

LJSD Board of Trustees
Financial Follow-up - June 25, 2025

Updates:

- Moreton & Company has provided our renewal packet for Liability, Property, and Cyber Security Coverage. The new total premium is **\$424,524**, reflecting an **18.3% increase** over last year's rate.
 - In April, we received preliminary estimates suggesting an 8% increase, and we built the FY2026 budget accordingly. Based on the final renewal amount, we are not **short \$58,508** in the budget allocated for this expense.
 - We will need to identify potential options to address this shortfall, whether through adjustments within the current budget or by reprioritizing other expenditures.
 - I would recommend waiting until September to determine where enrollment/state funding lands to make a final decision.
- We have received preliminary information suggesting that, due to sales tax revenues not hitting expected revenue projections, the state may implement holdbacks of up to 6% mid-year. Additionally, state departments are currently being advised to prepare their budget requests for FY2027 with this in mind. We will continue to monitor the situation and provide updates as more concrete guidance becomes available from the state. In the meantime, we will work as a district to identify contingency planning for potential reductions.

Clarification from Previous Meetings:

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Standing Information Requests:

- ISBA 2025 Proposal
- LGIP Distribution Yield
- Board of Education Detail
- FY25 Curriculum Expenditures
- Fund 420 - Plant Facility Levy Tracking
- Fund 421 - Board Facility Projects Detail



JUNE 2025

ISBA Insurance Plan



Chad Ranstrom, Sr. Vice President
Vicki Goicoechea, Sr. Account Manager

Moreton & Company - Idaho

2501 East State Avenue, Suite 200, Meridian, Idaho 83642
800-341-6789 | 208-321-9300 | Fax: 208-321-0101
www.moreton.com

ENDORSED BY:



This summary of insurance is for reference purposes only as you choose your coverages and limits. It provides only a general description of insurance coverages and is not an insurance contract. If the contents of this summary and the terms and conditions of the policy are contradictory, the language of the policy will govern. Because this program has been designed specifically for Idaho schools and the rates and coverages are for the benefit of Idaho schools, it is requested that the proposal contents be kept confidential among school officials and staff until the purchase decision has been made.

LJSD 06.25.25 - Financial Follow-Up

ISBA Insurance Plan Coverage Summary

July 1, 2025 to July 1, 2026

Property Coverage & Sub-limits	Policy Limits	
COVERAGE & SUB-LIMITS	RENEWAL	EXPIRING
Policy Limit	\$500,000,000	\$300,000,000
Deductible	\$10,000	\$10,000
Gym Floor Water Damage Deductible	\$10,000	20% of loss
Weight of Snow, Hail, Pipes & Fittings Failure Deductible	\$10,000	10% of loss
Auto Physical Damage	\$5,000	\$5,000
Flood Deductible	\$50,000,000 \$50,000	\$37,500,000 \$50,000
Flood Zones A & V Deductible	\$12,500,000 \$500,000	\$12,500,000 \$500,000
Earthquake Deductible	\$50,000,000 \$50,000	\$37,500,000 \$50,000
Windstorm Including Named Storm	Included	Included
Time Element Coverage (Business Interruption, Operational Disruption)	\$100,000,000	\$2,500,000
Expediting Expense	\$25,000,000	\$250,000
Extra Expense	\$50,000,000	\$250,000
Increased Cost Of Construction (Ordinance & Law) Except Vacant Buildings	\$50,000,000 \$2,500,000	\$1,000,000
Automatic Acquisition (Newly Acquired Property)	\$50,000,000	\$2,500,000
Scheduled Landscaping & Outdoor Property: Not To Exceed \$25,000 Per Item	\$10,000,000	\$25,000
Unscheduled Landscaping & Outdoor Property: Not To Exceed \$25,000 Per Item	\$2,500,000	\$25,000
Property In Course Of Construction & Additions	\$25,000,000	\$2,500,000
Service Animals	As scheduled	\$30,000
Claims Preparation Expenses	\$1,000,000	\$100,000
Contingent Time Element Coverage (Contingent Business Interruption)	\$3,000,000	NA
Debris Removal	\$10,000,000	The lesser of \$1,000,000 or 25% of property damage.
Errors & Omissions	\$50,000,000	Silent
Fine Arts (Unscheduled)	\$2,500,000	\$1,000,000
Mold / Fungus Resultant Damage	\$100,000	
Money & Securities	\$500,000	NA
Property In Transit	\$25,000,000	\$1,000,000
Unmanned Aircraft (Drones, While Not In Flight)	\$100,000	\$50,000
Vehicles & Mobile Equipment	As Scheduled	On Roads: \$1,500,000 Stationary: \$10,000,000
Valuable Papers & Records	\$10,000,000	\$1,000,000

ISBA Insurance Plan Coverage Summary

July 1, 2025 to July 1, 2026

Occurrence Liability Coverages

Auto Liability	RENEWAL	EXPIRING	DEFENSE COST LIMIT
Auto Liability	\$3,000,000	\$3,000,000	\$3,000,000
Auto Medical Payments	\$5,000 / \$100,000	\$5,000 / \$100,000	NA
Uninsured / Under-insured	\$100,000	\$100,000	NA
	\$300,000	\$300,000	Included in above
General Liability	RENEWAL	EXPIRING	DEFENSE COST LIMIT
General Liability (Renewal Includes Chemical Spraying)	\$2,000,000	\$2,000,000	\$3,000,000

Claims Made Liability Coverages

Coverages (Retro Active date July 1, 2002)	RENEWAL	EXPIRING	DEFENSE COST LIMIT
Errors & Omissions (Wrongful Acts)	\$2,000,000	\$2,000,000	\$3,000,000
Employee Benefits Liability	\$2,000,000	\$2,000,000	\$3,000,000
Employment Practice Liability	\$2,000,000	\$2,000,000	\$3,000,000
Sexual Abuse Liability	\$2,000,000	\$2,000,000	\$3,000,000
Educators Liability	\$2,000,000	\$2,000,000	\$3,000,000

Crime Coverages

Coverages	RENEWAL	EXPIRING
Employee Dishonesty	\$500,000	\$500,000
Loss Inside Premises	\$500,000	\$500,000
Loss Outside Premises	\$500,000	\$500,000
Includes Faithful Performance Coverage	Yes	Yes

ISBA Insurance Plan Coverage Summary

July 1, 2025 to July 1, 2026

Cyber Liability Coverages (Retro Active date July 1, 2024)		Limit (Per Member)	
Cyber Aggregate Limit		RENEWAL	EXPIRING
Limit		\$10,000,000	\$10,000,000
Deductible		\$25,000	\$25,000
Third Party Liability Coverages		RENEWAL	EXPIRING
Media		\$1,000,000	\$1,000,000
Privacy & Cyber Security		\$1,000,000	\$1,000,000
Privacy Regulatory Defense, Awards & Fines		\$1,000,000	\$500,000
Cyber Coverages		RENEWAL	EXPIRING
Business Interruption & Extra Expense		\$500,000	\$500,000
Dependent Business Interruption & Extra Expense		\$500,000	NA
System Failure		\$500,000	\$500,000
Cyber-Extortion & Ransomware		\$500,000	\$50,000
Data Recovery		\$1,000,000	\$500,000
Data Breach Response & Crisis Management		\$1,000,000	\$500,000
Cyber Crime Endorsement		\$250,000	\$100,000
Utility Fraud Endorsement		\$250,000	\$100,000
Bricking		\$1,000,000	NA
Voluntary Shutdown		\$1,000,000	NA
Consequential Reputation Loss		\$1,000,000	NA

This is a coverage summary, not a legal contract. This summary is provided to help you understand your insurance program. It provides only a general description of insurance coverages and is not an insurance contract. Please refer to the actual policies for specific terms, conditions, limitations, and exclusions that will govern in the event of a loss.

ISBA Insurance Plan

The ISBA Insurance Plan Provides the Best Value for Idaho Schools

Being a member of the ISBA Insurance Plan means having peace of mind, knowing that you have the right insurance coverage backed up by experts to help you meet your insurance and risk management challenges.

Over 75% of Idaho's public schools have participated in the ISBA Insurance Plan since its inception in 1984. During that time, we have guided Idaho schools through thousands of claims, including seven major school fires, the largest of which was over \$35,000,000. Through our safety and risk management efforts, Idaho schools have reduced their claims frequency by over 20%, helping participating districts save millions of dollars in premiums.

The Best Insurance Coverage

Insurance policies are complex legal documents. You cannot just compare the limits of coverage—the fine print really matters. Our policies have been tested and refined for over 30 years to provide unparalleled coverage. You can rest assured knowing that if disaster strikes, you have the right coverage to protect you from devastating financial consequences to your district or charter. Here are just a few examples of our specially tailored coverage:

- Our policies have a \$0 deductible for liability claims.
- We accept EEOC and IHRC complaints as claims under the policy.
- We reimburse you for attorney fees expended for advice when evaluating the need to terminate an employee.
- Our coverage for claims arising from IEP's is far broader than other policies.

These are just a few of the ways the ISBA Insurance Plan's policies provide superior coverage for you.

The Best Claims Service

Our team has successfully handled thousands of Idaho school claims. Experts are there to guide you through the claims process, whether it is a lawsuit against the district or a devastating school fire.

Moreton & Company claims representative Philip Moss is on staff to advocate on your behalf. Our program will provide you with experienced adjusters who will deliver high-touch claims handling.

Regarding liability claims, only the ISBA Insurance Plan gives you Julian & Hull of Anderson to defend your district. No other provider can match their expertise. This firm has defended thousands of school claims for the ISBA Insurance Plan.

The Best Safety & Risk Management

David Flint, our dedicated Safety & Loss Control Consultant, is a tremendous resource to Idaho schools. David consults with our clients, helping them set up meaningful training and risk management programs.

Members also receive outstanding safety training for school employees through SafeSchools. With over 300 training courses on topics that include sexual harassment, bullying, lab and shop safety, bus driver education and many more topics—all for only \$2.75 per employee per year.

With David and SafeSchools' help, Idaho schools have reduced their claims frequency by over 20%. Idaho school employees have completed over 1,000,000 training courses through SafeSchools since January 2009.

The Best Value for Idaho Schools

The old adage, "You get what you pay for" certainly applies to insurance. When you truly compare coverage, claims service, safety and risk management, and favorable premiums, the ISBA Insurance Plan is clearly the best value. By working together, ISBA Insurance Plan members have saved millions of dollars in premiums over the past 30 years.

Seasoned Carrier Partners

The ISBA Insurance Plan is excited to partner with experienced public entity insurers that will deliver sustainable solutions to our members. Thousands of public entities nationwide insure with our selected partners, which speaks to their expertise and stability. We appreciate the financial stability, transparency, and robust coverage they provide our program. We have broadened coverage for our members this year in many of areas to ensure you are adequately protected when a loss occurs.

School Insurance Specialists

Teamed with Moreton & Company, the ISBA Insurance Plan offers schools a stable source of reasonably priced insurance consistent with loss costs. Put simply, schools can count on our plan to respond to the full scope of their insurance needs—both today and in the future. Stability and continuity should be critical factors in the decision to buy insurance.

Safety & Loss Control Services

Loss Control will be provided by Moreton & Company. David Flint is anxious to help your district or charter. Listed below is a sample of what is available to you as a value added service.

Student Safety

- Playgrounds
- Athletics & Physical Education
- Career Technology
- Sexual & Physical Abuse Prevention
- Science
- Harassment
- Bullying Prevention

Premises Safety

- Visitor Control
- On Premises Evaluation
- Off Premises Evaluation
- Accident Investigation
- Third Party Use of Facilities

Training Programs

- School Specific On-Site Training For:
 - Management
 - Supervisors
 - Employees
 - Bus Drivers
- Safeschools Online Employee Training

Hazard Control

- Site Inspection (OSHA / NFPA / CPSC)
- Warning Devices
- Emergency Preparedness
- Housekeeping

Bus Operation

- Bus Driver Training
- Selection & Training
- Equipment Maintenance
- Operations & Equipment Use
- File Documentation
- Accident Investigation

Organization & Scope

- Safety Involvement
- Management Support
- Loss History Documentation
- Environmental Controls
- Measurable Action Plans
- Safety Committee Support
- Loss Analysis

Property

- Fire Prevention
- Security Systems
- Emergency Procedures
- Accident Investigation
- Probable Maximum Loss

Industrial Hygiene

- Hazardous Materials
- Chemical Injuries
- Haz/Com Requirements
- Loss Potential
- Chemical Hygiene Plans

Your Client Service Team



Chad Ranstrom, CLC, RPLU

Sr. Vice President

Chad is senior vice president in the Boise office of Moreton & Company. His areas of emphasis include public entities, where he oversees the ISBA Insurance Plan as well as risk management programs for several of Idaho's largest municipalities and counties. In recent years, Chad has been instrumental in assisting several public entities in self-funding their workers' compensation. In addition to the public sector, Chad manages a program of professional liability insurance for over 500 attorneys in Idaho and works with private sector businesses in various fields. He will have primary oversight of your insurance program including program design, marketing, and policy structure. He will coordinate interactions with the rest of the Moreton & Company staff and your school, ensuring your school maximizes its value in the ISBA program. Chad has a Bachelors of Business Administration, Accountancy, Cum Laude, Boise State University, 2007. He has been a part of the Moreton & Company team since 2007.

Professional Designations / Affiliations / Licenses

- Commercial Lines Coverage Specialist
- Registered Professional Liability Underwriter
- Idaho Producer License #148655



Vicki Goicoechea, CISR, ACSR, CPSR

Sr. Account Manager

Vicki is a senior account manager in the Boise office of Moreton & Company. She has been actively involved with the Idaho School Program for 40+ years, including rating and policy issuance. She will work with your school to answer routine questions, update information, and issue any needed certificates. She provides client service for our lawyers' professional liability program. Vicki began working for Stein-McMurray Insurance Agency in 1969 after attending Boise State University. Moreton & Company acquired Stein-McMurray in 1993, and Vicki has continued with our firm since that time. Over the years, Vicki has been involved in all phases of insurance agency operations including being a manager of the service staff.

Professional Designations / Affiliations / Licenses

- Certified Insurance Service Representative
- Accredited Commercial Service Representative
- Certified Professional Service Representative
- Idaho Producer License #35426



Lisa Reckamp, CIC, CISR

Sr. Account Manager

Lisa is a senior account manager in the Boise office of Moreton & Company. She assists with the school program, manages many commercial policies, and acts as a backup for any policy services that may be needed. Lisa has a Bachelor of Science, Biology, Boise State University, 2001. She began working for Moreton & Company in 2005.

Professional Designations / Affiliations / Licenses

- Certified Insurance Service Representative
- Idaho Producer License #139747
- Certified Insurance Counselor

Your Client Service Team



Ashli Perdue ASP, CSP

Sr. Safety & Loss Control Specialist

Ashli specializes in the anticipation, recognition, evaluation, and control of workplace hazards. She is able to provide a wide array of safety and health services and knowledge, ranging from coordinating industrial hygiene sampling and hazard analysis to injury and illness prevention and OSHA compliance. Her role also includes identifying and preventing loss exposures, providing a variety of safety and health training, and conducting work-site assessments. Ashli has extensive experience using the PDCA and ISO models to create and administer safety and environmental management systems. She can also develop training curricula to support these systems.

Before joining the Moreton team, Ashli specialized in Environmental Health and Safety, working in the manufacturing industry for over 17 years. This has given her a passion for helping leaders make the connection between employee safety and productivity, as she places her focus on achieving behavioral-based safety built on a strong foundation of compliance. Ashli earned her degree in Political Science and Economics from the College of Idaho.

Professional Designations / Affiliations / Licenses

- Associate Safety Professional
- Certified Safety Professional



David Flint, GSP

Safety & Loss Control Specialist

David is your main point of contact for risk and safety services to ensure your needs and concerns are addressed. He identifies your risk and safety resources by reviewing current programs and collaborating with your team to offer solutions on specific recognized hazards. He also reviews existing health and safety plans and offers training and internal programs. David comes to Moreton & Company with a wealth of experience in industrial hygiene, including a special understanding of chemical safety. David earned his Bachelor of Science in Occupational Health and Safety at Columbia Southern University.

Professional Designations / Affiliations / Licenses

- Graduate Safety Practitioner



Phil Moss, AIC

Claims Specialist

Phil is the resident claims specialist at Moreton & Company. He is responsible for filing and monitoring all claim reports within the Boise office. When a loss occurs, he assigns local adjusters to the claim, assists with initial investigation needs, and periodically follows up on the claim status to assure that the situation is resolved in a timely matter. Phil also works with our clients and the adjusters to resolve any coverage disputes that may arise. Phil is an excellent resource for initial claims questions and is available to attend claim status meetings with your school's personnel. Phil is a licensed claims adjuster with 5+ years of adjusting experience. He has a Bachelor's degree in political science, and is currently working towards the Associate in Claims designation. Phil has been with Moreton & Company since 2021.

Professional Designations / Affiliations

- Licensed Claims Adjuster
- Associate in Claims

THIS BENEFIT GUIDE IS PROVIDED BY:



MORETON & COMPANY

Employee Benefits | Commercial Insurance | Captives

Moreton & Company - Idaho

2501 East State Avenue, Suite 200,
Meridian, ID 83642
208-321-9300

LJSD 06.25.25 - Financial Follow-Up

Moreton & Company - Utah

101 South 200 East, Suite 300,
Salt Lake City, UT 84111
801-531-1234

www.moreton.com

Moreton & Company - Colorado

4600 South Ulster Street, Suite 610,
Denver, CO 80237
303-385-2100

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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		
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	\$ 49,621.99	\$ -	4,511.01
211 - RETIREMENT	6,048.00	\$ 5,934.83	\$ -	113.17
220 - SOCIAL SECURITY	3,868.00	\$ 3,712.09	\$ -	155.91
230 - LIFE INSURANCE	29.00	\$ 28.60	\$ -	0.40
240 - HEALTH INSURANCE	10,429.00	\$ 9,390.00	\$ -	1,039.00
250 - EMPLOYEE ASSISTANCE PROGRAM	26.00	\$ 25.15	\$ -	0.85
311 - LEGAL FEES	15,000.00	\$ 21,203.50	\$ -	(6,203.50)
312 - AUDIT SERVICES	32,000.00	\$ 31,100.00	\$ -	900.00
314 - PUBLISHING	1,000.00	\$ 1,366.25	\$ -	(366.25)
380 - TRAVEL EXPENSE	2,000.00	45.85	-	1,954.15
390 - PURCHASED SERVICES	25,000.00	\$ 23,003.69	\$ -	1,996.31
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>\$ 1,558.07</u>

Updated 6.19.25

****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

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	
Total				\$ 21,203.50	\$ -

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	
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	
Total				\$ 1,366.25	\$ -

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
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	08/30/2024	COEUR D'ALENE PRESS	LEGAL AD FOR 24-25 CONCRETE PROJECT	\$ 72.80	

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>\$ 23,003.69</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	
Total				\$ 5,542.98	\$ -

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	<hr/>	
	\$ 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			
		\$ 21,203.50	\$ 1,017.50	\$ 1,477.50	\$ 4,199.50	\$ 1,605.00	\$ 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 6.19.25							

[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	\$ -	\$ 573,878.90	\$ 572,641.10
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	\$ 667,271.92	\$ 625,643.94
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	\$ 52,720.73	\$ 13,333.54
FY24 - DO Security Upgrades	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00
FY24 - Emergency Repairs Fund	\$ 100,000.00	\$ -	\$ 68,629.69	\$ 31,370.31
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	\$ 440,433.38	\$ 1,724,772.63
updated 6.19.25				

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	84,736.46	4,215.91		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	68,629.69	13,124.31		Approved Carryforward to FY25; Gym Floor Refinishing
Assist with Bus Purchase	-		-	-	Canceled	
Total Original Projects Budget	277,240.00	27,363.63	212,725.41	37,150.96		
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	-	-	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	-	146,012.00	1,134,457.00		
Unappropriated FY25 Plant Facility Levy Funds including FY24 carryforward				206,111.00		

Fund 421 - Board Facility Projects						Updated 06.19.25
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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