

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

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	4,340,735	23,424,719	27,765,454	4,521,455	25,043,029	29,564,484
Local Revenue	6,192,500	1,136,000	7,328,500	90,104	85,049	175,153
County Revenue	-	-	-	-	-	-
State Revenue	38,834,506	862,279	39,696,785	17,658,756	5,159	17,663,915
Federal Revenue	120,000	3,252,908	3,372,908	-	9,550	9,550
Other Sources	-	-	-	-	-	-
Transfers	315,000	90,000	405,000	-	171,068	171,068
Total Revenues	49,802,741	28,765,906	78,568,647	22,270,314	25,313,855	47,584,169
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	29,877,523	2,122,725	32,000,248	943,618	2,451	946,069
Benefits	10,929,459	800,153	11,729,612	309,394	498	309,892
Purchased Services	3,101,514	994,000	4,095,514	560,903	142,914	703,817
Supplies & Materials	1,133,948	1,286,579	2,420,527	467,205	264,163	731,369
Capital Outlay	-	6,544,110	6,544,110	-	149,711	149,711
Debt Retirement	-	-	-	-	-	-
Insurance & Judgements	366,017	10,000	376,017	424,524	492	425,016
Transfers	90,000	315,000	405,000	171,068	-	171,068
Contingency Reserve	-	-	-	-	-	-
Unappropriated Balances	4,304,280	16,693,339	20,997,619	19,393,603	24,753,626	44,147,229
Total Expenditures	49,802,741	28,765,906	78,568,647	22,270,314	25,313,855	47,584,169

updated 9.12.25

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

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

	FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	4,340,735	-	-	4,521,455	180,719.66	4%
Revenues:						
PROPERTY TAX REVENUE	5,520,000	55,270	-	55,270	(5,464,730.04)	-99%
LEVY - TORT	182,500	782	-	782	(181,717.99)	-100%
PENALTY AND INTEREST	-	10,698	-	10,698	10,697.95	100%
INTEREST REVENUE	335,000	23,317	-	23,317	(311,683.23)	-93%
TRANSPORTATION FEES	110,000	-	-	-	(110,000.00)	-100%
OTHER LOCAL REVENUE	45,000	12	-	37	(44,963.02)	-100%
STATE BASE SUPPORT	29,309,519	17,609,966	-	17,609,966	(11,699,553.00)	-40%
STATE TRANSPORTATION REIMBURSEMENT	1,751,159	-	-	-	(1,751,159.00)	-100%
STATE REVENUE - BENEFIT APPORTIONMENT	4,100,898	-	-	-	(4,100,898.00)	-100%
OTHER STATE REVENUE	3,562,156	48,790	-	48,790	(3,513,366.00)	-99%
REVENUE IN LIEU OF TAXES	75,774	-	-	-	(75,774.00)	-100%
OTHER SCHOOL REVENUE - ONE TIME MONEY	35,000	-	-	-	(35,000.00)	-100%
REVENUE FROM FEDERAL SOURCES	120,000	-	-	-	(120,000.00)	-100%
INTEFUND TRANSFERS	315,000	-	-	-	-	-
Total Revenues	45,462,006	17,748,835		17,748,860	-27,398,146	-10
Total Revenues and Fund Balance	49,802,741			22,270,314	(27,217,427)	

Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	7,346,141	4,037	-	8,504	(7,337,637)	-100%
	Benefits	2,560,023	1,595	-	3,291	(2,556,732)	-100%
	Purchased Services	3,000	1	10,638	5	7,643	255%
	Supplies and Materials	99,520	8,582	32,370	57,762	(9,387)	-9%
SECONDARY PROGRAM	Salaries	8,016,237	4,216	-	11,025	(8,005,212)	-100%
	Benefits	2,840,592	(239)	-	1,175	(2,839,417)	-100%
	Purchased Services	355,000	199,552	208,204	205,582	58,786	17%
	Supplies and Materials	157,283	155,939	44,786	325,116	212,619	135%
ALTERNATIVE SCHOOL PROGRAM	Salaries	616,230	(1)	-	(2,815)	(619,045)	-100%
	Benefits	226,820	0	-	(1,414)	(228,234)	-101%
	Purchased Services	1,454	0	383	1,402	332	23%
	Supplies and Materials	6,731	-	300	-	(6,431)	-96%
SPECIAL EDUCATION PROGRAM	Salaries	2,838,512	(6,442)	-	(12,479)	(2,850,991)	-100%
	Benefits	1,380,760	(1,784)	-	(3,097)	(1,383,857)	-100%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	-	-	-	0%
SPECIAL EDUCATION PRESCHOOL	Salaries	92,159	(0)	-	(0)	(92,159)	-100%
	Benefits	29,227	(0)	-	(0)	(29,227)	-100%

GIFTED/TALENTED PROGRAM	Salaries	92,836	-	-	-	(92,836)	-100%
	Benefits	30,697	0	-	0	(30,697)	-100%
	Purchased Services	1,500	-	-	-	(1,500)	-100%
	Supplies and Materials	3,500	-	-	-	(3,500)	-100%
INTERSCHOLASTIC ACTIVITY PROG	Salaries	1,107,998	36,933	-	36,991	(1,071,007)	-97%
	Benefits	257,750	5,886	-	5,924	(251,826)	-98%
	Purchased Services	486,500	539	18,211	7,130	(461,160)	-95%
	Supplies and Materials	143,000	9,098	27,254	17,023	(98,723)	-69%
SUMMER SCHOOL PROGRAM	Salaries	70,000	925	-	78,853	8,853	13%
	Benefits	14,412	180	-	16,845	2,433	17%
GUIDANCE & HEALTH PROGRAM	Salaries	1,696,357	(3)	-	(3)	(1,696,360)	-100%
	Benefits	573,745	(1)	-	(0)	(573,745)	-100%
	Purchased Services	2,750	-	-	-	(2,750)	-100%
	Supplies and Materials	17,000	-	-	889	(16,111)	-95%
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	617,373	(2)	-	(2)	(617,375)	-100%
	Benefits	225,265	(21)	-	(42)	(225,307)	-100%
	Purchased Services	65,000	118	-	118	(64,882)	-100%
	Supplies and Materials	3,500	2	-	2	(3,498)	-100%
INSTRUCTIONAL IMPROVEMENT	Salaries	9,000	-	-	-	(9,000)	-100%
	Benefits	3,142	-	-	-	(3,142)	-100%
	Purchased Services	60,000	8,919	9,170	22,919	(27,911)	-47%
	Supplies and Materials	10,000	-	-	-	(10,000)	-100%
LIBRARY-EDUCATIONAL MEDIA	Salaries	308,365	292	-	1,069	(307,296)	-100%
	Benefits	145,961	64	-	223	(145,738)	-100%
	Purchased Services	10,000	11,677	-	11,677	1,677	17%
	Supplies and Materials	5,000	-	86	-	(4,914)	-98%
INSTRUCTIONAL RELATED TECH	Salaries	188,452	7,482	-	11,748	(176,704)	-94%
	Benefits	70,219	3,998	-	6,530	(63,689)	-91%
	Purchased Services	18,000	54	-	15,242	(2,758)	-15%
	Supplies and Materials	5,000	126	965	126	(3,910)	-78%
BOARD OF EDUCATION	Salaries	58,656	7,387	-	14,566	(44,090)	-75%
	Benefits	21,347	2,218	-	5,260	(16,087)	-75%
	Purchased Services	76,000	4,325	350	4,542	(71,108)	-94%
	Supplies and Materials	4,000	298	600	298	(3,102)	-78%
	Insurance	43,847	-	-	50,856	7,009	16%
DISTRICT ADMINISTRATION PROG	Salaries	702,252	73,931	-	153,229	(549,023)	-78%
	Benefits	233,852	23,698	-	47,150	(186,702)	-80%
	Purchased Services	22,000	(3,472)	2,060	7,440	(12,500)	-57%
	Supplies and Materials	35,000	1,454	661	29,285	(5,054)	-14%
SCHOOL ADMINISTRATION PROGRAM	Salaries	2,390,837	218,071	-	270,030	(2,120,807)	-89%
	Benefits	811,765	73,356	-	90,193	(721,572)	-89%
	Purchased Services	-	-	-	-	-	100%
	Supplies and Materials	26,664	(399)	1,140	101	(25,423)	-95%
BUSINESS OPERATIONS PROGRAM	Salaries	315,563	17,022	-	34,304	(281,259)	-89%
	Benefits	95,369	5,858	-	11,768	(83,601)	-88%
	Purchased Services	71,500	1,375	35,104	5,187	(31,210)	-44%
	Supplies and Materials	-	-	-	-	-	0%
ADMINISTRATIVE TECHNOLOGY PROG	Salaries	199,701	13,298	-	26,596	(173,105)	-87%
	Benefits	71,293	4,290	-	8,563	(62,730)	-88%
	Purchased Services	30,000	-	-	12,754	(17,246)	-57%
	Supplies and Materials	500	611	-	627	127	100%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	981,367	40,676	-	86,881	(894,486)	-91%
	Benefits	429,811	14,552	-	30,178	(399,633)	-93%
	Purchased Services	1,204,760	104,222	-	134,317	(1,070,443)	-89%

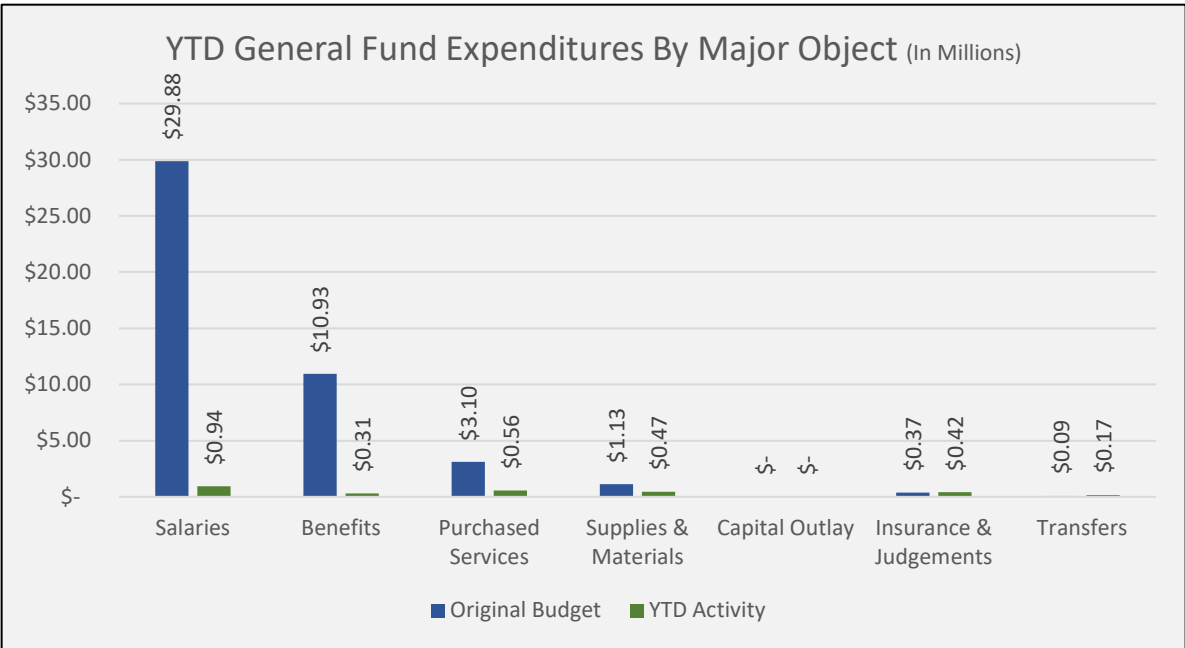
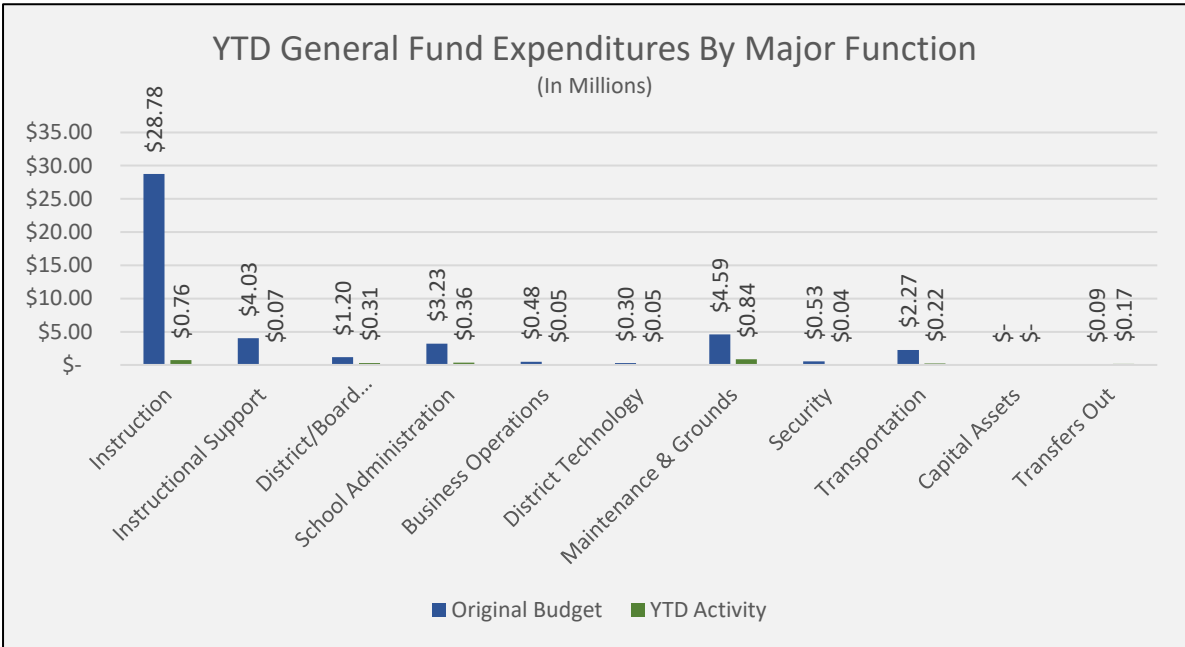
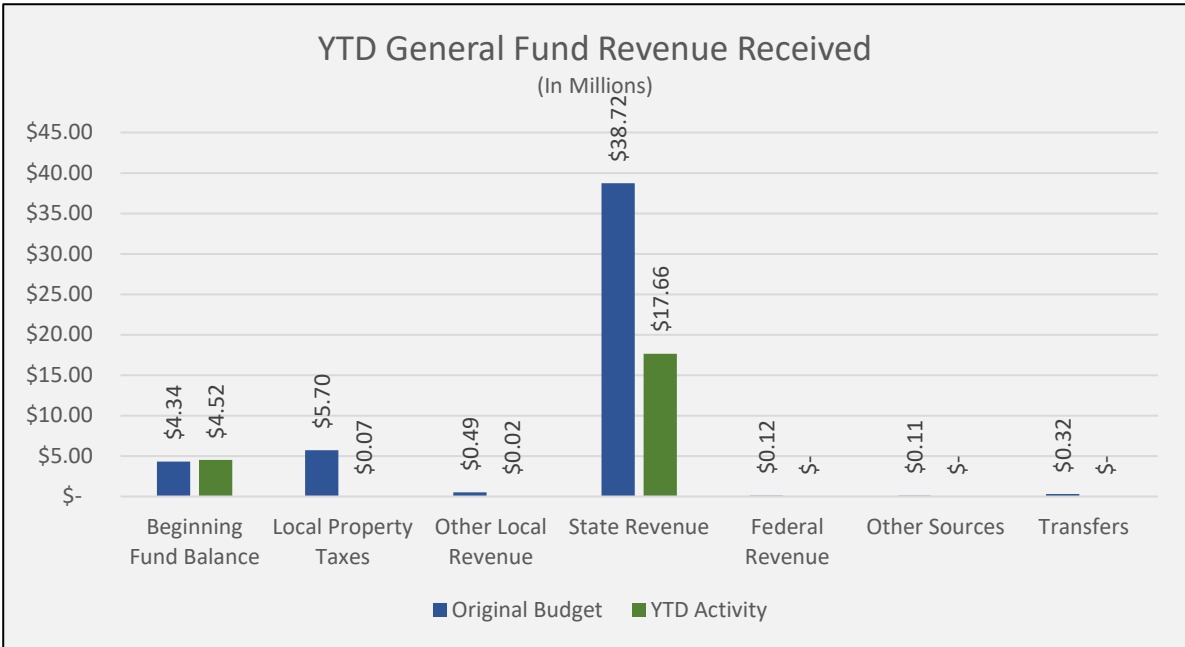
	Supplies and Materials	100,000	9,087	2,641	12,025	(85,334)	-85%
	Insurance	238,292	-	-	276,383	38,091	16%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Salaries	806,528	75,931	-	148,235	(658,293)	-82%
	Benefits	310,000	26,197	-	52,111	(257,889)	-83%
	Purchased Services	212,000	39,957	28,197	71,352	(112,451)	-53%
	Supplies and Materials	150,000	11,425	69,798	16,972	(63,231)	-42%
MAINTENANCE / GROUNDS	Purchased Services	156,500	5,694	35,085	10,804	(110,611)	-71%
	Supplies and Materials	-	-	1,000	1,119	2,119	0%
SECURITY/SAFETY PROGRAM	Salaries	192,989	(830)	-	(1,661)	(194,650)	-101%
	Benefits	60,750	(163)	-	(326)	(61,076)	-101%
	Purchased Services	263,000	39,266	300	40,957	(221,743)	-84%
	Supplies and Materials	12,500	680	895	3,170	(8,435)	-67%
TRANSPORTATION-PUPIL TO SCHOOL	Salaries	1,229,970	37,197	-	78,548	(1,151,422)	-94%
	Benefits	520,400	17,416	-	35,061	(485,339)	-93%
	Purchased Services	60,550	4,724	1,537	9,476	(49,538)	-82%
	Supplies and Materials	353,750	2,518	6,759	2,692	(344,299)	-97%
	Insurance	41,938	-	-	48,642	6,704	16%
GENERAL TRANSPORTATION PROG	Salaries	-	-	-	-	-	100%
	Benefits	16,259	-	-	-	(16,259)	-100%
	Purchased Services	2,000	-	-	-	(2,000)	-100%
	Supplies and Materials	1,000	-	-	-	(1,000)	-100%
	Insurance	41,939	-	-	48,643	6,704	16%
Total Expenditures		45,408,460	1,323,592	538,493	2,705,644	(42,164,323)	-93%
Excess (deficiency) of Revenues over (under) expenditures		53,546	16,425,243	(538,493)	15,043,215	14,766,177	
Other Financing Sources (uses)							
PROCEEDS FROM SALE OF CAPITAL ASSET		-	-	-	-	-	
TRANSFER IN		-	-	-	-	-	
TRANSFER OUT		(90,000)	-	-	(171,068)	81,068	
Total Other Financing Sources (uses)		(90,000)	-	-	(171,068)	81,068	
Net Change in Fund Balance		(36,454)	16,425,243	(538,493)	14,872,148	14,685,109	
Estimated Ending Fund Balance					\$ 19,393,603		

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

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

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

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



Lakeland Joint School District #272 - 2025-2026

Summary of All Funds - August 2025

Fund	Description	Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Debt Retirement	Transfers	Total Year to Date (YTD)	Adopted Budget	YTD Activity as a Percentage of Budget
100	General Fund	943,618	309,394	560,903	467,205	-	424,524	-	171,068	2,876,712	45,498,460	6%
220	Federal Forest Fund	-	-	3,000	-	-	-	-	-	3,000	13,000	23%
231	Facility Funds - Local Sources	499	96	16	-	788	-	-	-	1,399	830,000	0%
232	BASE	1,067	211	518	-	-	-	-	-	1,797	236,570	1%
243	CTE - State	-	-	-	34	-	-	-	-	34	151,728	0%
244	Gifted & Talented	-	-	-	-	-	-	-	-	-	-	0%
245	State Technology	-	-	96,862	260,420	-	-	-	-	357,282	595,000	60%
246	Safe & Drug Free Schools	-	-	-	-	-	-	-	-	-	55,300	0%
248	Misc. Grants	-	-	-	-	-	-	-	-	-	10,000	0%
249	SRO Grant	-	-	-	-	-	-	-	-	-	48,000	100%
251	Federal Title I	885	156	-	-	-	-	-	-	1,041	947,712	0%
257	Federal Special Education (Title VI-B, IDEA)	(1)	34	-	-	-	-	-	-	33	909,639	0%
258	Federal Special Education (IDEA Preschool)	(0)	-	-	-	-	-	-	-	(0)	24,114	0%
260	Medicaid	-	-	-	-	-	-	-	-	-	605,000	0%
261	Federal Title IV (Student Support)	(0)	0	-	-	-	-	-	-	0	33,074	0%
263	Federal CTE (Carl Perkins)	(0)	(0)	-	-	-	-	-	-	(0)	61,299	0%
265	Special Education Mini-Grants - Federal	-	-	-	-	-	-	-	-	-	-	100%
271	Federal Title II	(0)	0	16,400	-	-	-	-	-	16,400	112,070	15%
290	Child Nutrition	-	-	25,881	(1,142)	1,878	492	-	-	27,108	1,459,700	2%
310	Debt Service	-	-	-	-	-	-	-	-	-	-	0%
420	Plant Facility Fund	-	-	238	4,851	133,458	-	-	-	138,546	550,000	25%
421	Board Facility Projects	-	-	-	-	-	-	-	-	-	89,000	0%
422	Land Reserve	-	-	-	-	-	-	-	-	-	-	0%
424	Bus Depreciation Fund	-	-	-	-	-	-	-	-	-	456,110	0%
436	School District Modernization Fund	-	-	-	-	13,588	-	-	-	13,588	-	0%
Total Expenditures		946,069	309,892	703,817	731,369	149,711	425,016	0	171,068	3,436,941	52,685,776	7%

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

Fund Number: 220
Fund Name: Federal Forest Fund

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		46,500	-	-	48,195	1,695.20	4%
Revenues:							
LOCAL TAX REVENUE		-	-	-	-	-	
Total Revenues		0	0		0	-	
Total Revenues and Fund Balance		46,500			48,195	1,695	0%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
BUILDING MAINTENANCE - EQUIP & CAPITAL	Supplies and Materials	-	-	-	-	-	0%
	Equipment/Capital Expenditures	5,000	-	-	-	(5,000)	-100%
OTHER SUPPORT & SERVICE PROGRAM	Purchased Services	8,000	3,000	3,000	3,000	(2,000)	-25%
Total Expenditures		13,000	3,000	3,000	3,000	-7,000	
Revenues Less Expenditures		-13,000	-3,000	-3,000	-3,000	7,000	
Ending Fund Balance *Estimated		33,500			45,195	8,695	26%

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

Fund Number: **231**

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

	FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:						
FUND BALANCE *estimated	846,272	-	-	1,039,718	193,445.69	23%
Revenues:						
OTHER LOCAL REVENUE	-	-	-	234	233.75	
OTHER LOCAL REVENUE - THS FIELDHOUSE	-	2,515	-	2,515	2,514.63	
OTHER LOCAL REVENUE - LHS FIELDHOUSE	-	750	-	750		
Total Revenues	0	3,264	0	3,498	2,748	
Total Revenues and Fund Balance	846,272			1,043,216	196,194	23%

Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
ADMIN TECH SERVICES	Purchased Services	-	16	-	16	16	0%
BUILDING MAINTENANCE - CUSTODIAL	Salaries	-	499	-	499	499	0%
	Benefits	-	96	-	96	96	0%
BUILDING MAINTENANCE - EQUIP & CAPITAL	Supplies and Materials	-	-	50	-	50	0%
CAPITAL ASSETS	Equipment/Capital Expenditures	830,000	788	-	788	(829,212)	-100%
Total Expenditures		830,000	1,399	50	1,399	-828,551	
Revenues Less Expenditures		-830,000	1,865	-50	2,099	831,299	
Ending Fund Balance *Estimated		16,272			1,041,816	1,024,745	6298%

*THS Fieldhouse Expenses are reported under Capital Assets

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

Fund Number: **232**

Fund Name: **BASE**

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		109,000	-	-	136,281	27,280.95	25%
Revenues:							
OTHER LOCAL REVENUE		191,000	128	-	128	(190,871.61)	-100%
Total Revenues		191,000	128		128	(190,872)	
Total Revenues and Fund Balance		300,000			136,409	(163,591)	-55%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
OTHER SUPPORT & SERVICE PROGRAM	Salaries	167,332	366	-	1,067	(166,265)	-99%
	Benefits	62,638	73	-	211	(62,427)	-100%
	Purchased Services	3,000	155	350	518	(2,132)	-71%
	Supplies and Materials	3,600	-	-	-	(3,600)	-100%
Total Expenditures		236,570	594	350	1,797	-234,423	
Revenues Less Expenditures		-45,570	-466	-350	-1,668	43,552	
Ending Fund Balance *Estimated		63,430			134,613	70,833	112%

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

Fund Number: 243

Fund Name: CTE - State

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
PROF TECH PROGRAM REVENUE		151,729	-	-	-	(151,729)	-100%
Total Revenues		151,729	0		0	(151,729)	
Total Revenues and Fund Balance		151,729			0	(151,729)	-100%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
SECONDARY PROGRAM	Purchased Services	-	-	1,000	-	1,000	0%
	Supplies and Materials	140,746	34	6,472	34	(134,240)	-95%
	Equipment/Capital Expenditures	-	-	-	-	-	0%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	10,982	-	1,350	-	(9,632)	
Total Expenditures		151,728	34	8,822	34	-142,872	
Revenues Less Expenditures		1	-34	-8,822	-34	-8,857	
Ending Fund Balance *Estimated		1			-34	-8,857	25717%

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

Fund Number: 244
Fund Name: GIFTED & TALENTED

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		4,363	-	-	4,364	0.61	0%
Revenues:		-	-	-	-	-	0%
Total Revenues		0	0		0	-	
Total Revenues and Fund Balance		4,363			4,364	1	0%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
GIFTED/TALENTED PROGRAM	Purchased Services	1,000	-	-	-	(1,000)	0%
	Supplies & Materials	250	-	-	-	(250)	0%
Total Expenditures		1,000	0	0	0	-1,250	
Revenues Less Expenditures		-1,000	0	0	0	1,250	
Ending Fund Balance *Estimated		3,363			4,364	1,251	29%

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

Fund Number: 245
Fund Name: State Technology

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		250,000	-	-	401,509	151,509.48	0%
Revenues:							
OTHER STATE SUPPORT		434,000	-	-	-	(434,000.00)	-100%
Total Revenues		434,000	0		0	-434,000	
Total Revenues and Fund Balance		684,000			401,509	(282,491)	-41%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
INSTRUCTIONAL RELATED TECH	Purchased Services	30,000	7,391	-	7,391	(22,609)	-75%
	Supplies and Materials	565,000	59,824	53,764	260,420	(250,816)	-44%
ADMIN TECH SERVICES	Purchased Services	-	-	46,409	89,471	135,880	0%
Total Expenditures		595,000	67,215	100,173	357,282	-137,545	
Revenues Less Expenditures		-161,000	-67,215	-100,173	-357,282	-296,455	
Ending Fund Balance *Estimated		89,000			44,228	-144,945	-328%

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

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

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
OTHER STATE SUPPORT		55,300	-	-	-	(55,300.00)	-100%
Total Revenues		55,300	0		0	-55,300	
Total Revenues and Fund Balance		55,300			0	(55,300)	-100%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
SECURITY/SAFETY	Purchased Services	55,300	-	-	-	(55,300)	-100%
Total Expenditures		55,300	0	0	0	-55,300	
Revenues Less Expenditures		0	0	0	0	0	
Ending Fund Balance *Estimated		0			0	0	0%

*The Rathdrum PD SRO contract is charged to this fund

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

Fund Number: 248

Fund Name: Misc. Grants

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		31,174	-	-	57,414	26,240.14	84%
Revenues:							
OTHER LOCAL REVENUE		-	4,500	-	4,500	4,500.00	0%
OTHER STATE SUPPORT		-	-	-	-	-	100%
Total Revenues		0	4,500		4,500	4,500	
Total Revenues and Fund Balance		31,174			61,914	30,740	99%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	7,000	-	-	-	(7,000)	-100%
SECONDARY PROGRAM	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	3,000	-	3,680	-	680	0%
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	-	-	500	-	500	0%
DISTRICT ADMINISTRATION PROGRAM	Purchased Services	-	-	-	-	-	100%
	Supplies and Materials	-	-	-	-	-	100%
Total Expenditures		10,000	0	4,180	0	-5,820	
Revenues Less Expenditures		-10,000	4,500	-4,180	4,500	10,320	
Ending Fund Balance *Estimated		21,174			61,914	36,560	59%

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

Fund Number: 249
Fund Name: SRO Grant

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	23,669	23,669.30	
Revenues:							
OTHER STATE SUPPORT		48,000	-	-	-	(48,000.00)	
Total Revenues		48,000	0		0	-48,000	
Total Revenues and Fund Balance		48,000			23,669	(24,331)	
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
SECURITY/SAFETY PROGRAM	Purchased Services	48,000	-	-	-		
Total Expenditures		48,000	0	0	0	0	
Revenues Less Expenditures		0	0	0	0	-48,000	
Ending Fund Balance *Estimated		0			23,669	-24,331	-103%

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

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

Fund Number: 251
Fund Name: Federal Title I

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		947,712	-	-	-	(947,712)	-100%
Total Revenues		947,712	0		0	-947,712	
Total Revenues and Fund Balance		947,712			0	(947,712)	-100%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	652,727	442	-	885	(651,842)	-100%
	Benefits	294,985	78	-	156	(294,829)	-100%
	Purchased Services	-	-	-	-	-	0%
	Supplies and Materials	-	-	450	-	450	0%
Total Expenditures		947,712	520	450	1,041	-946,221	
Revenues Less Expenditures		0	-520	-450	-1,041	-1,491	
Ending Fund Balance *Estimated		0			-1,041	-1,491	143%

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

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

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	#DIV/0!
Revenues:							
FEDERAL REVENUE		909,639	-	-	-	(909,639)	-100%
Total Revenues		909,639	0		0	-909,639	
Total Revenues and Fund Balance		909,639			0	(909,639)	-100%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	683,164	(1)	-	(1)	(683,165)	-100%
	Benefits	226,475	10	-	34	(226,441)	-100%
	Purchased Services	-	-	-	-	-	100%
	Supplies and Materials	-	-	15,143	-	15,143	0%
Total Expenditures		909,639	9	15,143	33	-894,463	
Revenues Less Expenditures		0	-9	-15,143	-33	-15,176	
Ending Fund Balance *Estimated		0			-33	-15,176	45315%

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

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

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		24,114	-	-	-	(24,114)	-100%
Total Revenues		24,114	0		0	-24,114	
Total Revenues and Fund Balance		24,114			0	(24,114)	-100%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
SPECIAL EDUCATION PRESCHOOL	Salaries	17,362	(0)	-	(0)	(17,362)	-100%
	Benefits	6,752	-	-	-	(6,752)	-100%
Total Expenditures		24,114	0	0	0	-24,114	
Revenues Less Expenditures		0	0	0	0	0	
Ending Fund Balance *Estimated		0			0	0	100%

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

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

Fund Number: 260
Fund Name: Medicaid

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
EARNINGS ON INVESTMENTS		-	535	-	535	535	
FEDERAL REVENUE		515,000	-	-	-	(515,000)	
TRANSFERS INTERFUND		90,000	-	-	171,068	81,068	-72%
Total Revenues		605,000	535		171,603	-433,932	
Total Revenues and Fund Balance		605,000			171,603	(433,932)	-72%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
SPECIAL EDUCATION PROGRAM	Salaries	444,058	-	-	-	(444,058)	-100%
	Benefits	160,942	-	-	-	(160,942)	-100%
Total Expenditures		605,000	0	0	0	-605,000	
Revenues Less Expenditures		0	535	0	171,603	171,068	
Ending Fund Balance *Estimated		0			171,603	171,068	100%

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

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

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		33,074	-	-	-	(33,074)	-100%
Total Revenues		33,074	0		0	-33,074	
Total Revenues and Fund Balance		33,074			0	(33,074)	-100%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
GUIDANCE/HEALTH	Salaries	24,563	(0)	-	(0)	(24,563)	0%
	Benefits	8,511	0	-	0	(8,511)	0%
Total Expenditures		33,074	0	0	0	-33,074	
Revenues Less Expenditures		0	0	0	0	0	
Ending Fund Balance *Estimated		0			0	0	100%

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

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

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		61,299	-	-	-	(61,299)	-100%
Total Revenues		61,299	0		0	-61,299	
Total Revenues and Fund Balance		61,299			0	(61,299)	-100%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
SECONDARY PROGRAM	Salaries	42,909	-	-	-	(42,909)	-100%
	Benefits	18,390	-	-	-	(18,390)	-100%
	Supplies and Materials	-	-	-	-	-	0%
GUIDANCE & HEALTH PROGRAM	Salaries	-	(0)	-	(0)	(0)	0%
	Benefits	-	(0)	-	(0)	(0)	0%
Total Expenditures		61,299	0	0	0	-61,299	
Revenues Less Expenditures		0	0	0	0	0	
Ending Fund Balance *Estimated		0			0	0	0%

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

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

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		-	-	-	-	-	0%
Total Revenues		0	0		0	0	
Total Revenues and Fund Balance		0			0	-	#DIV/0!
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
INSTRUCTIONAL IMPROVEMENT	Salaries	-	-	-	-	-	0%
	Benefits	-	-	-	-	-	0%
Total Expenditures		0	0	0	0	0	
Revenues Less Expenditures		0	0	0	0	0	
Ending Fund Balance *Estimated		0			0	0	0%

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

Fund Number: 271
Fund Name: Federal Title II

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		-	-	-	-	-	0%
Revenues:							
FEDERAL REVENUE		112,070	-	-	-	(112,070)	-100%
Total Revenues		112,070	0		0	-112,070	
Total Revenues and Fund Balance		112,070			0	(112,070)	-100%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
ELEMENTARY PROGRAM	Salaries	90,610	(0)	-	(0)	(90,610)	-100%
	Benefits	21,460	0	-	0	(21,460)	-100%
	Purchased Services	-	-	-	-	-	0%
	Supplies & Materials	-	-	-	-	-	0%
INSTRUCTIONAL IMPROVEMENT	Salaries	-	-	-	-	-	0%
	Benefits	-	-	-	-	-	0%
	Purchased Services	-	-	-	16,400	16,400	0%
	Supplies & Materials	-	-	-	-	-	0%
Total Expenditures		112,070	0	0	16,400	-95,670	
Revenues Less Expenditures		0	0	0	-16,400	-16,400	
Ending Fund Balance *Estimated		0			-16,400	-16,400	100%

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

Fund Number: **290**

Fund Name: **Child Nutrition**

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		425,000	-	-	489,623	64,623	15%
Revenues:							
OTHER LOCAL REVENUE		525,000	-	-	(56)	(525,056)	-100%
OTHER STATE SUPPORT		-	-	-	-	-	0%
FEDERAL REVENUE		650,000	-	-	9,550	(640,450)	-99%
Total Revenues		1,175,000	0	0	9,493	-640,450	
Total Revenues and Fund Balance		1,600,000			499,116	(575,828)	-36%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
FOOD SERVICES	Purchased Services	848,700	25,690	860	25,881	(821,960)	-97%
	Supplies and Materials	551,000	(1,166)	26,950	(1,142)	(525,192)	-95%
	Equipment/Capital Expenditures	50,000	1,878	1,122	1,878	(47,000)	-94%
	Insurance	10,000	492	-	492	(9,508)	-95%
Total Expenditures		1,459,700	26,894	28,932	27,108	-1,347,152	
Revenues Less Expenditures		-284,700	-26,894	-28,932	-17,615	706,701	
Ending Fund Balance *Estimated		140,300			472,008	771,324	163%

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

Fund Number: 310
Fund Name: Debt Service

	FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	-	-	-	1,567	1,567	0%	
Revenues:							
SCHOOL BOND & INTEREST LEVY	-	645	-	645	645	0%	
INTEREST REVENUE	-	-	-	-	-	0%	
OTHER STATE SUPPORT	-	-	-	-	-	0%	
Total Revenues	0	645	0	645	0		
Total Revenues and Fund Balance	0			2,212	1,567	0%	
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
DEBT SERVICE PROGRAM - OTHER DBT SVC	Other Debt Service	-	-	-	-	-	
DEBT SERVICE PROGRAM - PRINCIPLE	Principle Payment	-	-	-	-	-	
DEBT SERVICE PROGRAM - INTEREST	Interest Payment	-	-	-	-	-	
TRANSFER OUT	Interfund Transfer	-	-	-	-	-	
Total Expenditures		0	0	0	0	0	
Revenues Less Expenditures		0	645	0	645	0	
Ending Fund Balance *Estimated		0			2,212	1,567	0%

*The Bond was paid off early in August 2024. We will still receive some revenue in this account as the county collects unpaid property taxes. The funds remaining in this account will be transferred to the PFL.

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

Fund Number: 420

Fund Name: Plant Facility Fund

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		550,000	-	-	1,610,534	1,060,534	-100%
Revenues:							
SCHOOL PLANT FACILITY LEVY		-	-	-	-	-	0%
TRANSFERS INTERFUND		-	-	-	-	-	0%
Total Revenues		0	0	0	0	0	
Total Revenues and Fund Balance		550,000			1,610,534	1,060,534	0%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
BUILDING MAINTENANCE - EQUIP & CAPITAL	Purchased Services	-	238	-	238	238	-100%
	Supplies and Materials	-	4,609	3,341	4,851	8,192	-100%
	Equipment/Capital Expenditures	-	-	46,000	-		
MAINTENANCE / GROUNDS	Purchased Services	-	-	42,578	-	42,578	-100%
	Equipment/Capital Expenditures	-	16,640	-	16,640	16,640	-100%
CAPITAL ASSETS	Equipment/Capital Expenditures	550,000	114,409	424,885	116,818	(8,298)	-2%
Total Expenditures		550,000	135,896	516,803	138,546	59,349	
Revenues Less Expenditures		-550,000	-135,896	-516,803	-138,546	-59,349	
Ending Fund Balance *Estimated		0			1,471,988	1,001,184	68%

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

Fund Number: 421
Fund Name: Board Facility Projects

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		235,000	-	-	180,538	(54,462)	-100%
Revenues:		-	-	-	-	-	0%
Total Revenues		0	0	0	0	0	
Total Revenues and Fund Balance		235,000			180,538	(54,462)	-23%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
CAPITAL ASSETS	Equipment/Capital Expenditures	89,000	-	-	-	(89,000)	-100%
Total Expenditures		89,000	0	0	0	-89,000	
Revenues Less Expenditures		-89,000	0	0	0	89,000	
Ending Fund Balance *Estimated		146,000			180,538	34,538	19%

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

Fund Number: 422
Fund Name: Land Reserve

		FY26 Budget	August Revenue		FY26 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	FY26 Budget	August Expenses	Encumbrances	FY26 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 - 2025-2026 - Period Ended August 31, 2025

Fund Number: 424
Fund Name: Bus Depreciation Fund

		FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining
Beginning Equity:							
FUND BALANCE *estimated		579,179	-	-	647,254	68,075	-100%
Revenues:							
OTHER STATE SUPPORT		173,250	-	-	-	(173,250)	-100%
INTERFUND TRANSFER		-	-	-	-	-	0%
Total Revenues		173,250	0	0	0	-173,250	
Total Revenues and Fund Balance		752,429			647,254	(105,175)	-14%
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
CAPITAL ASSETS - NON-STUDENT OCCUPIED	Equipment/Capital Expenditures	456,110	-	608,147	-	152,037	33%
Total Expenditures		456,110	0	608,147	0	152,037	
Revenues Less Expenditures		-282,860	0	-608,147	0	-325,287	
Ending Fund Balance *Estimated		296,319			647,254	-257,213	-87%

*The Bus Depreciation Transfer will be completed in June 2025

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

Fund Number: 436

Fund Name: School District Modernization Fund

	FY26 Budget	August Revenue		FY26 YTD	Over/Under	% Remaining	
Beginning Equity:							
FUND BALANCE *estimated	20,141,665	-	-	20,195,798	54,133		
Revenues:							
INTEREST REVENUE	420,000	75,799	-	75,799	(344,201)		
OTHER STATE SUPPORT	-	-	-	5,159	5,159		
Total Revenues	0	0	0	80,958	-339,042		
Total Revenues and Fund Balance	20,141,665			20,276,757	(284,908)		
Expense Function	Expense Type	FY26 Budget	August Expenses	Encumbrances	FY26 YTD	Over/Under	% Remaining
Expenditures:							
CAPITAL ASSETS	Equipment/Capital Expenditures	4,569,000	13,588	-	13,588	(4,555,412)	
Total Expenditures		4,569,000	13,588	0	13,588	-4,555,412	
Revenues Less Expenditures		-4,569,000	-13,588	0	67,371	4,216,371	
Ending Fund Balance *Estimated		15,572,665			20,263,169	4,270,504	

John Brown Elementary School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	3,062.63	-	(806.00)	-	2,256.63
Investment Cash	9,412.11	-	-	35.28	9,447.39
Total Asset Accounts:	12,474.74	-	(806.00)	35.28	11,704.02
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(2,107.57)	-	806.00	(35.28)	(1,336.85)
Faculty	(174.06)	-	-	-	(174.06)
Student Council	(163.45)	-	-	-	(163.45)
Discretionary	(196.46)	-	-	-	(196.46)
Annual	(424.53)	-	-	-	(424.53)
Field Trip	(479.99)	-	-	-	(479.99)
Donations	(4,536.93)	-	-	-	(4,536.93)
Library	(1,242.71)	-	-	-	(1,242.71)
School Store	-	-	-	-	-
Vending	-	-	-	-	-
Clothing	(3,149.04)	-	-	-	(3,149.04)
Chromebook Damage	-	-	-	-	-
Total Equity Accounts	(12,474.74)	-	806.00	(35.28)	(11,704.02)
Total Asset Accounts	12,474.74	-	(806.00)	35.28	11,704.02
Total Equity Accounts	(12,474.74)	-	806.00	(35.28)	(11,704.02)
Grand Total	-	-	-	-	-

Updated 9.12.25

Spirit Lake Elementary School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	14,947.83	484.00	-	-	15,431.83
Investment Cash	7,053.25	-	-	26.44	7,079.69
Total Asset Accounts:	22,001.08	484.00	-	26.44	22,511.52
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(8,887.02)	-	-	(26.44)	(8,913.46)
Faculty	224.76	-	-	-	224.76
CEP	(115.98)	-	-	-	(115.98)
Field Trip	(300.00)	-	-	-	(300.00)
Donations	(12,183.24)	(440.00)	-	-	(12,623.24)
Library	(287.60)	-	-	-	(287.60)
Music	(300.00)	-	-	-	(300.00)
Misc. Fundraiser	(44.00)	-	-	-	(44.00)
Chromebook Damage	(108.00)	(44.00)	-	-	(152.00)
Total Equity Accounts	(22,001.08)	(484.00)	-	(26.44)	(22,511.52)
Total Asset Accounts	22,001.08	484.00	-	26.44	22,511.52
Total Equity Accounts	(22,001.08)	(484.00)	-	(26.44)	(22,511.52)
Grand Total	-	-	-	-	-

Updated 9.12.25

Athol Elementary School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	2,937.73	-	(712.00)	3,000.00	5,225.73
Investment Cash	38,105.63	-	-	(2,856.66)	35,248.97
Total Asset Accounts:	41,043.36	-	(712.00)	143.34	40,474.70
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(10,586.17)	-	-	(143.34)	(10,729.51)
Annual	(2.82)	-	-	-	(2.82)
Donations	(6,520.35)	-	712.00	-	(5,808.35)
Library	(6,009.72)	-	-	-	(6,009.72)
T-Shirt	(10.11)	-	-	-	(10.11)
Special Project	(17,914.19)	-	-	-	(17,914.19)
Chromebook Damage	-	-	-	-	-
Total Equity Accounts	(41,043.36)	-	712.00	(143.34)	(40,474.70)
Total Asset Accounts	41,043.36	-	(712.00)	143.34	40,474.70
Total Equity Accounts	(41,043.36)	-	712.00	(143.34)	(40,474.70)
Grand Total	(0.00)	-	-	-	(0.00)

Updated 9.12.25

Betty Kiefer Elementary School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	4,871.44	500.00	-	-	5,371.44
Investment Cash	33,092.96	-	-	124.04	33,217.00
Total Asset Accounts:	37,964.40	500.00	-	124.04	38,588.44
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(13,925.55)	-	-	(124.04)	(14,049.59)
Discretionary	-	-	-	-	-
Annual	(2,595.54)	-	-	-	(2,595.54)
Field Trip	-	-	-	-	-
Donations	(12,816.97)	(500.00)	-	-	(13,316.97)
Library	(3,460.58)	-	-	-	(3,460.58)
Popcorn	(1,744.06)	-	-	-	(1,744.06)
T-Shirt	(2,047.98)	-	-	-	(2,047.98)
Music	-	-	-	-	-
Misc. Grants	(1,373.72)	-	-	-	(1,373.72)
Chromebook Damage	-	-	-	-	-
Total Equity Accounts	(37,964.40)	(500.00)	-	(124.04)	(38,588.44)
Total Asset Accounts	37,964.40	500.00	-	124.04	38,588.44
Total Equity Accounts	(37,964.40)	(500.00)	-	(124.04)	(38,588.44)
Grand Total	-	-	-	-	-

Updated 9.12.25

Garwood Elementary School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	6,621.60	-	-	-	6,621.60
Investment Cash	11,887.53	-	-	44.56	11,932.09
Total Asset Accounts:	18,509.13	-	-	44.56	18,553.69
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(3,083.94)	-	-	(44.56)	(3,128.50)
Faculty	5.43	-	-	-	5.43
Annual	(445.28)	-	-	-	(445.28)
Book Fair	(189.41)	-	-	-	(189.41)
Field Trip	(543.60)	-	-	-	(543.60)
Donations	(1,075.73)	-	-	-	(1,075.73)
Library	(4,589.68)	-	-	-	(4,589.68)
Art	(310.87)	-	-	-	(310.87)
Vending	(37.74)	-	-	-	(37.74)
Misc. Fundraiser	(1,025.14)	-	-	-	(1,025.14)
Special Project	(1,789.08)	-	-	-	(1,789.08)
Drama	(153.20)	-	-	-	(153.20)
Chromebook Damage	(25.00)	-	-	-	(25.00)
Student Activities	(3,996.11)	-	-	-	(3,996.11)
Clothing Closet	(1,304.02)	-	-	-	(1,304.02)
Cross Country	54.24	-	-	-	54.24
Total Equity Accounts	(18,509.13)	-	-	(44.56)	(18,553.69)
Total Asset Accounts	18,509.13	-	-	44.56	18,553.69
Total Equity Accounts	(18,509.13)	-	-	(44.56)	(18,553.69)
Grand Total	-	-	-	-	-

Updated 9.12.25

Twin Lakes Elementary School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	12,566.77	5,000.00	(4,040.93)	-	13,525.84
Investment Cash	8,067.11	-	-	30.24	8,097.35
Total Asset Accounts:	20,633.88	5,000.00	(4,040.93)	30.24	21,623.19
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
General	(238.69)	-	51.36	(30.24)	(217.57)
Faculty	(530.22)	-	64.06	-	(466.16)
Team Houses	(2,983.14)	-	-	-	(2,983.14)
Annual	(2,298.59)	-	-	-	(2,298.59)
Book Fair	(4,182.54)	-	-	-	(4,182.54)
Donations	(7,612.39)	(5,000.00)	3,925.51	-	(8,686.88)
Library	(326.02)	-	-	-	(326.02)
T-Shirt	-	-	-	-	-
Student Body	(2,316.24)	-	-	-	(2,316.24)
Agenda Books	(26.05)	-	-	-	(26.05)
Misc. Fundraiser	-	-	-	-	-
Chromebook Damage	(120.00)	-	-	-	(120.00)
Total Equity Accounts	(20,633.88)	(5,000.00)	4,040.93	(30.24)	(21,623.19)
Total Asset Accounts	20,633.88	5,000.00	(4,040.93)	30.24	21,623.19
Total Equity Accounts	(20,633.88)	(5,000.00)	4,040.93	(30.24)	(21,623.19)
Grand Total	-	-	-	-	-

Updated 9.12.25

Lakeland Middle School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	33,750.46	-	(16,625.85)	4,193.76	21,318.37
Cash on Hand	-	-	550.00	-	550.00
Investment Cash	88,125.38	-	-	330.31	88,455.69
Total Asset Accounts:	121,875.84	-	(16,075.85)	4,524.07	110,324.06

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
CC Service Fee	-	-	-	(78.76)	(78.76)
Kindness Crew	(436.40)	-	-	-	(436.40)
Chromebook Damage	-	-	-	-	-
General	(20,459.17)	-	-	(980.31)	(21,439.48)
Faculty	(1,870.68)	-	808.20	-	(1,062.48)
Student Council	(7,536.29)	-	-	-	(7,536.29)
Student Activities	(4,516.44)	-	-	-	(4,516.44)
Annual	(4,366.71)	-	-	-	(4,366.71)
Library	7.82	-	5.94	(105.00)	(91.24)
Music	(1,206.06)	-	-	-	(1,206.06)
Honor Society	(1,172.62)	-	-	-	(1,172.62)
Concessions	(8,825.76)	-	-	-	(8,825.76)
School Store	296.63	-	-	-	296.63
Clothing Closet	(5,585.72)	-	-	-	(5,585.72)
Athletic Activities	(66,244.44)	-	-	-	(66,244.44)
7th Grade Basketball	-	-	-	-	-
8th Grade Basketball	-	-	-	-	-
Cross Country	-	-	-	-	-
Track	40.00	-	-	-	40.00
Volleyball	-	-	-	-	-
Wrestling	-	-	-	-	-
Sponsors	-	-	-	-	-
Cheerleading	-	-	-	-	-
ASB/MISC	-	-	15,261.71	(3,360.00)	11,901.71

Dance Club	-	-	-	-	-
Officials/Wkrs	-	-	-	-	-
Total Equity Accounts	(121,875.84)	-	16,075.85	(4,524.07)	(110,324.06)
Total Asset Accounts	121,875.84	-	(16,075.85)	4,524.07	110,324.06
Total Equity Accounts	(121,875.84)	-	16,075.85	(4,524.07)	(110,324.06)
Grand Total	-	-	-	-	-

Updated 9.12.25

Timberlake Middle School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	32,797.25	-	(3,493.43)	6,563.45	35,867.27
Cash on Hand	-	-	300.00	-	300.00
Investment Cash	22,055.25	-	-	82.67	22,137.92
Total Asset Accounts:	54,852.50	-	(3,193.43)	6,646.12	58,305.19

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
CC Service Fee	-	-	-	(117.45)	(117.45)
Theatre/Theatre Club	(100.00)	-	-	-	(100.00)
Chromebook Damage	-	-	-	-	-
General	(14,024.16)	-	2,248.00	(82.67)	(11,858.83)
Faculty	-	-	-	-	-
Student Council	(6,309.25)	-	-	-	(6,309.25)
Annual	(5,275.97)	-	180.28	(3,185.00)	(8,280.69)
ASB Cards	(9,952.52)	-	118.87	(2,100.00)	(11,933.65)
6th Grade	-	-	-	-	-
7th Grade	-	-	-	-	-
8th Grade	-	-	-	-	-
Library	(820.04)	-	-	-	(820.04)
Textbook Deposits	(1,260.97)	-	-	-	(1,260.97)
Textbook Fines	(25.00)	-	-	-	(25.00)
Art & Pottery	(5.00)	-	-	-	(5.00)
FCS	(27.12)	-	-	-	(27.12)
Industrial Tech	(1,069.47)	-	-	-	(1,069.47)
Music	(618.57)	-	-	-	(618.57)
Student Recognition	-	-	-	-	-
Concessions	(2,793.47)	-	6.28	(111.00)	(2,898.19)
School Store	(622.43)	-	-	-	(622.43)
Athletic Activities	(8,079.42)	-	-	(1,000.00)	(9,079.42)
7th Grade Basketball	(160.99)	-	-	-	(160.99)
8th Grade Basketball	(160.99)	-	-	-	(160.99)

Cross Country	(0.00)	-	640.00	-	640.00
Track	(1,786.82)	-	-	(50.00)	(1,836.82)
Volleyball	(1,698.09)	-	-	-	(1,698.09)
Wrestling	(45.24)	-	-	-	(45.24)
Cheerleading	(16.98)	-	-	-	(16.98)
Total Equity Accounts	(54,852.50)	-	3,193.43	(6,646.12)	(58,305.19)
Total Asset Accounts	54,852.50	-	(3,193.43)	6,646.12	58,305.19
Total Equity Accounts	(54,852.50)	-	3,193.43	(6,646.12)	(58,305.19)
Grand Total	-	-	-	-	-

Updated 9.12.25

Lakeland High School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	71,021.18	-	(66,091.49)	68,625.21	73,554.90
Cash on Hand	3,500.00	-	-	-	3,500.00
Investment Cash	330,526.80	-	-	1,238.88	331,765.68
Total Asset Accounts:	405,047.98	-	(66,091.49)	69,864.09	408,820.58

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
AG Natural Resources	(1,719.74)	-	-	(50.00)	(1,769.74)
CC Service Fee	1,902.60	-	-	(904.61)	997.99
Game Club	(320.02)	-	-	-	(320.02)
Legacy/Legacy	(33,372.51)	-	1,078.39	-	(32,294.12)
Chromebook Damage	(360.00)	-	-	(10,240.00)	(10,600.00)
General	(23,028.41)	-	332.20	(4,518.88)	(27,215.09)
Lakeland Strong	(12,656.65)	-	-	-	(12,656.65)
Faculty	(5,570.22)	-	-	-	(5,570.22)
Student Council	(5,741.46)	-	-	(10.00)	(5,751.46)
Annual	(10,463.93)	-	895.47	(595.00)	(10,163.46)
Freshman Class	-	-	-	-	-
Sophomore Class	(407.27)	-	-	-	(407.27)
Junior Class	(156.02)	-	-	-	(156.02)
Senior Class	(7,817.53)	-	-	-	(7,817.53)
Library	(2,543.43)	-	13.35	(15,752.80)	(18,282.88)
Textbook Deposits	(3,164.04)	-	-	-	(3,164.04)
Textbook Fines	(5.79)	-	-	(16.00)	(21.79)
BPA	(8,716.56)	-	-	-	(8,716.56)
Touch of Gold	(2,326.39)	-	-	-	(2,326.39)
Newspaper	(2,069.12)	-	500.00	(10.00)	(1,579.12)
Art & Pottery	240.06	-	-	-	240.06
FCCLA	(913.54)	-	-	-	(913.54)
YEA	(5,708.78)	-	-	(3,512.90)	(9,221.68)
Shop Club	(11,534.34)	-	-	-	(11,534.34)

Hello Hawks	(5,163.21)	-	-	-	(5,163.21)
Music	(3,928.96)	-	1,009.65	-	(2,919.31)
Drama	(9,169.52)	-	-	-	(9,169.52)
Dist 1 Drama	(4,534.57)	-	-	-	(4,534.57)
Renaissance	(1,432.96)	-	-	-	(1,432.96)
Chess	(20.00)	-	-	-	(20.00)
Honor Society	(1,258.17)	-	-	-	(1,258.17)
IDFY	(543.65)	-	-	-	(543.65)
Parking	(2,540.14)	-	281.64	(1,920.00)	(4,178.50)
Locker Fines	(86.27)	-	-	-	(86.27)
HOSA	(65.43)	-	-	-	(65.43)
Service LRN	(717.95)	-	-	-	(717.95)
Parker Toyota	(10,289.00)	-	-	(6,045.90)	(16,334.90)
Science	(356.05)	-	-	-	(356.05)
Robotics	(2,278.74)	-	-	-	(2,278.74)
Go On Challenge	(49,391.84)	-	-	-	(49,391.84)
The Social Bean	(420.79)	-	-	-	(420.79)
Key Club	(2,348.96)	-	-	-	(2,348.96)
Athletic Activities	(90,919.20)	-	7,408.78	(10,160.00)	(93,670.42)
Football	-	-	33,632.36	-	33,632.36
L Football	(19,227.04)	-	6,619.54	-	(12,607.50)
Baseball	-	-	2,048.78	-	2,048.78
L Baseball	(1,653.95)	-	-	-	(1,653.95)
Softball	-	-	1,700.00	-	1,700.00
L Softball	(4,190.92)	-	-	-	(4,190.92)
Boys Basketball	-	-	-	-	-
L Boys Basketball	(7,593.64)	-	-	-	(7,593.64)
Girls Basketball	-	-	-	-	-
L Girls Basketball	(6,741.17)	-	-	-	(6,741.17)
Boys Soccer	1,333.74	-	1,700.00	-	3,033.74
L Boys Soccer	(7,153.19)	-	-	-	(7,153.19)
Girls Soccer	1,333.75	-	1,700.00	-	3,033.75
L Girls Soccer	(2,718.04)	-	-	-	(2,718.04)
Cross Country	-	-	150.00	-	150.00
L Cross Country	(8,340.61)	-	378.43	(1,830.00)	(9,792.18)
Track	-	-	-	-	-

L Track	(1,980.06)	-	-	-	(1,980.06)
Volleyball	266.00	-	500.19	-	766.19
L Volleyball	(8,389.27)	-	-	(947.00)	(9,336.27)
Wrestling	-	-	-	-	-
L Wrestling	(627.81)	-	-	-	(627.81)
L Dist Wrestling	-	-	-	-	-
Tennis	-	-	1.42	(25.00)	(23.58)
Golf	991.00	-	303.50	-	1,294.50
L Golf	(5,034.66)	-	84.53	-	(4,950.13)
L Golf Tournament	-	-	-	-	-
L Sponsors	(9,150.00)	-	-	(3,100.00)	(12,250.00)
Cheerleading	311.70	-	-	-	311.70
L Cheerleading	3,475.39	-	-	-	3,475.39
ASB/MISC	(6,075.47)	-	982.64	(17,360.00)	(22,452.83)
Concessions	-	-	4,517.27	(3,390.00)	1,127.27
Vending-Soft Drinks	(785.63)	-	-	-	(785.63)
L Tennis	(1,097.70)	-	-	-	(1,097.70)
L Dance Club	3,481.88	-	-	-	3,481.88
L Swim Club	(3,563.78)	-	-	-	(3,563.78)
Dance	-	-	-	-	-
Swim	-	-	-	-	-
Gates	-	-	253.35	(4,476.00)	(4,222.65)
Officials/Workers	-	-	-	15,000.00	15,000.00
Total Equity Accounts	(405,047.98)	-	66,091.49	(69,864.09)	(408,820.58)
Total Asset Accounts	405,047.98	-	(66,091.49)	69,864.09	408,820.58
Total Equity Accounts	(405,047.98)	-	66,091.49	(69,864.09)	(408,820.58)
Grand Total	-	-	-	-	-

Updated 9.12.25

Timberlake High School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	51,536.04	117.01	(23,070.56)	48,609.31	77,191.80
Cash on Hand	-	-	2,000.00	-	2,000.00
Investment Cash	195,772.10	-		733.79	196,505.89
Total Asset Accounts:	247,308.14	117.01	(21,070.56)	49,343.10	275,697.69

EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
CC Service Fee	(182.21)	-	829.20	(722.66)	(75.67)
Special Project	-	-	-	-	-
Tiger Den	(5,307.93)	-	-	-	(5,307.93)
Legacy	(8,200.65)	-	-	-	(8,200.65)
Chromebook Damage	(2,781.82)	-	-	(6,227.00)	(9,008.82)
General	(20,169.87)	-	739.19	(733.79)	(20,164.47)
Faculty	(896.42)	-	-	-	(896.42)
Student Council	(2,062.53)	-	-	-	(2,062.53)
Annual	(15,223.84)	-	484.52	(8,660.00)	(23,399.32)
Freshman Class	-	-	-	(1,200.00)	(1,200.00)
Sophomore Class	(1,197.07)	-	-	-	(1,197.07)
Junior Class	(373.78)	-	-	-	(373.78)
Senior Class	(7,356.98)	-	-	-	(7,356.98)
Library Book Fine	(417.41)	-	-	(46.79)	(464.20)
Textbook Deposits	(158.44)	-	-	-	(158.44)
Textbook Fines	(45.72)	-	-	-	(45.72)
BPA	(220.57)	-	-	-	(220.57)
Speech Arts	(1,512.84)	-	-	-	(1,512.84)
Screen Printing	25.00	-	-	-	25.00
Art & Pottery	(1,427.40)	-	-	-	(1,427.40)
FCCLA	(1,861.98)	-	-	-	(1,861.98)
Wood Shop	(3,083.52)	-	-	-	(3,083.52)
Music	(4,362.58)	-	550.00	-	(3,812.58)
Drama	(1,454.85)	-	-	-	(1,454.85)

Quiz Team	75.00	-	-	-	75.00
Student Recognition	(389.13)	-	-	-	(389.13)
Honor Society	(510.00)	-	385.00	-	(125.00)
NISTAR	400.00	-	-	-	400.00
Parking	(4,844.70)	-	270.93	(1,620.00)	(6,193.77)
Parker Toyota	-	-	-	-	-
Science	(754.06)	-	-	-	(754.06)
Math	(880.61)	-	-	-	(880.61)
NOT	(1,457.12)	-	-	-	(1,457.12)
School Store	(473.05)	-	-	-	(473.05)
Greenhouse	(1,545.49)	-	-	-	(1,545.49)
Field Development	-	-	-	-	-
Donations	(1,636.69)	-	-	-	(1,636.69)
Scholarship	(1,000.00)	-	-	-	(1,000.00)
Cable Com/Tiger	(908.13)	-	-	-	(908.13)
College and Career	(488.43)	-	-	-	(488.43)
Timberlake Coffee	(39,967.95)	-	7,169.99	45.00	(32,752.96)
Livestock Club	(1,566.59)	-	89.29	(1,520.00)	(2,997.30)
Athletic Activities	(23,710.82)	-	150.00	(5,880.00)	(29,440.82)
Football	-	-	-	-	-
L Football	(1,227.90)	-	1,043.88	(2,370.00)	(2,554.02)
Baseball	-	-	-	-	-
L Baseball	(485.15)	-	-	-	(485.15)
Softball	-	-	-	-	-
L Softball	(10,124.95)	-	-	3,400.00	(6,724.95)
Boys Basketball	-	-	-	-	-
L Boys Basketball	(600.29)	-	-	-	(600.29)
Girls Basketball	-	-	-	-	-
L Girls Basketball	(2,287.01)	-	-	-	(2,287.01)
Boys Soccer	-	-	130.00	-	130.00
L Boys Soccer	(690.08)	-	206.92	(760.00)	(1,243.16)
Girls Soccer	-	-	130.00	-	130.00
L Girls Soccer	(1,297.66)	-	14.54	(448.00)	(1,731.12)
Cross Country	135.00	-	-	-	135.00
L Cross Country	(3,316.18)	-	942.50	(2,340.00)	(4,713.68)
Track	-	-	-	(50.00)	(50.00)

L Track	(2,638.25)	-	-	-	(2,638.25)
Volleyball	-	-	-	-	-
L Volleyball	(7,771.07)	-	744.56	(500.00)	(7,526.51)
Wrestling	-	-	-	-	-
L Wrestling	(6,232.29)	-	-	780.00	(5,452.29)
Golf	-	-	-	(2,235.00)	(2,235.00)
L Golf	(520.72)	-	-	-	(520.72)
L Golf Tournament	-	-	-	-	-
L Sponsors	(34,505.63)	-	4,887.68	(6,951.31)	(36,569.26)
Cheerleading	-	-	-	-	-
L Cheerleading	(5,892.62)	-	-	1,700.00	(4,192.62)
ASB/MISC	(360.00)	-	638.50	(10,920.00)	(10,641.50)
Concessions	(59.00)	(117.01)	298.56	(1,706.55)	(1,584.00)
Vending-Soft Drinks	11.70	-	500.00	-	511.70
IML	(9,623.14)	-	750.00	-	(8,873.14)
Gates	-	-	115.30	(2,037.00)	(1,921.70)
Officials/Workers	-	-	-	2,000.00	2,000.00
Athletic Trainer	(1,891.72)	-	-	(340.00)	(2,231.72)
Total Equity Accounts	(247,308.14)	(117.01)	21,070.56	(49,343.10)	(275,697.69)
Total Asset Accounts	247,308.14	117.01	(21,070.56)	49,343.10	275,697.69
Total Equity Accounts	(247,308.14)	(117.01)	21,070.56	(49,343.10)	(275,697.69)
Grand Total	-	-	-	-	-

Updated 9.12.25

Mountain View Alternative High School - SBAA - August 31, 2025

ASSETS	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Wells Cash	6,808.68	80.00	-	-	6,888.68
Investments	10,078.08	-	-	37.91	10,115.99
Total Asset Accounts:	16,886.76	80.00	-	37.91	17,004.67
EQUITY	Beginning Balance	Cash Receipts	Expenses	Journal Entry	Ending Balance
Chromebook Damage	-	(80.00)	-	-	(80.00)
General	(4,166.35)	-	-	(37.91)	(4,204.26)
Annual	(2,660.93)	-	-	-	(2,660.93)
Senior Class	(16.84)	-	-	-	(16.84)
Moose Gear	(1,310.96)	-	-	-	(1,310.96)
Moose Moose Coffee	(223.65)	-	-	-	(223.65)
Drama	(234.83)	-	-	-	(234.83)
IDFY	(610.10)	-	-	-	(610.10)
Greenhouse	(226.71)	-	-	-	(226.71)
Donations	(7,436.39)	-	-	-	(7,436.39)
Total Equity Accounts	(16,886.76)	(80.00)	-	(37.91)	(17,004.67)
Total Asset Accounts	16,886.76	80.00	-	37.91	17,004.67
Total Equity Accounts	(16,886.76)	(80.00)	-	(37.91)	(17,004.67)
Grand Total	-	-	-	-	-

Updated 9.12.25