

LJSD Board of Trustees
Financial Follow-up - July 16, 2025

Updates:

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Clarification from Previous Meetings:

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Standing Information Requests:

- LGIP Distribution Yield
- Board of Education Detail
- FY25 Curriculum Expenditures
- Fund 420 - Plant Facility Levy Tracking
- Fund 421 - Board Facility Projects Detail

LGIP Distribution Yield				LGIP Distribution Yield		
2023/2024				2024/2025		
July 2023		4.92%		July 2024		5.18%
August 2023		5.16%		August 2024		5.19%
September 2023		5.31%		September 2024		5.16%
October 2023		5.35%		October 2024		5.00%
November 2023		5.40%		November 2024		4.85%
December 2023		5.42%		December 2024		4.71%
January 2024		5.41%		January 2025		4.52%
February 2024		5.44%		February 2025		4.48%
March 2024		5.43%		March 2025		4.40%
April 2024		5.23%		April 2025		4.39%
May 2024		5.17%		May 2025		4.36%
June 2024		5.21%		June 2025		

100 E 631000 - BOARD OF EDUCATION SUMMARY				
Component of the General Fund Budget				
Coding	Total Budget	Actual Expenses	Open PO's	Actual Remaining
115 - CLASSIFIED REG SALARY	54,133.00	\$ 54,341.24	\$ -	(208.24)
211 - RETIREMENT	6,048.00	\$ 6,499.25	\$ -	(451.25)
220 - SOCIAL SECURITY	3,868.00	\$ 4,067.20	\$ -	(199.20)
230 - LIFE INSURANCE	29.00	\$ 31.20	\$ -	(2.20)
240 - HEALTH INSURANCE	10,429.00	\$ 10,250.00	\$ -	179.00
250 - EMPLOYEE ASSISTANCE PROGRAM	26.00	\$ 27.45	\$ -	(1.45)
311 - LEGAL FEES	15,000.00	\$ 21,223.50	\$ -	(6,223.50)
312 - AUDIT SERVICES	32,000.00	\$ 31,100.00	\$ -	900.00
314 - PUBLISHING	1,000.00	\$ 1,637.13	\$ -	(637.13)
380 - TRAVEL EXPENSE	2,000.00	45.85	-	1,954.15
390 - PURCHASED SERVICES	25,000.00	\$ 22,930.89	\$ -	2,069.11
410 - GENERAL SUPPLIES	3,000.00	\$ 5,542.98	\$ -	(2,542.98)
710 - INSURANCE	42,987.00	\$ 42,987.00	\$ -	-
	<u>\$ 195,520.00</u>			<u>\$ (5,163.69)</u>

Updated 7.11.25

****IFARMS Definition of Board of Education:**

Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.

*Some examples of services to be included here are:
Board Secretary/Clerk Services; Legal Services; etc.*

100 E 631000 - BOARD OF EDUCATION
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DETAILED ACTIVITY

Object	Date	Vendor	Description	Expense	Open PO
311 - LEGAL	8/30/2024	LYONS O'DOWD, PLLC	LEGAL SERVICES 7/7 - 7/23/2024	\$ 525.00	
311 - LEGAL	8/30/2024	HAWLEY TROXELL ENNIS	LEGAL SERVICES 7/7 - 7/31/2024	\$ 2,070.50	
311 - LEGAL	9/13/2024	ANDERSON, JULIAN & HULL, LLP	PROFESSIONAL SERVICES 7/1 - 7/16/24	\$ 240.00	
311 - LEGAL	9/13/2024	HAWLEY TROXELL ENNIS	LEGAL SERVICES 8/5 - 8/29/2024	\$ 613.50	
311 - LEGAL	9/13/2024	LYONS O'DOWD, PLLC	LEGAL SERVICES 8/13/2024	\$ 75.00	
311 - LEGAL	10/11/2024	ANDERSON, JULIAN & HULL, LLP	PROFESSIONAL SERVICES 8/1/ - 8/31/24	\$ 40.00	
311 - LEGAL	10/11/2024	HAWLEY TROXELL ENNIS	LEGAL SERVICES 9/10 - 9/26/24	\$ 195.50	
311 - LEGAL	10/18/2024	LYONS O'DOWD, PLLC	LEGAL SERVICES 9/5 - 9/30/24	\$ 1,150.00	
311 - LEGAL	11/15/2024	ANDERSON, JULIAN & HULL, LLP	PROFESSIONAL SERVICES 9/17 - 9/30/20241	\$ 20.00	
311 - LEGAL	11/15/2024	LYONS O'DOWD, PLLC	LEGAL SERVICES 10/2 - 10/31/2024	\$ 3,300.00	
311 - LEGAL	12/13/2024	ANDERSON, JULIAN & HULL, LLP	PROFESSIONAL SERVICES 10/10 - 10/30/2024	\$ 160.00	
311 - LEGAL	12/13/2024	LYONS O'DOWD, PLLC	LEGAL SERVICES 11/4 - 11/20/2024	\$ 1,775.00	
311 - LEGAL	1/15/2025	LYONS O'DOWD, PLLC	LEGAL SERVICES 12/2 - 12/30/2024	\$ 725.00	
311 - LEGAL	1/30/2025	ANDERSON, JULIAN & HULL, LLP	PROFESSIONAL SERVICES 12/10 - 12/11/2024	\$ 80.00	
311 - LEGAL	2/14/2025	LYONS O'DOWD, PLLC	PROFESSIONAL SERVICES 1/2-1/31/2025	\$ 3,325.00	
311 - LEGAL	3/14/2025	ANDERSON, JULIAN & HULL, LLP	PROFESSIONAL SERVICES 1/3-1/14/2025	\$ 200.00	
311 - LEGAL	3/14/2025	LYONS O'DOWD, PLLC	PROFESSIONAL SERVICES 2/1-2/28/2025	\$ 425.00	
311 - LEGAL	3/14/2025	HAWLEY TROXELL ENNIS	LEGAL SERVICES 10/4 - 2/6/2025	\$ 518.00	
311 - LEGAL	4/15/2025	LYONS O'DOWD, PLLC	LEGAL SERVICES 3/3 - 3/20/2025	\$ 652.00	
311 - LEGAL	5/15/2025	LYONS O'DOWD, PLLC	LEGAL SERVICES 4/1 - 4/23/2025	\$ 1,775.00	
311 - LEGAL	5/15/2025	LYONS O'DOWD, PLLC	LEGAL SERVICES 4/7/25	\$ 375.00	
311 - LEGAL	5/30/2025	HAWLEY TROXELL ENNIS	LEGAL SERVICES 3/3 - 3/31/2025	\$ 329.00	
311 - LEGAL	5/30/2025	HAWLEY TROXELL ENNIS	LEGAL SERVICES 4/1 - 4/4/2025	\$ 215.00	
311 - LEGAL	5/30/2025	REFUND	REFUND LEGAL SERVICES 4/7/25	\$ (375.00)	
311 - LEGAL	6/13/2025	ANDERSON, JULIAN & HULL, LLP	PROFESSIONAL SERVICES 4/21 - 4/22/2025	\$ 120.00	
311 - LEGAL	6/13/2025	LYONS O'DOWD, PLLC	LEGAL SERVICES 5/1 - 5/22/2025	\$ 2,675.00	
311 - LEGAL	6/30/2025	ANDERSON, JULIAN & HULL, LLP	PROFESSIONAL SERVICES 5/15/2025	\$ 20.00	

Total	\$ 21,223.50	\$ -
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Object	Date	Vendor	Description	Expense	Open PO
312 - AUDIT SERVICES	8/15/2024	HAYDEN ROSS, PLLC	PROGRESS INVOICE FOR JUNE 30, 2024 AUDIT SERVICES	\$ 10,000.00	
312 - AUDIT SERVICES	11/15/2024	HAYDEN ROSS, PLLC	ANNUAL AUDIT FOR 2023-24	\$ 13,600.00	
312 - AUDIT SERVICES	2/10/2025	DIGITAL INSURANCE LLC	OPEB VALUATION SERVICES 9/1-9/30/2024	\$ 7,500.00	
Total				\$ 31,100.00	\$ -

Object	Date	Vendor	Description	Expense	Open PO
314 - PUBLISHING	7/12/2024	COEUR D'ALENE PRESS	LEGAL AD - EXPECTED & ACTUAL USE OF LEVY FUNDS	\$ 62.39	
390 - PURCHASED SERVICES	08/30/2024	COEUR D'ALENE PRESS	LEGAL AD FOR 24-25 CONCRETE PROJECT	\$ 72.80	
314 - PUBLISHING	11/15/2024	COEUR D'ALENE PRESS	LEGAL AD - ANNUAL STATEMENT OF FINANCIAL CONDITION	\$ 170.62	
314 - PUBLISHING	2/14/2025	COEUR D'ALENE PRESS	LEGAL AD - REQUEST FOR BID	\$ 78.56	
314 - PUBLISHING	2/14/2025	COEUR D'ALENE PRESS	LEGAL AD - REQUEST FOR PROPOSALS	\$ 74.24	
314 - PUBLISHING	3/28/2025	COEUR D'ALENE PRESS	LEGAL AD - REQUEST FOR ARCHITECT SERVICES	\$ 88.64	
314 - PUBLISHING	3/28/2025	COEUR D'ALENE PRESS	LEGAL AD - REQUEST FOR AUDIT SERVICES	\$ 74.24	
314 - PUBLISHING	5/15/2025	COEUR D'ALENE PRESS	LEGAL AD - SIDEWALK BID	\$ 128.96	
314 - PUBLISHING	5/22/2025	SPOKESMAN REVIEW	LEGAL AD - CONCRETE BID	\$ 344.30	
314 - PUBLISHING	5/22/2025	SPOKESMAN REVIEW	LEGAL AD - CONCRETE BID	\$ 344.30	
314 - PUBLISHING	6/27/2025	SPOKESMAN REVIEW	LEGAL AD - 25-26 BUDGET HEARING	\$ 198.08	
Total				\$ 1,637.13	\$ -

Object	Date	Vendor	Description	Expense	Open PO
380 - TRAVEL EXPENSE	8/20/2024	MICHELLE J THOMPSON	EXP REIMB FOR MILEAGE	\$ 45.85	
Total				\$ 45.85	-

Object	Date	Vendor	Description	Expense	Open PO
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390 - PURCHASED SERVICES	7/31/2024	IDAHO SCHOOL DISTRICT COUNCIL	MEMBERSHIP DUES FOR 2024-25	\$	50.00	
390 - PURCHASED SERVICES	08/30/2024	TASB, INC	BOARDBOOK PREMIER SUBSCRIPTION 9/1/24 - 8/31/2025	\$	3,250.00	
390 - PURCHASED SERVICES	09/13/2024	MINUTE PRESS	UPDATE FOR LEVY BANNERS PER QUOTE	\$	135.14	
390 - PURCHASED SERVICES	10/11/2024	MINUTE PRESS	FLYERS & MAILINGS FOR BOARD	\$	1,051.78	
390 - PURCHASED SERVICES	10/15/2024	MINUTE PRESS	FLYERS & MAILINGS FOR BOARD	\$	4,556.10	
390 - PURCHASED SERVICES	10/15/2024	MINUTE PRESS	FLYERS & MAILINGS FOR BOARD	\$	1,504.62	
390 - PURCHASED SERVICES	12/31/2024	RATHDRUM AREA CHAMBER	2025 CHAMBER MEMBERSHIP	\$	1,200.00	
390 - PURCHASED SERVICES	2/28/2025	RATHDRUM AREA CHAMBER	RATHDRUM CHAMBER COMMUNITY LUNCH (M. THOMPSON, R. BAIN, D. QUIMBY)	\$	75.00	
390 - PURCHASED SERVICES	2/28/2025	FUNDS FOR LEARNING, LLC	1/13/25 - 1/12/26 PROFESSIONAL E-RATE CONSULTING SERVICE	\$	10,500.00	
390 - PURCHASED SERVICES	2/28/2025	FUNDS FOR LEARNING, LLC	1/13/24 - 1/12/25 HOTSPOT ADDENDUM	\$	500.00	
390 - PURCHASED SERVICES	3/21/2025	MINUTE PRESS	SIGNS FOR MAY LEVY - NTE \$200.00	\$	108.25	
				Total	<u>\$ 22,930.89</u>	<u>\$ -</u>

Object	Date	Vendor	Description	Expense	Open PO
410 - GENERAL SUPPLIES	8/14/2024	BMO HARRIS	(BESTBUY) LAPTOP FOR THE BOARD	\$ 899.99	
410 - GENERAL SUPPLIES	08/14/2024	BMO HARRIS	(AMAZON) BOARD MEETING ACCESSORIES	\$ 378.87	
410 - GENERAL SUPPLIES	08/20/2024	MICHELLE J THOMPSON	EXP REIMB FOR ITEMS FOR TEACHER APPRECIATION	\$ 157.30	
410 - GENERAL SUPPLIES	09/24/2024	BMO HARRIS	(AMAZON) MOUNT FOR ANY CAMERA	\$ 25.95	
410 - GENERAL SUPPLIES	09/24/2024	BMO HARRIS	(AMAZON) CAMERA DESK MOUNT	\$ 37.95	
410 - GENERAL SUPPLIES	10/11/2024	COSTCO WHOLESALE	14 CAKES FOR SCHOOLS FROM BOARD - NTE \$400.00	\$ 349.86	
410 - GENERAL SUPPLIES	10/11/2024	CHURCH CHAIRS	CHAIRS FOR BOARD ROOM	\$ 2,602.63	
410 - GENERAL SUPPLIES	10/17/2024	BMO HARRIS	AMAZON - CABINET FOR BOARD ROOM	\$ 206.95	
410 - GENERAL SUPPLIES	2/20/2025	BMO HARRIS	AMAZON - PORTABLE PA SPEAKER	\$ 256.99	
410 - GENERAL SUPPLIES	3/19/2025	BMO HARRIS	AMAZON - NEW BOARD MEETING EQUIPMENT	\$ 386.73	
410 - GENERAL SUPPLIES	6/13/25	COSTCO WHOLESALE	COSTCO - STAFF APPRECIATION FROM THE BOARD	\$ 239.76	

Object	Date	Vendor	Description	Expense	Open PO
710 - INSURANCE	7/19/2024	MORETON & COMPANY - IDAHO	ICRIMP POLICY RENEWAL 7/1/24-7/1/25	\$ 42,987.00	
Total				\$ 42,987.00	\$ -

100 E 631000 - BOARD OF EDUCATION										
LEGAL FEES BREAKDOWN										
Date	Vendor	Expense	Clerk	Board Chair	Policy	Personnel	Student	Emerick	Bond/Levy	Contracts/Finance
8/30/2024	LYONS O'DOWD, PLLC	\$ 525.00	\$100.00				\$275.00			\$150.00
8/30/2024	HAWLEY TROXELL ENNIS	\$ 2,070.50							\$2,070.50	
9/13/2024	ANDERSON, JULIAN & HULL, LLP	\$ 240.00	\$180.00				\$60.00			
9/13/2024	HAWLEY TROXELL ENNIS	\$ 613.50							\$613.50	
9/13/2024	LYONS O'DOWD, PLLC	\$ 75.00					\$75.00			
10/11/2024	ANDERSON, JULIAN & HULL, LLP	\$ 40.00					\$40.00			
10/11/2024	HAWLEY TROXELL ENNIS	\$ 195.50							\$195.50	
10/18/2024	LYONS O'DOWD, PLLC	\$ 1,150.00		\$150.00		\$200.00	\$225.00			\$575.00
11/15/2024	ANDERSON, JULIAN & HULL, LLP	\$ 20.00					\$20.00			
11/15/2024	LYONS O'DOWD, PLLC	\$ 3,300.00	\$375.00		\$505.00	\$315.00	\$125.00	\$1,980.00		
12/13/2024	ANDERSON, JULIAN & HULL, LLP	\$ 160.00			\$40.00	\$120.00				
12/13/2024	LYONS O'DOWD, PLLC	\$ 1,775.00	\$237.50		\$337.50		\$225.00	\$975.00		
1/15/2025	LYONS O'DOWD, PLLC	\$ 725.00	\$50.00	\$125.00				\$550.00		
1/30/2025	ANDERSON, JULIAN & HULL, LLP	\$ 80.00			\$80.00					
2/14/2025	LYONS O'DOWD, PLLC	\$ 3,325.00	\$25.00	\$437.50	\$2,525.00			\$100.00		\$237.50
3/14/2025	ANDERSON, JULIAN & HULL, LLP	\$ 200.00		\$40.00	\$160.00					
3/14/2025	LYONS O'DOWD, PLLC	\$ 425.00	\$50.00	\$300.00						\$75.00
3/14/2025	HAWLEY TROXELL ENNIS	\$ 518.00							\$518.00	
4/14/2025	LYONS O'DOWD, PLLC	\$ 652.00			\$52.00	\$300.00	\$150.00			\$150.00
5/15/2025	LYONS O'DOWD, PLLC	\$ 1,775.00		\$225.00	\$350.00	\$450.00	\$325.00			\$425.00
5/15/2025	LYONS O'DOWD, PLLC	\$ 375.00					\$375.00			
5/30/2025	HAWLEY TROXELL ENNIS	\$ 329.00							\$329.00	
5/30/2025	HAWLEY TROXELL ENNIS	\$ 215.00							\$215.00	
5/30/2025	LYONS O'DOWD, PLLC	\$ (375.00)					-\$375.00			
6/13/2025	ANDERSON, JULIAN & HULL, LLP	\$ 120.00			\$100.00	\$20.00				
6/13/2025	LYONS O'DOWD, PLLC	\$ 2,675.00		\$200.00	\$50.00	\$200.00	\$2,225.00			
6/30/2025	ANDERSON, JULIAN & HULL, LLP	\$ 20.00				\$20.00				
		\$ 21,223.50	\$ 1,017.50	\$ 1,477.50	\$ 4,199.50	\$ 1,625.00	\$ 3,745.00	\$ 3,605.00	\$ 3,941.50	\$ 1,612.50

Type	Line Item	Budget	Expensed	Encumbered	Committed	Remaining	Digital C&C
Elementary Curriculum	100 E 512000 440 001 000	\$89,886.00	\$65,170.81	\$0.00	\$6,000.00	\$18,715.19	
Secondary Curriculum	100 E 515000 440 001 000	\$89,886.00	\$48,485.62	\$0.00	\$0.00	\$41,400.38	\$34,745.00
						\$60,115.57	
updated 7.11.25							

[illegible]

					100 E 524000 440 104 000			(AMAZON) ELEMENTARY STEAM DAY SUPPLIES (GATE & ALP)	\$340.00
					Remaining Balance				
					\$660.00				
						BKE Total		BKE POs	\$340.00
					100 E 524000 440 105 000	AMAZON-ALP	\$19.59	INSTRUCTIONAL SUPPLIES - ALP NEEDS	\$237.61
						BROWN DOG GADGETS-ALP	\$249.03	AMAZON-ALP NEEDS	\$422.00
					Remaining Balance	AMAZON - ALP - INSTRUCTIONAL SUPPLIES	\$74.97		
					\$3.20				
						GWE Total	\$343.59	GWE POs	\$659.61
					100 E 524000 440 106 000	AMAZON - ALP Books	\$11.10	(AMAZON) ELEMENTARY STEAM DAY SUPPLIES (GATE & ALP)	\$340.00
						ALP Amazon/ Electrical Test Jumper Wires, Pipe Cleaners and googly eyes	\$23.22	ALP Amazon Paint	\$20.00
					Remaining Balance	Amazon Colored Printer / ALP	\$179.99	ALP Amazon USB reader	\$10.00
					\$415.69				
						TLE Total	\$214.31	TLE POs	\$370.00

Expensed				Encumbered			
Date	Vendor	Description	Amount	PO	Vendor	Description	Amount
8/14/24	BMO HARRIS BANK	(FOREIGN POLICY ASSOCIATION) GOVERNMENT CURRICULUM- GREAT DECISIONS BRIEFING	\$50.95				
8/14/24	BMO HARRIS BANK	(AMAZON) COMPARATIVE GOVERNMENT POLITICS ADVANCED PLACEMENT CURRICULUM	\$16.11				
8/30/24	HOUGHTON MIFFLIN HARCOURT	MAP GROWTH VIRTUAL SESSIONS, ONLINE ANNUAL LICENSE, MAP GROWTH K-12	\$29,785.13				
8/30/24	CENGAGE LEARNING	MATH CURRICULUM FOR GRADES 6-7 PER QUOTE 6582374	\$11,682.00				
9/5/24	CENGAGE LEARNING	MATH CURRICULUM FOR GRADES 6-7 PER QUOTE 6582374	\$1,452.00				
9/13/24	FOLLETT CONTENT SOLUTIONS LLC	FOLLETT CONTENT SOLUTIONS - BOOKS FOR IBOB	\$594.00				
9/13/24	VOCABULARY.COM	VOCABULARY.COM SITE CURRICULUM FOR ENGLISH DEPARTMENT	\$3,000.00				
9/13/24	PERMA-BOUND	(PERMA-BOUND) NOVEL SETS-INSTRUCTIONAL	\$1,498.85				
9/24/24	BMO HARRIS BANK	(AMAZON) LAW AND ORDER CURRICULUM	\$664.14				
9/24/24	BMO HARRIS BANK	(AMAZON) BOOKS FOR ENGLISH CURRICULUM	\$190.08				
9/27/24	CENGAGE LEARNING	MATH CURRICULUM FOR GRADES 6-7 PER QUOTE 6582374	\$11,682.00				
9/27/24	CENGAGE LEARNING	MATH CURRICULUM FOR GRADES 6-7 PER QUOTE 6582374	\$1,452.00				
9/27/24	FOLLETT CONTENT SOLUTIONS LLC	LIBRARY BOOKS	\$107.91				
9/27/24	FOLLETT CONTENT SOLUTIONS LLC	LIBRARY BOOKS	\$57.73				
9/27/24	FOLLETT CONTENT SOLUTIONS LLC	IBOB BOOKS	\$88.56				
10/17/24	BMO HARRIS BANK	AMAZON - MICROSOFT PUBLISHER	\$269.65				
10/30/24	HOUGHTON MIFFLIN HARCOURT	MATH 180 ADDITIONAL STUDENT PRINT	\$1,848.00				
10/30/24	HOUGHTON MIFFLIN HARCOURT	WRITABLE 1-YEAR	\$6,804.00				
10/30/24	TRAFERA, LLC	GOOGLE WORKSPACE EDU TEACHING ANNUAL (100) LICENSES	\$4,800.00				
1/1/25	HOUGHTON MIFFLIN HARCOURT	JOURNAL ENTRY - MAP GROWTH VIRTUAL SESSIONS, ONLINE ANNUAL LICENCE	\$4,959.87				
1/15/25	PERMA-BOUND	THE GREAT GATSBY REPLACEMENT	\$1,274.84				
5/15/25	PERMA-BOUND	AMONG the IMPOSTERS by MARGARET PETERSEN HADDIX - REQ BY DEXTER	\$571.68				
5/30/25	PERMA-BOUND	AMONG the IMPOSTERS by MARGARET PETERSEN HADDIX - REQ BY DEXTER	\$381.12				
			\$83,230.62				\$0.00
		Digital Content & Curriculum - STATE FUNDED	-\$34,745.00				
			\$48,485.62				

Fund 420 - Plant Facility Levy				
REVENUES	Budget	FY2024	FY2025	Over/Under
FY24 - Local Revenue	\$ 1,146,520.00	\$ 1,126,783.17	\$ -	\$ 19,736.83
FY25 - Local Revenue	\$ 1,146,520.00	\$ -	\$ 590,792.17	\$ 555,727.83
FY25 - Bond Levy Revenue Transfer Est.	\$ 126,659.03	\$ -	\$ 93,393.02	\$ 33,266.01
Total Revenues	\$ 2,419,699.03	\$ 1,126,783.17	\$ 684,185.19	\$ 608,730.67
EXPENDITURES	Budget	FY2024	FY2025	Ending Balance
FY24 - Fence Project	\$ 11,170.00	\$ 11,170.00	\$ -	\$ -
FY24 - SLE Carpet Abatement	\$ 48,000.00	\$ 48,189.26	\$ -	\$ (189.26)
FY24 - Building Budgets	\$ 98,070.00	\$ 32,015.73	\$ 54,045.73	\$ 12,008.54
FY24 - DO Security Upgrades	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00
FY24 - Emergency Repairs Fund	\$ 100,000.00	\$ -	\$ 68,727.11	\$ 31,272.89
FY24 - LMS Gym Floor	\$ 38,000.00	\$ -	\$ -	\$ 38,000.00
FY24 - LMS Gym Paint	\$ 25,000.00	\$ 26,360.00	\$ -	\$ (1,360.00)
FY24 - LMS Bleachers	\$ 105,000.00	\$ -	\$ -	\$ 105,000.00
FY24 - AE/SLE Plumbing/Electrical	\$ 10,800.00	\$ -	\$ 10,747.50	\$ 52.50
FY24 - JBE (3) Rooftop Units	\$ 34,000.00	\$ -	\$ 34,000.00	\$ -
FY24 - Concrete Projects	\$ 350,000.00	\$ -	\$ 15,892.40	\$ 334,107.60
FY24 - LMS Roof Repairs	\$ 35,510.00	\$ -	\$ 35,508.92	\$ 1.08
FY24 - MVHS Door Replacement	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -
FY24 - THS Roof Repairs	\$ 66,922.00	\$ -	\$ 66,922.14	\$ (0.14)
FY25 - Additional Concrete Projects	\$ 266,469.00	\$ -	\$ -	\$ 266,469.00
FY25 - Emergency Repairs Fund	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
FY25 - Building Budgets	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00
FY25 - GE/BKE Playground Equipment	\$ 120,000.00	\$ -	\$ 117,880.00	\$ 2,120.00
FY25 - LHS Irrigation	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00

FY25 - AE Parking Lot	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00
FY25 - BKE Parking Lot	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00
FY25 - TLE Parking Lot	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00
FY25 - LHS Parking Lot	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00
FY25 - MVHS Parking Lot	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00
FY25 - LMS Parking Lot	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00
FY25 - Safety Film on Windows - LMS/SLE/AE	\$ 75,000.00	\$ -	\$ -	\$ 75,000.00
FY25 - Siding Project Change Order	\$ 107,000.00	\$ -	\$ -	\$ 107,000.00
FY25 - Siding Project - SLE Drip Edge	\$ 14,000.00	\$ -	\$ 13,687.00	\$ 313.00
FY25 - Siding Project - Gutters - AE/SLE	\$ 18,000.00	\$ -	\$ 14,445.00	\$ 3,555.00
FY25 - BKE Carpet (Whole Building)	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00
FY25 - AE/GE/LHS/SLE Carpet Continuation	\$ 220,000.00	\$ -	\$ -	\$ 220,000.00
FY25 - GE/BKE VCT Tile Cafeteria	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00
FY25 - LMS Carpet Abatement & Flooring	\$ 45,000.00	\$ -	\$ -	\$ 45,000.00
FY25 - LHS Tennis Courts	\$ -	\$ -	\$ -	\$ -
FY25 - LHS & LMS Fence Replacement/Repair	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00
Total Expenditures	\$ 2,282,941.00	\$ 117,734.99	\$ 441,855.80	\$ 1,723,350.21
updated 07.11.25				

FY2024 Budget						
Original Approved Projects (7.5.23)	Budget	Encumbered	Expensed	Remaining Balance	Project Status	Notes
Fence Project	11,170.00		11,170.00	-	Completed	
SLE Carpet Abatement	48,000.00		48,189.26	(189.26)	Completed	
Building Budgets - Furniture - \$21/FTE	98,070.00	9,117.63	86,061.46	2,890.91		Approved Carryforward to FY25
DO Security	20,000.00		-	20,000.00		Approved Carryforward to FY25
JBE Siding	-		-	-	Canceled	
Emergency Repairs Fund	100,000.00	18,246.00	68,727.11	13,026.89		Approved Carryforward to FY25; Gym Floor Refinishing
Assist with Bus Purchase	-		-	-	Canceled	
Total Original Projects Budget	277,240.00	27,363.63	214,147.83	35,728.54		
Additional Approved FY24 Projects	Budget	Encumbered	Expensed	Remaining Balance	Project Status	Notes
LMS Gym Floor	38,000.00		-	38,000.00	In Progress	The contract has been signed. Work will be completed Summer 2025
LMS Painting	25,000.00		26,360.00	(1,360.00)	Completed	
LMS Bleachers	105,000.00	98,758.75	-	6,241.25	In Progress	The contract has been signed. Work will be completed Summer 2025.
AE/SLE Plumbing Electrical	10,800.00		10,747.50	52.50	Completed	
JBE - 3 Rooftop Heating Units	34,000.00		34,000.00	-	Completed	
Concrete Projects	350,000.00		15,892.40	334,107.60	In Progress	WM Welch will begin work once school is out. All schools will be completed simultaneously.
LMS - Roof Repairs	35,510.00		35,508.92	1.08	Completed	
MVHS Door Replacement	10,000.00		10,000.00	-	Completed	
THS - Roof Repairs	66,922.00		66,922.14	(0.14)	Completed	
Total Additional Projects Budget	675,232.00	98,758.75	199,430.96	377,042.29		
Unappropriated FY24 Plant Facility Levy Funds				194,048.00		
Proposed FY2025 Budget						
Proposed Projects	Budget	Encumbered	Expensed	Remaining Balance	Project Status	Notes
Additional Concrete Projects	266,469.00		-	266,469.00	In Progress	WM Welch will begin work once school is out. All schools will be completed simultaneously.
Emergency Repairs Fund	5,000.00		-	5,000.00		
Building Repairs	100,000.00		-	100,000.00		
Playground Equipment - BKE, GE	120,000.00		117,880.00	2,120.00	Completed	Installation is complete.
LHS Irrigation	20,000.00		-	20,000.00	Seeking Quotes	
Parking Lot - AE	20,000.00		-	20,000.00	Seeking Quotes	
Parking Lot - BKE	25,000.00		-	25,000.00	Seeking Quotes	
Parking Lot - TLE	25,000.00		-	25,000.00	Seeking Quotes	
Parking Lot - LHS	40,000.00		-	40,000.00	Seeking Quotes	
Parking Lot - MVHS	15,000.00		-	15,000.00	Seeking Quotes	
Parking Lot - LMS	25,000.00		-	25,000.00	Seeking Quotes	
Safety Film on Windows - LMS, SLE, AE	75,000.00		-	75,000.00	Seeking Quotes	
Siding Project - Change Order	107,000.00		-	107,000.00	Cancelled	This line item is no longer necessary
Siding Project - SLE Drip Edge	14,000.00		13,687.00	313.00	Completed	
Siding Project - Gutters SLE, AE	18,000.00		14,445.00	3,555.00	Completed	
Carpet - BKE (whole building)	100,000.00		-	100,000.00	Seeking Quotes	
Carpet - AE, GE, LHS, SLE (continuation)	220,000.00		-	220,000.00	Seeking Quotes	
VCT Tile - GE, BKE Cafeteria	40,000.00		-	40,000.00	Seeking Quotes	
LMS Carpet Abatement & Flooring	45,000.00	46,000.00	-	45,000.00	In Progress	
LHS Tennis Courts	-	-	-	-	Cancelled	
LMS and LHS Fence Repairs/Replacement	50,000.00	-	-	50,000.00	In Progress	
Total Proposed Projects Budget	1,330,469.00	46,000.00	146,012.00	1,134,457.00		

Fund 421 - Board Facility Projects						Updated 07.11.25
REVENUES						
	Revenue	FY2023	FY2024	FY2025	Ending Balance	
Fund Balance	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ 766,002.38	\$ 272,003.14	
Total Revenues	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ 766,002.38	\$ 272,003.14	
EXPENDITURES						
	Budget	FY2023	FY2024	FY2025	Ending Balance	
Spirit Lake Elementary	\$ 675,000.00	\$ 2,185.00	\$ 289,474.41	\$ 298,603.52	\$ 84,737.07	
Athol Elementary	\$ 700,000.00	\$ 2,860.00	\$ 332,780.98	\$ 241,228.86	\$ 123,130.16	
Lakeland Middle School	\$ 1,230,000.00	\$ 423,531.98	\$ 791,362.11	\$ -	\$ 15,105.91	Siding Project to Date: \$956,142.07; Door Project to Date: \$258,752.02
Activity Buses**	\$ 210,092.00	\$ -	\$ -	\$ 226,170.00	\$ (16,078.00)	
Unappropriated Balances	\$ 65,108.00	\$ -	\$ -	\$ -	\$ 65,108.00	
Total Expenditures	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ 766,002.38	\$ 272,003.14	
Spirit Lake Elementary						Description
	Date	FY2023	FY2024	FY2025	Open PO's	
PRISM ENVIRONMENTAL SERVICES	3/28/2023	\$ 1,825.00				SAMPLES & ASBESTOS PLANS FOR AE, SLE, LMS
PRISM ENVIRONMENTAL SERVICES	6/30/2023	\$ 360.00				ENVIRONMENTAL TESTING FOR AE, SLE & LMS
ARCHITECTS WEST, INC	11/17/2023		\$ 2,273.16			PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	12/15/2023		\$ 2,114.32			PROFESSIONAL SERVICES FOR AE, SLE, LMS - 11/1 - 11/30/2023
ARCHITECTS WEST, INC	1/23/2024		\$ 590.00			PROFESSIONAL SERVICES FOR SLE
CITY OF SPIRIT LAKE	2/2/2024		\$ 6,314.00			PERMIT FEE FOR SLE SIDING PROJECT
ARCHITECTS WEST, INC	2/15/2024		\$ 90.00			PROFESSIONAL SERVICES FOR AE, SLE, LMS - 1/1-1/31/2024
ARCHITECTS WEST, INC	3/15/2024		\$ 360.00			PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	4/19/2024		\$ 378.43			PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	5/15/24		\$ 590.00			PROFESSIONAL SERVICES FOR SLE
EMERICK CONSTRUCTION COMPANY	5/31/24		\$ 145,279.00			SIDING PROJECT AT SLE
ARCHITECTS WEST, INC	6/30/24		\$ 450.00			PROFESSIONAL SERVICES FOR SLE
EMERICK CONSTRUCTION COMPANY	6/30/24		\$ 131,035.50			SIDING PROJECT AT SLE
EMERICK CONSTRUCTION COMPANY	8/12/24			\$ 221,130.50		SIDING PROJECT AT SLE
ARCHITECTS WEST, INC	8/15/24			\$ 649.90		PROFESSIONAL SERVICES FOR SLE
EMERICK CONSTRUCTION COMPANY	09/05/24			\$ 75,153.00		SIDING PROJECT AT SLE
ARCHITECTS WEST, INC	10/25/2024			\$ 132.75		PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	10/25/2024			\$ 457.37		PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	2/4/2025			\$ 990.00		PROFESSIONAL SERVICES FOR SLE
ARCHITECTS WEST, INC	5/22/2025			\$ 90.00		PROFESSIONAL SERVICES FOR SLE
		\$ 2,185.00	\$ 289,474.41	\$ 298,603.52	\$ -	
Athol Elementary						
	Date	FY2023	FY2024	FY2025	Open PO's	
PRISM ENVIRONMENTAL SERVICES	3/28/2023	\$ 2,460.00				SAMPLES & ASBESTOS PLANS FOR AE, SLE, LMS

PRISM ENVIRONMENTAL SERVICES	6/30/2023	\$ 400.00				ENVORINMENTAL TESTING FOR AE, SLE & LMS
ARCHITECTS WEST, INC	11/17/2023		\$ 2,163.16			PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	12/15/2023		\$ 1,954.32			PROFESSIONAL SERVICES FOR AE, SLE, LMS - 11/1 - 11/30/2023
ARCHITECTS WEST, INC	1/23/2024		\$ 680.00			PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	2/15/2024		\$ 90.00			PROFESSIONAL SERVICES FOR AE, SLE, LMS - 1/1-1/31/2024
ARCHITECTS WEST, INC	3/15/2024		\$ 270.00			PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	4/19/2024		\$ 270.00			PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	5/15/24		\$ 710.00			PROFESSIONAL SERVICES FOR AE
EMERICK CONSTRUCTION COMPANY	5/31/24		\$ 141,370.00			SIDING PROJECT AT AE
ARCHITECTS WEST, INC	6/30/24		\$ 990.00			PROFESSIONAL SERVICES FOR AE
EMERICK CONSTRUCTION COMPANY	6/30/24		\$ 184,283.50			SIDING PROJECT AT AE
EMERICK CONSTRUCTION COMPANY	8/12/24			\$ 182,235.50		SIDING PROJECT AT AE
ARCHITECTS WEST, INC	6/30/24			\$ 726.63		PROFESSIONAL SERVICES FOR AE
EMERICK CONSTRUCTION COMPANY	6/30/24			\$ 55,953.00		SIDING PROJECT AT AE
ARCHITECTS WEST, INC	10/25/24			\$ 540.00		PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	10/25/24			\$ 457.37		PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	2/4/25			\$ 1,046.36		PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	5/22/2025			\$ 90.00		PROFESSIONAL SERVICES FOR AE
ARCHITECTS WEST, INC	6/13/2025			\$ 180.00		PROFESSIONAL SERVICES FOR AE
		\$ 2,860.00	\$ 332,780.98	\$ 241,228.86	\$ -	
Lakeland Middle School	Date	FY2023	FY2024	FY2025	Open PO's	
BURKE'S KLEIN'S DKI	12/15/2022	\$ 4,692.20				Repair/Replace Lakeland Middle School Exterior Doors
BURKE'S KLEIN'S DKI	12/15/2022	\$ 174,041.00				Repair/Replace Lakeland Middle School Exterior Doors
ARCHITECTS WEST, INC	3/28/2023	\$ 5,683.50				PROF SERVICES 2/1 - 2/28/2023 (ASSESSMENT OF LMS REPAIR)
PRISM ENVIRONMENTAL SERVICES	3/28/2023	\$ 1,725.00				SAMPLES & ASBESTOS PLANS FOR AE, SLE, LMS
ARCHITECTS WEST, INC	4/14/2023	\$ 1,767.98				PROFESSIONAL SERVICES 3/1 - 3/31/2023
EMERICK CONSTRUCTION COMPANY	4/28/2023	\$ 219,384.00				Lakeland MS Siding Project Construction Contract
CITY OF RATHDRUM	5/12/2023	\$ 6,397.00				BUILDING PERMITS AT LMS
ARCHITECTS WEST, INC	5/12/2023	\$ 4,755.30				PROFESSIONAL SERVICES 4/1 - 4/30/2023
CITY OF RATHDRUM	5/19/2023	\$ 3,866.00				PERMIT FOR LMS OUTSIDE DOORS - INSTALLED BY BURKES KLEIN (PO#10223159)
PRISM ENVIRONMENTAL SERVICES	6/30/2023	\$ 320.00				ENVORINMENTAL TESTING FOR AE, SLE & LMS
ARCHITECTS WEST, INC	6/30/2023	\$ 900.00				PROFESSIONAL SERVICES FOR LMS 6/1 - 6/30/2023
EMERICK CONSTRUCTION COMPANY	8/15/2023		\$ 576,890.00			REMAINING BALANCE FOR LMS EXTERIOR SIDING PROJECT
ARCHITECTS WEST, INC	8/15/2023		\$ 1,080.00			PROFESSIONAL SERVICES FOR LMS 7/1 - 7/31/2023
ARCHITECTS WEST, INC	9/15/2023		\$ 827.29			PROFESSIONAL SERVICES FOR LMS 9/1 - 9/31/2023
BURKE'S KLEIN'S DKI	10/13/2023		\$ 76,152.82			REMAINING BALANCE ON INSTALLATION OF LMS EXTERIOR DOORS
EMERICK CONSTRUCTION COMPANY	11/30/2023		\$ 89,179.00			REMAINING BALANCE FOR LMS EXTERIOR SIDING PROJECT
ARCHITECTS WEST, INC	12/15/2023		\$ 90.00			PROFESSIONAL SERVICES FOR AE, SLE, LMS - 11/1 - 11/30/2023
EMERICK CONSTRUCTION COMPANY	1/18/2024		\$ 46,603.00			REMAINING BALANCE FOR LMS EXTERIOR SIDING PROJECT
ARCHITECTS WEST, INC	2/15/2024		\$ 360.00			PROFESSIONAL SERVICES FOR AE, SLE, LMS - 1/1-1/31/2024
ARCHITECTS WEST, INC	4/19/2024		\$ 180.00			PROFESSIONAL SERVICES FOR LMS - FINAL BILL
		\$ 423,531.98	\$ 791,362.11	\$ -	\$ -	
Activity Buses	Date	FY2023	FY2024	FY2025	Open PO's	
NORTHWEST BUS SALES	4/15/2025			\$ 226,170.00		Repair/Replace Lakeland Middle School Exterior Doors

					\$ 226,170.00	\$ -	
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