

Lakeland Joint School District #272 - 2023-2024

Fund Number: 100
Fund Name: GENERAL FUND

	FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under
Beginning Equity:						
FUND BALANCE *estimated	6,287,774	-	-	4,300,000	(1,987,774.00)	-32%
Revenues:						
PROPERTY TAX REVENUE	9,520,000	32,614	-	81,053	(9,438,946.81)	
LEVY - TORT	182,500	347	-	106,998	(75,502.46)	
PENALTY AND INTEREST	-	18	-	18	17.78	
INTEREST REVENUE	335,000	62,739	-	90,512	(244,487.95)	
TRANSPORTATION FEES	120,000	-	-	-	(120,000.00)	
OTHER LOCAL REVENUE	65,000	34,827	-	35,642	(29,358.45)	
STATE BASE SUPPORT	28,011,463	-	-	17,556,171	(10,455,292.00)	
STATE TRANSPORTATION REIMBURSEMENT	1,504,346	-	-	-	(1,504,346.00)	
STATE REVENUE - BENEFIT APPORTIONMENT	3,787,512	-	-	-	(3,787,512.00)	
OTHER STATE REVENUE	649,591	-	-	818,161	168,569.85	
STATE ADDITIONAL MAINTENANCE/LOTTERY	389,025	442,592	-	442,592	53,567.00	
REVENUE IN LIEU OF TAXES	75,861	-	-	45	(75,816.12)	
OTHER SCHOOL REVENUE - ONE TIME MONEY	35,000	-	-	-	(35,000.00)	
REVENUE FROM FEDERAL SOURCES	120,000	-	-	-	(120,000.00)	-57%
Total Revenues	44,795,298	573,136		19,131,191	(25,664,107)	
Total Revenues and Fund Balance	51,083,072			23,431,191	(27,651,881)	0%

Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
ELEMENTARY PROGRAM	Salaries	7,351,751	571,445	-	572,755	(6,778,996)	
	Benefits	2,654,482	283,760	-	291,230	(2,363,252)	
	Purchased Services	44,972	1,591	20,000	1,649	(43,323)	
	Supplies and Materials	201,840	31,654	27,904	54,849	(146,991)	
	Equipment/Capital Expenditures	-	-	-	-	-	-91%
SECONDARY PROGRAM	Salaries	8,264,993	702,984	-	709,571	(7,555,422)	
	Benefits	2,892,326	340,247	-	349,516	(2,542,810)	
	Purchased Services	315,704	163,889	15,562	171,351	(144,353)	
	Supplies and Materials	248,146	42,085	33,471	77,177	(170,969)	
	Equipment/Capital Expenditures	-	-	-	-	-	-89%
ALTERNATIVE SCHOOL PROGRAM	Salaries	469,374	39,262	-	39,262	(430,112)	
	Benefits	139,734	18,922	-	19,417	(120,317)	
	Purchased Services	2,364	41	500	1,250	(1,114)	
	Supplies and Materials	11,235	2,192	500	2,192	(9,043)	-90%
SPECIAL EDUCATION PROGRAM	Salaries	2,624,856	296,658	-	302,595	(2,322,261)	
	Benefits	1,248,439	172,379	-	170,718	(1,077,721)	
	Purchased Services	4,000	-	-	4,315	315	
	Supplies and Materials	5,000	-	154	-	(5,000)	-88%
SPECIAL EDUCATION PRESCHOOL	Salaries	23,375	3,799	-	3,826	(19,549)	
	Benefits	4,754	2,648	-	2,648	(2,106)	
	Supplies and Materials	-	-	-	-	-	-77%
GIFTED/TALENTED PROGRAM	Salaries	78,634	5,773	-	5,772	(72,862)	
	Benefits	710	2,959	-	3,062	2,352	
	Purchased Services	2,000	-	-	-	(2,000)	
	Supplies and Materials	4,000	-	100	-	(4,000)	-90%
INTERSCHOLASTIC ACTIVITY PROG	Salaries	599,486	63,289	-	98,283	(501,203)	
	Benefits	131,639	19,726	-	24,412	(107,227)	
	Purchased Services	522,500	17,255	42,429	17,496	(505,004)	
	Supplies and Materials	95,000	2,052	20,727	16,324	(78,676)	
	Equipment/Capital Expenditures	-	-	-	-	-	-88%
SUMMER SCHOOL PROGRAM	Salaries	-	-	-	56,933	56,933	
	Benefits	710	323	-	11,095	10,385	
	Purchased Services	-	-	-	-	-	
	Supplies and Materials	-	-	-	235	235	9514%
GUIDANCE & HEALTH PROGRAM	Salaries	1,628,555	120,988	-	130,642	(1,497,913)	
	Benefits	563,357	58,522	-	63,400	(499,957)	
	Purchased Services	3,250	40	-	40	(3,211)	
	Supplies and Materials	5,000	186	50	3,236	(1,764)	-91%
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	516,796	33,366	-	45,929	(470,867)	
	Benefits	206,346	17,405	-	21,984	(184,362)	
	Purchased Services	258,250	14,014	-	14,058	(244,192)	
	Supplies and Materials	6,000	1,855	-	1,855	(4,145)	-92%
INSTRUCTIONAL IMPROVEMENT	Salaries	137,027	8,725	-	8,725	(128,302)	
	Benefits	27,872	3,313	-	3,313	(24,559)	
	Purchased Services	40,000	4,174	11,901	23,698	(16,302)	
	Supplies and Materials	20,000	-	-	-	(20,000)	-84%
LIBRARY-EDUCATIONAL MEDIA	Salaries	302,345	25,588	-	28,985	(273,360)	
	Benefits	145,947	13,195	-	14,292	(131,655)	
	Purchased Services	10,000	-	-	11,363	1,363	
	Supplies and Materials	31,311	2,747	4,251	3,965	(27,346)	-88%
INSTRUCTIONAL RELATED TECH	Salaries	168,189	15,240	-	29,089	(139,100)	
	Benefits	99,325	7,970	-	13,455	(85,870)	
	Purchased Services	20,000	135	50	14,664	(5,336)	
	Supplies and Materials	8,000	-	170	1,881	(6,119)	-80%
BOARD OF EDUCATION	Purchased Services	85,000	13,185	-	17,044	(67,956)	
	Supplies and Materials	3,000	139	600	139	(2,861)	
	Insurance	25,300	-	-	28,658	3,358	-60%
DISTRICT ADMINISTRATION PROG	Salaries	800,166	65,418	-	197,498	(602,668)	
	Benefits	242,741	31,849	-	75,728	(167,013)	
	Purchased Services	48,500	(605)	2,860	7,815	(40,685)	

	Supplies and Materials	43,714	47,587	1,999	49,653	5,939	-71%
SCHOOL ADMINISTRATION PROGRAM	Salaries	2,611,469	229,170	-	499,173	(2,112,296)	
	Benefits	980,490	109,555	-	197,840	(782,650)	
	Purchased Services	-	-	-	-	-	
	Supplies and Materials	23,350	2,827	890	2,827	(20,523)	-81%
BUSINESS OPERATIONS PROGRAM	Salaries	336,096	25,793	-	78,595	(257,501)	
	Benefits	105,446	12,353	-	28,414	(77,032)	
	Purchased Services	74,500	7,293	31,240	18,085	(56,415)	
	Supplies and Materials	15,000	-	1,094	-	(15,000)	
	Equipment/Capital Expenditures	-	-	-	-	-	-76%
ADMINISTRATIVE TECHNOLOGY PROG	Salaries	156,301	13,037	-	39,112	(117,189)	
	Benefits	58,425	6,016	-	14,024	(44,401)	
	Purchased Services	110,000	-	-	105,867	(4,133)	
	Supplies and Materials	1,000	56	-	127	(873)	-51%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	1,111,879	97,076	-	234,812	(877,067)	
	Benefits	539,120	54,041	-	92,928	(446,192)	
	Purchased Services	1,230,266	88,204	-	239,306	(990,961)	
	Supplies and Materials	115,000	12,793	51,488	20,754	(94,246)	
	Equipment/Capital Expenditures	-	-	-	-	-	
	Insurance	137,500	-	-	155,746	18,246	-76%
BUILDING MAINTENANCE - NON-STUDENT OC	Purchased Services	-	-	-	-	-	
	Supplies and Materials	5,000	-	-	-	(5,000)	-100%
BUILDING MAINTENANCE - STUDENT OCC	Salaries	969,689	87,683	-	293,251	(676,438)	
	Benefits	357,545	42,865	-	107,339	(250,206)	
	Purchased Services	117,000	18,917	108,693	105,543	(11,457)	
	Supplies and Materials	150,000	13,111	59,458	20,809	(129,191)	
	Equipment/Capital Expenditures	-	-	-	-	-	-67%
MAINTENANCE / GROUNDS	Purchased Services	187,000	2,069	23,900	12,108	(174,892)	
	Supplies and Materials	30,000	315	11,506	8,376	(21,624)	-91%
SECURITY/SAFETY PROGRAM	Salaries	184,474	17,005	-	34,009	(150,465)	
	Benefits	54,066	6,624	-	12,079	(41,987)	
	Purchased Services	59,500	178	-	482	(59,018)	
	Supplies and Materials	30,000	4,461	2,236	4,461	(25,539)	
	Equipment/Capital Expenditures	-	-	-	-	-	-84%
TRANSPORTATION-PUPIL TO SCHOOL	Salaries	1,184,442	129,897	-	204,841	(979,601)	
	Benefits	567,651	49,568	-	75,486	(492,165)	
	Purchased Services	68,800	9,167	62,379	36,135	(32,665)	
	Supplies and Materials	414,500	12,272	19,740	40,251	(374,249)	
	Equipment/Capital Expenditures	-	-	-	-	-	
	Insurance	24,200	-	-	27,411	3,211	-83%
GENERAL TRANSPORTATION PROG	Salaries	-	88	-	88	88	
	Benefits	17,800	16,252	-	16,252	(1,548)	
	Purchased Services	10,000	-	-	-	(10,000)	
	Supplies and Materials	5,000	-	-	-	(5,000)	
	Equipment/Capital Expenditures	-	-	210,092	-	-	
	Insurance	24,200	-	-	27,411	3,211	-23%
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	-	-	163,610	(19,875)	(19,875)	100%
FUND TRANSFERS	Transfers	90,000	33,128	-	63,825	(26,175)	-29%
Total Expenditures		45,544,724	4,371,779	929,553	6,616,931	-38,927,793	
Revenues Less Expenditures		-749,426	-3,798,644	-929,553	12,514,260	13,263,686	
Ending Fund Balance *Estimated		5,538,348			16,814,260	11,275,912	204%

*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.

Lakeland Joint School District #272 - 2023-2024

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

	FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under	
Beginning Equity:							
FUND BALANCE *estimated	36,000	-	-	45,937	9,936.94	28%	
Revenues:							
LOCAL TAX REVENUE	22,000	-	-	-	(22,000.00)		
Total Revenues	22,000	0		0	(22,000)		
Total Revenues and Fund Balance	58,000			45,937	(12,063)	0%	
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
ELEMENTARY PROGRAM	Purchased Services	-	-	3,815	-	-	0%
BUILDING MAINTENANCE - STUDENT OCC	Purchased Services	5,000	-	-	2,010	(2,990)	
	Equipment/Capital Expenditures	25,000	-	-	-	(25,000)	-93%
OTHER SUPPORT & SERVICE PROGRAM	Purchased Services	8,000	-	-	-	(8,000)	-100%
Total Expenditures		38,000	0	3,815	2,010	-35,990	
Revenues Less Expenditures		-16,000	0	-3,815	-2,010	13,990	
Ending Fund Balance *Estimated		20,000			43,927	23,927	120%

Lakeland Joint School District #272 - 2023-2024

Fund Number: 231

Fund Name: Facility Funds - Local Sources

	FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under	
Beginning Equity:							
FUND BALANCE *estimated	145,000	-	-	199,801	54,800.64	38%	
Revenues:							
OTHER LOCAL REVENUE	17,000	200,274	-	200,334	183,334.06		
Total Revenues	17,000	200,274		200,334	183,334		
Total Revenues and Fund Balance	162,000			400,135	238,135	147%	
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
BUSINESS OPERATIONS	Supplies and Materials	13,000	-	-	-	(13,000)	-100%
BUILDING MAINTENANCE - NON-STUDENT OC	Supplies and Materials	2,000	65	378	162	(1,838)	-92%
MAINTENANCE / GROUNDS	Purchased Services	-	(18,685)	18,865	(18,685)	(18,685)	0%
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	-	52,966	-	52,966	52,966	0%
Total Expenditures		15,000	34,346	19,243	34,443	19,443	
Revenues Less Expenditures		2,000	165,928	-19,243	165,891	163,891	
Ending Fund Balance *Estimated		147,000			365,692	218,692	149%

Lakeland Joint School District #272 - 2023-2024

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

		FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under
Beginning Equity:							
FUND BALANCE *estimated		155,000	-	-	153,846	(1,154.33)	-1%
Revenues:							
OTHER LOCAL REVENUE		133,000	4,556	-	5,716	(127,284.31)	
Total Revenues		133,000	4,556		5,716	(127,284)	
Total Revenues and Fund Balance		288,000			159,561	(128,439)	0%
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
ELEMENTARY PROGRAM	Salaries	-	(124)	-	(11)	(11)	
	Benefits	-	(23)	-	(2)	(2)	100%
OTHER SUPPORT & SERVICE PROGRAM	Salaries	89,115	11,418	-	12,704	(76,411)	
	Benefits	35,640	6,388	-	6,550	(29,090)	
	Purchased Services	3,500	1,341	-	2,834	(666)	
	Supplies and Materials	3,500	522	428	522	(2,978)	-83%
Total Expenditures		131,755	19,522	428	22,597	-109,158	
Revenues Less Expenditures		1,245	-14,966	-428	-16,882	-18,127	
Ending Fund Balance *Estimated		156,245			136,964	-19,281	-12%

Lakeland Joint School District #272 - 2023-2024

Fund Number: 241

Fund Name: **Securing Our Future Grant**

		FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
OTHER STATE REVENUE		-	-	-	220,000	220,000.00	100%
Total Revenues		0	0		220,000	220,000	
Total Revenues and Fund Balance		0			220,000	220,000	100%
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
BUILDING MAINTENANCE - STUDENT OCC	Purchased Services	-	-	-	-	-	0%
Total Expenditures		0	0	0	0	0	
Revenues Less Expenditures		0	0	0	220,000	220,000	
Ending Fund Balance *Estimated		0			220,000	220,000	100%

*Securing Our Future was a grant opportunity that came out after the budget was submitted to the board. The funds will be used to complete the remaining items on our Safety & Security plan from the State.

Lakeland Joint School District #272 - 2023-2024

Fund Number: **242**
 Fund Name: **Literacy**

		FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
OTHER STATE SUPPORT		1,073,690	-	-	-	(1,073,690.00)	0%
Total Revenues		1,073,690	0		0	-1,073,690	
Total Revenues and Fund Balance		1,073,690			0	(1,073,690)	0%
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
ELEMENTARY PROGRAM	Salaries	688,324	38,917	-	38,916	(649,408)	
	Benefits	370,366	23,994	-	24,972	(345,394)	
	Supplies and Materials	15,000	-	-	-	(15,000)	-94%
Total Expenditures		1,073,690	62,911	0	63,888	-1,009,802	
Revenues Less Expenditures		0	-62,911	0	-63,888	-63,888	
Ending Fund Balance *Estimated		0			-63,888	-63,888	-100%

Lakeland Joint School District #272 - 2023-2024

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

		FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
PROF TECH PROGRAM REVENUE		98,904	-	-	-	(98,904.00)	0%
Total Revenues		98,904	0		0	-98,904	
Total Revenues and Fund Balance		98,904			0	(98,904)	0%
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
SECONDARY PROGRAM	Purchased Services	-	328	-	(0)	(0)	
	Supplies and Materials	98,904	4,011	4,805	-	(98,904)	
	Equipment/Capital Expenditures	-	-	180,407	-	(180,407)	-282%
Total Expenditures		98,904	4,339	185,211	0	-279,311	
Revenues Less Expenditures		0	-4,339	-185,211	0	180,407	
Ending Fund Balance *Estimated		0			0	180,407	-100%

*Our CTE program received a Leading Idaho 2.0 Grant from the State CTE Department for Welding Lab upgrades for the Industrial Maintenance & Mechanics program at LHS.

Lakeland Joint School District #272 - 2023-2024

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

		FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under
Beginning Equity:							
FUND BALANCE *estimated		200,000	-	-	244,978	44,977.63	0%
Revenues:							
OTHER STATE SUPPORT		441,666	-	-	-	(441,666.00)	0%
Total Revenues		441,666	0		0	-441,666	
Total Revenues and Fund Balance		641,666			244,978	(396,688)	0%
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
INSTRUCTIONAL RELATED TECH	Purchased Services	30,000	-	-	9,636	(20,364)	
	Supplies and Materials	565,000	1,738	13,284	21,575	(543,425)	-95%
Total Expenditures		595,000	1,738	13,284	31,211	-563,789	
Revenues Less Expenditures		-153,334	-1,738	-13,284	-31,211	122,123	
Ending Fund Balance *Estimated		46,666			213,767	167,101	-100%

Lakeland Joint School District #272 - 2023-2024

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

	FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-	0%	
Revenues:							
OTHER STATE SUPPORT	58,280	-	-	-	(58,280.00)	0%	
Total Revenues	58,280	0		0	-58,280		
Total Revenues and Fund Balance	58,280			0	(58,280)	0%	
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
SECURITY/SAFETY	Purchased Services	58,280	5,784	-	5,784	(52,496)	-90%
Total Expenditures		58,280	5,784	0	5,784	-52,496	
Revenues Less Expenditures		0	-5,784	0	-5,784	-5,784	
Ending Fund Balance *Estimated		0			-5,784	-5,784	-100%

Lakeland Joint School District #272 - 2023-2024

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

		FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under
Beginning Equity:							
FUND BALANCE *estimated		32,000	-	-	30,367	(1,632.59)	-5%
Revenues:							
OTHER LOCAL REVENUE		2,000	-	-	776	(1,223.74)	
OTHER STATE SUPPORT		15,000	-	-	-	(15,000.00)	-95%
Total Revenues		17,000	0		776	-16,224	
Total Revenues and Fund Balance		49,000			31,144	(17,856)	-36%
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
ELEMENTARY PROGRAM	Purchased Services	5,000	-	-	-	(5,000)	
	Supplies and Materials	16,000	-	-	-	(16,000)	-100%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	-	372	500	372	372	0%
DISTRICT ADMINISTRATION PROG	Supplies and Materials	-	-	-	384	384	100%
Total Expenditures		21,000	372	500	756	-20,244	
Revenues Less Expenditures		-4,000	-372	-500	20	4,020	
Ending Fund Balance *Estimated		28,000			30,387	2,387	9%

Lakeland Joint School District #272 - 2023-2024

Fund Number: **250**
 Fund Name: **ARP: ESSER III**

		FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		1,449,200	323,976	-	1,340,896	(108,303.80)	-7%
Total Revenues		1,449,200	323,976		1,340,896	-108,304	
Total Revenues and Fund Balance		1,449,200			1,340,896	(108,304)	-7%
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
ELEMENTARY PROGRAM	Supplies and Materials	724,600	877,949	7,135	1,627,292	902,692	125%
SECONDARY PROGRAM	Supplies and Materials	724,600	228,154	4,761	810,216	85,616	12%
SECURITY/SAFETY	Purchased Services	-	3,450	-	3,450	3,450	
	Supplies and Materials	-	44,768	-	54,258	54,258	100%
Total Expenditures		1,449,200	1,154,320	11,896	2,495,217	1,046,017	
Revenues Less Expenditures		0	-830,345	-11,896	-1,154,320	-1,154,320	
Ending Fund Balance *Estimated		0			-1,154,320	-1,154,320	

*FY24 Budget was based on the assumption that more expenses would have landed in FY23. Due to shipping delays, we had a larger carryover than budgeted.

Lakeland Joint School District #272 - 2023-2024

Fund Number: 251
Fund Name: Federal Title I

		FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		697,731	21,510	-	-	(697,731)	-100%
Total Revenues		697,731	21,510		0	-697,731	
Total Revenues and Fund Balance		697,731			0	(697,731)	-100%
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
ELEMENTARY PROGRAM	Salaries	459,855	45,480	-	46,778	(413,077)	
	Benefits	219,576	26,538	-	26,810	(192,766)	
	Purchased Services	5,800	-	-	-	(5,800)	
	Supplies and Materials	10,000	127	790	127	(9,873)	-89%
ALTERNATIVE SCHOOL PROGRAM	Salaries	-	3,271	-	3,271	3,271	
	Benefits	-	1,046	-	1,078	1,078	
	Supplies and Materials	2,500	-	800	-	(2,500)	74%
Total Expenditures		697,731	76,462	1,590	78,064	-619,667	
Revenues Less Expenditures		0	-54,952	-1,590	-78,064	-78,064	
Ending Fund Balance *Estimated		0			-78,064	-78,064	

Lakeland Joint School District #272 - 2023-2024

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

		FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under
Beginning Equity:							
FUND BALANCE *estimated		52,000	-	-	-	(52,000)	-100%
Revenues:							
FEDERAL REVENUE		940,818	62,388	-	716	(940,102)	-100%
Total Revenues		940,818	62,388		716	-940,102	
Total Revenues and Fund Balance		992,818			716	(992,102)	-100%
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	698,657	-	-	(1)	(698,658)	
	Benefits	274,161	7,494	-	8,211	(265,950)	
	Supplies and Materials	20,000	7,348	1,819	7,348	(12,652)	-98%
Total Expenditures		992,818	14,843	1,819	15,558	-977,260	
Revenues Less Expenditures		-52,000	47,545	-1,819	-14,843	37,157	
Ending Fund Balance *Estimated		0			-14,843	-14,843	

*SPED Instructional Contracts will be corrected in October

Lakeland Joint School District #272 - 2023-2024

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

		FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		24,496	-	-	-	(24,496)	-100%
Total Revenues		24,496	0		0	-24,496	
Total Revenues and Fund Balance		24,496			0	(24,496)	-100%
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
SPECIAL EDUCATION PRESCHOOL	Salaries	17,147	1,453	-	1,453	(15,694)	
	Benefits	7,349	566	-	597	(6,752)	-92%
Total Expenditures		24,496	2,019	0	2,050	-22,446	
Revenues Less Expenditures		0	-2,019	0	-2,050	-2,050	
Ending Fund Balance *Estimated		0			-2,050	-2,050	

Lakeland Joint School District #272 - 2023-2024

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

		FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		300,000	102,839	-	102,839	(197,161)	
TRANSFERS INTERFUND		90,000	-	-	-	(90,000)	-74%
Total Revenues		390,000	102,839		102,839	-287,161	
Total Revenues and Fund Balance		390,000			102,839	(287,161)	-74%
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	295,000	-	-	-	(295,000)	
	Benefits	95,000	-	-	-	(95,000)	-100%
Total Expenditures		390,000	0	0	0	-390,000	
Revenues Less Expenditures		0	102,839	0	102,839	102,839	
Ending Fund Balance *Estimated		0			102,839	102,839	

Lakeland Joint School District #272 - 2023-2024

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

	FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-	0%	
Revenues:							
FEDERAL REVENUE	76,960	-	-	(59)	(77,019)	-100%	
Total Revenues	76,960	0		-59	-77,019		
Total Revenues and Fund Balance	76,960			-59	(77,019)	-100%	
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
GUIDANCE/HEALTH	Salaries	-	2,716	-	2,716	2,716	
	Benefits	-	2,232	-	2,232	2,232	100%
SECURITY/SAFETY	Salaries	53,872	-	-	-	(53,872)	
	Benefits	23,088	-	-	(59)	(23,147)	-100%
Total Expenditures		76,960	4,948	0	4,888	-72,072	
Revenues Less Expenditures		0	-4,948	0	-4,948	-4,948	
Ending Fund Balance *Estimated		0			-4,948	-4,948	

Lakeland Joint School District #272 - 2023-2024

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

	FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-	0%	
Revenues:							
FEDERAL REVENUE	70,146	-	-	-	(70,146)	-100%	
Total Revenues	70,146	0		0	-70,146		
Total Revenues and Fund Balance	70,146			0	(70,146)	-100%	
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
SECONDARY PROGRAM	Salaries	28,502	2,386	-	2,386	(26,116)	
	Benefits	9,593	797	-	823	(8,770)	-92%
GUIDANCE & HEALTH PROGRAM	Salaries	23,956	1,619	-	1,619	(22,337)	
	Benefits	8,095	546	-	572	(7,523)	-93%
Total Expenditures		70,146	5,348	0	5,400	-34,886	
Revenues Less Expenditures		0	-5,348	0	-5,400	-35,260	
Ending Fund Balance *Estimated		0			-5,400	-35,260	

Lakeland Joint School District #272 - 2023-2024

Fund Number: 271

Fund Name: Federal Title II

		FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		146,275	-	-	-	(146,275)	-100%
Total Revenues		146,275	0		0	-146,275	
Total Revenues and Fund Balance		146,275			0	(146,275)	-100%
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
ELEMENTARY PROGRAM	Salaries	-	2,706	-	2,706	2,706	
	Benefits	-	734	-	734	734	
	Purchased Services	-	-	-	-	-	
	Supplies & Materials	-	-	-	-	-	100%
INSTRUCTIONAL IMPROVEMENT	Salaries	87,666	-	-	(0)	(87,666)	
	Benefits	31,539	1,596	-	1,768	(29,771)	
	Purchased Services	20,000	-	-	-	(20,000)	
	Supplies & Materials	7,070	-	-	-	(7,070)	-99%
Total Expenditures		146,275	5,036	0	5,208	-141,067	
Revenues Less Expenditures		0	-5,036	0	-5,208	-5,208	
Ending Fund Balance *Estimated		0			-5,208	-5,208	

Lakeland Joint School District #272 - 2023-2024

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

	FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under	
Beginning Equity:							
FUND BALANCE *estimated	955,000	-	-	886,972	(68,028)	-7%	
Revenues:							
OTHER LOCAL REVENUE	229,472	66,987	-	70,715	(158,757)		
OTHER STATE SUPPORT	-	263	-	263	263		
FEDERAL REVENUE	1,366,616	-	-	1,183	(1,365,433)	-95%	
Total Revenues	1,596,088	67,250	0	72,161	-1,365,433		
Total Revenues and Fund Balance	2,551,088			959,132	(1,433,462)	-56%	
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
FOOD SERVICES	Purchased Services	946,937	33,779	5,955	55,449	(891,488)	
	Supplies and Materials	676,381	18,581	24,336	17,965	(658,416)	
	Equipment/Capital Expenditures	260,000	4,209	249,397	4,209	(255,791)	
	Insurance	10,992	253	-	679	(10,314)	-96%
Total Expenditures		1,894,310	56,823	279,687	78,301	-1,549,904	
Revenues Less Expenditures		-298,222	10,427	-279,687	-6,141	184,471	
Ending Fund Balance *Estimated		656,778			880,831	116,442	18%

Lakeland Joint School District #272 - 2023-2024

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

	FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under	
Beginning Equity:							
FUND BALANCE *estimated	1,238,479	-	-	1,599,604	361,125	29%	
Revenues:							
SCHOOL BOND & INTEREST LEVY	936,094	3,462	-	8,460	(927,634)		
INTEREST REVENUE	-	1,103	-	2,945	2,945		
OTHER STATE SUPPORT	35,706	-	-	971,800	936,094	1%	
Total Revenues	971,800	4,564	0	983,205	936,094		
Total Revenues and Fund Balance	2,210,279			2,582,809	1,297,218	59%	
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
DEBT SERVICE PROGRAM - PRINCIPLE	Principle Payment	1,415,000	-	-	1,414,930	(70)	0%
DEBT SERVICE PROGRAM - INTEREST	Interest Payment	52,125	-	-	36,675	(15,450)	-30%
Total Expenditures		1,467,125	0	0	1,451,605	-15,520	
Revenues Less Expenditures		-495,325	4,564	0	-468,399	951,614	
Ending Fund Balance *Estimated		743,154			1,131,204	1,312,739	177%

Lakeland Joint School District #272 - 2023-2024

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

		FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	(3,124)	(3,124)	-100%
Revenues:							
SCHOOL PLANT FACILITY LEVY		1,146,520	1,100	-	2,173	(1,144,347)	-100%
Total Revenues		1,146,520	1,100	0	2,173	-1,144,347	
Total Revenues and Fund Balance		1,146,520			-951	(1,147,471)	-100%
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
BUILDING MAINTENANCE - STUDENT OCC	Supplies and Materials	-	408	5,521	408	408	100%
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	1,146,520	-	-	48,189	(1,098,331)	-96%
Total Expenditures		1,146,520	408	5,521	48,597	-1,097,923	
Revenues Less Expenditures		0	692	-5,521	-46,424	-46,424	
Ending Fund Balance *Estimated		0			-49,548	-49,548	

Lakeland Joint School District #272 - 2023-2024

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

	FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under	
Beginning Equity:							
FUND BALANCE *estimated	2,468,005	-	-	2,451,623	(16,382)	-100%	
Revenues:							
	-	-	-	-	-	0%	
Total Revenues	0	0	0	0	0		
Total Revenues and Fund Balance	2,468,005			2,451,623	(16,382)	-1%	
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	2,238,405	827	270,413	578,797	(1,659,608)	-74%
Total Expenditures		2,238,405	827	270,413	578,797	-1,659,608	
Revenues Less Expenditures		-2,238,405	-827	-270,413	-578,797	1,659,608	
Ending Fund Balance *Estimated		229,600			1,872,826	1,643,226	

Lakeland Joint School District #272 - 2023-2024

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

	FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under	
Beginning Equity:							
FUND BALANCE *estimated	206,566	-	-	206,566	-	-100%	
Revenues:							
	-	-	-	-	-	0%	
Total Revenues	0	0	0	0	0		
Total Revenues and Fund Balance	206,566			206,566	-	0%	
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
		-	-	-	-	-	0%
Total Expenditures		0	0	0	0	0	
Revenues Less Expenditures		0	0	0	0	0	
Ending Fund Balance *Estimated		206,566			206,566	0	

Lakeland Joint School District #272 - 2023-2024

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

	FY24 Budget	September Revenue		FY24 YTD	Over/Under	Percent Over/Under	
Beginning Equity:							
FUND BALANCE *estimated	372,671	-	-	503,225	130,554	-100%	
Revenues:							
OTHER STATE SUPPORT	160,000	-	-	-	(160,000)	-100%	
Total Revenues	160,000	0	0	0	-160,000		
Total Revenues and Fund Balance	532,671			503,225	(29,446)	-6%	
Expense Function	Expense Type	FY24 Budget	September Expenses	Encumbrances	FY24 YTD	Over/Under	Percent Over/Under
Expenditures:							
CAPITAL ASSETS - NON-STUDENT OCCUPIED	Equipment/Capital Expenditures	350,000	-	-	-	-	0%
Total Expenditures		350,000	0	0	0	0	
Revenues Less Expenditures		-190,000	0	0	0	-160,000	
Ending Fund Balance *Estimated		182,671			503,225	-29,446	-16%