

LJSD Board of Trustees
Financial Report - June 17, 2026

Finance Updates:

- Please see the attached communications from the District to the Surety Company for the Concrete Project Claim.
- We received another donation to clear all outstanding student account balances associated with meal service. We greatly appreciate the donation and its positive impact on our students and families.

Standing Information Requests:

- May 2026 Monthly Financial Report
- May 2026 SBAA Financial Report
- May 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
- May 2026 Utilities

March 11, 2026

Lakeland Joint School District
Attn: Jessica Grantham, CFO
15506 N Washington Street
Rathdrum, ID 83858

RE: LAKELAND SD 272 – SIDEWALK REPLACEMENT

Dear Ms. Grantham

We are in receipt of the notice of termination dated March 11, 2026 for the construction contract between the Lakeland School Joint District and WM Welch Corp. related to the subject project. We understand the Lakeland Joint School District is requesting Architects West to certify the grounds for termination pursuant to Article 14.2.2 of the A201 General Conditions of the Contract.

WM Welch was notified by Architects West on November 11, 2025, that failure to make substantial and satisfactory progress correcting non-conforming work could result in termination of the contract for cause.

Architects West conducted a site visit on February 19, 2026, to review the progress of the corrections. Based on our observations of the work and the lack of satisfactory progress by WM Welch Corp. to alleviate the unsatisfactory conditions outlined in our letter of November 11, 2025, we take no exception to the notice of termination.

Architects West agrees with and certifies the grounds for termination of the contract.

Sincerely,

ARCHITECTS WEST, INC.



Kevin Cole
Principal

Enc.

cc: Molly Teal, Architects West
Tim Haag, Lakeland School District 272
Megan O'Dowd, Lyons O'Dowd, PLLC
WM Welch Corp.



March 10, 2026

Old Republic Surety Company
P.O. Box 1635
Milwaukee, WI 53201-1635

Performance Bond No. YCN7482287

Construction Contract:

Date: May 15, 2025

Amount: \$577,096.00

Location: Lakeland School District
15506 N. Washington Avenue
Rathdrum, ID 83858

Contractor: WM Welch Corp
2700 E. Seltice Way Ste 12A
Post Falls, ID 83854

Surety: Old Republic Surety Company

Owner: Lakeland School District
15506 N. Washington Ave.
Rathdrum, ID 83858

To Whom It May Concern:

I am writing on behalf of the Lakeland Joint School District #272. Old Republic Surety Company issued a Performance Bond with respect to the foregoing project guaranteeing the faithful performance of the construction contract by WM Welch Corp, the "Contractor," up to the penal sum of \$577,096.00 (the "Bond"). A copy of the bond is enclosed. The purpose of this letter is to provide notice of the Contractor's default under the terms of the Construction Contract and the Owner's claim under the Bond.

On or about March 11, 2026, the Owner gave notice to the Contractor and Architect of Owner's election to terminate the Contract due to Contractor's repeated default and material breach thereof. A copy of the notice letter is attached. At this time, the District has \$133,844.95 amount remaining on the contract but anticipates costs to complete the defective work will cost the District approximately \$258,000.

The Owner hereby demands that Surety immediately review this claim and the associated documents to assist the District with the resolution of the punch list items and work as outlined in the Construction Documents. As permitted by the AIA 101/201, and due to the Contractor's repeated failure to hire adequately skilled workman to complete the work, the District will not agree to any proposed contractor who has not been first reviewed and approved of by the District.



LAKELAND JOINT SCHOOL DISTRICT

A Community Committed to Academic Excellence...Dedicated to Student Success

Lakeland Joint School District #272
15506 N. Washington Street
Rathdrum, ID 83858
H: (208)687-0431 FX: (208)-687-1884

The Surety has five (5) days from receipt of this notice to request a conference, or the District will assume the Contract has been terminated as outlined in its notice letter to the Contractor.

Pursuant to the terms of the Bond, the Owner hereby makes a formal demand upon Old Republic Surety Company to fulfill its obligations under the Bond. Specifically, the Owner demands that the surety promptly:

1. Acknowledge the Contractor's default; and
2. Arrange for completion of the Contract work, or otherwise provide payment sufficient to cover the costs of completion as required under the Bond.

Please treat this letter as formal notice of contractor default and demand for performance under the bond.

Thank you for your time and cooperation.

Sincerely,

Jessica Grantham
Chief Financial Officer

Encls.

Performance Bond No. YCN7482287
03/10/2026 Demand Letter to WM Welch Corp



March 11, 2026

WM Welch Corp
2700 E. Seltice Way Ste. 12A
Post Falls, ID 83854
Bill@wmwelchcorp.com, Will@wmwelchcorp.com

Architect's West
Attn: Kevin Cole
210 Lakeside Ave
Coeur d'Alene, ID 83814
kevinc@architectswest.com

RE: Lakeland School District Sidewalk Replacement Projects
Notice of Termination for Cause

Dear Mr. Cole:

The Lakeland Joint School District #272 is the "Owner" in that certain A101 Owner/Contractor Agreement dated May 15, 2025, wherein WM Welch Corp. is the "Contractor" and Architects West is the "Architect" for the Lakeland School District Sidewalk Replacement Projects (the "Project" and the "Contract"). The Contract requires the removal and installation of new sidewalks, with associated curbing/painting/stripping/signage/expansion joints/bollards, for six locations in the District as more specifically detailed in the incorporated Contract Documents (the "Work"). The Contract Sum is \$577,096.00 and the Work was supposed to be Substantially Complete by August 22, 2025. As of the date of this letter, the Work has not been completed as required by the Contract Documents and Contractor is in breach of the same. This letter shall serve as official notice of Owner's election to terminate the Contract for cause as permitted by AIA 201 Article § 14.2.1.1 and 14.2.1.2 and 14.2.1.4.

Contractor has repeatedly failed to provide properly skilled workers, has failed to make payments to subcontractors, and has repeatedly breached other material provisions of the Contract Documents. The history of these breaches has been well documented throughout the term of this Contract. On November 4, 2025, WM made a request for payment for substantial completion (Pay Application No. 4). The Architect denied the request for payment citing numerous deficiencies in the Work including:

1. Defective work not remedied (9.5.1.1)-Substantial quantity of non-conforming work (Reference punch lists from site inspections performed on October 17, 2025 as well as project meeting minutes) and failure to correct non-conforming work in a timely manner.
2. The Work cannot be completed for the unpaid balance of the Contract Sum (9.5.1.4)-The cost of correcting non-conforming work likely exceeds the contract balance (Reference Attached opinion of cost).
3. Repeated failure to carry out work in accordance with the contract documents (9.5.1.7).
4. Failure to provide adequate skilled labor for the work (A201, 3.4.3)
5. Failure to properly supervise the work (A201, 3.9.1)
6. Failure to substantially adhere to the original construction schedule (A201, 3.10)
7. Not providing or adhering to a project recovery schedule (A201, 3.10)
8. Failure to clean up the site as required in the Contract Documents (A201, 3.15).



A complete copy of the Architect's letter is attached as **Exhibit A** (the "Letter of Default"). Substantial completion was required under the Contract Documents by no later than August 22, 2025. *See* AIA 101 § 3.3.1. Failure to meet this deadline constitutes a material breach of the Contract Documents as contemplated by AIA 201 § 14.2.1.4.

On December 11, 2025, the Architect provided a Construction Change Directive (the "CCD Letter") to Owner and Contractor which again required that Contractor make corrections to non-conforming work at no cost to the Owner. The CCD Letter included a 50-page Site Punch list of defective work throughout the Project. A copy of the CCD Letter is attached as **Exhibit B**. The Owner's estimated cost to complete the remaining Punch-list items totals approximately \$258,000 (see **Exhibit C**).

As of February 9, 2026, the Contractor expressly recognized continued defective work, including without limitation defective expansion joints and bollards. A complete copy of this communication chain is attached as **Exhibit D**. Rather than adequately correct the defective work, Contractor has attempted to extend the warranty period which is a solution that is absolutely rejected by the Owner. The Letter of Default and CCD Letter demonstrate Contractor's repeated failure to supply properly skilled workers for the Work, which is a basis for termination for cause under AIA 201 § 14.2.1.1.

Additionally, the District has received at least one Notice of Claim by a subcontractor (Summit Concrete Inc.) for non-payment. Failure to pay subcontractors is yet another ground for termination under Article §14.2.1.2 of the A201.

The Contractor is also required to have written agreements with all subcontractors which incorporate the requirements of the Contract Documents. It is the Owner's understanding that such written agreements do not exist for at least some of the subcontractors. This failure is a material violation of Article §5.3 of the A101, and thereby a material violation of AIA 201 § 14.2.1.4.

Based on the foregoing breaches, this letter serves as formal notice of termination for cause under the AIA 201 Article § 14.2.1. **Pursuant to Article § 14.2.2, the District requests that the Architect certify the grounds for termination.** The District reserves all rights under the Contract Documents, including exercise of liquidated damages and the right to complete the Project and charge Contractor for all fees incurred (including professional fees for architects/attorneys) over the retainage amount.

Sincerely,

Jessica Grantham
Chief Financial Officer

Encls.

Exhibit A, Letter of Default
Exhibit B, CCD Letter
Exhibit C, Punch List
Exhibit D, Email Communications

CC: Performance Bond Surety, Old Republic Surety Company
Bond Number YCN7482287

November 11, 2025

WM Welch Corp
2700 E. Seltice Way Ste. 14
Post Falls, ID 83854

RE: LAKELAND SD 272 – SIDEWALK REPLACEMENT
PAY APPLICATION No. 4

Dear Mr. Welch

We are in receipt of pay application number 4 for the subject project which you transmitted to our office via email on November 5, 2025.

Certification of payment is being withheld pursuant to §9.5 of the general conditions of the Contract for the following reasons:

1. Defective work not remedied (9.5.1.1)-Substantial quantity of non-conforming work (Reference punch lists from site inspections performed on October 17, 2025 as well as project meeting minutes) and failure to correct non-conforming work in a timely manner.
2. The Work cannot be completed for the unpaid balance of the Contract Sum (9.5.1.4)-The cost of correcting non-conforming work likely exceeds the contract balance (Reference Attached opinion of cost).
3. Repeated failure to carry out work in accordance with the contract documents (9.5.1.7).
4. Failure to provide adequate skilled labor for the work (A201, 3.4.3)
5. Failure to properly supervise the work (A201, 3.9.1)
6. Failure to substantially adhere to the original construction schedule (A201, 3.10)
7. Not providing or adhering to a project recovery schedule (A201, 3.10)
8. Failure to clean up the site as required in the Contract Documents (A201, 3.15).

Release of payment will be re-considered when substantial progress is made in addressing the issues noted above. If satisfactory remediation of the foregoing issues is not provided, the District will be within its right to terminate the contract for cause, provide notice to the surety and pursue all damages to which it is entitled under the contract.

Sincerely,

ARCHITECTS WEST, INC.



Kevin Cole
Principal

Enc.

cc: Molly Teal, Architects West
Jessica Grantham, Lakeland School District 272
Tim Haag, Lakeland School District 272
Megan O'Dowd. Lyons O'Dowd, PLLC

Lakeland Middle School						
ID	Item	Quantity	Unit	Unit Cost	Total Cost	Notes
1	Remove & Clean-up Concrete	1	LS	\$ 5,500.00	\$ 5,500.00	WM provided cost
2	Paint Curb	1	LS	\$ 1,500.00	\$ 1,500.00	WM provided cost. Not included on plan
3	Curb Replacement/Repair	45	LF	\$ 35.00	\$ 1,575.00	Not sure extents
4	Replace Wheelstop	1	EA	\$ 135.00	\$ 135.00	
5	Complete Sidewalk Channel Drain	1	EA	\$ 100.00	\$ 100.00	
6	Remove Standard Walk, Includes - Demolition - Subgrade Prep	634	SF	\$ 5.00	\$ 3,170.00	
7	Replace Walk	634	SF	\$ 10.00	\$ 6,340.00	
8	Detectable Warning Striping (Cost Reflects demolition, subgrade prep, and replacement)	236	SF	\$ 15.00	\$ 3,540.00	
9	Expansion Joint Material (Cost Reflects removal of adjacent panels to install material)	805	SF	\$ 15.00	\$ 12,075.00	
10	Install Signage	1	LS		\$ -	
11	Install Striping	1	LS		\$ -	
12	Reinstall Bollard	2	EA	\$ 750.00	\$ 1,500.00	WM provided cost
13	Asphalt Patch Back	66	SF	\$ 5.00	\$ 330.00	*Cost Based on a 3" Section
Total					\$ 35,765.00	

Lakeland High School						
ID	Item	Quantity	Unit	Unit Cost	Total Cost	Notes
1	Remove & Clean-up Concrete	1	LS	\$ 2,000.00	\$ 2,000.00	WM provided cost
2	Paint Curb	1	LS	\$ 1,500.00	\$ 1,500.00	WM provided cost
3	Curb Replacement/Repair	120	LF	\$ 35.00	\$ 4,200.00	Not sure extents
4	Replace Ramp	1	EA	\$ 3,000.00	\$ 3,000.00	
	Remove Walk, Includes - Demolition					
5	- Subgrade Prep	955	SF	\$ 5.00	\$ 4,775.00	
6	Replace Walk	955	SF	\$ 10.00	\$ 9,550.00	
	Reinforced Walk (Cost Reflects demolition, subgrade prep, and replacement)					
7		280	SF	\$ 15.00	\$ 4,200.00	
	Expansion Joint Material (Cost Reflects removal of adjacent panels to install material)					
8		945	SF	\$ 15.00	\$ 14,175.00	
9	Install Signage	1	LS		\$ -	
10	Asphalt Patch Back	104	SF	\$ 5.00	\$ 520.00	*Cost Based on a 3" Section
Total					\$ 43,920.00	

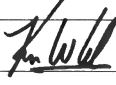

John Brown Elementary School						
ID	Item	Quantity	Unit	Unit Cost	Total Cost	Notes
1	Remove & Clean-up Concrete	1	LS	\$ 4,500.00	\$ 4,500.00	WM provided cost
2	Paint Curb		LS	\$ 1,500.00	\$ -	WM provided cost
3	Flagpole Sleeve and Base	1	LS		\$ -	
4	Replace Wheelstop	2	EA	\$ 135.00	\$ 270.00	
	Remove Walk, Includes - Demolition					
5	- Subgrade Prep	656	SF	\$ 5.00	\$ 3,280.00	
6	Replace Walk	656	SF	\$ 10.00	\$ 6,560.00	
	Detectable Warning Striping (Cost reflects demolition, subgrade prep, and replacement)					
7		731	SF	\$ 15.00	\$ 10,965.00	
	Expansion Joint Material (Cost Reflects removal of adjacent panels to install material)					
8		2284	SF	\$ 15.00	\$ 34,260.00	
9	Install Signage	1	LS		\$ -	
10	Install Striping	1	LS		\$ -	
11	Reinstall Bollard	1	LS	\$ 1,500.00	\$ 1,500.00	WM provided cost
12	Asphalt Patch Back	1260	SF	\$ 5.00	\$ 6,300.00	*Cost Based on a 3" Section
Total					\$ 67,635.00	

Garwood Elementary School						
ID	Item	Quantity	Unit	Unit Cost	Total Cost	Notes
1	Remove & Clean-up Concrete	1	LS	\$ 3,500.00	\$ 3,500.00	WM provided cost
2	Paint Curb	1	LS	\$ 1,500.00	\$ 1,500.00	WM provided cost
3	Replace Ramp	3	EA	\$ 3,000.00	\$ 9,000.00	
	Remove Walk, Includes - Demolition					
4	- Subgrade Prep	333	SF	\$ 5.00	\$ 1,665.00	
5	Replace Walk	333	SF	\$ 10.00	\$ 3,330.00	
	Expansion Joint Material (Cost Reflects removal of adjacent panels to install material)					
6		308	SF	\$ 15.00	\$ 4,620.00	
7	Flag Pole Sleeve and Base	1	LS		\$ -	
8	Asphalt Patch Back	108	SF	\$ 5.00	\$ 540.00	*Cost Based on a 3" Section
Total					\$ 24,155.00	

Athol Elementary School						
ID	Item	Quantity	Unit	Unit Cost	Total Cost	Notes
1	Remove & Clean-up Concrete	1	LS	\$ 5,000.00	\$ 5,000.00	WM Provided Cost
2	Paint Curb	1	LS	\$ 1,500.00	\$ 1,500.00	WM Provided Cost
3	Pillar Facade	1	LS		\$ -	Damaged during construction
4	Replace Fence	13	LF		\$ -	Damaged during construction
5	Raise Sanitary Sewer Elevation	1	EA		\$ -	
6	Door Thresholds	4	EA		\$ -	
7	Remove Walk, Includes - Demolition - Subgrade Prep	784	SF	\$ 5.00	\$ 3,920.00	
8	Replace Walk - Standard	784	SF	\$ 10.00	\$ 7,840.00	
9	Reinforced Walk (Cost Reflects demolition, subgrade prep, and replacement)	261	SF	\$ 15.00	\$ 3,915.00	
11	Asphalt Patch Back	86	SF	\$ 5.00	\$ 430.00	*Cost Based on a 3" Section
12	Integral Curb not Installed	65	LF	\$ 35.00	\$ 2,275.00	?
13	Sawcut Concrete	22	LF		\$ -	Along vehicle ramp bottom
Total					\$ 22,605.00	

Spirit Lake Elementary School						
ID	Item	Quantity	Unit	Unit Cost	Total Cost	Notes
1	Remove & Clean-up Concrete	1	LS	\$ 5,000.00	\$ 5,000.00	WM provided cost
2	Paint Curb	1	LS	\$ 1,500.00	\$ 1,500.00	WM provided cost
3	Replace Stairs	1	LS	\$ 4,500.00	\$ 4,500.00	
4	Replace Ramp	2	LS	\$ 3,000.00	\$ 6,000.00	
5	Reinstall Railings on existing stairs	1	LS	\$ 500.00	\$ 500.00	
	Remove Walk, Includes - Demolition					
6	- Subgrade Prep	2370	SF	\$ 5.00	\$ 11,850.00	
7	Replace Walk	2370	SF	\$ 10.00	\$ 23,700.00	
	Detectable Warning Striping (Cost reflects demolition, subgrade prep, and replacement)					
8		260	SF	\$ 15.00	\$ 3,900.00	
	Expansion Joint Material (Cost Reflects removal of adjacent panels to install material)					
9		255	SF	\$ 15.00	\$ 3,825.00	
10	Install Signage	1	LS		\$ -	
11	Install Striping	1	LS		\$ -	
12	Reinstall Bollard	2	EA	\$ 750.00	\$ 1,500.00	WM provided cost
13	Asphalt Patch Back	178	SF	\$ 5.00	\$ 890.00	*Cost Based on a 3" Section
Total					\$ 63,165.00	

OWNER		CONTRACTOR	DISTRIBUTION
Lakeland SD 272 15506 N Washington Ave. Rathdrum, ID 83858 (208) 687-0431		WM Welch Corp 2700 E. Seltice Way Ste. 14 Post Falls, ID 83854 (208) 660-6954	Architect
			Owner
			Contractor
			Field
			Other:
CONTRACT FOR:	GENERAL CONSTRUCTION		
CONTRACT DATE:	OCTOBER 31, 2024		
You are hereby directed to make the following changes in the contract:			
ITEM	DESCRIPTION	Proposed Amount	
1	<p>Complete corrections to non-conforming work at no additional cost to the contract. All work is to be performed during non-school hours except as explicitly approved by the school district authorized representative and shall be scheduled and performed in a manner that does not inhibit safe occupancy and use of district facilities. All corrections are to be completed by April 4, 2026. This construction change directive shall be considered notice the owner intends to exercise its right to make corrections not completed by April 4, 2026 and the cost of such corrections completed by the owner will be the responsibility of WM Welch. Reference A201, Part 2.5. "Owner's Right to Carry Out the Work"</p> <p>The schedule for such corrections is not an extension of the contract time and rights and remedies of the owner under the terms of the contract remain in force.</p> <p>Independent testing and inspection for corrective work is the responsibility of the contractor as per the terms of the contract. Testing and inspection fees shall be paid directly to the testing and inspection service.</p> <p>Cost for professional services by the Architect, to review and inspect corrections and respond to RFI's related to corrections are the responsibility of the contractor and will be deducted from the contract via change order.</p>	NO COST	
		CREDIT TBD AT PROJECT COMPLETION	
ATTACHMENTS			
X	Construction Change Directive**: No additional cost.	NO COST	
	Construction Change Directive**: Lump Sum (Increase/Decrease) based on Time and Materials for the described work. Submit itemized accounting in accordance with the owner/contractor contract.		
	Construction Change Directive**: Guaranteed Maximum Price or Lump Sum (Increase/Decrease) based on the following unit price. Submit itemized accounting in accordance with the owner/contractor contract.	\$ _____	
X	The Contract time is proposed to be unchanged . The proposed adjustment, if any, is an increase/decrease of:	0 days	
**For Construction Change Directives: When signed by the Owner and Architect and received by the Contractor, this document becomes effective IMMEDIATELY as a Construction Change Directive (CCD), and the Contractor shall proceed with the change(s) described above.			

ARCHITECT	CONTRACTOR	OWNER REPRESENTATIVE
Architects West, Inc. 210 East Lakeside Ave. Coeur d'Alene, ID 83814	WM Welch Corp 2700 E. Seltice Way Ste. 14 Post Falls, ID 83854	Lakeland SD 272 15506 N Washington Ave. Rathdrum, ID 83858
Signature: 	Signature:	Signature: 
Printed Name: KEVIN COLE	Printed Name:	Printed Name: Jessica Grantham
Date: 12-11-25	Date:	Date: 12-12-25

Lakeland Middle School

ID	Item	Quantity	Unit	Unit Cost	Total Cost	Notes
1	Remove & Clean-up Concrete	1	LS	\$ 5,500.00	\$ 5,500.00	WM provided cost
2	Paint Curb	1	LS	\$ 1,500.00	\$ 1,500.00	WM provided cost. Not included on plan
3	Curb Replacement/Repair	45	LF	\$ 35.00	\$ 1,575.00	Not sure extents
4	Replace Wheelstop	1	EA	\$ 135.00	\$ 135.00	
5	Complete Sidewalk Channel Drain	1	EA	\$ 100.00	\$ 100.00	
6	Remove Standard Walk, Includes - Demolition - Subgrade Prep	634	SF	\$ 5.00	\$ 3,170.00	
7	Replace Walk	634	SF	\$ 10.00	\$ 6,340.00	
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13	Asphalt Patch Back	66	SF	\$ 5.00	\$ 330.00	*Cost Based on a 3" Section

Total \$ 35,765.00


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4	Replace Ramp	1	EA	\$ 3,000.00	\$ 3,000.00	
5	Remove Walk, Includes - Demolition - Subgrade Prep	955	SF	\$ 5.00	\$ 4,775.00	
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9	Install Signage	1	LS		\$ -	
10	Asphalt Patch Back	104	SF	\$ 5.00	\$ 520.00	*Cost Based on a 3" Section
Total					\$ 43,920.00	

John Brown Elementary School						
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5	Remove Walk, Includes - Demolition - Subgrade Prep	656	SF	\$ 5.00	\$ 3,280.00	
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Total					\$ 67,635.00	

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3	Replace Ramp	3	EA	\$ 3,000.00	\$ 9,000.00	
4	Remove Walk, Includes - Demolition - Subgrade Prep	333	SF	\$ 5.00	\$ 1,665.00	
5	Replace Walk	333	SF	\$ 10.00	\$ 3,330.00	
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7	Flag Pole Sleeve and Base	1	LS		\$ -	
8	Asphalt Patch Back	108	SF	\$ 5.00	\$ 540.00	*Cost Based on a 3" Section
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Athol Elementary School						
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2	Paint Curb	1	LS	\$ 1,500.00	\$ 1,500.00	WM Provided Cost
3	Pillar Facade	1	LS		\$ -	Damaged during construction
4	Replace Fence	13	LF		\$ -	Damaged during construction
5	Raise Sanitary Sewer Elevation	1	EA		\$ -	
6	Door Thresholds	4	EA		\$ -	
	Remove Walk, Includes - Demolition					
7	- Subgrade Prep	784	SF	\$ 5.00	\$ 3,920.00	
8	Replace Walk - Standard	784	SF	\$ 10.00	\$ 7,840.00	
	Reinforced Walk (Cost Reflects demolition, subgrade prep, and replacement)					
9		261	SF	\$ 15.00	\$ 3,915.00	
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13	Sawcut Concrete	22	LF		\$ -	Along vehicle ramp bottom
Total					\$ 22,605.00	

Spirit Lake Elementary School						
ID	Item	Quantity	Unit	Unit Cost	Total Cost	Notes
1	Remove & Clean-up Concrete	1	LS	\$ 5,000.00	\$ 5,000.00	WM provided cost
2	Paint Curb	1	LS	\$ 1,500.00	\$ 1,500.00	WM provided cost
3	Replace Stairs	1	LS	\$ 4,500.00	\$ 4,500.00	
4	Replace Ramp	2	LS	\$ 3,000.00	\$ 6,000.00	
5	Reinstall Railings on existing stairs	1	LS	\$ 500.00	\$ 500.00	
6	Remove Walk, Includes - Demolition - Subgrade Prep	2370	SF	\$ 5.00	\$ 11,850.00	
7	Replace Walk	2370	SF	\$ 10.00	\$ 23,700.00	
8	Detectable Warning Striping (Cost reflects demolition, subgrade prep, and replacement)	260	SF	\$ 15.00	\$ 3,900.00	
9	Expansion Joint Material (Cost Reflects removal of adjacent panels to install material)	255	SF	\$ 15.00	\$ 3,825.00	
10	Install Signage	1	LS		\$ -	
11	Install Striping	1	LS		\$ -	
12	Reinstall Bollard	2	EA	\$ 750.00	\$ 1,500.00	WM provided cost
13	Asphalt Patch Back	178	SF	\$ 5.00	\$ 890.00	*Cost Based on a 3" Section
Total					\$ 63,165.00	

From: Bill Welch bill@wmwelchcorp.com 

Subject: RE: Punch list items that remain

Date: February 20, 2026 at 10:17 AM

To: Kevin Cole kevinc@architectswest.com, Will Welch will@wmwelchcorp.com, Keegan Knowles keegan@wmwelchcorp.com

Cc: Jessica Grantham jessica.grantham@lakeland272.org, Molly Teal mollyt@architectswest.com, Tim Haag tim.haag@lakeland272.org

BW

ALL,

It is our plan to proceed with removing all panels adjacent to where expansion joints need to be installed. In the process we will also install new slip dowels.

Cooper has approximately 1000sf of concrete that will need to be replaced per our plan.

WMW Corp has an additional 7,600 sf of sidewalk panels to replace to complete the areas identified on the punch list We have demolition scheduled to start the Friday before Spring break. Anticipating this to take three days we have concrete pour-back scheduled to start by the 3rd day and complete the following weekend.

We don't have high confidence in Coopers suggestion nor do we think we have time to pour/test a mock-up. We'll discuss this with him later today suggesting that we stick with plan "A".

Thanks

Bill Welch

WM Welch Corp

208-660-6954

From: Kevin Cole [mailto:kevinc@architectswest.com]

Sent: Friday, February 20, 2026 10:04 AM

To: Bill Welch <bill@wmwelchcorp.com>; Will Welch <will@wmwelchcorp.com>; Keegan Knowles <keegan@wmwelchcorp.com>

Cc: Jessica Grantham <jessica.grantham@lakeland272.org>; Molly Teal <mollyt@architectswest.com>; Tim Haag <tim.haag@lakeland272.org>

Subject: RE: Punch list items that remain

Good morning, WM Welch Team,

I am following up on the email below regarding the expansion joints, to make sure everyone is on the same page.

Tim Cooper called to discuss options for installing the expansion joints. Tim suggested the expansion joints could be installed by saw cutting the concrete to make space for the expansion joint material. We are skeptical of this approach. The viability of addressing the joints by sawcutting the concrete would need to be proven via a mockup, and there is no guarantee this method will produce acceptable results.

1. The dowels cannot be cut.
2. The expansion joint is required to be for the full thickness of the concrete.
3. Any mockup or trial will need to be inspected by our team for acceptability. This would include inspecting the sawcut prior to installing the expansion joint material to verify the dowels are not cut.
4. I'm not sure how the edge of the concrete would be dealt with. The edges of the pours are usually eased. How would this be addressed via saw cutting?

Please let us know if you plan to proceed with a test run.

Kevin W. Cole | Principal • Architect
t. 208.667.9402 c. 208.660.2142 architectswest.com
210 E Lakeside Ave Coeur d'Alene, ID 83814



From: Kevin Cole
Sent: Tuesday, February 10, 2026 11:58 AM
To: 'Bill Welch' <bill@wmwelchcorp.com>; Molly Teal <mollyt@architectswest.com>; Tim Haag <tim.haag@lakeland272.org>; Will Welch <will@wmwelchcorp.com>; Keegan Knowles <keegan@wmwelchcorp.com>
Cc: Jessica Grantham <jessica.grantham@lakeland272.org>
Subject: RE: Punch list items that remain

Bill,

Thank you for the follow up.

Regarding the expansion joints: The offer for the extended warranty is rejected. Please make the necessary corrections to install the expansion joints as required by the contract documents and noted on the punch list.

With respect to releasing payment, an updated accounting will be made after Architects West and the Lakeland School District review corrections performed to date and verifies their conformance to the construction documents. I believe there is an inspection scheduled for February 20th.

In addition to the estimated value of remaining work there are additional items to be accounted for including extended professional fees due to project delays as well as owner costs to repair damaged caused by the construction.

For any payment made, we will also need to discuss flow down of those dollars to sub-contractors and suppliers that have outstanding claims to overdue payment (concrete supply, for instance).

Let's discuss again after the Feb 20th backcheck.

Sincerely,

Kevin W. Cole | Principal • Architect
t. 208.667.9402 c. 208.660.2142 architectswest.com
210 E Lakeside Ave Coeur d'Alene, ID 83814



From: Bill Welch <bill@wmwelchcorp.com>
Sent: Monday, February 9, 2026 8:59 AM
To: Kevin Cole <kevinc@architectswest.com>; Molly Teal <mollyt@architectswest.com>; Tim Haag <tim.haag@lakeland272.org>; Will Welch <will@wmwelchcorp.com>; Keegan Knowles <keegan@wmwelchcorp.com>
Subject: Punch list items that remain

Kevin, Molly, Tim,

Any follow-up with our offer to extend the warranty period from 1 year to 2 years for those areas that are missing the expansion joints, plus work on bollards. Aside from those areas we have identified the following that remains yet to be completed and the estimated time/cost to complete each;

Lakeland Middle School;

- Punch item # 9, clean-up door #20; 1 man hour \$65.00
- Punch list item #11, Install channel I drain: 2 man hours \$130
- Backfill with gravel, back side; ½ day labor, gravel and equipment total expected cost under \$500

Athol Elementary;

- Punch list item #4; clean-up concrete 1 man hour \$65.00
- Punch list item # 6 ; fix/repair fence 2 man hours \$130

John Brown;

- Punch list item #11; fill in grate area with gravel add concrete 1 day, equipment/materials/labor total cost \$750
- Punch item #17; fix /repair curb, ½ day plus materials \$500
- Punch item #21; cut straight line, patch back asphalt \$500
- Cut back concrete at notification pads, cut/remove concrete, grade pour concrete back, includes subcontract work, estimate \$5000
- Punch item # 23; cleanup concrete cap, 2 man hours \$260

Spirit Lake;

- Clean up dirt/debris by stairs one day \$ \$500
- Punch item #19; patch back asphalt \$500
- Punch item #25; Caulking at door thresholds ½ day \$500

Lakeland High school;

- Punch item #7 fill planters with rock 8 hours plus materials \$1000
- Punch items #3,4,&14; Clean Joints 4 man hours \$260
- Punch item #12, install signs ½ day \$260.

Our estimate for costs with all of the above is less than \$12,000. You are currently holding approximately \$150,000 of our remaining contract funds.

With this in mind we do not believe it would be unreasonable for us to send in a billing for \$125,000, allowing us to pay some of our outstanding bills. Please let us know if this will be acceptable.

NOTE; some of the above were taken care of this last week end, more will be taken care of today as well as ongoing work that can be accomplished on the remaining weekends with the remainder of the work to be taken care of over Spring Break

Bill Welch
WM Welch Corp
208-660-6954



OLD REPUBLIC SURETY COMPANY

18500 W. Corporate Drive, Suite 170, Brookfield, WI 53045 | T: 800-217-1792 | www.orsurety.com

March 17, 2026

Sent via Email

Jessica Grantham
Lakeland Joint School District
15506 N. Washington St
Rathdrum, ID 83858
jessica.grantham@lakeland272.org

Re: **Claim No.: 72830**
Bond No.: YCN7482287
Principal: WM Welch Corp
Company: Old Republic Surety Company
Obligee: Lakeland Joint School District
Project: Lakeland School Sidewalk

Dear Ms. Grantham:

Old Republic Surety Company (“Surety”) acknowledges receipt of the Lakeland Joint School District’s (“Obligee”) Notice of Default dated March 10, 2026 (“Notice”) as it relates to the above-referenced project and WM Welch Corporation (“Principal”). Please note that this matter is being handled out of our Brookfield, Wisconsin office. Please direct all future correspondence to the undersigned at the address above and/or email below.

The Surety acknowledges the default and termination of the Principal and requests the following information:

1. Executed copy of the subcontract, including general and special conditions and addenda
2. Executed copy of the performance and payment bonds
3. Project plans and specifications relating to Principal’s contracted scope of work
4. A current accounting of the contract funds
5. Copies of all payment applications submitted, approved, and paid
6. All requests for change orders, approved and unapproved
7. Inspection reports and approval of work in place.
8. Notice(s) of non-conforming workmanship.
9. **Updated list of corrective work and work to be completed at the schools.**
10. All correspondence between Obligee and Principal relative to issues in dispute
11. Proposed offsets to the contract funds
12. Any other documentation or information you believe may be of assistance to us

I will send a link to upload the documents.



Jessica Grantham
Page Two (2)
March 17, 2026

The undersigned is aware of the non-conforming work that was performed by Summit Concrete as we received a claim by its attorney. The Surety provided counsel a copy of the termination communication to Summit and copies of punch lists for each school. We are not aware of any other claim for payment.

Under §3.3 of the performance bond, the Obligee agrees to pay the “Balance of the Contract Price” per contract to the Surety or a completion contractor selected to complete the project. We understand that the Obligee has offsets for additional architectural and related expenses allowed under the contract. Please confirm the available contract balance and list of proposed offsets so we can determine the net amount available for completion costs.

I had the opportunity to speak with Will Welch this afternoon. Will Welch advised that he was working with Cedar Grove Concrete to remedy the non-compliant work at several schools. Is Cedar Grove Concrete an acceptable contractor to the Obligee to complete all the outstanding work? If acceptable and if Cedar Grove will provide a proposal to finish this project, the Surety can tender Cedar Grove to the Obligee.

I look forward to speaking with you and assisting in completion of the project.

Sincerely,

OLD REPUBLIC SURETY COMPANY



Lisa Jennings
Claims - Assistant Vice President
ljennings@orsurety.com
(330) 814-0361

LJ/ce

cc: Bill Welch bill@wmwelchcorp.com
Will Welch will@wmwelchcorp.com



May 11, 2026

Teresa Rickert
VP, Claims
Old Republic Surety
18500 W Corporate Drive
Suite 170
Brookfield, WI 53045

Re: Principal: WM Welch Corp.
Obligee: Lakeland School District
Surety: Old Republic Surety Company
Bond No.: YCN7482287
Penal Sum: \$577,096.00
Project: Lakeland School District Sidewalk Replacement Projects

Dear Ms. Rickert:

Please accept this report outlining the results of a site inspection performed by C Comm Solutions, Inc. on April 21, 2026 on the above-captioned project.

BACKGROUND INFORMATION

The bonded principal, WM Welch Corp (“Welch”) was awarded a contract to remove and replace concrete sidewalks, ramps, approaches and other related concrete flatwork on six schools in the Lakeland School District, (the “District”) located in Rathdrum, ID. The contract, dated May 15, 2025 and valued at \$577,096.00, covered base scope sitework at three of the six school locations and called for the work to be substantially completed by August 22, 2025. Bid Alternates #1 through #4, valued at an additional \$260,196.00, were also accepted by the District. These alternates added concrete scope at one of the schools included in the base bid, plus sidewalk replacement work at three additional schools. The contract carries a liquidated damages provision of \$500.00 per day.

Following is a listing of the dollar values attributable to the six school sites included in the contract.

\$577,096.00	Base concrete flatwork at John Brown Elementary School, Lakeland Middle School and Lakeland High School.
\$ 55,000.00	Additional right-of-way concrete work at John Brown Elementary School
\$ 41,696.00	Concrete flatwork at Garwood Elementary School
\$ 67,600.00	Concrete flatwork at Athol Elementary School
<u>\$ 95,900.00</u>	Concrete flatwork at Spirit Lake Elementary School
\$837,292.00	TOTAL VALUE OF CONTRACT WORK

Alleging that Welch repeatedly failed to hire adequately skilled workmen to complete the work, the District declared Welch to be in default of its contract and demanded that the Surety perform via letter dated March 10, 2026. Based on our preliminary analysis of the contract accounting, the remaining contract balance under Welch’s contract is \$133,844.95. This figure does not include a \$15,694.50 change order that Welch was tracking, but that we don’t have a hard copy of.

Welch performed, little, if any, physical work on the contract, opting instead to subcontract most of it to various local concrete contractors as follows:

- **John Brown Elementary** – Summit Concrete, Inc.
- **Lakeland Middle School** – Cooper Construction, who subcontracted the work out to Chase Roberts (Chase Construction?)
- **Lakeland High School** – Summit Concrete, Inc.
- **Garwood Elementary** – Summit Concrete, Inc.
- **Athol Elementary** – Chase Roberts and Cedar Grove Concrete
- **Spirit Lake Elementary** – Summit Concrete, Inc and Cedar Grove Concrete

The District’s architect, Architects West (“AW”), issued punch lists for each of the six project sites and these served as the basis for the site inspection.

SITE INSPECTION

I met with Molly Teal and Kevin Cole of AW and Tim Hagg, Facilities and Maintenance Director with the District, on April 21, 2026 to inspect the alleged defective work. Ms. Teal, Mr. Hagg and I visited each of the six school sites and observed several examples of the alleged defects upon which the District’s demands are based. Following are photos taken during the inspection that are typical of the District’s concerns:



Fig. 1 - Concrete spatter



Fig. 2 - Uneven Control Joint



Fig. 3 – Uneven Broom Finish



Fig. 4 – Unsightly finish



Fig. 5 – Incomplete irrigation restoration



Fig. 6 – Defective detectable warning grooves



Fig. 7 – Protruding fasteners



Fig. 8 – Incomplete edge restoration



Fig. 9 – Water ponding – improper pitch



Fig. 10 – Incorrect asphalt patching



Fig. 11 – Missing expansion joint



Fig. 12 – Defective surface finish

ANALYSIS & RECOMMENDATIONS

Our analysis segregated the punch list items into two categories; aesthetic concerns and functional concerns. Generally, we rejected those punch list items that are aesthetic in nature and can't be supported by a clear, objective, measurable metric in the contract documents. On the other hand, those punch list items that involved concerns carrying functional or safety risks were considered as legitimate defects that require replacement or repair. Examples of such defects include detectable warning strips that don't comply with the dimensional requirements set forth in the drawings, areas of the flatwork that retain water, incorrect location of bollards relative to areas of the adjoining building that they are intended to protect, missing or inadequate parking or fire zone striping, defective concrete surface "sack and patch" work, incorrect interface between concrete panels and adjoining door thresholds, improper or missing irrigation system restoration and improper or missing landscape restoration at the edges of newly installed concrete flatwork.

Under the belief that areas exhibiting the above-referenced functional concerns must be addressed, we estimated the quantity of such work required for each school location and applied conservative pricing parameters to arrive at a reasonable estimate of the cost to remedy the defects. For removal and replacement of concrete flatwork, we used a unit price of \$7.25/square foot and for other work we applied a fully loaded labor cost of \$75/hour. We also applied a 10% contingency to the estimated repair cost at each location.



Estimated Cost to Remedy Defective Work

John Brown Elementary	\$ 44,503.94
Lakeland Middle School	\$ 19,568.86
Lakeland High School	\$ 14,011.80
Garwood Elementary	\$ 6,032.40
Athol Elementary	\$ 6,721.00
Spirit Lake Elementary	\$ 17,261.20
Irrigation restoration work – all locations	\$ 4,500.00
TOTAL	\$ 112,599.20

As mentioned above, much of this remedial work is attributable to faulty work by Welch’s subcontractors, so this must be taken into consideration on any payment bond claim investigation of claims brought by these firms.

This estimated cost to remedy the defective work differs from that offered by the District, \$258,000 and we believe that the difference is mainly attributable to the fact that the District has priced out repair of the aesthetic issues it raised.

Please let me know of any questions or comments that may arise.

Thank you.

C Comm Solutions, Inc.

Frank M. Alampi

May 22, 2026

Lakeland Joint School District
Attn: Jessica Grantham, CFO
15506 N Washington Street
Rathdrum, ID 83858

RE: LAKELAND SD 272 – SIDEWALK REPLACEMENT

Dear Ms. Grantham

We have reviewed the C-Comm site inspection report dated May 11, 2026, regarding the Lakeland School District sidewalk replacement projects. While the report states that it does not include items considered aesthetic in nature, most of the deficiencies identified by the District and Architect are related to functionality, serviceability, and requirements of the contract documents. Regardless, aesthetic issues should not be discounted. Some aesthetic issues can be objectively evaluated against the requirements of the contract documents and therefore are reasonable. Expectations of work quality based on industry standards are equally valid.

The primary concerns observed at the school sites relate to functionality, durability, performance, and compliance with the project documents. These include, but are not limited to, improper or omitted jointing, incomplete installation of isolation and expansion material, and the apparent absence of fiber mesh in the concrete mix. These are not matters of appearance. They affect concrete work as a system, including its ability to accommodate movement, resist cracking, perform as intended, and provide long-term durability.

These deficiencies impact all affected concrete, regardless of whether an individual panel may appear visually acceptable. The concern is not simply how the concrete looks, but whether it was constructed in accordance with the plans and specifications and whether it will perform over time.

We also note the consultant who prepared the report was not in possession of the most current punch list at the time of the site visit. The punch list was one portion of the documents provided to the surety ahead of the consultants' visit. The report does not provide detailed breakout of quantities accounted for. Our assessment is based only on what can be inferred from what was provided.

- The unit cost of \$7.25 per square foot used for concrete replacement is low by a factor more than 155%. The report does not appear to reflect realistic costs, overhead, general conditions, and related factors that contribute to the actual cost of completing work in this market. The pricing presented appears to address concrete flatwork in isolation and does not account for the full scope of work necessary to remove, replace, coordinate, restore, and complete the work properly. The work will involve multiple sub-contractors including demolition, sub-grade preparation, and asphalt patch back at a minimum. As evidence, the school district received bids on April 27th, 2026 to replace the defective concrete at Lakeland Middle School. Following is an analysis of the lowest responsive bids received. The analysis results in a cost per square foot for flatwork of \$11.29 per square foot.

Lakeland Middle School Bid Analysis

Sub Bid-Concrete		\$	42,925
Sub bid - demo/sub-grade prep		\$	13,147
Subtotal - Sub Contractors		\$	56,072
General Conditions Allowance (Surveying/Layout, management)	10%	\$	5,607
Subtotal		\$	61,679
Replacement Area (SF)			5998
Cost per square foot		\$	10.28
GC Markups			
Insurance/Bonds	2%	\$	0.21
Overhead and Profit	7.75%	\$	0.80
Cost per square foot for flatwork scope		\$	11.29

- Based on the value assigned to Lakeland Middle School it appears the consultant may have disregarded the as-built survey of the completed work that illustrates the elevations and slope of the concrete is not per plan resulting in ADA compliance issues and constructability issues with future planned work. Correcting the slope requires replacing most of the concrete, which is represented by the bid numbers above. These numbers are in excess of 3 times higher than the number included by C-Comm.
- The total project at all schools combined involved 37,715 square feet of concrete flatwork. Divided into the contract amount of \$577,096 the square foot cost of the project is \$15.30. We respect this number to include periphery costs associated with the project. The calculation is provided for illustrative purposes and to support our opinion that C-Comm's unit price is substantially low.
- We are aware that WM Welch did not employ a surveyor to assist with layout and elevation control, as required by the contract documents. It is reasonable to assume the engagement of a surveyor would have avoided the slope issues at the middle school. The school district would be within its rights to have as-built surveys of the concrete at the rest of the schools created to check compliance with the contract documents elevation, layout and slope specifications. Concrete out of compliance with the specified tolerances would be considered defective, objectively.
- The contract documents provide tolerances for the thickness of the concrete. It is our opinion that WM Welch's failure to provide proper elevation and layout control extended to the subbase and likely resulted in failure to maintain tolerance of concrete thickness, which increases risk of cracking.
- WM Welch has failed to provide documentation proving the specified fiber reinforcing mesh was included in all the concrete mixtures. All concrete not provided with fiber reinforcing mesh would be out of compliance with the contract documents.

In summary, it is our opinion that C-Comm's assessment of concrete deficiencies leaves out significant quantity of concrete, and underestimates the cost of replacement. Furthermore, based on the excessive number of deficiencies and the failure of WM Welch to properly manage

the projects, there is high risk of additional issues becoming apparent over time that should be considered.

Based on our assessment of the quantify of defective work and utilizing the Lakeland Middle School current cost information, we have updated our estimate of the cost to bring the project into compliance, not withstanding professional fees, additional burden to the school district associated with managing construction projects, impacts to school operations, and potential for additional issues not immediately observable.

Please let us know how we can be of further assistance. We understand time is of the essence in resolving the bond claim so that repairs can be made in a timely manner.

Sincerely,

ARCHITECTS WEST, INC.



Kevin Cole
Principal

Enc.

cc: Molly Teal, Architects West
Tim Haag, Lakeland School District 272
Megan O'Dowd, Lyons O'Dowd, PLLC

Garwood Elementary School

ID	Item	Quantity	Unit	Unit Cost	Total Cost	Notes
1	Remove & Clean-up Concrete	1	LS	\$ 3,500.00	\$ 3,500.00	WM provided cost
2	Paint Curb	1	LS	\$ 1,500.00	\$ 1,500.00	WM provided cost
3	Replace Ramp	3	EA	\$ 3,000.00	\$ 9,000.00	
4	Remove existing concrete, prep subgrade and install new concrete with expansion material & fiber	400	SF	\$ 11.29	\$ 4,516.00	
5	Flag Pole Sleeve and Base	1	LS		\$ -	
6	Asphalt Patch Back	108	SF	\$ 5.00	\$ 540.00	*Cost Based on a 3" Section
Total					\$ 19,056.00	

Athol Elementary School

ID	Item	Quantity	Unit	Unit Cost	Total Cost	Notes
1	Remove & Clean-up Concrete	1	LS	\$ 5,000.00	\$ 5,000.00	WM Provided Cost
2	Paint Curb	1	LS	\$ 1,500.00	\$ 1,500.00	WM Provided Cost
3	Pillar Facade	1	LS		\$ -	Damaged during construction
4	Replace Fence	13	LF		\$ -	Damaged during construction
5	Raise Sanitary Sewer Elevation	1	EA		\$ -	
6	Door Thresholds	4	EA		\$ -	
7	Remove existing concrete, prep subgrade and install new concrete with expansion material & fiber	1422	SF	\$ 11.29	\$ 16,054.38	784 SF Standard; 261 SF Reinforced
8	Replace Walk - Reinforced	261	SF	\$ 15.00	\$ 3,915.00	
9	Asphalt Patch Back	86	SF	\$ 5.00	\$ 430.00	*Cost Based on a 3" Section
10	Integral Curb not Installed	65	LF	\$ 35.00	\$ 2,275.00	?
11	Sawcut Concrete	22	LF		\$ -	Along vehicle ramp bottom
Total					\$ 29,174.38	

Lakeland High School

ID	Item	Quantity	Unit	Unit Cost	Total Cost	Notes
1	Remove & Clean-up Concrete	1	LS	\$ 2,000.00	\$ 2,000.00	WM provided cost
2	Paint Curb	1	LS	\$ 1,500.00	\$ 1,500.00	WM provided cost
3	Curb Replacement/Repair	120	LF	\$ 35.00	\$ 4,200.00	
4	Replace Ramp	0	EA	\$ 3,000.00	\$ -	
5	Remove existing concrete, prep subgrade and install new concrete with expansion material & fiber	2122	SF	\$ 11.29	\$ 23,957.38	955 SF Standard + 280 SF Reinforced
6	Replace Walk - Reinforced	280	SF	\$ 15.00	\$ 4,200.00	
7	Install Signage	1	LS		\$ -	
8	Asphalt Patch Back	104	SF	\$ 5.00	\$ 520.00	*Cost Based on a 3" Section

Total \$ 36,377.38

Lakeland Middle School

ID	Item	Quantity	Unit	Unit Cost	Total Cost	Notes
1	Remove & Clean-up Concrete	1	LS	\$ 5,500.00	\$ 5,500.00	WM provided cost
2	Paint Curb	1	LS	\$ 1,500.00	\$ 1,500.00	WM provided cost. Not included on plan
3	Curb Replacement/Repair	45	LF	\$ 35.00	\$ 1,575.00	Not sure extents
5	Complete Sidewalk Channel Drain	1	EA	\$ 100.00	\$ 100.00	
6	Remove existing concrete, prep subgrade and install new concrete with expansion material & fiber	6000	SF	\$ 11.29	\$ 67,740.00	
7	Install Signage	1	LS		\$ -	
8	Install Striping	1	LS		\$ -	
9	Reinstall Bollard	2	EA	\$ 750.00	\$ 1,500.00	WM provided cost
10	Asphalt Patch Back	66	SF	\$ 5.00	\$ 330.00	*Cost Based on a 3" Section

Total \$ 78,245.00

Spirit Lake Elementary School

ID	Item	Quantity	Unit	Unit Cost	Total Cost	Notes
1	Remove & Clean-up Concrete	1	LS	\$ 5,000.00	\$ 5,000.00	WM provided cost
2	Paint Curb	1	LS	\$ 1,500.00	\$ 1,500.00	WM provided cost
3	Replace Stairs	1	LS	\$ 4,500.00	\$ 4,500.00	
6	Remove existing concrete, prep subgrade and install new concrete with expansion material & fiber	2188	SF	\$ 11.29	\$ 24,702.52	2370 SF Standard + 260 SF Detectable
7	Replace Ramp	1	LS	\$ 3,000.00	\$ 3,000.00	
8	Install Striping	1	LS		\$ -	
9	Reinstall Bollard	2	EA	\$ 750.00	\$ 1,500.00	WM provided cost
10	Asphalt Patch Back	178	SF	\$ 5.00	\$ 890.00	*Cost Based on a 3" Section

Total \$ 41,092.52

John Brown Elementary School

ID	Item	Quantity	Unit	Unit Cost	Total Cost	Notes
1	Remove & Clean-up Concrete	1	LS	\$ 4,500.00	\$ 4,500.00	WM provided cost
2	Paint Curb		LS	\$ 1,500.00	\$ -	WM provided cost
3	Remove existing concrete, prep subgrade and install new concrete with expansion material & fiber	6300	SF	\$ 11.29	\$ 71,127.00	
4	Install Signage	1	LS		\$ -	
5	Install Striping	1	LS		\$ -	
6	Reinstall Bollard	1	LS	\$ 1,500.00	\$ 1,500.00	WM provided cost
7	Asphalt Patch Back	1260	SF	\$ 5.00	\$ 6,300.00	*Cost Based on a 3" Section

Total \$ 83,427.00

LYONS O'DOWD

ATTORNEYS & COUNSELORS

May 28, 2026

Old Republic Surety Company
P.O. Box 1635
Milwaukee, WI 53201-1635

Performance/Payment Bond No. YCN7482287

Construction Contract:

Date: May 15, 2025
Amount: \$577,096.00
Location: Lakeland School District
15506 N. Washington Avenue
Rathdrum, ID 83858

Contractor: WM Welch Corp
Surety: Old Republic Surety Company

Dear Terri:

Thank you for your email of May 13, 2026. As you know, the Lakeland Joint School District (the "District") terminated the above-referenced Contract due to the Contractor's material breach and failure to complete the Work as required by the Contract Documents. On March 10, 2026, the District tendered a claim under the Performance Bond, supported by documentation provided by Architects West (the "Architect") and the District.

The Surety exercised its right under the Bond to perform inspections through C. Comm and its representative Frank Alampi. A site visit for this purpose occurred on April 21, 2026. You included a copy of C. Comm's report in your May 13 communication. That report alleged a total repair cost to cure the defective Work in the amount of \$112,599.20.

The Architect was present during Mr. Alampi's site visit, has reviewed C. Comm's report and has prepared the attached response. The Architect has determined C. Comm's report is inadequate in its review and analysis of the defective Work. Mr. Alampi did not come to the site visit prepared with the plans and materials previously provided by the District with respect to this claim. Because of this, the Architect was forced to update Ms. Alampi during the site visit. The resulting report is insufficient, as it does not address various deficiencies, including without limitation the following:

- The report fails to address the defective elevation/slope issues that render portions of the work out of compliance with ADA laws and create a defective design for water pooling against the buildings.
- The report does not address the inconsistent depth of the concrete and the obligation to use a surveyor throughout the course of the project. Failure to comply with this requirement impacts the durability and longevity of the materials and is a material breach with respect to the entire scope of Work.

- The report does not address the Contractor’s failure to incorporate fiber mesh in the concrete mix. This failure is a material defect as it affects the durability and functionality of the material which we understand impacts the vast majority of the project.
- The report does not provide line items of the alleged “aesthetic” repairs for which C. Comm claims the District is not entitled to cure, nor does the report identify any contractual or legal basis to reject an obligation to cure objective aesthetic standards imposed by the Contract Documents.
- The report grossly underestimates the cost to repair at \$7.25/square foot. The District has recently bid out portions of the defective work which demonstrate a cost per square foot to repair of \$11.68.

Consistent with the Architect’s findings, the District rejects C. Comm’s report as an adequate representation of the scope of defective work arising under the Contract. The District reiterates its demand for cure as outlined by the most recent punch list provided by the Architect.

DEMAND TO PERFORM OBLIGATIONS

This letter shall serve as the District’s formal demand, pursuant to Section 6 of the Bond, that the Surety must perform its obligations under the Bond by curing the defects and performing the work as outlined by the Architect in the most recently updated punch-list. The District will tender the remaining amount due under the contract (subject to offsets for professional fees incurred), provided that the Surety cures the defective Work as outlined.

PAYMENT BOND TENDER

In addition to the foregoing, the District has received a notice of lien claim filed by Interstate Concrete and Asphalt in the amount of \$105,954.48 (copy attached). Failure to pay a subcontractor is a material breach of the Contract Documents. The District hereby tenders this claim for payment pursuant to the Payment Bond.

This payment demand is in addition to the District’s prior tender of the notice of lien claim filed by Summit Concrete. Release of remaining funds due on the Contract will not be made without full releases executed by all subcontractors associated with this project.

IRE 408 COMMUNICATION

The District has separately hired Ginno Construction pursuant to a CMGC contract for different work at each of the school sites at issue. As noted above, the District recently bid out the concrete work for the Lakeland Middle School site pursuant to the Ginno Construction CMGC contract at that school and has already identified a lowest responsive bidder ready to commence work the first week of June. The District can use this same model for completion of the remainder of the work which the District believes will be the most cost efficient means to complete the work in coordination with other projects pending in the District.

The costs estimated by the Architect are based on the Project work commencing in early June. If the District misses the summer construction window, it will be forced to wait until Summer 2027

and the costs for completion will be commensurate with market trends in existence at that time. Failure to meet this summer deadline will result in additional damages incurred by the District.

The District will release all remaining funds owed under the Contract (less professional fees incurred as a result of the breach) upon satisfactory completion of the Work and proof of payment in full to all subcontractors having worked on the Project.

If the work is satisfactorily completed consistent with the Architect's punch list prior to the end of the District's summer schedule, the District will forgo its right to liquidated damages, as well as its right to replace the entire project (due to the failure to incorporate mesh material and survey the concrete depth throughout the entire scope of the project).

Please contact me at your earliest convenience to discuss appropriate next steps.

Sincerely,

/s/ Megan O'Dowd
Megan O'Dowd

Cc: Client
Architects West Letter

Encls. Architect Response
Claim of Lien

May 22, 2026

Lakeland Joint School District
Attn: Jessica Grantham, CFO
15506 N Washington Street
Rathdrum, ID 83858

RE: LAKELAND SD 272 – SIDEWALK REPLACEMENT

Dear Ms. Grantham

We have reviewed the C-Comm site inspection report dated May 11, 2026, regarding the Lakeland School District sidewalk replacement projects. While the report states that it does not include items considered aesthetic in nature, most of the deficiencies identified by the District and Architect are related to functionality, serviceability, and requirements of the contract documents. Regardless, aesthetic issues should not be discounted. Some aesthetic issues can be objectively evaluated against the requirements of the contract documents and therefore are reasonable. Expectations of work quality based on industry standards are equally valid.

The primary concerns observed at the school sites relate to functionality, durability, performance, and compliance with the project documents. These include, but are not limited to, improper or omitted jointing, incomplete installation of isolation and expansion material, and the apparent absence of fiber mesh in the concrete mix. These are not matters of appearance. They affect concrete work as a system, including its ability to accommodate movement, resist cracking, perform as intended, and provide long-term durability.

These deficiencies impact all affected concrete, regardless of whether an individual panel may appear visually acceptable. The concern is not simply how the concrete looks, but whether it was constructed in accordance with the plans and specifications and whether it will perform over time.

We also note the consultant who prepared the report was not in possession of the most current punch list at the time of the site visit. The punch list was one portion of the documents provided to the surety ahead of the consultants' visit. The report does not provide detailed breakout of quantities accounted for. Our assessment is based only on what can be inferred from what was provided.

- The unit cost of \$7.25 per square foot used for concrete replacement is low by a factor more than 155%. The report does not appear to reflect realistic costs, overhead, general conditions, and related factors that contribute to the actual cost of completing work in this market. The pricing presented appears to address concrete flatwork in isolation and does not account for the full scope of work necessary to remove, replace, coordinate, restore, and complete the work properly. The work will involve multiple sub-contractors including demolition, sub-grade preparation, and asphalt patch back at a minimum. As evidence, the school district received bids on April 27th, 2026 to replace the defective concrete at Lakeland Middle School. Enclosed is an analysis of the lowest responsive bids received. The analysis results in a cost per square foot for flatwork of \$11.29 per square foot.

- Based on the value assigned to Lakeland Middle School it appears the consultant may have disregarded the as-built survey (*Performed by HMM Engineering in November of 2025*) of the completed work that illustrates the elevations and slope of the concrete is not per plan resulting in ADA compliance issues and constructability issues with future planned work. Correcting the slope requires replacing most of the concrete, which is represented by the bid numbers above. The total cost of corrections is in excess of 3 times higher than the number included by C-Comm.
- The total project at all schools combined involved 37,715 square feet of concrete flatwork. Divided into the contract amount of \$577,096 the square foot cost of the project is \$15.30. We respect this number to include periphery costs associated with the project. The calculation is provided for illustrative purposes and to support our opinion that C-Comm's unit price is substantially low.
- We are aware that WM Welch did not employ a surveyor to assist with layout and elevation control, as required by the contract documents specification section 017300 Execution, Part 3.3-B. It is reasonable to assume the engagement of a surveyor would have avoided the slope issues at the middle school. The school district would be within its rights to have as-built surveys of the concrete at the rest of the schools created to check compliance with the contract documents elevation, layout and slope specifications. Concrete out of compliance with the specified tolerances would be considered defective, objectively.
- The contract documents provide tolerances for the thickness of the concrete. It is our opinion that WM Welch's failure to provide proper elevation and layout control extended to the subbase and likely resulted in failure to maintain tolerance of concrete thickness, which increases risk of cracking.
- WM Welch has failed to provide documentation proving the specified fiber reinforcing mesh was included in all the concrete mixtures. All concrete not provided with fiber reinforcing mesh would be out of compliance with the contract documents.

In summary, it is our opinion that C-Comm's assessment of concrete deficiencies leaves out significant quantity of concrete, and underestimates the cost of replacement. Furthermore, based on the excessive number of deficiencies and the failure of WM Welch to properly manage the projects, there is high risk of additional issues becoming apparent over time that should be considered.

Based on our assessment of the quantify of defective work and utilizing the Lakeland Middle School current cost information, we have updated our estimate of the cost to bring the project into compliance, not withstanding professional fees, additional burden to the school district associated with managing construction projects, impacts to school operations, and potential for additional issues not immediately observable.

Please let us know how we can be of further assistance. We understand time is of the essence in resolving the bond claim so that repairs can be made in a timely manner.

Sincerely,

ARCHITECTS WEST, INC.



Kevin Cole
Principal

Enc.

cc: Molly Teal, Architects West
Tim Haag, Lakeland School District 272
Megan O'Dowd, Lyons O'Dowd, PLLC

Lakeland Middle School Bid Analysis

Sub Bid-Concrete		\$	42,925
Sub bid - demo/sub-grade prep		\$	13,147
Subtotal - Contractors		\$	56,072
General Conditions Allowance (Surveying/Layout, management)	10%	\$	5,607
Subtotal		\$	61,679
Replacement Area (SF)			5998

Cost per square foot		\$	10.28
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GC Markups

Insurance/Bonds	2%	\$	0.21
Overhead and Profit	7.25%	\$	0.75
Subtotal		\$	11.23
CMGC Contingency	4%	\$	0.45
Cost per square foot for flatwork scope		\$	11.68

**Lakeland School District Sidewalks
Summary**

5/22/2026

Project	Project Cost of defective work corrections	
Garwood	\$	26,109.11
Athol Elementary	\$	35,976.19
Lakeland High School	\$	45,138.92
Lakeland Middle School		70,056
Spirit Lake Elementary School	\$	50,890.79
John Brown Elementary School	\$	104,198.76
Total	\$	332,369.77

Garwood Elementary School

ID	Item	Quantity	Unit	Unit Cost	Total Cost	Notes
1	Remove & Clean-up Concrete	1	LS	\$ 3,500.00	\$ 3,500.00	WM provided cost
2	Paint Curb	1	LS	\$ 1,500.00	\$ 1,500.00	WM provided cost
3	Replace Ramp	3	EA	\$ 3,000.00	\$ 9,000.00	
4	Remove existing concrete, prep subgrade and install new concrete with expansion material & fiber	400	SF	\$ 11.68	\$ 4,672.00	
5	Flag Pole Sleeve and Base	1	LS		\$ -	
6	Asphalt Patch Back	108	SF	\$ 5.00	\$ 540.00	*Cost Based on a 3" Section

	Subtotal	\$	19,212.00
Estimating Contingency	10.00%	\$	1,921.20
General Conditions Allowance (Surveying/Layout, mgt)	10.00%	\$	1,921.20
Subtotal - Projected Corrective Work Cost		\$	23,054.40
Insurance/Bonds	2.00%	\$	461.09
CMGC Contingency	4.00%	\$	922.18
Overhead and Profit	7.25%	\$	1,671.44
Total estimate cost of corrections		\$	26,109.11

Athol Elementary School

ID	Item	Quantity	Unit	Unit Cost	Total Cost	Notes
1	Remove & Clean-up Concrete	1	LS	\$ 5,000.00	\$ 5,000.00	WM Provided Cost
2	Paint Curb	1	LS	\$ 1,500.00	\$ 1,500.00	WM Provided Cost
3	Pillar Facade	1	LS		\$ -	Damaged during construction
4	Replace Fence	13	LF		\$ -	Damaged during construction
5	Raise Sanitary Sewer Elevation	1	EA		\$ -	
6	Door Thresholds	4	EA		\$ -	
7	Remove existing concrete, prep subgrade and install new concrete with expansion material & fiber	1422	SF	\$ 11.68	\$ 16,608.96	
8	Replace Walk - Reinforced	261	SF	\$ 15.00	\$ 3,915.00	
9	Asphalt Patch Back	86	SF	\$ 5.00	\$ 430.00	*Cost Based on a 3" Section
10	Integral Curb not Installed	65	LF	\$ 35.00	\$ 2,275.00	?
11	Sawcut Concrete	22	LF		\$ -	Along vehicle ramp bottom

	Total	\$ 29,728.96
Estimating Contingency	10.00%	\$ 2,972.90
General Conditions Allowance (Surveying/Layout, mgt)	10.00%	\$ 2,972.90
Subtotal - Projected Corrective Work Cost		\$ 35,674.75
Insurance/Bonds	2.00%	\$ 45.50
CMGC Contingency	4.00%	\$ 91.00
Overhead and Profit	7.25%	\$ 164.94
Total estimate cost of corrections		\$ 35,976.19

Lakeland High School

ID	Item	Quantity	Unit	Unit Cost	Total Cost	Notes
1	Remove & Clean-up Concrete	1	LS	\$ 2,000.00	\$ 2,000.00	WM provided cost
2	Paint Curb	1	LS	\$ 1,500.00	\$ 1,500.00	WM provided cost
3	Curb Replacement/Repair	120	LF	\$ 35.00	\$ 4,200.00	
4	Replace Ramp	0	EA	\$ 3,000.00	\$ -	
5	Remove existing concrete, prep subgrade and install new concrete with expansion material & fiber	2122	SF	\$ 11.68	\$ 24,784.96	
6	Replace Walk - Reinforced	280	SF	\$ 15.00	\$ 4,200.00	
7	Install Signage	1	LS		\$ -	
8	Asphalt Patch Back	104	SF	\$ 5.00	\$ 520.00	*Cost Based on a 3" Section

	Total	\$ 37,204.96
Estimating Contingency	10.00%	\$ 3,720.50
General Conditions Allowance (Surveying/Layout, mgt)	10.00%	\$ 3,720.50
Subtotal - Projected Corrective Work Cost		\$ 44,645.95
Insurance/Bonds	2.00%	\$ 74.41
CMGC Contingency	4.00%	\$ 148.82
Overhead and Profit	7.25%	\$ 269.74
Total estimate cost of corrections		\$ 45,138.92

Lakeland Middle School

ID	Item	Quantity	Unit	Unit Cost	Total Cost	Notes
1						
2						
3						
5						
6						
7						
8						
9						
10						

Per CMGC Bid Analysis

70,056.00

Spirit Lake Elementary School

ID	Item	Quantity	Unit	Unit Cost	Total Cost	Notes
1	Remove & Clean-up Concrete	1	LS	\$ 5,000.00	\$ 5,000.00	WM provided cost
2	Paint Curb	1	LS	\$ 1,500.00	\$ 1,500.00	WM provided cost
3	Replace Stairs	1	LS	\$ 4,500.00	\$ 4,500.00	
6	Remove existing concrete, prep subgrade and install new concrete with expansion material & fiber	2188	SF	\$ 11.68	\$ 25,555.84	
7	Replace Ramp	1	LS	\$ 3,000.00	\$ 3,000.00	
8	Install Striping	1	LS		\$ -	
9	Reinstall Bollard	2	EA	\$ 750.00	\$ 1,500.00	WM provided cost
10	Asphalt Patch Back	178	SF	\$ 5.00	\$ 890.00	*Cost Based on a 3" Section

	Total	\$	41,945.84
Estimating Contingency	10.00%	\$	4,194.58
General Conditions Allowance (Surveying/Layout, mgt)	10.00%	\$	4,194.58
Subtotal - Projected Corrective Work Cost		\$	50,335.01
Insurance/Bonds	2.00%	\$	83.89
CMGC Contingency	4.00%	\$	167.78
Overhead and Profit	7.25%	\$	304.11
Total estimate cost of corrections		\$	50,890.79

John Brown Elementary School

ID	Item	Quantity	Unit	Unit Cost	Total Cost	Notes
1	Remove & Clean-up Concrete	1	LS	\$ 4,500.00	\$ 4,500.00	WM provided cost
2	Paint Curb		LS	\$ 1,500.00	\$ -	WM provided cost
3	Remove existing concrete, prep subgrade and install new concrete with expansion material & fiber	6300	SF	\$ 11.68	\$ 73,584.00	
4	Install Signage	1	LS		\$ -	
5	Install Striping	1	LS		\$ -	
6	Reinstall Bollard	1	LS	\$ 1,500.00	\$ 1,500.00	WM provided cost
7	Asphalt Patch Back	1260	SF	\$ 5.00	\$ 6,300.00	*Cost Based on a 3" Section

	Total	\$	85,884.00
Estimating Contingency	10.00%	\$	8,588.40
General Conditions Allowance (Surveying/Layout, mgt)	10.00%	\$	8,588.40
Subtotal - Projected Corrective Work Cost		\$	103,060.80
Insurance/Bonds	2.00%	\$	171.77
CMGC Contingency	4.00%	\$	343.54
Overhead and Profit	7.25%	\$	622.66
Total estimate cost of corrections		\$	104,198.76

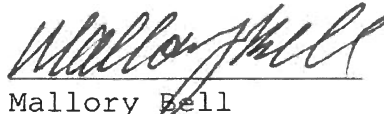
NOTICE OF CLAIM

TO: Lakeland School District
15506 N Washington Avenue
Rathdrum, ID 83858
Certified Mailing 9414 8098 9864 3080 6059 63

NOTICE IS HEREBY GIVEN that the undersigned, **Interstate Concrete & Asphalt**, has a claim in the sum of **One Hundred Five Thousand Nine Hundred Fifty Four and 48/100** Dollars (\$105,954.48) against the performance and payment bond taken from **WM Welch Corp**, as principal and **Old Republic Surety Company Bond #YCN7482287** as surety of the work Lakeland School District Sidewalk Replacement Projects). Subsequent collection costs, including attorney's fees, court costs, interest, and late charges are to be added to this amount as allowed by law.

DATED this 15th day of April, 2026.

Interstate Concrete & Asphalt
5111 E Broadway
Spokane, WA 99212


Mallory Bell
Credit Analyst

WM Welch Corp
2700 E Seltice Way Ste 12A
Post Falls, ID 83854
Certified Mailing 9414 8098 9864 3580 0377 38

Old Republic Surety Company
PO Box 1635
Milwaukee, WI 53201-1635
Certified Mailing 9414 8098 9864 3580 0382 23

Lakeland Joint School District #272 - 2025-2026 - Period Ended May 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	4,293,490	25,043,029	29,336,519
Local Revenue	4,191,695	1,136,000	5,327,695	3,269,725	1,994,949	5,264,674
County Revenue	-	-	-	-	-	-
State Revenue	40,884,101	862,279	41,746,380	41,094,438	666,937	41,761,376
Federal Revenue	120,000	3,252,908	3,372,908	72,119	2,464,261	2,536,380
Other Sources	-	-	-	-	-	-
Transfers	722,761	90,000	812,761	650,000	355,516	1,005,516
Total Revenues	50,259,292	28,765,906	79,025,198	49,379,772	30,524,693	79,904,465

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	27,992,973	1,456,563	29,449,537
Benefits	10,929,459	800,153	11,729,612	10,504,940	556,755	11,061,695
Purchased Services	3,174,275	994,000	4,168,275	3,106,370	1,464,766	4,571,136
Supplies & Materials	1,517,739	1,281,578	2,799,317	1,241,479	1,180,359	2,421,838
Capital Outlay	-	6,549,110	6,549,110	62,772	2,155,969	2,218,741
Debt Retirement	-	-	-	-	-	-
Insurance & Judgements	366,016	10,000	376,016	424,524	9,658	434,182
Transfers	90,000	722,762	812,762	355,446	650,000	1,005,446
Contingency Reserve	-	-	-	-	-	-
Unappropriated Balances	4,304,280	16,285,578	20,589,858	5,691,268	23,050,622	28,741,890
Total Expenditures	50,259,292	28,765,906	79,025,198	49,379,772	30,524,693	79,904,465

updated 6.12.2026

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

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

	Adopted Budget	Working Budget	May Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	4,340,735	4,340,735	-	-	4,293,490	
Revenues:						
PROPERTY TAX REVENUE	5,520,000	3,519,195	43,218	-	2,393,333	32%
LEVY - TORT	182,500	182,500	1,114	-	70,451	61%
PENALTY AND INTEREST	-	-	3,824	-	79,521	0%
INTEREST REVENUE	335,000	335,000	45,816	-	601,034	-79%
TRANSPORTATION FEES	110,000	110,000	17,495	-	109,235	1%
OTHER LOCAL REVENUE	45,000	45,000	5,495	-	16,151	64%
STATE BASE SUPPORT	29,309,519	29,309,519	2,561,637	-	29,375,781	0%
STATE TRANSPORTATION REIMBURSEMENT	1,751,159	1,751,159	291,065	-	2,043,201	-17%
STATE REVENUE - BENEFIT APPORTIONMENT	4,100,898	4,100,898	347,177	-	4,090,448	0%
OTHER STATE REVENUE	3,562,156	5,611,751	36,622	-	5,531,084	1%
REVENUE IN LIEU OF TAXES	75,774	75,774	-	-	2,623	97%
OTHER SCHOOL REVENUE - ONE TIME MONEY	35,000	35,000	21,360	-	51,301	-47%
REVENUE FROM FEDERAL SOURCES	120,000	120,000	-	-	72,119	40%
INTEFUND TRANSFERS	315,000	722,761	650,000	-	650,000	10%
Total Revenues	45,462,006	45,918,557	4,024,822		45,086,282	
Total Revenues and Fund Balance	49,802,741	50,259,292			49,379,772	

Expense Function	Expense Type	Adopted Budget	Working Budget	May Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	7,346,141	7,346,141	1,936,102	-	7,208,444	2%
	Benefits	2,560,023	2,560,023	676,270	-	2,600,175	-2%
	Purchased Services	3,000	3,000	3,188	17,391	12,675	-322%
	Supplies and Materials	99,520	148,310	7,484	4,601	137,591	7%
SECONDARY PROGRAM	Salaries	8,016,237	8,016,237	1,862,150	-	6,957,782	13%
	Benefits	2,840,592	2,840,592	647,200	-	2,485,150	13%
	Purchased Services	355,000	427,761	8,868	5,740	516,330	-21%
	Supplies and Materials	157,283	492,283	(3,330)	21,369	435,095	12%
ALTERNATIVE SCHOOL PROGRAM	Salaries	616,230	616,230	151,089	-	554,242	10%
	Benefits	226,820	226,820	56,224	-	210,058	7%
	Purchased Services	1,454	1,454	128	200	1,765	-21%
	Supplies and Materials	6,731	6,731	615	-	5,907	12%
SPECIAL EDUCATION PROGRAM	Salaries	2,838,512	2,838,512	822,560	-	3,042,345	-7%
	Benefits	1,380,760	1,380,760	395,504	-	1,457,376	-6%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	-	-	0%

SPECIAL EDUCATION PRESCHOOL	Salaries	92,159	92,159	27,169	-	101,432	-10%
	Benefits	29,227	29,227	12,122	-	45,869	-57%
GIFTED/TALENTED PROGRAM	Salaries	92,836	92,836	23,209	-	85,100	8%
	Benefits	30,697	30,697	7,485	-	28,159	8%
	Purchased Services	1,500	1,500	-	100	363	76%
	Supplies and Materials	3,500	3,500	-	-	5,212	-49%
INTERSCHOLASTIC ACTIVITY PROG	Salaries	1,107,998	1,107,998	197,261	-	949,250	14%
	Benefits	257,750	257,750	47,895	-	213,826	17%
	Purchased Services	486,500	486,500	38,706	59,961	368,878	24%
	Supplies and Materials	143,000	143,000	10,042	34,618	100,687	30%
	Equipment/Capital Expenditures	-	-	-	-	26,334	-100%
SUMMER SCHOOL PROGRAM	Salaries	70,000	70,000	-	-	78,853	-13%
	Benefits	14,412	14,412	-	-	16,845	-17%
GUIDANCE & HEALTH PROGRAM	Salaries	1,696,357	1,696,357	403,960	-	1,486,533	12%
	Benefits	573,745	573,745	139,884	-	530,058	8%
	Purchased Services	2,750	2,750	410	-	2,425	12%
	Supplies and Materials	17,000	17,000	-	658	3,328	80%
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	617,373	617,373	157,100	-	562,639	9%
	Benefits	225,265	225,265	55,421	-	204,408	9%
	Purchased Services	65,000	65,000	45,783	-	137,046	-111%
	Supplies and Materials	3,500	3,500	-	-	643	82%
INSTRUCTIONAL IMPROVEMENT	Salaries	9,000	9,000	2,700	-	8,003	11%
	Benefits	3,142	3,142	570	-	1,852	41%
	Purchased Services	60,000	60,000	3,784	4,620	49,831	17%
	Supplies and Materials	10,000	10,000	-	-	-	100%
LIBRARY-EDUCATIONAL MEDIA	Salaries	308,365	308,365	79,216	-	292,578	5%
	Benefits	145,961	145,961	33,572	-	126,712	13%
	Purchased Services	10,000	10,000	-	-	12,027	-20%
	Supplies and Materials	5,000	5,000	372	300	2,624	48%
INSTRUCTIONAL RELATED TECH	Salaries	188,452	188,452	42,947	-	210,118	-11%
	Benefits	70,219	70,219	19,666	-	99,937	-42%
	Purchased Services	18,000	18,000	-	-	15,911	12%
	Supplies and Materials	5,000	5,000	58	60	6,675	-34%
BOARD OF EDUCATION	Salaries	58,656	58,656	4,726	-	56,486	4%
	Benefits	21,347	21,347	1,729	-	19,708	8%
	Purchased Services	76,000	76,000	2,856	-	76,207	0%
	Supplies and Materials	4,000	4,000	949	610	2,823	29%
	Insurance	43,847	43,847	-	-	50,856	-16%
DISTRICT ADMINISTRATION PROG	Salaries	702,252	702,252	64,119	-	702,155	0%
	Benefits	233,852	233,852	20,549	-	228,002	3%
	Purchased Services	22,000	22,000	(930)	950	14,951	32%
	Supplies and Materials	35,000	35,000	2,393	502	40,861	-17%
SCHOOL ADMINISTRATION PROGRAM	Salaries	2,390,837	2,390,837	404,426	-	2,291,089	4%
	Benefits	811,765	811,765	141,069	-	823,339	-1%
	Purchased Services	-	-	-	-	360	100%
	Supplies and Materials	26,664	26,664	2,974	681	16,924	37%
BUSINESS OPERATIONS PROGRAM	Salaries	315,563	315,563	26,729	-	299,530	5%
	Benefits	95,369	95,369	8,547	-	98,082	-3%
	Purchased Services	71,500	71,500	2,032	3,527	88,009	-23%
	Supplies and Materials	-	-	-	-	-	0%
ADMINISTRATIVE TECHNOLOGY PROG	Salaries	199,701	199,701	21,383	-	196,924	1%

	Benefits	71,293	71,293	7,454	-	68,610	4%
	Purchased Services	30,000	30,000	149	-	20,324	32%
	Supplies and Materials	500	500	-	-	627	-25%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	981,367	981,367	125,808	-	788,962	20%
	Benefits	429,811	429,811	56,677	-	348,761	19%
	Purchased Services	1,204,760	1,204,760	115,222	-	1,118,662	7%
	Supplies and Materials	100,000	100,000	8,893	2,265	92,231	8%
	Insurance	238,292	238,292	-	-	276,383	-16%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Salaries	806,528	806,528	60,133	-	725,268	10%
	Benefits	310,000	310,000	21,375	-	269,100	13%
	Purchased Services	212,000	212,000	362	14,762	201,568	5%
	Supplies and Materials	150,000	150,000	(23,016)	5,348	74,438	50%
	Equipment/Capital Expenditures	-	-	-	-	36,438	100%
MAINTENANCE / GROUNDS	Purchased Services	156,500	156,500	-	-	87,302	44%
	Supplies and Materials	-	-	1,809	815	3,577	-100%
SECURITY/SAFETY PROGRAM	Salaries	192,989	192,989	51,869	-	189,245	2%
	Benefits	60,750	60,750	15,314	-	57,661	5%
	Purchased Services	263,000	263,000	57,070	-	310,744	-18%
	Supplies and Materials	12,500	12,500	22	641	14,326	-15%
TRANSPORTATION-PUPIL TO SCHOOL	Salaries	1,229,970	1,229,970	252,947	-	1,205,567	2%
	Benefits	520,400	520,400	118,824	-	571,168	-10%
	Purchased Services	60,550	60,550	12,425	11,560	70,993	-17%
	Supplies and Materials	353,750	353,750	50,583	17,300	295,612	16%
	Insurance	41,938	41,938	-	-	48,642	-16%
GENERAL TRANSPORTATION PROG	Salaries	-	-	100	-	432	0%
	Benefits	16,259	16,259	20	-	85	99%
	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	9,550,977	208,577	43,333,058	6%
Excess (deficiency) of Revenues over (under) expenditures		53,546	53,546	(5,526,155)	(208,577)	1,753,224	
Other Financing Sources (uses)							
PROCEEDS FROM SALE OF CAPITAL ASSET		-	-	-	-	-	0%
TRANSFER IN		-	-	-	-	-	0%
TRANSFER OUT		(90,000)	(90,000)	(40,000)	-	(355,446)	-125%
Total Other Financing Sources (uses)		(90,000)	(90,000)	(40,000)	-	(355,446)	
Net Change in Fund Balance		(36,454)	(36,454)	(5,566,155)	(208,577)	1,397,778	

Estimated Ending Fund Balance

\$ 5,691,268

*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.

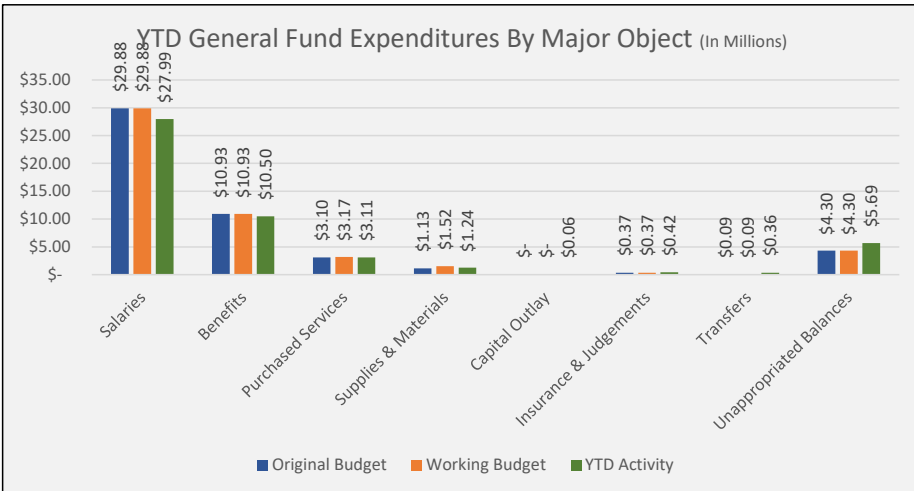
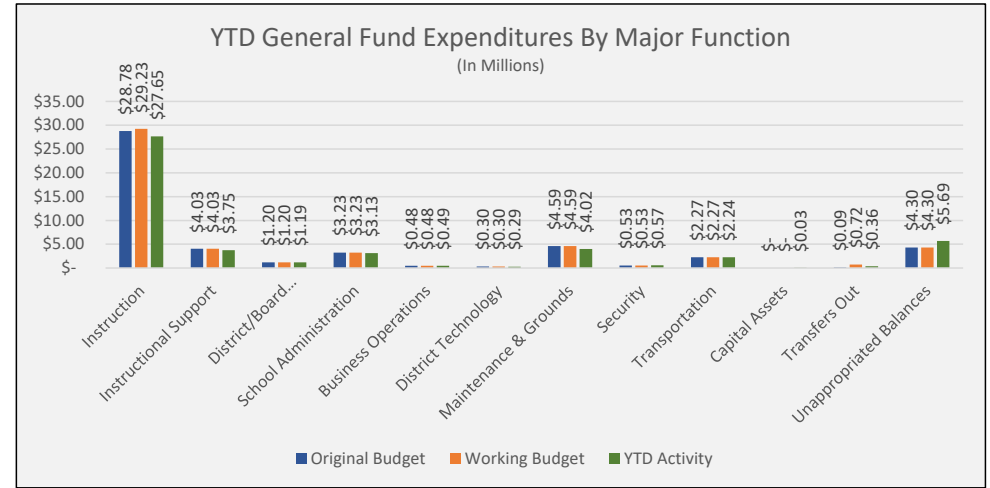
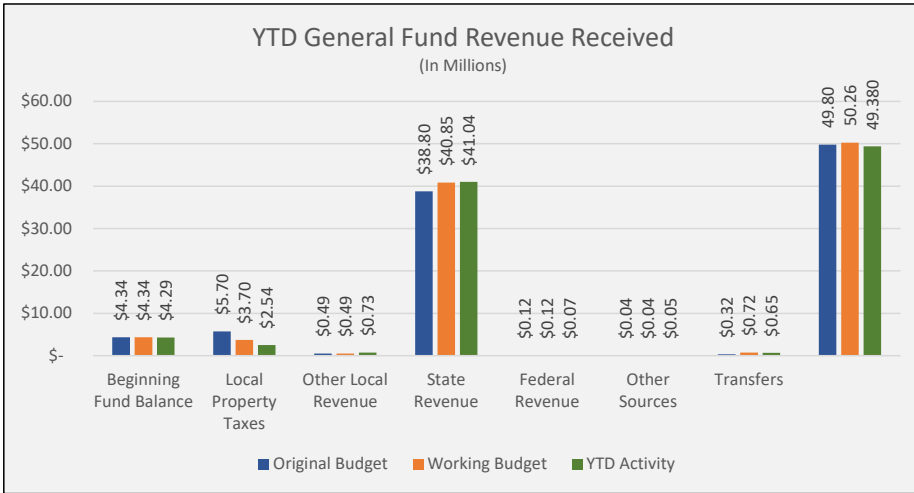
**Other State Revenue includes School Facilities Funding (Property Tax Relief) to offset the Supplemental Levy

***Payroll Accruals were completed in May 2026

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

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

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



Lakeland Joint School District #272 - 2025-2026 - Period Ended May 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	1,658,974	341,026	17%
Maintain Alternative Middle School Program	80,230	73,544.17	6,686	8%
Support Safety and Security Program	827,789	571,975	255,814	31%
Support Student Transportation	500,000	458,333.33	41,667	8%
Maintain School Nurses	172,150	157,804.17	14,346	8%
Maintain Funding for 25 Certified Teachers	1,997,198	1,830,764.83	166,433	8%
Maintain Elementary Advanced Learning Programs	546,797	501,230.58	45,566	8%
Maintain 8 Elementary Teacher Specialists	613,730	562,585.83	51,144	8%
Maintain Library Leads	434,106	397,930.50	36,176	8%
Maintain KTEC	348,000	348,000	-	0%
	7,520,000	6,561,143	958,857	

Lakeland Joint School District #272 - 2025-2026

Summary of All Funds - May 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	27,992,973	10,504,940	3,106,370	1,241,479	62,772	424,524	-	355,446	43,688,504	45,955,011	95%
220	Federal Forest Fund	-	-	6,000	-	-	-	-	-	6,000	13,000	46%
231	Facility Funds - Local Sources	2,503	527	23,992	298	105,727	-	-	-	133,048	830,000	16%
232	BASE	120,769	60,768	5,079	6,764	-	-	-	-	193,380	236,570	82%
243	CTE - State	-	-	6,641	123,049	-	-	-	-	129,691	151,728	85%
244	Gifted & Talented	-	-	-	-	-	-	-	-	-	1,250	0%
245	State Technology	-	-	146,045	361,568	-	-	-	-	507,613	595,000	85%
246	Safe & Drug Free Schools	-	-	66,289	-	-	-	-	-	66,289	55,300	120%
248	Misc. Grants	-	-	4,192	41,473	-	-	-	-	45,665	10,000	457%
249	SRO Grant	-	-	41,123	-	-	-	-	-	41,123	48,000	100%
251	Federal Title I	519,732	205,880	-	8,007	-	-	-	-	733,619	947,712	77%
257	Federal Special Education (Title VI-B, IDEA)	683,070	239,942	400	12,518	-	-	-	-	935,930	909,639	103%
258	Federal Special Education (IDEA Preschool)	16,812	6,481	-	-	-	-	-	-	23,293	24,114	97%
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)	32,388	17,006	-	617	-	-	-	-	50,011	61,299	82%
265	Special Education Mini-Grants - Federal	-	-	-	10,531	-	-	-	-	10,531	-	100%
271	Federal Title II	81,288	26,153	20,250	-	-	-	-	-	127,691	112,070	114%
290	Child Nutrition	-	-	776,472	595,486	410	9,658	-	-	1,382,025	1,459,700	95%
310	Debt Service	-	-	-	-	-	-	-	-	-	-	0%
420	Plant Facility Fund	-	-	151,928	20,048	588,237	-	-	-	760,213	550,000	138%
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	-	-	-	-	770,063	-	-	650,000	1,420,063	5,291,761	0%
Total Expenditures		29,449,537	11,061,695	4,571,136	2,421,838	2,218,741	434,182	0	1,005,446	51,162,575	58,435,339	88%

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

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

	Adopted Budget	Working Budget	May Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	46,500	46,500	-	-	48,195		
Revenues:							
LOCAL TAX REVENUE	-	-	27,825	-	42,446		
Total Revenues	0	0	27,825		42,446		
Total Revenues and Fund Balance	46,500	46,500			90,641		
Expense Function	Expense Type	Adopted Budget	Working Budget	May 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	27,825	0	36,446	
Ending Fund Balance *Estimated		33,500	33,500			\$ 84,641	

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

Fund Number: 231

Fund Name: Facility Funds - Local Sources

	Adopted Budget	Working Budget	May Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	846,272	846,272	-	-	1,039,718		
Revenues:							
OTHER LOCAL REVENUE	-	-	45,968	-	122,357		
OTHER LOCAL REVENUE - THS FIELDHOUSE	-	-	5,815	-	237,873		
OTHER LOCAL REVENUE - LHS FIELDHOUSE	-	-	662	-	7,534		
Total Revenues	0	0	52,446	0	367,764		
Total Revenues and Fund Balance	846,272	846,272			1,407,481		
Expense Function	Expense Type	Adopted Budget	Working Budget	May Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Equipment/Capital Expenditures	-	-	-	-	-	0%
ADMIN TECH SERVICES	Purchased Services	-	-	-	-	4,147	-100%
	Supplies and Materials	-	-	24	-	254	-100%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	-	-	341	-	2,503	-100%
	Benefits	-	-	67	-	527	-100%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	19,845	16,704	19,845	0%
	Supplies and Materials	-	-	-	-	44	-100%
CAPITAL ASSETS	Equipment/Capital Expenditures	830,000	830,000	(18,550)	20,067	105,727	87%
Total Expenditures		830,000	830,000	1,726	36,771	133,048	
Revenues Less Expenditures		-830,000	-830,000	50,719	-36,771	234,716	
Ending Fund Balance *Estimated		16,272	16,272			<u>\$1,274,434</u>	

*THS Fieldhouse Expenses are reported under Capital Assets

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

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

	Adopted Budget	Working Budget	May Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	109,000	109,000	-	-	136,281		
Revenues:							
OTHER LOCAL REVENUE	191,000	191,000	20,812	-	188,511	1%	
Total Revenues	191,000	191,000	20,812		188,511		
Total Revenues and Fund Balance	300,000	300,000			324,792		
Expense Function	Expense Type	Adopted Budget	Working Budget	May Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
OTHER SUPPORT & SERVICE PROGRAM	Salaries	167,332	167,332	32,097	-	120,769	28%
	Benefits	62,638	62,638	16,148	-	60,768	3%
	Purchased Services	3,000	3,000	581	425	5,079	-69%
	Supplies and Materials	3,600	3,600	1,992	1,107	6,764	-88%
Total Expenditures	236,570	236,570	50,817	1,532	193,380		
Revenues Less Expenditures	-45,570	-45,570	-30,005	-1,532	-4,869		
Ending Fund Balance *Estimated	63,430	63,430			\$131,412		

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

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

	Adopted Budget	Working Budget	May Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
PROF TECH PROGRAM REVENUE	151,729	151,729	26,498	-	169,938		
Total Revenues	151,729	151,729	0		169,938		
Total Revenues and Fund Balance	151,729	151,729			169,938		
Expense Function	Expense Type	Adopted Budget	Working Budget	May Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Purchased Services	-	-	2,372	3,179	6,641	-100%
	Supplies and Materials	140,746	140,746	16,752	43,077	113,281	20%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
ALTERNATIVE SCHOOL PROGRAM	Purchased Services	-	-	-	129	-	0%
	Supplies and Materials	10,982	10,982	604	550	9,768	11%
Total Expenditures		151,728	151,728	19,728	46,936	129,691	
Revenues Less Expenditures		1	1	-19,728	-46,936	40,247	
Ending Fund Balance *Estimated		1	1			\$ 40,247	

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

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

	Adopted Budget	Working Budget	May 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	May 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 May 31, 2026

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

	Adopted Budget	Working Budget	May Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	250,000	250,000	-	-	401,509		
Revenues:							
OTHER STATE SUPPORT	434,000	434,000	-	-	380,680		
REVENUE FROM FEDERAL SOURCES	-	-	-	-	100,518		
Total Revenues	434,000	434,000	0	0	481,198		
Total Revenues and Fund Balance	684,000	684,000			882,707		
Expense Function	Expense Type	Adopted Budget	Working Budget	May Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
INSTRUCTIONAL RELATED TECH	Purchased Services	30,000	30,000	-	250	13,565	55%
	Supplies and Materials	565,000	565,000	4,560	229,018	361,568	36%
ADMIN TECH SERVICES	Purchased Services	-	-	19,802	23,202	132,480	-100%
Total Expenditures		595,000	595,000	24,362	252,470	507,613	
Revenues Less Expenditures		-161,000	-161,000	-24,362	-252,470	-26,415	
Ending Fund Balance *Estimated		89,000	89,000			<u>\$375,095</u>	

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

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

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

	Adopted Budget	Working Budget	May 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	May Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECURITY/SAFETY	Purchased Services	55,300	55,300	8,250	-	66,289	-20%
Total Expenditures		55,300	55,300	8,250	0	66,289	
Revenues Less Expenditures		0	0	-8,250	0	-36,592	
Ending Fund Balance *Estimated		0	0			<u>\$ (36,592)</u>	

*The Rathdrum PD SRO contract is charged to this fund

**We have received 50% of the Safe & Drug Free Schools funding for the year

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

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

	Adopted Budget	Working Budget	May Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	31,174	31,174	-	-	57,414		
Revenues:							
OTHER LOCAL REVENUE	-	-	-	-	20,948		
OTHER STATE SUPPORT	-	-	-	-	1,303		
Total Revenues	0	0	0		22,251		
Total Revenues and Fund Balance	31,174	31,174			79,665		
Expense Function	Expense Type	Adopted Budget	Working Budget	May Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Purchased Services	-	-	-	50	2,017	0%
	Supplies and Materials	7,000	7,000	316	-	9,079	-30%
SECONDARY PROGRAM	Purchased Services	-	-	40	-	2,175	-100%
	Supplies and Materials	3,000	3,000	4,028	-	28,166	-839%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	-	-	-	-	1,620	0%
INSTRUCTIONAL IMPROVEMENT	Purchased Services	-	-	-	600	-	0%
DISTRICT ADMINISTRATION PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	2,580	2,608	-100%
Total Expenditures		10,000	10,000	4,384	3,230	45,665	
Revenues Less Expenditures		-10,000	-10,000	-4,384	-3,230	-23,414	
Ending Fund Balance *Estimated		21,174	21,174			\$ 34,000	

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

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

	Adopted Budget	Working Budget	May Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	23,669		
Revenues:							
OTHER STATE SUPPORT	48,000	48,000	-	-	80,160		
Total Revenues	48,000	48,000	0		80,160		
Total Revenues and Fund Balance	48,000	48,000			103,829		
Expense Function	Expense Type	Adopted Budget	Working Budget	May Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECURITY/SAFETY PROGRAM	Purchased Services	48,000	48,000	-	-	41,123	
Total Expenditures		48,000	48,000	0	0	41,123	
Revenues Less Expenditures		0	0	0	0	39,037	
Ending Fund Balance *Estimated		0	0			\$ 62,706	

**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 May 31, 2026

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

	Adopted Budget	Working Budget	May Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
FEDERAL REVENUE	947,712	947,712	66,495	-	436,091		
Total Revenues	947,712	947,712	66,495		436,091		
Total Revenues and Fund Balance	947,712	947,712			436,091		
Expense Function	Expense Type	Adopted Budget	Working Budget	May Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	652,727	652,727	142,144	-	519,732	20%
	Benefits	294,985	294,985	54,614	-	205,880	30%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	1,792	469	8,007	-100%
ALTERNATIVE PROGRAM	Supplies and Materials	-	-	(271)	-	-	-100%
Total Expenditures		947,712	947,712	198,279	469	733,619	
Revenues Less Expenditures		0	0	-131,783	-469	-297,528	
Ending Fund Balance *Estimated		0	0			<u>\$(297,528)</u>	

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

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

	Adopted Budget	Working Budget	May Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
FEDERAL REVENUE	909,639	909,639	130,651	-	681,113		
Total Revenues	909,639	909,639	130,651		681,113		
Total Revenues and Fund Balance	909,639	909,639			681,113		
Expense Function	Expense Type	Adopted Budget	Working Budget	May Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	683,164	683,164	189,553	-	683,070	0%
	Benefits	226,475	226,475	64,273	-	239,942	-6%
	Purchased Services	-	-	-	-	400	-100%
	Supplies and Materials	-	-	952	-	12,518	-100%
Total Expenditures		909,639	909,639	254,778	0	935,930	
Revenues Less Expenditures		0	0	-124,128	0	-254,817	
Ending Fund Balance *Estimated		0	0			<u>\$(254,817)</u>	

*Overages will be transferred to the General Fund

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

Fund Number: **258**

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

	Adopted Budget	Working Budget	May Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
FEDERAL REVENUE	24,114	24,114	2,320	-	16,334		
Total Revenues	24,114	24,114	2,320		16,334		
Total Revenues and Fund Balance	24,114	24,114			16,334		
Expense Function	Expense Type	Adopted Budget	Working Budget	May Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PRESCHOOL	Salaries	17,362	17,362	5,017	-	16,812	3%
	Benefits	6,752	6,752	1,942	-	6,481	4%
Total Expenditures		24,114	24,114	6,959	0	23,293	
Revenues Less Expenditures		0	0	-4,639	0	-6,959	
Ending Fund Balance *Estimated		0	0			<u>\$ (6,959)</u>	

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

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

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

	Adopted Budget	Working Budget	May Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
EARNINGS ON INVESTMENTS	-	-	97	-	3,887		
FEDERAL REVENUE	515,000	515,000	59,037	-	371,447		
TRANSFERS INTERFUND	90,000	90,000	40,070	-	211,138		
Total Revenues	605,000	605,000	99,204		586,471		
Total Revenues and Fund Balance	605,000	605,000			586,471		
Expense Function	Expense Type	Adopted Budget	Working Budget	May 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	99,204	0	370,117	
Ending Fund Balance *Estimated		0	0			<u><u>\$370,117</u></u>	

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

Fund Number: **261**

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

	Adopted Budget	Working Budget	May 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	May 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)		

*Title IV Funds were transferred to Title I for FY2026

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

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

		Adopted Budget	Working Budget	May Revenue		FY26 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	
Revenues:							
FEDERAL REVENUE		61,299	61,299	-	-	36,961	
Total Revenues		61,299	61,299	0		36,961	
Total Revenues and Fund Balance		61,299	61,299			36,961	
Expense Function	Expense Type	Adopted Budget	Working Budget	May Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Salaries	42,909	42,909	8,825	-	32,388	25%
	Benefits	18,390	18,390	2,811	-	10,315	44%
	Supplies and Materials	-	-	-	-	617	0%
GUIDANCE & HEALTH PROGRAM	Salaries	-	-	-	-	(0)	0%
	Benefits	-	-	1,997	-	6,691	0%
Total Expenditures		61,299	61,299	13,633	0	50,011	
Revenues Less Expenditures		0	0	-13,633	0	-13,050	
Ending Fund Balance *Estimated		0	0			<u>\$ (13,050)</u>	

*Overages will be transferred to the General Fund

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

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

	Adopted Budget	Working Budget	May Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
FEDERAL REVENUE	-	-	-	-	10,531		
Total Revenues	0	0	0		10,531		
Total Revenues and Fund Balance	0	0			10,531		
Expense Function	Expense Type	Adopted Budget	Working Budget	May Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	-	10,531	0%
Total Expenditures		0	0	0	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 May 31, 2026

Fund Number: 271
Fund Name: Federal Title II

	Adopted Budget	Working Budget	May Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
FEDERAL REVENUE	112,070	112,070	9,722	-	82,125		
Total Revenues	112,070	112,070	9,722		82,125		
Total Revenues and Fund Balance	112,070	112,070			82,125		
Expense Function	Expense Type	Adopted Budget	Working Budget	May Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	90,610	90,610	22,170	-	81,288	10%
	Benefits	21,460	21,460	6,997	-	26,153	-22%
	Purchased Services	-	-	-	-	-	0%
	Supplies & Materials	-	-	-	-	-	0%
INSTRUCTIONAL IMPROVEMENT	Salaries	-	-	-	-	-	0%
	Benefits	-	-	-	-	-	-100%
	Purchased Services	-	-	-	-	20,250	-100%
	Supplies & Materials	-	-	-	-	-	0%
Total Expenditures	112,070	112,070	29,166	0	127,691		
Revenues Less Expenditures	0	0	-19,444	0	-45,566		
Ending Fund Balance *Estimated	0	0			<u>\$ (45,566)</u>		

*Overages will be transferred to the General Fund

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

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

	Adopted Budget	Working Budget	May Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	425,000	425,000	-	-	489,623		
Revenues:							
OTHER LOCAL REVENUE	525,000	525,000	59,876	-	584,912	-11%	
OTHER STATE SUPPORT	-	-	-	-	-	0%	
FEDERAL REVENUE	650,000	650,000	98,613	-	729,142	-12%	
Total Revenues	1,175,000	1,175,000	158,489	0	1,314,054		
Total Revenues and Fund Balance	1,600,000	1,600,000			1,803,676		
Expense Function	Expense Type	Adopted Budget	Working Budget	May Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
FOOD SERVICES	Purchased Services	848,700	848,700	92,306	450	776,472	9%
	Supplies and Materials	551,000	551,000	82,804	15,100	595,486	-8%
	Equipment/Capital Expenditures	50,000	50,000	-	-	410	99%
	Insurance	10,000	10,000	1,226	-	9,658	3%
Total Expenditures		1,459,700	1,459,700	176,336	15,550	1,382,025	
Revenues Less Expenditures		-284,700	-284,700	-17,846	-15,550	-67,971	
Ending Fund Balance *Estimated		140,300	140,300			\$421,651	

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

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

	Adopted Budget	Working Budget	May Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	1,567		
Revenues:							
SCHOOL BOND & INTEREST LEVY	-	-	194	-	2,823		
INTEREST REVENUE	-	-	-	-	-		
OTHER STATE SUPPORT	-	-	-	-	-		
Total Revenues	0	0	194	0	2,823		
Total Revenues and Fund Balance	0	0			4,390		
Expense Function	Expense Type	Adopted Budget	Working Budget	May 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	194	0	2,823	
Ending Fund Balance *Estimated		0	0			\$ 4,390	

*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 May 31, 2026

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

	Adopted Budget	Working Budget	May Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	550,000	550,000	-	-	1,610,534		
Revenues:							
SCHOOL PLANT FACILITY LEVY	-	-	1,366	-	26,722		
TRANSFERS INTERFUND	-	-	-	-	-		
Total Revenues	0	0	1,366	0	26,722		
Total Revenues and Fund Balance	550,000	550,000			1,637,256		
Expense Function	Expense Type	Adopted Budget	Working Budget	May Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Supplies and Materials	-	-	-	3,803	10,459	-100%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	12,398	16,000	38,257	-100%
	Supplies and Materials	-	-	-	-	9,589	-100%
	Equipment/Capital Expenditures	-	-	34,634	-	132,362	-100%
MAINTENANCE / GROUNDS	Purchased Services	-	-	-	-	113,671	-100%
	Equipment/Capital Expenditures	-	-	-	-	41,924	-100%
CAPITAL ASSETS	Equipment/Capital Expenditures	550,000	550,000	-	147,582	413,951	25%
Total Expenditures		550,000	550,000	47,032	167,385	760,213	
Revenues Less Expenditures		-550,000	-550,000	-45,666	-167,385	-733,491	
Ending Fund Balance *Estimated		0	0			\$ 877,043	

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

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

	Adopted Budget	Working Budget	May 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	May 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 May 31, 2026

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

	Adopted Budget	Working Budget	May 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	May 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 May 31, 2026

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

	Adopted Budget	Working Budget	May 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	-	-	-	-	144,378		
Total Revenues	173,250	173,250	0	0	151,472		
Total Revenues and Fund Balance	752,429	752,429			798,726		
Expense Function	Expense Type	Adopted Budget	Working Budget	May 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	-456,675	
Ending Fund Balance *Estimated		296,319	296,319			<u>\$190,579</u>	

*The Bus Depreciation Transfer will be completed in June 2025

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

Fund Number: **436**

Fund Name: **School District Modernization Fund**

	Adopted Budget	Working Budget	May 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	64,539	-	749,843		
OTHER STATE SUPPORT	-	-	-	-	5,159		
Total Revenues	0	0	0	0	755,002		
Total Revenues and Fund Balance	20,141,665	20,141,665			20,950,800		
Expense Function	Expense Type	Adopted Budget	Working Budget	May Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
CAPITAL ASSETS	Equipment/Capital Expenditures	4,569,000	4,569,000	141,646	-	770,063	83%
TRANSFER OUT	Interfund Transfer	315,000	722,761	650,000	-	650,000	10%
Total Expenditures		4,884,000	5,291,761	791,646	0	1,420,063	
Revenues Less Expenditures		-4,884,000	-5,291,761	-791,646	0	-665,061	
Ending Fund Balance *Estimated		15,257,665	14,849,904			<u>\$ 19,530,737</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 - May 30,2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	10,752.23	1,665.52	(2,959.16)	9,458.59
Investment Cash	9,704.24	31.15	-	9,735.39
Total Asset Accounts:	20,456.47	1,696.67	(2,959.16)	19,193.98

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(1,593.70)	-	(62.51)	(1,656.21)
Faculty	(584.06)	-	(12.00)	(596.06)
Student Council	(163.45)	-	-	(163.45)
Discretionary	(714.89)	-	(659.16)	(1,374.05)
Annual	(1,429.25)	166.99	(45.00)	(1,307.26)
Field Trip	(710.99)	1,431.80	(338.00)	382.81
Donations	(7,140.14)	-	(1,420.00)	(8,560.14)
Library	(917.46)	2,166.37	(40.00)	1,208.91
School Store	-	-	-	-
Vending	-	-	-	-
Clothing	(4,017.03)	-	-	(4,017.03)
Special Project	(3,111.50)	-	-	(3,111.50)
Chromebook Damage	(74.00)	-	(20.00)	(94.00)
Total Equity Accounts	(20,456.47)	3,765.16	(2,596.67)	(19,287.98)

Total Asset Accounts	20,456.47	(2,959.16)	1,696.67	19,193.98
Total Equity Accounts	(20,456.47)	3,765.16	(2,596.67)	(19,287.98)
Grand Total	-	806.00	(900.00)	(94.00)

UPDATED 6.11.26

Spirit Lake Elementary School - SBAA - May 30,2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	22,825.06	4,829.20	(3,237.85)	24,416.41
Investment Cash	7,272.18	23.34	-	7,295.52
Total Asset Accounts:	30,097.24	4,852.54	(3,237.85)	31,711.93

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(5,897.61)	-	(2,039.92)	(7,937.53)
Faculty	(2,532.42)	138.12	(200.00)	(2,594.30)
CEP	(115.98)	-	-	(115.98)
Field Trip	(434.02)	-	-	(434.02)
Donations	(13,862.80)	1,760.00	(2,369.48)	(14,472.28)
Library	(387.64)	-	(72.00)	(459.64)
Student Body	(6,361.77)	1,339.73	(171.14)	(5,193.18)
Music	(300.00)	-	-	(300.00)
Misc. Fundraiser	(44.00)	-	-	(44.00)
Chromebook Damage	(161.00)	-	-	(161.00)
Total Equity Accounts	(30,097.24)	3,237.85	(4,852.54)	(31,711.93)

Total Asset Accounts	30,097.24	(3,237.85)	4,852.54	31,711.93
Total Equity Accounts	(30,097.24)	3,237.85	(4,852.54)	(31,711.93)
Grand Total	-	-	-	-

UPDATED 6.11.26

Athol Elementary School - SBAA - May 30,2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	4,058.33	1,972.12	(2,793.98)	3,236.47
Cash on Hand	-	282.00	(262.00)	20.00
Investment Cash	31,786.82	102.03	-	31,888.85
Total Asset Accounts:	35,845.15	2,356.15	(3,055.98)	35,145.32

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(8,657.78)	1,025.42	(102.03)	(7,734.39)
Annual	(622.62)	1,098.11	(680.00)	(204.51)
Donations	(7,067.62)	500.26	-	(6,567.36)
Library	(4,734.30)	121.30	(1,230.12)	(5,843.12)
T-Shirt	(84.08)	-	-	(84.08)
Special Project	(14,711.86)	-	-	(14,711.86)
Chromebook Damage	-	-	-	-
Total Equity Accounts	(35,878.26)	2,745.09	(2,012.15)	(35,145.32)
Total Asset Accounts	35,845.15	(3,055.98)	2,356.15	35,145.32
Total Equity Accounts	(35,878.26)	2,745.09	(2,012.15)	(35,145.32)
Grand Total	(33.11)	(310.89)	344.00	-

UPDATED 6.11.26

Betty Kiefer Elementary School - SBAA - May 30,2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	5,085.32	1,096.83	(2,357.67)	3,824.48
Investment Cash	28,733.59	107.21	-	28,840.80
Total Asset Accounts:	33,818.91	1,204.04	(2,357.67)	32,665.28

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(6,555.85)	225.69	(112.13)	(6,442.29)
Discretionary	-	-	-	-
Annual	(3,398.47)	2,100.00	(582.83)	(1,881.30)
Field Trip	-	-	-	-
Donations	(16,753.00)	-	(474.00)	(17,227.00)
Library	(3,294.63)	-	-	(3,294.63)
Popcorn	(1,744.06)	-	-	(1,744.06)
T-Shirt	(2,047.98)	-	-	(2,047.98)
Music	-	-	-	-
Misc. Grants	(4.92)	4.92	-	(0.00)
Chromebook Damage	(20.00)	-	(40.00)	(60.00)
Total Equity Accounts	(33,818.91)	2,330.61	(1,208.96)	(32,697.26)
Total Asset Accounts	33,818.91	(2,357.67)	1,204.04	32,665.28
Total Equity Accounts	(33,818.91)	2,330.61	(1,208.96)	(32,697.26)
Grand Total	-	(27.06)	(4.92)	(31.98)

UPDATED 6.11.26

Garwood Elementary School - SBAA - May 30,2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	6,252.06	271.00	(687.59)	5,835.47
Investment Cash	12,256.49	39.34	-	12,295.83
Total Asset Accounts:	18,508.55	310.34	(687.59)	18,131.30
EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(2,230.56)	88.72	(39.34)	(2,181.18)
Faculty	5.43	-	-	5.43
Annual	(445.28)	-	-	(445.28)
Book Fair	(87.05)	-	-	(87.05)
Field Trip	(543.60)	484.00	(271.00)	(330.60)
Donations	(1,075.73)	-	-	(1,075.73)
Library	(3,745.64)	114.87	-	(3,630.77)
Art	(310.87)	-	-	(310.87)
Vending	(37.74)	-	-	(37.74)
Misc. Fundraiser	(1,025.14)	-	-	(1,025.14)
Special Project	(1,789.08)	-	-	(1,789.08)
Drama	(153.20)	-	-	(153.20)
Chromebook Damage	(60.00)	-	-	(60.00)
Student Activities	(4,540.77)	-	-	(4,540.77)
Clothing Closet	(2,523.56)	-	-	(2,523.56)
Cross Country	54.24	-	-	54.24
Total Equity Accounts	(18,508.55)	687.59	(310.34)	(18,131.30)
Total Asset Accounts	18,508.55	(687.59)	310.34	18,131.30
Total Equity Accounts	(18,508.55)	687.59	(310.34)	(18,131.30)
Grand Total	-	-	-	-

UPDATED 6.11.26

Twin Lakes Elementary School - SBAA - May 30,2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	10,444.33	40.00	(4,119.91)	6,364.42
Investment Cash	8,317.49	-	-	8,317.49
Total Asset Accounts:	18,761.82	40.00	(4,119.91)	14,681.91

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(537.71)	1,005.00	-	467.29
Faculty	(466.16)	-	-	(466.16)
Team Houses	(983.14)	-	-	(983.14)
Annual	(2,141.41)	215.77	-	(1,925.64)
Book Fair	(2,301.13)	46.27	-	(2,254.86)
Donations	(8,839.53)	2,575.27	-	(6,264.26)
Library	(307.04)	277.60	-	(29.44)
T-Shirt	22.55	-	-	22.55
Student Body	(3,060.40)	-	-	(3,060.40)
Agenda Books	(26.05)	-	-	(26.05)
Misc. Fundraiser	-	-	-	-
Chromebook Damage	(121.80)	-	(40.00)	(161.80)
Total Equity Accounts	(18,761.82)	4,119.91	(40.00)	(14,681.91)

Total Asset Accounts	18,761.82	(4,119.91)	40.00	14,681.91
Total Equity Accounts	(18,761.82)	4,119.91	(40.00)	(14,681.91)
Grand Total	0.00	-	-	0.00

UPDATED 6.11.26

Lakeland Middle School - SBAA - May 30,2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	17,140.17	9,103.38	(7,271.82)	18,971.73
Cash on Hand	550.00	-	-	550.00
Investment Cash	90,860.58	291.65	-	91,152.23
Total Asset Accounts:	108,550.75	9,395.03	(7,271.82)	110,673.96

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	(115.37)	103.50	(112.48)	(124.35)
Kindness Crew	(436.40)	-	-	(436.40)
Chromebook Damage	-	-	-	-
General	(25,971.97)	1,229.13	(2,621.55)	(27,364.39)
Faculty	4,546.98	45.00	-	4,591.98
Student Council	(10,645.15)	-	(96.00)	(10,741.15)
Student Activities	(4,853.89)	6,353.53	-	1,499.64
Annual	(3,261.79)	-	(800.00)	(4,061.79)
Library	(120.33)	-	(63.00)	(183.33)
Music	(1,206.06)	-	-	(1,206.06)
Honor Society	(1,172.62)	51.08	-	(1,121.54)
Concessions	(10,047.60)	-	-	(10,047.60)
School Store	398.49	-	-	398.49
Clothing Closet	(6,809.62)	277.53	-	(6,532.09)
Athletic Activities	(65,867.48)	-	(1,000.00)	(66,867.48)
7th Grade Basketball	285.36	-	-	285.36
8th Grade Basketball	100.00	-	-	100.00
Cross Country	-	-	-	-
Track	1,739.00	-	(1,050.00)	689.00
Volleyball	-	-	-	-
Wrestling	1,022.00	-	-	1,022.00
Sponsors	750.00	-	-	750.00
Cheerleading	122.94	-	-	122.94
ASB/MISC	15,984.23	1,828.52	(240.00)	17,572.75

Gates	(11,516.47)	136.53	(2,412.00)	(13,791.94)
Officials/Wkrs	8,525.00	1,350.00	-	9,875.00
Total Equity Accounts	(108,550.75)	11,374.82	(8,395.03)	(105,570.96)
Total Asset Accounts	108,550.75	(7,271.82)	9,395.03	110,673.96
Total Equity Accounts	(108,550.75)	11,374.82	(8,395.03)	(105,570.96)
Grand Total	-	4,103.00	1,000.00	5,103.00

UPDATED 6.11.26

Timberlake Middle School - SBAA - May 30,2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	46,495.28	4,081.93	(2,906.82)	47,670.39
Cash on Hand	300.00	-	-	300.00
Investment Cash	22,739.81	72.99	-	22,812.80
Total Asset Accounts:	69,535.09	4,154.92	(2,906.82)	70,783.19

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	56.68	0.85	(1.93)	55.60
Theatre/Theatre Club	(100.00)	-	-	(100.00)
Altruism	(2,199.55)	47.63	-	(2,151.92)
Amistad	(1,630.40)	-	-	(1,630.40)
Isibindi	(1,473.22)	-	(568.00)	(2,041.22)
Reveur	(3,022.18)	669.03	-	(2,353.15)
Chromebook Damage	(24.00)	-	-	(24.00)
General	(8,555.45)	425.56	(272.99)	(8,402.88)
Faculty	(125.13)	-	-	(125.13)
Student Council	(5,999.53)	598.00	-	(5,401.53)
Annual	(9,291.78)	42.45	(750.00)	(9,999.33)
ASB Cards	(14,050.39)	-	-	(14,050.39)
Library	(291.73)	-	-	(291.73)
Textbook Deposits	(1,291.75)	-	-	(1,291.75)
Textbook Fines	(25.00)	-	-	(25.00)
Art & Pottery	(5.00)	-	-	(5.00)
FCS	(27.12)	-	-	(27.12)
Industrial Tech	(512.11)	4.53	(80.00)	(587.58)
Music	(1,285.63)	65.90	-	(1,219.73)
Student Recognition	50.00	-	-	50.00
Concessions	(2,999.89)	367.26	(50.00)	(2,682.63)
School Store	(622.43)	-	-	(622.43)
Athletic Activities	(11,682.06)	49.98	-	(11,632.08)
7th Grade Basketball	1,254.01	-	-	1,254.01

8th Grade Basketball	1,254.01	-	-	1,254.01
Cross Country	322.40	-	-	322.40
Track	(220.82)	1,160.89	(3,000.00)	(2,059.93)
Volleyball	(708.09)	-	-	(708.09)
Wrestling	636.18	-	-	636.18
Cheerleading	(16.98)	42.74	-	25.76
Gates	(6,948.13)	-	-	(6,948.13)
Total Equity Accounts	(69,535.09)	3,474.82	(4,722.92)	(70,783.19)
Total Asset Accounts	69,535.09	(2,906.82)	4,154.92	70,783.19
Total Equity Accounts	(69,535.09)	3,474.82	(4,722.92)	(70,783.19)
Grand Total	-	568.00	(568.00)	-

UPDATED 6.11.26

Lakeland High School - SBAA - May 30,2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	60,463.47	28,443.38	(36,003.01)	52,903.84
Cash on Hand	3,500.00	-	-	3,500.00
Investment Cash	340,785.55	1,093.86	-	341,879.41
Total Asset Accounts:	404,749.02	29,537.24	(36,003.01)	398,283.25

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
AG Natural Resources	(1,611.29)	385.05	(680.00)	(1,906.24)
CC Service Fee	1,264.93	318.35	(326.36)	1,256.92
Game Club	(214.26)	188.96	-	(25.30)
Legacy/Legacy	(30,291.62)	-	-	(30,291.62)
Chromebook Damage	(13,371.00)	-	(250.00)	(13,621.00)
General	(26,398.13)	3,671.27	(3,133.86)	(25,860.72)
Lakeland Strong	(18,655.66)	945.98	-	(17,709.68)
Faculty	(5,651.64)	1,000.00	-	(4,651.64)
Student Council	(12,303.93)	7,317.45	-	(4,986.48)
Annual	5,977.36	36.23	(640.00)	5,373.59
Freshman Class	-	-	-	-
Sophomore Class	(367.27)	-	-	(367.27)
Junior Class	(156.02)	-	-	(156.02)
Senior Class	(4,828.93)	-	-	(4,828.93)
Library	(18,404.59)	300.04	(667.50)	(18,772.05)
Textbook Deposits	(3,164.04)	-	-	(3,164.04)
Textbook Fines	(21.79)	-	(63.79)	(85.58)
BPA	(7,365.80)	-	-	(7,365.80)
Touch of Gold	(479.12)	-	(42.00)	(521.12)
Newspaper	(598.87)	-	-	(598.87)
Art & Pottery	240.06	76.00	-	316.06
FCCLA	(1,070.13)	460.00	-	(610.13)
YEA	(9,221.68)	-	-	(9,221.68)
Shop Club	(12,011.95)	192.31	(20.00)	(11,839.64)

Hello Hawks	(5,163.21)	-	-	(5,163.21)
Music	(68.63)	1,335.23	(1,864.57)	(597.97)
Drama	(9,062.43)	643.81	(1,145.00)	(9,563.62)
Dist 1 Drama	-	-	-	-
Renaissance	(1,432.96)	-	-	(1,432.96)
Chess	(20.00)	-	-	(20.00)
Honor Society	(898.17)	-	-	(898.17)
IDFY	(877.51)	1,010.69	(1,010.69)	(877.51)
Parking	(2,716.81)	120.13	(20.00)	(2,616.68)
Locker Fines	(86.27)	-	-	(86.27)
HOSA	(65.43)	-	-	(65.43)
Service LRN	(717.95)	-	-	(717.95)
Parker Toyota	(195.00)	-	(40.00)	(235.00)
Science	(755.14)	-	-	(755.14)
Robotics	(598.27)	-	-	(598.27)
Go On Challenge	(49,488.92)	166.43	-	(49,322.49)
The Social Bean	(420.79)	-	-	(420.79)
Key Club	(1,032.06)	-	-	(1,032.06)
Athletic Activities	(64,269.41)	4,225.96	(261.57)	(60,305.02)
Football	36,574.40	29.94	-	36,604.34
L Football	1,544.80	-	-	1,544.80
Baseball	5,199.35	-	-	5,199.35
L Baseball	(9,402.19)	532.13	-	(8,870.06)
Softball	6,325.55	-	-	6,325.55
L Softball	(2,679.74)	1,818.61	-	(861.13)
Boys Basketball	4,339.53	27.00	-	4,366.53
L Boys Basketball	(3,805.58)	2,192.86	-	(1,612.72)
Girls Basketball	2,258.29	36.00	-	2,294.29
L Girls Basketball	(881.83)	950.00	(2,950.00)	(2,881.83)
Boys Soccer	3,225.60	143.94	-	3,369.54
L Boys Soccer	(484.17)	399.92	(3,384.90)	(3,469.15)
Girls Soccer	3,374.37	143.94	-	3,518.31
L Girls Soccer	(386.00)	-	-	(386.00)
Cross Country	1,286.10	-	-	1,286.10
L Cross Country	(11,283.43)	-	-	(11,283.43)
Track	4,891.03	320.84	-	5,211.87

L Track	(10,312.46)	627.34	-	(9,685.12)
Volleyball	3,986.90	1,611.20	-	5,598.10
L Volleyball	(10,330.24)	1,494.21	(4,671.02)	(13,507.05)
Wrestling	3,605.99	96.00	-	3,701.99
L Wrestling	(6,106.11)	-	-	(6,106.11)
L Dist Wrestling	(934.08)	-	-	(934.08)
Tennis	378.90	69.99	-	448.89
Golf	3,922.64	478.06	-	4,400.70
L Golf	(6,439.99)	1,245.77	-	(5,194.22)
L Golf Tournament	-	-	-	-
L Sponsors	(16,092.00)	-	(1,200.00)	(17,292.00)
Cheerleading	986.70	18.00	-	1,004.70
L Cheerleading	(4,151.44)	-	-	(4,151.44)
ASB/MISC	(24,037.74)	-	(40.00)	(24,077.74)
Concessions	(34,547.18)	1,942.33	(5,945.00)	(38,549.85)
Vending-Soft Drinks	(3,642.42)	-	-	(3,642.42)
L Tennis	(1,670.05)	109.89	-	(1,560.16)
L Dance Club	(357.58)	-	-	(357.58)
L Swim Club	(4,186.24)	-	-	(4,186.24)
L Dist Cheer	1,684.29	-	-	-
Dance	484.00	9.00	-	493.00
Swim	1,921.50	-	(100.00)	1,821.50
Gates	(78,550.38)	87.17	(1,540.00)	(80,003.21)
Officials/Workers	36,116.22	200.00	(516.00)	35,800.22
Total Equity Accounts	(404,749.02)	36,978.03	(30,512.26)	(399,967.54)
Total Asset Accounts	404,749.02	(36,003.01)	29,537.24	398,283.25
Total Equity Accounts	(404,749.02)	36,978.03	(30,512.26)	(398,283.25)
Grand Total	-	975.02	(975.02)	-

UPDATED 6.11.26

Timberlake High School - SBAA - May 30,2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	116,332.01	31,762.93	(26,059.24)	122,035.70
Cash on Hand	2,000.00	-	-	2,000.00
Investment Cash	201,848.39	647.90	-	202,496.29
Total Asset Accounts:	320,180.40	32,410.83	(26,059.24)	326,531.99

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	386.76	134.12	(158.78)	362.10
Special Project	(500.00)	-	-	(500.00)
Tiger Den	(6,874.04)	59.89	(75.00)	(6,889.15)
Legacy	(5,791.42)	3,000.00	-	(2,791.42)
Chromebook Damage	(12,020.82)	-	(93.00)	(12,113.82)
General	(18,574.67)	2,269.99	(647.90)	(16,952.58)
Faculty	(896.42)	-	-	(896.42)
Student Council	(3,863.14)	-	-	(3,863.14)
Annual	(15,535.39)	1,224.85	(1,785.00)	(16,095.54)
Freshman Class	(806.93)	-	-	(806.93)
Sophomore Class	(1,261.26)	58.94	-	(1,202.32)
Junior Class	(1,869.01)	133.63	-	(1,735.38)
Senior Class	(5,564.12)	350.00	-	(5,214.12)
Library Book Fine	(555.72)	78.15	(19.00)	(496.57)
Textbook Deposits	(158.44)	-	-	(158.44)
Textbook Fines	(171.72)	-	-	(171.72)
BPA	(150.57)	-	-	(150.57)
Speech Arts	(1,512.84)	-	-	(1,512.84)
Screen Printing	25.00	-	-	25.00
Art & Pottery	(647.87)	169.22	(397.00)	(875.65)
FCCLA	(1,831.98)	-	-	(1,831.98)
Wood Shop	(3,537.71)	20.94	(370.00)	(3,886.77)
Music	(7,642.93)	2,996.86	-	(4,646.07)
Drama	(1,454.85)	-	-	(1,454.85)

Quiz Team	75.00	-	-	75.00
Student Recognition	(356.13)	-	-	(356.13)
Honor Society	(355.00)	119.99	-	(235.01)
NISTAR	400.00	-	-	400.00
IDFY	(9.72)	-	-	(9.72)
Parking	(6,195.21)	0.57	(10.00)	(6,204.64)
Parker Toyota	-	-	-	-
Science	(720.56)	-	-	(720.56)
Math	(980.61)	-	-	(980.61)
NOT	(957.12)	-	-	(957.12)
School Store	(472.74)	-	-	(472.74)
Greenhouse	(1,545.49)	-	-	(1,545.49)
Field Development	-	-	-	-
Donations	(1,636.69)	-	-	(1,636.69)
Scholarship	(1,000.00)	1,000.00	-	-
Cable Com/Tiger	(908.13)	-	-	(908.13)
College and Career	(488.43)	-	-	(488.43)
Timberlake Coffee	(36,721.31)	1,222.59	(2,061.66)	(37,560.38)
Livestock Club	(470.03)	550.17	-	80.14
Athletic Activities	(23,878.60)	1,168.41	(1,034.29)	(23,744.48)
Football	1,139.70	-	-	1,139.70
L Football	(16,065.82)	2,719.93	(17,055.20)	(30,401.09)
Baseball	574.76	-	-	574.76
L Baseball	(10,677.09)	100.00	-	(10,577.09)
Softball	-	-	-	-
L Softball	(6,810.69)	121.88	-	(6,688.81)
Boys Basketball	375.00	-	-	375.00
L Boys Basketball	(50.70)	-	-	(50.70)
Girls Basketball	375.00	30.00	-	405.00
L Girls Basketball	(942.60)	-	-	(942.60)
Boys Soccer	1,440.47	-	-	1,440.47
L Boys Soccer	(174.81)	-	-	(174.81)
Girls Soccer	1,512.47	-	-	1,512.47
L Girls Soccer	121.42	-	-	121.42
Cross Country	366.72	-	-	366.72
L Cross Country	(3,186.38)	-	-	(3,186.38)

Track	887.00	1,751.00	(2,065.00)	573.00
L Track	(4,303.25)	2,170.83	(325.00)	(2,457.42)
Volleyball	-	-	-	-
L Volleyball	(6,526.28)	-	-	(6,526.28)
Wrestling	3,231.50	-	-	3,231.50
L Wrestling	(4,682.59)	-	-	(4,682.59)
Golf	690.00	-	-	690.00
L Golf	(725.47)	-	-	(725.47)
L Golf Tournament	-	-	-	-
L Sponsors	(29,605.77)	543.74	(6,000.00)	(35,062.03)
Cheerleading	156.50	-	-	156.50
L Cheerleading	(19,101.98)	-	-	(19,101.98)
ASB/MISC	(11,160.67)	658.33	-	(10,502.34)
Concessions	(11,913.52)	22.35	(395.00)	(12,286.17)
Vending-Soft Drinks	(527.96)	500.00	-	(27.96)
IML	(12,003.40)	2,567.53	(2,029.00)	(11,464.87)
Gates	(28,714.85)	-	-	(28,714.85)
Officials/Workers	6,825.00	1,290.00	-	8,115.00
Athletic Trainer	(2,412.72)	-	(10.00)	(2,422.72)
Total Equity Accounts	(318,921.87)	27,033.91	(34,530.83)	(326,418.79)
Total Asset Accounts	320,180.40	(26,059.24)	32,410.83	326,531.99
Total Equity Accounts	(318,921.87)	27,033.91	(34,530.83)	(326,418.79)
Grand Total	1,258.53	974.67	(2,120.00)	113.20

UPDATED 6.11.26

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

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	10,159.53	1,315.00	(125.00)	11,349.53
Investments	10,428.14	33.47	-	10,461.61
Total Asset Accounts:	20,587.67	1,348.47	(125.00)	21,811.14

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
Chromebook Damage	(200.00)	-	-	(200.00)
General	(4,766.41)	-	(33.47)	(4,799.88)
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)	-	-	(723.12)
Drama	(234.83)	-	-	(234.83)
IDFY	(1,013.10)	-	-	(1,013.10)
Greenhouse	(226.71)	-	-	(226.71)
Donations	(9,211.12)	125.00	(1,315.00)	(10,401.12)
Total Equity Accounts	(20,587.67)	125.00	(1,348.47)	(21,811.14)

Total Asset Accounts	20,587.67	(125.00)	1,348.47	21,811.14
Total Equity Accounts	(20,587.67)	125.00	(1,348.47)	(21,811.14)
Grand Total	-	-	-	-

UPDATED 6.11.26

Lakeland Joint School District Enrollment/Attendance Report ~ May 27, 2026

Enrollment

SCHOOL	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Previous Year	Variance	Previous Month	Variance
JOHN BROWN 101		61	69	50	67	55	69								371	378	-7	372	-1
SPIRIT LAKE 102		43	47	42	59	53	53								297	279	18	295	2
ATHOL 103		38	32	51	47	56	56								280	288	-8	285	-5
BETTY KIEFER 104		46	46	61	61	79	70								363	365	-2	361	2
GARWOOD 105		61	68	61	82	85	63								420	413	7	420	0
TWIN LAKES 106	69	36	27	39	49	41	41								233	250	-17	235	-2
LAKELAND MIDDLE 201								251	213	227					691	639	52	696	-5
TIMBERLAKE MIDDLE 202								143	149	126					418	419	-1	420	-2
LAKELAND HIGH 301											234	182	202	210	828	839	-11	829	-1
TIMBERLAKE HIGH 401											129	125	110	127	491	516	-25	494	-3
MOUNTAIN VIEW 491									6	6	29	37	46	61	185	183	2	187	-2
TOTALS	69	285	289	304	365	369	352	394	368	359	392	344	358	398	4,577	4,569	8	4,594	-17
PREVIOUS YEAR	44	271	287	346	342	337	390	372	322	375	347	357	408	415	4,569				
VARIANCE BY GRADE	25	14	2	-42	23	32	-38	22	46	-16	45	-13	-50	-17	8				

Attendance

SCHOOL	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Enroll	Variance	Percent
JOHN BROWN 101		57	66	48	65	48	66								350	371	21	94.34%
SPIRIT LAKE 102		37	47	40	59	50	51								284	297	13	95.62%
ATHOL 103		38	31	50	47	55	49								270	280	10	96.43%
BETTY KIEFER 104		44	42	58	58	78	67								347	363	16	95.59%
GARWOOD 105		61	63	58	81	82	58								403	420	17	95.95%
TWIN LAKES 106		33	25	38	46	41	39								222	233	11	95.28%
LAKELAND MIDDLE 201								244	205	213					662	691	29	95.80%
TIMBERLAKE MIDDLE 202								134	141	119					394	418	24	94.26%
LAKELAND HIGH 301											228	178	195	208	809	828	19	97.71%
TIMBERLAKE HIGH 401											123	121	106	126	476	491	15	96.95%
MOUNTAIN VIEW 492									6	6	28	37	44	60	181	185	4	97.84%
TOTALS	0	270	274	292	356	354	330	378	352	338	379	336	345	394	4,398	4,577	179	96.09%
Enrollment	69	285	289	304	365	369	352	394	368	359	392	344	358	398	4,646			
Total Absences by Grade	69	15	15	12	9	15	22	16	16	21	13	8	13	4	248			
Percent by Grade	0.00%	94.74%	94.81%	96.05%	97.53%	95.93%	93.75%	95.94%	95.65%	94.15%	96.68%	97.67%	96.37%	98.99%	94.66%			

**Report adjusted to not include Developmental Preschool in enrollment/attendance percentage, as students do not attend daily

LGIP Distribution Yield			LGIP Distribution Yield			LGIP Distribution Yield		
2023/2024			2024/2025			2025/2026		
July 2023		4.92%	July 2024		5.18%	July 2025		4.34%
August 2023		5.16%	August 2024		5.19%	August 2025		4.31%
September 2023		5.31%	September 2024		5.16%	September 2025		4.22%
October 2023		5.35%	October 2024		5.00%	October 2025		4.23%
November 2023		5.40%	November 2024		4.85%	November 2025		4.11%
December 2023		5.42%	December 2024		4.71%	December 2025		3.92%
January 2024		5.41%	January 2025		4.52%	January 2026		3.81%
February 2024		5.44%	February 2025		4.48%	February 2026		3.80%
March 2024		5.43%	March 2025		4.40%	March 2026		3.75%
April 2024		5.23%	April 2025		4.39%	April 2026		3.90%
May 2024		5.17%	May 2025		4.36%	May 2026		3.78%
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	\$ 56,485.84	\$ -	2,170.16
211 - RETIREMENT	7,015.00	\$ 6,755.69	\$ -	259.31
220 - SOCIAL SECURITY	4,487.00	\$ 3,438.21	\$ -	1,048.79
230 - LIFE INSURANCE	31.00	\$ 28.60	\$ -	2.40
240 - HEALTH INSURANCE	9,786.00	\$ 9,460.00	\$ -	326.00
250 - EMPLOYEE ASSISTANCE PROGRAM	28.00	\$ 25.30	\$ -	2.70
311 - LEGAL FEES	16,000.00	\$ 24,343.84	\$ -	(8,343.84)
312 - AUDIT SERVICES	32,000.00	\$ 33,900.00	\$ -	(1,900.00)
314 - PUBLISHING	1,000.00	\$ 403.20	\$ -	596.80
380 - TRAVEL EXPENSE	2,000.00	-	-	2,000.00
390 - PURCHASED SERVICES	25,000.00	\$ 17,560.00	\$ -	7,440.00
410 - GENERAL SUPPLIES	4,000.00	\$ 2,823.18	\$ -	1,176.82
710 - INSURANCE	43,847.00	\$ 50,856.00	\$ -	(7,009.00)
	<u>\$ 203,850.00</u>			<u>\$ (2,229.86)</u>

Updated 6.12.26

****IFARMS Definition of Board of Education:**

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

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

100 E 631000 - BOARD OF EDUCATION

DETAILED ACTIVITY

Object	Date	Vendor	Description	Expense	Open PO
311 - LEGAL	8/15/2025	LYONS O'DOWD, PLLC	LEGAL SERVICES 7/8 - 7/31/2025	\$ 1,075.00	
311 - LEGAL	9/12/2025	ANDERSON, JULIAN & HULL, LLP	LEGAL SERVICES 7/29 - 7/31/2025	\$ 546.00	
311 - LEGAL	9/12/2025	LYONS O'DOWD, PLLC	LEGAL SERVICES 7/24 - 8/21/2025	\$ 425.00	
311 - LEGAL	10/15/2025	LYONS O'DOWD, PLLC	LEGAL SERVICES 9/5 - 9/30/2025	\$ 4,008.00	
311 - LEGAL	10/31/2025	ANDERSON, JULIAN & HULL, LLP	LEGAL SERVICES 9/18 - 9/19/2025	\$ 84.00	
311 - LEGAL	11/14/2025	LYONS O'DOWD, PLLC	LEGAL SERVICES 10/01 - 10/30/2025	\$ 3,511.00	
311 - LEGAL	12/12/2025	LYONS O'DOWD, PLLC	LEGAL SERVICES 11/03 - 11/26/2025	\$ 3,325.00	
311 - LEGAL	03/11/2026	ANDERSON, JULIAN & HULL, LLP	LEGAL SERVICES JANUARY 2026	\$ 42.00	
311 - LEGAL	03/27/2026	LYONS O'DOWD, PLLC	LEGAL SERVICES FEBRUARY 2026	\$ 2,200.00	
311 - LEGAL	04/17/2026	LYONS O'DOWD, PLLC	LEGAL SERVICES MARCH 2026	\$ 4,371.84	
311 - LEGAL	04/29/2026	HAWLEY TROXELL ENNIS	LEGAL SERVICES THROUGH APRIL 1, 2026	\$ 880.00	
311 - LEGAL	05/05/2026	ANDERSON, JULIAN & HULL, LLP	LEGAL SERVICES MARCH 2026	\$ 231.00	
311 - LEGAL	05/21/2026	LYONS O'DOWD, PLLC	LEGAL SERVICES APRIL 2026	\$ 2,625.00	
311 - LEGAL	06/05/2026	ANDERSON, JULIAN & HULL, LLP	LEGAL SERVICES APRIL 2026	\$ 1,020.00	
Total				\$ 24,343.84	\$ -

Object	Date	Vendor	Description	Expense	Open PO
312 - AUDIT SERVICES	8/31/2025	HAYDEN ROSS, PLLC	PROGRESS INVOICE FOR JUNE 2025 AUDIT SERVICES	\$ 10,000.00	
312 - AUDIT SERVICES	9/26/2025	DIGITAL INSURANCE, LLC	OPEB VALUATION SERVICES	3,000.00	
312 - AUDIT SERVICES	11/26/2025	HAYDEN ROSS, PLLC	JUNE 2025 AUDIT SERVICES FINAL	16,900.00	
312 - AUDIT SERVICES	4/23/2026	HAYDEN ROSS, PLLC	JUNE 2025 SINGLE AUDIT	4,000.00	
Total				\$ 33,900.00	\$ -

Object	Date	Vendor	Description	Expense	Open PO
314 - PUBLISHING	7/18/2025	COEUR D'ALENE PRESS	LEVY DISCLOSURE ID 33-802C RE LEVY DOLLARS	\$ 66.82	

314 - PUBLISHING	11/14/2025	COEUR D'ALENE PRESS	ANNUAL STATEMENT OF FINANCIAL CONDITION	170.62
314 - PUBLISHING	1/5/2026	COEUR D'ALENE PRESS	AD FOR LEGAL SERVICES	75.68
314 - PUBLISHING	1/5/2026	COEUR D'ALENE PRESS	AD FOR CONSTRUCTION SERVICES	90.08

Total \$ 403.20 \$ -

Object	Date	Vendor	Description	Expense	Open PO
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380 - TRAVEL EXPENSE

Total \$ - \$ -

Object	Date	Vendor	Description	Expense	Open PO
390 - PURCHASED SERVICES	7/14/2025	STATE OF IDAHO	SURETY BOND APPLICATION NOTARY PUBLIC S.SCHRADER	\$ 30.00	
390 - PURCHASED SERVICES	07/18/2025	COEUR D'ALENE INSURANCE	IDAHO NOTARY BOND INSURANCE S.SCHRADER	\$ 60.00	
390 - PURCHASED SERVICES	07/31/2025	IDAHO SCHOOL DIST COUNCIL		\$ 60.00	
390 - PURCHASED SERVICES	08/15/2025	TASB, INC.	BOARDBOOK SUPREME	\$ 3,250.00	
390 - PURCHASED SERVICES	01/09/2026	FUNDS FOR LEARNING, LLC	1/13/26 - 1/12/27 - PROFESSIONAL ERATE CONSULTING SERVICES	\$ 12,000.00	
390 - PURCHASED SERVICES	01/09/2026	MENTAL WELLNESS CLINIC OF N.IDAHO	STUDENT MENTAL WELLNESS ASSESSMENT	\$ 300.00	
390 - PURCHASED SERVICES	03/11/2026	RATHDRUM AREA CHAMBER OF COM	MEMBERSHIP	\$ 1,800.00	
390 - PURCHASED SERVICES	04/17/2026	MORETON & COMPANY	CLERK NOTARY BOND	\$ 60.00	

Total \$ 17,560.00 \$ -

Object	Date	Vendor	Description	Expense	Open PO
410 - GENERAL SUPPLIES	8/21/2025	BMO HARRIS	(AMAZON) OFFICE ITEMS FOR NEW CLERK OF THE BOARD	\$ 297.68	
410 - GENERAL SUPPLIES	10/15/2025	CITI CARDS	COSTCO - WELCOME BACK GIFTS FOR SCHOOLS	\$ 475.83	
410 - GENERAL SUPPLIES	10/15/2025	SUPER 1 FOODS	WATER FOR THE BOARD	\$ 16.90	
410 - GENERAL SUPPLIES	12/19/2025	AWARDS, ETC	APPRECIATION PLAQUE FOR B.JONES FROM THE BOARD	\$ 90.00	
410 - GENERAL SUPPLIES	01/09/2026	CUSTOM DEN, LLC	NAME PLATES FOR JEFF	\$ 22.00	
410 - GENERAL SUPPLIES	01/15/2026	SUPER 1 FOODS	WATER FOR THE BOARD	\$ 18.40	

410 - GENERAL SUPPLIES	03/06/2026	BMO HARRIS	(AMAZON) ORDER FOR THE BOARD	\$	60.05	
410 - GENERAL SUPPLIES	04/13/2026	BMO HARRIS	(AMAZON) OFFICE FURNITURE/SUPPLIES FOR CLERK	\$	616.38	
410 - GENERAL SUPPLIES	05/04/2026	BMO HARRIS	FLOWERS FOR BOARD MEMBER	\$	104.25	
410 - GENERAL SUPPLIES	05/04/2026	BMO HARRIS	(AMAZON) NEW TECH EQUIPMENT FOR CLERK	\$	844.41	
410 - GENERAL SUPPLIES	06/11/2026	BMO HARRIS	(AMAZON) NOTARY STAMP FOR CLERK OF THE BOARD	\$	47.29	
410 - GENERAL SUPPLIES	06/11/2026	BMO HARRIS	(AMAZON) BOARD ROOM SDD 2TB	\$	229.99	
				Total	<u>\$ 2,823.18</u>	<u>\$ -</u>

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

100 E 631000 - BOARD OF EDUCATION												
LEGAL FEES BREAKDOWN												
Date	Vendor	Expense	Clerk	Records Requests	Board Chair	Policy	Personnel	Student	Emerick	Concrete	Bond/Levy	Contracts/Finance
8/15/2025	LYONS O'DOWD, PLLC	\$ 1,075.00			\$450.00	\$400.00			\$100.00			\$125.00
9/12/2025	ANDERSON, JULIAN & HULL, LLP	\$ 546.00					\$546.00					
9/12/2025	LYONS O'DOWD, PLLC	\$ 425.00			\$200.00	\$100.00						\$125.00
10/15/2025	LYONS O'DOWD, PLLC	\$ 4,008.00	\$200.00		\$800.00	\$500.00	\$2,250.00					\$258.00
10/31/2025	ANDERSON, JULIAN & HULL, LLP	\$ 84.00					\$84.00					
11/14/2025	LYONS O'DOWD, PLLC	\$ 3,511.00			\$462.50	\$1,461.00	\$537.50	\$525.00	\$525.00			
12/12/2025	LYONS O'DOWD, PLLC	\$ 3,325.00			\$100.00	\$50.00		\$2,275.00	\$750.00			\$150.00
3/11/2026	ANDERSON, JULIAN & HULL, LLP	\$ 42.00					\$42.00					
3/27/2026	LYONS O'DOWD, PLLC	\$ 2,200.00			\$350.00	\$275.00	\$200.00			\$625.00		\$750.00
4/17/2026	LYONS O'DOWD, PLLC	\$ 4,371.84		\$225.00				\$1,950.00		\$2,060.84		\$136.00
3/27/2026	HAWLEY TROXELL ENNIS	\$ 880.00									\$880.00	
5/5/2026	ANDERSON, JULIAN & HULL, LLP	\$ 231.00					\$231.00					
5/21/2026	LYONS O'DOWD, PLLC	\$ 2,625.00		\$200.00				\$1,025.00		\$1,200.00		\$200.00
6/5/2026	ANDERSON, JULIAN & HULL, LLP	\$ 1,020.00		\$958.00	\$21.00		\$41.00					
		\$ 24,343.84	\$ 200.00	\$ 225.00	\$ 2,362.50	\$ 2,786.00	\$ 3,890.50	\$ 4,750.00	\$ 1,375.00	\$ 2,685.84	\$ 880.00	\$ 1,544.00

CURRICULUM SUMMARY

Component of the General Fund Budget

Coding	Approved Budget	Working Budget	Actual Expenses	Open PO's	Actual Remaining
512000 440 - ELEMENTARY	25,000.00	\$ 73,790.00	\$ 79,015.21	\$ -	(5,225.21)
515000 440 - SECONDARY	25,000.00	\$ 360,000.00	\$ 347,181.67	\$ -	12,818.33
	<u>\$ 50,000.00</u>	<u>\$ 433,790.00</u>			<u>\$ 7,593.12</u>

Updated 6.12.2026

100 E 512000 440 - ELEMENTARY CURRICULUM

DETAILED ACTIVITY

Object	Date	Vendor	Description	Expense	Open PO
440 - CURRICULUM	7/18/2025	VOYAGER SOPRIS LEARNING	ALO READING K-6 MANUAL ENTRY LICENSE	\$ 390.00	
440 - CURRICULUM	7/31/2025	HOUGHTON MIFFLIN HARCOURT	K-12 SCIENCE & MATH/VIRTUAL CONSULTING - ORDER #00104172 (GRANT MONEY)	\$ 48,790.00	
440 - CURRICULUM	8/15/2025	FOLLETT SOFTWARE COMPANY	TEXTBOOK MANAGER LICENSE FOR ELEMENTARY TEXTBOOK LICENSES FOR 2025-26	\$ 5,994.00	
440 - CURRICULUM	9/12/2025	REALLY GREAT READING CO, LLC	ELEMENTARY ONLINE CURRICULUM - NORMA NEEDS	\$ 12,474.00	
440 - CURRICULUM	9/23/2025	BMO HARRIS BANK	(BOOK CREATOR) 1000 BOOK PREMIUM LICENSE 12 MONTH SUBSCRIPTION	\$ 130.00	
440 - CURRICULUM	9/26/2025	FOLLETT LIBRARY RESOURCES	IDAHO BATTLE OF THE BOOKS SETS	\$ 93.20	
440 - CURRICULUM	9/26/2025	FOLLETT LIBRARY RESOURCES	IDAHO BATTLE OF THE BOOKS SETS	\$ 541.53	
440 - CURRICULUM	9/26/2025	WILSON LANGUAGE TRAINING	CURSIVE FORWARD SLANT WORKBOOKS 3RD GRADE	\$ 680.40	
440 - CURRICULUM	10/15/2025	FOLLETT CONTENT SOLUTIONS	IBOB BOOKS FOR ALL ELEMENTARY	\$ 870.32	
440 - CURRICULUM	10/15/2025	PERMA-BOUND	IBOB BOOKS FOR ALL ELEMENTARY	\$ 1,167.71	
440 - CURRICULUM	10/15/2025	CURRICULUM ASSOCIATES	ELEMENTARY IREADY CURRICULUM	\$ 2,597.36	
440 - CURRICULUM	10/21/2025	BMO HARRIS BANK	WRITEABLE AUTO RENEWAL	\$ 450.00	
440 - CURRICULUM	10/23/2025	AMPLIFY	4TH GRADE CURRICULUM	\$ 216.66	
440 - CURRICULUM	10/31/2025	FOLLETT CONTENT SOLUTIONS	IBOB BOOKS FOR ALL ELEMENTARY	\$ 228.80	
440 - CURRICULUM	11/14/2025	FOLLETT CONTENT SOLUTIONS	IBOB BOOKS FOR ALL ELEMENTARY	\$ 238.60	
440 - CURRICULUM	11/14/2025	AMPLIFY	AMPLIFY GRADES 3 & 4 CURRICULUM PER QUOTE Q-605076-1	\$ 277.89	
440 - CURRICULUM	11/25/2025	BMO HARRIS BANK	IBOB: 2025-2026 SCHOOL YEAR REGISTRATION FEE	\$ 30.00	
440 - CURRICULUM	11/25/2025	BMO HARRIS BANK	FLOW READING AUTO RENEWAL	\$ 161.25	
440 - CURRICULUM	12/18/2025	BMO HARRIS BANK	(TEACHERSPAYTEACHERS) 2ND GRADE NATIVE AMERICAN SOCIAL STUDIES	\$ 53.91	
440 - CURRICULUM	12/18/2025	BMO HARRIS BANK	(GALLOPADE) 2ND GRADE IDAHO NATIVE AMERICAN WORKBOOK	\$ 21.71	
440 - CURRICULUM	1/15/2026	FOLLETT CONTENT SOLUTIONS	LIBRARY REPLACEMENT BOOKSET	\$ 514.20	
440 - CURRICULUM	4/17/2026	SUPER ONE FOODS	IBOB STUDENT INCENTIVES	\$ 112.26	
440 - CURRICULUM	5/4/2026	BMO HARRIS BANK	(WALMART) GATE OLYMPIC SUPPLY	\$ 23.87	
440 - CURRICULUM	5/4/2026	BMO HARRIS BANK	(AMAZON) GATE OLYMPIC SUPPLY	\$ 2,215.04	
440 - CURRICULUM	6/11/2026	BMO HARRIS BANK	(BOOKWIDGETS) SUBSCRIPTION RENEWAL	\$ 742.50	
Total				<u>\$ 79,015.21</u>	<u>\$ -</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	\$ 1,542.74	
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	
Total				<u>\$ 347,181.67</u>	<u>\$ -</u>

Working Budget Curriculum Transfer Pending for \$335,000

Fund 420 - Plant Facility Levy

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	\$ -	\$ -	\$ -	\$ 26,721.88	\$ (26,721.88)
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	\$ 26,721.88	\$ 26,158.21
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	\$ -	\$ -	\$ 169,136.16	\$ 97,332.84
FY25 - Emergency Repairs Fund	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
FY25 - Building Budgets	\$ 100,000.00	\$ -	\$ -	\$ 86,963.91	\$ 13,036.09
FY25 - GE/BKE Playground Equipment	\$ 120,000.00	\$ -	\$ 117,880.00	\$ -	\$ 2,120.00
FY25 - LHS Irrigation	\$ 20,000.00	\$ -	\$ 799.84	\$ -	\$ 19,200.16
FY25 - PARKING LOTS - AE, BKE, TLE, LHS, MVHS, LMS, GE, THS, SLE, JBE, TMS	\$ 150,000.00	\$ -	\$ -	\$ 70,285.30	\$ 79,714.70
FY25 - Safety Film on Windows - LMS/SLE/AE	\$ 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	\$ 760,212.83	\$ 766,652.48

updated 6.12.2026

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		169,136.16	97,332.84	In Progress	
Emergency Repairs Fund	5,000.00		-	5,000.00		
Building Repairs	100,000.00		86,963.91	13,036.09		TLE Boiler
Playground Equipment - BKE, GE	120,000.00		117,880.00	2,120.00	Completed	Installation is complete.
LHS Irrigation	20,000.00		799.84	19,200.16	In Progress	Installation will happen June 2026
Parking Lots - AE, BKE, TLE, LHS, MVHS, LMS, GE, THS, SLE, JBE, TMS	150,000.00		70,285.30	79,714.70	In Progress	
Safety Film on Windows - LMS, SLE, AE	20,003.13		20,003.13	-	Completed	
Siding Project - Change Order	-		-	-	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	
LHS Boiler Replacement	162,000.00		-	162,000.00	In Progress	
Total Proposed Projects Budget	1,330,472.13	-	583,355.57	578,502.34		

Fund 421 - Board Facility Projects							Updated 6.12.2026
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		TOTAL	CHECK DATE
JUNE 2025	4152	90.00	37782	788.00	878.00	6/30/2025
JULY 2025	4153	90.00	38210	956.00	1,046.00	7/31/2025
AUG 2025	0	90.00	38776	1,232.00	1,322.00	9/12/2025
SEPT 2025	0	92.00	39224	996.00	1,088.00	9/30/2025
OCT 2025	38	90.00	39238	180.00	270.00	11/7/2025
NOV 2025	54	90.00	39238	180.00	270.00	12/15/2025
DEC 2025	66	90.00	39238	180.00	270.00	12/30/2025
JAN 2026	77	100.00	39238	200.00	300.00	2/15/2026
FEB 2026	93	100.00	0	200.00	300.00	3/15/2026
MAR 2026	106	100.00	39279	200.00	300.00	4/10/2026
APR 2026	120	100.00	39291	200.00	300.00	4/13/2026
MAY 2025	4144	90.00	37438	508.00	598.00	6/6/2025
YTD TOTALS		932.00		5,112.00	6,044.00	

GEM STATE WATER / GARWOOD 2025-26						
Date	Irrigation Reading		Reading		TOTAL	CHECK DATE
	BCS80		BCS70			
JULY 2025	34361	117.94	116927	1,303.41	1,421.35	6/30/2025
AUG 2025	37921	112.00	164650	935.96	1,047.96	8/15/2025
SEPT 2025	2718.2	112.00	117829.8	2,257.46	2,369.46	9/12/2025
OCT 2025	2227.7	153.99	90043.3	1,809.29	1,963.28	10/15/2025
NOV 2025	53958	326.25	376553	951.01	1,277.26	11/14/2025
DEC 2025	59954	293.21	376553	951.01	1,244.22	12/15/2025
JAN 2026	65009	214.56	376553	951.01	1,165.57	1/15/2026
FEB 2026	70314	227.12	376553	147.00	374.12	1/30/2026
MAR 2026	76490	253.61	376550	147.00	400.61	4/9/2026
APR 2026	82014	233.77	376550	147.00	380.77	4/17/2026
MAY 2026	82014	233.77	376550	147.00	380.77	4/17/2026
YTD Total		2,278.22		9,747.15	12,025.37	

NORTH KOOTENAI WATER / TLE						
Meter #5367856						
DATE	Start Read	End Read	Consumption		Charges	Check Date
JULY 2025	849900	1948900	10990		7,808.56	7/18/2025
AUG 2025	1948900	3095600	11467		8,158.68	8/28/2025
SEPT 2025	3095600	3900800	8052		5,652.07	9/30/2025
OCT 2025	3900800	4376400	4756		3,525.79	10/31/2025
NOV 2025	4376400	4404600	282		248.33	11/26/2025
DEC 2025	4404600	4420500	159		223.24	12/30/2025
JAN 2026	4420500	4437800	173		226.09	1/30/2026
FEB 2026	4437800	4459900	221		235.88	2/27/2026
MAR 2025	4459900	4482200	223		236.29	4/9/2026
APR 2026	4482200	4501800	196		230.78	4/29/2026
May 2026	4501800	4534200	324		258.74	5/21/2026
					YTD Total	26545.71

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
MAY 2026		TLE MAY 26 SEWER		971.75	5/8/26
JUNE 2026		TLE JUNE 26 SEWER		971.75	5/29/26
YTD TOTAL				11,505.00	

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

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		31.00			338.00				
SLE (102)	10.01	37.00	49.00	37.00	49.00	37.00	49.00	37.00	49.00	37.00	49.00		37.00	49.00			
SLE (102)	11.01																
THS Main (401)	581.01	65.00	49.00	65.00	49.00	65.00	49.00	65.00	49.00	65.00	49.00		65.00	49.00			
THS Irrig (009)	606.01	34.00		34.00		34.00		34.00		34.00			1,532.00				
THS Irrig (009)	615.01	34.00		34.00		34.00		34.00		34.00			539.00				
THS Conc (401)	616.01	37.00	49.00	37.00	49.00	37.00	49.00	36.00	49.00	38.00	49.00		37.00	49.00			
TMS (202)	685.01	65.00	87.30	68.00	91.13	86.00	114.11	92.00	121.77	77.00	102.62		83.00	110.28			
TMS Irrig (010)	715.01	34.00		34.00		34.00		34.00		34.00			851.00				
		337.00	234.30	340.00	238.13	358.00	261.11	363.00	268.77	350.00	249.62		3,482.00	257.28			
		12/29/2025	571.30	1/30/2026	578.13	2/13/2026	619.11	3/31/2026	631.77	5/5/2026	599.62			3,739.28			

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	4/15 - 5/15/26	6/15/26
AE ELEM	1385.45	1009.46	1102.57	1897.00	2886.79	2677.84	3405.09	3996.41	3420.39	3037.35	2623.91	
AE OUT BUILDING	59.39	61.93	65.86	68.72	74.23	80.16	77.09	78.61	63.91	56.56	48.98	
AE SEC LIGHT	22.82	22.82	22.82	22.82	22.82	22.82	22.92	22.72	22.82	22.82	22.82	
103 AE	1,467.66	1,094.21	1,191.25	1,988.54	2,983.84	2,780.82	3,505.10	4,097.74	3,507.12	3,116.73	2,695.71	0.00
105 GE	1,048.98	1,103.47	1,212.41	1,502.64	2,452.49	1,849.51	2,980.49	3,158.06	2,846.52	2,638.27	2,229.00	
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	5,755.00	4,924.71	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	4/29/2026	5/29/2026	

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	2,420.82	260.01	3,094.00	619.27	4,550.13
LMS SIGN (201)		36.92		36.31		37.49		36.39		33.91		32.62
GE (105)	105.53		87.96		87.94		96.28		166.54		599.49	
SLE (102)		1,578.65		708.97		781.09		1,274.16		1,956.10		2,816.94
TLE (106)	118.79	2,538.88	97.55	2,486.14	98.58	2,895.51	122.28	3,827.10	526.35	3,037.39	1,625.39	3,367.20
TMS (202)	323.36	3,169.94	102.66	2,542.64	107.72	2,946.40	118.17	4,678.49	534.93	4,359.18	1,871.72	4,750.74
THS (401)	167.40	6,924.91	85.55	6,015.82	75.72	6,216.26	92.84	8,881.19	617.98	7,670.40	1,293.20	8,733.62
THS GNRT (401)	200.59		318.79		250.76		291.90		496.64		584.46	
AE (103)	38.66		20.00		20.00		20.00		51.45		182.11	
LHS (301)	618.31	6,570.26	299.80	5,623.33	183.71	5,617.73	233.25	7,304.15	2,192.48	8,051.41	4,341.29	8,186.90
SOCC FLD (005)		27.55		31.23		31.23		31.23		27.57		23.89
MAINT (003)	20.20	171.69	20.20	159.31	20.20	188.83	20.20	203.13	93.78	281.31	311.25	344.36
TRAN (002)	242.39	26.95	20.20	140.03	20.20	152.98	20.20	184.50	108.09	201.36	260.32	286.52
GARG HTR (002)		162.63		75.34		38.58		121.28		666.25		1,077.92
MVAS (491)	88.82	711.56	80.07	539.52	80.72	588.22	93.78	810.90	507.26	714.62	704.02	682.90
FOOD SVC	165.40	966.92	112.00	791.15	104.74	748.96	159.37	1,133.84	386.57	1,088.67	615.17	1,134.7
SUB TOTAL	2,406.23	28,251.51	1,482.79	22,607.48	1,280.42	23,752.35	1,526.93	34,206.09	6,634.37	35,979.85	14,295.44	41,904.64
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		172.84		98.39		
TLE LITE (106)		31.47		31.37		29.37		24.26		24.21		
BKE (104)	921.99	1,669.56	1,253.23	1,876.91	932.31	1,838.30	683.71	1,665.59	484.91	1,682.13		
DO (001)	193.36	377.85	249.04	446.01	187.55	387.62	149.69	393.86	122.29	556.01		
LMS FBF (201)		20.20		20.20		20.20		20.20		20.20		
JBE (101)	1,103.89	5,166.23	1,423.70	6,420.07	919.75	5,596.90	733.42	4,475.12	663.94	3,961.04		
COM GRDN (101)		20.30		20.20		20.26		20.34		20.38		
LMS (201)	978.71	5,650.57	1,483.88	6,589.92	993.48	5,646.28	774.41	4,848.85	606.72	4,010.93		
LMS SIGN (201)		33.87		34.58		33.31		33.18		34.62		
GE (105)	1,293.51		1,473.97		1,145.98		778.47		474.56			
SLE (102)		3,840.42		4,557.97		5,276.39		3,898.17		3,223.95		
TLE (106)	2,985.54	4,063.10	4,247.88	4,783.16	3,127.20	4,408.26	2,405.87	4,296.56	2,167.32	4,160.10		
TMS (202)	2,012.65	5,310.39	3,053.59	5,871.68	3,996.52	7,066.73	2,536.11	6,092.07	1,725.00	5,967.05		
THS (401)	1,729.93	10,390.93	2,480.13	9,770.44	3,169.85	11,019.03	1,973.02	9,477.03	1,119.92	8,527.59		
THS GNRT (401)	602.88		645.55		785.13		512.18		20.20			
AE (103)	230.36		540.05		404.91		324.87		220.71			
LHS (301)	5,809.60	9,647.05	6,598.95	9,676.85	4,490.32	8,985.90	2,849.02	7,965.62	2,251.02	7,910.53		
SOCC FLD (005)		31.26		46.22		35.10		27.64		57.44		
MAINT (003)	455.30	404.30	498.78	462.72	353.95	413.09	301.40	349.87	176.53	250.97		
TRAN (002)	376.35	345.13	458.95	383.66	355.14	322.04	294.36	314.88	214.73	259.31		
GARG HTR (002)		1,418.64		1,592.33		1,294.82		1,298.34		1,420.10		
MVAS (491)	864.54	656.53	1,021.98	700.63	847.07	678.20	759.36	694.26	586.22	664.65		
FOOD SVC	825.46	1,202.45	1,144.47	1,285.69	977.80	1,354.26	844.21	1,295.98	741.23	1,149.69		
SUB TOTAL	20,384.07	50,366.80	26,574.15	54,653.97	22,686.96	54,498.38	15,920.10	47,364.66	11,575.30	43,999.29		
TOTAL		70,750.87		81,228.12		77,185.34		63,284.76		55,574.59		
CHECK DATE	1/15/2026		2/15/2026		3/11/2026		4/17/2026		5/20/2026			