Exhibit 807.2

School Finance Report
August 31, 2025

17% of the School Year Complete

	Current Budget	Beginning Fund Balance	Y-T-D Revenue	Exp This Mon	Exp. Last Month	Exp Y-T-D	% Exp (Budget)		Balance (Budget)	Balance (Revenues)	Balance (Fund)
1) Instructional (1000-1999)	$74,303,000			$271,937	$892,474	$1,164,411	1.6%		$73,138,589		
2) Support Services(2000-2999)	$36,190,000			$2,224,115	$2,733,504	$4,957,619	13.7%		$31,232,381		
3) Non-Instructional(3000-3999)	$4,815,000			$102,162	$27,604	$129,767	2.7%		$4,685,233		
4) Other Expenditures((4000-6000)	$27,130,695			$2,003,388	$45,771	$2,049,160	7.6%		$25,081,535		
5) Interfund Transfers (000910)	$6,400,000			$683,039	$683,039	$1,366,078	21.3%		$5,033,922		
Total	**$148,838,695**			**$5,284,642**	**$4,382,393**	**$9,667,034**	**6.5%**		**$139,171,661**		
Operating Fund-10	$107,120,000	$10,186,140	$960,077	$1,963,312	$1,300,293	$3,263,605	3.0%		103,856,395	(2,303,528)	7,882,612
Activity-21	$1,300,000	$100,716	$119,034	$81,812	$45,359	$127,171	9.8%		1,172,829	(8,137)	92,578
Management-22	$2,500,000	$1,753,557	$4,122	$0	$2,225,037	$2,225,037	89.0%		274,963	(2,220,914)	(467,357)
PERL-24	$350,000	$289,990	$1,886	$186,379	$0	$186,379	53.3%		163,621	(184,493)	105,497
SAVE-33	$12,000,000	$13,885,463	$1,900,020	$2,080,857	$705,064	$2,785,921	23.2%		9,214,079	(885,901)	12,999,562
Other Capital Projects-31, 32, 35	$200,000	$2,896,916	$18,294	$0	$0	$0	0.0%		200,000	18,294	2,915,210
PPEL-36	$6,000,000	$5,707,531	$43,260	$868,937	$74,593	$943,529	15.7%		5,056,471	(900,270)	4,807,262
Debt Service-40	$14,500,000	$721,121	$18,511	$600	$0	$600	0.0%		14,499,400	17,911	739,032
Nutrition-61	$4,371,195	$2,538,301	$75,931	$23,054	$12,920	$35,974	0.8%		4,335,221	39,957	2,578,258
Aquatic Center-65	$450,000	$246,154	$47,773	$76,243	$19,024	$95,267	21.2%		354,734	(47,494)	198,660
Student Store-68	$47,500	$32,601	$332	$3,448	$104	$3,552	7.5%		43,948	(3,220)	29,381
Total	**$148,838,695**	**$38,358,491**	**$3,189,240**	**$5,284,642**	**$4,382,393**	**$9,667,034**	**6.5%**		**139,171,661**	**(6,477,795)**	**31,880,696**

Linn-Mar Community School District

Cash Balances

Fiscal Year: 2025-2026

Date Range: 07/01/2025 - 08/31/2025

Account Number	Title	Beginning Balance	Increases Debits	Decreases Credits	Cash Balance
10.0000.0000.000.0000.111001	ISJIT-General Fund	4,454,026.03	30,657.48	0.00	4,484,683.51
10.0001.0000.000.0000.101000	CASH IN BANK	867.41	24,958,246.06	24,913,579.24	45,534.23
10.0002.0000.000.0000.101000	CASH IN BANK	5,220.91	0.39	0.00	5,221.30
21.0000.0000.000.0000.111001	ISJIT - Student Activity	1,006,634.90	273,752.74	0.00	1,280,387.64
21.0001.0000.000.0000.101000	CASH IN BANK	0.00	68,924.89	68,924.89	0.00
21.0002.0000.000.0000.101000	CASH IN BANK	3,685.24	896,605.63	1,198,003.92	(297,713.05)
21.0004.0000.000.0000.101000	CASH IN BANK	0.00	25,591.89	25,591.89	0.00
22.0000.0000.000.0000.111001	ISJIT - Management	4,158.77	0.92	4,158.77	0.92
22.0006.0000.000.0000.101000	CASH IN BANK	1,751,700.82	517,168.06	2,236,226.84	32,642.04
24.0001.0000.000.0000.101000	CASH IN BANK	0.00	7,613.04	7,613.04	0.00
24.0003.0000.000.0000.101000	CASH IN BANK	301,991.17	3,162.80	198,526.44	106,627.53
33.0003.0000.000.0000.101000	CASH IN BANK	6,980,044.61	4,806,321.53	3,912,655.58	7,873,710.56
35.0003.0000.000.0000.101000	CASH IN BANK	894,901.61	2,376,310.63	2,671,301.10	599,911.14
36.0003.0000.000.0000.101000	CASH IN BANK	6,181,951.16	649,760.95	1,899,454.12	4,932,257.99
40.0003.0000.000.0000.101000	CASH IN BANK	702,905.50	1,404,004.90	1,800.00	2,105,110.40
61.0000.0000.000.0000.111001	ISJIT - Nutrition	2,684,058.53	18,474.67	0.00	2,702,533.20
61.0001.0000.000.0000.101000	CASH IN BANK	0.00	100,402.83	100,402.83	0.00
61.0004.0000.000.0000.101000	CASH IN BANK	338,769.35	334,962.32	116,256.98	557,474.69
65.0000.0000.000.0000.111001	ISJIT Investment Account	265,000.00	0.00	265,000.00	0.00
65.0001.0000.000.0000.101000	CASH IN BANK	0.00	252,013.66	252,013.66	0.00
65.0002.0000.000.0000.101000	CASH IN BANK	130,225.06	325,544.24	189,903.77	265,865.53
65.0004.0000.000.0000.101000	CASH IN BANK	0.00	87,850.86	87,850.86	0.00
68.0002.0000.000.0000.101000	CASH IN BANK	30,000.61	367.00	4,050.97	26,316.64
		25,736,141.68	37,137,737.49	38,153,314.90	24,720,564.27

End of Report

School Finance Report
August 31, 2026

17% of the School Year Complete

	Current Budget	Beginning Fund Balance	Y-T-D Revenue	Exp This Mon	Exp. Last Month	Exp Y-T-D	% Exp (Budget)		Balance (Budget)	Balance (Revenues)	Balance (Fund)
1) Instructional (1000-1999)	$75,345,500			$474,073	$506,076	$980,149	1.3%		$74,365,351		
2) Support Services(2000-2999)	$35,746,500			$2,284,712	$2,732,616	$5,017,328	14.0%		$30,729,172		
3) Non-Instructional(3000-3999)	$4,707,000			$117,069	$23,184	$140,252	3.0%		$4,566,748		
4) Other Expenditures((4000-6000)	$24,239,920			$1,361,891	$67,275	$1,429,167	5.9%		$22,810,753		
5) Interfund Transfers (000910)	$8,296,340			$998,909	$998,909	$1,997,818	24.1%		$6,298,522		
Total	**$148,335,260**			**$5,236,654**	**$4,328,061**	**$9,564,714**	**6.4%**		**$138,770,546**		
Operating Fund-10	$110,000,000	$12,534,638	$15,974,450	$2,713,047	$1,279,494	$3,992,541	3.6%		106,007,459	11,981,908	24,516,546
Activity-21	$1,450,000	$1,030,744	$69,912	$93,071	$33,515	$126,586	8.7%		1,323,414	(56,674)	974,070
Management-22	$2,550,500	$1,979,100	$7,068	$0	$1,832,414	$1,832,414	71.8%		718,086	(1,825,346)	153,754
PERL-24	$326,050	$681	$571	$36,061	$65,620	$101,681	31.2%		224,369	(101,111)	(100,430)
SAVE-33	$6,686,210	$12,226,823	$877,113	$1,275,205	$740,514	$2,015,719	30.1%		4,670,491	(1,138,605)	11,088,218
Other Capital Projects-31, 32, 35	$500,000	$415,503	$6	$0	$0	$0	0.0%		500,000	6	415,510
PPEL-36	$7,862,500	$33,163,031	$195,722	$956,600	$348,720	$1,305,321	16.6%		6,557,179	(1,109,599)	32,053,432
Debt Service-40	$13,900,000	$247,305	$17,532	$45,000	$0	$45,000	0.3%		13,855,000	(27,468)	219,837
Nutrition-61	$4,500,000	$2,209,637	$78,835	$30,218	$11,074	$41,291	0.9%		4,458,709	37,543	2,247,180
Aquatic Center-65	$500,000	$258,171	$66,484	$87,369	$16,618	$103,987	20.8%		396,013	(37,503)	220,668
Student Store-68	$60,000	$26,914	$326	$82	$93	$175	0.3%		59,825	151	27,065
Total	**$148,335,260**	**$64,092,547**	**$17,288,019**	**$5,236,654**	**$4,328,061**	**$9,564,714**	**6.4%**		**138,770,546**	**7,723,304**	**71,815,851**

Linn-Mar Community School District

Cash Balances

Fiscal Year: 2026-2027

Date Range: 07/01/2026 - 08/31/2026

Account Number	Title	Beginning Balance	Increases Debits	Decreases Credits	Cash Balance
10.0000.0000.000.0000.111001	ISJIT-General Fund	9,430,907.10	54,951.23	0.00	9,485,858.33
10.0001.0000.000.0000.101000	CASH IN BANK	1,144,248.58	36,339,956.33	35,219,376.96	2,264,827.95
10.0002.0000.000.0000.101000	CASH IN BANK	5,235.59	317,030.93	317,030.83	5,235.69
21.0000.0000.000.0000.111001	ISJIT - Student Activity	915,445.47	5,334.01	0.00	920,779.48
21.0001.0000.000.0000.101000	CASH IN BANK	585.45	55,322.30	55,322.30	585.45
21.0002.0000.000.0000.101000	CASH IN BANK	195,562.56	767,838.82	917,017.72	46,383.66
22.0000.0000.000.0000.111001	ISJIT - Management	1,905,220.80	678.45	1,800,000.00	105,899.25
22.0006.0000.000.0000.101000	CASH IN BANK	62,777.75	1,817,490.96	1,832,413.57	47,855.14
24.0001.0000.000.0000.101000	CASH IN BANK	0.00	7,859.66	7,859.66	0.00
24.0003.0000.000.0000.101000	CASH IN BANK	170,461.56	2,083.32	271,844.16	(99,299.28)
33.0003.0000.000.0000.101000	CASH IN BANK	8,750,380.78	1,916,911.90	2,113,096.05	8,554,196.63
35.0003.0000.000.0000.101000	CASH IN BANK	411,906.99	0.00	0.00	411,906.99
36.0003.0000.000.0000.101000	CASH IN BANK	4,718,329.83	46,012.46	1,793,331.30	2,971,010.99
40.0003.0000.000.0000.101000	CASH IN BANK	229,471.79	2,034,983.50	46,800.00	2,217,655.29
61.0000.0000.000.0000.111001	ISJIT - Nutrition	2,783,593.96	139,556.82	1,129,164.38	1,793,986.40
61.0001.0000.000.0000.101000	CASH IN BANK	0.00	87,634.44	87,634.44	0.00
61.0004.0000.000.0000.101000	CASH IN BANK	(129,164.38)	1,493,060.22	230,614.90	1,133,280.94
65.0001.0000.000.0000.101000	CASH IN BANK	0.00	136,386.27	136,386.27	0.00
65.0002.0000.000.0000.101000	CASH IN BANK	355,265.47	68,725.75	163,048.81	260,942.41
68.0002.0000.000.0000.101000	CASH IN BANK	27,268.91	326.00	530.40	27,064.51
		30,977,498.21	45,292,143.37	46,121,471.75	30,148,169.83

End of Report