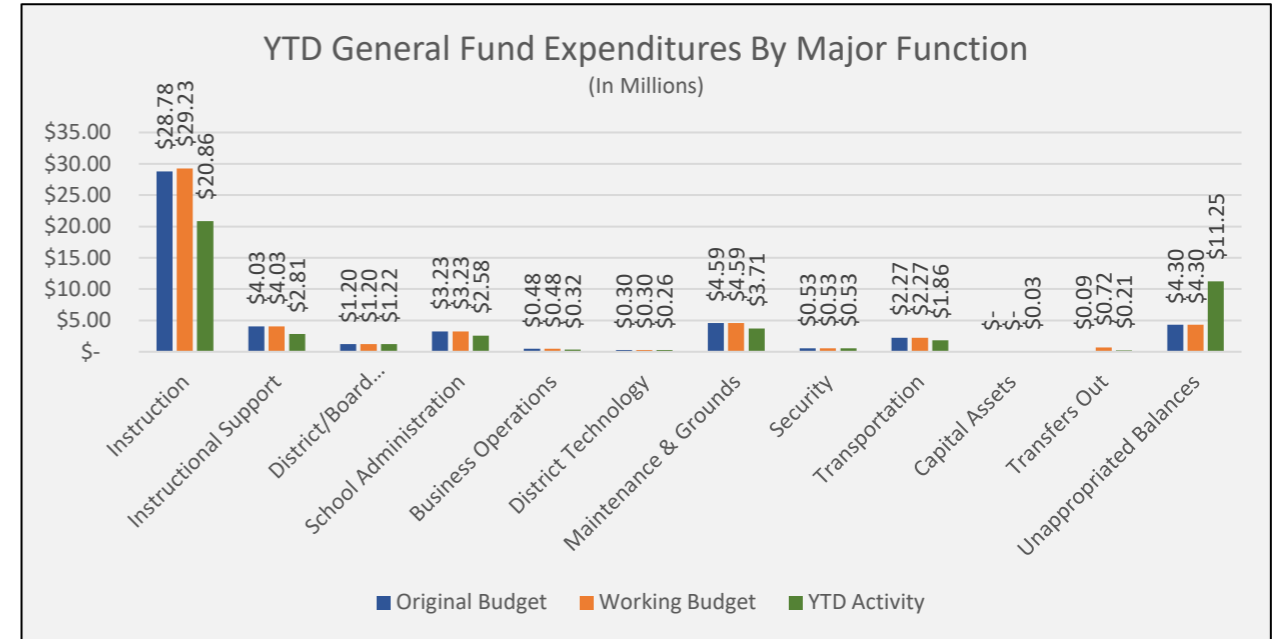
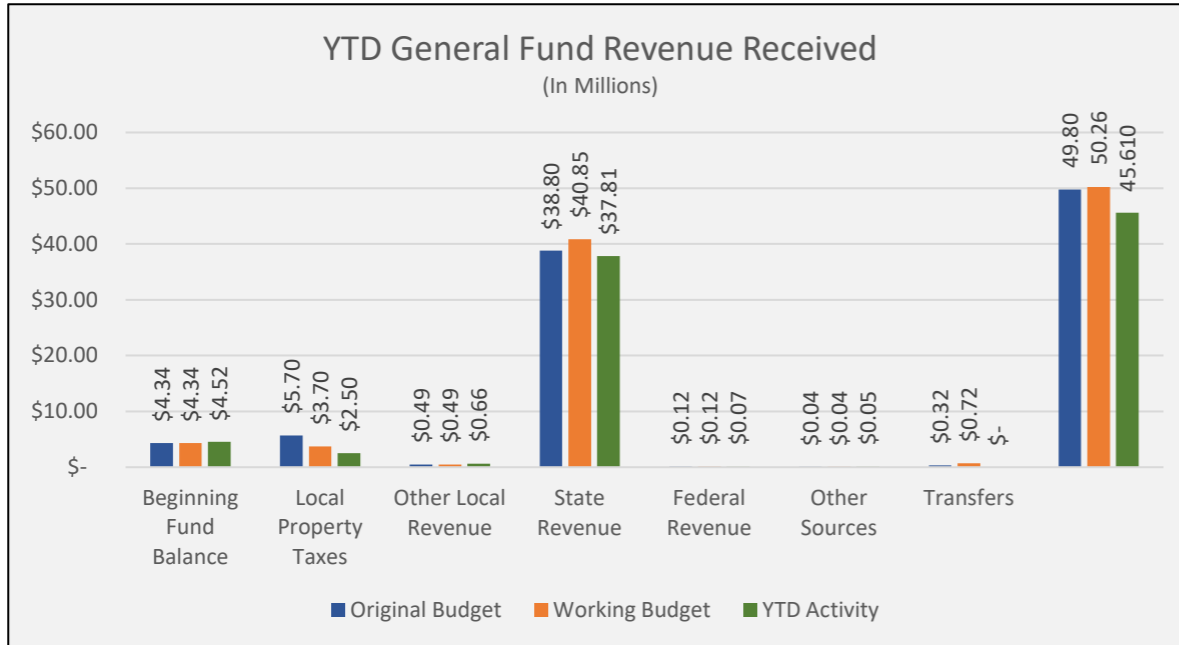
\*\*\*We are correcting some Salary & Benefits miscoding - this should reflect on the May month-end report (512000, 515000, 651000)

\*\*\*\*Transfers Out reflect Medicaid Expenses transferred to Fund 260

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

Fund Number: 100

Fund Name: GENERAL FUND - SUMMARY CHARTS



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

Fund Number: **100**

Fund Name: **GENERAL FUND - SUPPLEMENTAL LEVY TRACKER**

<b>Levy Item</b>	<b>Amount Levied</b>	<b>Amount Spent</b>	<b>Amount Remaining</b>	<b>% Remaining</b>
Funding for Co-Curriculars (BPA, FFA, Drama, Debate, Band, Choir, FCCLA, etc.) and Sports	2,000,000	1,380,520	619,480	31%
Maintain Alternative Middle School Program	80,230	66,858.33	13,372	17%
Support Safety and Security Program	827,789	525,722	302,067	36%
Support Student Transportation	500,000	416,666.67	83,333	17%
Maintain School Nurses	172,150	143,458.33	28,692	17%
Maintain Funding for 25 Certified Teachers	1,997,198	1,664,331.67	332,866	17%
Maintain Elementary Advanced Learning Programs	546,797	455,664.17	91,133	17%
Maintain 8 Elementary Teacher Specialists	613,730	511,441.67	102,288	17%
Maintain Library Leads	434,106	361,755.00	72,351	17%
Maintain KTEC	348,000	348,000	-	0%
	<b>7,520,000</b>	<b>5,874,417</b>	<b>1,645,583</b>	

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

### Summary of All Funds - April 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	21,385,609	8,057,823	2,998,148	1,253,878	26,334	424,524	-	211,068	34,357,383	45,955,011	75%
220	Federal Forest Fund	-	-	6,000	-	-	-	-	-	6,000	13,000	46%
231	Facility Funds - Local Sources	2,163	460	4,147	298	105,727	-	-	-	112,795	830,000	14%
232	BASE	88,672	44,642	4,569	6,678	-	-	-	-	144,562	236,570	61%
243	CTE - State	-	-	5,649	86,595	-	-	-	-	92,245	151,728	61%
244	Gifted & Talented	-	-	-	-	-	-	-	-	-	1,250	0%
245	State Technology	-	-	137,938	353,935	-	-	-	-	491,873	595,000	83%
246	Safe & Drug Free Schools	-	-	58,039	-	-	-	-	-	58,039	55,300	105%
248	Misc. Grants	-	-	3,084	35,491	-	-	-	-	38,575	10,000	386%
249	SRO Grant	-	-	41,123	-	-	-	-	-	41,123	48,000	100%
251	Federal Title I	305,084	126,801	-	5,528	-	-	-	-	437,412	947,712	46%
257	Federal Special Education (Title VI-B, IDEA)	458,271	165,244	400	12,134	-	-	-	-	636,049	909,639	70%
258	Federal Special Education (IDEA Preschool)	11,795	4,539	-	-	-	-	-	-	16,334	24,114	68%
260	Medicaid	-	-	216,355	-	-	-	-	-	216,355	605,000	36%
261	Federal Title IV (Student Support)	(0)	0	-	-	-	-	-	-	0	33,074	0%
263	Federal CTE (Carl Perkins)	38,073	12,198	-	617	-	-	-	-	50,888	61,299	83%
265	Special Education Mini-Grants - Federal	-	-	-	10,531	-	-	-	-	10,531	-	100%
271	Federal Title II	59,119	19,156	16,400	3,850	-	-	-	-	98,525	112,070	88%
290	Child Nutrition	-	-	684,592	514,634	410	8,431	-	-	1,208,068	1,459,700	83%
310	Debt Service	-	-	-	-	-	-	-	-	-	-	0%
420	Plant Facility Fund	-	-	131,925	20,048	502,636	-	-	-	654,609	550,000	119%
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	-	-	-	-	628,416	-	-	-	628,416	5,291,761	0%
<b>Total Expenditures</b>		<b>22,348,785</b>	<b>8,430,864</b>	<b>4,308,369</b>	<b>2,304,218</b>	<b>1,955,056</b>	<b>432,955</b>	<b>0</b>	<b>211,068</b>	<b>39,991,315</b>	<b>58,435,339</b>	<b>68%</b>

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

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

	Adopted Budget	Working Budget	April Revenue	FY26 YTD	% Remaining		
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	46,500	46,500	-	48,195			
<b>Revenues:</b>							
LOCAL TAX REVENUE	-	-	2,548	21,551			
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>2,548</b>	<b>21,551</b>			
<b>Total Revenues and Fund Balance</b>	<b>46,500</b>	<b>46,500</b>		<b>69,746</b>			
Expense Function	Expense Type	Adopted Budget	Working Budget	April Expenses	Encumbrances	FY26 YTD	% Remaining
<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	-	-	6,000	25%
<b>Total Expenditures</b>		<b>13,000</b>	<b>13,000</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	
<b>Revenues Less Expenditures</b>		<b>-13,000</b>	<b>-13,000</b>	<b>2,548</b>	<b>0</b>	<b>15,551</b>	
<b>Ending Fund Balance *Estimated</b>		<b>33,500</b>	<b>33,500</b>			<b>\$ 63,746</b>	

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

Fund Number: **231**  
 Fund Name: **Facility Funds - Local Sources**

	Adopted Budget	Working Budget	April Revenue		FY26 YTD	% Remaining
<b>Beginning Equity:</b>						
FUND BALANCE *estimated	846,272	846,272	-	-	1,039,718	
<b>Revenues:</b>						
OTHER LOCAL REVENUE	-	-	2,060	-	116,807	
OTHER LOCAL REVENUE - THS FIELDHOUSE	-	-	2,619	-	232,045	
OTHER LOCAL REVENUE - LHS FIELDHOUSE	-	-	654	-	6,869	
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>5,333</b>	<b>0</b>	<b>355,721</b>	
<b>Total Revenues and Fund Balance</b>	<b>846,272</b>	<b>846,272</b>			<b>1,395,439</b>	

Expense Function	Expense Type	Adopted Budget	Working Budget	April Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
SECONDARY PROGRAM	Equipment/Capital Expenditures	-	-	(78,133)	-	-	0%
ADMIN TECH SERVICES	Purchased Services	-	-	-	-	4,147	-100%
	Supplies and Materials	-	-	24	-	254	-100%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	-	-	-	-	2,163	-100%
	Benefits	-	-	-	-	460	-100%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	-	36,549	-	0%
	Supplies and Materials	-	-	-	-	44	-100%
CAPITAL ASSETS	Equipment/Capital Expenditures	830,000	830,000	796	20,067	105,727	87%
<b>Total Expenditures</b>		<b>830,000</b>	<b>830,000</b>	<b>-77,312</b>	<b>56,616</b>	<b>112,795</b>	
<b>Revenues Less Expenditures</b>		<b>-830,000</b>	<b>-830,000</b>	<b>82,646</b>	<b>-56,616</b>	<b>242,926</b>	
<b>Ending Fund Balance *Estimated</b>		<b>16,272</b>	<b>16,272</b>			<b>\$1,282,644</b>	

\*THS Fieldhouse Expenses are reported under Capital Assets

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

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

	Adopted Budget	Working Budget	April 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	21,637	-	167,699	12%	
<b>Total Revenues</b>	<b>191,000</b>	<b>191,000</b>	<b>21,637</b>		<b>167,699</b>		
<b>Total Revenues and Fund Balance</b>	<b>300,000</b>	<b>300,000</b>			<b>303,980</b>		
Expense Function	Expense Type	Adopted Budget	Working Budget	April Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
OTHER SUPPORT & SERVICE PROGRAM	Salaries	167,332	167,332	11,073	-	88,672	47%
	Benefits	62,638	62,638	5,610	-	44,642	29%
	Purchased Services	3,000	3,000	155	425	4,569	-52%
	Supplies and Materials	3,600	3,600	-	1,192	6,678	-86%
<b>Total Expenditures</b>		<b>236,570</b>	<b>236,570</b>	<b>16,838</b>	<b>1,617</b>	<b>144,562</b>	
<b>Revenues Less Expenditures</b>		<b>-45,570</b>	<b>-45,570</b>	<b>4,800</b>	<b>-1,617</b>	<b>23,137</b>	
<b>Ending Fund Balance *Estimated</b>		<b>63,430</b>	<b>63,430</b>			<b><u>\$159,418</u></b>	

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

Fund Number: 243  
Fund Name: CTE - State

	Adopted Budget	Working Budget	April 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	April Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
SECONDARY PROGRAM	Purchased Services	-	-	1,164	4,465	5,649	-100%
	Supplies and Materials	140,746	140,746	21,752	59,221	81,051	42%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
ALTERNATIVE SCHOOL PROGRAM	Purchased Services	-	-	-	129	-	0%
	Supplies and Materials	10,982	10,982	1,074	5,250	5,544	50%
<b>Total Expenditures</b>		<b>151,728</b>	<b>151,728</b>	<b>23,990</b>	<b>69,065</b>	<b>92,245</b>	
<b>Revenues Less Expenditures</b>		<b>1</b>	<b>1</b>	<b>-23,990</b>	<b>-69,065</b>	<b>51,195</b>	
<b>Ending Fund Balance *Estimated</b>		<b>1</b>	<b>1</b>			<b>\$ 51,195</b>	

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

Fund Number: 244  
Fund Name: **GIFTED & TALENTED**

	Adopted Budget	Working Budget	April 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			
Expense Function	Expense Type	Adopted Budget	Working Budget	April Expenses	Encumbrances	FY26 YTD	% Remaining
<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>			<u><b>\$ 4,364</b></u>	

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

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

	Adopted Budget	Working Budget	April 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	380,680	-	380,680		
REVENUE FROM FEDERAL SOURCES	-	-	-	-	100,518		
<b>Total Revenues</b>	<b>434,000</b>	<b>434,000</b>	<b>380,680</b>	<b>0</b>	<b>481,198</b>		
<b>Total Revenues and Fund Balance</b>	<b>684,000</b>	<b>684,000</b>			<b>882,707</b>		
Expense Function	Expense Type	Adopted Budget	Working Budget	April Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
INSTRUCTIONAL RELATED TECH	Purchased Services	30,000	30,000	29	250	13,565	55%
	Supplies and Materials	565,000	565,000	-	236,844	353,935	37%
ADMIN TECH SERVICES	Purchased Services	-	-	23,207	23,202	124,373	-100%
<b>Total Expenditures</b>		<b>595,000</b>	<b>595,000</b>	<b>23,236</b>	<b>260,296</b>	<b>491,873</b>	
<b>Revenues Less Expenditures</b>		<b>-161,000</b>	<b>-161,000</b>	<b>357,444</b>	<b>-260,296</b>	<b>-10,675</b>	
<b>Ending Fund Balance *Estimated</b>		<b>89,000</b>	<b>89,000</b>			<b><u>\$390,834</u></b>	

\*We have received 80% of the State Technology Funding for the year

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

Fund Number: 246  
Fund Name: **Safe & Drug Free Schools**

	Adopted Budget	Working Budget	April Revenue		FY26 YTD	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	-	-	-	-	-		
<b>Revenues:</b>							
OTHER STATE SUPPORT	55,300	55,300	-	-	29,698		
<b>Total Revenues</b>	<b>55,300</b>	<b>55,300</b>	<b>0</b>		<b>29,698</b>		
<b>Total Revenues and Fund Balance</b>	<b>55,300</b>	<b>55,300</b>			<b>29,698</b>		
Expense Function	Expense Type	Adopted Budget	Working Budget	April Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
SECURITY/SAFETY	Purchased Services	55,300	55,300	8,250	-	58,039	-5%
<b>Total Expenditures</b>		<b>55,300</b>	<b>55,300</b>	<b>8,250</b>	<b>0</b>	<b>58,039</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>-8,250</b>	<b>0</b>	<b>-28,341</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>	<b>0</b>			<b><u>\$(28,341)</u></b>	

\*The Rathdrum PD SRO contract is charged to this fund  
\*\*We have received 50% of the Safe & Drug Free Schools funding for the year

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

Fund Number: 248  
Fund Name: Misc. Grants

	Adopted Budget	Working Budget	April Revenue		FY26 YTD	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	31,174	31,174	-	-	57,414		
<b>Revenues:</b>							
OTHER LOCAL REVENUE	-	-	1,500	-	20,948		
OTHER STATE SUPPORT	-	-	-	-	1,303		
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>1,500</b>		<b>22,251</b>		
<b>Total Revenues and Fund Balance</b>	<b>31,174</b>	<b>31,174</b>			<b>79,665</b>		
Expense Function	Expense Type	Adopted Budget	Working Budget	April Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
ELEMENTARY PROGRAM	Purchased Services	-	-	79	950	1,204	0%
	Supplies and Materials	7,000	7,000	3,622	160	8,941	-28%
SECONDARY PROGRAM	Purchased Services	-	-	40	-	1,880	-100%
	Supplies and Materials	3,000	3,000	145	8,244	22,322	-644%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	-	-	-	-	1,620	0%
INSTRUCTIONAL IMPROVEMENT	Purchased Services	-	-	-	600	-	0%
DISTRICT ADMINISTRATION PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	173	-	2,608	-100%
<b>Total Expenditures</b>		<b>10,000</b>	<b>10,000</b>	<b>4,060</b>	<b>9,954</b>	<b>38,575</b>	
<b>Revenues Less Expenditures</b>		<b>-10,000</b>	<b>-10,000</b>	<b>-2,560</b>	<b>-9,954</b>	<b>-16,325</b>	
<b>Ending Fund Balance *Estimated</b>		<b>21,174</b>	<b>21,174</b>			<b>\$ 41,089</b>	

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

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

	Adopted Budget	Working Budget	April Revenue		FY26 YTD	% Remaining
<b>Beginning Equity:</b>						
FUND BALANCE *estimated	-	-	-	-	23,669	
<b>Revenues:</b>						
OTHER STATE SUPPORT	48,000	48,000	20,040	-	80,160	
<b>Total Revenues</b>	<b>48,000</b>	<b>48,000</b>	<b>20,040</b>		<b>80,160</b>	
<b>Total Revenues and Fund Balance</b>	<b>48,000</b>	<b>48,000</b>			<b>103,829</b>	

Expense Function	Expense Type	Adopted Budget	Working Budget	April Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
SECURITY/SAFETY PROGRAM	Purchased Services	48,000	48,000	11,275	-	41,123	
<b>Total Expenditures</b>		<b>48,000</b>	<b>48,000</b>	<b>11,275</b>	<b>0</b>	<b>41,123</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>8,765</b>	<b>0</b>	<b>39,037</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>	<b>0</b>			<b>\$ 62,706</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 April 30, 2026**

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

	Adopted Budget	Working Budget	April Revenue		FY26 YTD	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	-	-	-	-	-		
<b>Revenues:</b>							
FEDERAL REVENUE	947,712	947,712	51,407	-	369,596		
<b>Total Revenues</b>	<b>947,712</b>	<b>947,712</b>	<b>51,407</b>		<b>369,596</b>		
<b>Total Revenues and Fund Balance</b>	<b>947,712</b>	<b>947,712</b>			<b>369,596</b>		
Expense Function	Expense Type	Adopted Budget	Working Budget	April Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
ELEMENTARY PROGRAM	Salaries	652,727	652,727	47,753	-	305,084	53%
	Benefits	294,985	294,985	18,201	-	126,801	57%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	541	3,439	5,257	-100%
ALTERNATIVE PROGRAM	Supplies and Materials	-	-	-	-	271	-100%
<b>Total Expenditures</b>		<b>947,712</b>	<b>947,712</b>	<b>66,495</b>	<b>3,439</b>	<b>437,412</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>-15,089</b>	<b>-3,439</b>	<b>-67,816</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>	<b>0</b>			<b>\$ (67,816)</b>	

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

Fund Number: **257**  
 Fund Name: **Federal Special Education (Title VI-B, IDEA)**

	Adopted Budget	Working Budget	April Revenue		FY26 YTD	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	-	-	-	-	-		
<b>Revenues:</b>							
FEDERAL REVENUE	909,639	909,639	79,406	-	550,462		
<b>Total Revenues</b>	<b>909,639</b>	<b>909,639</b>	<b>79,406</b>		<b>550,462</b>		
<b>Total Revenues and Fund Balance</b>	<b>909,639</b>	<b>909,639</b>			<b>550,462</b>		
Expense Function	Expense Type	Adopted Budget	Working Budget	April Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
SPECIAL EDUCATION PROGRAM	Salaries	683,164	683,164	63,438	-	458,271	33%
	Benefits	226,475	226,475	21,410	-	165,244	27%
	Purchased Services	-	-	-	-	400	-100%
	Supplies and Materials	-	-	132	347	12,134	-100%
<b>Total Expenditures</b>		<b>909,639</b>	<b>909,639</b>	<b>84,980</b>	<b>347</b>	<b>636,049</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>-5,574</b>	<b>-347</b>	<b>-85,587</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>	<b>0</b>			<u><b>\$(85,587)</b></u>	

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

Fund Number: **258**  
 Fund Name: **Federal Special Education (IDEA Preschool)**

	Adopted Budget	Working Budget	April Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b>					
FUND BALANCE *estimated	-	-	-	-	
<b>Revenues:</b>					
FEDERAL REVENUE	24,114	24,114	2,406	-	14,015
<b>Total Revenues</b>	<b>24,114</b>	<b>24,114</b>	<b>2,406</b>	<b>14,015</b>	
<b>Total Revenues and Fund Balance</b>	<b>24,114</b>	<b>24,114</b>		<b>14,015</b>	

Expense Function	Expense Type	Adopted Budget	Working Budget	April Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
SPECIAL EDUCATION PRESCHOOL	Salaries	17,362	17,362	1,672	-	11,795	32%
	Benefits	6,752	6,752	647	-	4,539	33%
<b>Total Expenditures</b>		<b>24,114</b>	<b>24,114</b>	<b>2,320</b>	<b>0</b>	<b>16,334</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>86</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 April 30, 2026**

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

	Adopted Budget	Working Budget	April Revenue		FY26 YTD	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	-	-	-	-	-		
<b>Revenues:</b>							
EARNINGS ON INVESTMENTS	-	-	515	-	3,790		
FEDERAL REVENUE	515,000	515,000	29,164	-	312,410		
TRANSFERS INTERFUND	90,000	90,000	-	-	171,068		
<b>Total Revenues</b>	<b>605,000</b>	<b>605,000</b>	<b>29,679</b>		<b>487,267</b>		
<b>Total Revenues and Fund Balance</b>	<b>605,000</b>	<b>605,000</b>			<b>487,267</b>		
Expense Function	Expense Type	Adopted Budget	Working Budget	April Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
SPECIAL EDUCATION PROGRAM	Salaries	444,058	444,058	-	-	-	100%
	Benefits	160,942	160,942	-	-	-	100%
	Purchased Services	-	-	-	-	216,355	-100%
<b>Total Expenditures</b>		<b>605,000</b>	<b>605,000</b>	<b>0</b>	<b>0</b>	<b>216,355</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>29,679</b>	<b>0</b>	<b>270,913</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>	<b>0</b>			<b><u>\$270,913</u></b>	

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

Fund Number: 261

Fund Name: Federal Title IV (Student Support)

	Adopted Budget	Working Budget	April Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b>					
FUND BALANCE *estimated	-	-	-	-	
<b>Revenues:</b>					
FEDERAL REVENUE	33,074	33,074	-	-	
<b>Total Revenues</b>	<b>33,074</b>	<b>33,074</b>	<b>0</b>	<b>0</b>	
<b>Total Revenues and Fund Balance</b>	<b>33,074</b>	<b>33,074</b>		<b>0</b>	

Expense Function	Expense Type	Adopted Budget	Working Budget	April 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>		<b>33,074</b>	<b>33,074</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>	<b>0</b>			<b>\$ (0)</b>	

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

Fund Number: 263  
Fund Name: Federal CTE (Carl Perkins)

		Adopted Budget	Working Budget	April Revenue		FY26 YTD	% Remaining
<b>Beginning Equity:</b>							
FUND BALANCE *estimated		-	-	-	-	-	
<b>Revenues:</b>							
FEDERAL REVENUE		61,299	61,299	-	-	36,961	
<b>Total Revenues</b>		61,299	61,299	0		36,961	
<b>Total Revenues and Fund Balance</b>		61,299	61,299			36,961	
Expense Function	Expense Type	Adopted Budget	Working Budget	April Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
SECONDARY PROGRAM	Salaries	42,909	42,909	2,913	-	23,563	45%
	Benefits	18,390	18,390	935	-	7,503	59%
	Supplies and Materials	-	-	-	-	617	0%
GUIDANCE & HEALTH PROGRAM	Salaries	-	-	2,049	-	14,510	0%
	Benefits	-	-	666	-	4,694	0%
<b>Total Expenditures</b>		61,299	61,299	6,563	0	50,888	
<b>Revenues Less Expenditures</b>		0	0	-6,563	0	-13,927	
<b>Ending Fund Balance *Estimated</b>		0	0			<u>\$ (13,927)</u>	

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

Fund Number: **265**  
 Fund Name: **Special Education Mini-Grants - Federal**

	Adopted Budget	Working Budget	April Revenue	FY26 YTD	% Remaining
<b>Beginning Equity:</b>					
FUND BALANCE *estimated	-	-	-	-	
<b>Revenues:</b>					
FEDERAL REVENUE	-	-	-	10,531	
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,531</b>	
<b>Total Revenues and Fund Balance</b>	<b>0</b>	<b>0</b>		<b>10,531</b>	

Expense Function	Expense Type	Adopted Budget	Working Budget	April Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
SPECIAL EDUCATION PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	-	10,531	0%
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,531</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>	<b>0</b>			<b>\$ -</b>	

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

Fund Number: 271  
Fund Name: Federal Title II

	Adopted Budget	Working Budget	April Revenue		FY26 YTD	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	-	-	-	-	-		
<b>Revenues:</b>							
FEDERAL REVENUE	112,070	112,070	9,722	-	68,553		
<b>Total Revenues</b>	<b>112,070</b>	<b>112,070</b>	<b>9,722</b>		<b>68,553</b>		
<b>Total Revenues and Fund Balance</b>	<b>112,070</b>	<b>112,070</b>			<b>68,553</b>		
Expense Function	Expense Type	Adopted Budget	Working Budget	April Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
ELEMENTARY PROGRAM	Salaries	90,610	90,610	7,390	-	59,119	35%
	Benefits	21,460	21,460	2,332	-	19,156	11%
	Purchased Services	-	-	-	-	-	0%
	Supplies & Materials	-	-	-	-	-	0%
INSTRUCTIONAL IMPROVEMENT	Salaries	-	-	-	-	-	0%
	Benefits	-	-	-	-	-	-100%
	Purchased Services	-	-	-	-	16,400	-100%
	Supplies & Materials	-	-	-	-	3,850	0%
<b>Total Expenditures</b>		<b>112,070</b>	<b>112,070</b>	<b>9,722</b>	<b>0</b>	<b>98,525</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-29,972</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>	<b>0</b>			<b><u>\$(29,972)</u></b>	

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

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

	Adopted Budget	Working Budget	April 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	62,557	-	524,900	0%	
OTHER STATE SUPPORT	-	-	-	-	-	0%	
FEDERAL REVENUE	650,000	650,000	92,410	-	630,529	3%	
<b>Total Revenues</b>	<b>1,175,000</b>	<b>1,175,000</b>	<b>154,968</b>	<b>0</b>	<b>1,155,428</b>		
<b>Total Revenues and Fund Balance</b>	<b>1,600,000</b>	<b>1,600,000</b>			<b>1,645,051</b>		
Expense Function	Expense Type	Adopted Budget	Working Budget	April Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
FOOD SERVICES	Purchased Services	848,700	848,700	90,838	929	684,592	19%
	Supplies and Materials	551,000	551,000	69,141	14,300	514,634	7%
	Equipment/Capital Expenditures	50,000	50,000	-	-	410	99%
	Insurance	10,000	10,000	1,242	-	8,431	16%
<b>Total Expenditures</b>		<b>1,459,700</b>	<b>1,459,700</b>	<b>161,222</b>	<b>15,229</b>	<b>1,208,068</b>	
<b>Revenues Less Expenditures</b>		<b>-284,700</b>	<b>-284,700</b>	<b>-6,254</b>	<b>-15,229</b>	<b>-52,640</b>	
<b>Ending Fund Balance *Estimated</b>		<b>140,300</b>	<b>140,300</b>			<b><u>\$436,983</u></b>	

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

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

	Adopted Budget	Working Budget	April Revenue	FY26 YTD	% Remaining		
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	-	-	-	1,567			
<b>Revenues:</b>							
SCHOOL BOND & INTEREST LEVY	-	-	-	2,630			
INTEREST REVENUE	-	-	-	-			
OTHER STATE SUPPORT	-	-	-	-			
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,630</b>			
<b>Total Revenues and Fund Balance</b>	<b>0</b>	<b>0</b>		<b>4,197</b>			
Expense Function	Expense Type	Adopted Budget	Working Budget	April Expenses	Encumbrances	FY26 YTD	% Remaining
<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>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,630</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>	<b>0</b>			<b>\$ 4,197</b>	

\*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 April 30, 2026**

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

	Adopted Budget	Working Budget	April 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	-	-	1,066	-	25,356	
TRANSFERS INTERFUND	-	-	-	-	-	
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>1,066</b>	<b>0</b>	<b>25,356</b>	
<b>Total Revenues and Fund Balance</b>	<b>550,000</b>	<b>550,000</b>			<b>1,635,889</b>	

Expense Function	Expense Type	Adopted Budget	Working Budget	April Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
SECONDARY PROGRAM	Supplies and Materials	-	-	-	3,803	10,459	-100%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	-	16,000	18,254	-100%
	Supplies and Materials	-	-	34	-	9,589	-100%
	Equipment/Capital Expenditures	-	-	-	-	46,761	-100%
MAINTENANCE / GROUNDS	Purchased Services	-	-	-	-	113,671	-100%
	Equipment/Capital Expenditures	-	-	6,201	-	41,924	-100%
CAPITAL ASSETS	Equipment/Capital Expenditures	550,000	550,000	-	35,000	413,951	25%
<b>Total Expenditures</b>		<b>550,000</b>	<b>550,000</b>	<b>6,234</b>	<b>54,803</b>	<b>654,609</b>	
<b>Revenues Less Expenditures</b>		<b>-550,000</b>	<b>-550,000</b>	<b>-5,168</b>	<b>-54,803</b>	<b>-629,253</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>	<b>0</b>			<b>\$ 981,280</b>	

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

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

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

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

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

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

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

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

	Adopted Budget	Working Budget	April 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>	<b>173,250</b>	<b>173,250</b>	<b>0</b>	<b>0</b>	<b>7,094</b>		
<b>Total Revenues and Fund Balance</b>	<b>752,429</b>	<b>752,429</b>			<b>654,347</b>		
Expense Function	Expense Type	Adopted Budget	Working Budget	April 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>	<b>0</b>	<b>0</b>	<b>608,147</b>	
<b>Revenues Less Expenditures</b>		<b>-282,860</b>	<b>-282,860</b>	<b>0</b>	<b>0</b>	<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 April 30, 2026**

Fund Number: **436**

Fund Name: **School District Modernization Fund**

	Adopted Budget	Working Budget	April 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	64,997	-	687,863	
OTHER STATE SUPPORT	-	-	-	-	5,159	
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>693,022</b>	
<b>Total Revenues and Fund Balance</b>	<b>20,141,665</b>	<b>20,141,665</b>			<b>20,888,820</b>	

Expense Function	Expense Type	Adopted Budget	Working Budget	April Expenses	Encumbrances	FY26 YTD	% Remaining
<b>Expenditures:</b>							
CAPITAL ASSETS	Equipment/Capital Expenditures	4,569,000	4,569,000	90,059	40,000	628,416	86%
TRANSFER OUT	Interfund Transfer	315,000	722,761	-	-	-	100%
<b>Total Expenditures</b>		<b>4,884,000</b>	<b>5,291,761</b>	<b>90,059</b>	<b>40,000</b>	<b>628,416</b>	
<b>Revenues Less Expenditures</b>		<b>-4,884,000</b>	<b>-5,291,761</b>	<b>-90,059</b>	<b>-40,000</b>	<b>64,606</b>	
<b>Ending Fund Balance *Estimated</b>		<b>15,257,665</b>	<b>14,849,904</b>			<u><b>\$20,260,404</b></u>	

## 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 - April 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	6,665.08	4,722.23	(635.08)	10,752.23
Investment Cash	9,673.46	30.78	-	9,704.24
<b>Total Asset Accounts:</b>	16,338.54	4,753.01	(635.08)	20,456.47

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(1,562.92)	-	(30.78)	(1,593.70)
Faculty	(584.06)	-	-	(584.06)
Student Council	(163.45)	-	-	(163.45)
Discretionary	(440.89)	-	(274.00)	(714.89)
Annual	(1,033.02)	23.77	(420.00)	(1,429.25)
Field Trip	(764.99)	335.00	(281.00)	(710.99)
Donations	(3,512.83)	101.92	(3,729.23)	(7,140.14)
Library	(1,073.85)	174.39	(18.00)	(917.46)
School Store	-	-	-	-
Vending	-	-	-	-
Clothing	(4,017.03)	-	-	(4,017.03)
Special Project	(3,111.50)	-	-	(3,111.50)
Chromebook Damage	(74.00)	-	-	(74.00)
<b>Total Equity Accounts</b>	(16,338.54)	635.08	(4,753.01)	(20,456.47)

<b>Total Asset Accounts</b>	16,338.54	(635.08)	4,753.01	20,456.47
<b>Total Equity Accounts</b>	(16,338.54)	635.08	(4,753.01)	(20,456.47)
<b>Grand Total</b>	-	-	-	-

UPDATED 5.14.26

## Spirit Lake Elementary School - SBAA - April 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	25,128.13	377.87	(2,680.94)	22,825.06
Investment Cash	7,249.11	23.07	-	7,272.18
<b>Total Asset Accounts:</b>	<b>32,377.24</b>	<b>400.94</b>	<b>(2,680.94)</b>	<b>30,097.24</b>

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(7,899.07)	2,047.60	(46.14)	(5,897.61)
Faculty	(2,532.42)	-	-	(2,532.42)
CEP	(115.98)	-	-	(115.98)
Field Trip	(434.02)	-	-	(434.02)
Donations	(13,571.00)	-	(291.80)	(13,862.80)
Library	(324.64)	-	(63.00)	(387.64)
Student Body	(6,995.11)	633.34	-	(6,361.77)
Music	(300.00)	-	-	(300.00)
Misc. Fundraiser	(44.00)	-	-	(44.00)
Chromebook Damage	(161.00)	-	-	(161.00)
<b>Total Equity Accounts</b>	<b>(32,377.24)</b>	<b>2,680.94</b>	<b>(400.94)</b>	<b>(30,097.24)</b>

<b>Total Asset Accounts</b>	<b>32,377.24</b>	<b>(2,680.94)</b>	<b>400.94</b>	<b>30,097.24</b>
<b>Total Equity Accounts</b>	<b>(32,377.24)</b>	<b>2,680.94</b>	<b>(400.94)</b>	<b>(30,097.24)</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

UPDATED 5.14.26

## Athol Elementary School - SBAA - April 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	3,178.18	1,685.17	(805.02)	4,058.33
Cash on Hand	-	-	-	-
Investment Cash	31,685.21	101.61	-	31,786.82
<b>Total Asset Accounts:</b>	<b>34,863.39</b>	<b>1,786.78</b>	<b>(805.02)</b>	<b>35,845.15</b>

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(8,744.87)	188.70	(101.61)	(8,657.78)
Annual	(2.82)	-	(619.80)	(622.62)
Donations	(6,002.25)	-	(1,065.37)	(7,067.62)
Library	(5,317.51)	583.21	-	(4,734.30)
T-Shirt	(84.08)	-	-	(84.08)
Special Project	(14,711.86)	-	-	(14,711.86)
Chromebook Damage	-	-	-	-
<b>Total Equity Accounts</b>	<b>(34,863.39)</b>	<b>771.91</b>	<b>(1,786.78)</b>	<b>(35,878.26)</b>

<b>Total Asset Accounts</b>	<b>34,863.39</b>	<b>(805.02)</b>	<b>1,786.78</b>	<b>35,845.15</b>
<b>Total Equity Accounts</b>	<b>(34,863.39)</b>	<b>771.91</b>	<b>(1,786.78)</b>	<b>(35,878.26)</b>
<b>Grand Total</b>	<b>-</b>	<b>(33.11)</b>	<b>-</b>	<b>(33.11)</b>

UPDATED 5.14.26

## Betty Kiefer Elementary School - SBAA -April 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	5,307.44	10,772.98	(10,995.10)	5,085.32
Investment Cash	34,011.84	5,494.73	(10,772.98)	28,733.59
<b>Total Asset Accounts:</b>	<b>39,319.28</b>	<b>16,267.71</b>	<b>(21,768.08)</b>	<b>33,818.91</b>

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(11,834.10)	5,386.49	(108.24)	(6,555.85)
Discretionary	-	-	-	-
Annual	(3,416.30)	17.83	-	(3,398.47)
Field Trip	-	-	-	-
Donations	(15,957.29)	204.29	(1,000.00)	(16,753.00)
Library	(3,294.63)	-	-	(3,294.63)
Popcorn	(1,744.06)	-	-	(1,744.06)
T-Shirt	(2,047.98)	-	-	(2,047.98)
Music	-	-	-	-
Misc. Grants	(1,004.92)	1,000.00	-	(4.92)
Chromebook Damage	(20.00)	-	-	(20.00)
<b>Total Equity Accounts</b>	<b>(39,319.28)</b>	<b>6,608.61</b>	<b>(1,108.24)</b>	<b>(33,818.91)</b>
<b>Total Asset Accounts</b>	<b>39,319.28</b>	<b>(21,768.08)</b>	<b>16,267.71</b>	<b>33,818.91</b>
<b>Total Equity Accounts</b>	<b>(39,319.28)</b>	<b>6,608.61</b>	<b>(1,108.24)</b>	<b>(33,818.91)</b>
<b>Grand Total</b>	<b>-</b>	<b>(15,159.47)</b>	<b>15,159.47</b>	<b>-</b>

UPDATED 5.14.26

## Garwood Elementary School - SBAA - April 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	6,175.60	459.25	(382.79)	6,252.06
Investment Cash	12,217.61	38.88	-	12,256.49
<b>Total Asset Accounts:</b>	<b>18,393.21</b>	<b>498.13</b>	<b>(382.79)</b>	<b>18,508.55</b>

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(2,191.68)	-	(38.88)	(2,230.56)
Faculty	5.43	-	-	5.43
Annual	(445.28)	-	-	(445.28)
Book Fair	(87.05)	-	-	(87.05)
Field Trip	(543.60)	-	-	(543.60)
Donations	(1,075.73)	-	-	(1,075.73)
Library	(3,912.16)	256.77	(90.25)	(3,745.64)
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	-	-	(60.00)	(60.00)
Student Activities	(4,301.89)	70.12	(309.00)	(4,540.77)
Clothing Closet	(2,579.46)	55.90	-	(2,523.56)
Cross Country	54.24	-	-	54.24
<b>Total Equity Accounts</b>	<b>(18,393.21)</b>	<b>382.79</b>	<b>(498.13)</b>	<b>(18,508.55)</b>
<b>Total Asset Accounts</b>	<b>18,393.21</b>	<b>(382.79)</b>	<b>498.13</b>	<b>18,508.55</b>
<b>Total Equity Accounts</b>	<b>(18,393.21)</b>	<b>382.79</b>	<b>(498.13)</b>	<b>(18,508.55)</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

UPDATED 5.14.26

## Twin Lakes Elementary School - SBAA - April 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	11,701.02	24.07	(1,280.76)	10,444.33
Investment Cash	8,291.10	26.39	-	8,317.49
<b>Total Asset Accounts:</b>	19,992.12	50.46	(1,280.76)	18,761.82

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(511.32)	24.07	(50.46)	(537.71)
Faculty	(466.16)	-	-	(466.16)
Team Houses	(983.14)	-	-	(983.14)
Annual	(2,298.59)	157.18	-	(2,141.41)
Book Fair	(2,301.13)	-	-	(2,301.13)
Donations	(9,160.78)	321.25	-	(8,839.53)
Library	(307.04)	-	-	(307.04)
T-Shirt	22.55	-	-	22.55
Student Body	(3,480.46)	420.06	-	(3,060.40)
Agenda Books	(26.05)	-	-	(26.05)
Misc. Fundraiser	-	-	-	-
Chromebook Damage	(480.00)	358.20	-	(121.80)
<b>Total Equity Accounts</b>	(19,992.12)	1,280.76	(50.46)	(18,761.82)

<b>Total Asset Accounts</b>	19,992.12	(1,280.76)	50.46	18,761.82
<b>Total Equity Accounts</b>	(19,992.12)	1,280.76	(50.46)	(18,761.82)
<b>Grand Total</b>	0.00	-	-	0.00

UPDATED 5.14.26

## Lakeland Middle School - SBAA - April 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	20,394.84	103.50	(3,358.17)	17,140.17
Cash on Hand	550.00	-	-	550.00
Investment Cash	90,860.58	-	-	90,860.58
<b>Total Asset Accounts:</b>	111,805.42	103.50	(3,358.17)	108,550.75

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	(143.52)	31.65	(3.50)	(115.37)
Kindness Crew	(436.40)	-	-	(436.40)
Chromebook Damage	-	-	-	-
General	(27,833.40)	1,861.43	-	(25,971.97)
Faculty	4,501.98	45.00	-	4,546.98
Student Council	(10,913.89)	268.74	-	(10,645.15)
Student Activities	(4,853.89)	-	-	(4,853.89)
Annual	(3,261.79)	-	-	(3,261.79)
Library	(269.32)	148.99	-	(120.33)
Music	(1,206.06)	-	-	(1,206.06)
Honor Society	(1,172.62)	-	-	(1,172.62)
Concessions	(10,219.19)	171.59	-	(10,047.60)
School Store	398.49	-	-	398.49
Clothing Closet	(6,809.62)	-	-	(6,809.62)
Athletic Activities	(65,867.48)	-	-	(65,867.48)
7th Grade Basketball	285.36	-	-	285.36
8th Grade Basketball	-	100.00	-	100.00
Cross Country	-	-	-	-
Track	1,739.00	-	-	1,739.00
Volleyball	-	-	-	-
Wrestling	822.00	200.00	-	1,022.00
Sponsors	750.00	-	-	750.00
Cheerleading	122.94	-	-	122.94
ASB/MISC	15,553.46	530.77	(100.00)	15,984.23

Dance Club	(11,516.47)	-	-	(11,516.47)
Officials/Wkrs	8,525.00	-	-	8,525.00
<b>Total Equity Accounts</b>	<b>(111,805.42)</b>	<b>3,358.17</b>	<b>(103.50)</b>	<b>(108,550.75)</b>
<b>Total Asset Accounts</b>	<b>111,805.42</b>	<b>(3,358.17)</b>	<b>103.50</b>	<b>108,550.75</b>
<b>Total Equity Accounts</b>	<b>(111,805.42)</b>	<b>3,358.17</b>	<b>(103.50)</b>	<b>(108,550.75)</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

UPDATED 5.14.26

## Timberlake Middle School - SBAA - April 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	41,364.74	6,539.50	(3,352.57)	44,551.67
Cash on Hand	300.00	72.14	(72.14)	300.00
Investment Cash	22,601.85	72.14	-	22,673.99
<b>Total Asset Accounts:</b>	<b>64,266.59</b>	<b>6,683.78</b>	<b>(3,424.71)</b>	<b>67,525.66</b>

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	55.11	11.47	(0.50)	66.08
Theatre/Theatre Club	(100.00)	-	-	(100.00)
Altruism	(1,830.66)	84.61	(453.50)	(2,199.55)
Amistad	(1,369.53)	78.13	(339.00)	(1,630.40)
Isibindi	(1,601.85)	128.63	-	(1,473.22)
Reveur	(2,314.27)	84.59	(792.50)	(3,022.18)
Chromebook Damage	(24.00)	-	-	(24.00)
General	(8,639.58)	603.23	(453.28)	(8,489.63)
Faculty	(125.13)	-	-	(125.13)
Student Council	(5,675.26)	377.73	(702.00)	(5,999.53)
Annual	(9,235.18)	1.70	(30.00)	(9,263.48)
ASB Cards	(13,390.01)	16.98	(300.00)	(13,673.03)
Library	(291.73)	36.47	(36.47)	(291.73)
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	(512.11)	-	-	(512.11)
Music	(1,065.63)	420.00	-	(645.63)
Student Recognition	50.00	-	-	50.00
Concessions	(2,981.02)	-	-	(2,981.02)
School Store	(622.43)	-	-	(622.43)
Athletic Activities	(8,172.06)	100.00	(3,610.00)	(11,682.06)
7th Grade Basketball	1,264.01	-	-	1,264.01

8th Grade Basketball	1,264.01	-	-	1,264.01
Cross Country	322.40	-	-	322.40
Track	(1,701.82)	1,481.00	-	(220.82)
Volleyball	(708.09)	-	-	(708.09)
Wrestling	636.18	-	-	636.18
Cheerleading	(16.98)	-	-	(16.98)
Gates	(6,132.09)	0.17	(3.00)	(6,134.92)
<b>Total Equity Accounts</b>	<b>(64,266.59)</b>	<b>3,424.71</b>	<b>(6,720.25)</b>	<b>(67,562.13)</b>
<b>Total Asset Accounts</b>	<b>64,266.59</b>	<b>(3,424.71)</b>	<b>6,683.78</b>	<b>67,525.66</b>
<b>Total Equity Accounts</b>	<b>(64,266.59)</b>	<b>3,424.71</b>	<b>(6,720.25)</b>	<b>(67,562.13)</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>(36.47)</b>	<b>(36.47)</b>

UPDATED 5.14.26

## Lakeland High School - SBAA - April 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	52,467.64	44,290.45	(36,294.62)	60,463.47
Cash on Hand	3,500.00	-	-	3,500.00
Investment Cash	339,704.47	1,081.08	-	340,785.55
<b>Total Asset Accounts:</b>	<b>395,672.11</b>	<b>45,371.53</b>	<b>(36,294.62)</b>	<b>404,749.02</b>

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
AG Natural Resources	(3,258.85)	1,647.56	-	(1,611.29)
CC Service Fee	1,230.39	334.64	(300.10)	1,264.93
Game Club	(214.26)	-	-	(214.26)
Legacy/Legacy	(30,291.62)	-	-	(30,291.62)
Chromebook Damage	(13,039.00)	-	(332.00)	(13,371.00)
General	(25,008.22)	2,090.17	(3,480.08)	(26,398.13)
Lakeland Strong	(18,755.66)	100.00	-	(18,655.66)
Faculty	(5,626.08)	-	(25.56)	(5,651.64)
Student Council	(4,688.92)	2,094.99	(9,710.00)	(12,303.93)
Annual	6,543.40	3.96	(570.00)	5,977.36
Freshman Class	-	-	-	-
Sophomore Class	(367.27)	-	-	(367.27)
Junior Class	(156.02)	-	-	(156.02)
Senior Class	(4,828.93)	-	-	(4,828.93)
Library	(18,554.28)	619.29	(469.60)	(18,404.59)
Textbook Deposits	(3,164.04)	-	-	(3,164.04)
Textbook Fines	(21.79)	-	-	(21.79)
BPA	(7,365.80)	-	-	(7,365.80)
Touch of Gold	(460.37)	-	(18.75)	(479.12)
Newspaper	(598.87)	815.00	(815.00)	(598.87)
Art & Pottery	240.06	-	-	240.06
FCCLA	(1,070.13)	-	-	(1,070.13)
YEA	(9,221.68)	-	-	(9,221.68)
Shop Club	(12,065.11)	103.16	(50.00)	(12,011.95)

Hello Hawks	(5,163.21)	-	-	(5,163.21)
Music	(1,296.74)	1,485.02	(256.91)	(68.63)
Drama	(9,062.43)	-	-	(9,062.43)
Dist 1 Drama	-	-	-	-
Renaissance	(1,432.96)	-	-	(1,432.96)
Chess	(20.00)	-	-	(20.00)
Honor Society	(898.17)	-	-	(898.17)
IDFY	(877.51)	-	-	(877.51)
Parking	(2,717.92)	21.11	(20.00)	(2,716.81)
Locker Fines	(86.27)	-	-	(86.27)
HOSA	(65.43)	-	-	(65.43)
Service LRN	(717.95)	-	-	(717.95)
Parker Toyota	(195.00)	-	-	(195.00)
Science	(755.14)	-	-	(755.14)
Robotics	(598.27)	-	-	(598.27)
Go On Challenge	(49,488.92)	-	-	(49,488.92)
The Social Bean	(420.79)	-	-	(420.79)
Key Club	(1,620.96)	588.90	-	(1,032.06)
Athletic Activities	(66,276.13)	2,787.73	(781.01)	(64,269.41)
Football	36,574.40	-	-	36,574.40
L Football	1,544.80	-	-	1,544.80
Baseball	4,880.63	318.72	-	5,199.35
L Baseball	(1,640.20)	497.72	(8,259.71)	(9,402.19)
Softball	5,805.61	519.94	-	6,325.55
L Softball	(6,743.04)	4,567.30	(504.00)	(2,679.74)
Boys Basketball	4,257.73	81.80	-	4,339.53
L Boys Basketball	(5,861.89)	2,056.31	-	(3,805.58)
Girls Basketball	2,258.29	-	-	2,258.29
L Girls Basketball	(881.83)	-	-	(881.83)
Boys Soccer	3,225.60	-	-	3,225.60
L Boys Soccer	(1,552.09)	1,067.92	-	(484.17)
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	(11,283.43)	-	-	(11,283.43)
Track	3,641.22	1,249.81	-	4,891.03

L Track	(1,368.59)	304.34	(9,248.21)	(10,312.46)
Volleyball	3,986.90	-	-	3,986.90
L Volleyball	(10,224.04)	1,104.80	(1,211.00)	(10,330.24)
Wrestling	3,430.99	525.00	(350.00)	3,605.99
L Wrestling	(6,106.11)	8.00	(8.00)	(6,106.11)
L Dist Wrestling	(337.62)	-	(596.46)	(934.08)
Tennis	316.35	62.55	-	378.90
Golf	3,922.64	-	-	3,922.64
L Golf	(6,439.99)	-	-	(6,439.99)
L Golf Tournament	-	-	-	-
L Sponsors	(15,942.00)	500.00	(650.00)	(16,092.00)
Cheerleading	986.70	-	-	986.70
L Cheerleading	(2,856.99)	604.72	(1,899.17)	(4,151.44)
ASB/MISC	(24,037.74)	-	-	(24,037.74)
Concessions	(33,862.73)	968.55	(1,653.00)	(34,547.18)
Vending-Soft Drinks	(2,465.54)	-	(1,176.88)	(3,642.42)
L Tennis	(1,726.08)	56.03	-	(1,670.05)
L Dance Club	(654.09)	296.51	-	(357.58)
L Swim Club	(4,186.24)	-	-	(4,186.24)
L Dist Cheer	1,694.37	1,646.32	(1,656.40)	-
Dance	484.00	-	-	484.00
Swim	1,561.50	360.00	-	1,921.50
Gates	(77,642.44)	1,338.56	(2,246.50)	(78,550.38)
Officials/Workers	29,731.22	6,385.00	-	36,116.22
<b>Total Equity Accounts</b>	<b>(395,672.11)</b>	<b>37,211.43</b>	<b>(46,288.34)</b>	<b>(406,433.31)</b>
<b>Total Asset Accounts</b>	<b>395,672.11</b>	<b>(36,294.62)</b>	<b>45,371.53</b>	<b>404,749.02</b>
<b>Total Equity Accounts</b>	<b>(395,672.11)</b>	<b>37,211.43</b>	<b>(46,288.34)</b>	<b>(404,749.02)</b>
<b>Grand Total</b>	<b>-</b>	<b>916.81</b>	<b>(916.81)</b>	<b>-</b>

UPDATED 5.14.26

## Timberlake High School - SBAA - April 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	84,139.20	91,241.57	(59,048.76)	116,332.01
Cash on Hand	2,000.00	-	-	2,000.00
Investment Cash	201,208.06	640.33	-	201,848.39
<b>Total Asset Accounts:</b>	<b>287,347.26</b>	<b>91,881.90</b>	<b>(59,048.76)</b>	<b>320,180.40</b>

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	444.80	76.99	(135.03)	386.76
Special Project	(500.00)	-	-	(500.00)
Tiger Den	(6,669.13)	73.14	(278.05)	(6,874.04)
Legacy	(5,791.42)	-	-	(5,791.42)
Chromebook Damage	(11,712.82)	-	(308.00)	(12,020.82)
General	(21,003.98)	3,069.64	(640.33)	(18,574.67)
Faculty	(896.42)	-	-	(896.42)
Student Council	(3,917.59)	54.45	-	(3,863.14)
Annual	(14,937.28)	11.89	(610.00)	(15,535.39)
Freshman Class	(1,073.43)	266.50	-	(806.93)
Sophomore Class	(1,261.26)	-	-	(1,261.26)
Junior Class	247.66	4,783.33	(6,900.00)	(1,869.01)
Senior Class	(5,564.12)	-	-	(5,564.12)
Library Book Fine	(514.09)	100.74	(142.37)	(555.72)
Textbook Deposits	(158.44)	-	-	(158.44)
Textbook Fines	(45.72)	-	(126.00)	(171.72)
BPA	(150.57)	-	-	(150.57)
Speech Arts	(1,512.84)	-	-	(1,512.84)
Screen Printing	25.00	-	-	25.00
Art & Pottery	(1,469.85)	821.98	-	(647.87)
FCCLA	(1,831.98)	-	-	(1,831.98)
Wood Shop	(3,499.97)	824.24	(861.98)	(3,537.71)
Music	(11,126.26)	3,483.33	-	(7,642.93)
Drama	(1,454.85)	-	-	(1,454.85)

Quiz Team	75.00	-	-	75.00
Student Recognition	(389.13)	33.00	-	(356.13)
Honor Society	(105.00)	-	(250.00)	(355.00)
NISTAR	400.00	-	-	400.00
Parking	(6,157.95)	4.51	(41.77)	(6,195.21)
Parker Toyota	-	-	-	-
Science	(720.56)	-	-	(720.56)
Math	(980.61)	-	-	(980.61)
NOT	(957.12)	-	-	(957.12)
School Store	(468.87)	0.41	(4.28)	(472.74)
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	(35,276.17)	1,676.36	(3,121.50)	(36,721.31)
Livestock Club	(445.62)	10.59	(35.00)	(470.03)
Athletic Activities	(23,912.59)	33.99	-	(23,878.60)
Football	1,139.70	-	-	1,139.70
L Football	(725.82)	-	(15,340.00)	(16,065.82)
Baseball	574.76	-	-	574.76
L Baseball	(2,603.84)	2,438.75	(10,512.00)	(10,677.09)
Softball	-	-	-	-
L Softball	(7,961.04)	1,222.35	(72.00)	(6,810.69)
Boys Basketball	375.00	-	-	375.00
L Boys Basketball	(50.70)	-	-	(50.70)
Girls Basketball	375.00	-	-	375.00
L Girls Basketball	(942.60)	-	-	(942.60)
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	366.72	-	-	366.72
L Cross Country	(3,186.38)	-	-	(3,186.38)
Track	137.00	750.00	-	887.00

L Track	(2,883.25)	220.00	(1,640.00)	(4,303.25)
Volleyball	-	-	-	-
L Volleyball	(6,258.09)	1,085.22	(1,353.41)	(6,526.28)
Wrestling	3,231.50	-	-	3,231.50
L Wrestling	(4,942.59)	260.00	-	(4,682.59)
Golf	120.00	570.00	-	690.00
L Golf	(2,545.72)	2,030.25	(210.00)	(725.47)
L Golf Tournament	-	-	-	-
L Sponsors	(36,371.15)	24,813.26	(18,047.88)	(29,605.77)
Cheerleading	156.50	-	-	156.50
L Cheerleading	(18,339.88)	-	(762.10)	(19,101.98)
ASB/MISC	(11,401.24)	264.16	(23.59)	(11,160.67)
Concessions	(14,776.81)	3,516.13	(652.84)	(11,913.52)
Vending-Soft Drinks	(527.96)	-	-	(527.96)
IML	(9,542.49)	147.66	(2,608.57)	(12,003.40)
Gates	(22,787.38)	3,109.53	(9,037.00)	(28,714.85)
Officials/Workers	20,433.59	7,075.00	(20,683.59)	6,825.00
Athletic Trainer	(2,412.72)	-	-	(2,412.72)
<b>Total Equity Accounts</b>	<b>(287,342.26)</b>	<b>62,827.40</b>	<b>(94,397.29)</b>	<b>(318,912.15)</b>
<b>Total Asset Accounts</b>	<b>287,347.26</b>	<b>(59,048.76)</b>	<b>91,881.90</b>	<b>320,180.40</b>
<b>Total Equity Accounts</b>	<b>(287,342.26)</b>	<b>62,827.40</b>	<b>(94,397.29)</b>	<b>(318,912.15)</b>
<b>Grand Total</b>	<b>5.00</b>	<b>3,778.64</b>	<b>(2,515.39)</b>	<b>1,268.25</b>

UPDATED 5.14.26

## Mountain View Alternative High School - SBAA - April 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	10,398.63	270.00	(509.10)	10,159.53
Investments	10,395.06	33.08	-	10,428.14
<b>Total Asset Accounts:</b>	<b>20,793.69</b>	<b>303.08</b>	<b>(509.10)</b>	<b>20,587.67</b>

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
Chromebook Damage	(200.00)	-	-	(200.00)
General	(4,733.33)	-	(33.08)	(4,766.41)
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	(704.25)	1.13	(20.00)	(723.12)
Drama	(234.83)	-	-	(234.83)
IDFY	(1,013.10)	-	-	(1,013.10)
Greenhouse	(226.71)	-	-	(226.71)
Donations	(9,469.09)	507.97	(250.00)	(9,211.12)
<b>Total Equity Accounts</b>	<b>(20,793.69)</b>	<b>509.10</b>	<b>(303.08)</b>	<b>(20,587.67)</b>

<b>Total Asset Accounts</b>	<b>20,793.69</b>	<b>(509.10)</b>	<b>303.08</b>	<b>20,587.67</b>
<b>Total Equity Accounts</b>	<b>(20,793.69)</b>	<b>509.10</b>	<b>(303.08)</b>	<b>(20,587.67)</b>
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

UPDATED 5.14.26

Lakeland Joint School District Enrollment/Attendance Report ~ April 29, 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		61	70	50	68	54	69								372	377	-5	373	-1
SPIRIT LAKE 102		43	47	42	59	52	52								295	280	15	293	2
ATHOL 103		38	34	52	48	57	56								285	287	-2	287	-2
BETTY KIEFER 104		45	46	61	61	78	70								361	366	-5	360	1
GARWOOD 105		61	68	61	82	85	63								420	419	1	417	3
TWIN LAKES 106	64	37	27	40	49	41	41								235	248	-13	231	4
LAKELAND MIDDLE 201								252	213	231					696	643	53	694	2
TIMBERLAKE MIDDLE 202								144	149	127					420	419	1	429	-9
LAKELAND HIGH 301											234	183	202	210	829	845	-16	832	-3
TIMBERLAKE HIGH 401											129	126	111	128	494	519	-25	503	-9
MOUNTAIN VIEW 491									6	6	30	38	46	61	187	182	5	186	1
<b>TOTALS</b>	<b>64</b>	<b>285</b>	<b>292</b>	<b>306</b>	<b>367</b>	<b>367</b>	<b>351</b>	<b>396</b>	<b>368</b>	<b>364</b>	<b>393</b>	<b>347</b>	<b>359</b>	<b>399</b>	<b>4,594</b>	<b>4,585</b>	<b>9</b>	<b>4,605</b>	<b>-11</b>
PREVIOUS YEAR	41	272	285	348	343	339	390	372	324	376	350	361	410	415	4,585				
VARIANCE BY GRADE	23	13	7	-42	24	28	-39	24	44	-12	43	-14	-51	-16	9				

**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	63	51	66								350	372	22	94.09%
SPIRIT LAKE 102		40	45	39	59	51	50								284	295	11	96.27%
ATHOL 103		35	31	46	44	55	56								267	285	18	93.68%
BETTY KIEFER 104		45	43	57	60	74	65								344	361	17	95.29%
GARWOOD 105		56	65	59	76	83	59								398	420	22	94.76%
TWIN LAKES 106		32	26	36	48	39	38								219	235	16	93.19%
LAKELAND MIDDLE 201								250	212	226					688	696	8	98.85%
TIMBERLAKE MIDDLE 202								135	133	120					388	420	32	92.38%
LAKELAND HIGH 301											230	180	195	205	810	829	19	97.71%
TIMBERLAKE HIGH 401											126	122	108	126	482	494	12	97.57%
MOUNTAIN VIEW 492									6	6	28	36	45	57	178	187	9	95.19%
<b>TOTALS</b>	<b>0</b>	<b>266</b>	<b>276</b>	<b>283</b>	<b>350</b>	<b>353</b>	<b>334</b>	<b>385</b>	<b>351</b>	<b>352</b>	<b>384</b>	<b>338</b>	<b>348</b>	<b>388</b>	<b>4,408</b>	<b>4,594</b>	<b>186</b>	<b>95.95%</b>
Enrollment	64	285	292	306	367	367	351	396	368	364	393	347	359	399	4,594			
Total Absences by Grade	64	19	16	23	17	14	17	11	17	12	9	9	11	11	250			
Percent by Grade	0.00%	93.33%	94.52%	92.48%	95.37%	96.19%	95.16%	97.22%	95.38%	96.70%	97.71%	97.41%	96.94%	97.24%	94.63%			

\*\*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		3.80%
March 2024		5.43%	March 2025		4.40%	March 2026		3.75%
April 2024		5.23%	April 2025		4.39%	April 2026		3.90%
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	\$ 51,759.41	\$ -	6,896.59
211 - RETIREMENT	7,015.00	\$ 6,190.41	\$ -	824.59
220 - SOCIAL SECURITY	4,487.00	\$ 3,139.76	\$ -	1,347.24
230 - LIFE INSURANCE	31.00	\$ 26.00	\$ -	5.00
240 - HEALTH INSURANCE	9,786.00	\$ 8,600.00	\$ -	1,186.00
250 - EMPLOYEE ASSISTANCE PROGRAM	28.00	\$ 23.00	\$ -	5.00
311 - LEGAL FEES	16,000.00	\$ 20,698.84	\$ -	(4,698.84)
312 - AUDIT SERVICES	32,000.00	\$ 33,900.00	\$ -	(1,900.00)
314 - PUBLISHING	1,000.00	\$ 403.20	\$ -	596.80
380 - TRAVEL EXPENSE	2,000.00	-	-	2,000.00
390 - PURCHASED SERVICES	25,000.00	\$ 17,560.00	\$ -	7,440.00
410 - GENERAL SUPPLIES	4,000.00	\$ 2,545.90	\$ -	1,454.10
710 - INSURANCE	43,847.00	\$ 50,856.00	\$ -	(7,009.00)
	<u>\$ 203,850.00</u>			<u>\$ 8,147.48</u>

Updated 5.13.2026

**\*\*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	
311 - LEGAL	03/11/2026	ANDERSON, JULIAN & HULL, LLP	LEGAL SERVICES JANUARY 2026	\$ 42.00	
311 - LEGAL	03/27/2026	LYONS O'DOWD, PLLC	LEGAL SERVICES FEBRUARY 2026	\$ 2,200.00	
311 - LEGAL	04/17/2026	LYONS O'DOWD, PLLC	LEGAL SERVICES MARCH 2026	\$ 4,371.84	
311 - LEGAL	04/29/2026	HAWLEY TROXELL ENNIS	LEGAL SERVICES THROUGH APRIL 1, 2026	\$ 880.00	
311 - LEGAL	05/05/2026	ANDERSON, JULIAN & HULL, LLP	LEGAL SERVICES MARCH 2026	\$ 231.00	
<b>Total</b>				<b>\$ 20,698.84</b>	<b>\$ -</b>

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	
312 - AUDIT SERVICES	4/23/2026	HAYDEN ROSS, PLLC	JUNE 2025 SINGLE AUDIT	4,000.00	
<b>Total</b>				<b>\$ 33,900.00</b>	<b>\$ -</b>

Object	Date	Vendor	Description	Expense	Open PO
314 - PUBLISHING	7/18/2025	COEUR D'ALENE PRESS	LEVY DISCLOSURE ID 33-802C RE LEVY DOLLARS	\$ 66.82	
314 - PUBLISHING	11/14/2025	COEUR D'ALENE PRESS	ANNUAL STATEMENT OF FINANCIAL CONDITION	170.62	
314 - PUBLISHING	1/5/2026	COEUR D'ALENE PRESS	AD FOR LEGAL SERVICES	75.68	

314 - PUBLISHING

1/5/2026 COEUR D'ALENE PRESS

AD FOR CONSTRUCTION SERVICES

90.08

**Total** \$ 403.20 \$ -

Object	Date	Vendor	Description	Expense	Open PO
380 - TRAVEL EXPENSE					

**Total** \$ - -

Object	Date	Vendor	Description	Expense	Open PO
390 - PURCHASED SERVICES	7/14/2025	STATE OF IDAHO	SURETY BOND APPLICATION NOTARY PUBLIC S.SCHRADER	\$ 30.00	
390 - PURCHASED SERVICES	07/18/2025	COEUR D'ALENE INSURANCE	IDAHO NOTARY BOND INSURANCE S.SCHRADER	\$ 60.00	
390 - PURCHASED SERVICES	07/31/2025	IDAHO SCHOOL DIST COUNCIL		\$ 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	
390 - PURCHASED SERVICES	03/11/2026	RATHDRUM AREA CHAMBER OF COM	MEMBERSHIP	\$ 1,800.00	
390 - PURCHASED SERVICES	04/17/2026	MORETON & COMPANY	CLERK NOTARY BOND	\$ 60.00	

**Total** \$ 17,560.00 \$ -

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	03/06/2026	BMO HARRIS	(AMAZON) ORDER FOR THE BOARD	\$ 60.05	
410 - GENERAL SUPPLIES	04/13/2026	BMO HARRIS	(AMAZON) OFFICE FURNITURE/SUPPLIES FOR CLERK	\$ 616.38	

410 - GENERAL SUPPLIES	05/04/2026	BMO HARRIS	FLOWERS FOR BOARD MEMBER	\$ 104.25	
410 - GENERAL SUPPLIES	05/04/2026	BMO HARRIS	(AMAZON) NEW TECH EQUIPMENT FOR CLERK	\$ 844.41	
<b>Total</b>				<u>\$ 2,545.90</u>	<u>\$ -</u>

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

100 E 631000 - BOARD OF EDUCATION												
LEGAL FEES BREAKDOWN												
Date	Vendor	Expense	Clerk	Records Requests	Board Chair	Policy	Personnel	Student	Emerick	Concrete	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
3/11/2026	ANDERSON, JULIAN & HULL, LLP	\$ 42.00					\$42.00					
3/27/2026	LYONS O'DOWD, PLLC	\$ 2,200.00			\$350.00	\$275.00	\$200.00			\$625.00		\$750.00
4/17/2026	LYONS O'DOWD, PLLC	\$ 4,371.84		\$225.00				\$1,950.00		\$2,060.84		\$136.00
3/27/2026	HAWLEY TROXELL ENNIS	\$ 880.00									\$880.00	
3/27/2026	ANDERSON, JULIAN & HULL, LLP	\$ 231.00					\$231.00					
		\$ 20,698.84	\$ 200.00	\$ 225.00	\$ 2,362.50	\$ 2,786.00	\$ 3,890.50	\$ 4,750.00	\$ 1,375.00	\$ 2,685.84	\$ 880.00	\$ 1,544.00

## 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	\$ 78,272.71	\$ -	(4,482.71)
515000 440 - SECONDARY	25,000.00	\$ 360,000.00	\$ 347,181.68	\$ -	12,818.32
	<u>\$ 50,000.00</u>	<u>\$ 433,790.00</u>			<u>\$ 8,335.61</u>

Updated 5.14.2026

**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	
440 - CURRICULUM	4/17/2026	SUPER ONE FOODS	IBOB STUDENT INCENTIVES	\$ 112.26	
440 - CURRICULUM	5/4/2026	BMO HARRIS BANK	(WALMART) GATE OLYMPIC SUPPLY	\$ 23.87	
440 - CURRICULUM	5/4/2026	BMO HARRIS BANK	(AMAZON) GATE OLYMPIC SUPPLY	\$ 2,215.04	
<b>Total</b>				<b>\$ 78,272.71</b>	<b>\$ -</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	
<b>Total</b>				<u>\$ 347,181.68</u>	<u>\$ -</u>

Working Budget Curriculum Transfer Pending for \$335,000

**Fund 420 - Plant Facility Levy**

<b>REVENUES</b>	<b>Budget</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>Over/Under</b>
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	\$ -	\$ -	\$ -	\$ 25,355.79	\$ (25,355.79)
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>\$ 25,355.79</b>	<b>\$ 27,524.30</b>
<b>EXPENDITURES</b>	<b>Budget</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>Ending Balance</b>
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	\$ 2,220.91	\$ 670.00
FY24 - DO Security Upgrades	\$ 20,000.00	\$ -	\$ -	\$ 3,762.00	\$ 16,238.00
FY24 - Emergency Repairs Fund	\$ 100,000.00	\$ -	\$ 68,727.11	\$ 30,955.43	\$ 317.46
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	\$ 146,885.95	\$ 651.09
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	\$ -	\$ -	\$ 169,136.16	\$ 97,332.84
FY25 - Emergency Repairs Fund	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
FY25 - Building Budgets	\$ 100,000.00	\$ -	\$ -	\$ 86,963.91	\$ 13,036.09
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	\$ -	\$ -	\$ 20,003.13	\$ 54,996.87
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>\$ 760,212.83</b>	<b>\$ 766,649.35</b>

updated 5.14.2026

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		97,400.00	670.00		Approved Carryforward to FY25
DO Security	20,000.00		3,762.00	16,238.00		Approved Carryforward to FY25
JBE Siding	-		-	-	Canceled	Moved to School Modernization Funds
Emergency Repairs Fund	100,000.00		99,682.54	317.46		Approved Carryforward to FY25; Gym Floor Refinishing
Assist with Bus Purchase	-		-	-	Canceled	
<b>Total Original Projects Budget</b>	<b>277,240.00</b>	<b>-</b>	<b>260,203.80</b>	<b>17,036.20</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		349,348.91	651.09	In Progress	
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>672,732.28</b>	<b>2,499.72</b>		
<b>Unappropriated FY24 Plant Facility Levy Funds</b>				<b>194,048.00</b>		
FY2025 Budget						
Proposed Projects	Budget	Encumbered	Expensed	Remaining Balance	Project Status	Notes
Additional Concrete Projects	266,469.00		169,136.16	97,332.84	In Progress	
Emergency Repairs Fund	5,000.00		-	5,000.00		
Building Repairs	100,000.00		86,963.91	13,036.09		TLE Boiler
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	In Progress	Installation will happen June 2026
Parking Lots - AE, BKE, TLE, LHS, MVHS, LMS, GE, THS, SLE, JBE, TMS	150,000.00		70,285.30	79,714.70	In Progress	
Safety Film on Windows - LMS, SLE, AE	75,000.00		20,003.13	54,996.87	Completed	
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>-</b>	<b>583,355.57</b>	<b>740,499.21</b>		

Fund 421 - Board Facility Projects							Updated 5.14.2026
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>	\$ 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	
<b>Total Expenditures</b>	\$ 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	Description
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	\$ -	
<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	\$ -	\$ -	

CITY OF ATHOL WATER 2025-26						
DATE	READING C-0011		READING C-0011		TOTAL	CHECK DATE
JUNE 2025	4152	90.00	37782	788.00	878.00	6/30/2025
JULY 2025	4153	90.00	38210	956.00	1,046.00	7/31/2025
AUG 2025	0	90.00	38776	1,232.00	1,322.00	9/12/2025
SEPT 2025	0	92.00	39224	996.00	1,088.00	9/30/2025
OCT 2025	38	90.00	39238	180.00	270.00	11/7/2025
NOV 2025	54	90.00	39238	180.00	270.00	12/15/2025
DEC 2025	66	90.00	39238	180.00	270.00	12/30/2025
JAN 2026	77	100.00	39238	200.00	300.00	2/15/2026
FEB 2026	93	100.00	0	200.00	300.00	3/15/2026
MAR 2026	106	100.00	39279	200.00	300.00	4/10/2026
APR 2026	120	100.00	39279	200.00	300.00	4/13/2026
YTD TOTALS		932.00		5,112.00	6,044.00	

GEM STATE WATER / GARWOOD 2025-26						
Date	Irrigation Reading		Reading		TOTAL	CHECK DATE
	BCS80		BCS70			
JULY 2025	34361	117.94	116927	1,303.41	1,421.35	6/30/2025
AUG 2025	37921	112.00	164650	935.96	1,047.96	8/15/2025
SEPT 2025	2718.2	112.00	117829.8	2,257.46	2,369.46	9/12/2025
OCT 2025	2227.7	153.99	90043.3	1,809.29	1,963.28	10/15/2025
NOV 2025	53958	326.25	376553	951.01	1,277.26	11/14/2025
DEC 2025	59954	293.21	376553	951.01	1,244.22	12/15/2025
JAN 2026	65009	214.56	376553	951.01	1,165.57	1/15/2026
FEB 2026	70314	227.12	376553	147.00	374.12	1/30/2026
MAR 2025	76490	253.61	376550	147.00	400.61	4/9/2026
APR 2026	82014	233.77	376550	147.00	380.77	4/17/2026
YTD Total		2,044.45		9,600.15	11,644.60	

NORTH KOOTENAI WATER / TLE						
Meter #5367856						
DATE	Start Read	End Read	Consumption		Charges	Check Date
JULY 2025	849900	1948900	10990		7,808.56	7/18/2025
AUG 2025	1948900	3095600	11467		8,158.68	8/28/2025
SEPT 2025	3095600	3900800	8052		5,652.07	9/30/2025
OCT 2025	3900800	4376400	4756		3,525.79	10/31/2025
NOV 2025	4376400	4404600	282		248.33	11/26/2025
DEC 2025	4404600	4420500	159		223.24	12/30/2025
JAN 2026	4420500	4437800	173		226.09	1/30/2026
FEB 2026	4437800	4459900	221		235.88	2/27/2026
MAR 2025	4459900	4482200	223		236.29	4/9/2026
APR2026	4482200	4501800	196		230.78	4/29/2026
YTD Total					26545.71	

TLI SEWER, LLC 2025-26						
DATE		INVOICE #		AMOUNT	CK DATE	
JULY 2025		TLI JULY 25 SEWER		945.75	7/1/25	
AUG 2025		TLI AUG 25 SEWER		945.75	7/31/25	
SEP 2025		TLI SEPT 25 SEWER		945.75	8/29/25	
OCT 2025		TLI OCT 25 SEWER		945.75	9/30/25	
NOV 2025		TLI NOV 25 SEWER		945.75	10/31/25	
DEC 2025		TLI DEC 25 SEWER		945.75	11/26/25	
JAN 2026		TLI JAN 26 SEWER		971.75	12/30/25	
FEB 2026		TLI FEB 26 SEWER		971.75	1/29/26	
MAR 2026		TLI MAR 26 SEWER		971.75	2/26/26	
APR 2026		TLI APR 26 SEWER		971.75	4/1/26	
YTD TOTAL				6,646.25		

AVISTA UTILITIES 2025-26												
	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC
LHS FBF (301)		119.44		119.44		137.81		185.60		226.49		149.22
TLE LITE (106)		25.59		25.30		26.34		27.03		27.98		29.17
BKE (104)	109.23	1,169.73	99.84	887.95	100.89	929.33	111.62	1,419.14	235.52	1,298.24	473.44	1,382.50
DO (001)	21.41	372.10	20.20	331.67	20.20	357.39	20.86	310.42	80.04	315.00	119.54	363.12
LMS FBF (201)		20.20		20.38		21.95		21.67		42.67		25.63
JBE (101)	113.83	1,557.87	84.83	600.88	79.02	594.77	92.77	1,314.78	376.73	2,866.67	694.77	3,945.95
COM GRDN (101)		20.66		20.63		20.66		20.63		20.63		20.61
LMS (201)	72.31	2,079.06	33.14	1,451.44	30.02	1,420.82	33.41	2,420.82	260.01	3,094.00	619.27	4,550.13
LMS SIGN (201)		36.92		36.31		37.49		36.39		33.91		32.62
GE (105)	105.53		87.96		87.94		96.28		166.54		599.49	
SLE (102)		1,578.65		708.97		781.09		1,274.16		1,956.10		2,816.94
TLE (106)	118.79	2,538.88	97.55	2,486.14	98.58	2,895.51	122.28	3,827.10	526.35	3,037.39	1,625.39	3,367.20
TMS (202)	323.36	3,169.94	102.66	2,542.64	107.72	2,946.40	118.17	4,678.49	534.93	4,359.18	1,871.72	4,750.74
THS (401)	167.40	6,924.91	85.55	6,015.82	75.72	6,216.26	92.84	8,881.19	617.98	7,670.40	1,293.20	8,733.62
THS GNRT (401)	200.59		318.79		250.76		291.90		496.64		584.46	
AE (103)	38.66		20.00		20.00		20.00		51.45		182.11	
LHS (301)	618.31	6,570.26	299.80	5,623.33	183.71	5,617.73	233.25	7,304.15	2,192.48	8,051.41	4,341.29	8,186.90
SOCC FLD (005)		27.55		31.23		31.23		31.23		27.57		23.89
MAINT (003)	20.20	171.69	20.20	159.31	20.20	188.83	20.20	203.13	93.78	281.31	311.25	344.36
TRAN (002)	242.39	26.95	20.20	140.03	20.20	152.98	20.20	184.50	108.09	201.36	260.32	286.52
GARG HTR (002)		162.63		75.34		38.58		121.28		666.25		1,077.92
MVAS (491)	88.82	711.56	80.07	539.52	80.72	588.22	93.78	810.90	507.26	714.62	704.02	682.90
FOOD SVC	165.40	966.92	112.00	791.15	104.74	748.96	159.37	1,133.84	386.57	1,088.67	615.17	1,134.7
SUB TOTAL	2,406.23	28,251.51	1,482.79	22,607.48	1,280.42	23,752.35	1,526.93	34,206.09	6,634.37	35,979.85	14,295.44	41,904.64
<b>TOTAL</b>		30,657.74		24,090.27		25,032.77		35,733.02		42,614.22		56,200.08
CHECK DATE	6/30/2025		8/15/2025		9/12/2025		10/15/2025		11/14/2025		12/15/2025	
	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC
LHS FBF (301)		86.55		83.36		72.32		172.84				
TLE LITE (106)		31.47		31.37		29.37		24.26				
BKE (104)	921.99	1,669.56	1,253.23	1,876.91	932.31	1,838.30	683.71	1,665.59				
DO (001)	193.36	377.85	249.04	446.01	187.55	387.62	149.69	393.86				
LMS FBF (201)		20.20		20.20		20.20		20.20				
JBE (101)	1,103.89	5,166.23	1,423.70	6,420.07	919.75	5,596.90	733.42	4,475.12				
COM GRDN (101)		20.30		20.20		20.26		20.34				
LMS (201)	978.71	5,650.57	1,483.88	6,589.92	993.48	5,646.28	774.41	4,848.85				
LMS SIGN (201)		33.87		34.58		33.31		33.18				
GE (105)	1,293.51		1,473.97		1,145.98		778.47					
SLE (102)		3,840.42		4,557.97		5,276.39		3,898.17				
TLE (106)	2,985.54	4,063.10	4,247.88	4,783.16	3,127.20	4,408.26	2,405.87	4,296.56				
TMS (202)	2,012.65	5,310.39	3,053.59	5,871.68	3,996.52	7,066.73	2,536.11	6,092.07				
THS (401)	1,729.93	10,390.93	2,480.13	9,770.44	3,169.85	11,019.03	1,973.02	9,477.03				
THS GNRT (401)	602.88		645.55		785.13		512.18					
AE (103)	230.36		540.05		404.91		324.87					
LHS (301)	5,809.60	9,647.05	6,598.95	9,676.85	4,490.32	8,985.90	2,849.02	7,965.62				
SOCC FLD (005)		31.26		46.22		35.10		27.64				
MAINT (003)	455.30	404.30	498.78	462.72	353.95	413.09	301.40	349.87				
TRAN (002)	376.35	345.13	458.95	383.66	355.14	322.04	294.36	314.88				
GARG HTR (002)		1,418.64		1,592.33		1,294.82		1,298.34				
MVAS (491)	864.54	656.53	1,021.98	700.63	847.07	678.20	759.36	694.26				
FOOD SVC	825.46	1,202.45	1,144.47	1,285.69	977.80	1,354.26	844.21	1,295.98				
SUB TOTAL	20,384.07	50,366.80	26,574.15	54,653.97	22,686.96	54,498.38	15,920.10	47,364.66				
<b>TOTAL</b>		70,750.87		81,228.12		77,185.34		63,284.76				
CHECK DATE	1/15/2026		2/15/2026		3/11/2026		4/17/2026					

CITY OF SPIRIT LAKE WATER 2025-26

		JUNE 2025		JULY 2025		AUGUST 2025		SEPTEMBER 2025		OCTOBER 2025		NOVEMBER 2025	
		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
SLE (102)	9.01	818.00		1,409.00		1,073.00		308.00		38.00		31.00	
SLE (102)	10.01	39.00	46.00	40.00	46.00	40.00	46.00	40.00	46.00	37.00	49.00	37.00	49.00
SLE (102)	11.01												
THS Main (401)	581.01	64.00	46.00	65.00	46.00	65.00	46.00	65.00	46.00	65.00	49.00	65.00	49.00
THS Irrig (009)	606.01	7,048.00		6,704.00		7,982.00		4,679.00		659.00		34.00	
THS Irrig (009)	615.01	2,071.00		2,273.00		2,666.00		1,526.00		34.00		34.00	
THS Conc (401)	616.01	39.00	46.00	40.00	46.00	40.00	46.00	40.00	46.00	37.00	49.00	37.00	49.00
TMS (202)	685.01	67.00	80.47	40.00	46.00	40.00	46.00	83.00	99.62	113.00	148.58	89.00	117.94
TMS Irrig (010)	715.01	5,026.00		4,085.00		5,630.00		4,220.00		167.00		34.00	
		15,172.00	218.47	14,656.00	184.00	17,536.00	184.00	10,961.00	237.62	1,150.00	295.58	361.00	264.94
		6/30/2025	<b>15,390.47</b>	8/4/2025	<b>14,840.00</b>	9/12/2025	<b>17,720.00</b>	10/15/2025	<b>11,198.62</b>	11/14/2025	<b>1,445.58</b>	12/15/2025	<b>625.94</b>

		DECEMBER 2025		JANUARY 2026		FEBRUARY 2026		MARCH 2026		APRIL 2026		MAY 2026	
		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
SLE (102)	9.01	31.00		31.00		31.00		31.00		31.00			
SLE (102)	10.01	37.00	49.00	37.00	49.00	37.00	49.00	37.00	49.00	37.00	49.00		
SLE (102)	11.01												
THS Main (401)	581.01	65.00	49.00	65.00	49.00	65.00	49.00	65.00	49.00	65.00	49.00		
THS Irrig (009)	606.01	34.00		34.00		34.00		34.00		34.00			
THS Irrig (009)	615.01	34.00		34.00		34.00		34.00		34.00			
THS Conc (401)	616.01	37.00	49.00	37.00	49.00	37.00	49.00	36.00	49.00	38.00	49.00		
TMS (202)	685.01	65.00	87.30	68.00	91.13	86.00	114.11	92.00	121.77	77.00	102.62		
TMS Irrig (010)	715.01	34.00		34.00		34.00		34.00		34.00			
		337.00	234.30	340.00	238.13	358.00	261.11	363.00	268.77	350.00	249.62	0.00	0.00
		12/29/2025	<b>571.30</b>	1/30/2026	<b>578.13</b>	2/13/2026	<b>619.11</b>	3/31/2026	<b>631.77</b>		<b>599.62</b>		

**KOOTENAI ELECTRIC 2025-26**

Statement Date	6/15 - 7/15/2025	7/15 - 8/15/2025	8/15 - 9/15/2025	9/15 - 10/15/2025	10/15 - 11/15/2025	11/15 - 12/15/25	12/15-1/15/26	1/15 - 2/15/26	2/15 - 3/15/26	3/15 - 4/15/26	5/15/26	6/15/26
AE ELEM	1385.45	1009.46	1102.57	1897.00	2886.79	2677.84	3405.09	3996.41	3420.39	3037.35		
AE OUT BUILDING	59.39	61.93	65.86	68.72	74.23	80.16	77.09	78.61	63.91	56.56		
AE SEC LIGHT	22.82	22.82	22.82	22.82	22.82	22.82	22.92	22.72	22.82	22.82		
103 AE	1,467.66	1,094.21	1,191.25	1,988.54	2,983.84	2,780.82	3,505.10	4,097.74	3,507.12	3,116.73	0.00	0.00
105 GE	1,048.98	1,103.47	1,212.41	1,502.64	2,452.49	1,849.51	2,980.49	3,158.06	2,846.52	2,638.27		
<b>PAID</b>	<b>2,516.64</b>	<b>2,197.68</b>	<b>2,403.66</b>	<b>3,491.18</b>	<b>5,436.33</b>	<b>4,630.33</b>	<b>6,485.59</b>	<b>7,255.80</b>	<b>6,353.64</b>	<b>5,755.00</b>	<b>0.00</b>	<b>0.00</b>
CHK DATE	7/31/2025	8/29/2025	9/30/2025	10/31/25	11/26/2025	12/30/2025	1/30/2026	3/6/26	4/10/2026	4/29/2026		

CITY OF RATHDRUM 2025-26

		July 2025		Aug 2025		September 2025		October 2025		November 2025		December 2025	
		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
DO (001)	7.1640.1	15.55	74.45	15.55	74.45	15.55	74.45	16.02	76.00	16.77	76.00	16.02	76.00
TRAN (002)	7.1660.1	47.73	486.95	35.32	274.45	27.29	136.95	25.84	101.52	25.09	88.76	25.09	88.76
Food Serv	7.1610.1	70.56	461.95	56.69	224.45	69.83	449.45	66.61	369.48	62.11	292.92	59.11	241.88
JBE (101)	7.1620.1	97.57	924.45	83.70	686.95	99.03	949.45	72.61	471.56	62.36	280.16	58.36	229.12
JBE Annex(101)	7.1630.1	46.47	74.45	44.28	74.45	54.50	186.95	56.86	203.60	57.61	216.36	52.36	127.04
BKE (104)	7.1580.1	71.10	74.45	80.59	186.95	82.05	211.95	87.48	267.40	83.73	203.60	79.98	139.80
BKE Irrig (104)	4.1585.1	1,872.18		1,600.38		1,266.48		45.61					
LMS (201)	7.1670.1	302.51	3,986.95	126.58	974.45	139.72	1,199.45	127.98	959.44	105.48	573.64	103.23	535.36
LMS Field (013)	4.1650.1	918.18		707.58		319.68		120.01					
LHS (301)	7.1570.1	149.21	1,361.95	129.50	1,024.45	145.56	1,299.45	161.73	1,530.64	133.98	1,058.52	124.98	905.40
LHS Irrig (007)	4.0616.1	305.18		196.28		228.68		121.57					
LHS Field (008)	4.1600.1	930.78		862.38		459.18		82.81					
LHS FBF RR	7.0002.1		74.45		74.45		74.45		76.00		76.00		76.00
MVAS (491)	7.1590.1	46.47	288.65	45.74	273.35	47.93	199.55	50.11	105.50	49.36	76.00	48.61	76.00
Soccer Fld (005)	4.0000.1	193.68		157.68		138.78		53.05					
JBE Irrig (101)	4.0048.01	50.65		89.35		45.25		37.41					
LHS (301)	4.1686.01	70.37		70.37		70.37		74.34					
LMS Concession (201)	7.0005.01	19.99	74.45	95.17		20.72	74.45	21.34	76.00	20.59	76.00	20.59	76.00
						<b>LMS Credit</b>	<b>(37,221.85)</b>	<b>LMS Credit</b>	<b>(28,050.28)</b>	<b>LMS Credit</b>	<b>(23,000.06)</b>	<b>LMS Credit</b>	<b>(19,406.55)</b>
		5,208.18	7,883.15	4,397.14	3,868.40	3,230.60	(32,365.30)	1,221.38	4,237.14	617.08	3,017.96	588.33	(16,835.19)
		8/15/2025	<b>13,091.33</b>	9/12/2025	<b>8,265.54</b>	10/15/2025	<b>(29,134.70)</b>	11/15/2025	<b>(22,591.76)</b>	12/15/2025	<b>(20,045.14)</b>	1/15/2026	<b>(16,246.86)</b>

		January 2026		February 2026		March 2026		April 2026		May 2026		June 2026	
		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
DO (001)	7.1640.1	16.02	76.00	16.02	76.00	16.77	76.00	16.02	76.00				
TRAN (002)	7.1660.1	25.84	101.52	25.84	101.52	27.34	127.04	25.84	101.52				
Food Serv	7.1610.1	59.11	241.88	64.36	331.20	69.61	420.52	61.36	280.16				
JBE (101)	7.1620.1	58.36	229.12	61.36	280.16	67.36	382.24	63.61	318.44				
JBE Annex(101)	7.1630.1	52.36	127.04	54.61	165.32	56.11	190.84	55.36	178.08				
BKE (104)	7.1580.1	81.48	165.32	82.23	178.08	85.98	241.88	82.23	178.08				
BKE Irrig (104)	4.1585.1							108.85					
LMS (201)	7.1670.1	104.73	560.88	105.48	573.64	119.73	816.08	108.48	624.68				
LMS Field (013)	4.1650.1							45.61					
LHS (301)	7.1570.1	115.98	752.28	106.98	599.16	121.23	841.60	100.98	497.08				
LHS Irrig (007)	4.0616.1							109.48					
LHS Field (008)	4.1600.1							67.00					
LHS FBF RR	7.0002.1		76.00		76.00		76.00		76.00				
MVAS (491)	7.1590.1	48.61	76.00	50.11	88.76	50.11	88.76	48.61	76.00				
MVAS Irrig(491)	7.1590.2							0.93					
Soccer Fld (005)	4.0000.1							46.54					
JBE Irrig (101)	4.0048.01							16.02					
LHS (301)	4.1686.01							72.48					
LMS Concession (201)	7.0005.01	20.59	76.00	20.59	76.00	20.59	76.00	20.59	76.00				
		583.08	2,482.04	587.58	2,545.84	634.83	3,336.96	1,049.99	2,482.04				
		<b>LMS Credit</b>	<b>(16,219.84)</b>	<b>LMS Credit</b>	<b>(13,154.72)</b>	<b>LMS Credit</b>	<b>(9,751.10)</b>	<b>LMS Credit</b>	<b>(5,981.96)</b>				
		2/15/2026	<b>(13,154.72)</b>	3/10/2026	<b>(10,021.30)</b>	4/10/2026	<b>4,386.95</b>	5/14/2026	<b>2,482.04</b>				