

LJSD Board of Trustees
Financial Follow-up - August 14, 2024

Updates:

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Clarification from Previous Meeting:

- H2O Tomorrow - We pay for monthly septic lift station inspections at Garwood Elementary, Twin Lakes Elementary, and Lakeland High School. This is not water testing.
- Jimmy's Roofing - The annual service agreement covers two on-site visits (including visual inspections and repairs if needed). This is to stay in good standing with the manufacturer's warranty.
 - Check #108820 from July - \$3,849
 - Annual Service Agreement for JBE - \$1,250
 - Annual Service Agreement for LMS - \$2,200
 - Contracted Services Roof Repairs District Wide - \$399
 - District Wide Roof Repairs are for buildings not under a roofing warranty with Jimmy's
- Skills USA Nationals travel for Mr. Petit was charged to his CTE funds.
- The requested Chromebook information is included in the attached report.

Standing Information Requests:

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

Chromebook Damage/Insurance Coverage							
	Damage Fees	Insurance Coverage	Total Revenue				
FY24	4,699.00	39,386.22	44,085.22				
FY23	4,580.00	33,505.54	38,085.54				
FY22	16,543.00	39,742.31	56,285.31				
FY21	12,353.00	54,160.90	66,513.90				
FY20**							
**Buildings started to collect funds in FY20, but they were sent to the district in FY21							
All revenue collected at the building level is sent to the district - some send it monthly and others wait until the end of the year							
Chromebook Purchases and Replacement							
FY24	427,511.00	Replacement 4	Trafera				
FY23	561,000.00	Replacement 3	Trafera				
FY22	544,000.00	Replacement 2	Trafera				
FY21	560,000.00	Replacement 1	Trafera				
FY20	314,000.00	Cohort 3	Firefly				
FY19	250,164.00	Cohort 2	Firefly				
The current Chromebook replacement schedule is 1/5 of our fleet per year. This comes out to roughly 1000 chromebooks							
We do not have much for expenses in repairs, as we have insurance on our Chromebooks through Trafera.							
If a repair is needed on a chrombook that is not under warranty, we typically buy a replacement as part have increased exponentially since COVID.							

LGIP Distribution Yield				LGIP Distribution Yield		
2023/2024				2024/2025		
July 2023		4.92%		July 2024		5.18%
August 2023		5.16%		August 2024		
September 2023		5.31%		September 2024		
October 2023		5.35%		October 2024		
November 2023		5.40%		November 2024		
December 2023		5.42%		December 2024		
January 2024		5.41%		January 2025		
February 2024		5.44%		February 2025		
March 2024		5.43%		March 2025		
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	\$ 4,511.09	\$ -	49,621.91
211 - RETIREMENT	6,048.00	\$ 539.53	\$ -	5,508.47
220 - SOCIAL SECURITY	3,868.00	\$ 329.69	\$ -	3,538.31
230 - LIFE INSURANCE	29.00	\$ 2.60	\$ -	26.40
240 - HEALTH INSURANCE	10,429.00	\$ 825.00	\$ -	9,604.00
250 - EMPLOYEE ASSISTANCE PROGRAM	26.00	\$ 2.15	\$ -	23.85
311 - LEGAL FEES	15,000.00	\$ -	\$ -	15,000.00
312 - AUDIT SERVICES	32,000.00	\$ -	\$ -	32,000.00
314 - PUBLISHING	1,000.00	\$ 62.39	\$ -	937.61
380 - TRAVEL EXPENSE	2,000.00	-	-	2,000.00
390 - PURCHASED SERVICES	25,000.00	\$ 50.00	\$ -	24,950.00
410 - GENERAL SUPPLIES	3,000.00	\$ -	\$ 2,199.98	800.02
710 - INSURANCE	42,987.00	\$ 42,987.00	\$ -	-
	<u>\$ 195,520.00</u>			<u>\$ 144,010.57</u>

Updated 8.9.2024

****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					
				Total	
				\$ -	\$ -

Object	Date	Vendor	Description	Expense	Open PO
312 - AUDIT SERVICES					
				Total	
				\$ -	\$ -

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	
				Total	
				\$ 62.39	\$ -

Object	Date	Vendor	Description	Expense	Open PO
380 - TRAVEL EXPENSE					
				Total	
				-	-

Object	Date	Vendor	Description	Expense	Open PO
390 - PURCHASED SERVICES	7/31/2024	IDAHO SCHOOL DISTRICT COUNCIL	MEMBERSHIP DUES FOR 2024-25	50.00	
				Total	
				\$ 50.00	\$ -

FY25 Board of Education Detailed Activity

Object	Date	Vendor	Description	Expense	Open PO
410 - GENERAL SUPPLIES		BMO HARRIS	(BESTBUY) LAPTOP FOR THE BOARD		\$ 899.99
410 - GENERAL SUPPLIES		BMO HARRIS	(AMAZON) BOARD MEETING ACCESSORIES		\$ 1,299.99
Total				<u>\$ -</u>	<u>\$ 2,199.98</u>

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				<u>\$ 42,987.00</u>	<u>\$ -</u>

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	\$ -	\$ -	\$ 1,146,520.00
FY25 - Bond Levy Revenue Transfer	\$ 126,659.03	\$ -	\$ 126,659.03	\$ -
Total Revenues	\$ 2,419,699.03	\$ 1,126,783.17	\$ 126,659.03	\$ 1,166,256.83
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	\$ 21,215.73	\$ -	\$ 76,854.27
FY24 - DO Security Upgrades	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00
FY24 - Emergency Repairs Fund	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00
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	\$ 10,800.00	\$ -	\$ -
FY24 - JBE (3) Rooftop Units	\$ 34,000.00	\$ -	\$ -	\$ 34,000.00
FY24 - Concrete Projects	\$ 350,000.00	\$ -	\$ -	\$ 350,000.00
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	\$ -	\$ -	\$ 66,922.00
FY25 - Additional Concrete Projects	\$ 266,469.00	\$ -	\$ -	\$ 266,469.00
FY25 - Emergency Repairs Fund	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00
FY25 - Building Budgets	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00
FY25 - GE/BKE Playground Equipment	\$ 120,000.00	\$ -	\$ -	\$ 120,000.00
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	\$ -	\$ -	\$ 18,000.00
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
Total Expenditures	\$ 2,282,941.00	\$ 117,734.99	\$ 49,195.92	\$ 2,116,010.09
updated 08.09.24				

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	Originally Budgeted for \$70,000 - reduced to reflect actual expense
SLE Carpet Abatement	48,000.00		48,189.26	(189.26)	Completed	
Building Budgets - Furniture - \$21/FTE	98,070.00	19,053.70	21,215.73	57,800.57		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		-	100,000.00		Approved Carryforward to FY25
Assist with Bus Purchase	-		-	-	Canceled	
Total Original Projects Budget	277,240.00	19,053.70	80,574.99	177,611.31		
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		-	105,000.00	In Progress	RFP will be released in the Fall for work to be completed in tandem with gym floors Summer 2025
AE/SLE Plumbing Electrical	10,800.00		10,800.00	-	Completed	
JBE - 3 Rooftop Heating Units	34,000.00	34,000.00	-	-	In Progress	
Concrete Projects	350,000.00		-	350,000.00	In Progress	Invitation to Bid is currently posted. Bids are due on August 21st and will be presented in Sept.
LMS - Roof Repairs	35,510.00		35,508.92	1.08	Completed	
MVHS Door Replacement	10,000.00	10,000.00	-	-	In Progress	
THS - Roof Repairs	66,922.00	66,922.14	-	(0.14)	In Progress	
Total Additional Projects Budget	675,232.00	110,922.14	72,668.92	491,640.94		
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	Invitation to Bid is currently posted. Bids are due on August 21st and will be presented in Sept.
Emergency Repairs Fund	100,000.00		-	100,000.00		
Building Repairs	100,000.00		-	100,000.00		
Playground Equipment - BKE, GE	120,000.00		-	120,000.00	In Progress	Vendor information has been provided to the buildings.
LHS Irrigation	20,000.00		-	20,000.00	In Progress	Quote for \$27,700
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	In Progress	
Siding Project - SLE Drip Edge	14,000.00		13,687.00	313.00	Completed	
Siding Project - Gutters SLE, AE	18,000.00		-	18,000.00	In Progress	
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	
Total Proposed Projects Budget	1,330,469.00	-	13,687.00	1,316,782.00		
Unappropriated FY25 Plant Facility Levy Funds including FY24 carryforward				23,786.00		

Fund 421 - Board Facility Projects						Updated 8.9.24
REVENUES						
	Revenue	FY2023	FY2024	FY2025	Ending Balance	
Fund Balance	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ -	\$ 1,038,005.52	
Total Revenues	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ -	\$ 1,038,005.52	
EXPENDITURES						
	Budget	FY2023	FY2024	FY2025	Ending Balance	
Spirit Lake Elementary	\$ 675,000.00	\$ 2,185.00	\$ 289,474.41	\$ -	\$ 383,340.59	
Athol Elementary	\$ 700,000.00	\$ 2,860.00	\$ 332,780.98	\$ -	\$ 364,359.02	
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	
Unappropriated Balances	\$ 65,108.00	\$ -	\$ -	\$ -	\$ 65,108.00	
Total Expenditures	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ -	\$ 1,038,005.52	
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				ENVORINMENTAL 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
		\$ 2,185.00	\$ 289,474.41	\$ -	\$ -	
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
		\$ 2,860.00	\$ 332,780.98	\$ -	\$ -	
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	\$ -	\$ -	