

**INDEPENDENT SCHOOL DISTRICT NO. 1
NEZ PERCE COUNTY, LEWISTON, IDAHO
COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCE
ALL GOVERNMENTAL AND INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2026**

Line	Code	Account	2025-26 Budget	Budget Salary & Benefits	2025-26 Actual	Actual Salary & Benefits
1		REVENUE RECEIPTS				
2	410000	Local Sources	30,428,757		31,382,993	
3	420000	County Sources				
4	430000	State Sources	44,217,596		44,264,829	
5	440000	Federal Sources	4,485,039		4,272,750	
6	450000	Other Sources	40,000		96,468	
7		TOTAL REVENUES	79,171,392		80,017,040	
8	460000	Transfers IN	8,378,900		8,417,260	
9		TOTAL REVENUE & TRANSFERS	87,550,292		88,434,300	
10						
11		EXPENDITURES				
12	500000	Instructional Services	39,771,213	36,914,226	40,937,730	37,881,059
13	600000	Support Services	25,587,396	17,554,144	24,904,734	17,963,767
14	700000	Non-Instructional Services	3,652,522	1,512,059	4,593,059	1,495,633
15	800000	Facility Acquisition Services	21,051,850		20,497,333	
16	910000	Debt Services	4,005,200		4,013,242	
17		TOTAL EXPENDITURES	94,068,181	55,980,429	94,946,098	57,340,459
18	920000	Transfers OUT	8,378,900		8,417,260	
19		TOTAL EXPENDITURES & TRANSFERS	102,447,081	55,980,429	103,363,358	57,340,459
20		Excess (Deficiency) of Revenues over Expenditures & Transfers	(14,896,789)		(14,929,058)	
21						
22	320001	Fund Balance at July 1, 2025			45,079,296	
23						
27						
28		FUND BALANCE At June 30, 2026	(14,896,789)		30,150,238	
	320000	*Total of Line 20 + 22				

This report is prepared pursuant to Idaho Code Section 33-701 in a format prescribed by the State Superintendent of Public Instruction.

Copies of the school district budget and the annual report are available for public inspection in the administrative offices at 3317 - 12th Street, Lewiston, ID 83501. Please call the Clerk of the District at 208-748-3040 for more information.

The undersigned certify that this is a true and correct report of the financial condition of Independent School District No. 1.

/s/ Jon Lang
Board President

/s/ Leann L. Hubbard
Board Clerk