

LJSD Board of Trustees

Financial Report - March 18, 2026

Finance Updates:

- Federal Forest Funds Update (Fund 220) - We received work that Idaho has received the second distribution of National Forest Funds for the federal fiscal year 2024. We still anticipate receiving additional funds for the federal fiscal year 2025 later this Spring.
 - We will receive \$14,620.23 for FFY24 within ten days of the county's receipt of the funds.
 - We do not have an estimated amount of funding for FFY25 at this time.
 - Idaho Code 57-1304 establishes the use of these funds. The primary purpose is for capital projects; however, the statute allows for the Board of Trustees to use the funding for current expenses not of a capital nature.
 - The District has traditionally used this funding for one-time, one-off expenses.
- We have submitted our "Notice of Termination" for WM Welch Corp, the company that was the lowest bidder on our concrete projects. The decision for termination is based on several material breaches of the A101 Owner/Contractor Agreement dated May 15, 2025, including:
 - Failure to Complete Work - the project was scheduled for substantial completion by August 22, 2025, but remains unfinished as of this date.
 - Defective Workmanship - There is a substantial quantity of non-conforming work that has not been remedied, including issues with expansion joints and bollards. The estimated cost to correct these is approximately \$258,000. (We have roughly \$134,000 left on the contract; the rest will need to be covered by the payment and performance bonds.)
 - Labor and Supervision Issues - The contractor has repeatedly failed to provide properly skilled workers and adequate supervision.
 - Non-payment of Subcontractors - The District has received a Notice of Claim for non-payment from a contractor.
 - Safety and Maintenance - There has been a repeated failure to adhere to construction schedules and maintain a clean site as required by contract.
- We have completed early procurement of electrical equipment for the Lakeland Middle School and Lakeland High School projects, scheduled for completion this summer, using School Modernization funds.
- We have a meeting with ITD on March 16th to finalize the Lakeland Middle School parking lot revisions.
- The Timberlake High School Fieldhouse project will be back out to bid on March 16th. Bid opening will take place on April 16th. We are very excited for Ryne and the Timberlake High School community to get this project underway.

Operations Updates:

- **Information Technology (Last 30 Days)**
 - 365 support tickets opened, 312 support requests resolved, 53 in progress as of this typing
 - 20 replacement security cameras programmed for THS

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- 2 new security cameras installed at JBE
- 31 student ChromeBooks submitted for warranty repair and were swapped out
- 5 teacher projector replacements swapped in
- 4 teacher projector bulb replacements installed
- **Food Service**
 - Meal counts in K-5 have increased 1% since January. We will have comparisons for 6-8 and 9-12 at the next Board meeting.
 - Students have been excited about the additional meal choices in K-5.
 - The Summer Food Service application window is open.

Average of Percent Row Labels	Column Labels 2025				2025 Total	2026		2026 Total	Grand Total
	September	October	November	December		January	February		
Breakfast	4%	5%	5%	4%	5%	5%	5%	5%	5%
Free	7%	8%	8%	8%	8%	8%	8%	8%	8%
Paid	4%	5%	5%	4%	4%	4%	4%	4%	4%
Reduced	2%	2%	2%	2%	2%	2%	2%	2%	2%
Lunch	12%	14%	14%	14%	13%	13%	14%	14%	13%
Free	16%	17%	18%	18%	17%	17%	18%	18%	17%
Paid	15%	18%	19%	20%	18%	18%	19%	19%	18%
Reduced	5%	5%	5%	5%	5%	4%	5%	5%	5%
Grand Total	8%	9%	9%	9%	9%	9%	10%	9%	9%

Standing Information Requests:

- WM Welch Notice of Termination
- Old Republic Surety Notice
- Architects West Termination Certification
- February 2026 Monthly Financial Report
- February 2026 SBAA Financial Report
- February 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
- FY26 Utilities Report



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		\$ -	
	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	
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	



210 E Lakeside Ave
Coeur d'Alene, ID 83814

t. 208.667.9402
architectswest.com

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						
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4	Replace Wheelstop	1	EA	\$ 135.00	\$ 135.00	
5	Complete Sidewalk Channel Drain	1	EA	\$ 100.00	\$ 100.00	
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Total					\$ 24,155.00	

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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	
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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



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

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.

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

REVENUES	General Fund Working Budget	All Other Funds Working Budget	Total Funds Working Budget	General Fund YTD Revenue	All Other Funds YTD Revenue	Total Funds YTD Revenue
Beginning Balances	4,340,735	23,424,719	27,765,454	4,521,455	25,043,029	29,564,484
Local Revenue	4,191,695	1,136,000	5,327,695	2,950,892	1,427,504	4,378,397
County Revenue	-	-	-	-	-	-
State Revenue	40,884,101	862,279	41,746,380	37,461,543	239,720	37,701,263
Federal Revenue	120,000	3,252,908	3,372,908	72,119	1,485,077	1,557,196
Other Sources	-	-	-	-	-	-
Transfers	722,761	90,000	812,761	-	171,068	171,068
Total Revenues	50,259,292	28,765,906	79,025,198	45,006,009	28,366,398	73,372,407

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	16,256,328	704,179	16,960,507
Benefits	10,929,459	800,153	11,729,612	6,199,634	278,613	6,478,247
Purchased Services	3,174,275	994,000	4,168,275	2,466,235	1,066,517	3,532,751
Supplies & Materials	1,517,739	1,281,578	2,799,317	1,007,723	851,103	1,858,826
Capital Outlay	-	6,549,110	6,549,110	-	1,684,974	1,684,974
Debt Retirement	-	-	-	-	-	-
Insurance & Judgements	366,016	10,000	376,016	424,524	5,917	430,441
Transfers	90,000	722,762	812,762	171,068	-	171,068
Contingency Reserve	-	-	-	-	-	-
Unappropriated Balances	4,304,280	16,285,578	20,589,858	18,454,322	23,801,270	42,255,592
Total Expenditures	50,259,292	28,765,906	79,025,198	44,979,834	28,392,573	73,372,407

updated 3.13.26

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

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

	Adopted Budget	Working Budget	February Revenue		FY26 YTD	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	4,340,735	4,340,735	-	-	4,521,455	
Revenues:						
PROPERTY TAX REVENUE	5,520,000	3,519,195	213,935	-	2,278,507	35%
LEVY - TORT	182,500	182,500	6,331	-	67,330	63%
PENALTY AND INTEREST	-	-	3,040	-	71,065	0%
INTEREST REVENUE	335,000	335,000	50,058	-	457,609	-37%
TRANSPORTATION FEES	110,000	110,000	11,789	-	73,263	33%
OTHER LOCAL REVENUE	45,000	45,000	299	-	3,119	93%
STATE BASE SUPPORT	29,309,519	29,309,519	1,921,423	-	26,814,144	9%
STATE TRANSPORTATION REIMBURSEMENT	1,751,159	1,751,159	1,752,137	-	1,752,137	0%
STATE REVENUE - BENEFIT APPORTIONMENT	4,100,898	4,100,898	3,743,271	-	3,743,271	9%
OTHER STATE REVENUE	3,562,156	5,611,751	48,079	-	5,120,286	9%
REVENUE IN LIEU OF TAXES	75,774	75,774	-	-	1,763	98%
OTHER SCHOOL REVENUE - ONE TIME MONEY	35,000	35,000	-	-	29,941	14%
REVENUE FROM FEDERAL SOURCES	120,000	120,000	-	-	72,119	40%
INTEFUND TRANSFERS	315,000	722,761	-	-	-	
Total Revenues	45,462,006	45,918,557	7,750,363		40,484,554	
Total Revenues and Fund Balance	49,802,741	50,259,292			45,006,009	

Expense Function	Expense Type	Adopted Budget	Working Budget	February Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	7,346,141	7,346,141	721,108	-	4,285,713	42%
	Benefits	2,560,023	2,560,023	247,727	-	1,588,791	38%
	Purchased Services	3,000	3,000	17	5,907	6,240	-108%
	Supplies and Materials	99,520	148,310	2,285	3,356	114,127	23%
SECONDARY PROGRAM	Salaries	8,016,237	8,016,237	586,781	-	3,585,000	55%
	Benefits	2,840,592	2,840,592	201,926	-	1,309,003	54%
	Purchased Services	355,000	427,761	203,282	7,435	500,714	-17%
	Supplies and Materials	157,283	492,283	13,082	10,310	404,201	18%
ALTERNATIVE SCHOOL PROGRAM	Salaries	616,230	616,230	52,573	-	298,150	52%
	Benefits	226,820	226,820	19,484	-	114,809	49%
	Purchased Services	1,454	1,454	-	214	1,526	-5%
	Supplies and Materials	6,731	6,731	867	1,294	2,285	66%
SPECIAL EDUCATION PROGRAM	Salaries	2,838,512	2,838,512	287,699	-	1,660,575	41%
	Benefits	1,380,760	1,380,760	137,155	-	796,525	42%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	-	-	0%

SPECIAL EDUCATION PRESCHOOL	Salaries	92,159	92,159	9,080	-	55,865	39%
	Benefits	29,227	29,227	4,045	-	25,648	12%
GIFTED/TALENTED PROGRAM	Salaries	92,836	92,836	7,736	-	46,418	50%
	Benefits	30,697	30,697	2,495	-	15,683	49%
	Purchased Services	1,500	1,500	226	465	363	76%
	Supplies and Materials	3,500	3,500	371	665	4,580	-31%
INTERSCHOLASTIC ACTIVITY PROG	Salaries	1,107,998	1,107,998	88,496	-	562,023	49%
	Benefits	257,750	257,750	22,716	-	127,943	50%
	Purchased Services	486,500	486,500	35,605	106,154	246,497	49%
	Supplies and Materials	143,000	143,000	5,164	56,212	57,932	59%
	Equipment/Capital Expenditures	-	-	5,194	-	26,175	-100%
SUMMER SCHOOL PROGRAM	Salaries	70,000	70,000	-	-	78,853	-13%
	Benefits	14,412	14,412	-	-	16,845	-17%
GUIDANCE & HEALTH PROGRAM	Salaries	1,696,357	1,696,357	136,218	-	815,024	52%
	Benefits	573,745	573,745	46,959	-	297,281	48%
	Purchased Services	2,750	2,750	51	-	1,808	34%
	Supplies and Materials	17,000	17,000	233	800	3,153	81%
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	617,373	617,373	50,869	-	302,303	51%
	Benefits	225,265	225,265	18,157	-	112,388	50%
	Purchased Services	65,000	65,000	(171,469)	-	46,947	28%
	Supplies and Materials	3,500	3,500	-	-	643	82%
INSTRUCTIONAL IMPROVEMENT	Salaries	9,000	9,000	824	-	3,541	61%
	Benefits	3,142	3,142	175	-	908	71%
	Purchased Services	60,000	60,000	199	13,446	37,923	37%
	Supplies and Materials	10,000	10,000	-	-	-	100%
LIBRARY-EDUCATIONAL MEDIA	Salaries	308,365	308,365	26,778	-	159,984	48%
	Benefits	145,961	145,961	11,154	-	70,744	52%
	Purchased Services	10,000	10,000	350	-	12,027	-20%
	Supplies and Materials	5,000	5,000	43	75	1,444	71%
INSTRUCTIONAL RELATED TECH	Salaries	188,452	188,452	22,523	-	121,900	35%
	Benefits	70,219	70,219	10,422	-	59,426	15%
	Purchased Services	18,000	18,000	92	-	15,870	12%
	Supplies and Materials	5,000	5,000	76	724	1,157	77%
BOARD OF EDUCATION	Salaries	58,656	58,656	4,602	-	42,555	27%
	Benefits	21,347	21,347	550	-	14,219	33%
	Purchased Services	76,000	76,000	394	350	61,213	19%
	Supplies and Materials	4,000	4,000	-	600	981	75%
	Insurance	43,847	43,847	-	-	50,856	-16%
DISTRICT ADMINISTRATION PROG	Salaries	702,252	702,252	72,761	-	593,747	15%
	Benefits	233,852	233,852	22,161	-	190,814	18%
	Purchased Services	22,000	22,000	(1,072)	981	9,635	56%
	Supplies and Materials	35,000	35,000	1,406	1,230	36,723	-5%
SCHOOL ADMINISTRATION PROGRAM	Salaries	2,390,837	2,390,837	201,851	-	1,483,079	38%
	Benefits	811,765	811,765	70,425	-	541,370	33%
	Purchased Services	-	-	-	-	360	100%
	Supplies and Materials	26,664	26,664	404	2,603	5,894	78%
BUSINESS OPERATIONS PROGRAM	Salaries	315,563	315,563	20,359	-	140,937	55%
	Benefits	95,369	95,369	6,464	-	50,820	47%
	Purchased Services	71,500	71,500	24,838	750	79,602	-11%
	Supplies and Materials	-	-	-	-	-	0%
ADMINISTRATIVE TECHNOLOGY PROG	Salaries	199,701	199,701	21,526	-	132,774	34%

	Benefits	71,293	71,293	7,602	-	46,111	35%
	Purchased Services	30,000	30,000	-	-	14,028	53%
	Supplies and Materials	500	500	-	-	627	-25%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	981,367	981,367	71,594	-	520,642	47%
	Benefits	429,811	429,811	31,580	-	229,237	47%
	Purchased Services	1,204,760	1,204,760	109,174	-	879,762	27%
	Supplies and Materials	100,000	100,000	3,174	13,515	55,902	44%
	Insurance	238,292	238,292	-	-	276,383	-16%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Salaries	806,528	806,528	61,792	-	544,617	32%
	Benefits	310,000	310,000	21,507	-	204,972	34%
	Purchased Services	212,000	212,000	7,710	33,643	175,468	17%
	Supplies and Materials	150,000	150,000	2,436	5,097	126,679	16%
MAINTENANCE / GROUNDS	Purchased Services	156,500	156,500	26,210	4,022	61,295	61%
	Supplies and Materials	-	-	-	-	1,119	-100%
SECURITY/SAFETY PROGRAM	Salaries	192,989	192,989	17,525	-	102,291	47%
	Benefits	60,750	60,750	5,130	-	32,085	47%
	Purchased Services	263,000	263,000	32,816	126,934	271,615	-3%
	Supplies and Materials	12,500	12,500	20	579	14,148	-13%
TRANSPORTATION-PUPIL TO SCHOOL	Salaries	1,229,970	1,229,970	114,914	-	720,107	41%
	Benefits	520,400	520,400	49,051	-	353,966	32%
	Purchased Services	60,550	60,550	5,290	10,063	43,340	28%
	Supplies and Materials	353,750	353,750	22,309	12,699	173,829	51%
	Insurance	41,938	41,938	-	-	48,642	-16%
GENERAL TRANSPORTATION PROG	Salaries	-	-	-	-	231	0%
	Benefits	16,259	16,259	-	-	45	100%
	Purchased Services	2,000	2,000	-	-	-	100%
	Supplies and Materials	1,000	1,000	2,119	-	2,300	-130%
	Insurance	41,939	41,939	-	-	48,643	-16%
Total Expenditures		45,408,460	45,865,011	3,847,390	420,124	26,380,619	42%
Excess (deficiency) of Revenues over (under) expenditures		53,546	53,546	3,902,973	(420,124)	14,103,935	
Other Financing Sources (uses)							
PROCEEDS FROM SALE OF CAPITAL ASSET		-	-	-	-	-	0%
TRANSFER IN		-	-	-	-	-	0%
TRANSFER OUT		(90,000)	(90,000)	-	-	(171,068)	-153%
Total Other Financing Sources (uses)		(90,000)	(90,000)	-	-	(171,068)	
Net Change in Fund Balance		(36,454)	(36,454)	3,902,973	(420,124)	13,932,867	

Estimated Ending Fund Balance

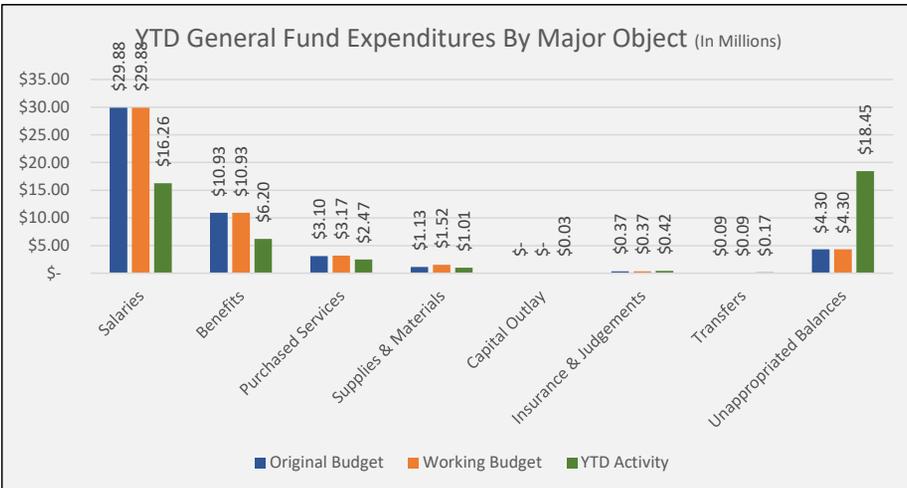
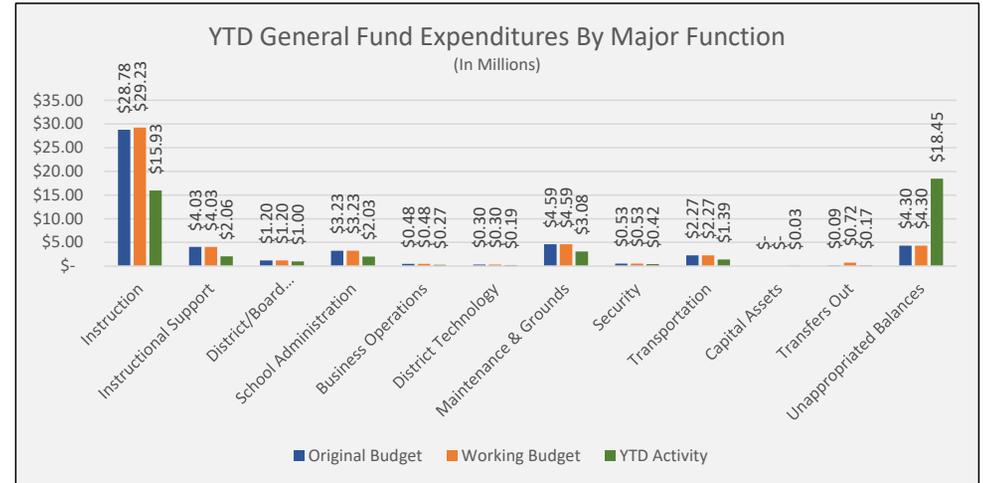
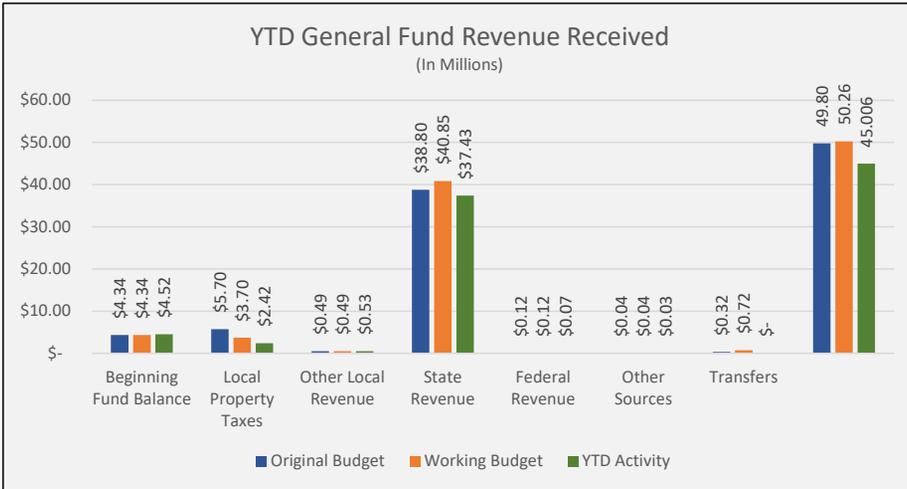
\$18,454,322

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

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

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

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



Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 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	1,020,569	979,431	49%
Maintain Alternative Middle School Program	80,230	53,487	26,743	33%
Support Safety and Security Program	827,789	420,140	407,649	49%
Support Student Transportation	500,000	333,333	166,667	33%
Maintain School Nurses	172,150	114,767	57,383	33%
Maintain Funding for 25 Certified Teachers	1,997,198	1,331,465	665,733	33%
Maintain Elementary Advanced Learning Programs	546,797	364,531	182,266	33%
Maintain 8 Elementary Teacher Specialists	613,730	409,153	204,577	33%
Maintain Library Leads	434,106	289,404	144,702	33%
Maintain KTEC	348,000	348,000	-	0%
	7,520,000	4,684,850	2,835,150	

Lakeland Joint School District #272 - 2025-2026

Summary of All Funds - February 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	16,256,328	6,199,634	2,466,235	1,007,723	26,175	424,524	-	171,068	26,551,687	45,955,011	58%
220	Federal Forest Fund	-	-	6,000	-	-	-	-	-	6,000	13,000	46%
231	Facility Funds - Local Sources	1,400	271	4,147	251	183,723	-	-	-	189,793	830,000	23%
232	BASE	66,248	33,519	4,188	4,687	-	-	-	-	108,642	236,570	46%
243	CTE - State	-	-	2,253	54,137	-	-	-	-	56,390	151,728	37%
244	Gifted & Talented	-	-	-	-	-	-	-	-	-	1,250	0%
245	State Technology	-	-	103,007	344,824	-	-	-	-	447,831	595,000	75%
246	Safe & Drug Free Schools	-	-	41,538	-	-	-	-	-	41,538	55,300	75%
248	Misc. Grants	-	-	2,165	26,760	-	-	-	-	28,925	10,000	289%
249	SRO Grant	-	-	29,848	-	-	-	-	-	29,848	48,000	100%
251	Federal Title I	220,077	94,447	-	3,937	-	-	-	-	318,460	947,712	34%
257	Federal Special Education (Title VI-B, IDEA)	335,766	123,663	400	11,395	-	-	-	-	471,224	909,639	52%
258	Federal Special Education (IDEA Preschool)	8,372	3,237	-	-	-	-	-	-	11,609	24,114	48%
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)	27,977	8,984	-	617	-	-	-	-	37,578	61,299	61%
265	Special Education Mini-Grants - Federal	-	-	-	10,531	-	-	-	-	10,531	-	100%
271	Federal Title II	44,339	14,492	20,250	-	-	-	-	-	79,081	112,070	71%
290	Child Nutrition	-	-	504,441	375,315	410	5,917	-	-	886,083	1,459,700	61%
310	Debt Service	-	-	-	-	-	-	-	-	-	-	0%
420	Plant Facility Fund	-	-	131,925	18,651	496,436	-	-	-	647,012	550,000	118%
421	Board Facility Projects	-	-	-	-	83,386	-	-	-	83,386	89,000	94%
422	Land Reserve	-	-	-	-	-	-	-	-	-	-	0%
424	Bus Depreciation Fund	-	-	-	-	608,147	-	-	-	608,147	456,110	133%
436	School District Modernization Fund	-	-	-	-	286,697	-	-	-	286,697	5,291,761	0%
Total Expenditures		16,960,507	6,478,247	3,532,751	1,858,826	1,684,974	430,441	0	171,068	31,116,815	58,435,339	53%

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

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

	Adopted Budget	Working Budget	February Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	46,500	46,500	-	-	48,195		
Revenues:							
LOCAL TAX REVENUE	-	-	-	-	-		
Total Revenues	0	0	0		0		
Total Revenues and Fund Balance	46,500	46,500			48,195		
Expense Function	Expense Type	Adopted Budget	Working Budget	February 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	3,000	-	6,000	25%
Total Expenditures		13,000	13,000	3,000	0	6,000	
Revenues Less Expenditures		-13,000	-13,000	-3,000	0	-6,000	
Ending Fund Balance *Estimated		33,500	33,500			\$ 42,195	

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

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

	Adopted Budget	Working Budget	February Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	846,272	846,272	-	-	1,039,718		
Revenues:							
OTHER LOCAL REVENUE	-	-	79	-	66,109		
OTHER LOCAL REVENUE - THS FIELDHOUSE	-	-	10,505	-	226,611		
OTHER LOCAL REVENUE - LHS FIELDHOUSE	-	-	662	-	5,553		
Total Revenues	0	0	11,246	0	298,273		
Total Revenues and Fund Balance	846,272	846,272			1,337,991		
Expense Function	Expense Type	Adopted Budget	Working Budget	February Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Equipment/Capital Expenditures	-	-	-	-	78,133	0%
ADMIN TECH SERVICES	Purchased Services	-	-	-	-	4,147	-100%
	Supplies and Materials	-	-	-	-	207	-100%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	-	-	-	-	1,400	-100%
	Benefits	-	-	-	-	271	-100%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	-	36,549	-	0%
	Supplies and Materials	-	-	-	-	44	-100%
CAPITAL ASSETS	Equipment/Capital Expenditures	830,000	830,000	-	-	105,591	87%
Total Expenditures		830,000	830,000	0	36,549	189,793	
Revenues Less Expenditures		-830,000	-830,000	11,246	-36,549	108,480	
Ending Fund Balance *Estimated		16,272	16,272			<u>\$1,148,198</u>	

*THS Fieldhouse Expenses are reported under Capital Assets

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

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

	Adopted Budget	Working Budget	February Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	109,000	109,000	-	-	136,281		
Revenues:							
OTHER LOCAL REVENUE	191,000	191,000	21,768	-	121,316	36%	
Total Revenues	191,000	191,000	21,768		121,316		
Total Revenues and Fund Balance	300,000	300,000			257,597		
Expense Function	Expense Type	Adopted Budget	Working Budget	February Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
OTHER SUPPORT & SERVICE PROGRAM	Salaries	167,332	167,332	10,462	-	66,248	60%
	Benefits	62,638	62,638	5,263	-	33,519	46%
	Purchased Services	3,000	3,000	-	420	4,188	-40%
	Supplies and Materials	3,600	3,600	-	1,107	4,687	-30%
Total Expenditures	236,570	236,570	15,726	1,527	108,642		
Revenues Less Expenditures	-45,570	-45,570	6,043	-1,527	12,674		
Ending Fund Balance *Estimated	63,430	63,430			\$148,955		

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

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

	Adopted Budget	Working Budget	February Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
PROF TECH PROGRAM REVENUE	151,729	151,729	-	-	143,440		
Total Revenues	151,729	151,729	0		143,440		
Total Revenues and Fund Balance	151,729	151,729			143,440		
Expense Function	Expense Type	Adopted Budget	Working Budget	February Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Purchased Services	-	-	190	2,314	2,253	-100%
	Supplies and Materials	140,746	140,746	9,676	17,367	49,834	65%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
ALTERNATIVE SCHOOL PROGRAM	Purchased Services	-	-	-	129	-	0%
	Supplies and Materials	10,982	10,982	395	1,400	4,302	61%
Total Expenditures		151,728	151,728	10,262	21,211	56,390	
Revenues Less Expenditures		1	1	-10,262	-21,211	87,050	
Ending Fund Balance *Estimated		1	1			\$ 87,050	

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

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

	Adopted Budget	Working Budget	February 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	February 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			<u>\$ 4,364</u>	

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

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

	Adopted Budget	Working Budget	February Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	250,000	250,000	-	-	401,509		
Revenues:							
OTHER STATE SUPPORT	434,000	434,000	-	-	-		
REVENUE FROM FEDERAL SOURCES	-	-	-	-	100,518		
Total Revenues	434,000	434,000	0	0	100,518		
Total Revenues and Fund Balance	684,000	684,000			502,027		
Expense Function	Expense Type	Adopted Budget	Working Budget	February Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
INSTRUCTIONAL RELATED TECH	Purchased Services	30,000	30,000	-	11	13,536	55%
	Supplies and Materials	565,000	565,000	1,403	19,191	344,824	39%
ADMIN TECH SERVICES	Purchased Services	-	-	-	46,409	89,471	-100%
Total Expenditures		595,000	595,000	1,403	65,611	447,831	
Revenues Less Expenditures		-161,000	-161,000	-1,403	-65,611	-347,313	
Ending Fund Balance *Estimated		89,000	89,000			\$ 54,196	

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

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

	Adopted Budget	Working Budget	February Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
OTHER STATE SUPPORT	55,300	55,300	29,698	-	29,698		
Total Revenues	55,300	55,300	29,698		29,698		
Total Revenues and Fund Balance	55,300	55,300			29,698		
Expense Function	Expense Type	Adopted Budget	Working Budget	February Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECURITY/SAFETY	Purchased Services	55,300	55,300	8,965	-	41,538	25%
Total Expenditures		55,300	55,300	8,965	0	41,538	
Revenues Less Expenditures		0	0	20,733	0	-11,841	
Ending Fund Balance *Estimated		0	0			<u>\$ (11,841)</u>	

*The Rathdrum PD SRO contract is charged to this fund

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

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

	Adopted Budget	Working Budget	February Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	31,174	31,174	-	-	57,414		
Revenues:							
OTHER LOCAL REVENUE	-	-	5,000	-	19,448		
OTHER STATE SUPPORT	-	-	-	-	1,303		
Total Revenues	0	0	5,000		20,751		
Total Revenues and Fund Balance	31,174	31,174			78,165		
Expense Function	Expense Type	Adopted Budget	Working Budget	February Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Purchased Services	-	-	50	50	1,125	0%
	Supplies and Materials	7,000	7,000	-	100	4,988	29%
SECONDARY PROGRAM	Purchased Services	-	-	-	-	1,040	-100%
	Supplies and Materials	3,000	3,000	683	227	17,716	-491%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	-	-	136	-	1,620	0%
DISTRICT ADMINISTRATION PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	-	2,435	-100%
Total Expenditures		10,000	10,000	868	377	28,925	
Revenues Less Expenditures		-10,000	-10,000	4,132	-377	-8,174	
Ending Fund Balance *Estimated		21,174	21,174			\$ 49,240	

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

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

	Adopted Budget	Working Budget	February Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	23,669		
Revenues:							
OTHER STATE SUPPORT	48,000	48,000	20,040	-	60,120		
Total Revenues	48,000	48,000	20,040		60,120		
Total Revenues and Fund Balance	48,000	48,000			83,789		
Expense Function	Expense Type	Adopted Budget	Working Budget	February Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECURITY/SAFETY PROGRAM	Purchased Services	48,000	48,000	-	-	29,848	
Total Expenditures		48,000	48,000	0	0	29,848	
Revenues Less Expenditures		0	0	20,040	0	30,272	
Ending Fund Balance *Estimated		0	0			\$ 53,941	

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

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

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

	Adopted Budget	Working Budget	February Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
FEDERAL REVENUE	947,712	947,712	51,341	-	263,253		
Total Revenues	947,712	947,712	51,341		263,253		
Total Revenues and Fund Balance	947,712	947,712			263,253		
Expense Function	Expense Type	Adopted Budget	Working Budget	February Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	652,727	652,727	38,987	-	220,077	66%
	Benefits	294,985	294,985	15,439	-	94,447	68%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	510	1,600	3,666	-100%
ALTERNATIVE PROGRAM	Supplies and Materials	-	-	-	-	271	-100%
Total Expenditures		947,712	947,712	54,936	1,600	318,460	
Revenues Less Expenditures		0	0	-3,595	-1,600	-55,207	
Ending Fund Balance *Estimated		0	0			<u>\$ (55,207)</u>	

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

Fund Number: **257**

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

		Adopted Budget	Working Budget	February Revenue		FY26 YTD	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	
Revenues:							
FEDERAL REVENUE		909,639	909,639	76,891	-	392,346	
Total Revenues		909,639	909,639	76,891		392,346	
Total Revenues and Fund Balance		909,639	909,639			392,346	
Expense Function	Expense Type	Adopted Budget	Working Budget	February Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	683,164	683,164	56,611	-	335,766	51%
	Benefits	226,475	226,475	19,622	-	123,663	45%
	Purchased Services	-	-	-	-	400	-100%
	Supplies and Materials	-	-	2,477	100	11,395	-100%
Total Expenditures		909,639	909,639	78,710	100	471,224	
Revenues Less Expenditures		0	0	-1,820	-100	-78,878	
Ending Fund Balance *Estimated		0	0			<u>\$ (78,878)</u>	

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

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

	Adopted Budget	Working Budget	February Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
FEDERAL REVENUE	24,114	24,114	2,320	-	9,289		
Total Revenues	24,114	24,114	2,320		9,289		
Total Revenues and Fund Balance	24,114	24,114			9,289		
Expense Function	Expense Type	Adopted Budget	Working Budget	February Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SPECIAL EDUCATION PRESCHOOL	Salaries	17,362	17,362	1,672	-	8,372	52%
	Benefits	6,752	6,752	647	-	3,237	52%
Total Expenditures		24,114	24,114	2,320	0	11,609	
Revenues Less Expenditures		0	0	0	0	-2,320	
Ending Fund Balance *Estimated		0	0			\$ (2,320)	

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

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

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

	Adopted Budget	Working Budget	February Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
EARNINGS ON INVESTMENTS	-	-	376	-	3,274		
FEDERAL REVENUE	515,000	515,000	41,362	-	193,575		
TRANSFERS INTERFUND	90,000	90,000	-	-	171,068		
Total Revenues	605,000	605,000	41,737		367,917		
Total Revenues and Fund Balance	605,000	605,000			367,917		
Expense Function	Expense Type	Adopted Budget	Working Budget	February 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	-	216,355	-100%
Total Expenditures		605,000	605,000	216,355	0	216,355	
Revenues Less Expenditures		0	0	-174,617	0	151,563	
Ending Fund Balance *Estimated		0	0			<u>\$151,563</u>	

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

Fund Number: **261**

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

	Adopted Budget	Working Budget	February 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	February Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
GUIDANCE/HEALTH	Salaries	24,563	24,563	-	-	(0)	0%
	Benefits	8,511	8,511	-	-	0	0%
Total Expenditures		33,074	33,074	0	0	0	
Revenues Less Expenditures		0	0	0	0	0	
Ending Fund Balance *Estimated		0	0			\$ (0)	

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

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

	Adopted Budget	Working Budget	February Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
FEDERAL REVENUE	61,299	61,299	-	-	16,977		
Total Revenues	61,299	61,299	0		16,977		
Total Revenues and Fund Balance	61,299	61,299			16,977		
Expense Function	Expense Type	Adopted Budget	Working Budget	February Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Salaries	42,909	42,909	2,956	-	17,565	59%
	Benefits	18,390	18,390	938	-	5,620	69%
	Supplies and Materials	-	-	-	-	617	0%
GUIDANCE & HEALTH PROGRAM	Salaries	-	-	2,049	-	10,412	0%
	Benefits	-	-	666	-	3,363	0%
Total Expenditures		61,299	61,299	6,609	0	37,578	
Revenues Less Expenditures		0	0	-6,609	0	-20,601	
Ending Fund Balance *Estimated		0	0			\$ (20,601)	

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

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

	Adopted Budget	Working Budget	February 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	February 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 February 28, 2026

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

	Adopted Budget	Working Budget	February Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-		
Revenues:							
FEDERAL REVENUE	112,070	112,070	9,725	-	52,959		
Total Revenues	112,070	112,070	9,725		52,959		
Total Revenues and Fund Balance	112,070	112,070			52,959		
Expense Function	Expense Type	Adopted Budget	Working Budget	February Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	90,610	90,610	7,390	-	44,339	51%
	Benefits	21,460	21,460	2,332	-	14,006	35%
	Purchased Services	-	-	-	-	-	0%
	Supplies & Materials	-	-	-	-	-	0%
INSTRUCTIONAL IMPROVEMENT	Salaries	-	-	-	-	-	0%
	Benefits	-	-	-	-	486	-100%
	Purchased Services	-	-	-	-	20,250	-100%
	Supplies & Materials	-	-	-	-	-	0%
Total Expenditures	112,070	112,070	9,722	0	79,081		
Revenues Less Expenditures	0	0	2	0	-26,122		
Ending Fund Balance *Estimated	0	0			<u>\$ (26,122)</u>		

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

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

	Adopted Budget	Working Budget	February Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	425,000	425,000	-	-	489,623		
Revenues:							
OTHER LOCAL REVENUE	525,000	525,000	70,098	-	394,125	25%	
OTHER STATE SUPPORT	-	-	-	-	-	0%	
FEDERAL REVENUE	650,000	650,000	90,047	-	445,629	31%	
Total Revenues	1,175,000	1,175,000	160,145	0	839,754		
Total Revenues and Fund Balance	1,600,000	1,600,000			1,329,377		
Expense Function	Expense Type	Adopted Budget	Working Budget	February Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
FOOD SERVICES	Purchased Services	848,700	848,700	94,804	479	504,441	41%
	Supplies and Materials	551,000	551,000	69,817	13,550	375,315	32%
	Equipment/Capital Expenditures	50,000	50,000	-	-	410	99%
	Insurance	10,000	10,000	965	-	5,917	41%
Total Expenditures		1,459,700	1,459,700	165,586	14,029	886,083	
Revenues Less Expenditures		-284,700	-284,700	-5,441	-14,029	-46,329	
Ending Fund Balance *Estimated		140,300	140,300			\$443,294	

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

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

	Adopted Budget	Working Budget	February Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	1,567		
Revenues:							
SCHOOL BOND & INTEREST LEVY	-	-	44	-	2,574		
INTEREST REVENUE	-	-	-	-	-		
OTHER STATE SUPPORT	-	-	-	-	-		
Total Revenues	0	0	44	0	2,574		
Total Revenues and Fund Balance	0	0			4,141		
Expense Function	Expense Type	Adopted Budget	Working Budget	February 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	44	0	2,574	
Ending Fund Balance *Estimated		0	0			\$ 4,141	

*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 February 28, 2026

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

	Adopted Budget	Working Budget	February Revenue		FY26 YTD	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	550,000	550,000	-	-	1,610,534		
Revenues:							
SCHOOL PLANT FACILITY LEVY	-	-	1,792	-	23,075		
TRANSFERS INTERFUND	-	-	-	-	-		
Total Revenues	0	0	1,792	0	23,075		
Total Revenues and Fund Balance	550,000	550,000			1,633,608		
Expense Function	Expense Type	Adopted Budget	Working Budget	February Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
SECONDARY PROGRAM	Supplies and Materials	-	-	10,459	-	10,459	-100%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	-	2,880	-	18,254	-100%
	Supplies and Materials	-	-	-	36	8,192	-100%
	Equipment/Capital Expenditures	-	-	-	-	46,761	-100%
MAINTENANCE / GROUNDS	Purchased Services	-	-	-	-	113,671	-100%
	Equipment/Capital Expenditures	-	-	-	-	35,723	-100%
CAPITAL ASSETS	Equipment/Capital Expenditures	550,000	550,000	-	35,000	413,951	25%
Total Expenditures		550,000	550,000	13,339	35,036	647,012	
Revenues Less Expenditures		-550,000	-550,000	-11,548	-35,036	-623,937	
Ending Fund Balance *Estimated		0	0			\$ 986,597	

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

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

	Adopted Budget	Working Budget	February 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	February 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 February 28, 2026

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

	Adopted Budget	Working Budget	February 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	February 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 February 28, 2026

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

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

*The Bus Depreciation Transfer will be completed in June 2025

Lakeland Joint School District #272 - 2025-2026 - Period Ended February 28, 2026

Fund Number: **436**

Fund Name: **School District Modernization Fund**

	Adopted Budget	Working Budget	February 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	66,293	-	558,327		
OTHER STATE SUPPORT	-	-	-	-	5,159		
Total Revenues	0	0	0	0	563,486		
Total Revenues and Fund Balance	20,141,665	20,141,665			20,759,284		
Expense Function	Expense Type	Adopted Budget	Working Budget	February Expenses	Encumbrances	FY26 YTD	% Remaining
Expenditures:							
CAPITAL ASSETS	Equipment/Capital Expenditures	4,569,000	4,569,000	9,345	-	286,697	94%
TRANSFER OUT	Interfund Transfer	315,000	722,761	-	-	-	100%
Total Expenditures		4,884,000	5,291,761	9,345	0	286,697	
Revenues Less Expenditures		-4,884,000	-5,291,761	-9,345	0	276,789	
Ending Fund Balance *Estimated		15,257,665	14,849,904			\$ 20,472,587	

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 - February 28, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	7,089.24	381.00	(835.92)	6,634.32
Investment Cash	9,614.23	31.14	-	9,645.37
Total Asset Accounts:	16,703.47	412.14	(835.92)	16,279.69
EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(1,503.69)	-	(31.14)	(1,534.83)
Faculty	(584.06)	-	-	(584.06)
Student Council	(163.45)	-	-	(163.45)
Discretionary	(696.46)	229.06	-	(467.40)
Annual	(424.53)	16.13	(285.00)	(693.40)
Field Trip	(729.99)	-	-	(729.99)
Donations	(4,076.78)	549.75	-	(3,527.03)
Library	(1,355.00)	-	(22.00)	(1,377.00)
School Store	-	-	-	-
Vending	-	-	-	-
Clothing	(4,058.01)	40.98	-	(4,017.03)
Special Project	(3,111.50)	-	-	(3,111.50)
Chromebook Damage	-	-	(74.00)	(74.00)
Total Equity Accounts	(16,703.47)	835.92	(412.14)	(16,279.69)
Total Asset Accounts	16,703.47	(835.92)	412.14	16,279.69
Total Equity Accounts	(16,703.47)	835.92	(412.14)	(16,279.69)
Grand Total	-	-	-	-

UPDATED 3.11.26

Spirit Lake Elementary School - SBAA - February 28, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	27,232.46	-	(1,309.36)	25,923.10
Investment Cash	7,204.72	23.34	-	7,228.06
Total Asset Accounts:	34,437.18	23.34	(1,309.36)	33,151.16

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(8,690.85)	144.67	(23.34)	(8,569.52)
Faculty	(2,543.50)	11.08	-	(2,532.42)
CEP	(115.98)	-	-	(115.98)
Field Trip	(434.02)	-	-	(434.02)
Donations	(13,571.00)	-	-	(13,571.00)
Library	(324.64)	-	-	(324.64)
Student Body	(8,252.19)	1,153.61	-	(7,098.58)
Music	(300.00)	-	-	(300.00)
Misc. Fundraiser	(44.00)	-	-	(44.00)
Chromebook Damage	(161.00)	-	-	(161.00)
Total Equity Accounts	(34,437.18)	1,309.36	(23.34)	(33,151.16)
Total Asset Accounts	34,437.18	(1,309.36)	23.34	33,151.16
Total Equity Accounts	(34,437.18)	1,309.36	(23.34)	(33,151.16)
Grand Total	-	-	-	-

UPDATED 3.11.26

Athol Elementary School - SBAA - February 28, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	3,127.34	-	(1,440.17)	1,687.17
Cash on Hand	-	263.00	-	263.00
Investment Cash	32,982.02	106.84	-	33,088.86
Total Asset Accounts:	36,109.36	369.84	(1,440.17)	35,039.03

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(8,588.17)	46.49	(106.84)	(8,648.52)
Annual	(2.82)	-	-	(2.82)
Donations	(6,538.80)	241.55	-	(6,297.25)
Library	(5,882.63)	851.13	(263.00)	(5,294.50)
T-Shirt	(84.08)	-	-	(84.08)
Special Project	(15,012.86)	301.00	-	(14,711.86)
Chromebook Damage	-	-	-	-
Total Equity Accounts	(36,109.36)	1,440.17	(369.84)	(35,039.03)
Total Asset Accounts	36,109.36	(1,440.17)	369.84	35,039.03
Total Equity Accounts	(36,109.36)	1,440.17	(369.84)	(35,039.03)
Grand Total	-	-	-	-

UPDATED 3.11.26

Betty Kiefer Elementary School - SBAA - February 28, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	6,690.68	120.00	(180.16)	6,630.52
Investment Cash	33,803.59	109.50	-	33,913.09
Total Asset Accounts:	40,494.27	229.50	(180.16)	40,543.61

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(11,762.69)	52.44	(109.50)	(11,819.75)
Discretionary	-	-	-	-
Annual	(3,005.92)	6.79	(120.00)	(3,119.13)
Field Trip	-	-	-	-
Donations	(16,024.27)	66.98	-	(15,957.29)
Library	(4,515.63)	53.95	-	(4,461.68)
Popcorn	(1,744.06)	-	-	(1,744.06)
T-Shirt	(2,047.98)	-	-	(2,047.98)
Music	-	-	-	-
Misc. Grants	(1,373.72)	-	-	(1,373.72)
Chromebook Damage	(20.00)	-	-	(20.00)
Total Equity Accounts	(40,494.27)	180.16	(229.50)	(40,543.61)

Total Asset Accounts	40,494.27	(180.16)	229.50	40,543.61
Total Equity Accounts	(40,494.27)	180.16	(229.50)	(40,543.61)
Grand Total	-	-	-	-

UPDATED 3.11.26

Garwood Elementary School - SBAA - February 28, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	7,152.02	-	(1,105.15)	6,046.87
Investment Cash	12,141.80	40.34	-	12,182.14
Total Asset Accounts:	19,293.82	40.34	(1,105.15)	18,229.01
EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(2,115.87)	-	(40.34)	(2,156.21)
Faculty	5.43	-	-	5.43
Annual	(445.28)	-	-	(445.28)
Book Fair	(189.41)	-	-	(189.41)
Field Trip	(543.60)	-	-	(543.60)
Donations	(1,075.73)	-	-	(1,075.73)
Library	(5,259.07)	1,105.15	-	(4,153.92)
Art	(310.87)	-	-	(310.87)
Vending	(37.74)	-	-	(37.74)
Misc. Fundraiser	(1,025.14)	-	-	(1,025.14)
Special Project	(1,789.08)	-	-	(1,789.08)
Drama	(153.20)	-	-	(153.20)
Chromebook Damage	-	-	-	-
Student Activities	(3,799.22)	-	-	(3,799.22)
Clothing Closet	(2,609.28)	-	-	(2,609.28)
Cross Country	54.24	-	-	54.24
Total Equity Accounts	(19,293.82)	1,105.15	(40.34)	(18,229.01)
Total Asset Accounts	19,293.82	(1,105.15)	40.34	18,229.01
Total Equity Accounts	(19,293.82)	1,105.15	(40.34)	(18,229.01)
Grand Total	-	-	-	-

UPDATED 3.11.26

Twin Lakes Elementary School - SBAA - February 28, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	12,753.92	-	(734.16)	12,019.76
Investment Cash	8,212.97	-	-	8,212.97
Total Asset Accounts:	20,966.89	-	(734.16)	20,232.73

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
General	(333.19)	-	-	(333.19)
Faculty	(466.16)	-	-	(466.16)
Team Houses	(983.14)	-	-	(983.14)
Annual	(2,298.59)	-	-	(2,298.59)
Book Fair	(2,941.62)	86.67	-	(2,854.95)
Donations	(9,964.76)	215.39	-	(9,749.37)
Library	(326.02)	-	-	(326.02)
T-Shirt	-	-	-	-
Student Body	(3,487.36)	432.10	-	(3,055.26)
Agenda Books	(26.05)	-	-	(26.05)
Misc. Fundraiser	-	-	-	-
Chromebook Damage	(140.00)	-	-	(140.00)
Total Equity Accounts	(20,966.89)	734.16	-	(20,232.73)

Total Asset Accounts	20,966.89	(734.16)	-	20,232.73
Total Equity Accounts	(20,966.89)	734.16	-	(20,232.73)
Grand Total	0.00	-	-	0.00

UPDATED 3.11.26

Lakeland Middle School - SBAA - February 28, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	25,578.40	3,085.90	(6,781.65)	21,882.65
Cash on Hand	550.00	-	-	550.00
Investment Cash	90,017.77	291.59	-	90,309.36
Total Asset Accounts:	116,146.17	3,377.49	(6,781.65)	112,742.01

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	(101.62)	36.28	-	(65.34)
Kindness Crew	(436.40)	-	-	(436.40)
Chromebook Damage	-	-	-	-
General	(26,148.32)	1,611.17	(1,719.79)	(26,256.94)
Faculty	888.92	45.00	-	933.92
Student Council	(11,469.71)	1,011.15	(254.04)	(10,712.60)
Student Activities	(6,019.92)	1,166.03	-	(4,853.89)
Annual	(3,162.73)	-	-	(3,162.73)
Library	(257.32)	-	-	(257.32)
Music	(1,206.06)	-	-	(1,206.06)
Honor Society	(1,172.62)	-	-	(1,172.62)
Concessions	(9,628.02)	283.19	(255.16)	(9,599.99)
School Store	398.49	-	-	398.49
Clothing Closet	(6,899.49)	43.91	-	(6,855.58)
Athletic Activities	(65,867.48)	-	-	(65,867.48)
7th Grade Basketball	110.00	175.36	-	285.36
8th Grade Basketball	-	-	-	-
Cross Country	-	-	-	-
Track	1,739.00	-	-	1,739.00
Volleyball	-	-	-	-
Wrestling	822.00	-	-	822.00
Sponsors	425.00	-	-	425.00
Cheerleading	-	122.94	-	122.94
ASB/MISC	14,380.14	1,272.56	(80.00)	15,572.70

Dance Club	(8,742.25)	226.28	(1,068.50)	(9,584.47)
Officials/Wkrs	5,865.00	1,125.00	-	6,990.00
Total Equity Accounts	(116,483.39)	7,118.87	(3,377.49)	(112,742.01)
Total Asset Accounts	116,146.17	(6,781.65)	3,377.49	112,742.01
Total Equity Accounts	(116,483.39)	7,118.87	(3,377.49)	(112,742.01)
Grand Total	(337.22)	337.22	-	-

UPDATED 3.11.26

Timberlake Middle School - SBAA - February 28, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	33,334.41	15,503.74	(4,911.03)	43,927.12
Cash on Hand	300.00	-	-	300.00
Investment Cash	22,528.87	72.98	-	22,601.85
Total Asset Accounts:	56,163.28	15,576.72	(4,911.03)	66,828.97

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	57.14	108.65	(110.68)	55.11
Theatre/Theatre Club	(100.00)	-	-	(100.00)
Altruism	-	27.34	(1,858.00)	(1,830.66)
Amistad	-	19.47	(1,389.00)	(1,369.53)
Isibindi	-	8.15	(1,610.00)	(1,601.85)
Reveur	-	27.34	(2,347.00)	(2,319.66)
Chromebook Damage	(24.00)	-	-	(24.00)
General	(10,055.38)	2,888.19	(2,520.27)	(9,687.46)
Faculty	(125.13)	-	-	(125.13)
Student Council	(5,009.57)	1,317.48	(2,600.00)	(6,292.09)
Annual	(9,349.44)	444.26	(330.00)	(9,235.18)
ASB Cards	(13,257.94)	7.93	(140.00)	(13,390.01)
Library	(502.57)	180.00	-	(322.57)
Textbook Deposits	(1,291.75)	-	-	(1,291.75)
Textbook Fines	(25.00)	-	-	(25.00)
Art & Pottery	(5.00)	-	-	(5.00)
FCS	(27.12)	-	-	(27.12)
Industrial Tech	(554.06)	18.49	(9.00)	(544.57)
Music	(1,065.63)	-	-	(1,065.63)
Student Recognition	50.00	-	-	50.00
Concessions	(1,893.50)	264.24	(1,360.75)	(2,990.01)
School Store	(622.43)	-	-	(622.43)
Athletic Activities	(8,257.05)	-	-	(8,257.05)
7th Grade Basketball	389.01	630.00	(55.00)	964.01

8th Grade Basketball	389.01	630.00	(55.00)	964.01
Cross Country	322.40	-	-	322.40
Track	(1,836.82)	-	-	(1,836.82)
Volleyball	(708.09)	-	-	(708.09)
Wrestling	636.18	-	-	636.18
Cheerleading	(16.98)	-	-	(16.98)
Gates	(3,419.82)	162.73	(2,875.00)	(6,132.09)
Total Equity Accounts	(56,303.54)	6,734.27	(17,259.70)	(66,828.97)
Total Asset Accounts	56,163.28	(4,911.03)	15,576.72	66,828.97
Total Equity Accounts	(56,303.54)	6,734.27	(17,259.70)	(66,828.97)
Grand Total	(140.26)	1,823.24	(1,682.98)	-

UPDATED 3.11.26

Lakeland High School - SBAA - February 28, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	117,181.44	45,778.60	(110,396.19)	52,563.85
Cash on Hand	3,500.00	-	-	3,500.00
Investment Cash	337,624.49	1,093.65	-	338,718.14
Total Asset Accounts:	458,305.93	46,872.25	(110,396.19)	394,781.99

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
AG Natural Resources	(3,361.09)	173.16	-	(3,187.93)
CC Service Fee	1,179.31	621.32	(633.64)	1,166.99
Game Club	(328.17)	113.91	-	(214.26)
Legacy/Legacy	(30,291.62)	-	-	(30,291.62)
Chromebook Damage	(12,779.00)	-	(160.00)	(12,939.00)
General	(25,194.53)	1,257.73	(3,093.65)	(27,030.45)
Lakeland Strong	(19,510.62)	667.00	-	(18,843.62)
Faculty	(5,626.08)	-	-	(5,626.08)
Student Council	(21,649.31)	22,494.02	-	844.71
Annual	(3,518.43)	10,220.89	(35.00)	6,667.46
Freshman Class	-	-	-	-
Sophomore Class	(367.27)	-	-	(367.27)
Junior Class	(156.02)	-	-	(156.02)
Senior Class	(5,591.74)	762.81	-	(4,828.93)
Library	(18,618.52)	1.70	(474.90)	(19,091.72)
Textbook Deposits	(3,164.04)	-	-	(3,164.04)
Textbook Fines	(21.79)	-	-	(21.79)
BPA	(8,245.80)	880.00	-	(7,365.80)
Touch of Gold	(437.42)	-	-	(437.42)
Newspaper	(598.87)	-	-	(598.87)
Art & Pottery	240.06	-	-	240.06
FCCLA	(1,615.78)	1,010.18	(289.00)	(894.60)
YEA	(9,221.68)	-	-	(9,221.68)
Shop Club	(13,752.44)	1,554.94	-	(12,197.50)

Hello Hawks	(5,163.21)	-	-	(5,163.21)
Music	(3,223.01)	819.64	-	(2,403.37)
Drama	(9,062.43)	-	-	(9,062.43)
Dist 1 Drama	-	-	-	-
Renaissance	(1,432.96)	-	-	(1,432.96)
Chess	(20.00)	-	-	(20.00)
Honor Society	(898.17)	-	-	(898.17)
IDFY	(826.57)	-	-	(826.57)
Parking	(2,721.26)	1.70	(30.00)	(2,749.56)
Locker Fines	(86.27)	-	-	(86.27)
HOSA	(65.43)	-	-	(65.43)
Service LRN	(717.95)	-	-	(717.95)
Parker Toyota	(195.00)	-	-	(195.00)
Science	(755.14)	-	-	(755.14)
Robotics	(2,278.74)	-	-	(2,278.74)
Go On Challenge	(49,520.26)	-	-	(49,520.26)
The Social Bean	(420.79)	-	-	(420.79)
Key Club	(1,620.96)	-	-	(1,620.96)
Athletic Activities	(106,779.04)	38,330.25	-	(68,448.79)
Football	36,574.40	-	-	36,574.40
L Football	1,544.80	-	-	1,544.80
Baseball	2,048.78	2,658.12	-	4,706.90
L Baseball	(859.93)	-	(2,458.00)	(3,317.93)
Softball	5,413.95	175.29	-	5,589.24
L Softball	(13,246.35)	3,923.04	-	(9,323.31)
Boys Basketball	4,236.96	20.77	-	4,257.73
L Boys Basketball	(8,108.28)	3,811.70	(1,579.26)	(5,875.84)
Girls Basketball	1,681.27	60.05	-	1,741.32
L Girls Basketball	(1,107.79)	-	(300.00)	(1,407.79)
Boys Soccer	3,225.60	-	-	3,225.60
L Boys Soccer	(6,800.60)	4,271.10	-	(2,529.50)
Girls Soccer	3,374.37	-	-	3,374.37
L Girls Soccer	(386.00)	-	-	(386.00)
Cross Country	1,286.10	-	-	1,286.10
L Cross Country	(11,987.07)	703.64	-	(11,283.43)
Track	-	-	-	-

L Track	(3,115.09)	1,306.00	-	(1,809.09)
Volleyball	3,986.90	-	-	3,986.90
L Volleyball	(10,531.66)	-	-	(10,531.66)
Wrestling	3,407.01	1,257.18	(2,650.00)	2,014.19
L Wrestling	(5,856.11)	-	-	(5,856.11)
L Dist Wrestling	-	1,254.21	(1,812.00)	(557.79)
Tennis	(23.58)	199.93	-	176.35
Golf	3,922.64	-	-	3,922.64
L Golf	(6,589.89)	-	-	(6,589.89)
L Golf Tournament	-	-	-	-
L Sponsors	(15,842.00)	-	(400.00)	(16,242.00)
Cheerleading	786.70	200.00	-	986.70
L Cheerleading	558.81	1,501.25	(5,025.00)	(2,964.94)
ASB/MISC	(23,735.85)	15.85	(280.00)	(24,000.00)
Concessions	(24,905.04)	3,967.79	(12,387.05)	(33,324.30)
Vending-Soft Drinks	(2,465.54)	-	-	(2,465.54)
L Tennis	(1,861.78)	133.02	(10.00)	(1,738.76)
L Dance Club	(707.09)	53.00	-	(654.09)
L Swim Club	(4,186.24)	-	-	(4,186.24)
L Dist Cheer	-	4,270.45	(3,401.00)	-
Dance	484.00	-	-	484.00
Swim	1,561.50	-	-	1,561.50
Gates	(49,417.01)	549.55	(11,803.75)	(60,671.21)
Officials/Workers	27,751.22	1,155.00	(50.00)	28,856.22
Total Equity Accounts	(458,305.93)	110,396.19	(46,872.25)	(395,651.44)
Total Asset Accounts	458,305.93	(110,396.19)	46,872.25	394,781.99
Total Equity Accounts	(458,305.93)	110,396.19	(46,872.25)	(394,781.99)
Grand Total	-	-	-	-

UPDATED 3.11.26

Timberlake High School - SBAA - February 28, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	63,079.20	49,259.03	(18,447.77)	93,890.46
Cash on Hand	2,000.00	-	-	2,000.00
Investment Cash	199,976.08	647.77		200,623.85
Total Asset Accounts:	265,055.28	49,906.80	(18,447.77)	296,514.31

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
CC Service Fee	590.32	96.88	(328.52)	358.68
Special Project	(500.00)	-	-	(500.00)
Tiger Den	(6,669.13)	-	-	(6,669.13)
Legacy	(5,791.42)	-	-	(5,791.42)
Chromebook Damage	(11,393.82)	-	(179.00)	(11,572.82)
General	(21,137.14)	110.18	(647.77)	(21,674.73)
Faculty	(896.42)	-	-	(896.42)
Student Council	(3,953.59)	36.00	-	(3,917.59)
Annual	(13,777.28)	-	(1,160.00)	(14,937.28)
Freshman Class	(1,073.43)	-	-	(1,073.43)
Sophomore Class	(1,261.26)	-	-	(1,261.26)
Junior Class	(331.58)	-	-	(331.58)
Senior Class	(5,463.73)	-	(100.39)	(5,564.12)
Library Book Fine	(471.64)	15.95	(56.30)	(511.99)
Textbook Deposits	(158.44)	-	-	(158.44)
Textbook Fines	(45.72)	-	-	(45.72)
BPA	(150.57)	-	-	(150.57)
Speech Arts	(1,512.84)	-	-	(1,512.84)
Screen Printing	25.00	-	-	25.00
Art & Pottery	(1,469.85)	-	-	(1,469.85)
FCCLA	(1,831.98)	-	-	(1,831.98)
Wood Shop	(3,282.99)	-	(230.00)	(3,512.99)
Music	(3,858.86)	125.00	(8,198.40)	(11,932.26)
Drama	(1,454.85)	-	-	(1,454.85)

Quiz Team	75.00	-	-	75.00
Student Recognition	(389.13)	-	-	(389.13)
Honor Society	(125.00)	250.00	(230.00)	(105.00)
NISTAR	400.00	-	-	400.00
Parking	(6,423.03)	349.99	(50.00)	(6,123.04)
Parker Toyota	-	-	-	-
Science	(720.56)	-	-	(720.56)
Math	(980.61)	-	-	(980.61)
NOT	(957.12)	-	-	(957.12)
School Store	(481.63)	17.24	(1.75)	(466.14)
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	(33,061.16)	573.60	(2,526.03)	(35,013.59)
Livestock Club	510.22	10.59	(849.00)	(328.19)
Athletic Activities	(23,948.47)	23.92	-	(23,924.55)
Football	1,139.70	-	-	1,139.70
L Football	(505.82)	-	(220.00)	(725.82)
Baseball	-	-	-	-
L Baseball	(985.15)	-	(250.00)	(1,235.15)
Softball	-	-	-	-
L Softball	(8,548.45)	2,532.69	(700.00)	(6,715.76)
Boys Basketball	375.00	-	-	375.00
L Boys Basketball	(0.70)	-	-	(0.70)
Girls Basketball	375.00	-	-	375.00
L Girls Basketball	(462.60)	-	(430.00)	(892.60)
Boys Soccer	1,440.47	-	-	1,440.47
L Boys Soccer	(174.81)	-	-	(174.81)
Girls Soccer	1,512.47	-	-	1,512.47
L Girls Soccer	121.42	-	-	121.42
Cross Country	291.00	-	-	291.00
L Cross Country	(4,224.80)	809.52	-	(3,415.28)
Track	137.00	-	-	137.00

L Track	(2,638.25)	-	-	(2,638.25)
Volleyball	-	-	-	-
L Volleyball	(4,923.65)	-	-	(4,923.65)
Wrestling	2,446.50	685.00	-	3,131.50
L Wrestling	(4,542.59)	-	(400.00)	(4,942.59)
Golf	-	-	-	-
L Golf	(2,755.72)	-	-	(2,755.72)
L Golf Tournament	-	-	-	-
L Sponsors	(34,903.07)	2,091.10	(6,753.88)	(39,565.85)
Cheerleading	156.50	-	-	156.50
L Cheerleading	(4,704.85)	3,940.52	(19,402.00)	(20,166.33)
ASB/MISC	(11,403.44)	-	(205.00)	(11,608.44)
Concessions	(11,120.54)	555.87	(3,302.93)	(13,867.60)
Vending-Soft Drinks	(246.50)	-	(281.46)	(527.96)
IML	(9,038.82)	100.00	(711.97)	(9,650.79)
Gates	(25,255.00)	500.00	(2,679.00)	(27,434.00)
Officials/Workers	13,208.59	5,000.00	(500.00)	17,708.59
Athletic Trainer	(2,272.72)	-	(110.00)	(2,382.72)
Total Equity Accounts	(265,055.28)	17,824.05	(50,503.40)	(297,734.63)
Total Asset Accounts	265,055.28	(18,447.77)	49,906.80	296,514.31
Total Equity Accounts	(265,055.28)	17,824.05	(50,503.40)	(297,734.63)
Grand Total	-	(623.72)	(596.60)	(1,220.32)

UPDATED 3.11.26

Mountain View Alternative High School - SBAA - February 28, 2026

ASSETS	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Wells Cash	10,052.05	260.00	(2.50)	10,309.55
Investments	10,297.09	33.47	-	10,330.56
Total Asset Accounts:	20,349.14	293.47	(2.50)	20,640.11

EQUITY	Beginning Balance	Expense	Revenue	Ending Balance
Chromebook Damage	(180.00)	-	-	(180.00)
General	(4,635.36)	-	(33.47)	(4,668.83)
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	(453.92)	2.50	(10.00)	(461.42)
Drama	(234.83)	-	-	(234.83)
IDFY	(1,013.10)	-	-	(1,013.10)
Greenhouse	(226.71)	-	-	(226.71)
Donations	(9,392.84)	-	(250.00)	(9,642.84)
Total Equity Accounts	(20,349.14)	2.50	(293.47)	(20,640.11)

Total Asset Accounts	20,349.14	(2.50)	293.47	20,640.11
Total Equity Accounts	(20,349.14)	2.50	(293.47)	(20,640.11)
Grand Total	-	-	-	-

UPDATED 3.11.26

Lakeland Joint School District Enrollment/Attendance Report ~ February 25, 2026

Enrollment

SCHOOL	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Previous Year	Variance	Previous Month	Variance
JOHN BROWN 101		62	71	50	68	54	71								376	373	3	372	4
SPIRIT LAKE 102		42	47	42	61	51	55								298	281	17	299	-1
ATHOL 103		37	32	51	45	56	55								276	284	-8	275	1
BETTY KIEFER 104		44	47	62	60	77	69								359	369	-10	360	-1
GARWOOD 105		60	67	60	82	84	63								416	422	-6	419	-3
TWIN LAKES 106	54	35	25	40	48	42	41								231	243	-12	231	0
LAKELAND MIDDLE 201								252	216	231					699	643	56	701	-2
TIMBERLAKE MIDDLE 202								149	153	132					434	414	20	439	-5
LAKELAND HIGH 301											237	185	203	214	839	870	-31	839	0
TIMBERLAKE HIGH 401											136	127	114	129	506	523	-17	507	-1
MOUNTAIN VIEW 491									5	7	27	38	47	54	178	177	1	170	8
TOTALS	54	280	289	305	364	364	354	401	374	370	400	350	364	397	4,612	4,599	13	4,612	0
PREVIOUS YEAR	35	272	287	349	344	333	387	372	323	372	353	367	414	426	4,599				
VARIANCE BY GRADE	19	8	2	-44	20	31	-33	29	51	-2	47	-17	-50	-29	13				

Attendance

SCHOOL	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Enroll	Variance	Percent
JOHN BROWN 101		60	67	46	66	51	61								351	376	25	93.35%
SPIRIT LAKE 102		37	44	40	59	50	52								282	298	16	94.63%
ATHOL 103		34	27	48	43	51	52								255	276	21	92.39%
BETTY KIEFER 104		43	46	55	56	70	67								337	359	22	93.87%
GARWOOD 105		51	65	51	70	77	56								370	416	46	88.94%
TWIN LAKES 106		34	24	36	43	40	37								214	231	17	92.64%
LAKELAND MIDDLE 201								226	187	205					618	699	81	88.41%
TIMBERLAKE MIDDLE 202								131	146	126					403	434	31	92.86%
LAKELAND HIGH 301											230	178	193	205	806	839	33	96.07%
TIMBERLAKE HIGH 401											130	121	109	126	486	506	20	96.05%
MOUNTAIN VIEW 492									5	6	26	35	45	48	165	178	13	92.70%
TOTALS	0	259	273	276	337	339	325	357	338	337	386	334	347	379	4,287	4,612	325	92.95%
Enrollment	54	280	289	305	364	364	354	401	374	370	400	350	364	397	4,666			
Total Absences by Grade	54	21	16	29	27	25	29	44	36	33	14	16	17	18	379			
Percent by Grade	0.00%	92.50%	94.46%	90.49%	92.58%	93.13%	91.81%	89.03%	90.37%	91.08%	96.50%	95.43%	95.33%	95.47%	91.88%			

**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		
April 2024		5.23%	April 2025		4.39%	April 2026		
May 2024		5.17%	May 2025		4.36%	May 2026		
June 2024		5.21%	June 2025		4.36%	June 2026		

100 E 631000 - BOARD OF EDUCATION SUMMARY

Component of the General Fund Budget

Coding	Total Budget	Actual Expenses	Open PO's	Actual Remaining
115 - CLASSIFIED REG SALARY	58,656.00	\$ 42,554.95	\$ -	16,101.05
211 - RETIREMENT	7,015.00	\$ 5,089.55	\$ -	1,925.45
220 - SOCIAL SECURITY	4,487.00	\$ 2,209.79	\$ -	2,277.21
230 - LIFE INSURANCE	31.00	\$ 20.80	\$ -	10.20
240 - HEALTH INSURANCE	9,786.00	\$ 6,880.00	\$ -	2,906.00
250 - EMPLOYEE ASSISTANCE PROGRAM	28.00	\$ 18.40	\$ -	9.60
311 - LEGAL FEES	16,000.00	\$ 13,016.00	\$ -	2,984.00
312 - AUDIT SERVICES	32,000.00	\$ 29,900.00	\$ -	2,100.00
314 - PUBLISHING	1,000.00	\$ 403.20	\$ -	596.80
380 - TRAVEL EXPENSE	2,000.00	-	-	2,000.00
390 - PURCHASED SERVICES	25,000.00	\$ 17,500.00	\$ -	7,500.00
410 - GENERAL SUPPLIES	4,000.00	\$ 980.86	\$ -	3,019.14
710 - INSURANCE	43,847.00	\$ 50,856.00	\$ -	(7,009.00)
	<u>\$ 203,850.00</u>			<u>\$ 34,420.45</u>

Updated 3.12.26

****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	
Total				<u>\$ 13,016.00</u>	<u>\$ -</u>

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

Object	Date	Vendor	Description	Expense	Open PO
314 - PUBLISHING	7/18/2025	COEUR D'ALENE PRESS	LEVY DISCLOSURE ID 33-802C RE LEVY DOLLARS	\$ 66.82	
314 - PUBLISHING	11/14/2025	COEUR D'ALENE PRESS	ANNUAL STATEMENT OF FINANCIAL CONDITION	170.62	
314 - PUBLISHING	1/5/2026	COEUR D'ALENE PRESS	AD FOR LEGAL SERVICES	75.68	
314 - PUBLISHING	1/5/2026	COEUR D'ALENE PRESS	AD FOR CONSTRUCTION SERVICES	90.08	
Total				<u>\$ 403.20</u>	<u>\$ -</u>

Object	Date	Vendor	Description	Expense	Open PO
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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	
Total				\$ 17,500.00	\$ -

Object	Date	Vendor	Description	Expense	Open PO
410 - GENERAL SUPPLIES	8/21/2025	BMO HARRIS	(AMAZON) OFFICE ITEMS FOR NEW CLERK OF THE BOARD	\$ 297.68	
410 - GENERAL SUPPLIES	10/15/2025	CITI CARDS	COSTCO - WELCOME BACK GIFTS FOR SCHOOLS	\$ 475.83	
410 - GENERAL SUPPLIES	10/15/2025	SUPER 1 FOODS	WATER FOR THE BOARD	\$ 16.90	
410 - GENERAL SUPPLIES	12/19/2025	AWARDS, ETC	APPRECIATION PLAQUE FOR B.JONES FROM THE BOARD	\$ 90.00	
410 - GENERAL SUPPLIES	01/09/2026	CUSTOM DEN, LLC	NAME PLATES FOR JEFF	\$ 22.00	
410 - GENERAL SUPPLIES	01/15/2026	SUPER 1 FOODS	WATER FOR THE BOARD	\$ 18.40	
410 - GENERAL SUPPLIES	03/06/2026	BMO HARRIS	(AMAZON) ORDER FOR THE BOARD	\$ 60.05	
Total				\$ 980.86	\$ -

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

Total	<u>\$ 50,856.00</u>	<u>\$ -</u>
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100 E 631000 - BOARD OF EDUCATION										
LEGAL FEES BREAKDOWN										
Date	Vendor	Expense	Clerk	Board Chair	Policy	Personnel	Student	Emerick	Bond/Levy	Contracts/Finance
8/15/2025	LYONS O'DOWD, PLLC	\$ 1,075.00		\$450.00	\$400.00			\$100.00		\$125.00
9/12/2025	ANDERSON, JULIAN & HULL, LLP	\$ 546.00				\$546.00				
9/12/2025	LYONS O'DOWD, PLLC	\$ 425.00		\$200.00	\$100.00					\$125.00
10/15/2025	LYONS O'DOWD, PLLC	\$ 4,008.00	\$200.00	\$800.00	\$500.00	\$2,250.00				\$258.00
10/31/2025	ANDERSON, JULIAN & HULL, LLP	\$ 84.00				\$84.00				
11/14/2025	LYONS O'DOWD, PLLC	\$ 3,511.00		\$462.50	\$1,461.00	\$537.50	\$525.00	\$525.00		
12/12/2025	LYONS O'DOWD, PLLC	\$ 3,325.00		\$100.00	\$50.00		\$2,275.00	\$750.00		\$150.00
3/11/2026	ANDERSON, JULIAN & HULL, LLP	\$ 42.00				\$42.00				

\$ 13,016.00 \$ 200.00 \$ 2,012.50 \$ 2,511.00 \$ 3,459.50 \$ 2,800.00 \$ 1,375.00 \$ - \$ 658.00

CURRICULUM SUMMARY

Component of the General Fund Budget

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

Updated 3.12.26

100 E 512000 440 - ELEMENTARY CURRICULUM

DETAILED ACTIVITY

Object	Date	Vendor	Description	Expense	Open PO
440 - CURRICULUM	7/18/2025	VOYAGER SOPRIS LEARNING	ALO READING K-6 MANUAL ENTRY LICENSE	\$ 390.00	
440 - CURRICULUM	7/31/2025	HOUGHTON MIFFLIN HARCOURT	K-12 SCIENCE & MATH/VIRTUAL CONSULTING - ORDER #00104172 (GRANT MONEY)	\$ 48,790.00	
440 - CURRICULUM	8/15/2025	FOLLETT SOFTWARE COMPANY	TEXTBOOK MANAGER LICENSE FOR ELEMENTARY TEXTBOOK LICENSES FOR 2025-26	\$ 5,994.00	
440 - CURRICULUM	9/12/2025	REALLY GREAT READING CO, LLC	ELEMENTARY ONLINE CURRICULUM - NORMA NEEDS	\$ 12,474.00	
440 - CURRICULUM	9/23/2025	BMO HARRIS BANK	(BOOK CREATOR) 1000 BOOK PREMIUM LICENSE 12 MONTH SUBSCRIPTION	\$ 130.00	
440 - CURRICULUM	9/26/2025	FOLLETT LIBRARY RESOURCES	IDAHO BATTLE OF THE BOOKS SETS	\$ 93.20	
440 - CURRICULUM	9/26/2025	FOLLETT LIBRARY RESOURCES	IDAHO BATTLE OF THE BOOKS SETS	\$ 541.53	
440 - CURRICULUM	9/26/2025	WILSON LANGUAGE TRAINING	CURSIVE FORWARD SLANT WORKBOOKS 3RD GRADE	\$ 680.40	
440 - CURRICULUM	10/15/2025	FOLLETT CONTENT SOLUTIONS	IBOB BOOKS FOR ALL ELEMENTARY	\$ 870.32	
440 - CURRICULUM	10/15/2025	PERMA-BOUND	IBOB BOOKS FOR ALL ELEMENTARY	\$ 1,167.71	
440 - CURRICULUM	10/15/2025	CURRICULUM ASSOCIATES	ELEMENTARY IREADY CURRICULUM	\$ 2,597.36	
440 - CURRICULUM	10/21/2025	BMO HARRIS BANK	WRITEABLE AUTO RENEWAL	\$ 450.00	
440 - CURRICULUM	10/23/2025	AMPLIFY	4TH GRADE CURRICULUM	\$ 216.66	
440 - CURRICULUM	10/31/2025	FOLLETT CONTENT SOLUTIONS	IBOB BOOKS FOR ALL ELEMENTARY	\$ 228.80	
440 - CURRICULUM	11/14/2025	FOLLETT CONTENT SOLUTIONS	IBOB BOOKS FOR ALL ELEMENTARY	\$ 238.60	
440 - CURRICULUM	11/14/2025	AMPLIFY	AMPLIFY GRADES 3 & 4 CURRICULUM PER QUOTE Q-605076-1	\$ 277.89	
440 - CURRICULUM	11/25/2025	BMO HARRIS BANK	IBOB: 2025-2026 SCHOOL YEAR REGISTRATION FEE	\$ 30.00	
440 - CURRICULUM	11/25/2025	BMO HARRIS BANK	FLOW READING AUTO RENEWAL	\$ 161.25	
440 - CURRICULUM	12/18/2025	BMO HARRIS BANK	(TEACHERSPAYTEACHERS) 2ND GRADE NATIVE AMERICAN SOCIAL STUDIES	\$ 53.91	
440 - CURRICULUM	12/18/2025	BMO HARRIS BANK	(GALLOPADE) 2ND GRADE IDAHO NATIVE AMERICAN WORKBOOK	\$ 21.71	
440 - CURRICULUM	1/15/2026	FOLLETT CONTENT SOLUTIONS	LIBRARY REPLACEMENT BOOKSET	\$ 514.20	
		TEACHERS PAY TEACHERS	CURRICULUM - 2ND GRADE		\$ 19.25
Total				\$ 75,921.54	\$ 19.25

Funded by Digital Content & Curriculum Grant

100 E 515000 440 - SECONDARY CURRICULUM

DETAILED ACTIVITY

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

Working Budget Curriculum Transfer Pending for \$335,000

Fund 420 - Plant Facility Levy

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	\$ -	\$ -	\$ -	\$ 23,074.65	\$ (23,074.65)
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	\$ 23,074.65	\$ 29,805.44
EXPENDITURES	Budget	FY2024	FY2025	FY2026	Ending Balance
FY24 - Fence Project	\$ 11,170.00	\$ 11,170.00	\$ -	\$ -	\$ -
FY24 - SLE Carpet Abatement	\$ 48,000.00	\$ 48,189.26	\$ -	\$ -	\$ (189.26)
FY24 - Building Budgets	\$ 98,070.00	\$ 32,015.73	\$ 63,163.36	\$ 2,187.30	\$ 703.61
FY24 - DO Security Upgrades	\$ 20,000.00	\$ -	\$ -	\$ 3,762.00	\$ 16,238.00
FY24 - Emergency Repairs Fund	\$ 100,000.00	\$ -	\$ 68,727.11	\$ 30,955.43	\$ 317.46
FY24 - LMS Gym Floor	\$ 38,000.00	\$ -	\$ -	\$ 37,568.00	\$ 432.00
FY24 - LMS Gym Paint	\$ 25,000.00	\$ 26,360.00	\$ -	\$ -	\$ (1,360.00)
FY24 - LMS Bleachers	\$ 105,000.00	\$ -	\$ -	\$ 102,276.81	\$ 2,723.19
FY24 - AE/SLE Plumbing/Electrical	\$ 10,800.00	\$ -	\$ 10,747.50	\$ -	\$ 52.50
FY24 - JBE (3) Rooftop Units	\$ 34,000.00	\$ -	\$ 34,000.00	\$ -	\$ -
FY24 - Concrete Projects	\$ 350,000.00	\$ -	\$ 202,462.96	\$ 146,065.95	\$ 1,471.09
FY24 - LMS Roof Repairs	\$ 35,510.00	\$ -	\$ 35,508.92	\$ -	\$ 1.08
FY24 - MVHS Door Replacement	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -
FY24 - THS Roof Repairs	\$ 66,922.00	\$ -	\$ 66,922.14	\$ -	\$ (0.14)
FY25 - Additional Concrete Projects	\$ 266,469.00	\$ -	\$ -	\$ 163,755.57	\$ 102,713.43
FY25 - Emergency Repairs Fund	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
FY25 - Building Budgets	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
FY25 - GE/BKE Playground Equipment	\$ 120,000.00	\$ -	\$ 117,880.00	\$ -	\$ 2,120.00
FY25 - LHS Irrigation	\$ 20,000.00	\$ -	\$ 799.84	\$ -	\$ 19,200.16

FY25 - PARKING LOTS - AE, BKE, TLE, LHS, MVHS, LMS, GE, THS, SLE, JBE, TMS	\$ 150,000.00	\$ -	\$ -	\$ 70,285.30	\$ 79,714.70
FY25 - Safety Film on Windows - LMS/SLE/AE	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 75,000.00
FY25 - Siding Project Change Order	\$ 107,000.00	\$ -	\$ -	\$ -	\$ 107,000.00
FY25 - Siding Project - SLE Drip Edge	\$ 14,000.00	\$ -	\$ 13,687.00	\$ -	\$ 313.00
FY25 - Siding Project - Gutters - AE/SLE	\$ 18,000.00	\$ -	\$ 14,445.00	\$ -	\$ 3,555.00
FY25 - BKE Carpet (Whole Building)	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
FY25 - AE/GE/LHS/SLE Carpet Continuation	\$ 220,000.00	\$ -	\$ -	\$ -	\$ 220,000.00
FY25 - GE/BKE VCT Tile Cafeteria	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 40,000.00
FY25 - LMS Carpet Abatement & Flooring	\$ 45,000.00	\$ -	\$ -	\$ 46,769.45	\$ (1,769.45)
FY25 - LHS Tennis Courts	\$ -	\$ -	\$ -	\$ -	\$ -
FY25 - LHS & LMS Fence Replacement/Repair	\$ 50,000.00	\$ -	\$ -	\$ 43,385.78	\$ 6,614.22
Total Expenditures	\$ 2,282,941.00	\$ 117,734.99	\$ 638,343.83	\$ 647,011.59	\$ 879,850.59
updated 3.12.26					

FY2024 Budget						
Original Approved Projects (7.5.23)	Budget	Encumbered	Expensed	Remaining Balance	Project Status	Notes
Fence Project	11,170.00		11,170.00	-	Completed	
SLE Carpet Abatement	48,000.00		48,189.26	(189.26)	Completed	
Building Budgets - Furniture - \$21/FTE	98,070.00		97,366.39	703.61		Approved Carryforward to FY25
DO Security	20,000.00	3,341.04	3,762.00	12,896.96		Approved Carryforward to FY25
JBE Siding	-		-	-	Canceled	Moved to School Modernization Funds
Emergency Repairs Fund	100,000.00		99,682.54	317.46		Approved Carryforward to FY25; Gym Floor Refinishing
Assist with Bus Purchase	-		-	-	Canceled	
Total Original Projects Budget	277,240.00	3,341.04	260,170.19	13,728.77		
Additional Approved FY24 Projects						
	Budget	Encumbered	Expensed	Remaining Balance	Project Status	Notes
LMS Gym Floor	38,000.00		37,568.00	432.00	Completed	LMS will pay the difference on the change in floor color.
LMS Painting	25,000.00		26,360.00	(1,360.00)	Completed	
LMS Bleachers	105,000.00		102,276.81	2,723.19	Completed	
AE/SLE Plumbing Electrical	10,800.00		10,747.50	52.50	Completed	
JBE - 3 Rooftop Heating Units	34,000.00		34,000.00	-	Completed	
Concrete Projects	350,000.00		348,528.91	1,471.09	In Progress	
LMS - Roof Repairs	35,510.00		35,508.92	1.08	Completed	
MVHS Door Replacement	10,000.00		10,000.00	-	Completed	
THS - Roof Repairs	66,922.00		66,922.14	(0.14)	Completed	
Total Additional Projects Budget	675,232.00	-	671,912.28	3,319.72		
Unappropriated FY24 Plant Facility Levy Funds				194,048.00		
Proposed FY2025 Budget						
Proposed Projects	Budget	Encumbered	Expensed	Remaining Balance	Project Status	Notes
Additional Concrete Projects	266,469.00		163,755.57	102,713.43	In Progress	
Emergency Repairs Fund	5,000.00		-	5,000.00		
Building Repairs	100,000.00		-	100,000.00		
Playground Equipment - BKE, GE	120,000.00		117,880.00	2,120.00	Completed	Installation is complete.
LHS Irrigation	20,000.00		799.84	19,200.16	Seeking Quotes	
Parking Lots - AE, BKE, TLE, LHS, MVHS, LMS, GE, THS, SLE, JBE, TMS	150,000.00	72,604.50	70,285.30	7,110.20	In Progress	
Safety Film on Windows - LMS, SLE, AE	75,000.00		-	75,000.00	In Progress	
Siding Project - Change Order	107,000.00		-	107,000.00	Cancelled	This line item is no longer necessary
Siding Project - SLE Drip Edge	14,000.00		13,687.00	313.00	Completed	
Siding Project - Gutters SLE, AE	18,000.00		14,445.00	3,555.00	Completed	
Carpet - BKE (whole building)	100,000.00		-	100,000.00	Seeking Quotes	
Carpet - AE, GE, LHS, SLE (continuation)	220,000.00		-	220,000.00	Seeking Quotes	
VCT Tile - GE, BKE Cafeteria	40,000.00		-	40,000.00	Seeking Quotes	
LMS Carpet Abatement & Flooring	45,000.00		46,769.45	(1,769.45)	Completed	
LHS Tennis Courts	-	-	-	-	Cancelled	
LMS and LHS Fence Repairs/Replacement	50,000.00		43,385.78	6,614.22	Completed	
Total Proposed Projects Budget	1,330,469.00	72,604.50	471,007.94	780,242.34		
Unappropriated FY25 Plant Facility Levy Funds including FY24 carryforward				560,325.66		

Fund 421 - Board Facility Projects							Updated 3.12.26
REVENUES							
	Revenue	FY2023	FY2024	FY2025	FY2026	Ending Balance	
Fund Balance	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ 766,452.38	\$ 83,385.89	\$ 188,167.25	
Total Revenues	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ 766,452.38	\$ 83,385.89	\$ 188,167.25	
EXPENDITURES							
	Budget	FY2023	FY2024	FY2025	FY2026	Ending Balance	
Spirit Lake Elementary	\$ 675,000.00	\$ 2,185.00	\$ 289,474.41	\$ 298,783.52	\$ 41,692.95	\$ 42,864.12	
Athol Elementary	\$ 700,000.00	\$ 2,860.00	\$ 332,780.98	\$ 241,498.86	\$ 41,692.94	\$ 81,167.22	
Lakeland Middle School	\$ 1,230,000.00	\$ 423,531.98	\$ 791,362.11	\$ -		\$ 15,105.91	Siding Project to Date: \$956,142.07; Door Project to Date: \$258,752.02
Activity Buses**	\$ 210,092.00	\$ -	\$ -	\$ 226,170.00		\$ (16,078.00)	
Unappropriated Balances	\$ 65,108.00	\$ -	\$ -	\$ -		\$ 65,108.00	
Total Expenditures	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ 766,452.38	\$ 83,385.89	\$ 188,167.25	
Spirit Lake Elementary							
	Date	FY2023	FY2024	FY2025	FY2026	Open PO's	Description
PRISM ENVIRONMENTAL SERVICES	3/28/2023	\$ 1,825.00					SAMPLES & ASBESTOS PLANS FOR AE, SLE, LMS
PRISM ENVIRONMENTAL SERVICES	6/30/2023	\$ 360.00					ENVORINMENTAL TESTING FOR AE, SLE & LMS
ARCHITECTS WEST, INC	11/17/2023		\$ 2,273.16				PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	12/15/2023		\$ 2,114.32				PROFESSIONAL SERVICES FOR AE, SLE, LMS - 11/1 - 11/30/2023
ARCHITECTS WEST, INC	1/23/2024		\$ 590.00				PROFESSIONAL SERVICES FOR SLE
CITY OF SPIRIT LAKE	2/2/2024		\$ 6,314.00				PERMIT FEE FOR SLE SIDING PROJECT
ARCHITECTS WEST, INC	2/15/2024		\$ 90.00				PROFESSIONAL SERVICES FOR AE, SLE, LMS - 1/1-1/31/2024
ARCHITECTS WEST, INC	3/15/2024		\$ 360.00				PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	4/19/2024		\$ 378.43				PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	5/15/24		\$ 590.00				PROFESSIONAL SERVICES FOR SLE
EMERICK CONSTRUCTION COMPANY	5/31/24		\$ 145,279.00				SIDING PROJECT AT SLE
ARCHITECTS WEST, INC	6/30/24		\$ 450.00				PROFESSIONAL SERVICES FOR SLE
EMERICK CONSTRUCTION COMPANY	6/30/24		\$ 131,035.50				SIDING PROJECT AT SLE
EMERICK CONSTRUCTION COMPANY	8/12/24			\$ 221,130.50			SIDING PROJECT AT SLE
ARCHITECTS WEST, INC	8/15/24			\$ 649.90			PROFESSIONAL SERVICES FOR SLE
EMERICK CONSTRUCTION COMPANY	09/05/24			\$ 75,153.00			SIDING PROJECT AT SLE
ARCHITECTS WEST, INC	10/25/2024			\$ 132.75			PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	10/25/2024			\$ 457.37			PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	2/4/2025			\$ 990.00			PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	5/22/2025			\$ 90.00			PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	6/30/2025			\$ 180.00			PROFESSIONAL SERVICES FOR SLE
THE VERTEX COMPANIES	12/30/2025				\$ 41,692.95		SETTLEMENT & RELEASE AGREEMENT FOR EMERICK CONSTRUCTION CONTRACT
		\$ 2,185.00	\$ 289,474.41	\$ 298,783.52	\$ 41,692.95	\$ -	
Athol Elementary							
	Date	FY2023	FY2024	FY2025	FY2026	Open PO's	Description
PRISM ENVIRONMENTAL SERVICES	3/28/2023	\$ 2,460.00					SAMPLES & ASBESTOS PLANS FOR AE, SLE, LMS
PRISM ENVIRONMENTAL SERVICES	6/30/2023	\$ 400.00					ENVORINMENTAL TESTING FOR AE, SLE & LMS

ARCHITECTS WEST, INC	11/17/2023		\$ 2,163.16				PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	12/15/2023		\$ 1,954.32				PROFESSIONAL SERVICES FOR AE, SLE, LMS - 11/1 - 11/30/2023
ARCHITECTS WEST, INC	1/23/2024		\$ 680.00				PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	2/15/2024		\$ 90.00				PROFESSIONAL SERVICES FOR AE, SLE, LMS - 1/1-1/31/2024
ARCHITECTS WEST, INC	3/15/2024		\$ 270.00				PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	4/19/2024		\$ 270.00				PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	5/15/24		\$ 710.00				PROFESSIONAL SERVICES FOR AE
EMERICK CONSTRUCTION COMPANY	5/31/24		\$ 141,370.00				SIDING PROJECT AT AE
ARCHITECTS WEST, INC	6/30/24		\$ 990.00				PROFESSIONAL SERVICES FOR AE
EMERICK CONSTRUCTION COMPANY	6/30/24		\$ 184,283.50				SIDING PROJECT AT AE
EMERICK CONSTRUCTION COMPANY	8/12/24			\$ 182,235.50			SIDING PROJECT AT AE
ARCHITECTS WEST, INC	6/30/24			\$ 726.63			PROFESSIONAL SERVICES FOR AE
EMERICK CONSTRUCTION COMPANY	6/30/24			\$ 55,953.00			SIDING PROJECT AT AE
ARCHITECTS WEST, INC	10/25/24			\$ 540.00			PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	10/25/24			\$ 457.37			PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	2/4/25			\$ 1,046.36			PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	5/22/2025			\$ 90.00			PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	6/13/2025			\$ 180.00			PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	6/30/2025			\$ 270.00			PROFESSIONAL SERVICES FOR AE
THE VERTEX COMPANIES	12/30/2025				\$ 41,692.94		SETTLEMENT & RELEASE AGREEMENT FOR EMERICK CONSTRUCTION CONTRACT
		\$ 2,860.00	\$ 332,780.98	\$ 241,498.86	\$ 41,692.94	\$ -	
Lakeland Middle School	Date	FY2023	FY2024	FY2025	FY2026	Open PO's	
BURKE'S KLEIN'S DKI	12/15/2022	\$ 4,692.20					Repair/Replace Lakeland Middle School Exterior Doors
BURKE'S KLEIN'S DKI	12/15/2022	\$ 174,041.00					Repair/Replace Lakeland Middle School Exterior Doors
ARCHITECTS WEST, INC	3/28/2023	\$ 5,683.50					PROF SERVICES 2/1 - 2/28/2023 (ASSESSMENT OF LMS REPAIR)
PRISM ENVIRONMENTAL SERVICES	3/28/2023	\$ 1,725.00					SAMPLES & ASBESTOS PLANS FOR AE, SLE, LMS
ARCHITECTS WEST, INC	4/14/2023	\$ 1,767.98					PROFESSIONAL SERVICES 3/1 - 3/31/2023
EMERICK CONSTRUCTION COMPANY	4/28/2023	\$ 219,384.00					Lakeland MS Siding Project Construction Contract
CITY OF RATHDRUM	5/12/2023	\$ 6,397.00					BUILDING PERMITS AT LMS
ARCHITECTS WEST, INC	5/12/2023	\$ 4,755.30					PROFESSIONAL SERVICES 4/1 - 4/30/2023
CITY OF RATHDRUM	5/19/2023	\$ 3,866.00					PERMIT FOR LMS OUTSIDE DOORS - INSTALLED BY BURKES KLEIN (PO#10223159)
PRISM ENVIRONMENTAL SERVICES	6/30/2023	\$ 320.00					ENVORINMENTAL TESTING FOR AE, SLE & LMS
ARCHITECTS WEST, INC	6/30/2023	\$ 900.00					PROFESSIONAL SERVICES FOR LMS 6/1 - 6/30/2023
EMERICK CONSTRUCTION COMPANY	8/15/2023		\$ 576,890.00				REMAINING BALANCE FOR LMS EXTERIOR SIDING PROJECT
ARCHITECTS WEST, INC	8/15/2023		\$ 1,080.00				PROFESSIONAL SERVICES FOR LMS 7/1 - 7/31/2023
ARCHITECTS WEST, INC	9/15/2023		\$ 827.29				PROFESSIONAL SERVICES FOR LMS 9/1 - 9/31/2023
BURKE'S KLEIN'S DKI	10/13/2023		\$ 76,152.82				REMAINING BALANCE ON INSTALLATION OF LMS EXTERIOR DOORS
EMERICK CONSTRUCTION COMPANY	11/30/2023		\$ 89,179.00				REMAINING BALANCE FOR LMS EXTERIOR SIDING PROJECT
ARCHITECTS WEST, INC	12/15/2023		\$ 90.00				PROFESSIONAL SERVICES FOR AE, SLE, LMS - 11/1 - 11/30/2023
EMERICK CONSTRUCTION COMPANY	1/18/2024		\$ 46,603.00				REMAINING BALANCE FOR LMS EXTERIOR SIDING PROJECT
ARCHITECTS WEST, INC	2/15/2024		\$ 360.00				PROFESSIONAL SERVICES FOR AE, SLE, LMS - 1/1-1/31/2024
ARCHITECTS WEST, INC	4/19/2024		\$ 180.00				PROFESSIONAL SERVICES FOR LMS - FINAL BILL
		\$ 423,531.98	\$ 791,362.11	\$ -	\$ -	\$ -	
Activity Buses	Date	FY2023	FY2024	FY2025	FY2026	Open PO's	
NORTHWEST BUS SALES	4/15/2025			\$ 226,170.00			Repair/Replace Lakeland Middle School Exterior Doors
				\$ 226,170.00	\$ -	\$ -	

CITY OF ATHOL WATER 2025-26						
DATE	READING C-0011		READING C-0011		TOTAL	CHECK DATE
JUNE 2025	4152	90.00	37782	788.00	878.00	6/30/2025
JULY 2025	4153	90.00	38210	956.00	1,046.00	7/31/2025
AUG 2025	0	90.00	38776	1,232.00	1,322.00	9/12/2025
SEPT 2025	0	92.00	39224	996.00	1,088.00	9/30/2025
OCT 2025	38	90.00	39238	180.00	270.00	11/7/2025
NOV 2025	54	90.00	39238	180.00	270.00	12/15/2025
DEC 2025	66	90.00	39238	180.00	270.00	12/30/2025
JAN 2026	77	100.00	39238	200.00	300.00	2/15/2026
FEB 2026	93	100.00	0	200.00	300.00	3/15/2026
YTD TOTALS		832.00		4,912.00	5,144.00	

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
YTD Total		1,557.07		9,306.15	10,863.22	

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
YTD Total					26078.64	

TLI SEWER, LLC 2025-26				
DATE	INVOICE #		AMOUNT	CK DATE
JULY 25	TLE JULY 25 SEWER		945.75	7/1/25
AUG 25	TLE AUG 25 SEWER		945.75	7/31/25
SEP 25	TLE SEPT 25 SEWER		945.75	8/29/25
OCT 25	TLE OCT 25 SEWER		945.75	9/30/25
NOV 25	TLE NOV 25 SEWER		945.75	10/31/25
DEC25	TLE DEC 25 SEWER		945.75	11/26/25
JAN 26	TLE JAN 26 SEWER		971.75	12/30/25
FEB 26	TLE FEB 26 SEWER		971.75	1/30/26
MAR 26	TLE FEB 26 SEWER		971.75	2/26/26
YTD TOTAL			6,646.25	

CITY OF RATHDRUM 2025-26													
		July 2025		Aug 2025		September 2025		October 2025		November 2025		December 2025	
		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
DO (001)	7.1640.1	15.55	74.45	15.55	74.45	15.55	74.45	16.02	76.00	16.77	76.00	16.02	76.00
TRAN (002)	7.1660.1	47.73	486.95	35.32	274.45	27.29	136.95	25.84	101.52	25.09	88.76	25.09	88.76
Food Serv	7.1610.1	70.56	461.95	56.69	224.45	69.83	449.45	66.61	369.48	62.11	292.92	59.11	241.88
JBE (101)	7.1620.1	97.57	924.45	83.70	686.95	99.03	949.45	72.61	471.56	62.36	280.16	58.36	229.12
JBE Annex(101)	7.1630.1	46.47	74.45	44.28	74.45	54.50	186.95	56.86	203.60	57.61	216.36	52.36	127.04
BKE (104)	7.1580.1	71.10	74.45	80.59	186.95	82.05	211.95	87.48	267.40	83.73	203.60	79.98	139.80
BKE Irrig (104)	4.1585.1	1,872.18		1,600.38		1,266.48		45.61					
LMS (201)	7.1670.1	302.51	3,986.95	126.58	974.45	139.72	1,199.45	127.98	959.44	105.48	573.64	103.23	535.36
LMS Field (013)	4.1650.1	918.18		707.58		319.68		120.01					
LHS (301)	7.1570.1	149.21	1,361.95	129.50	1,024.45	145.56	1,299.45	161.73	1,530.64	133.98	1,058.52	124.98	905.40
LHS Irrig (007)	4.0616.1	305.18		196.28		228.68		121.57					
LHS Field (008)	4.1600.1	930.78		862.38		459.18		82.81					
LHS FBF RR	7.0002.1		74.45		74.45		74.45		76.00		76.00		76.00
MVAS (491)	7.1590.1	46.47	288.65	45.74	273.35	47.93	199.55	50.11	105.50	49.36	76.00	48.61	76.00
Soccer Fld (005)	4.0000.1	193.68		157.68		138.78		53.05					
JBE Irrig (101)	4.0048.01	50.65		89.35		45.25		37.41					
LHS (301)	4.1686.01	70.37		70.37		70.37		74.34					
LMS Concession (201)	7.0005.01	19.99	74.45	95.17		20.72	74.45	21.34	76.00	20.59	76.00	20.59	76.00
						LMS Credit (37,221.85)		LMS Credit (28,050.28)		LMS Credit (23,000.06)		LMS Credit (19,406.55)	
		5,208.18	7,883.15	4,397.14	3,868.40	3,230.60	(32,365.30)	1,221.38	4,237.14	617.08	3,017.96	588.33	(16,835.19)
		8/15/2025	13,091.33	9/12/2025	8,265.54	10/15/2025	(29,134.70)	11/15/2025	(22,591.76)	12/15/2025	(20,045.14)	1/15/2026	(16,246.86)

		January 2026		February 2026		March 2026		April 2026		May 2026		June 2026	
		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
DO (001)	7.1640.1	16.02	76.00	16.02	76.00								
TRAN (002)	7.1660.1	25.84	101.52	25.84	101.52								
Food Serv	7.1610.1	59.11	241.88	64.36	331.20								
JBE (101)	7.1620.1	58.36	229.12	61.36	280.16								
JBE Annex(101)	7.1630.1	52.36	127.04	54.61	165.32								
BKE (104)	7.1580.1	81.48	165.32	82.23	178.08								
BKE Irrig (104)	4.1585.1												
LMS (201)	7.1670.1	104.73	560.88	105.48	573.64								
LMS Field (013)	4.1650.1												
LHS (301)	7.1570.1	115.98	752.28	106.98	599.16								
LHS Irrig (007)	4.0616.1												
LHS Field (008)	4.1600.1												
LHS FBF RR	7.0002.1		76.00		76.00								
MVAS (491)	7.1590.1	48.61	76.00	50.11	88.76								
Soccer Fld (005)	4.0000.1												
JBE Irrig (101)	4.0048.01												
LHS (301)	4.1686.01												
LMS Concession (201)	7.0005.01	20.59	76.00	20.59	76.00								
		583.08	2,482.04	587.58	2,545.84								
		LMS Credit	(16,219.84)	LMS Credit	(13,154.72)								
		2/15/2026	(13,154.72)	3/10/2026	(10,021.30)								

CITY OF SPIRIT LAKE WATER 2025-26													
		JUNE 2025		JULY 2025		AUGUST 2025		SEPTEMBER 2025		OCTOBER 2025		NOVEMBER 2025	
		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
SLE (102)	9.01	818.00		1,409.00		1,073.00		308.00		38.00			31.00
SLE (102)	10.01	39.00	46.00	40.00	46.00	40.00	46.00	40.00	46.00	37.00		49.00	37.00 49.00
SLE (102)	11.01												
THS Main (401)	581.01	64.00	46.00	65.00	46.00	65.00	46.00	65.00	46.00	65.00	49.00	65.00	49.00
THS Irrig (009)	606.01	7,048.00		6,704.00		7,982.00		4,679.00		659.00			34.00
THS Irrig (009)	615.01	2,071.00		2,273.00		2,666.00		1,526.00		34.00			34.00
THS Conc (401)	616.01	39.00	46.00	40.00	46.00	40.00	46.00	40.00	46.00	37.00	49.00	37.00	49.00
TMS (202)	685.01	67.00	80.47	40.00	46.00	40.00	46.00	83.00	99.62	113.00	148.58	89.00	117.94
TMS Irrig (010)	715.01	5,026.00		4,085.00		5,630.00		4,220.00		167.00			34.00
		15,172.00	218.47	14,656.00	184.00	17,536.00	184.00	10,961.00	237.62	1,150.00	295.58	361.00	264.94
		6/30/2025	15,390.47	8/4/2025	14,840.00	9/12/2025	17,720.00	10/15/2025	11,198.62	11/14/2025	1,445.58	12/15/2025	625.94

		DECEMBER 2025		JANUARY 2026		FEBRUARY 2026		MARCH 2026		APRIL 2026		MAY 2026	
		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
SLE (102)	9.01	31.00		31.00		31.00							
SLE (102)	10.01	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						
THS Irrig (009)	606.01	34.00		34.00		34.00							
THS Irrig (009)	615.01	34.00		34.00		34.00							
THS Conc (401)	616.01	37.00	49.00	37.00	49.00	37.00	49.00						
TMS (202)	685.01	65.00	87.30	68.00	91.13	86.00	114.11						
TMS Irrig (010)	715.01	34.00		34.00		34.00							
		337.00	234.30	340.00	238.13	358.00	261.11	0.00	0.00	0.00	0.00	0.00	0.00
		12/29/2025	571.30	1/30/2026	578.13	2/13/2026	619.11						

KOOTENAI ELECTRIC 2025-26													
Statement Date	6/15 - 7/15/2025	7/15 - 8/15/2025	8/15 - 9/15/2025	9/15 - 10/15/2025	10/15 - 11/15/2025	11/15 - 12/15/25	12/15-1/15/26	1/15 - 2/15/26	2/15 - 3/15/26	3/15 - 4/15/26	5/15/26	6/15/26	
AE ELEM	1385.45	1009.46	1102.57	1897.00	2886.79	2677.84	3405.09	3996.41					
AE OUT BUILDING	59.39	61.93	65.86	68.72	74.23	80.16	77.09	78.61					
AE SEC LIGHT	22.82	22.82	22.82	22.82	22.82	22.82	22.92	22.72					
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	0.00	0.00	0.00	0.00	
105 GE	1,048.98	1,103.47	1,212.41	1,502.64	2,452.49	1,849.51	2,980.49	3,158.06					
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	0.00	0.00	0.00	0.00	
CHK DATE	7/31/2025	8/29/2025	9/30/2025	10/31/25	11/26/2025	12/30/2025	1/30/2026	3/6/26					

AVISTA UTILITIES 2025-26													
	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	
LHS FBF (301)		119.44		119.44		137.81		185.60		226.49		149.22	
TLE LITE (106)		25.59		25.30		26.34		27.03		27.98		29.17	
BKE (104)	109.23	1,169.73	99.84	887.95	100.89	929.33	111.62	1,419.14	235.52	1,298.24	473.44	1,382.50	
DO (001)	21.41	372.10	20.20	331.67	20.20	357.39	20.86	310.42	80.04	315.00	119.54	363.12	
LMS FBF (201)		20.20		20.38		21.95		21.67		42.67		25.63	
JBE (101)	113.83	1,557.87	84.83	600.88	79.02	594.77	92.77	1,314.78	376.73	2,866.67	694.77	3,945.95	
COM GRDN (101)		20.66		20.63		20.66		20.63		20.63		20.61	
LMS (201)	72.31	2,079.06	33.14	1,451.44	30.02	1,420.82	33.41	2,420.46	260.01	3,094.00	619.27	4,550.13	
LMS SIGN (201)		36.92		36.31		37.49		36.39		33.91		32.62	
GE (105)	105.53		87.96		87.94		96.28		166.54		599.49		
SLE (102)		1,578.65		708.97		781.09		1,274.16		1,956.10		2,816.94	
TLE (106)	118.79	2,538.88	97.55	2,486.14	98.58	2,895.51	122.28	3,827.10	526.35	3,037.39	1,625.39	3,367.20	
TMS (202)	323.36	3,169.94	102.66	2,542.64	107.72	2,946.40	118.17	4,678.49	534.93	4,359.18	1,871.72	4,750.74	
THS (401)	167.40	6,924.91	85.55	6,015.82	75.72	6,216.26	92.84	8,881.19	617.98	7,670.40	1,293.20	8,733.62	
THS GNRT (401)	200.59		318.79		250.76		291.90		496.64		584.46		
AE (103)	38.66		20.00		20.00		20.00		51.45		182.11		
LHS (301)	618.31	6,570.26	299.80	5,623.33	183.71	5,617.73	233.25	7,304.15	2,192.48	8,051.41	4,341.29	8,186.90	
SOCC FLD (005)		27.55		31.23		31.23		31.23		27.57		23.89	
MAINT (003)	20.20	171.69	20.20	159.31	20.20	188.83	20.20	203.13	93.78	281.31	311.25	344.36	
TRAN (002)	242.39	26.95	20.20	140.03	20.20	152.98	20.20	184.50	108.09	201.36	260.32	286.52	
GARG HTR (002)		162.63		75.34		38.58		121.28		666.25		1,077.92	

