

Lakeland Joint School District #272 - 2023-2024

REVENUES	General Fund Proposed Budget	All Other Funds Proposed Budget	Total Funds Proposed Budget	General Fund YTD Revenue	All Other Funds YTD Revenue	Total Funds YTD Revenue
Beginning Balances	6,287,774	5,860,721	12,148,495	4,508,869	6,319,793	10,828,662
Local Revenue	10,222,500	2,464,086	12,686,586	6,065,325	1,852,672	7,917,997
County Revenue	-	-	-	-	-	-
State Revenue	34,452,798	1,883,246	36,336,044	30,849,633	2,361,955	33,211,588
Federal Revenue	120,000	5,094,242	5,214,242	71,760	4,065,355	4,137,115
Other Sources	-	-	-	-	-	-
Transfers	-	90,000	90,000	-	193,825	193,825
Total Revenues	51,083,072	15,392,295	66,475,367	41,495,587	14,793,601	56,289,188

EXPENDITURES	General Fund Proposed Budget	All Other Funds Proposed Budget	Total Funds Proposed Budget	General Fund YTD Expenses	All Other Funds YTD Expenses	Total Funds YTD Expenses
Salaries	29,519,897	2,442,094	31,961,991	16,484,912	1,015,906	17,500,818
Benefits	11,038,925	1,074,407	12,113,332	6,147,973	406,144	6,554,117
Purchased Services	3,128,786	1,077,517	4,206,303	2,493,424	604,277	3,097,701
Supplies & Materials	1,555,916	2,883,555	4,439,471	782,368	3,038,146	3,820,514
Capital Outlay	-	4,019,925	4,019,925	132,699	1,719,988	1,852,687
Debt Retirement	-	1,467,125	1,467,125	-	1,465,833	1,465,833
Insurance & Judgements	211,200	10,992	222,192	239,226	5,083	244,309
Transfers	90,000	0	90,000	193,825	0	193,825
Contingency Reserve	0	0	-	0	0	-
Unappropriated Balances	5,538,348	2,416,680	7,955,028	15,021,160	6,538,225	21,559,384
Total Expenditures	51,083,072	15,392,295	66,475,367	41,495,587	14,793,601	56,289,188

Lakeland Joint School District #272 - 2023-2024

Fund Number: **100**
 Fund Name: **GENERAL FUND**

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	6,287,774	-	-	4,508,869	(1,778,905.00)	-28%
Revenues:						
PROPERTY TAX REVENUE	9,520,000	625,086	-	5,268,875	(4,251,124.68)	
LEVY - TORT	182,500	7,207	-	194,661	12,160.84	
PENALTY AND INTEREST	-	29	-	218	217.69	
INTEREST REVENUE	335,000	63,370	-	466,823	131,822.58	
TRANSPORTATION FEES	120,000	-	-	50,478	(69,521.61)	
OTHER LOCAL REVENUE	65,000	982	-	84,270	19,270.10	
STATE BASE SUPPORT	28,011,463	(172,557)	-	24,518,692	(3,492,771.44)	
STATE TRANSPORTATION REIMBURSEMENT	1,504,346	1,512,599	-	1,512,599	8,253.44	
STATE REVENUE - BENEFIT APPORTIONMENT	3,787,512	3,295,655	-	3,295,655	(491,856.97)	
OTHER STATE REVENUE	649,591	15,770	-	1,007,080	357,488.85	
STATE ADDITIONAL MAINTENANE/LOTTERY	389,025	-	-	442,592	53,567.00	
REVENUE IN LIEU OF TAXES	75,861	-	-	37,975	(37,885.57)	
OTHER SCHOOL REVENUE - ONE TIME MONEY	35,000	-	-	35,040	40.00	
REVENUE FROM FEDERAL SOURCES	120,000	5,382	-	71,760	(48,240.00)	-17%
Total Revenues	44,795,298	5,353,522		36,986,718	(7,808,580)	
Total Revenues and Fund Balance	51,083,072			41,495,587	(9,587,485)	0%

Expense Function	Expense Type	FY24 Budget	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	7,351,751	619,881	-	3,611,110	(3,740,641)	
	Benefits	2,654,482	202,519	-	1,299,831	(1,354,651)	
	Purchased Services	44,972	1,791	13,845	15,492	(15,635)	
	Supplies and Materials	201,840	5,586	4,677	71,197	(125,966)	
	Equipment/Capital Expenditures	-	-	-	-	-	-51%
SECONDARY PROGRAM	Salaries	8,264,993	707,430	-	4,224,451	(4,040,542)	
	Benefits	2,892,326	239,245	-	1,542,379	(1,349,947)	
	Purchased Services	315,704	169,098	15,678	353,108	53,082	
	Supplies and Materials	248,146	8,435	17,586	117,625	(112,935)	
	Equipment/Capital Expenditures	-	-	-	-	-	-46%
ALTERNATIVE SCHOOL PROGRAM	Salaries	469,374	33,700	-	207,402	(261,972)	
	Benefits	139,734	11,711	-	76,981	(62,753)	
	Purchased Services	2,364	70	282	1,535	(547)	

	Supplies and Materials	11,235	234	30	5,608	(5,597)	-53%
SPECIAL EDUCATION PROGRAM	Salaries	2,624,856	285,648	-	1,682,053	(942,803)	
	Benefits	1,248,439	132,609	-	798,252	(450,187)	
	Purchased Services	4,000	-	-	-	(4,000)	
	Supplies and Materials	5,000	-	-	154	(4,846)	-36%
SPECIAL EDUCATION PRESCHOOL	Salaries	23,375	10,385	-	56,018	32,643	
	Benefits	4,754	4,820	-	26,942	22,188	
	Supplies and Materials	-	-	-	-	-	195%
GIFTED/TALENTED PROGRAM	Salaries	78,634	5,773	-	34,635	(43,999)	
	Benefits	710	1,882	-	12,473	11,763	
	Purchased Services	2,000	37	-	1,356	(644)	
	Supplies and Materials	4,000	253	53	2,942	(1,004)	-40%
INTERSCHOLASTIC ACTIVITY PROG	Salaries	599,486	62,646	-	427,150	(172,336)	
	Benefits	131,639	10,918	-	77,318	(54,322)	
	Purchased Services	522,500	85,106	120,037	261,720	(140,743)	
	Supplies and Materials	95,000	9,801	8,742	56,287	(29,970)	
	Equipment/Capital Expenditures	-	-	-	-	-	-29%
SUMMER SCHOOL PROGRAM	Salaries	-	-	-	66,447	66,447	
	Benefits	710	-	-	12,986	12,276	
	Purchased Services	-	-	-	-	-	
	Supplies and Materials	-	-	-	235	235	11121%
GUIDANCE & HEALTH PROGRAM	Salaries	1,628,555	119,612	-	736,066	(892,489)	
	Benefits	563,357	39,795	-	263,250	(300,107)	
	Purchased Services	3,250	279	-	1,543	(1,707)	
	Supplies and Materials	5,000	239	-	3,475	(1,525)	-54%
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	516,796	36,929	-	228,048	(288,748)	
	Benefits	206,346	13,081	-	86,892	(119,454)	
	Purchased Services	258,250	41,899	-	246,820	(11,430)	
	Supplies and Materials	6,000	102	176	2,592	(3,232)	-43%
INSTRUCTIONAL IMPROVEMENT	Salaries	137,027	9,180	-	54,647	(82,380)	
	Benefits	27,872	3,016	-	18,395	(9,477)	
	Purchased Services	40,000	3,911	20,877	54,511	35,388	
	Supplies and Materials	20,000	-	-	-	(20,000)	-34%
LIBRARY-EDUCATIONAL MEDIA	Salaries	302,345	26,268	-	165,555	(136,790)	
	Benefits	145,947	10,379	-	67,901	(78,046)	
	Purchased Services	10,000	-	-	11,363	1,363	
	Supplies and Materials	31,311	1,643	1,446	19,962	(9,903)	-46%
INSTRUCTIONAL RELATED TECH	Salaries	168,189	13,791	-	99,293	(68,896)	
	Benefits	99,325	6,507	-	47,065	(52,260)	
	Purchased Services	20,000	267	50	15,486	(4,464)	
	Supplies and Materials	8,000	-	-	2,230	(5,770)	-44%
BOARD OF EDUCATION	Purchased Services	85,000	2,208	-	48,789	(36,211)	
	Supplies and Materials	3,000	111	122	1,301	(1,578)	
	Insurance	25,300	-	-	28,658	3,358	-30%
DISTRICT ADMINISTRATION PROG	Salaries	800,166	66,149	-	517,619	(282,547)	
	Benefits	242,741	22,461	-	183,462	(59,279)	
	Purchased Services	48,500	417	2,113	7,278	(39,110)	

	Supplies and Materials	43,714	4,927	3,349	62,678	22,313	-32%
SCHOOL ADMINISTRATION PROGRAM	Salaries	2,611,469	229,570	-	1,649,919	(961,550)	
	Benefits	980,490	78,499	-	593,261	(387,229)	
	Purchased Services	-	-	-	332	332	
	Supplies and Materials	23,350	1,541	1,672	8,067	(13,611)	-38%
BUSINESS OPERATIONS PROGRAM	Salaries	336,096	25,536	-	212,136	(123,960)	
	Benefits	105,446	7,930	-	68,158	(37,288)	
	Purchased Services	74,500	4,647	15,184	47,471	(11,845)	
	Supplies and Materials	15,000	-	446	2,171	(12,383)	
	Equipment/Capital Expenditures	-	-	-	-	-	-35%
ADMINISTRATIVE TECHNOLOGY PROG	Salaries	156,301	13,037	-	104,299	(52,002)	
	Benefits	58,425	4,039	-	34,221	(24,204)	
	Purchased Services	110,000	1,292	-	107,158	(2,842)	
	Supplies and Materials	1,000	32	-	326	(674)	-24%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	1,111,879	104,749	-	745,125	(366,754)	
	Benefits	539,120	43,472	-	306,081	(233,039)	
	Purchased Services	1,230,266	167,447	2,973	884,344	(342,950)	
	Supplies and Materials	115,000	7,598	60,919	67,409	13,328	
	Equipment/Capital Expenditures	-	-	-	-	-	
	Insurance	137,500	-	-	155,746	18,246	-29%
BUILDING MAINTENANCE - NON-STUDENT OC	Purchased Services	-	-	-	-	-	
	Supplies and Materials	5,000	53	-	76	(4,924)	-98%
BUILDING MAINTENANCE - STUDENT OCC	Salaries	969,689	80,685	-	695,800	(273,889)	
	Benefits	357,545	28,581	-	250,083	(107,462)	
	Purchased Services	117,000	21,287	35,891	214,398	133,290	
	Supplies and Materials	150,000	13,229	36,919	74,518	(38,564)	
	Equipment/Capital Expenditures	-	-	-	-	-	-18%
MAINTENANCE / GROUNDS	Purchased Services	187,000	58,753	23,695	108,395	(54,910)	
	Supplies and Materials	30,000	2,625	6,099	20,652	(3,249)	-27%
SECURITY/SAFETY PROGRAM	Salaries	184,474	16,817	-	120,044	(64,430)	
	Benefits	54,066	5,612	-	40,532	(13,534)	
	Purchased Services	59,500	8,096	-	11,809	(47,691)	
	Supplies and Materials	30,000	-	-	9,577	(20,423)	
	Equipment/Capital Expenditures	-	-	-	-	-	-45%
TRANSPORTATION-PUPIL TO SCHOOL	Salaries	1,184,442	129,217	-	847,870	(336,572)	
	Benefits	567,651	50,495	-	325,432	(242,219)	
	Purchased Services	68,800	7,387	45,313	99,084	75,597	
	Supplies and Materials	414,500	21,400	43,919	253,288	(117,292)	
	Equipment/Capital Expenditures	-	-	-	-	-	
	Insurance	24,200	-	-	27,411	3,211	-27%
GENERAL TRANSPORTATION PROG	Salaries	-	(95)	-	(779)	(779)	
	Benefits	17,800	(19)	-	16,077	(1,723)	
	Purchased Services	10,000	-	-	1,433	(8,567)	
	Supplies and Materials	5,000	-	-	-	(5,000)	
	Equipment/Capital Expenditures	-	-	210,092	-	210,092	
	Insurance	24,200	-	-	27,411	3,211	346%
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	-	-	11,035	132,699	143,735	100%

FUND TRANSFERS	Transfers	90,000	-	-	193,825	103,825	115%
Total Expenditures		45,544,724	4,166,258	703,221	26,474,428	-18,367,075	
Revenues Less Expenditures		-749,426	1,187,264	-703,221	10,512,291	10,558,495	
Ending Fund Balance *Estimated		5,538,348			15,021,160	8,779,590	159%

*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	February Revenue		FY24 YTD	Over/Under	% Remaining	
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	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Purchased Services	-	-	-	3,814	3,814	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	-	8,000	-	0%
Total Expenditures		38,000	8,000	0	13,824	-24,176	
Revenues Less Expenditures		-16,000	-8,000	0	-13,824	2,176	
Ending Fund Balance *Estimated		20,000			32,113	12,113	61%

Lakeland Joint School District #272 - 2023-2024

Fund Number: 231

Fund Name: Facility Funds - Local Sources

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	145,000	-	-	199,801	54,800.64	38%	
Revenues:							
OTHER LOCAL REVENUE	17,000	250,228	-	709,693	692,692.60		
Total Revenues	17,000	250,228		709,693	692,693		
Total Revenues and Fund Balance	162,000			909,493	747,493	461%	
Expense Function	Expense Type	FY24 Budget	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Supplies and Materials	-	12,890	-	12,890	12,890	100%
BUSINESS OPERATIONS	Supplies and Materials	13,000	-	-	-	(13,000)	-100%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	-	279	-	774		
	Benefits	-	52	-	145		100%
BUILDING MAINTENANCE - NON-STUDENT OC	Supplies and Materials	2,000	556	299	920	(780)	-39%
MAINTENANCE / GROUNDS	Purchased Services	-	-	18,865	(18,685)	180	0%
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	-	-	-	501,850	501,850	0%
Total Expenditures		15,000	13,777	19,164	497,894	501,140	
Revenues Less Expenditures		2,000	236,452	-19,164	211,798	191,553	
Ending Fund Balance *Estimated		147,000			411,599	246,353	168%

**LHS Fire Insurance Reimbursement and Expenses are in this budget.

Lakeland Joint School District #272 - 2023-2024

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

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	155,000	-	-	153,846	(1,154.33)	-1%	
Revenues:							
OTHER LOCAL REVENUE	133,000	12,351	-	75,104	(57,896.18)		
Total Revenues	133,000	12,351		75,104	(57,896)		
Total Revenues and Fund Balance	288,000			228,949	(59,051)	0%	
Expense Function	Expense Type	FY24 Budget	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	-	-	-	(488)	(488)	
	Benefits	-	-	-	(92)	(92)	100%
OTHER SUPPORT & SERVICE PROGRAM	Salaries	89,115	11,236	-	72,269	(16,846)	
	Benefits	35,640	4,586	-	29,948	(5,692)	
	Purchased Services	3,500	249	1,499	4,282	2,281	
	Supplies and Materials	3,500	-	-	522	(2,978)	-18%
Total Expenditures		131,755	16,071	1,499	106,443	-23,813	
Revenues Less Expenditures		1,245	-3,720	-1,499	-31,339	-34,083	
Ending Fund Balance *Estimated		156,245			122,507	-35,237	-23%

Lakeland Joint School District #272 - 2023-2024

Fund Number: **241**
Fund Name: **Securing Our Future Grant**

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining	
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	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
BUILDING MAINTENANCE - STUDENT OCC	Purchased Services	-	-	220,000	-	220,000	-100%
Total Expenditures		0	0	220,000	0	220,000	
Revenues Less Expenditures		0	0	-220,000	220,000	0	
Ending Fund Balance *Estimated		0		220,000	0	0%	

*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	February Revenue		FY24 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-	0%	
Revenues:							
OTHER STATE SUPPORT	1,073,690	-	-	949,470	(124,220.00)	0%	
Total Revenues	1,073,690	0		949,470	-124,220		
Total Revenues and Fund Balance	1,073,690			949,470	(124,220)	0%	
Expense Function	Expense Type	FY24 Budget	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	688,324	40,732	-	237,908	(450,416)	
	Benefits	370,366	13,738	-	93,348	(277,018)	
	Supplies and Materials	15,000	-	-	-	(15,000)	-69%
Total Expenditures		1,073,690	54,469	0	331,256	-742,434	
Revenues Less Expenditures		0	-54,469	0	618,214	618,214	
Ending Fund Balance *Estimated		0			618,214	618,214	-100%

Lakeland Joint School District #272 - 2023-2024

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

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-	0%	
Revenues:							
PROF TECH PROGRAM REVENUE	98,904	-	-	218,512	119,608	0%	
Total Revenues	98,904	0		218,512	119,608		
Total Revenues and Fund Balance	98,904			218,512	119,608	0%	
Expense Function	Expense Type	FY24 Budget	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
SECONDARY PROGRAM	Purchased Services	-	-	1,256	1,076	2,332	
	Supplies and Materials	98,904	8,927	21,755	73,884	(3,266)	
	Equipment/Capital Expenditures	-	20,500	8,439	172,421	180,860	182%
Total Expenditures		98,904	29,427	31,449	247,380	179,926	
Revenues Less Expenditures		0	-29,427	-31,449	-28,868	-60,318	
Ending Fund Balance *Estimated		0		-28,868	-60,318	-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. This is a reimbursement based grant.

** Our CTE program received additional one-time program added cost funding for FY2024 in the amount of \$101,824

Lakeland Joint School District #272 - 2023-2024

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

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining	
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	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
INSTRUCTIONAL RELATED TECH	Purchased Services	30,000	2,100	-	13,011	(16,989)	
	Supplies and Materials	565,000	9,730	4,687	67,125	(493,188)	-86%
Total Expenditures		595,000	11,830	4,687	80,136	-510,177	
Revenues Less Expenditures		-153,334	-11,830	-4,687	-80,136	68,511	
Ending Fund Balance *Estimated		46,666			164,841	113,488	-100%

Lakeland Joint School District #272 - 2023-2024

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

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining
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	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
SECURITY/SAFETY	Purchased Services	58,280	7,285	-	82,303	24,023	41%
Total Expenditures		58,280	7,285	0	82,303	24,023	
Revenues Less Expenditures		0	-7,285	0	-82,303	-82,303	
Ending Fund Balance *Estimated		0			-82,303	-82,303	-100%

Lakeland Joint School District #272 - 2023-2024

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

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	32,000	-	-	30,367	(1,632.59)	-5%	
Revenues:							
OTHER LOCAL REVENUE	2,000	-	-	10,296	8,296.26		
OTHER STATE SUPPORT	15,000	-	-	1,910	(13,090.00)	-28%	
Total Revenues	17,000	0		12,206	-4,794		
Total Revenues and Fund Balance	49,000			42,574	(6,426)	-13%	
Expense Function	Expense Type	FY24 Budget	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Purchased Services	5,000	-	-	250	(4,750)	
	Supplies and Materials	16,000	1,031	-	5,557	(10,443)	-72%
SECONDARY PROGRAM	Supplies and Materials	-	1,282	298	5,333	5,631	0%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	-	-	300	1,564	1,864	0%
DISTRICT ADMINISTRATION PROG	Purchased Services	-	-	-	3,000	(3,000)	
	Supplies and Materials	-	337	693	1,371	(2,034)	100%
Total Expenditures		21,000	2,650	1,291	17,075	-12,732	
Revenues Less Expenditures		-4,000	-2,650	-1,291	-4,869	7,939	
Ending Fund Balance *Estimated		28,000			25,499	6,306	23%

Lakeland Joint School District #272 - 2023-2024

Fund Number: 250
Fund Name: ARP: ESSER III

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-	0%	
Revenues:							
FEDERAL REVENUE	1,449,200	14,189	-	2,591,345	1,142,144.91	79%	
Total Revenues	1,449,200	14,189		2,591,345	1,142,145		
Total Revenues and Fund Balance	1,449,200			2,591,345	1,142,145	79%	
Expense Function	Expense Type	FY24 Budget	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
INSTRUCTIONAL PROGRAM	Purchased Services	-	-	250	9,050	(9,300)	
	Supplies and Materials	-	2	-	5,560	(737)	100%
ELEMENTARY PROGRAM	Supplies and Materials	724,600	-	7,135	1,665,306	(947,841)	-131%
SECONDARY PROGRAM	Supplies and Materials	724,600	-	4,142	826,300	(105,853)	-15%
SECURITY/SAFETY	Purchased Services	-	-	-	30,873	(30,873)	
	Supplies and Materials	-	-	-	54,258	(54,258)	100%
Total Expenditures		1,449,200	2	11,526	2,591,347	-1,148,862	
Revenues Less Expenditures		0	14,186	-11,526	-2	2,291,007	
Ending Fund Balance *Estimated		0			-2	2,291,007	

*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	February Revenue		FY24 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-	0%	
Revenues:							
FEDERAL REVENUE	697,731	-	-	288,873	(408,858)	-59%	
Total Revenues	697,731	0		288,873	-408,858		
Total Revenues and Fund Balance	697,731			288,873	(408,858)	-59%	
Expense Function	Expense Type	FY24 Budget	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	459,855	43,026	-	274,100	(185,755)	
	Benefits	219,576	18,728	-	125,933	(93,643)	
	Purchased Services	5,800	-	-	-	(5,800)	
	Supplies and Materials	10,000	812	495	2,766	(6,739)	-42%
ALTERNATIVE SCHOOL PROGRAM	Salaries	-	3,271	-	19,568	19,568	
	Benefits	-	1,046	-	6,296	6,296	
	Supplies and Materials	2,500	-	-	494	(2,006)	954%
Total Expenditures	697,731	66,883	495	429,158	-268,078		
Revenues Less Expenditures	0	-66,883	-495	-140,284	-140,779		
Ending Fund Balance *Estimated	0			-140,284	-140,779		

Lakeland Joint School District #272 - 2023-2024

Fund Number: 257

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

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	52,000	-	-	-	(52,000)	-100%	
Revenues:							
FEDERAL REVENUE	940,818	79,791	-	398,383	(542,435)	-58%	
Total Revenues	940,818	79,791		398,383	-542,435		
Total Revenues and Fund Balance	992,818			398,383	(594,435)	-60%	
Expense Function	Expense Type	FY24 Budget	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	698,657	61,011	-	342,782	(355,875)	
	Benefits	274,161	20,346	-	125,468	(148,693)	
	Supplies and Materials	20,000	1,722	1,536	13,189	(5,275)	-51%
Total Expenditures		992,818	83,079	1,536	481,440	-509,842	
Revenues Less Expenditures		-52,000	-3,288	-1,536	-83,056	-32,592	
Ending Fund Balance *Estimated		0			-83,056	-84,592	

Lakeland Joint School District #272 - 2023-2024

Fund Number: 258

Fund Name: Federal Special Education (IDEA Preschool)

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-	0%	
Revenues:							
FEDERAL REVENUE	24,496	2,092	-	10,473	(14,023)	-57%	
Total Revenues	24,496	2,092		10,473	-14,023		
Total Revenues and Fund Balance	24,496			10,473	(14,023)	-57%	
Expense Function	Expense Type	FY24 Budget	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
SPECIAL EDUCATION PRESCHOOL	Salaries	17,147	1,492	-	9,073	(8,074)	
	Benefits	7,349	578	-	3,501	(3,848)	-49%
Total Expenditures		24,496	2,071	0	12,574	-11,922	
Revenues Less Expenditures		0	21	0	-2,101	-2,101	
Ending Fund Balance *Estimated		0			-2,101	-2,101	

Lakeland Joint School District #272 - 2023-2024

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

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-	0%	
Revenues:							
FEDERAL REVENUE	300,000	89,254	-	358,144	58,144		
TRANSFERS INTERFUND	90,000	-	-	193,825	103,825	42%	
Total Revenues	390,000	89,254		551,969	161,969		
Total Revenues and Fund Balance	390,000			551,969	161,969	42%	
Expense Function	Expense Type	FY24 Budget	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	295,000	-	-	-	(295,000)	
	Benefits	95,000	-	-	-	(95,000)	-100%
SPECIAL EDUCATION SUPPORT	Purchased Services	-	-	-	3,159	3,159	100%
Total Expenditures		390,000	0	0	3,159	-386,841	
Revenues Less Expenditures		0	89,254	0	548,811	548,811	
Ending Fund Balance *Estimated		0			548,811	548,811	

*Expense transfer for Medicaid reimbursement will take place in January

Lakeland Joint School District #272 - 2023-2024

Fund Number: 261

Fund Name: Federal Title IV (Student Support)

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-	0%	
Revenues:							
FEDERAL REVENUE	76,960	-	-	15,847	(61,113)	-79%	
Total Revenues	76,960	0		15,847	-61,113		
Total Revenues and Fund Balance	76,960			15,847	(61,113)	-79%	
Expense Function	Expense Type	FY24 Budget	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Benefits	-	-	-	1,295	1,295	100%
GUIDANCE/HEALTH	Salaries	-	1,630	-	15,210	15,210	
	Benefits	-	562	-	5,245	5,245	100%
SECURITY/SAFETY	Salaries	53,872	-	-	-	(53,872)	
	Benefits	23,088	-	-	(59)	(23,147)	-100%
Total Expenditures		76,960	2,192	0	21,691	-55,269	
Revenues Less Expenditures		0	-2,192	0	-5,844	-5,844	
Ending Fund Balance *Estimated		0			-5,844	-5,844	

Lakeland Joint School District #272 - 2023-2024

Fund Number: 263

Fund Name: Federal CTE (Carl Perkins)

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining	
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	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
SECONDARY PROGRAM	Salaries	28,502	2,472	-	14,401	(14,101)	
	Benefits	9,593	805	-	4,821	(4,772)	-50%
GUIDANCE & HEALTH PROGRAM	Salaries	23,956	1,619	-	9,716	(14,240)	
	Benefits	8,095	546	-	3,301	(4,794)	-59%
Total Expenditures		70,146	5,441	0	32,238	-18,874	
Revenues Less Expenditures		0	-5,441	0	-32,238	-51,272	
Ending Fund Balance *Estimated		0			-32,238	-51,272	

Lakeland Joint School District #272 - 2023-2024

Fund Number: 265
Fund Name: SPED Mini-Grants

		FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	
Revenues:							
FEDERAL REVENUE		-	-	-	6,358	6,358	
Total Revenues		0	0		6,358	6,358	
Total Revenues and Fund Balance		0			6,358	6,358	
Expense Function	Expense Type	FY24 Budget	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Supplies and Materials	-	-	-	3,609	3,609	
INSTRUCTIONAL IMPROVEMENT	Salaries	-	1,055	-	4,355	4,355	
	Benefits	-	196	-	844	844	
Total Expenditures		0	1,250	0	8,808	8,808	
Revenues Less Expenditures		0	-1,250	0	-2,450	-2,450	
Ending Fund Balance *Estimated		0			-2,450	-2,450	

**The District Received a SPED-Mini Grant for Materials & Supplies and Training Stipends

Lakeland Joint School District #272 - 2023-2024

Fund Number: 271
Fund Name: Federal Title II

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	-	-	0%	
Revenues:							
FEDERAL REVENUE	146,275	-	-	19,570	(126,705)	-87%	
Total Revenues	146,275	0		19,570	-126,705		
Total Revenues and Fund Balance	146,275			19,570	(126,705)	-87%	
Expense Function	Expense Type	FY24 Budget	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	-	2,706	-	16,237	16,237	
	Benefits	-	729	-	4,381	4,381	
	Purchased Services	-	-	-	-	-	
	Supplies & Materials	-	-	-	-	-	100%
INSTRUCTIONAL IMPROVEMENT	Salaries	87,666	-	-	(0)	(87,666)	
	Benefits	31,539	-	-	1,768	(29,771)	
	Purchased Services	20,000	-	-	4,227	(15,774)	
	Supplies & Materials	7,070	-	-	-	(7,070)	-96%
Total Expenditures	146,275	3,436	0	26,612	-119,663		
Revenues Less Expenditures	0	-3,436	0	-7,042	-7,042		
Ending Fund Balance *Estimated	0			-7,042	-7,042		

Lakeland Joint School District #272 - 2023-2024

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

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	955,000	-	-	886,972	(68,028)	-7%	
Revenues:							
OTHER LOCAL REVENUE	229,472	62,196	-	349,947	120,475		
OTHER STATE SUPPORT	-	-	-	263	263		
FEDERAL REVENUE	1,366,616	65,124	-	376,362	(990,254)	-54%	
Total Revenues	1,596,088	127,320	0	726,572	-990,254		
Total Revenues and Fund Balance	2,551,088			1,613,544	(1,058,283)	-41%	
Expense Function	Expense Type	FY24 Budget	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
FOOD SERVICES	Purchased Services	946,937	70,564	5,743	450,332	(490,862)	
	Supplies and Materials	676,381	51,626	61,201	291,525	(323,655)	
	Equipment/Capital Expenditures	260,000	-	84,022	173,293	(2,685)	
	Insurance	10,992	832	-	5,083	(5,909)	-43%
Total Expenditures		1,894,310	123,022	150,966	920,233	-814,517	
Revenues Less Expenditures		-298,222	4,299	-150,966	-193,661	-175,737	
Ending Fund Balance *Estimated		656,778			693,311	-243,766	-37%

Lakeland Joint School District #272 - 2023-2024

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

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	1,238,479	-	-	1,599,604	361,125	29%	
Revenues:							
SCHOOL BOND & INTEREST LEVY	936,094	877	-	16,476	(919,618)		
INTEREST REVENUE	-	3,224	-	13,147	13,147		
OTHER STATE SUPPORT	35,706	-	-	971,800	936,094	3%	
Total Revenues	971,800	4,102	0	1,001,423	936,094		
Total Revenues and Fund Balance	2,210,279			2,601,026	1,297,218	59%	
Expense Function	Expense Type	FY24 Budget	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
DEBT SERVICE PROGRAM - OTHER DBT SVC	Other Debt Service		-	-	750	750	
DEBT SERVICE PROGRAM - PRINCIPLE	Principle Payment	1,415,000	-	-	1,414,930	(70)	0%
DEBT SERVICE PROGRAM - INTEREST	Interest Payment	52,125	-	-	50,153	(1,972)	-4%
Total Expenditures		1,467,125	0	0	1,465,833	-1,292	
Revenues Less Expenditures		-495,325	4,102	0	-464,410	937,386	
Ending Fund Balance *Estimated		743,154			1,135,193	1,298,510	175%

Lakeland Joint School District #272 - 2023-2024

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

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	(3,124)	(3,124)	-100%	
Revenues:							
SCHOOL PLANT FACILITY LEVY	1,146,520	81,358	-	678,009	(468,511)	-41%	
Total Revenues	1,146,520	81,358	0	678,009	-468,511		
Total Revenues and Fund Balance	1,146,520			674,885	(471,635)	-41%	
Expense Function	Expense Type	FY24 Budget	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
BUILDING MAINTENANCE - STUDENT OCC	Purchased Services	-	-	-	1,500	1,500	-100%
	Supplies and Materials	-	-	-	5,973	5,973	-100%
MAINTENANCE / GROUNDS	Equipment/Capital Expenditures	-	-	21,269	-	21,269	-100%
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	1,146,520	-	-	64,973	(1,081,547)	-94%
CAPITAL ASSETS - NON-STUDENT OCCUPIED	Purchased Services	-	-	-	6,075	6,075	-100%
Total Expenditures		1,146,520	0	21,269	78,520	-1,046,731	
Revenues Less Expenditures		0	81,358	-21,269	599,489	578,220	
Ending Fund Balance *Estimated		0			596,365	575,096	

Lakeland Joint School District #272 - 2023-2024

Fund Number: 421
Fund Name: Board Facility Projects

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining	
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	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	2,238,405	6,854	-	807,451	(1,430,954)	-64%
Total Expenditures		2,238,405	6,854	0	807,451	-1,430,954	
Revenues Less Expenditures		-2,238,405	-6,854	0	-807,451	1,430,954	
Ending Fund Balance *Estimated		229,600			1,644,172	1,414,572	

Lakeland Joint School District #272 - 2023-2024

Fund Number: 422
Fund Name: Land Reserve

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining
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	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
		-	-	-	-	-	0%
Total Expenditures		0	0	0	0	0	
Revenues Less Expenditures		0	0	0	0	0	
Ending Fund Balance *Estimated		206,566			206,566	0	

Lakeland Joint School District #272 - 2023-2024

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

	FY24 Budget	February Revenue		FY24 YTD	Over/Under	% Remaining
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	February Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
Expenditures:							
CAPITAL ASSETS - NON-STUDENT OCCUPIED	Equipment/Capital Expenditures	350,000	-	271,890	-	(78,110)	-22%
Total Expenditures		350,000	0	271,890	0	-78,110	
Revenues Less Expenditures		-190,000	0	-271,890	0	-81,890	
Ending Fund Balance *Estimated		182,671			503,225	48,664	27%