LJSD Board of Trustees
Financial Report - August 19, 2026
Jessica Grantham - Chief Finance Officer

Finance Updates:

- Onsite Annual Fiscal Audit Fieldwork will be August 31st through September 1st.
- I am assisting Adam Wilson with the oversight of the Facilities Department. Adam has a great handle on the day to day operations. I have taken over managing the Ginno Construction projects and the THS Fieldhouse project while we are searching for a new Facilities Director.
- The THS Fieldhouse project is underway. We have a slight delay in the construction process as Ryne Eberlin was able to secure a donation of the steel building packing. This donation included the expansion of the building he was hoping to complete in the future. This donation required a change in the building plan set and we are working diligently through that process with Dardan Enterprises.
- The John Brown Elementary school front concrete is almost complete and the Washington Street paving will be completed by the end of the month.
- Avista replaced the gas line and meter on the student parking lot side of the building. Patch back work will take place. We are also starting work on widening the entrance near the baseball field to ensure there is enough clearance for cars traveling through the corner.
- Lakeland Junior Tackle has deferred the start of the building on the Middle School track to next summer. They were ready to proceed with construction this summer, but ultimately we all felt it was best to wait until next June.

Standing Information Requests:

- July 2026 Monthly Financial Report
- July 2026 SBAA Financial Report
- Enrollment/Attendance Report (No data for the summer)
- LGIP Distribution Yield
- FY27 Board of Education Detail
- FY27 Curriculum Expenditures
- FY27 Fund 420 - Plant Facility Levy Tracking
- FY27 Fund 421 - Board Facility Projects Detail
- July 2026 Utilities

Separate Attachments:

- June 2026 Monthly Financial Report - Updated
- Required Audit Communication
    - Engagement Letter
    - Beginning Governance Letter
    - SKE Letter

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 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	4,295,595	22,660,387	26,955,982	4,229,070	19,110,728	23,339,799
Local Revenue	8,285,500	1,050,000	9,335,500	(3,300)	158	(3,143)
County Revenue	-	-	-	-	-	-
State Revenue	38,491,904	911,999	39,403,903	-	-	-
Federal Revenue	120,000	3,027,284	3,147,284	-	-	-
Other Sources	-	-	-	-	-	-
Transfers	-	90,000	90,000	-	-	-
Total Revenues	51,192,999	27,739,670	78,932,669	4,225,770	19,110,886	23,336,656

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	30,681,567	1,713,254	32,394,821	361,428	3,175	364,602
Benefits	11,649,094	648,384	12,297,478	119,741	1,101	120,843
Purchased Services	3,137,514	1,232,250	4,369,764	162,751	143,377	306,128
Supplies & Materials	1,136,948	1,344,823	2,481,771	65,899	16,995	82,893
Capital Outlay	-	16,894,167	16,894,167	-	4,769,632	4,769,632
Debt Retirement	-	-	-	-	-	-
Insurance & Judgements	424,700	10,000	434,700	424,129	-	424,129
Transfers	90,000	-	90,000	200,000	-	200,000
Contingency Reserve	-	-	-	-	-	-
Unappropriated Balances	4,073,176	5,896,792	9,969,968	2,891,823	14,176,606	17,068,429
Total Expenditures	51,192,999	27,739,670	78,932,669	4,225,770	19,110,886	23,336,656

updated 8.14.26

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	4,295,595	4,295,595	-	-	*4,229,070*	
Revenues:						
PROPERTY TAX REVENUE	7,520,000	7,520,000	-	-	-	100%
LEVY - TORT	190,500	190,500	-	-	-	100%
PENALTY AND INTEREST	80,000	80,000	-	-	-	0%
INTEREST REVENUE	350,000	350,000	-	-	-	100%
TRANSPORTATION FEES	110,000	110,000	-	-	-	100%
OTHER LOCAL REVENUE	35,000	35,000	200	-	(3,300)	109%
STATE BASE SUPPORT	30,600,602	30,600,602	-	-	-	100%
STATE TRANSPORTATION REIMBURSEMENT	1,900,000	1,900,000	-	-	-	100%
STATE REVENUE - BENEFIT APPORTIONMENT	4,226,023	4,226,023	-	-	-	100%
OTHER STATE REVENUE	1,657,855	1,657,855	-	-	-	100%
REVENUE IN LIEU OF TAXES	72,424	72,424	-	-	-	100%
OTHER SCHOOL REVENUE - ONE TIME MONEY	35,000	35,000	-	-	-	100%
REVENUE FROM FEDERAL SOURCES	120,000	120,000	-	-	-	100%
INTEFUND TRANSFERS	-	-	-	-	-	0%
Total Revenues	46,897,404	46,897,404	200		-3,300	
Total Revenues and Fund Balance	51,192,999	51,192,999			4,225,770	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	7,863,757	7,863,757	16,262	-	16,262	100%
	Benefits	2,856,838	2,856,838	6,926	-	6,926	100%
	Purchased Services	3,000	3,000	-	5,500	-	100%
	Supplies and Materials	99,520	99,520	2,476	13,693	2,476	98%
SECONDARY PROGRAM	Salaries	7,616,237	7,616,237	7,727	-	7,727	100%
	Benefits	2,857,789	2,857,789	2,420	-	2,420	100%
	Purchased Services	355,000	355,000	5,234	6,157	5,234	99%
	Supplies and Materials	157,283	157,283	7,738	25,238	7,738	95%
ALTERNATIVE SCHOOL PROGRAM	Salaries	616,230	616,230	227	-	227	100%
	Benefits	239,695	239,695	45	-	45	100%
	Purchased Services	1,454	1,454	1,400	200	1,400	4%
	Supplies and Materials	6,731	6,731	-	-	-	100%
SPECIAL EDUCATION PROGRAM	Salaries	3,038,512	3,038,512	5,802	-	5,802	100%
	Benefits	1,531,893	1,531,893	2,398	-	2,398	100%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	1,026	-	0%

SPECIAL EDUCATION PRESCHOOL	Salaries	167,322	167,322	-	-	-	100%
	Benefits	53,733	53,733	-	-	-	100%
GIFTED/TALENTED PROGRAM	Salaries	92,836	92,836	-	-	-	100%
	Benefits	30,934	30,934	-	-	-	100%
	Purchased Services	1,500	1,500	-	-	-	100%
	Supplies and Materials	3,500	3,500	-	-	-	100%
INTERSCHOLASTIC ACTIVITY PROG	Salaries	1,107,998	1,107,998	4,816	-	4,816	100%
	Benefits	289,682	289,682	1,679	-	1,679	99%
	Purchased Services	486,500	486,500	-	99,332	-	100%
	Supplies and Materials	143,000	143,000	-	32,740	1,594	99%
SUMMER SCHOOL PROGRAM	Salaries	85,000	85,000	78,617	-	78,617	8%
	Benefits	17,959	17,959	16,589	-	16,589	8%
GUIDANCE & HEALTH PROGRAM	Salaries	1,696,357	1,696,357	-	-	-	100%
	Benefits	585,427	585,427	-	-	-	100%
	Purchased Services	2,750	2,750	-	-	-	100%
	Supplies and Materials	17,000	17,000	-	-	-	100%
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	617,373	617,373	-	-	-	100%
	Benefits	231,714	231,714	-	-	-	100%
	Purchased Services	65,000	65,000	81	-	113	100%
	Supplies and Materials	3,500	3,500	-	-	-	100%
INSTRUCTIONAL IMPROVEMENT	Salaries	9,000	9,000	-	-	-	100%
	Benefits	2,090	2,090	-	-	-	100%
	Purchased Services	60,000	60,000	-	11,859	1,000	98%
	Supplies and Materials	10,000	10,000	-	259	-	100%
LIBRARY-EDUCATIONAL MEDIA	Salaries	318,365	318,365	427	-	427	100%
	Benefits	148,606	148,606	84	-	84	100%
	Purchased Services	10,000	10,000	-	-	-	100%
	Supplies and Materials	5,000	5,000	-	220	-	100%
INSTRUCTIONAL RELATED TECH	Salaries	198,452	198,452	16,034	-	16,034	92%
	Benefits	101,400	101,400	6,397	-	6,397	94%
	Purchased Services	18,000	18,000	-	414	-	100%
	Supplies and Materials	5,000	5,000	-	-	6,000	-20%
BOARD OF EDUCATION	Salaries	61,025	61,025	5,085	-	5,085	92%
	Benefits	22,348	22,348	1,799	-	1,799	92%
	Purchased Services	82,000	82,000	-	60	-	100%
	Supplies and Materials	4,000	4,000	-	-	-	100%
	Insurance	51,000	51,000	50,809	-	50,809	0%
DISTRICT ADMINISTRATION PROG	Salaries	702,252	702,252	48,278	-	48,278	93%
	Benefits	250,161	250,161	15,377	-	15,377	94%
	Purchased Services	22,000	22,000	888	1,009	5,674	74%
	Supplies and Materials	35,000	35,000	25,388	6,402	25,517	27%
SCHOOL ADMINISTRATION PROGRAM	Salaries	2,504,841	2,504,841	6,764	-	6,764	100%
	Benefits	821,372	821,372	2,961	-	2,961	100%
	Purchased Services	-	-	-	-	-	100%
	Supplies and Materials	26,664	26,664	-	102	-	100%
BUSINESS OPERATIONS PROGRAM	Salaries	474,115	474,115	26,811	-	26,811	94%
	Benefits	142,481	142,481	7,951	-	7,951	94%
	Purchased Services	71,500	71,500	4,641	-	4,641	94%
	Supplies and Materials	-	-	-	-	-	0%
ADMINISTRATIVE TECHNOLOGY PROG	Salaries	216,000	216,000	16,776	-	16,776	92%
	Benefits	76,863	76,863	5,827	-	5,827	92%

	Purchased Services	30,000	30,000	13,647	-	13,647	55%
	Supplies and Materials	1,000	1,000	-	-	-	100%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	981,367	981,367	40,391	-	40,391	96%
	Benefits	444,363	444,363	17,144	-	17,144	96%
	Purchased Services	1,204,760	1,204,760	24,329	79,388	102,400	92%
	Supplies and Materials	100,000	100,000	14,928	3,421	14,928	85%
	Insurance	276,500	276,500	276,126	-	276,126	0%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Salaries	806,528	806,528	54,519	-	54,519	93%
	Benefits	281,591	281,591	19,744	-	19,744	93%
	Purchased Services	212,000	212,000	15,310	49,866	24,810	88%
	Supplies and Materials	150,000	150,000	6,531	14,937	7,461	95%
	Equipment/Capital Expenditures	-	-	-	-	-	100%
MAINTENANCE / GROUNDS	Purchased Services	156,500	156,500	-	2,000	-	100%
	Supplies and Materials	-	-	123	1,815	185	-100%
SECURITY/SAFETY PROGRAM	Salaries	203,000	203,000	-	-	-	100%
	Benefits	71,491	71,491	-	-	-	100%
	Purchased Services	293,000	293,000	1,687	-	1,687	99%
	Supplies and Materials	15,000	15,000	-	-	-	100%
TRANSPORTATION-PUPIL TO SCHOOL	Salaries	1,305,000	1,305,000	32,893	-	32,893	97%
	Benefits	574,405	574,405	12,400	-	12,400	98%
	Purchased Services	60,550	60,550	2,145	13,983	2,145	96%
	Supplies and Materials	353,750	353,750	-	9,500	-	100%
	Insurance	48,600	48,600	48,597	-	48,597	0%
GENERAL TRANSPORTATION PROG	Salaries	-	-	-	-	-	0%
	Benefits	16,259	16,259	-	-	-	100%
	Purchased Services	2,000	2,000	-	-	-	100%
	Supplies and Materials	1,000	1,000	-	-	-	100%
	Insurance	48,600	48,600	48,598	-	48,598	0%
Total Expenditures		**47,029,823**	**47,029,823**	**1,031,842**	**379,122**	**1,133,947**	98%
Excess (deficiency) of Revenues over (under) expenditures		**(132,419)**	**(132,419)**	**(1,031,642)**	**(379,122)**	**(1,137,247)**	
Other Financing Sources (uses)							
PROCEEDS FROM SALE OF CAPITAL ASSET		-	-	-	-	-	0%
TRANSFER IN		-	-	-	-	-	0%
TRANSFER OUT		(90,000)	(90,000)	(200,000)	-	(200,000)	-145%
Total Other Financing Sources (uses)		**(90,000)**	**(90,000)**	**(200,000)**	**-**	**(200,000)**	
Net Change in Fund Balance		**(222,419)**	**(222,419)**	**(1,231,642)**	**(379,122)**	**(1,337,247)**	

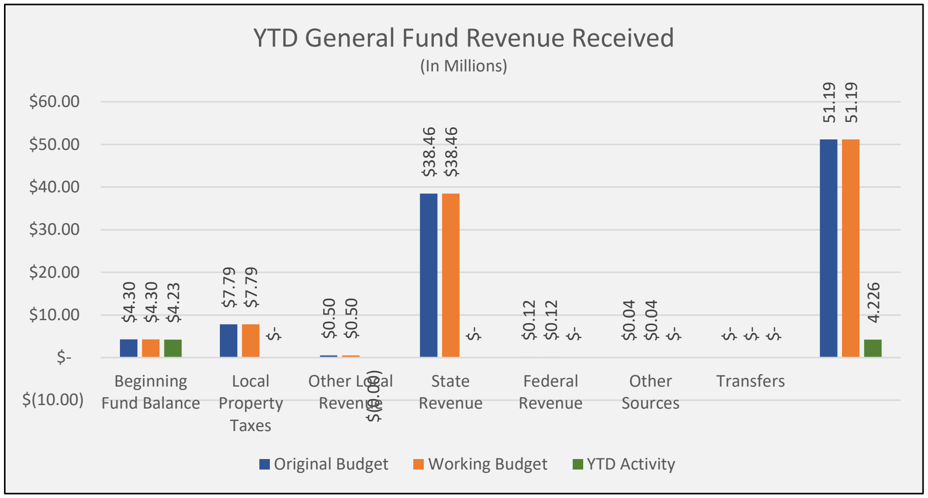
Estimated Ending Fund Balance **$ 2,891,823**

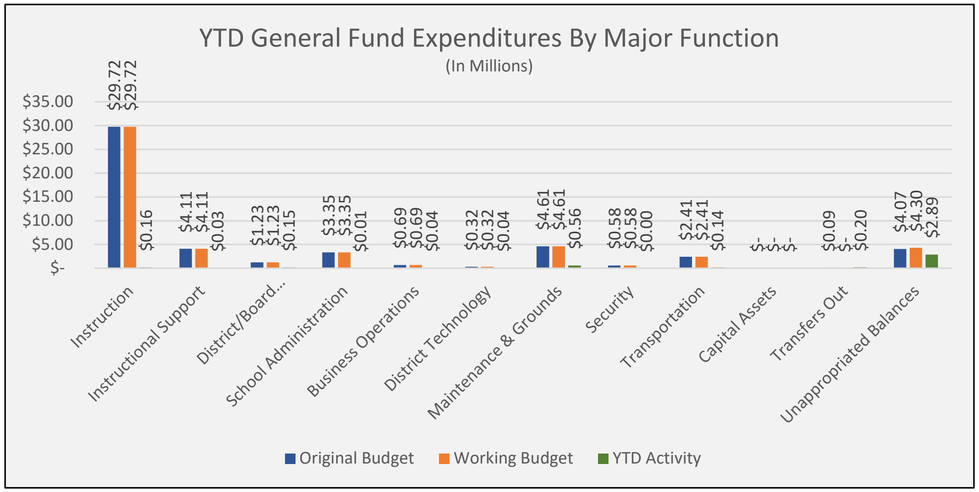
*Estimated Fund Balance - this number will fluctuate monthly as revenue is received and expenses are incurred. Please note that future expenses for payroll are not reflected in this number.

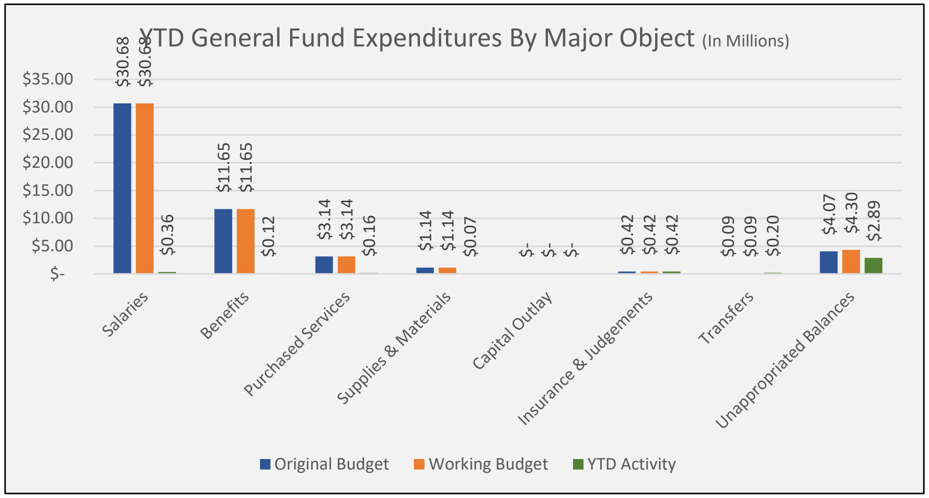
**Other State Revenue includes School Facilities Funding (Property Tax Relief) to offset the Supplemental Levy

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

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







Lakeland Joint School District #272 - 2026-2027 - Period Ended July 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	8,088	1,991,912	100%
Maintain Alternative Middle School Program	80,230	-	80,230	100%
Support Safety and Security Program	827,789	1,687	826,102	100%
Support Student Transportation	500,000	-	500,000	100%
Maintain School Nurses	172,150	-	172,150	100%
Maintain Funding for 25 Certified Teachers	1,997,198	-	1,997,198	100%
Maintain Elementary Advanced Learning Programs	546,797	-	546,797	100%
Maintain 8 Elementary Teacher Specialists	613,730	-	613,730	100%
Maintain Library Leads	434,106	-	434,106	100%
Maintain KTEC	348,000	-	348,000	100%
	7,520,000	**9,775**	**7,510,225**	

Lakeland Joint School District #272 - 2026-2027

Summary of All Funds - July 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	361,428	119,741	162,751	65,899	-	424,129	-	200,000	1,333,947	47,119,823	3%
220	Federal Forest Fund	-	-	-	-	-	-	-	-	-	13,000	0%
231	Facility Funds - Local Sources	-	-	-	-	92,988	-	-	-	92,988	950,000	10%
232	BASE	-	-	155	-	-	-	-	-	155	240,833	0%
243	CTE - State	-	-	414	-	-	-	-	-	414	151,729	0%
244	Gifted & Talented	-	-	-	-	-	-	-	-	-	1,250	0%
245	State Technology	-	-	124,884	16,995	-	-	-	-	141,878	562,000	25%
246	Safe & Drug Free Schools	-	-	-	-	-	-	-	-	-	55,300	0%
248	Misc. Grants	-	-	-	-	-	-	-	-	-	10,000	0%
249	SRO Grant	-	-	-	-	-	-	-	-	-	60,000	100%
251	Federal Title I	-	-	-	-	-	-	-	-	-	681,351	0%
257	Federal Special Education (Title VI-B, IDEA)	3,175	1,101	-	-	-	-	-	-	4,276	917,299	0%
258	Federal Special Education (IDEA Preschool)	-	-	-	-	-	-	-	-	-	25,600	0%
260	Medicaid	-	-	-	-	-	-	-	-	-	565,000	0%
261	Federal Title IV (Student Support)	-	-	-	-	-	-	-	-	-	-	#DIV/0!
263	Federal CTE (Carl Perkins)	-	-	-	-	-	-	-	-	-	55,326	0%
265	Special Education Mini-Grants - Federal	-	-	-	-	-	-	-	-	-	-	100%
271	Federal Title II	-	-	16,594	-	-	-	-	-	16,594	120,323	14%
290	Child Nutrition	-	-	1,330	-	-	-	-	-	1,330	1,539,700	0%
310	Debt Service	-	-	-	-	-	-	-	-	-	-	0%
420	Plant Facility Fund	-	-	-	-	-	-	-	-	-	550,000	0%
421	Board Facility Projects	-	-	-	-	-	-	-	-	-	188,167	0%
422	Land Reserve	-	-	-	-	-	-	-	-	-	-	0%
424	Bus Depreciation Fund	-	-	-	-	-	-	-	-	-	156,000	0%
436	School District Modernization Fund	-	-	-	-	4,676,644	-	-	-	4,676,644	15,000,000	0%
	Total Expenditures	364,602	120,843	306,128	82,893	4,769,632	424,129	0	200,000	6,268,227	68,962,701	9%

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	84,641	84,641	-	-	*81,641*	
Revenues:						
LOCAL TAX REVENUE	-	-	-	-	-	
Total Revenues	0	0	0		0	
Total Revenues and Fund Balance	84,641	84,641			81,641	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	5,000	5,000	-	-	-	100%
OTHER SUPPORT & SERVICE PROGRAM	Purchased Services	8,000	8,000	-	-	-	100%
Total Expenditures		**13,000**	**13,000**	**0**	**0**	**0**	
Revenues Less Expenditures		**-13,000**	**-13,000**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**71,641**	**71,641**			**$ 81,641**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	1,146,272	1,146,272	-	-	*180,019*	
FUND BALANCE THS FIELDHOUSE					*841,839*	
FUND BALANCE LHS FIELDHOUSE					*208,187*	
Revenues:						
OTHER LOCAL REVENUE	60,000	60,000	158	-	158	
OTHER LOCAL REVENUE - THS FIELDHOUSE	-	-	-	-	-	
OTHER LOCAL REVENUE - LHS FIELDHOUSE	-	-	-	-	-	
Total Revenues	60,000	60,000	158	0	158	
Total Revenues and Fund Balance	1,206,272	1,206,272			1,230,202	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Equipment/Capital Expenditures	-	-	-	-	-	0%
ADMIN TECH SERVICES	Purchased Services	-	-	-	-	-	-100%
	Supplies and Materials	-	-	-	250	-	-100%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	-	-	-	-	-	-100%
	Benefits	-	-	-	-	-	-100%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	-	-	-100%
CAPITAL ASSETS	Equipment/Capital Expenditures	950,000	950,000	92,988	669,577	92,988	90%
Total Expenditures		**950,000**	**950,000**	**92,988**	**669,827**	**92,988**	
Revenues Less Expenditures		**-890,000**	**-890,000**	**-92,831**	**-669,827**	**-92,831**	
Ending Fund Balance *Estimated		**256,272**	**256,272**			**$1,137,214**	

*THS Fieldhouse Expenses are reported under Capital Assets

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	111,000	111,000	-	-	*128,269*	
Revenues:						
OTHER LOCAL REVENUE	190,000	190,000	-	-	-	100%
Total Revenues	190,000	190,000	0		0	
Total Revenues and Fund Balance	301,000	301,000			128,269	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
OTHER SUPPORT & SERVICE PROGRAM	Salaries	167,332	167,332	-	-	-	100%
	Benefits	66,901	66,901	-	-	-	100%
	Purchased Services	3,000	3,000	155	4,266	155	95%
	Supplies and Materials	3,600	3,600	-	-	-	100%
Total Expenditures		**240,833**	**240,833**	**155**	**4,266**	**155**	
Revenues Less Expenditures		**-50,833**	**-50,833**	**-155**	**-4,266**	**-155**	
Ending Fund Balance *Estimated		**60,167**	**60,167**			**$128,114**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
PROF TECH PROGRAM REVENUE	151,729	151,729	-	-	-	
Total Revenues	151,729	151,729	0		0	
Total Revenues and Fund Balance	151,729	151,729			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Purchased Services	-	-	251	1,525	414	-100%
	Supplies and Materials	140,747	140,747	-	-	-	100%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
ALTERNATIVE SCHOOL PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	10,982	10,982	-	-	-	100%
Total Expenditures		**151,729**	**151,729**	**251**	**1,525**	**414**	
Revenues Less Expenditures		**0**	**0**	**-251**	**-1,525**	**-414**	
Ending Fund Balance *Estimated		**0**	**0**			**$ (414)**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	4,363	4,363	-	-	*4,363*	
Revenues:						
	-	-	-	-	-	
Total Revenues	0	0	0		0	
Total Revenues and Fund Balance	4,363	4,363			4,363	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 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**			**$ 4,363**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	112,000	112,000	-	-	*246,372*	
Revenues:						
OTHER STATE SUPPORT	450,000	450,000	-	-	-	
REVENUE FROM FEDERAL SOURCES	-	-	-	-	-	
Total Revenues	450,000	450,000	0	0	0	
Total Revenues and Fund Balance	562,000	562,000			246,372	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
INSTRUCTIONAL RELATED TECH	Purchased Services	30,000	30,000	8,582	19,337	16,681	44%
	Supplies and Materials	532,000	532,000	16,995	16,499	16,995	97%
ADMIN TECH SERVICES	Purchased Services	-	-	108,202	-	108,202	-100%
Total Expenditures		**562,000**	**562,000**	**133,779**	**35,836**	**141,878**	
Revenues Less Expenditures		**-112,000**	**-112,000**	**-133,779**	**-35,836**	**-141,878**	
Ending Fund Balance *Estimated		**0**	**0**			**$104,494**	

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

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

		Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	
Revenues:							
OTHER STATE SUPPORT		55,300	55,300	-	-	-	
Total Revenues		55,300	55,300	0		0	
Total Revenues and Fund Balance		55,300	55,300			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SECURITY/SAFETY	Purchased Services	55,300	55,300	-	-	-	100%
Total Expenditures		**55,300**	**55,300**	**0**	**0**	**0**	
Revenues Less Expenditures		**0**	**0**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**0**	**0**			**$ -**	

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

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	31,174	31,174	-	-	*28,988*	
Revenues:						
OTHER LOCAL REVENUE	-	-	-	-	-	
OTHER STATE SUPPORT	-	-	-	-	-	
Total Revenues	0	0	0		0	
Total Revenues and Fund Balance	31,174	31,174			28,988	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Purchased Services	-	-	-	2,333	-	0%
	Supplies and Materials	7,000	7,000	-	-	-	100%
SECONDARY PROGRAM	Purchased Services	-	-	-	-	-	-100%
	Supplies and Materials	3,000	3,000	-	-	-	100%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	-	-	-	-	-	0%
INSTRUCTIONAL IMPROVEMENT	Purchased Services	-	-	-	-	-	0%
DISTRICT ADMINISTRATION PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	-	-	-100%
Total Expenditures		**10,000**	**10,000**	**0**	**2,333**	**0**	
Revenues Less Expenditures		**-10,000**	**-10,000**	**0**	**-2,333**	**0**	
Ending Fund Balance *Estimated		**21,174**	**21,174**			**$ 28,988**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	67,946	67,946	-	-	*51,864*	
Revenues:						
OTHER STATE SUPPORT	81,720	81,720	-	-	-	
Total Revenues	81,720	81,720	0		0	
Total Revenues and Fund Balance	149,666	149,666			51,864	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SECURITY/SAFETY PROGRAM	Purchased Services	60,000	60,000	-	-	-	
Total Expenditures		**60,000**	**60,000**	**0**	**0**	**0**	
Revenues Less Expenditures		**21,720**	**21,720**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**89,666**	**89,666**			**$ 51,864**	

**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 - 2026-2027 - Period Ended July 31, 2026

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

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
FEDERAL REVENUE	698,736	698,736	-	-	-	
Total Revenues	698,736	698,736	0		0	
Total Revenues and Fund Balance	698,736	698,736			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	463,933	463,933	-	-	-	100%
	Benefits	200,168	200,168	-	-	-	100%
	Purchased Services	6,250	6,250	-	-	-	0%
	Supplies and Materials	11,000	11,000	-	-	-	-100%
ALTERNATIVE PROGRAM	Supplies and Materials	-	-	-	-	-	-100%
Total Expenditures		**681,351**	**681,351**	**0**	**0**	**0**	
Revenues Less Expenditures		**17,385**	**17,385**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**17,385**	**17,385**			**$ -**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
FEDERAL REVENUE	917,299	917,299	-	-	-	
Total Revenues	917,299	917,299	0		0	
Total Revenues and Fund Balance	917,299	917,299			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	678,841	678,841	3,175	-	3,175	100%
	Benefits	238,458	238,458	1,101	-	1,101	100%
	Purchased Services	-	-	-	-	-	-100%
	Supplies and Materials	-	-	-	-	-	-100%
Total Expenditures		**917,299**	**917,299**	**4,276**	**0**	**4,276**	
Revenues Less Expenditures		**0**	**0**	**-4,276**	**0**	**-4,276**	
Ending Fund Balance *Estimated		**0**	**0**			**$ (4,276)**	

*Overages will be transferred to the General Fund

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
FEDERAL REVENUE	25,600	25,600	-	-	-	
Total Revenues	25,600	25,600	0		0	
Total Revenues and Fund Balance	25,600	25,600			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PRESCHOOL	Salaries	18,477	18,477	-	-	-	100%
	Benefits	7,123	7,123	-	-	-	100%
Total Expenditures		**25,600**	**25,600**	**0**	**0**	**0**	
Revenues Less Expenditures		**0**	**0**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**0**	**0**			**$ -**	

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

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	*3,308*	
Revenues:						
EARNINGS ON INVESTMENTS	-	-	-	-	-	
FEDERAL REVENUE	475,000	475,000	-	-	-	
TRANSFERS INTERFUND	90,000	90,000	-	-	-	
Total Revenues	565,000	565,000	0		0	
Total Revenues and Fund Balance	565,000	565,000			3,308	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	255,315	255,315	-	-	-	100%
	Benefits	89,685	89,685	-	-	-	100%
	Purchased Services	220,000	220,000	-	-	-	-100%
Total Expenditures		**565,000**	**565,000**	**0**	**0**	**0**	
Revenues Less Expenditures		**0**	**0**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**0**	**0**			**$ 3,308**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

Fund Number: **261**
Fund Name: **Federal Title IV (Student Support)**

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
FEDERAL REVENUE	-	-	-	-	-	
Total Revenues	0	0	0		0	
Total Revenues and Fund Balance	0	0			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
GUIDANCE/HEALTH	Salaries	-	-	-	-	-	0%
	Benefits	-	-	-	-	-	0%
Total Expenditures		**0**	**0**	**0**	**0**	**0**	
Revenues Less Expenditures		**0**	**0**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**0**	**0**			**$ -**	

*Title IV Funds were transferred to Title I for FY2027

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

		Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	
Revenues:							
FEDERAL REVENUE		55,326	55,326	-	-	-	
Total Revenues		55,326	55,326	0		0	
Total Revenues and Fund Balance		55,326	55,326			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Salaries	38,278	38,278	-	-	-	100%
	Benefits	17,048	17,048	-	-	-	100%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	-	-	
GUIDANCE & HEALTH PROGRAM	Salaries	-	-	-	-	-	0%
	Benefits	-	-	-	-	-	0%
Total Expenditures		**55,326**	**55,326**	**0**	**0**	**0**	
Revenues Less Expenditures		**0**	**0**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**0**	**0**			**$ -**	

*Overages will be transferred to the General Fund

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
FEDERAL REVENUE	-	-	-	-	-	
Total Revenues	0	0	0		0	
Total Revenues and Fund Balance	0	0			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	1,496	-	0%
Total Expenditures		**0**	**0**	**0**	**1,496**	**0**	
Revenues Less Expenditures		**0**	**0**	**0**	**-1,496**	**0**	
Ending Fund Balance *Estimated		**0**	**0**			**$ -**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
FEDERAL REVENUE	120,323	120,323	-	-	-	
Total Revenues	120,323	120,323	0		0	
Total Revenues and Fund Balance	120,323	120,323			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	91,078	91,078	-	-	-	100%
	Benefits	29,001	29,001	-	-	-	100%
	Purchased Services	-	-	-	-	-	0%
	Supplies & Materials	244	244	-	-	-	0%
INSTRUCTIONAL IMPROVEMENT	Salaries	-	-	-	-	-	0%
	Benefits	-	-	-	-	-	-100%
	Purchased Services	-	-	16,594	-	16,594	-100%
	Supplies & Materials	-	-	-	-	-	0%
Total Expenditures		**120,323**	**120,323**	**16,594**	**0**	**16,594**	
Revenues Less Expenditures		**0**	**0**	**-16,594**	**0**	**-16,594**	
Ending Fund Balance *Estimated		**0**	**0**			**$ (16,594)**	

*Overages will be transferred to the General Fund

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	343,000	343,000	-	-	*330,722*	
Revenues:						
OTHER LOCAL REVENUE	600,000	600,000	-	-	-	100%
OTHER STATE SUPPORT	-	-	-	-	-	0%
FEDERAL REVENUE	735,000	735,000	-	-	-	100%
Total Revenues	1,335,000	1,335,000	0	0	0	
Total Revenues and Fund Balance	1,678,000	1,678,000			330,722	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
FOOD SERVICES	Purchased Services	848,700	848,700	123	3,293	1,330	100%
	Supplies and Materials	631,000	631,000	-	800	-	100%
	Equipment/Capital Expenditures	50,000	50,000	-	-	-	100%
	Insurance	10,000	10,000	-	-	-	100%
Total Expenditures		**1,539,700**	**1,539,700**	**123**	**4,093**	**1,330**	
Revenues Less Expenditures		**-204,700**	**-204,700**	**-123**	**-4,093**	**-1,330**	
Ending Fund Balance *Estimated		**138,300**	**138,300**			**$329,392**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	-	-	-	-	-	
Revenues:						
SCHOOL BOND & INTEREST LEVY	-	-	-	-	-	
INTEREST REVENUE	-	-	-	-	-	
OTHER STATE SUPPORT	-	-	-	-	-	
Total Revenues	0	0	0	0	0	
Total Revenues and Fund Balance	0	0			0	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 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**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**0**	**0**			**$ -**	

*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 - 2026-2027 - Period Ended July 31, 2026

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

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	677,000	677,000	-	-	661,093	
Revenues:						
SCHOOL PLANT FACILITY LEVY	-	-	-	-	-	
TRANSFERS INTERFUND	-	-	-	-	-	
Total Revenues	0	0	0	0	0	
Total Revenues and Fund Balance	677,000	677,000			661,093	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Supplies and Materials	-	-	-	-	-	-100%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	-	-	-	-100%
	Supplies and Materials	-	-	-	-	-	-100%
	Equipment/Capital Expenditures	-	-	-	-	-	-100%
MAINTENANCE / GROUNDS	Purchased Services	-	-	-	-	-	-100%
	Equipment/Capital Expenditures	-	-	-	-	-	-100%
CAPITAL ASSETS	Equipment/Capital Expenditures	550,000	550,000	-	7,500	-	100%
Total Expenditures		**550,000**	**550,000**	**0**	**7,500**	**0**	
Revenues Less Expenditures		**-550,000**	**-550,000**	**0**	**-7,500**	**0**	
Ending Fund Balance *Estimated		**127,000**	**127,000**			**$ 661,093**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

		Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		188,167	188,167	-	-	*180,538*	
Revenues:							
		-	-	-	-	-	
Total Revenues		0	0	0	0	0	
Total Revenues and Fund Balance		188,167	188,167			180,538	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
CAPITAL ASSETS	Equipment/Capital Expenditures	188,167	188,167	-	-	-	100%
Total Expenditures		**188,167**	**188,167**	**0**	**0**	**0**	
Revenues Less Expenditures		**-188,167**	**-188,167**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**0**	**0**			**$180,538**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	206,566	206,566	-	-	*206,566*	
Revenues:						
	-	-	-	-	-	
Total Revenues	0	0	0	0	0	
Total Revenues and Fund Balance	206,566	206,566			206,566	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
		-	-	-	-	-	0%
Total Expenditures		**0**	**0**	**0**	**0**	**0**	
Revenues Less Expenditures		**0**	**0**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**206,566**				**$206,566**	

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

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

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	219,500	219,500	-	-	*190,579*	
Revenues:						
OTHER LOCAL REVENUE	-	-	-	-	-	
OTHER STATE SUPPORT	173,250	173,250	-	-	-	
INTERFUND TRANSFER	-	-	-	-	-	
Total Revenues	173,250	173,250	0	0	0	
Total Revenues and Fund Balance	392,750	392,750			190,579	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
CAPITAL ASSETS - NON-STUDENT OCCUPIED	Equipment/Capital Expenditures	156,000	156,000	-	-	-	100%
Total Expenditures		**156,000**	**156,000**	**0**	**0**	**0**	
Revenues Less Expenditures		**17,250**	**17,250**	**0**	**0**	**0**	
Ending Fund Balance *Estimated		**236,750**	**236,750**			**$190,579**	

*The Bus Depreciation Transfer will be completed in June 2025

Lakeland Joint School District #272 - 2026-2027 - Period Ended July 31, 2026

Fund Number: **436**
Fund Name: **School District Modernization Fund**

	Adopted Budget	Working Budget	July Revenue		FY27 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	19,468,758	19,468,758	-	-	*15,193,195*	
FUND BALANCE - INTEREST	-	-	-	-	*573,186*	
Revenues:						
INTEREST REVENUE	200,000	200,000	-	-	-	
OTHER STATE SUPPORT	-	-	-	-	-	
Total Revenues	0	0	0	0	0	
Total Revenues and Fund Balance	19,468,758	19,468,758			15,766,381	

Expense Function	Expense Type	Adopted Budget	Working Budget	July Expenses	Encumbrances	FY27 YTD	% Remaining
Expenditures:							
CAPITAL ASSETS	Equipment/Capital Expenditures	15,000,000	15,000,000	-	7,443,391	4,676,644	69%
TRANSFER OUT	Interfund Transfer	-	-	-	-	-	0%
Total Expenditures		**15,000,000**	**15,000,000**	**0**	**7,443,391**	**4,676,644**	
Revenues Less Expenditures		**-15,000,000**	**-15,000,000**	**0**	**-7,443,391**	**-4,676,644**	
Ending Fund Balance *Estimated		**4,468,758**	**4,468,758**			**$ 11,089,736**	

Lakeland Joint School District #272 - 2026-2027

Working Budget Explanation

Adj.	Fund	Description	Account	R/E	Amount

John Brown Elementary School - SBAA - July 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	3,508.59	-	(445.96)	3,062.63
Investment Cash	9,378.49	33.62	-	9,412.11
Total Asset Accounts:	12,887.08	33.62	(445.96)	12,474.74

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(2,073.95)	-	(33.62)	(2,107.57)
Faculty	(174.06)	-	-	(174.06)
Student Council	(163.45)	-	-	(163.45)
Discretionary	(196.46)	-	-	(196.46)
Annual	(424.53)	-	-	(424.53)
Field Trip	(479.99)	-	-	(479.99)
Donations	(4,552.89)	15.96	-	(4,536.93)
Library	(1,242.71)	-	-	(1,242.71)
School Store	-	-	-	-
Vending	-	-	-	-
Clothing	(3,149.04)	-	-	(3,149.04)
Special Project	-	-	-	-
Chromebook Damage	(430.00)	430.00	-	-
Total Equity Accounts	(12,887.08)	445.96	(33.62)	(12,474.74)

Total Asset Accounts	12,887.08	(445.96)	33.62	12,474.74
Total Equity Accounts	(12,887.08)	445.96	(33.62)	(12,474.74)
Grand Total	-	-	-	-

UPDATED 8.14.26

Spirit Lake Elementary School - SBAA - July 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	14,947.83	-	-	14,947.83
Investment Cash	7,028.05	25.20	-	7,053.25
Total Asset Accounts:	21,975.88	25.20	-	22,001.08

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(8,861.82)	-	(25.20)	(8,887.02)
Faculty	224.76	-	-	224.76
CEP	(250.00)	-	-	(250.00)
Field Trip	(165.98)	-	-	(165.98)
Donations	(12,183.24)	-	-	(12,183.24)
Library	(287.60)	-	-	(287.60)
Music	(300.00)	-	-	(300.00)
Misc. Fundraiser	(44.00)	-	-	(44.00)
Chromebook Damage	(108.00)	-	-	(108.00)
Total Equity Accounts	(21,975.88)	-	(25.20)	(22,001.08)

Total Asset Accounts	21,975.88	-	25.20	22,001.08
Total Equity Accounts	(21,975.88)	-	(25.20)	(22,001.08)
Grand Total	-	-	-	-

UPDATED 8.14.26

Athol Elementary School - SBAA - July 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	3,160.73	-	(223.00)	2,937.73
Cash on Hand	-	-	-	-
Investment Cash	38,105.63	136.62	-	38,242.25
Total Asset Accounts:	41,266.36	136.62	(223.00)	41,179.98

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(10,586.17)	-	(136.62)	(10,722.79)
Annual	(5.37)	2.55	-	(2.82)
Donations	(6,520.35)	-	-	(6,520.35)
Library	(6,009.72)	-	-	(6,009.72)
T-Shirt	(10.11)	-	-	(10.11)
Special Project	(18,134.64)	220.45	-	(17,914.19)
Chromebook Damage	-	-	-	-
Total Equity Accounts	(41,266.36)	223.00	(136.62)	(41,179.98)

Total Asset Accounts	41,266.36	(223.00)	136.62	41,179.98
Total Equity Accounts	(41,266.36)	223.00	(136.62)	(41,179.98)
Grand Total	-	-	-	-

UPDATED 8.14.26

Betty Kiefer Elementary School - SBAA - June 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	4,912.92	-	(41.48)	4,871.44
Investment Cash	32,974.74	118.22	-	33,092.96
Total Asset Accounts:	37,887.66	118.22	(41.48)	37,964.40

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(13,828.81)	21.48	(118.22)	(13,925.55)
Discretionary	-	-	-	-
Annual	(2,595.54)	-	-	(2,595.54)
Field Trip	-	-	-	-
Donations	(12,816.97)	-	-	(12,816.97)
Library	(3,460.58)	-	-	(3,460.58)
Popcorn	(1,744.06)	-	-	(1,744.06)
T-Shirt	(2,047.98)	-	-	(2,047.98)
Music	-	-	-	-
Misc. Grants	(1,373.72)	-	-	(1,373.72)
Chromebook Damage	(20.00)	20.00	-	-
Total Equity Accounts	(37,887.66)	41.48	(118.22)	(37,964.40)

Total Asset Accounts	37,887.66	(41.48)	118.22	37,964.40
Total Equity Accounts	(37,887.66)	41.48	(118.22)	(37,964.40)
Grand Total	-	-	-	-

UPDATED 8.14.26

Garwood Elementary School - SBAA - July 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	6,629.07	-	(7.47)	6,621.60
Investment Cash	11,845.06	42.47	-	11,887.53
Total Asset Accounts:	18,474.13	42.47	(7.47)	18,509.13

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(3,041.47)	-	(42.47)	(3,083.94)
Faculty	5.43	-	-	5.43
Annual	(452.75)	7.47	-	(445.28)
Book Fair	(189.41)	-	-	(189.41)
Field Trip	(543.60)	-	-	(543.60)
Donations	(1,075.73)	-	-	(1,075.73)
Library	(4,589.68)	-	-	(4,589.68)
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	(25.00)	-	-	(25.00)
Student Activities	(3,996.11)	-	-	(3,996.11)
Clothing Closet	(1,304.02)	-	-	(1,304.02)
Cross Country	54.24	-	-	54.24
Total Equity Accounts	(18,474.13)	7.47	(42.47)	(18,509.13)

Total Asset Accounts	18,474.13	(7.47)	42.47	18,509.13
Total Equity Accounts	(18,474.13)	7.47	(42.47)	(18,509.13)
Grand Total	-	-	-	-

8.14.26

Twin Lakes Elementary School - SBAA - July 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	12,566.77	-	-	12,566.77
Investment Cash	8,067.11	-	-	8,067.11
Total Asset Accounts:	20,633.88	-	-	20,633.88

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(238.69)	-	-	(238.69)
Faculty	(530.22)	-	-	(530.22)
Team Houses	(2,983.14)	-	-	(2,983.14)
Annual	(2,298.59)	-	-	(2,298.59)
Book Fair	(4,182.54)	-	-	(4,182.54)
Donations	(7,612.39)	-	-	(7,612.39)
Library	(326.02)	-	-	(326.02)
T-Shirt	-	-	-	-
Student Body	(2,316.24)	-	-	(2,316.24)
Agenda Books	(26.05)	-	-	(26.05)
Misc. Fundraiser	-	-	-	-
DARE	-	-	-	
Chromebook Damage	(120.00)	-	-	(120.00)
Total Equity Accounts	(20,633.88)	-	-	(20,633.88)

Total Asset Accounts	20,633.88	-	-	20,633.88
Total Equity Accounts	(20,633.88)	-	-	(20,633.88)
Grand Total	-	-	-	-

UPDATED 8.14.26

Lakeland Middle School - SBAA - July 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	33,790.46	-	(40.00)	33,750.46
Cash on Hand	-	-	-	-
Investment Cash	87,810.55	314.83	-	88,125.38
Total Asset Accounts:	121,601.01	314.83	(40.00)	121,875.84

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	-	-	-	-
Kindness Crew	(436.40)	-	-	(436.40)
Chromebook Damage	-	-	-	-
General	(19,594.34)	-	(314.83)	(19,909.17)
Faculty	(1,870.68)	-	-	(1,870.68)
Student Council	(7,536.29)	-	-	(7,536.29)
Student Activities	(5,066.44)	-	-	(5,066.44)
Annual	(4,366.71)	-	-	(4,366.71)
Library	7.82	-	-	7.82
Music	(1,206.06)	-	-	(1,206.06)
Honor Society	(1,172.62)	-	-	(1,172.62)
Concessions	(8,825.76)	-	-	(8,825.76)
School Store	296.63	-	-	296.63
Clothing Closet	(5,585.72)	-	-	(5,585.72)
Athletic Activities	(66,244.44)	-	-	(66,244.44)
7th Grade Basketball	-	-	-	-
8th Grade Basketball	-	-	-	-
Cross Country	-	-	-	-
Track	-	40.00	-	40.00
Volleyball	-	-	-	-
Wrestling	-	-	-	-
Sponsors	-	-	-	-
Cheerleading	-	-	-	-
ASB/MISC	-	-	-	-

Gates	-	-	-	-
Officials/Wkrs	-	-	-	-
Total Equity Accounts	(121,601.01)	40.00	(314.83)	(121,875.84)
Total Asset Accounts	121,601.01	(40.00)	314.83	121,875.84
Total Equity Accounts	(121,601.01)	40.00	(314.83)	(121,875.84)
Grand Total	-	-	-	-

8.14.26

Timberlake Middle School - SBAA - July 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	33,737.74	-	(940.49)	32,797.25
Cash on Hand	-	-	-	-
Investment Cash	21,976.46	78.79	-	22,055.25
Total Asset Accounts:	55,714.20	78.79	(940.49)	54,852.50

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	-	-	-	-
Theatre/Theatre Club	(100.00)	-	-	(100.00)
Altruism	-	-	-	-
Amistad	-	-	-	-
Isibindi	-	-	-	-
Reveur	-	-	-	-
Chromebook Damage	-	-	-	-
General	(14,885.86)	940.49	(78.79)	(14,024.16)
Faculty	-	-	-	-
Student Council	(6,309.25)	-	-	(6,309.25)
Annual	(5,275.97)	-	-	(5,275.97)
ASB Cards	(9,952.52)	974.99	(974.99)	(9,952.52)
Library	(789.26)	-	-	(789.26)
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	(1,069.47)	-	-	(1,069.47)
Music	(618.57)	-	-	(618.57)
Student Recognition	-	974.99	(974.99)	-
Concessions	(2,793.47)	-	-	(2,793.47)
School Store	(622.43)	-	-	(622.43)
Athletic Activities	(8,079.42)	-	-	(8,079.42)
7th Grade Basketball	(160.99)	-	-	(160.99)

8th Grade Basketball	(160.99)	-	-	(160.99)
Cross Country	-	-	-	-
Track	(1,786.82)	-	-	(1,786.82)
Volleyball	(1,698.09)	-	-	(1,698.09)
Wrestling	(45.24)	-	-	(45.24)
Cheerleading	(16.98)	-	-	(16.98)
Gates	-	-	-	-
Total Equity Accounts	(55,714.20)	2,890.47	(2,028.77)	(54,852.50)
Total Asset Accounts	55,714.20	(940.49)	78.79	54,852.50
Total Equity Accounts	(55,714.20)	2,890.47	(2,028.77)	(54,852.50)
Grand Total	-	1,949.98	(1,949.98)	-

UPDATED 8.14.26

Lakeland High School - SBAA - July 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	67,747.56	52,790.47	(49,516.85)	71,021.18
Cash on Hand	-	3,500.00	-	3,500.00
Investment Cash	329,346.00	1,180.80	-	330,526.80
Total Asset Accounts:	397,093.56	57,471.27	(49,516.85)	405,047.98

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
AG Natural Resources	(1,719.74)	-	-	(1,719.74)
CC Service Fee	(701.44)	3,088.12	(484.08)	1,902.60
Game Club	(320.02)	-	-	(320.02)
Legacy/Legacy	(35,575.01)	2,202.50	-	(33,372.51)
Chromebook Damage	-	20.00	(380.00)	(360.00)
General	(21,847.61)	-	(1,180.80)	(23,028.41)
Lakeland Strong	(12,656.65)	-	-	(12,656.65)
Faculty	(5,570.22)	-	-	(5,570.22)
Student Council	(5,741.46)	-	-	(5,741.46)
Annual	(10,364.87)	79.90	(178.96)	(10,463.93)
Freshman Class	-	-	-	-
Sophomore Class	(407.27)	-	-	(407.27)
Junior Class	(156.02)	-	-	(156.02)
Senior Class	(7,817.53)	-	-	(7,817.53)
Library	(2,543.43)	-	-	(2,543.43)
Textbook Deposits	(3,164.04)	-	-	(3,164.04)
Textbook Fines	-	-	(5.79)	(5.79)
BPA	(8,716.56)	-	-	(8,716.56)
Touch of Gold	(2,326.39)	-	-	(2,326.39)
Newspaper	(2,069.12)	-	-	(2,069.12)
Art & Pottery	240.06	-	-	240.06
FCCLA	(913.54)	-	-	(913.54)
YEA	(5,708.78)	-	-	(5,708.78)
Shop Club	(9,418.05)	2,116.29	(4,232.58)	(11,534.34)

Hello Hawks	(5,163.21)	-	-	(5,163.21)
Music	(3,928.96)	-	-	(3,928.96)
Drama	(9,169.52)	-	-	(9,169.52)
Dist 1 Drama	(4,534.57)	-	-	(4,534.57)
Renaissance	(1,432.96)	-	-	(1,432.96)
Chess	(20.00)	-	-	(20.00)
Honor Society	(1,258.17)	-	-	(1,258.17)
IDFY	(543.65)	-	-	(543.65)
Parking	(2,408.07)	7.93	(140.00)	(2,540.14)
Locker Fines	(86.27)	-	-	(86.27)
HOSA	(65.43)	-	-	(65.43)
Service LRN	(717.95)	-	-	(717.95)
Parker Toyota	(5,230.00)	5,059.00	(10,118.00)	(10,289.00)
Science	(356.05)	-	-	(356.05)
Robotics	(2,278.74)	-	-	(2,278.74)
Go On Challenge	(49,391.84)	-	-	(49,391.84)
The Social Bean	(420.79)	-	-	(420.79)
Key Club	(2,148.96)	200.00	(400.00)	(2,348.96)
Athletic Activities	(94,071.82)	3,671.58	(518.96)	(90,919.20)
Football	-	-	-	-
L Football	(19,990.42)	763.38	-	(19,227.04)
Baseball	-	-	-	-
L Baseball	(1,653.95)	-	-	(1,653.95)
Softball	-	-	-	-
L Softball	(4,190.92)	-	-	(4,190.92)
Boys Basketball	-	-	-	-
L Boys Basketball	(7,593.64)	-	-	(7,593.64)
Girls Basketball	-	-	-	-
L Girls Basketball	(6,201.17)	540.00	(1,080.00)	(6,741.17)
Boys Soccer	-	1,333.74	-	1,333.74
L Boys Soccer	(6,303.19)	850.00	(1,700.00)	(7,153.19)
Girls Soccer	-	1,333.75	-	1,333.75
L Girls Soccer	(2,718.04)	-	-	(2,718.04)
Cross Country	-	-	-	-
L Cross Country	(8,340.61)	-	-	(8,340.61)
Track	-	-	-	-

L Track	(1,980.06)	-	-	(1,980.06)
Volleyball	-	266.00	-	266.00
L Volleyball	(10,322.51)	1,993.24	(60.00)	(8,389.27)
Wrestling	-	-	-	-
L Wrestling	(627.81)	-	-	(627.81)
L Dist Wrestling	-	-	-	-
Tennis	-	-	-	-
Golf	(9.00)	1,000.00	-	991.00
L Golf	(5,304.42)	669.76	(400.00)	(5,034.66)
L Golf Tournament	-	-	-	-
L Sponsors	-	9,150.00	(18,300.00)	(9,150.00)
Cheerleading	-	311.70	-	311.70
L Cheerleading	1,603.04	4,384.51	(2,512.16)	3,475.39
ASB/MISC	-	4,633.21	(10,708.68)	(6,075.47)
Concessions	-	-	-	-
Vending-Soft Drinks	-	785.63	(1,571.26)	(785.63)
L Tennis	(1,097.70)	-	-	(1,097.70)
L Dance Club	1,925.27	1,556.61	-	3,481.88
L Swim Club	(3,563.78)	-	-	(3,563.78)
L Dist Cheer	-	-	-	-
Dance	-	-	-	-
Swim	-	-	-	-
Gates	-	-	-	-
Officials/Workers	-	-	-	-
Total Equity Accounts	(397,093.56)	46,016.85	(53,971.27)	(405,047.98)

Total Asset Accounts	397,093.56	(49,516.85)	57,471.27	405,047.98
Total Equity Accounts	(397,093.56)	46,016.85	(53,971.27)	(405,047.98)
Grand Total	-	(3,500.00)	3,500.00	-

UPDATED 8.14.26

Timberlake High School - SBAA - July 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	92,754.81	-	(1,261.70)	91,493.11
Cash on Hand	-	-	-	-
Investment Cash	203,147.06	-	-	203,147.06
Total Asset Accounts:	295,901.87	-	(1,261.70)	294,640.17

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	479.78	-	-	479.78
Special Project	(500.00)	-	-	(500.00)
Tiger Den	(6,889.15)	-	-	(6,889.15)
Legacy	(5,691.40)	-	-	(5,691.40)
Chromebook Damage	496.26	-	-	496.26
General	(16,149.33)	-	-	(16,149.33)
Faculty	(854.42)	-	-	(854.42)
Student Council	(3,863.14)	-	-	(3,863.14)
Annual	(18,502.19)	6.79	-	(18,495.40)
Freshman Class	-	-	-	-
Sophomore Class	(806.93)	-	-	(806.93)
Junior Class	(1,202.32)	-	-	(1,202.32)
Senior Class	(1,735.38)	-	-	(1,735.38)
Library Book Fine	(779.66)	-	-	(779.66)
Textbook Deposits	(158.44)	-	-	(158.44)
Textbook Fines	(509.26)	-	-	(509.26)
BPA	(150.57)	-	-	(150.57)
Speech Arts	(1,512.84)	-	-	(1,512.84)
Screen Printing	25.00	-	-	25.00
Art & Pottery	(875.65)	-	-	(875.65)
FCCLA	(1,831.98)	-	-	(1,831.98)
Wood Shop	(3,886.77)	-	-	(3,886.77)
Music	(5,280.10)	-	-	(5,280.10)
Drama	(1,454.85)	-	-	(1,454.85)

Quiz Team	75.00	-	-	75.00
Student Recognition	(300.13)	-	-	(300.13)
Honor Society	(235.01)	385.00	-	149.99
NISTAR	400.00	-	-	400.00
IDFY	(9.72)	-	-	(9.72)
Parking	(6,214.07)	7.92	-	(6,206.15)
Parker Toyota	-	-	-	-
Science	(113.20)	-	-	(113.20)
Math	(720.56)	-	-	(720.56)
NOT	(980.61)	-	-	(980.61)
School Store	(957.12)	-	-	(957.12)
Greenhouse	(472.74)	-	-	(472.74)
Field Development	(1,545.49)	-	-	(1,545.49)
Donations	-	-	-	-
Scholarship	(1,636.69)	-	-	(1,636.69)
Cable Com/Tiger	-	-	-	-
College and Career	(908.13)	-	-	(908.13)
Timberlake Coffee	(488.43)	-	-	(488.43)
Livestock Club	(37,544.64)	-	-	(37,544.64)
Athletic Activities	155.32	-	-	155.32
Football	(60,442.88)	-	-	(60,442.88)
L Football	-	-	-	-
Baseball	(14,241.27)	-	-	(14,241.27)
L Baseball	-	-	-	-
Softball	(10,009.71)	-	-	(10,009.71)
L Softball	-	-	-	-
Boys Basketball	(6,928.81)	-	-	(6,928.81)
L Boys Basketball	-	-	-	-
Girls Basketball	(50.70)	-	-	(50.70)
L Girls Basketball	-	-	-	-
Boys Soccer	(942.60)	-	-	(942.60)
L Boys Soccer	-	-	-	-
Girls Soccer	(174.81)	-	-	(174.81)
L Girls Soccer	-	-	-	-
Cross Country	121.42	-	-	121.42
L Cross Country	-	135.00	-	135.00

Track	(2,834.56)	-	-	(2,834.56)
L Track	-	-	-	-
Volleyball	(2,457.42)	-	-	(2,457.42)
L Volleyball	-	650.00	-	650.00
Wrestling	(6,526.28)	-	-	(6,526.28)
L Wrestling	-	-	-	-
Golf	(4,682.59)	-	-	(4,682.59)
L Golf	-	-	-	-
L Golf Tournament	(725.47)	-	-	(725.47)
L Sponsors	-	-	-	-
Cheerleading	(30,065.24)	-	-	(30,065.24)
L Cheerleading	-	-	-	-
ASB/MISC	(19,101.98)	-	-	(19,101.98)
Concessions	-	67.93	-	67.93
Photography	-	9.06	-	
Vending-Soft Drinks	(0.01)	-	-	(0.01)
IML	(10,566.68)	-	-	(10,566.68)
Gates	-	-	-	-
Officials/Workers	(700.00)	-	-	(700.00)
Athletic Trainer	(2,442.72)	-	-	(2,442.72)
Total Equity Accounts	(295,901.87)	1,261.70	-	(294,649.23)

Total Asset Accounts	295,901.87	(1,261.70)	-	294,640.17
Total Equity Accounts	(295,901.87)	1,261.70	-	(294,640.17)
Grand Total	-	-	-	-

UPDATED 8.14.26

Mountain View Alternative High School - SBAA - June 30, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	11,349.53	466.90	(541.15)	11,275.28
Investments	10,461.61	70.77	(37.15)	10,495.23
Total Asset Accounts:	21,811.14	537.67	(578.30)	21,770.51

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
Chromebook Damage	(200.00)	214.00	(14.00)	-
General	(4,799.88)	-	(33.62)	(4,833.50)
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	(723.12)	-	(145.75)	(868.87)
Drama	(234.83)	-	-	(234.83)
IDFY	(1,013.10)	-	-	(1,013.10)
Greenhouse	(226.71)	-	-	(226.71)
Donations	(10,401.12)	290.00	(270.00)	(10,381.12)
Total Equity Accounts	(21,811.14)	504.00	(463.37)	(21,770.51)

Total Asset Accounts	21,811.14	(578.30)	537.67	21,770.51
Total Equity Accounts	(21,811.14)	504.00	(463.37)	(21,770.51)
Grand Total	-	(74.30)	74.30	-

UPDATED 7.7.26

Mountain View Alternative School - SBAA - July 31, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	6,918.68	-	(110.00)	6,808.68
Investment Cash	10,078.08	36.13	-	10,114.21
Total Asset Accounts:	16,996.76	36.13	(110.00)	16,922.89

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
Chromebook Damage	-	-	-	-
General	(4,276.35)	110.00	(36.13)	(4,202.48)
Annual	(2,660.93)	-	-	(2,660.93)
Senior Class	(16.84)	-	-	(16.84)
Moose Gear	(1,310.96)	-	-	(1,310.96)
Moose Coffee	(223.65)	-	-	(223.65)
Touch of Gold	-	-	-	-
Drama	(234.83)	-	-	(234.83)
IDFY	(610.10)	-	-	(610.10)
Greenhouse	(226.71)	-		
Donations	(7,436.39)	-	-	(7,436.39)
Total Equity Accounts	(16,996.76)	110.00	(36.13)	(16,696.18)

Total Asset Accounts	16,996.76	(110.00)	36.13	16,922.89
Total Equity Accounts	(16,996.76)	110.00	(36.13)	(16,922.89)
Grand Total	-	-	-	-

UPDATED 8.14.26

LGIP Distribution Yield		
2023/2024		
July 2023		4.92%
August 2023		5.16%
September 2023		5.31%
October 2023		5.35%
November 2023		5.40%
December 2023		5.42%
January 2024		5.41%
February 2024		5.44%
March 2024		5.43%
April 2024		5.23%
May 2024		5.17%
June 2024		5.21%

LGIP Distribution Yield		
2024/2025		
July 2024		5.18%
August 2024		5.19%
September 2024		5.16%
October 2024		5.00%
November 2024		4.85%
December 2024		4.71%
January 2025		4.52%
Febraury 2025		4.48%
March 2025		4.40%
April 2025		4.39%
May 2025		4.36%
June 2025		4.36%

LGIP Distribution Yield		
2025/2026		
July 2025		4.34%
August 2025		4.31%
September 2025		4.22%
October 2025		4.23%
November 2025		4.11%
December 2025		3.92%
January 2026		3.81%
February 2026		3.80%
March 2026		3.75%
April 2026		3.90%
May 2026		3.78%
June 2026		3.82%

LGIP Distribution Yield		
2026/2027		
July 2026		3.83%
August 2026		
September 2026		
October 2026		
November 2026		
December 2026		
January 2027		
February 2027		
March 2027		
April 2027		
May 2027		
June 2027		

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	61,025.00	$ 5,085.42	$ -	55,939.58
211 - RETIREMENT	7,300.00	$ 608.22	$ -	6,691.78
220 - SOCIAL SECURITY	4,487.00	$ 325.91	$ -	4,161.09
230 - LIFE INSURANCE	32.00	$ 2.60	$ -	29.40
240 - HEALTH INSURANCE	10,500.00	$ 860.00	$ -	9,640.00
250 - EMPLOYEE ASSISTANCE PROGRAM	29.00	$ 2.30	$ -	26.70
311 - LEGAL FEES	18,000.00	$ 4,948.50	$ -	13,051.50
312 - AUDIT SERVICES	36,000.00	$ -	$ -	36,000.00
314 - PUBLISHING	1,000.00	$ -	$ -	1,000.00
380 - TRAVEL EXPENSE	2,000.00	-	-	2,000.00
390 - PURCHASED SERVICES	25,000.00	$ -	$ -	25,000.00
410 - GENERAL SUPPLIES	4,000.00	$ -	$ -	4,000.00
710 - INSURANCE	51,000.00	$ 50,808.67	$ -	191.33
	$ 220,373.00			$ 157,731.38

Updated 08.14.26

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

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

100 E 631000 - BOARD OF EDUCATION

DETAILED ACTIVITY

Object	Date	Vendor	Description	Expense	Open PO
311 - LEGAL	8/14/2026	ANDERSON, JULIAN & HULL, LLP	LEGAL SERVICES 6.01-6.30.2026	$ 521.00	
311 - LEGAL	8/14/2026	LYONS O'DOWD, PLLC	JULY 2026 LEGAL SERVICES	$ 4,427.50	
			Total	$ 4,948.50	$ -

Object	Date	Vendor	Description	Expense	Open PO
312 - AUDIT SERVICES					
			Total	$ -	$ -

Object	Date	Vendor	Description	Expense	Open PO
314 - PUBLISHING					
			Total	$ -	$ -

Object	Date	Vendor	Description	Expense	Open PO
380 - TRAVEL EXPENSE					
			Total	$ -	-

Object	Date	Vendor	Description	Expense	Open PO
390 - PURCHASED SERVICES					
			Total	$ -	$ -

Object	Date	Vendor	Description	Expense	Open PO
410 - GENERAL SUPPLIES					
			Total	$ -	$ -

Object	Date	Vendor	Description	Expense	Open PO
710 - INSURANCE	7/17/2026	MORETON & COMPANY - IDAHO	FY27 DISTRICT LIABILITY INSURANCE	$ 50,322.06	
710 - INSURANCE	7/17/2026	MORETON & COMPANY - IDAHO	FY27 DISTRICT CYBERSECURITY INSURANCE	$ 486.61	
			Total	$ 50,808.67	$ -

100 E 631000 - BOARD OF EDUCATION

LEGAL FEES BREAKDOWN

Date	Vendor	Expense	Clerk	Records Requests	Board Chair	Policy	Personnel	Student	Emerick	Concrete	Bond/Levy	Contracts/Finance
8/14/2026	ANDERSON, JULIAN & HULL, LLP	$ 521.00		*$164.00*	*$42.00*	*$315.00*						
8/14/2026	LYONS O'DOWD, PLLC	$ 4,427.50				*$267.50*		*$110.00*		*$4,050.00*		
		$ 4,948.50	*$ -*	*$ 164.00*	*$ 42.00*	*$ 582.50*	*$ -*	*$ 110.00*	*$ -*	*$ 4,050.00*	*$ -*	*$ -*

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	$ 25,000.00	$ 2,583.96	$ -	22,416.04
515000 440 - SECONDARY	25,000.00	$ 25,000.00	$ -	$ -	25,000.00
	$ 50,000.00	$ 50,000.00			$ 47,416.04

Updated 8.14.2026

100 E 512000 440 - ELEMENTARY CURRICULUM

DETAILED ACTIVITY

Object	Date	Vendor	Description	Expense	Open PO
440 - CURRICULUM	7/29/2026	PERMA-BOUND	IBOB ELEMENTARY TITLES FOR 2026-27	$ 2,264.52	
440 - CURRICULUM	7/29/2026	PERMA-BOUND	IBOB ELEMENTARY TITLES FOR 2026-27	$ 211.56	
440 - CURRICULUM	8/14/2026	PERMA-BOUND	IBOB ELEMENTARY TITLES FOR 2026-27	$ 107.88	
			Total	$ 2,583.96	$ -

100 E 515000 440 - SECONDARY CURRICULUM

DETAILED ACTIVITY

Object	Date	Vendor	Description	Expense	Open PO
440 - CURRICULUM					
			Total	$ -	$ -

Fund 420 - Plant Facility Levy

REVENUES	Budget	FY2024	FY2025	FY2026	FY2027	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	$ -	$ -	$ -	$ 29,154.03	$ -	$ (29,154.03)
FY27 - Local Revenue	$ -	$ -	$ -	$ -	$ -	$ -
FY25 - Bond Levy Revenue Transfer	$ 126,659.03	$ -	$ 98,972.38	$ -	$ -	$ 27,686.65
FY26 - Bond Levy Revenue Transfer	$ -	$ -	$ -	$ 3,831.89	$ -	$ (3,831.89)
Total Revenues	$ 2,419,699.03	$ 1,126,783.17	$ 1,240,035.77	$ 32,985.92	$ -	$ 19,894.17

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	$ 2,220.91	$ -	$ 670.00
FY24 - DO Security Upgrades	$ 20,000.00	$ -	$ -	$ 3,762.00	$ -	$ 16,238.00
FY24 - Emergency Repairs Fund	$ 100,000.00	$ -	$ 68,727.11	$ 30,955.43	$ -	$ 317.46
FY24 - LMS Gym Floor	$ 38,000.00	$ -	$ -	$ 37,568.00	$ -	$ 432.00
FY24 - LMS Gym Paint	$ 25,000.00	$ 26,360.00	$ -	$ -	$ -	$ (1,360.00)
FY24 - LMS Bleachers	$ 105,000.00	$ -	$ -	$ 102,276.81	$ -	$ 2,723.19
FY24 - AE/SLE Plumbing/Electrical	$ 10,800.00	$ -	$ 10,747.50	$ -	$ -	$ 52.50
FY24 - JBE (3) Rooftop Units	$ 34,000.00	$ -	$ 34,000.00	$ -	$ -	$ -
FY24 - Concrete Projects	$ 350,000.00	$ -	$ 202,462.96	$ 146,885.95	$ -	$ 651.09
FY24 - LMS Roof Repairs	$ 35,510.00	$ -	$ 35,508.92	$ -	$ -	$ 1.08
FY24 - MVHS Door Replacement	$ 10,000.00	$ -	$ 10,000.00	$ -	$ -	$ -
FY24 - THS Roof Repairs	$ 66,922.00	$ -	$ 66,922.14	$ -	$ -	$ (0.14)
FY25 - Additional Concrete Projects	$ 266,469.00	$ -	$ -	$ 171,424.98	$ -	$ 95,044.02
FY25 - Emergency Repairs Fund	$ 5,000.00	$ -	$ -	$ -	$ -	$ 5,000.00
FY25 - Building Budgets	$ 100,000.00	$ -	$ -	$ 86,963.91	$ -	$ 13,036.09
FY25 - GE/BKE Playground Equipment	$ 120,000.00	$ -	$ 117,880.00	$ -	$ -	$ 2,120.00
FY25 - LHS Irrigation	$ 20,000.00	$ -	$ 799.84	$ 16,107.50	$ -	$ 3,092.66
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	$ 20,003.13	$ -	$ -	$ 20,003.13	$ -	$ -
FY25 - Siding Project Change Order	$ -	$ -	$ -	$ -	$ -	$ -
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
FY26 - LHS Boiler Replacement	$ 162,000.00	$ -	$ -	$ -	$ -	$ 162,000.00
Total Expenditures	$ 2,282,944.13	$ 117,734.99	$ 638,343.83	$ 778,609.15	$ -	$ 748,256.16

updated 8.14.2026

	FY2024 Budget					
Original Approved Projects (7.5.23)	**Budget**	***Encumbered***	**Expensed**	**Remaining Balance**	**Project Status**	**Notes**
Fence Project	11,170.00		11,170.00	-	Completed	
SLE Carpet Abatement	48,000.00		48,189.26	(189.26)	Completed	
Building Budgets - Furniture - $21/FTE	98,070.00		97,400.00	670.00		Approved Carryforward to FY25
DO Security	20,000.00		3,762.00	16,238.00		Approved Carryforward to FY25
JBE Siding	-		-	-	Canceled	Moved to School Modernization Funds
Emergency Repairs Fund	100,000.00		99,682.54	317.46		Approved Carryforward to FY25; Gym Floor Refinishing
Assist with Bus Purchase	-		-	-	Canceled	
Total Original Projects Budget	**277,240.00**	**-**	**260,203.80**	**17,036.20**		
Additional Approved FY24 Projects	**Budget**	***Encumbered***	**Expensed**	**Remaining Balance**	**Project Status**	**Notes**
LMS Gym Floor	38,000.00		37,568.00	432.00	Completed	LMS will pay the difference on the change in floor color.
LMS Painting	25,000.00		26,360.00	(1,360.00)	Completed	
LMS Bleachers	105,000.00		102,276.81	2,723.19	Completed	
AE/SLE Plumbing Electrical	10,800.00		10,747.50	52.50	Completed	
JBE - 3 Rooftop Heating Units	34,000.00		34,000.00	-	Completed	
Concrete Projects	350,000.00		349,348.91	651.09	In Progress	
LMS - Roof Repairs	35,510.00		35,508.92	1.08	Completed	
MVHS Door Replacement	10,000.00		10,000.00	-	Completed	
THS - Roof Repairs	66,922.00		66,922.14	(0.14)	Completed	
Total Additional Projects Budget	**675,232.00**	**-**	**672,732.28**	**2,499.72**		
Unappropriated FY24 Plant Facility Levy Funds				**194,048.00**		
	FY2025 Budget					
Proposed Projects	**Budget**	***Encumbered***	**Expensed**	**Remaining Balance**	**Project Status**	**Notes**
Additional Concrete Projects	266,469.00		171,424.98	95,044.02	In Progress	
Emergency Repairs Fund	5,000.00		-	5,000.00		
Building Repairs	100,000.00		86,963.91	13,036.09		TLE Boiler
Playground Equipment - BKE, GE	120,000.00		117,880.00	2,120.00	Completed	Installation is complete.
LHS Irrigation	20,000.00		16,907.34	3,092.66	In Progress	Installation will happen June 2026
Parking Lots - AE, BKE, TLE, LHS, MVHS, LMS, GE, THS, SLE, JBE, TMS	150,000.00		70,285.30	79,714.70	In Progress	
Safety Film on Windows - LMS, SLE, AE	20,003.13		20,003.13	-	Completed	
Siding Project - Change Order	-		-	-	Cancelled	This line item is no longer neccessary
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	
LHS Boiler Replacement	162,000.00	-	-	162,000.00	In Progress	
Total Proposed Projects Budget	**1,330,472.13**	**-**	**601,751.89**	**560,106.02**		

Fund 421 - Board Facility Projects

Updated 8.14.2026

REVENUES	Revenue	FY2023	FY2024	FY2025	FY2026	FY2027	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	FY2027	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	FY2027	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	FY2027	Open PO's	
PRISM ENVIRONMENTAL SERVICES	3/28/2023	$ 2,460.00						SAMPLES & ASBESTOS PLANS FOR AE, SLE, LMS
PRISM ENVIRONMENTAL SERVICES	6/30/2023	$ 400.00						ENVORINMENTAL TESTING FOR AE, SLE & LMS
ARCHITECTS WEST, INC	11/17/2023		$ 2,163.16					PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	12/15/2023		$ 1,954.32					PROFESSIONAL SERVICES FOR AE, SLE, LMS - 11/1 - 11/30/2023

ARCHITECTS WEST, INC	1/23/2024		$ 680.00					PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	2/15/2024		$ 90.00					PROFESSIONAL SERVICES FOR AE, SLE, LMS - 1/1-1/31/2024
ARCHITECTS WEST, INC	3/15/2024		$ 270.00					PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	4/19/2024		$ 270.00					PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	5/15/24		$ 710.00					PROFESSIONAL SERVICES FOR AE
EMERICK CONSTRUCTION COMPANY	5/31/24		$ 141,370.00					SIDING PROJECT AT AE
ARCHITECTS WEST, INC	6/30/24		$ 990.00					PROFESSIONAL SERVICES FOR AE
EMERICK CONSTRUCTION COMPANY	6/30/24		$ 184,283.50					SIDING PROJECT AT AE
EMERICK CONSTRUCTION COMPANY	8/12/24			$ 182,235.50				SIDING PROJECT AT AE
ARCHITECTS WEST, INC	6/30/24			$ 726.63				PROFESSIONAL SERVICES FOR AE
EMERICK CONSTRUCTION COMPANY	6/30/24			$ 55,953.00				SIDING PROJECT AT AE
ARCHITECTS WEST, INC	10/25/24			$ 540.00				PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	10/25/24			$ 457.37				PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	2/4/25			$ 1,046.36				PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	5/22/2025			$ 90.00				PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	6/13/2025			$ 180.00				PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	6/30/2025			$ 270.00				PROFESSIONAL SERVICES FOR AE
THE VERTEX COMPANIES	12/30/2025				$ 41,692.94			SETTLEMENT & RELEASE AGREEMENT FOR EMERICK CONSTRUCTION CONTRACT
		$ 2,860.00	$ 332,780.98	$ 241,498.86	$ 41,692.94	$ -	$ -	

Lakeland Middle School	Date	FY2023	FY2024	FY2025	FY2026	FY2027	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	FY2027	Open PO's	
NORTHWEST BUS SALES	4/15/2025			$ 226,170.00				
				$ 226,170.00	$ -	$ -	$ -	

CITY OF ATHOL WATER 2026-27						
	READING		READING			CHECK
INVOICE	C-0011		C-0011		TOTAL	DATE
JULY 2026						
AUG 2026						
SEPT 2026						
OCT 2026						
NOV 2026						
DEC 2026						
JAN 2027						
FEB 2027						
MAR 2027						
APR 2027						
MAY 2027						
JUNE 2027						
YTD TOTALS		0.00		0.00	0.00	

GEM STATE WATER / GARWOOD 2026-27						
	Irrigation					CHECK
INVOICE	Reading		Reading		TOTAL	DATE
	BCS80		BCS70			
JULY 2026	102541	161.12	610747	4,648.00		
AUG 2026						
SEPT 2026						
OCT 2026						
NOV 2026						
DEC 2026						
JAN 2027						
FEB 2027						
MAR 2027						
APR 2027						
MAY 2027						
JUNE 2027						
YTD Total		161.12		4,648.00	0.00	

NORTH KOOTENAI WATER / TLE 2026-27

	METER #5367856				
DATE	START READ	END READ	CONSUMPTION	CHARGES	CHECK DATE
JULY 2026					
AUG 2026					
SEPT 2026					
OCT 2026					
NOV 2026					
DEC 2026					
JAN 2027					
FEB 2027					
MAR 2027					
APR 2027					
MAY 2027					
JUNE 2027					
YTD Total				0.00	

TLI SEWER, LLC 2026-27

DATE	INVOICE #	AMOUNT	CK DATE
JULY 2026	TLE JULY 26 SEWER	971.75	7/10/25
AUG 2026	TLE AUG 26 SEWER	971.75	
SEPT 2026			
OCT 2026			
NOV 2026			
DEC 2026			
JAN 2027			
FEB 2027			
MAR 2027			
APR 2027			
MAY 2027			
JUNE 2027			
YTD TOTAL		1,943.50	

CITY OF RATHDRUM 2026-27

		July 2026		Aug 2026		September 2026		October 2026		November 2026		December 2026	
		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
DO (001)	7.1640.1	16.02	76.00										
TRAN (002)	7.1660.1	25.84	101.52										
Food Serv	7.1610.1	63.61	318.44										
JBE (101)	7.1620.1	45.61	76.00										
JBE Annex(101)	7.1630.1	46.36	76.00										
BKE (104)	7.1580.1	73.23	76.00										
BKE Irrig (104)	4.1585.1	1,643.35											
LMS (201)	7.1670.1	89.73	305.68										
LMS Field (013)	4.1650.1	541.30											
LHS (301)	7.1570.1	103.98	548.12										
LHS Irrig (007)	4.0616.1	191.32											
LHS Field (008)	4.1600.1	801.70											
LHS FBF RR	7.0002.1		76.00										
MVAS (491)	7.1590.1	227.53	76.00										
Soccer Fld (005)	4.0000.1	123.73											
JBE Irrig (101)	4.0048.01	122.97											
LHS (301)	4.1686.01	129.21											
LMS Concession (201)	7.0005.01	20.59	76.00										
		4,266.08	1,805.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHECK DATE	**TOTAL**		**6,071.84**		**0.00**		**0.00**		**0.00**		**0.00**		**0.00**

		January 2027		February 2027		March 2027		April 2027		May 2027		June 2027	
		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
DO (001)	7.1640.1												
TRAN (002)	7.1660.1												
Food Serv	7.1610.1												
JBE (101)	7.1620.1												
JBE Annex(101)	7.1630.1												
BKE (104)	7.1580.1												
BKE Irrig (104)	4.1585.1												
LMS (201)	7.1670.1												
LMS Field (013)	4.1650.1												
LHS (301)	7.1570.1												
LHS Irrig (007)	4.0616.1												
LHS Field (008)	4.1600.1												
LHS FBF RR	7.0002.1												
MVAS (491)	7.1590.1												
MVAS Irrig(491)	7.1590.2												
Soccer Fld (005)	4.0000.1												
JBE Irrig (101)	4.0048.01												
LHS (301)	4.1686.01												
LMS Concession (201)	7.0005.01												
CHECK DATE	**TOTAL**		**0.00**		**0.00**		**0.00**		**0.00**		**0.00**		**0.00**

CITY OF SPIRIT LAKE WATER 2026-27

		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
SLE (102)	9.01	1,322.00											
SLE (102)	10.01	57.00	58.00										
SLE (102)	11.01	(2.00)											
THS Main (401)	581.01	97.00	58.00										
THS Irrig (009)	606.01	6,285.00											
THS Irrig (009)	615.01	2,295.00											
THS Conc (401)	616.01	57.00	58.00										
TMS (202)	685.01	57.00	58.00										
TMS Irrig (010)	715.01	3,615.00											
		13,783.00	232.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			14,015.00		**0.00**		**0.00**		**0.00**		**0.00**		**0.00**
		JULY 2026 WATER/ SEWER		AUG 2026 WATER/ SEWER		SEPT 2026 WATER/ SEWER		OCT 2026 WATER/ SEWER		NOV 2026 WATER/ SEWER		DEC 2026 WATER/ SEWER	

		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
SLE Irrig(102)	9.01												
SLE (102)	10.01												
SLE (102)	11.01												
THS Main (401)	581.01												
THS Irrig (009)	606.01												
THS Irrig (009)	615.01												
THS Conc (401)	616.01												
TMS (202)	685.01												
TMS Irrig (010)	715.01												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00		**0.00**		**0.00**		**0.00**		**0.00**		**0.00**
		JAN 2027 WATER/ SEWER		FEB 2027 WATER/ SEWER		MARCH 2027 WATER/ SEWER		APRIL 2027 WATER/ SEWER		MAY 2027 WATER/ SEWER		JUNE 2027 WATER/ SEWER	

KOOTENAI ELECTRIC 2026-27

Statement Date	6/15 - 7/15/2026	7/15 - 8/15/2026	8/15 - 9/15/2026	9/15 - 10/15/2026	10/15 - 11/15/2026	1/15 - 12/15/26	12/15-1/15/27	1/15 - 2/15/27	2/15 - 3/15/27	3/15 - 4/15/27	4/15 - 5/15/27	5/15 - 6/15/27
AE ELEM	1124.36											
AE OUT BUILDING	44.66											
AE SEC LIGHT	22.82											
103 AE	1,191.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105 GE	983.65											
PAID	**2,175.49**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
CHK DATE												

AVISTA UTILITIES 2026-27

	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC
LHS FBF (301)		100.31										
TLE LITE (106)		25.30										
BKE (104)	108.62	511.94										
DO (001)	20.79	431.84										
LMS FBF (201)		20.20										
JBE (101)	84.52	913.58										
COM GRDN (101)		20.60										
LMS (201)	20.20	1,846.07										
LMS SIGN (201)		38.01										
GE (105)	97.50											
SLE (102)		820.32										
TLE (106)	120.00	3,447.31										
TMS (202)	131.04	4,790.81										
THS (401)	97.79	8,182.01										
THS GNRT (401)	20.86											
AE (103)	25.25											
LHS (301)	133.32	7,335.54										
SOCC FLD (005)		27.82										
MAINT (003)	20.20	285.45										
TRAN (002)	20.20	148.46										
GARG HTR (002)		63.12										
MVAS (491)	97.20	438.07										
FOOD SVC	111.73	836.6										
SUB TOTAL	1,109.22	30,283.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		31,392.58		0.00		0.00		0.00		0.00		0.00
CHECK DATE		7/1/2026		8/1/2026		9/1/2026		10/1/2026		11/1/2026		12/1/2026

	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC
LHS FBF (301)												
TLE LITE (106)												
BKE (104)												
DO (001)												
LMS FBF (201)												
JBE (101)												
COM GRDN (101)												
LMS (201)												
LMS SIGN (201)												
GE (105)												
SLE (102)												
TLE (106)												
TMS (202)												
THS (401)												
THS GNRT (401)												
AE (103)												
LHS (301)												
SOCC FLD (005)												
MAINT (003)												
TRAN (002)												
GARG HTR (002)												
MVAS (491)												
FOOD SVC												
SUB TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		0.00		0.00		0.00		0.00		0.00		0.00
CHECK DATE		1/1/2027		2/1/2027		3/1/2027		4/1/2027		5/1/2027		6/1/2027