

LJSD Board of Trustees
Financial Report - April 15, 2026

Finance Updates:

- We continue to move forward with the Surety Company on the concrete projects. Next steps are to have an independent third-party review the work that needs to be redone to verify our claim. That should take place in the next couple of weeks.

Operations Updates:

- **Information Technology (Last 30 Days)**
 - 258 support tickets opened (spring break reduced this number), 207 support requests resolved, 51 in progress as of this typing
 - Fixed AE gym speaker; they may need a new amp
 - 2 new outdoor speakers installed at TMS
 - Adjust Security camera at AE for Bus loop coverage
 - 25 student ChromeBooks submitted for warranty repair and were swapped out
 - 4 teacher projector replacements swapped in
 - 3 teacher projector bulb replacements installed
- **Food Service**
 - 2 resignations at the base kitchen, actively seeking replacements
 - 2 team members are out on leave of absence due to injuries.
 - Production Manager submitted intent to retire at the end of the calendar year. Actively looking at a succession plan.
 - Meal counts are improving. Since January:
 - K-5 Increases
 - Breakfast - 0.5%
 - Lunch - 1.5%
 - 6-12 Increases
 - Breakfast - 0.16%
 - Lunch - 0.5%
 - Meal Counts - YTD - 252,672; Budget 276,142; Prior YTD - 268,772
 - Sales - YTD 1,076,886; Budget 1,165,754; Prior YTD 1,091,979
 - Planning for summer shutdown, Summer Food Service Program, Wrestling camp in June, and new regional menu implementation for next year.

Standing Information Requests:

- March 2026 Monthly Financial Report
- March 2026 SBAA Financial Report
- March 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
- March 2026 Utilities Report

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

REVENUES	General Fund Working Budget	All Other Funds Working Budget	Total Funds Working Budget	General Fund YTD Revenue	All Other Funds YTD Revenue	Total Funds YTD Revenue
Beginning Balances	4,340,735	23,424,719	27,765,454	4,521,455	25,043,029	29,564,484
Local Revenue	4,191,695	1,136,000	5,327,695	3,048,374	1,611,919	4,660,293
County Revenue	-	-	-	-	-	-
State Revenue	40,884,101	862,279	41,746,380	37,708,475	239,720	37,948,195
Federal Revenue	120,000	3,252,908	3,372,908	72,119	1,832,908	1,905,027
Other Sources	-	-	-	-	-	-
Transfers	722,761	90,000	812,761	-	171,068	171,068
Total Revenues	50,259,292	28,765,906	79,025,198	45,350,422	28,898,644	74,249,066

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	18,842,015	826,888	19,668,904
Benefits	10,929,459	800,153	11,729,612	7,137,475	323,230	7,460,706
Purchased Services	3,174,275	994,000	4,168,275	2,551,855	1,152,563	3,704,418
Supplies & Materials	1,517,739	1,281,578	2,799,317	1,082,623	939,496	2,022,119
Capital Outlay	-	6,549,110	6,549,110	-	1,954,524	1,954,524
Debt Retirement	-	-	-	-	-	-
Insurance & Judgements	366,016	10,000	376,016	424,524	7,189	431,713
Transfers	90,000	722,762	812,762	171,068	-	171,068
Contingency Reserve	-	-	-	-	-	-
Unappropriated Balances	4,304,280	16,285,578	20,589,858	15,114,687	23,720,927	38,835,614
Total Expenditures	50,259,292	28,765,906	79,025,198	45,324,247	28,924,819	74,249,066

updated 4.9.2026

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

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

	Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	4,340,735	4,340,735	-	-	4,521,455	
Revenues:						
PROPERTY TAX REVENUE	5,520,000	3,519,195	38,164	-	2,316,470	34%
LEVY - TORT	182,500	182,500	1,109	-	68,434	63%
PENALTY AND INTEREST	-	-	2,461	-	73,506	0%
INTEREST REVENUE	335,000	335,000	51,982	-	513,471	-53%
TRANSPORTATION FEES	110,000	110,000	250	-	73,263	33%
OTHER LOCAL REVENUE	45,000	45,000	112	-	3,230	93%
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	246,932	-	5,367,218	4%
REVENUE IN LIEU OF TAXES	75,774	75,774	-	-	1,763	98%
OTHER SCHOOL REVENUE - ONE TIME MONEY	35,000	35,000	-	-	29,941	14%
REVENUE FROM FEDERAL SOURCES	120,000	120,000	-	-	72,119	40%
INTEFUND TRANSFERS	315,000	722,761	-	-	-	
Total Revenues	45,462,006	45,918,557	341,010		40,828,968	
Total Revenues and Fund Balance	49,802,741	50,259,292			45,350,422	

Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	7,346,141	7,346,141	716,542	-	5,003,542	32%
	Benefits	2,560,023	2,560,023	248,295	-	1,837,184	28%
	Purchased Services	3,000	3,000	5,885	12,207	9,122	-204%
	Supplies and Materials	99,520	148,310	540	11,080	114,265	23%
SECONDARY PROGRAM	Salaries	8,016,237	8,016,237	581,761	-	4,173,743	48%
	Benefits	2,840,592	2,840,592	199,650	-	1,510,989	47%
	Purchased Services	355,000	427,761	8,412	11,916	505,342	-18%
	Supplies and Materials	157,283	492,283	9,725	13,766	409,212	17%
ALTERNATIVE SCHOOL PROGRAM	Salaries	616,230	616,230	52,146	-	350,296	43%
	Benefits	226,820	226,820	19,519	-	134,328	41%
	Purchased Services	1,454	1,454	110	414	1,637	-13%
	Supplies and Materials	6,731	6,731	916	2,100	3,200	52%
SPECIAL EDUCATION PROGRAM	Salaries	2,838,512	2,838,512	286,000	-	1,946,575	31%
	Benefits	1,380,760	1,380,760	136,497	-	933,022	32%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	-	-	0%

SPECIAL EDUCATION PRESCHOOL	Salaries	92,159	92,159	9,297	-	65,162	29%
	Benefits	29,227	29,227	4,050	-	29,698	-2%
GIFTED/TALENTED PROGRAM	Salaries	92,836	92,836	7,736	-	54,154	42%
	Benefits	30,697	30,697	2,495	-	18,178	41%
	Purchased Services	1,500	1,500	-	465	363	76%
	Supplies and Materials	3,500	3,500	250	665	4,580	-31%
INTERSCHOLASTIC ACTIVITY PROG	Salaries	1,107,998	1,107,998	114,709	-	677,157	39%
	Benefits	257,750	257,750	24,329	-	152,361	41%
	Purchased Services	486,500	486,500	39,428	117,843	268,402	45%
	Supplies and Materials	143,000	143,000	19,217	49,515	71,398	50%
	Equipment/Capital Expenditures	-	-	7,162	-	26,175	-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	134,560	-	949,584	44%
	Benefits	573,745	573,745	46,608	-	343,889	40%
	Purchased Services	2,750	2,750	487	-	1,808	34%
	Supplies and Materials	17,000	17,000	1,007	800	3,153	81%
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	617,373	617,373	50,869	-	353,172	43%
	Benefits	225,265	225,265	18,133	-	130,522	42%
	Purchased Services	65,000	65,000	43,977	-	46,947	28%
	Supplies and Materials	3,500	3,500	-	-	643	82%
INSTRUCTIONAL IMPROVEMENT	Salaries	9,000	9,000	900	-	4,441	51%
	Benefits	3,142	3,142	190	-	1,098	65%
	Purchased Services	60,000	60,000	5,205	13,146	39,291	35%
	Supplies and Materials	10,000	10,000	-	-	-	100%
LIBRARY-EDUCATIONAL MEDIA	Salaries	308,365	308,365	27,112	-	187,095	39%
	Benefits	145,961	145,961	11,257	-	82,000	44%
	Purchased Services	10,000	10,000	-	-	12,027	-20%
	Supplies and Materials	5,000	5,000	-	1,150	1,444	71%
INSTRUCTIONAL RELATED TECH	Salaries	188,452	188,452	22,598	-	144,497	23%
	Benefits	70,219	70,219	10,445	-	69,871	0%
	Purchased Services	18,000	18,000	24	-	15,870	12%
	Supplies and Materials	5,000	5,000	25	1,684	1,188	76%
BOARD OF EDUCATION	Salaries	58,656	58,656	4,602	-	47,157	20%
	Benefits	21,347	21,347	2,056	-	16,275	24%
	Purchased Services	76,000	76,000	4,042	350	63,413	17%
	Supplies and Materials	4,000	4,000	60	1,688	981	75%
	Insurance	43,847	43,847	-	-	50,856	-16%
DISTRICT ADMINISTRATION PROG	Salaries	702,252	702,252	70,865	-	664,611	5%
	Benefits	233,852	233,852	21,789	-	212,603	9%
	Purchased Services	22,000	22,000	(266)	2,231	9,089	59%
	Supplies and Materials	35,000	35,000	5,334	2,990	38,389	-10%
SCHOOL ADMINISTRATION PROGRAM	Salaries	2,390,837	2,390,837	201,982	-	1,685,061	30%
	Benefits	811,765	811,765	70,488	-	611,857	25%
	Purchased Services	-	-	-	-	360	100%
	Supplies and Materials	26,664	26,664	173	3,765	5,987	78%
BUSINESS OPERATIONS PROGRAM	Salaries	315,563	315,563	17,049	-	157,986	50%
	Benefits	95,369	95,369	5,846	-	56,666	41%
	Purchased Services	71,500	71,500	2,158	750	79,563	-11%
	Supplies and Materials	-	-	-	-	-	0%
ADMINISTRATIVE TECHNOLOGY PROG	Salaries	199,701	199,701	21,383	-	154,157	23%

	Benefits	71,293	71,293	7,591	-	53,702	25%
	Purchased Services	30,000	30,000	7,421	-	20,175	33%
	Supplies and Materials	500	500	-	-	627	-25%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	981,367	981,367	71,335	-	591,977	40%
	Benefits	429,811	429,811	31,417	-	260,655	39%
	Purchased Services	1,204,760	1,204,760	129,944	-	890,880	26%
	Supplies and Materials	100,000	100,000	8,531	8,435	73,996	26%
	Insurance	238,292	238,292	-	-	276,383	-16%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Salaries	806,528	806,528	60,211	-	604,828	25%
	Benefits	310,000	310,000	21,365	-	226,336	27%
	Purchased Services	212,000	212,000	22,107	43,229	190,286	10%
	Supplies and Materials	150,000	150,000	3,296	7,076	128,533	14%
MAINTENANCE / GROUNDS	Purchased Services	156,500	156,500	22,682	7,343	80,040	49%
	Supplies and Materials	-	-	376	-	1,495	-100%
SECURITY/SAFETY PROGRAM	Salaries	192,989	192,989	17,501	-	119,791	38%
	Benefits	60,750	60,750	5,131	-	37,216	39%
	Purchased Services	263,000	263,000	1,529	126,934	271,642	-3%
	Supplies and Materials	12,500	12,500	-	734	14,148	-13%
TRANSPORTATION-PUPIL TO SCHOOL	Salaries	1,229,970	1,229,970	107,735	-	827,842	33%
	Benefits	520,400	520,400	48,387	-	402,114	23%
	Purchased Services	60,550	60,550	2,449	13,823	45,599	25%
	Supplies and Materials	353,750	353,750	2,872	19,154	207,083	41%
	Insurance	41,938	41,938	-	-	48,642	-16%
GENERAL TRANSPORTATION PROG	Salaries	-	-	100	-	331	0%
	Benefits	16,259	16,259	20	-	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%
Total Expenditures		45,408,460	45,865,011	3,867,627	475,253	30,064,667	34%
Excess (deficiency) of Revenues over (under) expenditures		53,546	53,546	(3,526,617)	(475,253)	10,764,300	
Other Financing Sources (uses)							
PROCEEDS FROM SALE OF CAPITAL ASSET		-	-	-	-	-	0%
TRANSFER IN		-	-	-	-	-	0%
TRANSFER OUT		(90,000)	(90,000)	-	-	(171,068)	-153%
Total Other Financing Sources (uses)		(90,000)	(90,000)	-	-	(171,068)	
Net Change in Fund Balance		(36,454)	(36,454)	(3,526,617)	(475,253)	10,593,233	

Estimated Ending Fund Balance

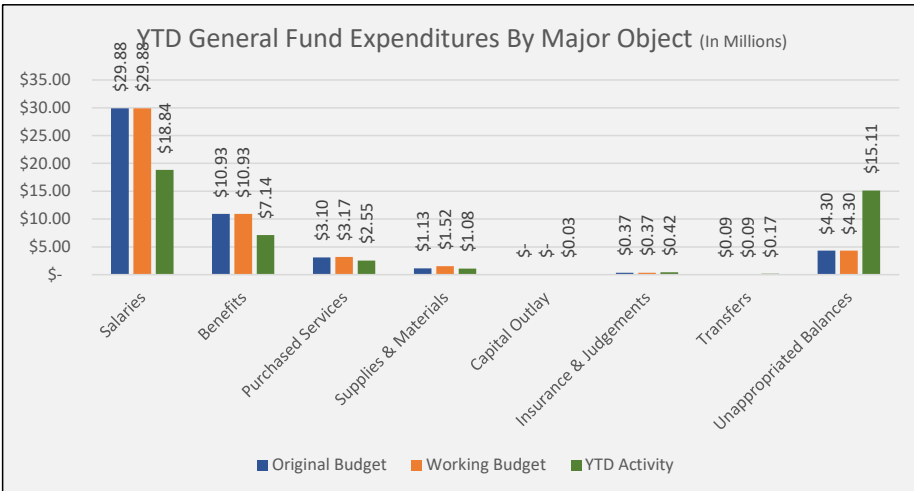
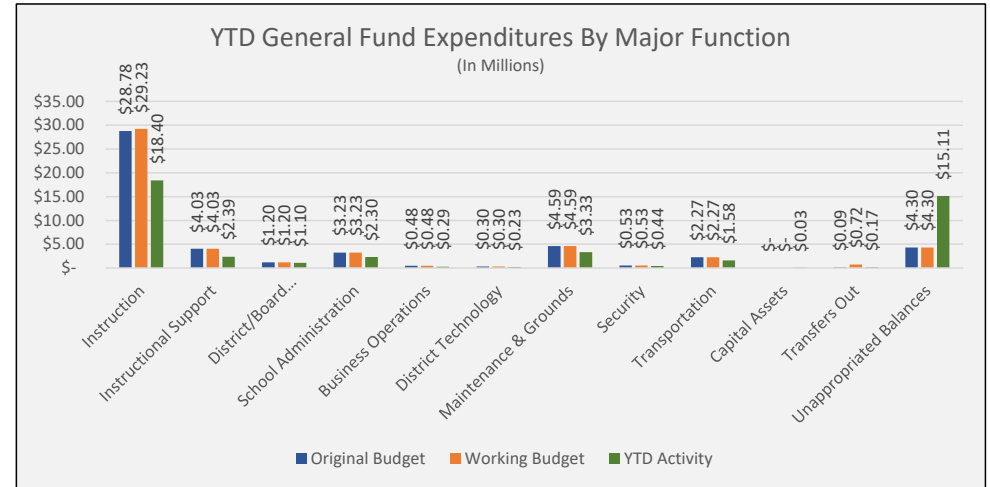
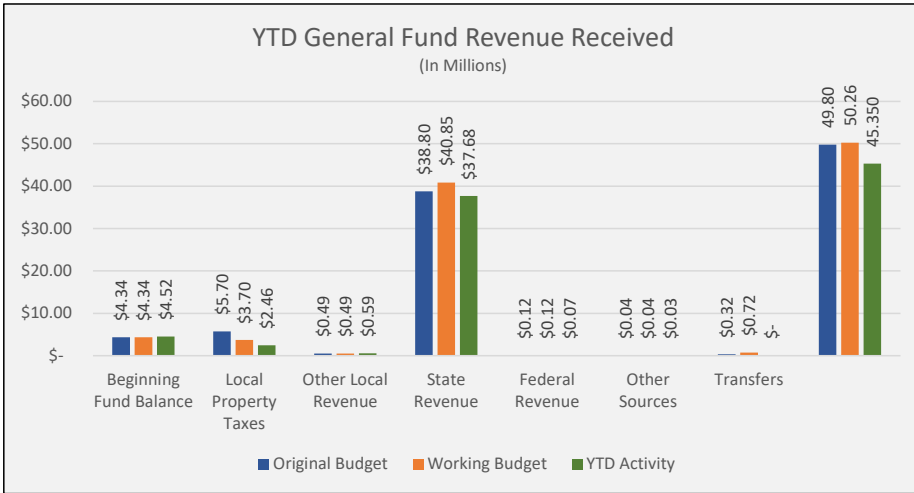
\$15,114,687

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

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

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

Fund Number: 100
Fund Name: GENERAL FUND - SUMMARY CHARTS



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

Fund Number: **100**

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

Levy Item	Amount Levied	Amount Spent	Amount Remaining	% Remaining
Funding for Co-Curriculars (BPA, FFA, Drama, Debate, Band, Choir, FCCLA, etc.) and Sports	2,000,000	1,195,494	804,506	40%
Maintain Alternative Middle School Program	80,230	60,172.50	20,058	25%
Support Safety and Security Program	827,789	442,797	384,992	47%
Support Student Transportation	500,000	375,000	125,000	25%
Maintain School Nurses	172,150	129,112.50	43,038	25%
Maintain Funding for 25 Certified Teachers	1,997,198	1,497,899	499,300	25%
Maintain Elementary Advanced Learning Programs	546,797	410,098	136,699	25%
Maintain 8 Elementary Teacher Specialists	613,730	460,298	153,433	25%
Maintain Library Leads	434,106	325,580	108,527	25%
Maintain KTEC	348,000	348,000	-	0%
	7,520,000	5,244,449	2,275,551	

Lakeland Joint School District #272 - 2025-2026

Summary of All Funds - March 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	18,842,015	7,137,475	2,551,855	1,082,623	26,175	424,524	-	171,068	30,235,735	45,955,011	66%
220	Federal Forest Fund	-	-	6,000	-	-	-	-	-	6,000	13,000	46%
231	Facility Funds - Local Sources	2,163	460	4,147	251	201,613	-	-	-	208,634	830,000	25%
232	BASE	77,599	39,024	4,188	4,687	-	-	-	-	125,498	236,570	53%
243	CTE - State	-	-	2,463	55,989	-	-	-	-	58,452	151,728	39%
244	Gifted & Talented	-	-	-	-	-	-	-	-	-	1,250	0%
245	State Technology	-	-	103,007	353,935	-	-	-	-	456,942	595,000	77%
246	Safe & Drug Free Schools	-	-	41,538	-	-	-	-	-	41,538	55,300	75%
248	Misc. Grants	-	-	2,965	31,140	-	-	-	-	34,105	10,000	341%
249	SRO Grant	-	-	29,848	-	-	-	-	-	29,848	48,000	100%
251	Federal Title I	257,331	108,600	-	3,937	-	-	-	-	369,867	947,712	39%
257	Federal Special Education (Title VI-B, IDEA)	394,833	143,834	400	11,395	-	-	-	-	550,462	909,639	61%
258	Federal Special Education (IDEA Preschool)	10,123	3,892	-	-	-	-	-	-	14,015	24,114	58%
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)	33,111	10,597	-	617	-	-	-	-	44,325	61,299	72%
265	Special Education Mini-Grants - Federal	-	-	-	10,531	-	-	-	-	10,531	-	100%
271	Federal Title II	51,729	16,824	16,400	3,850	-	-	-	-	88,803	112,070	79%
290	Child Nutrition	-	-	593,327	443,151	410	7,189	-	-	1,044,078	1,459,700	72%
310	Debt Service	-	-	-	-	-	-	-	-	-	-	0%
420	Plant Facility Fund	-	-	131,925	20,015	496,436	-	-	-	648,375	550,000	118%
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	-	-	-	-	538,357	-	-	-	538,357	5,291,761	0%
Total Expenditures		19,668,904	7,460,706	3,704,418	2,022,119	1,954,524	431,713	0	171,068	35,413,451	58,435,339	61%

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

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

	Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	46,500	46,500	-	-	48,195		
Revenues:							
LOCAL TAX REVENUE	-	-	12,072	-	12,072		
Total Revenues	0	0	12,072		12,072		
Total Revenues and Fund Balance	46,500	46,500			60,267		
Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
BUILDING MAINTENANCE - EQUIP & CAPITAL	Supplies and Materials	-	-	-	-	-	0%
	Equipment/Capital Expenditures	5,000	5,000	-	-	-	100%
OTHER SUPPORT & SERVICE PROGRAM	Purchased Services	8,000	8,000	-	-	6,000	25%
Total Expenditures		13,000	13,000	0	0	6,000	
Revenues Less Expenditures		-13,000	-13,000	12,072	0	6,072	
Ending Fund Balance *Estimated		33,500	33,500			\$ 54,267	

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

Fund Number: **231**

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

	Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	846,272	846,272	-	-	1,039,718	
Revenues:						
OTHER LOCAL REVENUE	-	-	10,658	-	74,328	
OTHER LOCAL REVENUE - THS FIELDHOUSE	-	-	201,958	-	229,229	
OTHER LOCAL REVENUE - LHS FIELDHOUSE	-	-	597	-	6,208	
Total Revenues	0	0	213,213	0	309,765	
Total Revenues and Fund Balance	846,272	846,272			1,349,483	

Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Equipment/Capital Expenditures	-	-	-	-	78,133	0%
ADMIN TECH SERVICES	Purchased Services	-	-	-	-	4,147	-100%
	Supplies and Materials	-	-	48	-	207	-100%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	-	-	762	-	2,163	-100%
	Benefits	-	-	189	-	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	18,392	20,067	123,480	85%
Total Expenditures		830,000	830,000	19,391	56,616	208,634	
Revenues Less Expenditures		-830,000	-830,000	193,822	-56,616	101,131	
Ending Fund Balance *Estimated		16,272	16,272			\$1,140,849	

*THS Fieldhouse Expenses are reported under Capital Assets

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

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

	Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	109,000	109,000	-	-	136,281		
Revenues:							
OTHER LOCAL REVENUE	191,000	191,000	21,538	-	146,061	24%	
Total Revenues	191,000	191,000	21,538		146,061		
Total Revenues and Fund Balance	300,000	300,000			282,342		
Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
OTHER SUPPORT & SERVICE PROGRAM	Salaries	167,332	167,332	11,351	-	77,599	54%
	Benefits	62,638	62,638	5,514	-	39,024	38%
	Purchased Services	3,000	3,000	333	420	4,188	-40%
	Supplies and Materials	3,600	3,600	367	3,207	4,687	-30%
Total Expenditures	236,570	236,570	17,565	3,627	125,498		
Revenues Less Expenditures	-45,570	-45,570	3,973	-3,627	20,563		
Ending Fund Balance *Estimated	63,430	63,430			<u>\$156,844</u>		

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

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

	Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
PROF TECH PROGRAM REVENUE	151,729	151,729	-	-	143,440		
Total Revenues	151,729	151,729	0		143,440		
Total Revenues and Fund Balance	151,729	151,729			143,440		
Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Purchased Services	-	-	255	4,589	2,463	-100%
	Supplies and Materials	140,746	140,746	841	21,974	51,519	63%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
ALTERNATIVE SCHOOL PROGRAM	Purchased Services	-	-	-	129	-	0%
	Supplies and Materials	10,982	10,982	167	1,450	4,470	59%
Total Expenditures		151,728	151,728	1,264	28,142	58,452	
Revenues Less Expenditures		1	1	-1,264	-28,142	84,988	
Ending Fund Balance *Estimated		1	1			\$ 84,988	

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

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

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

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

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

	Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	250,000	250,000	-	-	401,509		
Revenues:							
OTHER STATE SUPPORT	434,000	434,000	-	-	-		
REVENUE FROM FEDERAL SOURCES	-	-	-	-	100,518		
Total Revenues	434,000	434,000	0	0	100,518		
Total Revenues and Fund Balance	684,000	684,000			502,027		
Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
INSTRUCTIONAL RELATED TECH	Purchased Services	30,000	30,000	-	11	13,536	55%
	Supplies and Materials	565,000	565,000	9,589	12,656	353,935	37%
ADMIN TECH SERVICES	Purchased Services	-	-	-	46,409	89,471	-100%
Total Expenditures		595,000	595,000	9,589	59,076	456,942	
Revenues Less Expenditures		-161,000	-161,000	-9,589	-59,076	-356,424	
Ending Fund Balance *Estimated		89,000	89,000			\$ 45,085	

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

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

	Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
OTHER STATE SUPPORT	55,300	55,300	-	-	29,698		
Total Revenues	55,300	55,300	0		29,698		
Total Revenues and Fund Balance	55,300	55,300			29,698		
Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECURITY/SAFETY	Purchased Services	55,300	55,300	8,250	-	41,538	25%
Total Expenditures		55,300	55,300	8,250	0	41,538	
Revenues Less Expenditures		0	0	-8,250	0	-11,841	
Ending Fund Balance *Estimated		0	0			<u>\$ (11,841)</u>	

*The Rathdrum PD SRO contract is charged to this fund

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

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

	Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	31,174	31,174	-	-	57,414		
Revenues:							
OTHER LOCAL REVENUE	-	-	-	-	19,448		
OTHER STATE SUPPORT	-	-	-	-	1,303		
Total Revenues	0	0	0		20,751		
Total Revenues and Fund Balance	31,174	31,174			78,165		
Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Purchased Services	-	-	-	129	1,125	0%
	Supplies and Materials	7,000	7,000	52	2,275	4,988	29%
SECONDARY PROGRAM	Purchased Services	-	-	840	-	1,840	-100%
	Supplies and Materials	3,000	3,000	5,312	6,477	22,096	-637%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	-	-	-	-	1,620	0%
ALTERNATIVE SCHOOL PROGRAM	Purchased Services	-	-	-	600	-	0%
DISTRICT ADMINISTRATION PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	173	2,435	-100%
Total Expenditures		10,000	10,000	6,205	9,654	34,105	
Revenues Less Expenditures		-10,000	-10,000	-6,205	-9,654	-13,354	
Ending Fund Balance *Estimated		21,174	21,174			\$ 44,060	

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

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

	Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	23,669		
Revenues:							
OTHER STATE SUPPORT	48,000	48,000	-	-	60,120		
Total Revenues	48,000	48,000	0		60,120		
Total Revenues and Fund Balance	48,000	48,000			83,789		
Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECURITY/SAFETY PROGRAM	Purchased Services	48,000	48,000	-	-	29,848	
Total Expenditures		48,000	48,000	0	0	29,848	
Revenues Less Expenditures		0	0	0	0	30,272	
Ending Fund Balance *Estimated		0	0			\$ 53,941	

**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 March 31, 2026

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

	Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
FEDERAL REVENUE	947,712	947,712	54,936	-	318,189		
Total Revenues	947,712	947,712	54,936		318,189		
Total Revenues and Fund Balance	947,712	947,712			318,189		
Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	652,727	652,727	37,254	-	257,331	61%
	Benefits	294,985	294,985	14,153	-	108,600	63%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	3,767	3,666	-100%
ALTERNATIVE PROGRAM	Supplies and Materials	-	-	-	-	271	-100%
Total Expenditures		947,712	947,712	51,407	3,767	369,867	
Revenues Less Expenditures		0	0	3,529	-3,767	-51,678	
Ending Fund Balance *Estimated		0	0			<u>\$ (51,678)</u>	

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

Fund Number: **257**

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

		Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	
Revenues:							
FEDERAL REVENUE		909,639	909,639	78,710	-	471,057	
Total Revenues		909,639	909,639	78,710		471,057	
Total Revenues and Fund Balance		909,639	909,639			471,057	
Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	683,164	683,164	59,067	-	394,833	42%
	Benefits	226,475	226,475	20,171	-	143,834	36%
	Purchased Services	-	-	-	-	400	-100%
	Supplies and Materials	-	-	168	100	11,395	-100%
Total Expenditures		909,639	909,639	79,406	100	550,462	
Revenues Less Expenditures		0	0	-695	-100	-79,406	
Ending Fund Balance *Estimated		0	0			\$ (79,406)	

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

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

	Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
FEDERAL REVENUE	24,114	24,114	2,320	-	11,609		
Total Revenues	24,114	24,114	2,320		11,609		
Total Revenues and Fund Balance	24,114	24,114			11,609		
Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PRESCHOOL	Salaries	17,362	17,362	1,752	-	10,123	42%
	Benefits	6,752	6,752	655	-	3,892	42%
Total Expenditures		24,114	24,114	2,406	0	14,015	
Revenues Less Expenditures		0	0	-86	0	-2,406	
Ending Fund Balance *Estimated		0	0			\$ (2,406)	

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

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

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

	Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
EARNINGS ON INVESTMENTS	-	-	-	-	3,274		
FEDERAL REVENUE	515,000	515,000	89,670	-	283,246		
TRANSFERS INTERFUND	90,000	90,000	-	-	171,068		
Total Revenues	605,000	605,000	89,670		457,588		
Total Revenues and Fund Balance	605,000	605,000			457,588		
Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	444,058	444,058	-	-	-	100%
	Benefits	160,942	160,942	-	-	-	100%
	Purchased Services	-	-	-	-	216,355	-100%
Total Expenditures		605,000	605,000	0	0	216,355	
Revenues Less Expenditures		0	0	89,670	0	241,233	
Ending Fund Balance *Estimated		0	0			<u><u>\$241,233</u></u>	

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

Fund Number: **261**

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

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

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

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

	Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
FEDERAL REVENUE	61,299	61,299	19,984	-	36,961		
Total Revenues	61,299	61,299	19,984		36,961		
Total Revenues and Fund Balance	61,299	61,299			36,961		
Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Salaries	42,909	42,909	3,085	-	20,650	52%
	Benefits	18,390	18,390	948	-	6,568	64%
	Supplies and Materials	-	-	-	-	617	0%
GUIDANCE & HEALTH PROGRAM	Salaries	-	-	2,049	-	12,461	0%
	Benefits	-	-	666	-	4,029	0%
Total Expenditures		61,299	61,299	6,748	0	44,325	
Revenues Less Expenditures		0	0	13,236	0	-7,365	
Ending Fund Balance *Estimated		0	0			\$ (7,365)	

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

Fund Number: **265**

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

	Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
FEDERAL REVENUE	-	-	10,531	-	10,531		
Total Revenues	0	0	10,531		10,531		
Total Revenues and Fund Balance	0	0			10,531		
Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	10,531	-	10,531	0%
Total Expenditures		0	0	10,531	0	10,531	
Revenues Less Expenditures		0	0	0	0	0	
Ending Fund Balance *Estimated		0	0		\$ -		

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

Fund Number: **271**
 Fund Name: **Federal Title II**

	Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
FEDERAL REVENUE	112,070	112,070	9,722	-	62,681		
Total Revenues	112,070	112,070	9,722		62,681		
Total Revenues and Fund Balance	112,070	112,070			62,681		
Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	90,610	90,610	7,390	-	51,729	43%
	Benefits	21,460	21,460	2,332	-	16,338	24%
	Purchased Services	-	-	-	-	-	0%
	Supplies & Materials	-	-	-	-	-	0%
INSTRUCTIONAL IMPROVEMENT	Salaries	-	-	-	-	-	0%
	Benefits	-	-	-	-	486	-100%
	Purchased Services	-	-	-	-	16,400	-100%
	Supplies & Materials	-	-	-	-	3,850	0%
Total Expenditures	112,070	112,070	9,722	0	88,803		
Revenues Less Expenditures	0	0	0	0	-26,122		
Ending Fund Balance *Estimated	0	0			<u>\$ (26,122)</u>		

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

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

	Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	425,000	425,000	-	-	489,623		
Revenues:							
OTHER LOCAL REVENUE	525,000	525,000	68,217	-	463,960	12%	
OTHER STATE SUPPORT	-	-	-	-	-	0%	
FEDERAL REVENUE	650,000	650,000	92,489	-	538,118	17%	
Total Revenues	1,175,000	1,175,000	160,706	0	1,002,079		
Total Revenues and Fund Balance	1,600,000	1,600,000			1,491,701		
Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
FOOD SERVICES	Purchased Services	848,700	848,700	91,551	929	593,327	30%
	Supplies and Materials	551,000	551,000	68,683	22,678	443,151	20%
	Equipment/Capital Expenditures	50,000	50,000	-	-	410	99%
	Insurance	10,000	10,000	1,272	-	7,189	28%
Total Expenditures		1,459,700	1,459,700	161,506	23,607	1,044,078	
Revenues Less Expenditures		-284,700	-284,700	-801	-23,607	-41,999	
Ending Fund Balance *Estimated		140,300	140,300			<u>\$447,623</u>	

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

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

	Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	1,567		
Revenues:							
SCHOOL BOND & INTEREST LEVY	-	-	56	-	2,630		
INTEREST REVENUE	-	-	-	-	-		
OTHER STATE SUPPORT	-	-	-	-	-		
Total Revenues	0	0	56	0	2,630		
Total Revenues and Fund Balance	0	0			4,197		
Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
DEBT SERVICE PROGRAM - OTHER DBT SVC	Other Debt Service	-	-	-	-	-	
DEBT SERVICE PROGRAM - PRINCIPLE	Principle Payment	-	-	-	-	-	
DEBT SERVICE PROGRAM - INTEREST	Interest Payment	-	-	-	-	-	
TRANSFER OUT	Interfund Transfer	-	-	-	-	-	
Total Expenditures		0	0	0	0	0	
Revenues Less Expenditures		0	0	56	0	2,630	
Ending Fund Balance *Estimated		0	0			\$ 4,197	

*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 March 31, 2026

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

	Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	550,000	550,000	-	-	1,610,534		
Revenues:							
SCHOOL PLANT FACILITY LEVY	-	-	1,235	-	24,290		
TRANSFERS INTERFUND	-	-	-	-	-		
Total Revenues	0	0	1,235	0	24,290		
Total Revenues and Fund Balance	550,000	550,000			1,634,824		
Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Supplies and Materials	-	-	-	3,803	10,459	-100%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	-	16,000	18,254	-100%
	Supplies and Materials	-	-	1,363	36	9,555	-100%
	Equipment/Capital Expenditures	-	-	-	-	46,761	-100%
MAINTENANCE / GROUNDS	Purchased Services	-	-	-	-	113,671	-100%
	Equipment/Capital Expenditures	-	-	365	-	35,723	-100%
CAPITAL ASSETS	Equipment/Capital Expenditures	550,000	550,000	-	35,000	413,951	25%
Total Expenditures		550,000	550,000	1,728	54,839	648,375	
Revenues Less Expenditures		-550,000	-550,000	-494	-54,839	-624,085	
Ending Fund Balance *Estimated		0	0			\$ 986,449	

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

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

	Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	235,000	235,000	-	-	180,538		
Revenues:							
	-	-	-	-	-		
Total Revenues	0	0	0	0	0		
Total Revenues and Fund Balance	235,000	235,000			180,538		
Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
CAPITAL ASSETS	Equipment/Capital Expenditures	89,000	89,000	-	-	83,386	6%
Total Expenditures		89,000	89,000	0	0	83,386	
Revenues Less Expenditures		-89,000	-89,000	0	0	-83,386	
Ending Fund Balance *Estimated		146,000	146,000			<u>\$ 97,152</u>	

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

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

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

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

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

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

*The Bus Depreciation Transfer will be completed in June 2025

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

Fund Number: **436**

Fund Name: **School District Modernization Fund**

	Adopted Budget	Working Budget	March Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	20,141,665	20,141,665	-	-	20,195,798		
Revenues:							
INTEREST REVENUE	420,000	420,000	59,788	-	623,324		
OTHER STATE SUPPORT	-	-	-	-	5,159		
Total Revenues	0	0	0	0	628,483		
Total Revenues and Fund Balance	20,141,665	20,141,665			20,824,281		
Expense Function	Expense Type	Adopted Budget	Working Budget	March Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
CAPITAL ASSETS	Equipment/Capital Expenditures	4,569,000	4,569,000	372,975	210	538,357	88%
TRANSFER OUT	Interfund Transfer	315,000	722,761	-	-	-	100%
Total Expenditures		4,884,000	5,291,761	372,975	210	538,357	
Revenues Less Expenditures		-4,884,000	-5,291,761	-372,975	-210	90,126	
Ending Fund Balance *Estimated		15,257,665	14,849,904			<u>\$ 20,285,925</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 - March 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	6,634.32	395.00	(364.24)	6,665.08
Investment Cash	9,645.37	28.09	-	9,673.46
Total Asset Accounts:	16,279.69	423.09	(364.24)	16,338.54

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(1,534.83)	-	(28.09)	(1,562.92)
Faculty	(584.06)	-	-	(584.06)
Student Council	(163.45)	-	-	(163.45)
Discretionary	(467.40)	26.51	-	(440.89)
Annual	(709.53)	36.51	(360.00)	(1,033.02)
Field Trip	(729.99)	-	(35.00)	(764.99)
Donations	(3,527.03)	14.20	-	(3,512.83)
Library	(1,377.00)	303.15	-	(1,073.85)
School Store	-	-	-	-
Vending	-	-	-	-
Clothing	(4,017.03)	-	-	(4,017.03)
Special Project	(3,111.50)	-	-	(3,111.50)
Chromebook Damage	(74.00)	-	-	(74.00)
Total Equity Accounts	(16,295.82)	380.37	(423.09)	(16,338.54)

Total Asset Accounts	16,279.69	(364.24)	423.09	16,338.54
Total Equity Accounts	(16,295.82)	380.37	(423.09)	(16,338.54)
Grand Total	(16.13)	16.13	-	-

UPDATED 4.8.26

Spirit Lake Elementary School - SBAA - March 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	25,923.10	-	(794.97)	25,128.13
Investment Cash	7,228.06	21.05	-	7,249.11
Total Asset Accounts:	33,151.16	21.05	(794.97)	32,377.24

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(8,569.52)	691.50	(21.05)	(7,899.07)
Faculty	(2,532.42)	-	-	(2,532.42)
CEP	(115.98)	-	-	(115.98)
Field Trip	(434.02)	-	-	(434.02)
Donations	(13,571.00)	-	-	(13,571.00)
Library	(324.64)	-	-	(324.64)
Student Body	(7,098.58)	103.47	-	(6,995.11)
Music	(300.00)	-	-	(300.00)
Misc. Fundraiser	(44.00)	-	-	(44.00)
Chromebook Damage	(161.00)	-	-	(161.00)
Total Equity Accounts	(33,151.16)	794.97	(21.05)	(32,377.24)

Total Asset Accounts	33,151.16	(794.97)	21.05	32,377.24
Total Equity Accounts	(33,151.16)	794.97	(21.05)	(32,377.24)
Grand Total	-	-	-	-

UPDATED 4.8.26

Athol Elementary School - SBAA - March 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	1,687.17	3,147.87	(1,656.86)	3,178.18
Cash on Hand	263.00	-	(263.00)	-
Investment Cash	33,088.86	96.35	(1,500.00)	31,685.21
Total Asset Accounts:	35,039.03	3,244.22	(3,419.86)	34,863.39

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(8,648.52)	-	(96.35)	(8,744.87)
Annual	(2.82)	-	-	(2.82)
Donations	(6,297.25)	295.00	-	(6,002.25)
Library	(5,294.50)	1,361.86	(1,384.87)	(5,317.51)
T-Shirt	(84.08)	-	-	(84.08)
Special Project	(14,711.86)	-	-	(14,711.86)
Chromebook Damage	-	-	-	-
Total Equity Accounts	(35,039.03)	1,656.86	(1,481.22)	(34,863.39)
Total Asset Accounts	35,039.03	(3,419.86)	3,244.22	34,863.39
Total Equity Accounts	(35,039.03)	1,656.86	(1,481.22)	(34,863.39)
Grand Total	-	(1,763.00)	1,763.00	-

UPDATED 4.8.26

Betty Kiefer Elementary School - SBAA - March 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	6,630.52	532.73	(1,837.98)	5,325.27
Investment Cash	33,913.09	98.75	-	34,011.84
Total Asset Accounts:	40,543.61	631.48	(1,837.98)	39,337.11

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(11,819.75)	84.40	(98.75)	(11,834.10)
Discretionary	-	-	-	-
Annual	(3,119.13)	-	(315.00)	(3,434.13)
Field Trip	-	-	-	-
Donations	(15,957.29)	-	-	(15,957.29)
Library	(4,461.68)	1,384.78	(217.73)	(3,294.63)
Popcorn	(1,744.06)	-	-	(1,744.06)
T-Shirt	(2,047.98)	-	-	(2,047.98)
Music	-	-	-	-
Misc. Grants	(1,373.72)	368.80	-	(1,004.92)
Chromebook Damage	(20.00)	-	-	(20.00)
Total Equity Accounts	(40,543.61)	1,837.98	(631.48)	(39,337.11)

Total Asset Accounts	40,543.61	(1,837.98)	631.48	39,337.11
Total Equity Accounts	(40,543.61)	1,837.98	(631.48)	(39,337.11)
Grand Total	-	-	-	-

UPDATED 4.8.26

Garwood Elementary School - SBAA - March 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	6,046.87	560.91	(432.18)	6,175.60
Investment Cash	12,182.14	-	-	12,182.14
Total Asset Accounts:	18,229.01	560.91	(432.18)	18,357.74
EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(2,156.21)	-	-	(2,156.21)
Faculty	5.43	-	-	5.43
Annual	(445.28)	-	-	(445.28)
Book Fair	(189.41)	102.36	-	(87.05)
Field Trip	(543.60)	-	-	(543.60)
Donations	(1,075.73)	-	-	(1,075.73)
Library	(4,153.92)	300.00	(58.24)	(3,912.16)
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	-	-	-	-
Student Activities	(3,799.22)	-	(502.67)	(4,301.89)
Clothing Closet	(2,609.28)	29.82	-	(2,579.46)
Cross Country	54.24	-	-	54.24
Total Equity Accounts	(18,229.01)	432.18	(560.91)	(18,357.74)
Total Asset Accounts	18,229.01	(432.18)	560.91	18,357.74
Total Equity Accounts	(18,229.01)	432.18	(560.91)	(18,357.74)
Grand Total	-	-	-	-

UPDATED 4.8.26

Twin Lakes Elementary School - SBAA - March 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	12,019.76	2,880.17	(3,198.91)	11,701.02
Investment Cash	8,212.97	-	-	8,212.97
Total Asset Accounts:	20,232.73	2,880.17	(3,198.91)	19,913.99

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(333.19)	-	(100.00)	(433.19)
Faculty	(466.16)	-	-	(466.16)
Team Houses	(983.14)	-	-	(983.14)
Annual	(2,298.59)	-	-	(2,298.59)
Book Fair	(2,854.95)	2,502.77	(1,948.95)	(2,301.13)
Donations	(9,749.37)	588.59	-	(9,160.78)
Library	(326.02)	18.98	-	(307.04)
T-Shirt	-	22.55	-	22.55
Student Body	(3,055.26)	198.06	(623.26)	(3,480.46)
Agenda Books	(26.05)	-	-	(26.05)
Misc. Fundraiser	-	-	-	-
Chromebook Damage	(140.00)	-	(340.00)	(480.00)
Total Equity Accounts	(20,232.73)	3,330.95	(3,012.21)	(19,913.99)

Total Asset Accounts	20,232.73	(3,198.91)	2,880.17	19,913.99
Total Equity Accounts	(20,232.73)	3,330.95	(3,012.21)	(19,913.99)
Grand Total	0.00	132.04	(132.04)	0.00

UPDATED 4.8.26

Lakeland Middle School - SBAA - March 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	22,322.68	194.95	(5,891.94)	16,625.69
Cash on Hand	550.00	-	-	550.00
Investment Cash	90,309.36	262.98	-	90,572.34
Total Asset Accounts:	113,182.04	457.93	(5,891.94)	107,748.03

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	(96.37)	18.78	-	(77.59)
Kindness Crew	(436.40)	-	-	(436.40)
Chromebook Damage	-	-	-	-
General	(26,256.94)	148.99	(411.97)	(26,519.92)
Faculty	933.92	3,568.06	-	4,501.98
Student Council	(10,720.60)	70.00	-	(10,650.60)
Student Activities	(4,853.89)	-	-	(4,853.89)
Annual	(3,162.73)	-	-	(3,162.73)
Library	(257.32)	-	-	(257.32)
Music	(1,206.06)	-	-	(1,206.06)
Honor Society	(1,172.62)	-	-	(1,172.62)
Concessions	(9,648.99)	54.19	-	(9,594.80)
School Store	398.49	-	-	398.49
Clothing Closet	(6,855.58)	91.92	(45.96)	(6,809.62)
Athletic Activities	(65,867.48)	-	-	(65,867.48)
7th Grade Basketball	285.36	-	-	285.36
8th Grade Basketball	-	-	-	-
Cross Country	-	-	-	-
Track	1,739.00	-	-	1,739.00
Volleyball	-	-	-	-
Wrestling	822.00	-	-	822.00
Sponsors	425.00	325.00	-	750.00
Cheerleading	122.94	-	-	122.94
ASB/MISC	15,572.70	80.00	-	15,652.70

Dance Club	(9,936.47)	-	-	(9,936.47)
Officials/Wkrs	6,990.00	1,535.00	-	8,525.00
Total Equity Accounts	(113,182.04)	5,891.94	(457.93)	(107,748.03)
Total Asset Accounts	113,182.04	(5,891.94)	457.93	107,748.03
Total Equity Accounts	(113,182.04)	5,891.94	(457.93)	(107,748.03)
Grand Total	-	-	-	-

UPDATED 4.8.26

Timberlake Middle School - SBAA - March 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	43,927.12	-	(2,562.38)	41,364.74
Cash on Hand	300.00	-	-	300.00
Investment Cash	22,601.85	-	-	22,601.85
Total Asset Accounts:	66,828.97	-	(2,562.38)	64,266.59

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	55.11	-	-	55.11
Theatre/Theatre Club	(100.00)	-	-	(100.00)
Altruism	(1,830.66)	-	-	(1,830.66)
Amistad	(1,369.53)	-	-	(1,369.53)
Isibindi	(1,601.85)	-	-	(1,601.85)
Reveur	(2,319.66)	5.39	-	(2,314.27)
Chromebook Damage	(24.00)	-	-	(24.00)
General	(9,687.46)	1,047.88	-	(8,639.58)
Faculty	(125.13)	-	-	(125.13)
Student Council	(6,292.09)	616.83	-	(5,675.26)
Annual	(9,235.18)	-	-	(9,235.18)
ASB Cards	(13,390.01)	-	-	(13,390.01)
Library	(322.57)	30.84	-	(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	(544.57)	32.46	-	(512.11)
Music	(1,065.63)	-	-	(1,065.63)
Student Recognition	50.00	-	-	50.00
Concessions	(2,990.01)	8.99	-	(2,981.02)
School Store	(622.43)	-	-	(622.43)
Athletic Activities	(8,257.05)	84.99	-	(8,172.06)
7th Grade Basketball	964.01	300.00	-	1,264.01

8th Grade Basketball	964.01	300.00	-	1,264.01
Cross Country	322.40	-	-	322.40
Track	(1,836.82)	135.00	-	(1,701.82)
Volleyball	(708.09)	-	-	(708.09)
Wrestling	636.18	-	-	636.18
Cheerleading	(16.98)	-	-	(16.98)
Gates	(6,132.09)	-	-	(6,132.09)
Total Equity Accounts	(66,828.97)	2,562.38	-	(64,266.59)
Total Asset Accounts	66,828.97	(2,562.38)	-	64,266.59
Total Equity Accounts	(66,828.97)	2,562.38	-	(64,266.59)
Grand Total	-	-	-	-

UPDATED 4.8.26

Lakeland High School - SBAA - March 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	52,563.85	1,263.66	(57,590.17)	(3,762.66)
Cash on Hand	3,500.00	-	-	3,500.00
Investment Cash	338,718.14	-	-	338,718.14
Total Asset Accounts:	394,781.99	1,263.66	(57,590.17)	338,455.48

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
AG Natural Resources	(3,187.93)	781.16	-	(2,406.77)
CC Service Fee	1,166.99	-	-	1,166.99
Game Club	(214.26)	-	-	(214.26)
Legacy/Legacy	(30,291.62)	-	-	(30,291.62)
Chromebook Damage	(12,939.00)	-	-	(12,939.00)
General	(27,030.45)	5,175.17	(111.38)	(21,966.66)
Lakeland Strong	(18,843.62)	87.96	-	(18,755.66)
Faculty	(5,626.08)	-	-	(5,626.08)
Student Council	844.71	556.28	-	1,400.99
Annual	6,667.46	-	-	6,667.46
Freshman Class	-	-	-	-
Sophomore Class	(367.27)	-	-	(367.27)
Junior Class	(156.02)	-	-	(156.02)
Senior Class	(4,828.93)	-	-	(4,828.93)
Library	(19,091.72)	1,080.00	-	(18,011.72)
Textbook Deposits	(3,164.04)	-	-	(3,164.04)
Textbook Fines	(21.79)	-	-	(21.79)
BPA	(7,365.80)	-	-	(7,365.80)
Touch of Gold	(437.42)	-	-	(437.42)
Newspaper	(598.87)	-	-	(598.87)
Art & Pottery	240.06	-	-	240.06
FCCLA	(894.60)	211.26	-	(683.34)
YEA	(9,221.68)	-	-	(9,221.68)
Shop Club	(12,197.50)	260.54	(128.15)	(12,065.11)

Hello Hawks	(5,163.21)	-	-	(5,163.21)
Music	(2,403.37)	1,106.63	-	(1,296.74)
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	(826.57)	-	-	(826.57)
Parking	(2,749.56)	59.94	-	(2,689.62)
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	(2,278.74)	1,680.47	-	(598.27)
Go On Challenge	(49,520.26)	62.68	(31.34)	(49,488.92)
The Social Bean	(420.79)	-	-	(420.79)
Key Club	(1,620.96)	-	-	(1,620.96)
Athletic Activities	(68,448.79)	9,312.62	(139.96)	(59,276.13)
Football	36,574.40	-	-	36,574.40
L Football	1,544.80	-	-	1,544.80
Baseball	4,706.90	173.73	-	4,880.63
L Baseball	(3,317.93)	2,649.43	-	(668.50)
Softball	5,589.24	961.25	(744.88)	5,805.61
L Softball	(9,323.31)	6,080.27	-	(3,243.04)
Boys Basketball	4,257.73	-	-	4,257.73
L Boys Basketball	(5,875.84)	-	-	(5,875.84)
Girls Basketball	1,741.32	516.97	-	2,258.29
L Girls Basketball	(1,407.79)	516.96	-	(890.83)
Boys Soccer	3,225.60	-	-	3,225.60
L Boys Soccer	(2,529.50)	977.41	-	(1,552.09)
Girls Soccer	3,374.37	-	-	3,374.37
L Girls Soccer	(386.00)	-	-	(386.00)
Cross Country	1,286.10	65.00	-	1,351.10
L Cross Country	(11,283.43)	-	-	(11,283.43)
Track	-	3,641.22	-	3,641.22

L Track	(1,809.09)	11,239.50	-	9,430.41
Volleyball	3,986.90	-	-	3,986.90
L Volleyball	(10,531.66)	2,807.62	-	(7,724.04)
Wrestling	2,014.19	1,166.80	-	3,180.99
L Wrestling	(5,856.11)	-	-	(5,856.11)
L Dist Wrestling	(557.79)	220.17	-	(337.62)
Tennis	176.35	140.00	-	316.35
Golf	3,922.64	-	-	3,922.64
L Golf	(6,589.89)	649.90	-	(5,939.99)
L Golf Tournament	-	-	-	-
L Sponsors	(16,242.00)	300.00	-	(15,942.00)
Cheerleading	986.70	-	-	986.70
L Cheerleading	(2,964.94)	715.90	(107.95)	(2,356.99)
ASB/MISC	(24,000.00)	-	-	(24,000.00)
Concessions	(33,324.30)	2,693.41	-	(30,630.89)
Vending-Soft Drinks	(2,465.54)	-	-	(2,465.54)
L Tennis	(1,738.76)	-	-	(1,738.76)
L Dance Club	(654.09)	-	-	(654.09)
L Swim Club	(4,186.24)	-	-	(4,186.24)
L Dist Cheer	869.45	824.92	-	-
Dance	484.00	-	-	484.00
Swim	1,561.50	-	-	1,561.50
Gates	(60,671.21)	-	-	(60,671.21)
Officials/Workers	28,856.22	875.00	-	29,731.22
Total Equity Accounts	(394,781.99)	57,590.17	(1,263.66)	(340,149.85)
Total Asset Accounts	394,781.99	(57,590.17)	1,263.66	338,455.48
Total Equity Accounts	(394,781.99)	57,590.17	(1,263.66)	(338,455.48)
Grand Total	-	-	-	-

UPDATED 4.8.26

Timberlake High School - SBAA - March 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	93,890.46	364.12	(24,370.14)	69,884.44
Cash on Hand	2,000.00	-	-	2,000.00
Investment Cash	200,623.85	-	-	200,623.85
Total Asset Accounts:	296,514.31	364.12	(24,370.14)	272,508.29

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	358.68	-	-	358.68
Special Project	(500.00)	-	-	(500.00)
Tiger Den	(6,669.13)	-	-	(6,669.13)
Legacy	(5,791.42)	-	-	(5,791.42)
Chromebook Damage	(11,572.82)	-	-	(11,572.82)
General	(21,674.73)	1,254.96	-	(20,419.77)
Faculty	(896.42)	-	-	(896.42)
Student Council	(3,917.59)	-	-	(3,917.59)
Annual	(14,937.28)	-	-	(14,937.28)
Freshman Class	(1,073.43)	-	-	(1,073.43)
Sophomore Class	(1,261.26)	-	-	(1,261.26)
Junior Class	(331.58)	650.00	-	318.42
Senior Class	(5,564.12)	-	-	(5,564.12)
Library Book Fine	(511.99)	-	-	(511.99)
Textbook Deposits	(158.44)	-	-	(158.44)
Textbook Fines	(45.72)	-	-	(45.72)
BPA	(150.57)	-	-	(150.57)
Speech Arts	(1,512.84)	-	-	(1,512.84)
Screen Printing	25.00	-	-	25.00
Art & Pottery	(1,469.85)	-	-	(1,469.85)
FCCLA	(1,831.98)	-	-	(1,831.98)
Wood Shop	(3,512.99)	13.02	-	(3,499.97)
Music	(11,932.26)	806.00	-	(11,126.26)
Drama	(1,454.85)	-	-	(1,454.85)

Quiz Team	75.00	-	-	75.00
Student Recognition	(389.13)	-	-	(389.13)
Honor Society	(105.00)	-	-	(105.00)
NISTAR	400.00	-	-	400.00
Parking	(6,123.04)	352.82	(349.99)	(6,120.21)
Parker Toyota	-	-	-	-
Science	(720.56)	-	-	(720.56)
Math	(980.61)	-	-	(980.61)
NOT	(957.12)	-	-	(957.12)
School Store	(466.14)	0.10	-	(466.04)
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	(35,013.59)	1,517.20	-	(33,496.39)
Livestock Club	(328.19)	10.59	-	(317.60)
Athletic Activities	(23,924.55)	11.96	-	(23,912.59)
Football	1,139.70	-	-	1,139.70
L Football	(725.82)	-	-	(725.82)
Baseball	-	574.76	-	574.76
L Baseball	(1,235.15)	2,684.14	-	1,448.99
Softball	-	-	-	-
L Softball	(6,715.76)	-	-	(6,715.76)
Boys Basketball	375.00	-	-	375.00
L Boys Basketball	(0.70)	-	(50.00)	(50.70)
Girls Basketball	375.00	-	-	375.00
L Girls Basketball	(892.60)	-	(50.00)	(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	291.00	75.72	-	366.72
L Cross Country	(3,415.28)	228.90	-	(3,186.38)
Track	137.00	-	-	137.00

L Track	(2,638.25)	-	-	(2,638.25)
Volleyball	-	-	-	-
L Volleyball	(4,923.65)	-	-	(4,923.65)
Wrestling	3,131.50	100.00	-	3,231.50
L Wrestling	(4,942.59)	-	-	(4,942.59)
Golf	-	-	-	-
L Golf	(2,755.72)	210.00	-	(2,545.72)
L Golf Tournament	-	-	-	-
L Sponsors	(39,565.85)	8,194.70	-	(31,371.15)
Cheerleading	156.50	-	-	156.50
L Cheerleading	(20,166.33)	1,840.58	(14.13)	(18,339.88)
ASB/MISC	(11,608.44)	433.61	-	(11,174.83)
Concessions	(13,867.60)	669.48	-	(13,198.12)
Vending-Soft Drinks	(527.96)	-	-	(527.96)
IML	(9,650.79)	190.30	-	(9,460.49)
Gates	(27,434.00)	4,646.62	-	(22,787.38)
Officials/Workers	17,708.59	1,225.00	-	18,933.59
Athletic Trainer	(2,382.72)	-	-	(2,382.72)
Total Equity Accounts	(297,734.63)	25,690.46	(464.12)	(272,508.29)
Total Asset Accounts	296,514.31	(24,370.14)	364.12	272,508.29
Total Equity Accounts	(297,734.63)	25,690.46	(464.12)	(272,508.29)
Grand Total	(1,220.32)	1,320.32	(100.00)	-

UPDATED 4.8.26

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

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	10,309.55	527.40	(438.32)	10,398.63
Investments	10,364.88	30.18	(30.18)	10,364.88
Total Asset Accounts:	20,674.43	557.58	(468.50)	20,763.51

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
Chromebook Damage	(180.00)	-	(20.00)	(200.00)
General	(4,703.15)	-	-	(4,703.15)
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	(461.42)	14.57	(257.40)	(704.25)
Drama	(234.83)	-	-	(234.83)
IDFY	(1,013.10)	-	-	(1,013.10)
Greenhouse	(226.71)	-	-	(226.71)
Donations	(9,642.84)	423.75	(250.00)	(9,469.09)
Total Equity Accounts	(20,674.43)	438.32	(527.40)	(20,763.51)

Total Asset Accounts	20,674.43	(468.50)	557.58	20,763.51
Total Equity Accounts	(20,674.43)	438.32	(527.40)	(20,763.51)
Grand Total	-	(30.18)	30.18	-

UPDATED 4.8.26

Lakeland Joint School District Enrollment/Attendance Report ~ March 25, 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		62	71	50	68	52	70								373	372	1	376	-3
SPIRIT LAKE 102		42	47	41	59	52	52								293	278	15	298	-5
ATHOL 103		38	51	47	57	56	38								287	284	3	276	11
BETTY KIEFER 104		45	47	62	60	77	69								360	370	-10	359	1
GARWOOD 105		60	66	62	81	84	64								417	420	-3	416	1
TWIN LAKES 106	57	35	25	40	48	42	41								231	245	-14	231	0
LAKELAND MIDDLE 201								249	215	230					694	642	52	699	-5
TIMBERLAKE MIDDLE 202								145	153	131					429	415	14	434	-5
LAKELAND HIGH 301											236	184	200	212	832	841	-9	839	-7
TIMBERLAKE HIGH 401											134	128	113	128	503	517	-14	506	-3
MOUNTAIN VIEW 491									6	7	29	38	47	59	186	180	6	178	8
TOTALS	57	282	307	302	373	363	334	394	374	368	399	350	360	399	4,605	4,564	41	4,612	-7
PREVIOUS YEAR	38	272	284	348	341	336	388	371	324	372	350	358	410	410	4,564				
VARIANCE BY GRADE	19	10	23	-46	32	27	-54	23	50	-4	49	-8	-50	-11	41				

Attendance

SCHOOL	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Enroll	Variance	Percent
JOHN BROWN 101		55	65	46	66	50	61								343	373	30	91.96%
SPIRIT LAKE 102		35	44	40	55	49	51								274	293	19	93.52%
ATHOL 103		34	24	45	45	54	52								254	287	33	88.50%
BETTY KIEFER 104		42	44	60	56	74	62								338	360	22	93.89%
GARWOOD 105		56	62	60	76	80	60								394	417	23	94.48%
TWIN LAKES 106		33	25	35	45	40	40								218	231	13	94.37%
LAKELAND MIDDLE 201								239	204	223					666	694	28	95.97%
TIMBERLAKE MIDDLE 202								139	141	120					400	429	29	93.24%
LAKELAND HIGH 301											228	177	194	205	804	832	28	96.63%
TIMBERLAKE HIGH 401											127	124	108	124	483	503	20	96.02%
MOUNTAIN VIEW 492									6	6	27	34	40	54	167	186	19	89.78%
TOTALS	0	255	264	286	343	347	326	378	351	349	382	335	342	383	4,341	4,605	264	94.27%
Enrollment	57	282	307	302	373	363	334	394	374	368	399	350	360	399	4,662			
Total Absences by Grade	57	27	43	16	30	16	8	16	23	19	17	15	18	16	321			
Percent by Grade	0.00%	90.43%	85.99%	94.70%	91.96%	95.59%	97.60%	95.94%	93.85%	94.84%	95.74%	95.71%	95.00%	95.99%	93.11%			

**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		
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	\$ 47,157.18	\$ -	11,498.82
211 - RETIREMENT	7,015.00	\$ 5,639.98	\$ -	1,375.02
220 - SOCIAL SECURITY	4,487.00	\$ 2,850.81	\$ -	1,636.19
230 - LIFE INSURANCE	31.00	\$ 23.40	\$ -	7.60
240 - HEALTH INSURANCE	9,786.00	\$ 7,740.00	\$ -	2,046.00
250 - EMPLOYEE ASSISTANCE PROGRAM	28.00	\$ 20.70	\$ -	7.30
311 - LEGAL FEES	16,000.00	\$ 15,216.00	\$ -	784.00
312 - AUDIT SERVICES	32,000.00	\$ 29,900.00	\$ -	2,100.00
314 - PUBLISHING	1,000.00	\$ 403.20	\$ -	596.80
380 - TRAVEL EXPENSE	2,000.00	-	-	2,000.00
390 - PURCHASED SERVICES	25,000.00	\$ 17,500.00	\$ -	7,500.00
410 - GENERAL SUPPLIES	4,000.00	\$ 980.86	\$ -	3,019.14
710 - INSURANCE	43,847.00	\$ 50,856.00	\$ -	(7,009.00)
	<u>\$ 203,850.00</u>			<u>\$ 25,561.87</u>

Updated 4.9.2026

****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	
Total				<u>\$ 15,216.00</u>	<u>\$ -</u>

Object	Date	Vendor	Description	Expense	Open PO
312 - AUDIT SERVICES	8/31/2025	HAYDEN ROSS, PLLC	PROGRESS INVOICE FOR JUNE 2025 AUDIT SERVICES	\$ 10,000.00	
312 - AUDIT SERVICES	9/26/2025	DIGITAL INSURANCE, LLC	OPEB VALUATION SERVICES	3,000.00	
312 - AUDIT SERVICES	11/26/2025	HAYDEN ROSS, PLLC	JUNE 2025 AUDIT SERVICES FINAL	16,900.00	
Total				<u>\$ 29,900.00</u>	<u>\$ -</u>

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				<u>\$ 403.20</u>	<u>\$ -</u>

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		
				Total	\$ 17,500.00	\$ -

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		
				Total	\$ 980.86	\$ -

Object	Date	Vendor	Description	Expense	Open PO
--------	------	--------	-------------	---------	---------

710 - INSURANCE	7/25/2025 MORETON & COMPANY - IDAHO	LIABILITY POLICY RENEWAL 7/1/25-7/1/26	\$ 50,856.00
Total			<u>\$ 50,856.00</u> <u>\$ -</u>

100 E 631000 - BOARD OF EDUCATION											
LEGAL FEES BREAKDOWN											
Date	Vendor	Expense	Clerk	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

\$ 15,216.00 \$ 200.00 \$ 2,362.50 \$ 2,786.00 \$ 3,659.50 \$ 2,800.00 \$ 1,375.00 \$ 625.00 \$ - \$ 1,408.00

CURRICULUM SUMMARY

Component of the General Fund Budget

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

Updated 4.9.2026

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	
		TEACHERS PAY TEACHERS	CURRICULUM - 2ND GRADE		\$ 19.25
Total				<u>\$ 75,921.54</u>	<u>\$ 19.25</u>

Funded by Digital Content & Curriculum Grant

100 E 515000 440 - SECONDARY CURRICULUM

DETAILED ACTIVITY

Object	Date	Vendor	Description	Expense	Open PO
440 - CURRICULUM	7/31/2025	TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2	\$ 98,388.50	
440 - CURRICULUM	7/31/2025	TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2	\$ 70,788.50	
440 - CURRICULUM	8/28/2025	TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2	\$ 91,757.00	
440 - CURRICULUM	8/28/2025	TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2	\$ 64,157.00	
440 - CURRICULUM	9/23/2025	BMO HARRIS BANK	(BOOK CREATOR) 1000 BOOK PREMIUM LICENSE 12 MONTH SUBSCRIPTION	\$ 130.00	
440 - CURRICULUM	9/23/2025	BMO HARRIS BANK	AMAZON - BIG IDEAS MATH TEACHER EDITION	\$ 249.97	
440 - CURRICULUM	9/26/2025	CURRICULUM ASSOCIATES, INC	8TH GRADE i-READY - QUOTE ID 428820.1	\$ 1,542.75	
440 - CURRICULUM	9/26/2025	FOLLETT CONTENT SOLUTIONS LLC	(FOLLETT) LIBRARY BOOKS - DEXTER - PER J. MASSEY	\$ 349.05	
440 - CURRICULUM	9/26/2025	FOLLETT CONTENT SOLUTIONS LLC	(FOLLETT) LIBRARY BOOKS - DEXTER - PER J. MASSEY	\$ 65.58	
440 - CURRICULUM	10/23/2025	TEACHERS' CURRICULUM INSTITUTE	ADDITIONAL SOCIAL STUDIES CURRICULUM	\$ 17,162.25	
440 - CURRICULUM	11/21/2025	HOUGHTON MIFFLIN HARCOURT	MATH 180 MSPACE	\$ 1,999.20	
440 - CURRICULUM	11/25/2025	BMO HARRIS BANK	GIMKIT AUTO RENEWAL	\$ 59.88	
440 - CURRICULUM	1/15/2026	AMPLIFY	AMPLIFY SCIENCE MS HARNESSING HUMAN ENERGY KIT	\$ 532.00	
		TEACHERS' CURRICULUM INSTITUTE	SOCIAL STUDIES CURRICULUM FOR 2025-26 PER QUOTE# Q-32615-2		\$ 5,360.00
		FOLLETT CONTENT SOLUTIONS LLC	(FOLLETT) LIBRARY BOOKS - DEXTER - PER J. MASSEY		\$ 16.81
Total				<u>\$ 347,181.68</u>	<u>\$ 5,376.81</u>

Working Budget Curriculum Transfer Pending for \$335,000

Fund 420 - Plant Facility Levy

REVENUES	Budget	FY2024	FY2025	FY2026	Over/Under
FY24 - Local Revenue	\$ 1,146,520.00	\$ 1,126,783.17	\$ -	\$ -	\$ 19,736.83
FY25 - Local Revenue	\$ 1,146,520.00	\$ -	\$ 1,141,063.39	\$ -	\$ 5,456.61
FY26 - Local Revenue	\$ -	\$ -	\$ -	\$ 24,290.00	\$ (24,290.00)
FY25 - Bond Levy Revenue Transfer	\$ 126,659.03	\$ -	\$ 98,972.38	\$ -	\$ 27,686.65
Total Revenues	\$ 2,419,699.03	\$ 1,126,783.17	\$ 1,240,035.77	\$ 24,290.00	\$ 28,590.09
EXPENDITURES	Budget	FY2024	FY2025	FY2026	Ending Balance
FY24 - Fence Project	\$ 11,170.00	\$ 11,170.00	\$ -	\$ -	\$ -
FY24 - SLE Carpet Abatement	\$ 48,000.00	\$ 48,189.26	\$ -	\$ -	\$ (189.26)
FY24 - Building Budgets	\$ 98,070.00	\$ 32,015.73	\$ 63,163.36	\$ 2,187.30	\$ 703.61
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	\$ 146,065.95	\$ 1,471.09
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	\$ -	\$ -	\$ 1,363.46	\$ 98,636.54
FY25 - GE/BKE Playground Equipment	\$ 120,000.00	\$ -	\$ 117,880.00	\$ -	\$ 2,120.00
FY25 - LHS Irrigation	\$ 20,000.00	\$ -	\$ 799.84	\$ -	\$ 19,200.16
FY25 - PARKING LOTS - AE, BKE, TLE, LHS, MVHS, LMS, GE, THS, SLE, JBE, TMS	\$ 150,000.00	\$ -	\$ -	\$ 70,285.30	\$ 79,714.70
FY25 - Safety Film on Windows - LMS/SLE/AE	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 75,000.00
FY25 - Siding Project Change Order	\$ 107,000.00	\$ -	\$ -	\$ -	\$ 107,000.00
FY25 - Siding Project - SLE Drip Edge	\$ 14,000.00	\$ -	\$ 13,687.00	\$ -	\$ 313.00
FY25 - Siding Project - Gutters - AE/SLE	\$ 18,000.00	\$ -	\$ 14,445.00	\$ -	\$ 3,555.00
FY25 - BKE Carpet (Whole Building)	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
FY25 - AE/GE/LHS/SLE Carpet Continuation	\$ 220,000.00	\$ -	\$ -	\$ -	\$ 220,000.00
FY25 - GE/BKE VCT Tile Cafeteria	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 40,000.00
FY25 - LMS Carpet Abatement & Flooring	\$ 45,000.00	\$ -	\$ -	\$ 46,769.45	\$ (1,769.45)
FY25 - LHS Tennis Courts	\$ -	\$ -	\$ -	\$ -	\$ -
FY25 - LHS & LMS Fence Replacement/Repair	\$ 50,000.00	\$ -	\$ -	\$ 43,385.78	\$ 6,614.22
Total Expenditures	\$ 2,282,941.00	\$ 117,734.99	\$ 638,343.83	\$ 653,755.64	\$ 873,106.54

updated 4.9.26

FY2024 Budget						
Original Approved Projects (7.5.23)	Budget	Encumbered	Expensed	Remaining Balance	Project Status	Notes
Fence Project	11,170.00		11,170.00	-	Completed	
SLE Carpet Abatement	48,000.00		48,189.26	(189.26)	Completed	
Building Budgets - Furniture - \$21/FTE	98,070.00		97,366.39	703.61		Approved Carryforward to FY25
DO Security	20,000.00	3,341.04	3,762.00	12,896.96		Approved Carryforward to FY25
JBE Siding	-		-	-	Canceled	Moved to School Modernization Funds
Emergency Repairs Fund	100,000.00		99,682.54	317.46		Approved Carryforward to FY25; Gym Floor Refinishing
Assist with Bus Purchase	-		-	-	Canceled	
Total Original Projects Budget	277,240.00	3,341.04	260,170.19	13,728.77		
Additional Approved FY24 Projects						
	Budget	Encumbered	Expensed	Remaining Balance	Project Status	Notes
LMS Gym Floor	38,000.00		37,568.00	432.00	Completed	LMS will pay the difference on the change in floor color.
LMS Painting	25,000.00		26,360.00	(1,360.00)	Completed	
LMS Bleachers	105,000.00		102,276.81	2,723.19	Completed	
AE/SLE Plumbing Electrical	10,800.00		10,747.50	52.50	Completed	
JBE - 3 Rooftop Heating Units	34,000.00		34,000.00	-	Completed	
Concrete Projects	350,000.00		348,528.91	1,471.09	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	
Total Additional Projects Budget	675,232.00	-	671,912.28	3,319.72		
Unappropriated FY24 Plant Facility Levy Funds				194,048.00		
Proposed FY2025 Budget						
Proposed Projects	Budget	Encumbered	Expensed	Remaining Balance	Project Status	Notes
Additional Concrete Projects	266,469.00		169,136.16	97,332.84	In Progress	
Emergency Repairs Fund	5,000.00		-	5,000.00		
Building Repairs	100,000.00		1,363.46	98,636.54		
Playground Equipment - BKE, GE	120,000.00		117,880.00	2,120.00	Completed	Installation is complete.
LHS Irrigation	20,000.00		799.84	19,200.16	Seeking Quotes	
Parking Lots - AE, BKE, TLE, LHS, MVHS, LMS, GE, THS, SLE, JBE, TMS	150,000.00	72,604.50	70,285.30	7,110.20	In Progress	
Safety Film on Windows - LMS, SLE, AE	75,000.00		-	75,000.00	In Progress	
Siding Project - Change Order	107,000.00		-	107,000.00	Cancelled	This line item is no longer necessary
Siding Project - SLE Drip Edge	14,000.00		13,687.00	313.00	Completed	
Siding Project - Gutters SLE, AE	18,000.00		14,445.00	3,555.00	Completed	
Carpet - BKE (whole building)	100,000.00		-	100,000.00	Seeking Quotes	
Carpet - AE, GE, LHS, SLE (continuation)	220,000.00		-	220,000.00	Seeking Quotes	
VCT Tile - GE, BKE Cafeteria	40,000.00		-	40,000.00	Seeking Quotes	
LMS Carpet Abatement & Flooring	45,000.00		46,769.45	(1,769.45)	Completed	
LHS Tennis Courts	-	-	-	-	Cancelled	
LMS and LHS Fence Repairs/Replacement	50,000.00		43,385.78	6,614.22	Completed	
Total Proposed Projects Budget	1,330,469.00	72,604.50	477,751.99	773,498.29		
Unappropriated FY25 Plant Facility Levy Funds including FY24 carryforward				567,069.71		

Fund 421 - Board Facility Projects							Updated 4.9.2026
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	
Total Revenues	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ 766,452.38	\$ 83,385.89	\$ 188,167.25	
EXPENDITURES							
	Budget	FY2023	FY2024	FY2025	FY2026	Ending Balance	
Spirit Lake Elementary	\$ 675,000.00	\$ 2,185.00	\$ 289,474.41	\$ 298,783.52	\$ 41,692.95	\$ 42,864.12	
Athol Elementary	\$ 700,000.00	\$ 2,860.00	\$ 332,780.98	\$ 241,498.86	\$ 41,692.94	\$ 81,167.22	
Lakeland Middle School	\$ 1,230,000.00	\$ 423,531.98	\$ 791,362.11	\$ -		\$ 15,105.91	Siding Project to Date: \$956,142.07; Door Project to Date: \$258,752.02
Activity Buses**	\$ 210,092.00	\$ -	\$ -	\$ 226,170.00		\$ (16,078.00)	
Unappropriated Balances	\$ 65,108.00	\$ -	\$ -	\$ -		\$ 65,108.00	
Total Expenditures	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ 766,452.38	\$ 83,385.89	\$ 188,167.25	
Spirit Lake Elementary							
	Date	FY2023	FY2024	FY2025	FY2026	Open PO's	Description
PRISM ENVIRONMENTAL SERVICES	3/28/2023	\$ 1,825.00					SAMPLES & ASBESTOS PLANS FOR AE, SLE, LMS
PRISM ENVIRONMENTAL SERVICES	6/30/2023	\$ 360.00					ENVORINMENTAL TESTING FOR AE, SLE & LMS
ARCHITECTS WEST, INC	11/17/2023		\$ 2,273.16				PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	12/15/2023		\$ 2,114.32				PROFESSIONAL SERVICES FOR AE, SLE, LMS - 11/1 - 11/30/2023
ARCHITECTS WEST, INC	1/23/2024		\$ 590.00				PROFESSIONAL SERVICES FOR SLE
CITY OF SPIRIT LAKE	2/2/2024		\$ 6,314.00				PERMIT FEE FOR SLE SIDING PROJECT
ARCHITECTS WEST, INC	2/15/2024		\$ 90.00				PROFESSIONAL SERVICES FOR AE, SLE, LMS - 1/1-1/31/2024
ARCHITECTS WEST, INC	3/15/2024		\$ 360.00				PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	4/19/2024		\$ 378.43				PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	5/15/24		\$ 590.00				PROFESSIONAL SERVICES FOR SLE
EMERICK CONSTRUCTION COMPANY	5/31/24		\$ 145,279.00				SIDING PROJECT AT SLE
ARCHITECTS WEST, INC	6/30/24		\$ 450.00				PROFESSIONAL SERVICES FOR SLE
EMERICK CONSTRUCTION COMPANY	6/30/24		\$ 131,035.50				SIDING PROJECT AT SLE
EMERICK CONSTRUCTION COMPANY	8/12/24			\$ 221,130.50			SIDING PROJECT AT SLE
ARCHITECTS WEST, INC	8/15/24			\$ 649.90			PROFESSIONAL SERVICES FOR SLE
EMERICK CONSTRUCTION COMPANY	09/05/24			\$ 75,153.00			SIDING PROJECT AT SLE
ARCHITECTS WEST, INC	10/25/2024			\$ 132.75			PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	10/25/2024			\$ 457.37			PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	2/4/2025			\$ 990.00			PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	5/22/2025			\$ 90.00			PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	6/30/2025			\$ 180.00			PROFESSIONAL SERVICES FOR SLE
THE VERTEX COMPANIES	12/30/2025				\$ 41,692.95		SETTLEMENT & RELEASE AGREEMENT FOR EMERICK CONSTRUCTION CONTRACT
		\$ 2,185.00	\$ 289,474.41	\$ 298,783.52	\$ 41,692.95	\$ -	
Athol Elementary							
	Date	FY2023	FY2024	FY2025	FY2026	Open PO's	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	\$ -	
Lakeland Middle School	Date	FY2023	FY2024	FY2025	FY2026	Open PO's	
BURKE'S KLEIN'S DKI	12/15/2022	\$ 4,692.20					Repair/Replace Lakeland Middle School Exterior Doors
BURKE'S KLEIN'S DKI	12/15/2022	\$ 174,041.00					Repair/Replace Lakeland Middle School Exterior Doors
ARCHITECTS WEST, INC	3/28/2023	\$ 5,683.50					PROF SERVICES 2/1 - 2/28/2023 (ASSESSMENT OF LMS REPAIR)
PRISM ENVIRONMENTAL SERVICES	3/28/2023	\$ 1,725.00					SAMPLES & ASBESTOS PLANS FOR AE, SLE, LMS
ARCHITECTS WEST, INC	4/14/2023	\$ 1,767.98					PROFESSIONAL SERVICES 3/1 - 3/31/2023
EMERICK CONSTRUCTION COMPANY	4/28/2023	\$ 219,384.00					Lakeland MS Siding Project Construction Contract
CITY OF RATHDRUM	5/12/2023	\$ 6,397.00					BUILDING PERMITS AT LMS
ARCHITECTS WEST, INC	5/12/2023	\$ 4,755.30					PROFESSIONAL SERVICES 4/1 - 4/30/2023
CITY OF RATHDRUM	5/19/2023	\$ 3,866.00					PERMIT FOR LMS OUTSIDE DOORS - INSTALLED BY BURKES KLEIN (PO#10223159)
PRISM ENVIRONMENTAL SERVICES	6/30/2023	\$ 320.00					ENVORINMENTAL TESTING FOR AE, SLE & LMS
ARCHITECTS WEST, INC	6/30/2023	\$ 900.00					PROFESSIONAL SERVICES FOR LMS 6/1 - 6/30/2023
EMERICK CONSTRUCTION COMPANY	8/15/2023		\$ 576,890.00				REMAINING BALANCE FOR LMS EXTERIOR SIDING PROJECT
ARCHITECTS WEST, INC	8/15/2023		\$ 1,080.00				PROFESSIONAL SERVICES FOR LMS 7/1 - 7/31/2023
ARCHITECTS WEST, INC	9/15/2023		\$ 827.29				PROFESSIONAL SERVICES FOR LMS 9/1 - 9/31/2023
BURKE'S KLEIN'S DKI	10/13/2023		\$ 76,152.82				REMAINING BALANCE ON INSTALLATION OF LMS EXTERIOR DOORS
EMERICK CONSTRUCTION COMPANY	11/30/2023		\$ 89,179.00				REMAINING BALANCE FOR LMS EXTERIOR SIDING PROJECT
ARCHITECTS WEST, INC	12/15/2023		\$ 90.00				PROFESSIONAL SERVICES FOR AE, SLE, LMS - 11/1 - 11/30/2023
EMERICK CONSTRUCTION COMPANY	1/18/2024		\$ 46,603.00				REMAINING BALANCE FOR LMS EXTERIOR SIDING PROJECT
ARCHITECTS WEST, INC	2/15/2024		\$ 360.00				PROFESSIONAL SERVICES FOR AE, SLE, LMS - 1/1-1/31/2024
ARCHITECTS WEST, INC	4/19/2024		\$ 180.00				PROFESSIONAL SERVICES FOR LMS - FINAL BILL
		\$ 423,531.98	\$ 791,362.11	\$ -	\$ -	\$ -	
Activity Buses	Date	FY2023	FY2024	FY2025	FY2026	Open PO's	
NORTHWEST BUS SALES	4/15/2025			\$ 226,170.00			Repair/Replace Lakeland Middle School Exterior Doors
				\$ 226,170.00	\$ -	\$ -	

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
YTD TOTALS		932.00		5,112.00	6,044.00	

GEM STATE WATER / GARWOOD 2025-26

Date	Irrigation Reading BCS80		Reading BCS70		TOTAL	CHECK DATE
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 2026	76490	253.61	376550	147.00	400.61	4/10/2026
YTD Total		1,810.68		9,453.15	11,263.83	

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 2026	4459900	4482200	223		236.29	4/10/2026
				YTD Total	26314.93	

--	--	--	--	--	--	--

TLI SEWER, LLC 2025-26

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

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
						LMS Credit	(37,221.85)	LMS Credit	(28,050.28)	LMS Credit	(23,000.06)	LMS Credit	(19,406.55)
		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	13,091.33	9/12/2025	8,265.54	10/15/2025	(29,134.70)	11/15/2025	(22,591.76)	12/15/2025	(20,045.14)	1/15/2026	(16,246.86)

		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								
TRAN (002)	7.1660.1	25.84	101.52	25.84	101.52								
Food Serv	7.1610.1	59.11	241.88	64.36	331.20								
JBE (101)	7.1620.1	58.36	229.12	61.36	280.16								
JBE Annex(101)	7.1630.1	52.36	127.04	54.61	165.32								
BKE (104)	7.1580.1	81.48	165.32	82.23	178.08								
BKE Irrig (104)	4.1585.1												
LMS (201)	7.1670.1	104.73	560.88	105.48	573.64								
LMS Field (013)	4.1650.1												
LHS (301)	7.1570.1	115.98	752.28	106.98	599.16								
LHS Irrig (007)	4.0616.1												
LHS Field (008)	4.1600.1												
LHS FBF RR	7.0002.1		76.00		76.00								
MVAS (491)	7.1590.1	48.61	76.00	50.11	88.76								
Soccer Fld (005)	4.0000.1												
JBE Irrig (101)	4.0048.01												
LHS (301)	4.1686.01												
LMS Concession (201)	7.0005.01	20.59	76.00	20.59	76.00								
		583.08	2,482.04	587.58	2,545.84								
		LMS Credit	(16,219.84)	LMS Credit	(13,154.72)								
		2/15/2026	(13,154.72)	3/10/2026	(10,021.30)								

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	15,390.47	8/4/2025	14,840.00	9/12/2025	17,720.00	10/15/2025	11,198.62	11/14/2025	1,445.58	12/15/2025	625.94

		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					
SLE (102)	10.01	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				
THS Irrig (009)	606.01	34.00		34.00		34.00		34.00					
THS Irrig (009)	615.01	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				
TMS (202)	685.01	65.00	87.30	68.00	91.13	86.00	114.11	92.00	121.77				
TMS Irrig (010)	715.01	34.00		34.00		34.00		34.00					
		337.00	234.30	340.00	238.13	358.00	261.11	363.00	268.77	0.00	0.00	0.00	0.00
		12/29/2025	571.30	1/30/2026	578.13	2/13/2026	619.11	3/31/2026	631.77				

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			
AE OUT BUILDING	59.39	61.93	65.86	68.72	74.23	80.16	77.09	78.61	63.91			
AE SEC LIGHT	22.82	22.82	22.82	22.82	22.82	22.82	22.92	22.72	22.82			
I03 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	0.00	0.00	0.00
I05 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			
PAID	2,516.64	2,197.68	2,403.66	3,491.18	5,436.33	4,630.33	6,485.59	7,255.80	6,353.64	0.00	0.00	0.00
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			

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	2,420.46	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	1133.84	386.57	1088.67	615.17	1134.7
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
TOTAL		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						
TLE LITE (106)		31.47		31.37		29.37						
BKE (104)	921.99	1,669.56	1,253.23	1,876.91	932.31	1,838.30						
DO (001)	193.36	377.85	249.04	446.01	187.55	387.62						
LMS FBF (201)		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						
COM GRDN (101)		20.30		20.20		20.26						
LMS (201)	978.71	5,650.57	1,483.88	6,589.92	993.48	5,646.28						
LMS SIGN (201)		33.87		34.58		33.31						
GE (105)	1,293.51		1,473.97		1,145.98							
SLE (102)		3,840.42		4,557.97		5,276.39						
TLE (106)	2,985.54	4,063.10	4,247.88	4,783.16	3,127.20	4,408.26						
TMS (202)	2,012.65	5,310.39	3,053.59	5,871.68	3,996.52	7,066.73						
THS (401)	1,729.93	10,390.93	2,480.13	9,770.44	3,169.85	11,019.03						
THS GNRT (401)	602.88		645.55		785.13							
AE (103)	230.36		540.05		404.91							
LHS (301)	5,809.60	9,647.05	6,598.95	9,676.85	4,490.32	8,985.90						
SOCC FLD (005)		31.26		46.22		35.10						
MAINT (003)	455.30	404.30	498.78	462.72	353.95	413.09						
TRAN (002)	376.35	345.13	458.95	383.66	355.14	322.04						
GARG HTR (002)		1,418.64		1,592.33		1,294.82						
MVAS (491)	864.54	656.53	1,021.98	700.63	847.07	678.20						
FOOD SVC	825.46	1202.45	1,144.47	1285.69	977.80	1354.26						
SUB TOTAL	20,384.07	50,366.80	26,574.15	54,653.97	22,686.96	54,498.38						
TOTAL		70,750.87		81,228.12		77,185.34						
CHECK DATE	1/15/2026		2/15/2026			3/11/2026						