

## Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024

<b>REVENUES</b>	<b>General Fund Proposed Budget</b>	<b>All Other Funds Proposed Budget</b>	<b>Total Funds Proposed Budget</b>	<b>General Fund YTD Revenue</b>	<b>All Other Funds YTD Revenue</b>	<b>Total Funds YTD Revenue</b>
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	7,044,310	2,270,456	9,314,766
County Revenue	-	-	-	-	-	-
State Revenue	34,452,798	1,883,246	36,336,044	35,474,610	3,174,950	38,649,560
Federal Revenue	120,000	5,094,242	5,214,242	80,730	5,371,134	5,451,864
Other Sources	-	-	-	-	-	-
Transfers	-	90,000	90,000	-	193,825	193,825
<b>Total Revenues</b>	<b>51,083,072</b>	<b>15,392,295</b>	<b>66,475,367</b>	<b>47,108,519</b>	<b>17,330,158</b>	<b>64,438,677</b>

<b>EXPENDITURES</b>	<b>General Fund Proposed Budget</b>	<b>All Other Funds Proposed Budget</b>	<b>Total Funds Proposed Budget</b>	<b>General Fund YTD Expenses</b>	<b>All Other Funds YTD Expenses</b>	<b>Total Funds YTD Expenses</b>
Salaries	29,519,897	2,442,094	31,961,991	30,962,940	2,018,879	32,981,818
Benefits	11,038,925	1,074,407	12,113,332	11,299,481	770,869	12,070,350
Purchased Services	3,128,786	1,077,517	4,206,303	3,962,962	1,263,786	5,226,748
Supplies & Materials	1,555,916	2,883,555	4,439,471	1,288,896	4,133,065	5,421,960
Capital Outlay	-	4,019,925	4,019,925	132,699	2,147,119	2,279,819
Debt Retirement	-	1,467,125	1,467,125	-	1,465,833	1,465,833
Insurance & Judgements	211,200	10,992	222,192	239,226	8,979	248,205
Transfers	90,000	0	90,000	213,825	0	213,825
Contingency Reserve	0	0	-	0	0	-
Unappropriated Balances	5,538,348	2,416,680	7,955,028	(991,509)	5,521,629	4,530,120
<b>Total Expenditures</b>	<b>51,083,072</b>	<b>15,392,295</b>	<b>66,475,367</b>	<b>47,108,519</b>	<b>17,330,158</b>	<b>64,438,677</b>

updated 07.03.24

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

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

	FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining
<b>Beginning Equity:</b>						
FUND BALANCE *estimated	6,287,774	-	-	4,508,869	(1,778,905.00)	-28%
<b>Revenues:</b>						
PROPERTY TAX REVENUE	9,520,000	250,918	-	5,789,448	(3,730,551.89)	-39%
LEVY - TORT	182,500	2,889	-	200,635	18,134.78	10%
PENALTY AND INTEREST	-	87	-	329	328.58	100%
INTEREST REVENUE	335,000	53,687	-	711,613	376,613.41	112%
TRANSPORTATION FEES	120,000	40,226	-	189,933	69,933.05	58%
OTHER LOCAL REVENUE	65,000	16,685	-	152,352	87,352.06	134%
STATE BASE SUPPORT	28,011,463	-	-	28,127,842	116,378.55	0%
STATE TRANSPORTATION REIMBURSEMENT	1,504,346	-	-	1,666,956	162,609.67	11%
STATE REVENUE - BENEFIT APPORTIONMENT	3,787,512	-	-	3,641,267	(146,245.46)	-4%
OTHER STATE REVENUE	649,591	91,522	-	1,497,475	847,883.66	131%
STATE ADDITIONAL MAINTENANCE/LOTTERY	389,025	-	-	442,592	53,567.00	14%
REVENUE IN LIEU OF TAXES	75,861	45	-	38,880	(36,981.44)	-49%
OTHER SCHOOL REVENUE - ONE TIME MONEY	35,000	6,980	-	59,600	24,600.00	70%
REVENUE FROM FEDERAL SOURCES	120,000	8,970	-	80,730	(39,270.00)	-33%
<b>Total Revenues</b>	<b>44,795,298</b>	<b>472,008</b>		<b>42,599,650</b>	<b>(2,195,648)</b>	<b>-5%</b>
<b>Total Revenues and Fund Balance</b>	<b>51,083,072</b>			<b>47,108,519</b>	<b>(3,974,553)</b>	

Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
ELEMENTARY PROGRAM	Salaries	7,351,751	620,441	-	7,234,155	(117,596)	-2%
	Benefits	2,654,482	206,911	-	2,524,326	(130,156)	-5%
	Purchased Services	44,972	9,601	284	37,637	(7,051)	-16%
	Supplies and Materials	201,840	945	206	97,241	(104,392)	-52%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
SECONDARY PROGRAM	Salaries	8,264,993	746,944	-	8,484,674	219,681	3%
	Benefits	2,892,326	247,382	-	2,981,035	88,709	3%
	Purchased Services	315,704	13,625	348	390,959	75,603	24%
	Supplies and Materials	248,146	3,571	820	173,326	(74,000)	-30%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
ALTERNATIVE SCHOOL PROGRAM	Salaries	469,374	35,163	-	413,562	(55,812)	-12%
	Benefits	139,734	12,057	-	147,777	8,043	6%
	Purchased Services	2,364	1,921	-	3,638	1,274	54%
	Supplies and Materials	11,235	-	30	7,165	(4,040)	-36%
SPECIAL EDUCATION PROGRAM	Salaries	2,624,856	277,124	-	3,347,985	723,129	28%
	Benefits	1,248,439	126,989	-	1,561,676	313,237	25%
	Purchased Services	4,000	-	-	-	(4,000)	-100%
	Supplies and Materials	5,000	401	-	2,140	(2,860)	-57%

SPECIAL EDUCATION PRESCHOOL	Salaries	23,375	10,135	-	116,920	93,545	400%
	Benefits	4,754	4,840	-	55,927	51,173	1076%
	Supplies and Materials	-	-	-	-	-	0%
GIFTED/TALENTED PROGRAM	Salaries	78,634	5,773	-	69,270	(9,364)	-12%
	Benefits	710	1,882	-	23,767	23,057	3247%
	Purchased Services	2,000	-	-	1,741	(259)	-13%
	Supplies and Materials	4,000	-	-	4,220	220	5%
INTERSCHOLASTIC ACTIVITY PROG	Salaries	599,486	41,660	-	719,734	120,248	20%
	Benefits	131,639	8,117	-	129,925	(1,714)	-1%
	Purchased Services	522,500	28,428	-	488,882	(33,618)	-6%
	Supplies and Materials	95,000	1,800	-	76,900	(18,100)	-19%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
SUMMER SCHOOL PROGRAM	Salaries	-	-	-	66,447	66,447	100%
	Benefits	710	-	-	12,986	12,276	1729%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	235	235	100%
GUIDANCE & HEALTH PROGRAM	Salaries	1,628,555	134,608	-	1,461,877	(166,678)	-10%
	Benefits	563,357	42,592	-	501,898	(61,459)	-11%
	Purchased Services	3,250	444	-	3,063	(187)	-6%
	Supplies and Materials	5,000	-	-	3,475	(1,525)	-30%
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	516,796	35,894	-	442,032	(74,764)	-14%
	Benefits	206,346	12,821	-	163,679	(42,667)	-21%
	Purchased Services	258,250	63,850	-	461,692	203,442	79%
	Supplies and Materials	6,000	10	176	2,994	(2,831)	-47%
INSTRUCTIONAL IMPROVEMENT	Salaries	137,027	20,680	-	116,813	(20,214)	-15%
	Benefits	27,872	5,306	-	37,483	9,611	34%
	Purchased Services	40,000	361	765	64,417	25,182	63%
	Supplies and Materials	20,000	-	-	-	(20,000)	-100%
LIBRARY-EDUCATIONAL MEDIA	Salaries	302,345	29,195	-	331,005	28,660	9%
	Benefits	145,947	10,924	-	131,649	(14,298)	-10%
	Purchased Services	10,000	-	-	11,363	1,363	14%
	Supplies and Materials	31,311	91	-	26,023	(5,288)	-17%
INSTRUCTIONAL RELATED TECH	Salaries	168,189	13,651	-	160,693	(7,496)	-4%
	Benefits	99,325	6,426	-	75,808	(23,517)	-24%
	Purchased Services	20,000	146	-	18,322	(1,678)	-8%
	Supplies and Materials	8,000	160	-	2,778	(5,222)	-65%
BOARD OF EDUCATION	Purchased Services	85,000	958	-	58,407	(26,593)	-31%
	Supplies and Materials	3,000	782	-	2,911	(89)	-3%
	Insurance	25,300	-	-	28,658	3,358	13%
DISTRICT ADMINISTRATION PROG	Salaries	800,166	69,297	-	789,373	(10,793)	-1%
	Benefits	242,741	23,055	-	275,443	32,702	13%
	Purchased Services	48,500	4,453	313	19,062	(29,125)	-60%
	Supplies and Materials	43,714	35	1,683	68,966	26,935	62%
SCHOOL ADMINISTRATION PROGRAM	Salaries	2,611,469	239,168	-	2,742,208	130,739	5%
	Benefits	980,490	79,573	-	966,449	(14,041)	-1%
	Purchased Services	-	188	-	896	896	100%
	Supplies and Materials	23,350	270	46	13,713	(9,591)	-41%
BUSINESS OPERATIONS PROGRAM	Salaries	336,096	26,344	-	315,086	(21,010)	-6%
	Benefits	105,446	8,077	-	100,024	(5,422)	-5%
	Purchased Services	74,500	5,605	3,210	71,598	308	0%
	Supplies and Materials	15,000	-	-	4,171	(10,830)	-72%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
ADMINISTRATIVE TECHNOLOGY PROG	Salaries	156,301	13,685	-	157,096	795	1%

	Benefits	58,425	4,161	-	50,501	(7,924)	-14%
	Purchased Services	110,000	-	-	112,779	2,779	3%
	Supplies and Materials	1,000	40	-	517	(483)	-48%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	1,111,879	103,906	-	1,242,734	130,855	12%
	Benefits	539,120	40,807	-	514,936	(24,184)	-4%
	Purchased Services	1,230,266	118,505	-	1,462,158	231,892	19%
	Supplies and Materials	115,000	19,221	1,077	164,922	50,999	44%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
	Insurance	137,500	-	-	155,746	18,246	13%
BUILDING MAINTENANCE - NON-STUDENT OC	Purchased Services	-	-	-	-	-	100%
	Supplies and Materials	5,000	-	-	76	(4,924)	-98%
BUILDING MAINTENANCE - STUDENT OCC	Salaries	969,689	76,538	-	1,014,954	45,265	5%
	Benefits	357,545	27,835	-	363,685	6,140	2%
	Purchased Services	117,000	16,568	17,536	272,653	173,189	148%
	Supplies and Materials	150,000	15,075	14,226	114,634	(21,140)	-14%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
MAINTENANCE / GROUNDS	Purchased Services	187,000	17,191	2,974	170,879	(13,147)	-7%
	Supplies and Materials	30,000	2,180	-	36,869	6,869	23%
SECURITY/SAFETY PROGRAM	Salaries	184,474	16,888	-	205,851	21,377	12%
	Benefits	54,066	5,625	-	68,913	14,847	27%
	Purchased Services	59,500	151,780	-	183,224	123,724	208%
	Supplies and Materials	30,000	-	-	41,577	11,577	39%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
TRANSPORTATION-PUPIL TO SCHOOL	Salaries	1,184,442	137,022	-	1,531,940	347,498	29%
	Benefits	567,651	53,896	-	595,658	28,007	5%
	Purchased Services	68,800	3,715	10,078	128,159	69,437	101%
	Supplies and Materials	414,500	41,971	19,258	443,176	47,935	12%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
	Insurance	24,200	-	-	27,411	3,211	13%
GENERAL TRANSPORTATION PROG	Salaries	-	(293)	-	(1,472)	(1,472)	100%
	Benefits	17,800	(59)	-	15,938	(1,862)	-10%
	Purchased Services	10,000	-	-	1,433	(8,567)	-86%
	Supplies and Materials	5,000	-	-	868	(4,132)	-83%
	Equipment/Capital Expenditures	-	-	-	-	-	100%
	Insurance	24,200	-	-	27,411	3,211	13%
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	-	-	11,035	132,699	143,735	100%
<b>Total Expenditures</b>		<b>45,454,724</b>	<b>4,106,931</b>	<b>84,066</b>	<b>47,886,203</b>	<b>2,515,544</b>	<b>6%</b>
<b>Excess (deficiency) of Revenues over (under) expenditures</b>		<b>(659,426)</b>	<b>(3,634,923)</b>	<b>(84,066)</b>	<b>(5,286,553)</b>	<b>(4,711,193)</b>	
<b>Other Financing Sources (uses)</b>							
PROCEEDS FROM SALE OF CAPITAL ASSET		-	-	-	-	-	
TRANSFER IN		-	-	-	-	-	
TRANSFER OUT		(90,000)	(20,000)	-	(213,825)	123,825	
<b>Total Other Financing Sources (uses)</b>		<b>(90,000)</b>	<b>(20,000)</b>	<b>-</b>	<b>(213,825)</b>	<b>123,825</b>	
<b>Net Change in Fund Balance</b>		<b>(749,426)</b>	<b>(3,654,923)</b>	<b>(84,066)</b>	<b>(5,500,378)</b>	<b>(4,835,018)</b>	
<b>Estimated Ending Fund Balance</b>					<b>\$ (991,509)</b>		

\*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.

\*\*Literacy Transfer and Medicaid Transfer will process in June 2024

\*\*\*State Funds received in July will be accrued back to June; Supplemental Levy funds received in July will be accrued back to June

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

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

	FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	36,000	-	-	45,937	9,936.94	28%	
<b>Revenues:</b>							
LOCAL TAX REVENUE	22,000	-	-	24,334	2,333.99		
<b>Total Revenues</b>	<b>22,000</b>	<b>0</b>		<b>24,334</b>	<b>2,334</b>		
<b>Total Revenues and Fund Balance</b>	<b>58,000</b>			<b>70,271</b>	<b>12,271</b>	<b>0%</b>	
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
ELEMENTARY PROGRAM	Supplies and Materials	-	-	-	3,814	3,814	0%
BUSINESS OPERATIONS	Supplies and Materials	-	1,300	-	1,300	1,300	0%
BUILDING MAINTENANCE - STUDENT OCC	Supplies and Materials	5,000	-	-	2,010	(2,990)	-60%
	Equipment/Capital Expenditures	25,000	-	-	-	(25,000)	-100%
OTHER SUPPORT & SERVICE PROGRAM	Purchased Services	8,000	-	-	8,000	-	0%
<b>Total Expenditures</b>		<b>38,000</b>	<b>1,300</b>	<b>0</b>	<b>15,124</b>	<b>-22,876</b>	
<b>Revenues Less Expenditures</b>		<b>-16,000</b>	<b>-1,300</b>	<b>0</b>	<b>9,210</b>	<b>25,210</b>	
<b>Ending Fund Balance *Estimated</b>		<b>20,000</b>			<b>55,147</b>	<b>35,147</b>	<b>176%</b>

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

Fund Number: **231**

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

	FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	145,000	-	-	199,801	54,800.64	38%	
<b>Revenues:</b>							
OTHER LOCAL REVENUE	17,000	13,748	-	789,213	772,212.85		
<b>Total Revenues</b>	<b>17,000</b>	<b>13,748</b>		<b>789,213</b>	<b>772,213</b>		
<b>Total Revenues and Fund Balance</b>	<b>162,000</b>			<b>989,013</b>	<b>827,013</b>	<b>511%</b>	
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
ELEMENTARY PROGRAM	Supplies and Materials	-	-	-	12,890	12,890	0%
SECONDARY PROGRAM	Purchased Services	-	80	-	80	-	0%
	Equipment/Capital Expenditures	-	-	81,977	-	81,977	0%
BUSINESS OPERATIONS	Purchased Services	-	-	-	468	468	0%
	Supplies and Materials	13,000	-	-	-	13,000	100%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	-	183	-	3,055	3,055	0%
	Benefits	-	34	-	572	572	0%
BUILDING MAINTENANCE - NON-STUDENT OC	Supplies and Materials	2,000	61	109	1,168	(724)	-36%
MAINTENANCE / GROUNDS	Purchased Services	-	-	-	-	-	0%
	Equipment/Capital Expenditures	-	-	11,628	-	(11,628)	0%
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	-	-	-	531,149	531,149	0%
<b>Total Expenditures</b>		<b>15,000</b>	<b>358</b>	<b>93,713</b>	<b>549,381</b>	<b>630,759</b>	
<b>Revenues Less Expenditures</b>		<b>2,000</b>	<b>13,390</b>	<b>-93,713</b>	<b>239,832</b>	<b>141,454</b>	
<b>Ending Fund Balance *Estimated</b>		<b>147,000</b>			<b>439,632</b>	<b>196,254</b>	<b>134%</b>

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

\*\*TLE Insurance Claim are in the budget.

\*\*STCU Video Board Agreement

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

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

	FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	155,000	-	-	153,846	(1,154.33)	-1%	
<b>Revenues:</b>							
OTHER LOCAL REVENUE	133,000	780	-	142,948	9,947.90	7%	
<b>Total Revenues</b>	<b>133,000</b>	<b>780</b>		<b>142,948</b>	<b>9,948</b>		
<b>Total Revenues and Fund Balance</b>	<b>288,000</b>			<b>296,794</b>	<b>8,794</b>	<b>3%</b>	
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
ELEMENTARY PROGRAM	Salaries	-	-	-	(488)	(488)	0%
	Benefits	-	-	-	(92)	(92)	0%
OTHER SUPPORT & SERVICE PROGRAM	Salaries	89,115	11,265	-	135,653	46,538	52%
	Benefits	35,640	4,592	-	56,722	21,082	59%
	Purchased Services	3,500	2,037	1,309	7,066	4,875	139%
	Supplies and Materials	3,500	-	-	522	(2,978)	-85%
<b>Total Expenditures</b>		<b>131,755</b>	<b>17,894</b>	<b>1,309</b>	<b>199,384</b>	<b>68,937</b>	
<b>Revenues Less Expenditures</b>		<b>1,245</b>	<b>-17,114</b>	<b>-1,309</b>	<b>-56,436</b>	<b>-58,989</b>	
<b>Ending Fund Balance *Estimated</b>		<b>156,245</b>			<b>97,410</b>	<b>-60,144</b>	<b>-38%</b>

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

Fund Number: **241**

Fund Name: **Securing Our Future Grant**

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

\*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.

\*\*This project is complete

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

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

	FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	-	-	-	-	-	0%	
<b>Revenues:</b>							
OTHER STATE SUPPORT	1,073,690	-	-	1,048,307	(25,383.00)	-2%	
<b>Total Revenues</b>	<b>1,073,690</b>	<b>0</b>		<b>1,048,307</b>	<b>-25,383</b>		
<b>Total Revenues and Fund Balance</b>	<b>1,073,690</b>			<b>1,048,307</b>	<b>(25,383)</b>	<b>-2%</b>	
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
ELEMENTARY PROGRAM	Salaries	688,324	43,192	-	483,026	(205,298)	-30%
	Benefits	370,366	13,941	-	175,969	(194,397)	-52%
	Supplies and Materials	15,000	-	-	-	(15,000)	-100%
<b>Total Expenditures</b>		<b>1,073,690</b>	<b>57,133</b>	<b>0</b>	<b>658,994</b>	<b>-414,696</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>-57,133</b>	<b>0</b>	<b>389,313</b>	<b>389,313</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>			<b>389,313</b>	<b>389,313</b>	<b>-100%</b>

\*Additional expenses will be transferred to this account in June 2024 to fully expend the funds

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

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

	FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	-	-	-	-	-	0%	
<b>Revenues:</b>							
PROF TECH PROGRAM REVENUE	98,904	-	-	398,872	299,968	303%	
<b>Total Revenues</b>	<b>98,904</b>	<b>0</b>		<b>398,872</b>	<b>299,968</b>		
<b>Total Revenues and Fund Balance</b>	<b>98,904</b>			<b>398,872</b>	<b>299,968</b>	<b>303%</b>	
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
SECONDARY PROGRAM	Purchased Services	-	1,413	3,148	3,603	6,750	0%
	Supplies and Materials	98,904	36,969	16,195	169,615	86,906	88%
	Equipment/Capital Expenditures	-	-	-	180,860	180,860	0%
INTERSCHOLASTIC ACTIVITY PROG	Purchased Services	-	-	-	23,602	23,602	0%
<b>Total Expenditures</b>		<b>98,904</b>	<b>38,382</b>	<b>19,343</b>	<b>377,679</b>	<b>298,118</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>-38,382</b>	<b>-19,343</b>	<b>21,192</b>	<b>1,849</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>			<b>21,192</b>	<b>1,849</b>	<b>9%</b>

\*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 - Period Ended June 30, 2024**

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

	FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	200,000	-	-	244,978	44,977.63	0%	
<b>Revenues:</b>							
OTHER STATE SUPPORT	441,666	93,740	-	471,062	29,396.00	7%	
<b>Total Revenues</b>	<b>441,666</b>	<b>93,740</b>		<b>471,062</b>	<b>29,396</b>		
<b>Total Revenues and Fund Balance</b>	<b>641,666</b>			<b>716,040</b>	<b>74,374</b>	<b>12%</b>	
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
INSTRUCTIONAL RELATED TECH	Purchased Services	30,000	-	-	29,677	(323)	-1%
	Supplies and Materials	565,000	681,762	1,712	753,632	190,344	34%
<b>Total Expenditures</b>		<b>595,000</b>	<b>681,762</b>	<b>1,712</b>	<b>783,308</b>	<b>190,020</b>	
<b>Revenues Less Expenditures</b>		<b>-153,334</b>	<b>-588,022</b>	<b>-1,712</b>	<b>-312,246</b>	<b>-160,624</b>	
<b>Ending Fund Balance *Estimated</b>		<b>46,666</b>			<b>-67,269</b>	<b>-115,647</b>	<b>172%</b>

\*Anticipated eRate Reimbursement for Wireless Access Points will negate projected overages. A receivable will be booked to account for the anticipated revenue in June 2024.

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

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

	FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	-	-	-	-	-	0%	
<b>Revenues:</b>							
OTHER STATE SUPPORT	58,280	-	-	60,952	2,672.00	5%	
<b>Total Revenues</b>	<b>58,280</b>	<b>0</b>		<b>60,952</b>	<b>2,672</b>		
<b>Total Revenues and Fund Balance</b>	<b>58,280</b>			<b>60,952</b>	<b>2,672</b>	<b>5%</b>	
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
SECURITY/SAFETY	Purchased Services	58,280	(124,459)	-	60,952	2,672	5%
<b>Total Expenditures</b>		<b>58,280</b>	<b>-124,459</b>	<b>0</b>	<b>60,952</b>	<b>2,672</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>124,459</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>			<b>0</b>	<b>0</b>	<b>0%</b>

\*Overage in this fund was transferred to the General Fund Security/Safety budget in June 2024

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

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

	FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	32,000	-	-	30,367	(1,632.59)	-5%	
<b>Revenues:</b>							
OTHER LOCAL REVENUE	2,000	-	-	13,791	11,791.49	590%	
OTHER STATE SUPPORT	15,000	-	-	1,910	(13,090.00)	-87%	
<b>Total Revenues</b>	<b>17,000</b>	<b>0</b>		<b>15,701</b>	<b>-1,299</b>		
<b>Total Revenues and Fund Balance</b>	<b>49,000</b>			<b>46,069</b>	<b>(2,931)</b>	<b>-6%</b>	
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
ELEMENTARY PROGRAM	Purchased Services	5,000	-	-	250	(4,750)	-95%
	Supplies and Materials	16,000	1,612	-	8,833	(7,167)	-45%
SECONDARY PROGRAM	Supplies and Materials	-	-	-	5,107	5,107	0%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	-	493	-	3,536	3,536	0%
DISTRICT ADMINISTRATION PROG	Purchased Services	-	-	-	3,000	(3,000)	0%
	Supplies and Materials	-	-	-	1,813	(2,034)	0%
<b>Total Expenditures</b>		<b>21,000</b>	<b>2,105</b>	<b>0</b>	<b>22,540</b>	<b>-8,308</b>	
<b>Revenues Less Expenditures</b>		<b>-4,000</b>	<b>-2,105</b>	<b>0</b>	<b>-6,838</b>	<b>7,009</b>	
<b>Ending Fund Balance *Estimated</b>		<b>28,000</b>			<b>23,529</b>	<b>5,377</b>	<b>23%</b>

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

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

	FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	-	-	-	-	-	0%	
<b>Revenues:</b>							
FEDERAL REVENUE	1,449,200	268	-	2,613,996	1,164,796.24	80%	
<b>Total Revenues</b>	<b>1,449,200</b>	<b>268</b>		<b>2,613,996</b>	<b>1,164,796</b>	<b>80%</b>	
<b>Total Revenues and Fund Balance</b>	<b>1,449,200</b>			<b>2,613,996</b>	<b>1,164,796</b>	<b>80%</b>	
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
INSTRUCTIONAL PROGRAM	Purchased Services	-	-	-	9,050	(9,300)	0%
	Supplies and Materials	-	-	-	5,560	(737)	0%
ELEMENTARY PROGRAM	Supplies and Materials	724,600	-	-	1,665,306	(947,841)	-131%
SECONDARY PROGRAM	Supplies and Materials	724,600	904	200	849,853	(105,853)	-15%
SECURITY/SAFETY	Purchased Services	-	-	-	30,873	(30,873)	0%
	Supplies and Materials	-	-	-	54,258	(54,258)	0%
<b>Total Expenditures</b>		<b>1,449,200</b>	<b>904</b>	<b>200</b>	<b>2,614,900</b>	<b>-1,148,862</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>-636</b>	<b>-200</b>	<b>-904</b>	<b>15,934</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>			<b>-904</b>	<b>15,934</b>	

\*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 - Period Ended June 30, 2024**

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

		FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining
<b>Beginning Equity:</b>							
FUND BALANCE *estimated		-	-	-	-	-	0%
<b>Revenues:</b>							
FEDERAL REVENUE		697,731	74,015	-	649,642	(48,089)	-7%
<b>Total Revenues</b>		697,731	74,015		649,642	-48,089	
<b>Total Revenues and Fund Balance</b>		697,731			649,642	(48,089)	-7%
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
ELEMENTARY PROGRAM	Salaries	459,855	48,163	-	547,980	88,125	19%
	Benefits	219,576	19,524	-	240,204	20,628	9%
	Purchased Services	5,800	-	-	3,265	(2,535)	-44%
	Supplies and Materials	10,000	14,671	-	26,993	16,993	170%
ALTERNATIVE SCHOOL PROGRAM	Salaries	-	3,286	-	39,151	39,151	0%
	Benefits	-	1,049	-	12,563	12,563	0%
	Supplies and Materials	2,500	-	-	1,698	(802)	-32%
INSTRUCTIONAL RELATED TECH	Benefits	-	-	-	(33)	(33)	0%
	Purchased Services	-	-	-	(177)	(177)	0%
<b>Total Expenditures</b>		697,731	86,693	0	871,644	173,913	
<b>Revenues Less Expenditures</b>		0	-12,678	0	-222,001	-222,001	
<b>Ending Fund Balance *Estimated</b>		0			-222,001	-222,001	100%

\*Title II and Title IV Funds were transferred into Title I - so this account will appear overspent and the other accounts will appear to be underspent.

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

Fund Number: **257**

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

		FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining
<b>Beginning Equity:</b>							
FUND BALANCE *estimated		52,000	-	-	-	(52,000)	-100%
<b>Revenues:</b>							
FEDERAL REVENUE		940,818	67,073	-	710,668	(230,150)	-24%
<b>Total Revenues</b>		<b>940,818</b>	<b>67,073</b>		<b>710,668</b>	<b>-230,150</b>	
<b>Total Revenues and Fund Balance</b>		<b>992,818</b>			<b>710,668</b>	<b>(282,150)</b>	<b>-28%</b>
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
SPECIAL EDUCATION PROGRAM	Salaries	698,657	59,687	-	687,592	(11,065)	-2%
	Benefits	274,161	19,946	-	242,255	(31,906)	-12%
	Supplies and Materials	20,000	230	51	15,459	(4,490)	-22%
<b>Total Expenditures</b>		<b>992,818</b>	<b>79,862</b>	<b>51</b>	<b>945,307</b>	<b>-47,461</b>	
<b>Revenues Less Expenditures</b>		<b>-52,000</b>	<b>-12,789</b>	<b>-51</b>	<b>-234,639</b>	<b>-182,690</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>			<b>-234,639</b>	<b>-234,690</b>	<b>100%</b>

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

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

	FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	-	-	-	-	-	0%	
<b>Revenues:</b>							
FEDERAL REVENUE	24,496	2,049	-	18,692	(5,804)	-24%	
<b>Total Revenues</b>	<b>24,496</b>	<b>2,049</b>		<b>18,692</b>	<b>-5,804</b>		
<b>Total Revenues and Fund Balance</b>	<b>24,496</b>			<b>18,692</b>	<b>(5,804)</b>	<b>-24%</b>	
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
SPECIAL EDUCATION PRESCHOOL	Salaries	17,147	1,453	-	17,850	703	4%
	Benefits	7,349	575	-	6,957	(392)	-5%
<b>Total Expenditures</b>		<b>24,496</b>	<b>2,028</b>	<b>0</b>	<b>24,807</b>	<b>311</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>21</b>	<b>0</b>	<b>-6,115</b>	<b>-6,115</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>			<b>-6,115</b>	<b>-6,115</b>	<b>100%</b>

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

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

	FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	-	-	-	-	-	0%	
<b>Revenues:</b>							
FEDERAL REVENUE	300,000	-	-	429,903	129,903		
TRANSFERS INTERFUND	90,000	-	-	193,825	103,825	60%	
<b>Total Revenues</b>	<b>390,000</b>	<b>0</b>		<b>623,729</b>	<b>233,729</b>		
<b>Total Revenues and Fund Balance</b>	<b>390,000</b>			<b>623,729</b>	<b>233,729</b>	<b>60%</b>	
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
SPECIAL EDUCATION PROGRAM	Salaries	295,000	-	-	-	(295,000)	-100%
	Benefits	95,000	-	-	-	(95,000)	-100%
SPECIAL EDUCATION SUPPORT	Purchased Services	-	-	-	36,105	36,105	0%
<b>Total Expenditures</b>		<b>390,000</b>	<b>0</b>	<b>0</b>	<b>36,105</b>	<b>-353,895</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>587,623</b>	<b>587,623</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>			<b>587,623</b>	<b>587,623</b>	<b>100%</b>

\*Expense transfer for Medicaid reimbursement will take place in June 2024

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

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

		FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining
<b>Beginning Equity:</b>							
FUND BALANCE *estimated		-	-	-	-	-	0%
<b>Revenues:</b>							
FEDERAL REVENUE		76,960	2,192	-	28,266	(48,694)	-63%
<b>Total Revenues</b>		<b>76,960</b>	<b>2,192</b>		<b>28,266</b>	<b>-48,694</b>	
<b>Total Revenues and Fund Balance</b>		<b>76,960</b>			<b>28,266</b>	<b>(48,694)</b>	<b>-63%</b>
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
SPECIAL EDUCATION PROGRAM	Benefits	-	-	-	1,295	1,295	0%
GUIDANCE/HEALTH	Salaries	-	1,630	-	24,987	24,987	0%
	Benefits	-	562	-	8,618	8,618	0%
SECURITY/SAFETY	Salaries	53,872	-	-	-	(53,872)	-100%
	Benefits	23,088	-	-	(59)	(23,147)	-100%
<b>Total Expenditures</b>		<b>76,960</b>	<b>2,192</b>	<b>0</b>	<b>34,841</b>	<b>-42,119</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>-6,575</b>	<b>-6,575</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>			<b>-6,575</b>	<b>-6,575</b>	<b>100%</b>

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

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

	FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	-	-	-	-	-	0%	
<b>Revenues:</b>							
FEDERAL REVENUE	70,146	70,146	-	70,146	-	0%	
<b>Total Revenues</b>	<b>70,146</b>	<b>70,146</b>		<b>70,146</b>	<b>0</b>		
<b>Total Revenues and Fund Balance</b>	<b>70,146</b>			<b>70,146</b>	<b>-</b>	<b>0%</b>	
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
SECONDARY PROGRAM	Salaries	28,502	(4,275)	-	22,099	(6,403)	-22%
	Benefits	9,593	(1,440)	-	7,375	(2,218)	-23%
	Supplies and Materials	-	-	-	12,375		
GUIDANCE & HEALTH PROGRAM	Salaries	23,956	3,332	-	21,145	(2,811)	-12%
	Benefits	8,095	1,123	-	7,153	(942)	-12%
<b>Total Expenditures</b>		<b>70,146</b>	<b>-1,259</b>	<b>0</b>	<b>70,146</b>	<b>-8,622</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>71,405</b>	<b>0</b>	<b>0</b>	<b>8,622</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>			<b>0</b>	<b>8,622</b>	<b>0%</b>

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

Fund Number: **265**  
 Fund Name: **SPED Mini-Grants**

	FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	-	-	-	-	-		
<b>Revenues:</b>							
FEDERAL REVENUE	-	-	-	9,208	9,208		
<b>Total Revenues</b>	<b>0</b>	<b>0</b>		<b>9,208</b>	<b>9,208</b>		
<b>Total Revenues and Fund Balance</b>	<b>0</b>			<b>9,208</b>	<b>9,208</b>		
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
SPECIAL EDUCATION PROGRAM	Supplies and Materials	-	-	-	4,009	4,009	0%
INSTRUCTIONAL IMPROVEMENT	Salaries	-	-	-	4,355	4,355	0%
	Benefits	-	-	-	844	844	0%
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>9,208</b>	<b>9,208</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>			<b>0</b>	<b>0</b>	

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

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

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

	FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	-	-	-	-	-	0%	
<b>Revenues:</b>							
FEDERAL REVENUE	146,275	6,090	-	39,402	(106,873)	-73%	
<b>Total Revenues</b>	<b>146,275</b>	<b>6,090</b>		<b>39,402</b>	<b>-106,873</b>		
<b>Total Revenues and Fund Balance</b>	<b>146,275</b>			<b>39,402</b>	<b>(106,873)</b>	<b>-73%</b>	
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
ELEMENTARY PROGRAM	Salaries	-	2,706	-	32,475	32,475	0%
	Benefits	-	731	-	8,758	8,758	0%
	Purchased Services	-	-	-	-	-	0%
	Supplies & Materials	-	-	-	-	-	0%
INSTRUCTIONAL IMPROVEMENT	Salaries	87,666	-	-	(0)	(87,666)	-100%
	Benefits	31,539	-	-	1,768	(29,771)	-94%
	Purchased Services	20,000	-	-	6,881	(13,120)	-66%
	Supplies & Materials	7,070	-	-	-	(7,070)	-100%
<b>Total Expenditures</b>		<b>146,275</b>	<b>3,437</b>	<b>0</b>	<b>49,881</b>	<b>-96,394</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>2,652</b>	<b>0</b>	<b>-10,480</b>	<b>-10,480</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>			<b>-10,480</b>	<b>-10,480</b>	<b>100%</b>

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

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

		FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining
<b>Beginning Equity:</b>							
FUND BALANCE *estimated		955,000	-	-	886,972	(68,028)	-7%
<b>Revenues:</b>							
OTHER LOCAL REVENUE		229,472	13,069	-	540,886	311,414	136%
OTHER STATE SUPPORT		-	-	-	263	263	0%
FEDERAL REVENUE		1,366,616	117,719	-	776,876	(589,740)	-43%
<b>Total Revenues</b>		<b>1,596,088</b>	<b>130,788</b>	<b>0</b>	<b>1,318,025</b>	<b>-589,740</b>	
<b>Total Revenues and Fund Balance</b>		<b>2,551,088</b>			<b>2,204,997</b>	<b>(657,769)</b>	<b>-26%</b>
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
FOOD SERVICES	Purchased Services	946,937	90,101	3,719	785,472	(157,746)	-17%
	Supplies and Materials	676,381	50,451	15,575	527,340	(133,466)	-20%
	Equipment/Capital Expenditures	260,000	57	552	260,839	1,391	1%
	Insurance	10,992	1,169	-	8,979	(2,013)	-18%
<b>Total Expenditures</b>		<b>1,894,310</b>	<b>141,778</b>	<b>19,845</b>	<b>1,582,631</b>	<b>-291,213</b>	
<b>Revenues Less Expenditures</b>		<b>-298,222</b>	<b>-10,990</b>	<b>-19,845</b>	<b>-264,606</b>	<b>-298,528</b>	
<b>Ending Fund Balance *Estimated</b>		<b>656,778</b>			<b>622,366</b>	<b>-366,556</b>	<b>-59%</b>

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

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

		FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining
<b>Beginning Equity:</b>							
FUND BALANCE *estimated		1,238,479	-	-	1,599,604	361,125	29%
<b>Revenues:</b>							
SCHOOL BOND & INTEREST LEVY		936,094	744	-	19,967	(916,127)	-98%
INTEREST REVENUE		-	1,763	-	19,910	19,910	0%
OTHER STATE SUPPORT		35,706	-	-	971,800	936,094	2622%
<b>Total Revenues</b>		<b>971,800</b>	<b>2,507</b>	<b>0</b>	<b>1,011,677</b>	<b>936,094</b>	
<b>Total Revenues and Fund Balance</b>		<b>2,210,279</b>			<b>2,611,281</b>	<b>1,297,218</b>	<b>59%</b>
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
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%
<b>Total Expenditures</b>		<b>1,467,125</b>	<b>0</b>	<b>0</b>	<b>1,465,833</b>	<b>-1,292</b>	
<b>Revenues Less Expenditures</b>		<b>-495,325</b>	<b>2,507</b>	<b>0</b>	<b>-454,156</b>	<b>937,386</b>	
<b>Ending Fund Balance *Estimated</b>		<b>743,154</b>			<b>1,145,448</b>	<b>1,298,510</b>	<b>175%</b>

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

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

		FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining
<b>Beginning Equity:</b>							
FUND BALANCE *estimated		-	-	-	(3,124)	(3,124)	-100%
<b>Revenues:</b>							
SCHOOL PLANT FACILITY LEVY		1,146,520	32,336	-	743,740	(402,780)	-35%
<b>Total Revenues</b>		<b>1,146,520</b>	<b>32,336</b>	<b>0</b>	<b>743,740</b>	<b>-402,780</b>	
<b>Total Revenues and Fund Balance</b>		<b>1,146,520</b>			<b>740,616</b>	<b>(405,904)</b>	<b>-35%</b>
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
BUILDING MAINTENANCE - STUDENT OCC	Purchased Services	-	26,360	10,748	27,860	38,608	-100%
	Supplies and Materials	-	-	-	5,973	5,973	-100%
MAINTENANCE / GROUNDS	Purchased Services	-	1,685	20,739	1,685	22,424	-100%
	Equipment/Capital Expenditures	-	-	-	11,170	11,170	-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%
<b>Total Expenditures</b>		<b>1,146,520</b>	<b>28,045</b>	<b>31,486</b>	<b>117,735</b>	<b>-997,299</b>	
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>4,291</b>	<b>-31,486</b>	<b>626,005</b>	<b>594,518</b>	
<b>Ending Fund Balance *Estimated</b>		<b>0</b>			<b>622,881</b>	<b>591,395</b>	<b>95%</b>

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

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

	FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	2,468,005	-	-	2,451,623	(16,382)	-100%	
<b>Revenues:</b>							
	-	-	-	-	-	0%	
<b>Total Revenues</b>	0	0	0	0	0		
<b>Total Revenues and Fund Balance</b>	2,468,005			2,451,623	(16,382)	-1%	
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	2,238,405	1,270	-	1,098,129	(1,140,277)	-51%
<b>Total Expenditures</b>		<b>2,238,405</b>	<b>1,270</b>	<b>0</b>	<b>1,098,129</b>	<b>-1,140,277</b>	
<b>Revenues Less Expenditures</b>		<b>-2,238,405</b>	<b>-1,270</b>	<b>0</b>	<b>-1,098,129</b>	<b>1,140,277</b>	
<b>Ending Fund Balance *Estimated</b>		<b>229,600</b>			<b>1,353,495</b>	<b>1,123,895</b>	<b>83%</b>

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

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

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

**Lakeland Joint School District #272 - 2023-2024 - Period Ended June 30, 2024**

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

	FY24 Budget	June Revenue		FY24 YTD	Over/Under	% Remaining	
<b>Beginning Equity:</b>							
FUND BALANCE *estimated	372,671	-	-	503,225	130,554	-100%	
<b>Revenues:</b>							
OTHER STATE SUPPORT	160,000	-	-	1,785	(158,215)	-99%	
<b>Total Revenues</b>	<b>160,000</b>	<b>0</b>	<b>0</b>	<b>1,785</b>	<b>-158,215</b>		
<b>Total Revenues and Fund Balance</b>	<b>532,671</b>			<b>505,009</b>	<b>(27,662)</b>	<b>-5%</b>	
Expense Function	Expense Type	FY24 Budget	June Expenses	Encumbrances	FY24 YTD	Over/Under	% Remaining
<b>Expenditures:</b>							
CAPITAL ASSETS - NON-STUDENT OCCUPIED	Equipment/Capital Expenditures	350,000	-	-	-	(350,000)	-100%
<b>Total Expenditures</b>		<b>350,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-350,000</b>	
<b>Revenues Less Expenditures</b>		<b>-190,000</b>	<b>0</b>	<b>0</b>	<b>1,785</b>	<b>191,785</b>	
<b>Ending Fund Balance *Estimated</b>		<b>182,671</b>			<b>505,009</b>	<b>322,338</b>	<b>176%</b>