

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

Updates:

- The legislative session has wrapped for the year. There are minimal changes for public school districts.
 - The State is hosting a webinar on April 15th to review the changes and provide budget guidance to Business Managers.

Clarification from Previous Meeting:

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Standing Information Requests:

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

Lakeland Joint School District Enrollment/Attendance Report ~ April 7, 2025

Enrollment

SCHOOL	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Previous Year	Variance	Previous Month	Variance
JOHN BROWN 101		69	47	66	49	66	80								377	341	36	372	5
SPIRIT LAKE 102		42	37	57	40	47	57								280	292	-12	278	2
ATHOL 103		33	43	44	59	56	52								287	306	-19	284	3
BETTY KIEFER 104		44	58	64	68	62	70								366	385	-19	370	-4
GARWOOD 105		62	57	73	80	62	85								419	399	20	420	-1
TWIN LAKES 106	41	22	43	44	47	46	46								248	287	-39	245	3
LAKELAND MIDDLE 201								218	193	232					643	611	32	642	1
TIMBERLAKE MIDDLE 202								154	128	137					419	359	60	415	4
LAKELAND HIGH 301											197	201	220	227	845	870	-25	841	4
TIMBERLAKE HIGH 401											133	117	136	133	519	526	-7	517	2
MOUNTAIN VIEW 491									3	7	20	43	54	55	182	209	-27	180	2
TOTALS	41	272	285	348	343	339	390	372	324	376	350	361	410	415	4,585	4,585	0	4,564	21
PREVIOUS YEAR	41	261	325	330	318	371	364	293	351	337	369	417	431	377	4,585				
VARIANCE BY GRADE	0	11	-40	18	25	-32	26	79	-27	39	-19	-56	-21	38	0				

Attendance

SCHOOL	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Enroll	Variance	Percent
JOHN BROWN 101		65	45	64	47	61	74								356	377	21	94.43%
SPIRIT LAKE 102		39	37	54	39	46	54								269	280	11	96.07%
ATHOL 103		31	42	37	52	48	47								257	287	30	89.55%
BETTY KIEFER 104		42	56	58	63	56	64								339	366	27	92.62%
GARWOOD 105		56	53	68	76	58	83								394	419	25	94.03%
TWIN LAKES 106		20	40	39	45	40	41								225	248	23	90.73%
LAKELAND MIDDLE 201								203	180	202					585	643	58	90.98%
TIMBERLAKE MIDDLE 202								143	124	134					401	419	18	95.70%
LAKELAND HIGH 301											181	190	210	214	795	845	50	94.08%
TIMBERLAKE HIGH 401											118	116	128	128	490	519	29	94.41%
MOUNTAIN VIEW 492									3	7	17	41	52	53	173	182	9	95.05%
TOTALS	0	253	273	320	322	309	363	346	307	343	316	347	390	395	4,284	4,585	301	93.44%
Enrollment	41	272	285	348	343	339	390	372	324	376	350	361	410	415	4,626			
Total Absences by Grade	41	19	12	28	21	30	27	26	17	33	34	14	20	20	342			
Percent by Grade	0.00%	93.01%	95.79%	91.95%	93.88%	91.15%	93.08%	93.01%	94.75%	91.22%	90.29%	96.12%	95.12%	95.18%	92.61%			

**Report adjusted to not include Developmental Preschool in enrollment/attendance percentage, as attendance is not taken at the Preschool

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		
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	\$ 40,599.81	\$ -	13,533.19
211 - RETIREMENT	6,048.00	\$ 4,855.77	\$ -	1,192.23
220 - SOCIAL SECURITY	3,868.00	\$ 3,033.71	\$ -	834.29
230 - LIFE INSURANCE	29.00	\$ 23.40	\$ -	5.60
240 - HEALTH INSURANCE	10,429.00	\$ 7,670.00	\$ -	2,759.00
250 - EMPLOYEE ASSISTANCE PROGRAM	26.00	\$ 20.55	\$ -	5.45
311 - LEGAL FEES	15,000.00	\$ 15,437.50	\$ -	(437.50)
312 - AUDIT SERVICES	32,000.00	\$ 31,100.00	\$ -	900.00
314 - PUBLISHING	1,000.00	\$ 548.69	\$ -	451.31
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	\$ 5,303.22	\$ 312.97	(2,616.19)
710 - INSURANCE	42,987.00	\$ 42,987.00	\$ -	-
	<u>\$ 195,520.00</u>			<u>\$ 20,577.84</u>

Updated 4.11.25

****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

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	
Total				\$ 15,437.50	\$ -

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	
Total				<u>\$ 548.69</u>	<u>\$ -</u>

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

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		BMO HARRIS	OFFICE DEPOT - TABLES FOR BOARD ROOM		\$ 312.97
Total				\$ 5,303.22	\$ 312.97

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	

\$ 15,437.50 \$ 1,017.50 \$ 1,052.50 \$ 3,647.50 \$ 635.00 \$ 1,045.00 \$ 3,605.00 \$ 3,397.50 \$ 1,037.50

Type	Line Item	Budget	Expensed	Encumbered	Committed	Remaining	Digital C&C
Elementary Curriculum	100 E 512000 440 001 000	\$89,886.00	\$64,578.31	\$39.70	\$6,000.00	\$19,267.99	
Secondary Curriculum	100 E 515000 440 001 000	\$89,886.00	\$47,532.82	\$1,408.66	\$0.00	\$40,944.52	\$34,745.00
						\$60,212.51	
updated 4.11.25							

[illegible]

[illegible]

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	5002500007	BMO HARRIS BANK	(AMAZON) LAW AND ORDER CURRICULUM	\$455.86
8/14/24	BMO HARRIS BANK	(AMAZON) COMPARATIVE GOVERNMENT POLITICS ADVANCED PLACEMENT CURRICULUM	\$16.11	5002500078	PERMA-BOUND	AMONG the IMPOSTERS by MARGARET PETERSEN HADDIX - REQ	\$952.80
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				
			\$82,277.82				\$1,408.66
		Digital Content & Curriculum - STATE FUNDED	-\$34,745.00				
			\$47,532.82				

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	\$ -	\$ 549,097.98	\$ 597,422.02
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	\$ 642,491.00	\$ 650,424.86
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	\$ 46,072.36	\$ 19,981.91
FY24 - DO Security Upgrades	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00
FY24 - Emergency Repairs Fund	\$ 100,000.00	\$ -	\$ 42,000.00	\$ 58,000.00
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	\$ -	\$ 3,730.00	\$ 346,270.00
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	\$ 394,992.92	\$ 1,770,213.09
updated 4.11.25				

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	14,799.60	78,088.09	5,182.31		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	40,126.00	42,000.00	17,874.00		Approved Carryforward to FY25; Gym Floor Refinishing
Assist with Bus Purchase	-		-	-	Canceled	
Total Original Projects Budget	277,240.00	54,925.60	179,447.35	42,867.05		
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	Seeking Quotes	
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		3,730.00	346,270.00	In Progress	Working with Architects West for Bid Specs. Will re-release RFP once complete.
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	187,268.56	389,204.69		
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	Working with Architects West for Bid Specs. Will re-release RFP once complete.
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 04.11.25
REVENUES						
	Revenue	FY2023	FY2024	FY2025	Ending Balance	
Fund Balance	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ 539,472.38	\$ 498,533.14	
Total Revenues	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ 539,472.38	\$ 498,533.14	
EXPENDITURES						
	Budget	FY2023	FY2024	FY2025	Ending Balance	
Spirit Lake Elementary	\$ 675,000.00	\$ 2,185.00	\$ 289,474.41	\$ 298,513.52	\$ 84,827.07	
Athol Elementary	\$ 700,000.00	\$ 2,860.00	\$ 332,780.98	\$ 240,958.86	\$ 123,400.16	
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	\$ -	\$ -	\$ -	\$ 210,092.00	Vendor Cancelled Activity Bus Order
Unappropriated Balances	\$ 65,108.00	\$ -	\$ -	\$ -	\$ 65,108.00	
Total Expenditures	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ 539,472.38	\$ 498,533.14	
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
		\$ 2,185.00	\$ 289,474.41	\$ 298,513.52	\$ -	
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
		\$ 2,860.00	\$ 332,780.98	\$ 240,958.86	\$ -	
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	\$ -	\$ -	