

WEST BONNER COUNTY SCHOOL DISTRICT #83



Finance Report Kendra Salesky, Business Manager

Board Date: Wednesday, March 18, 2026

Accounts Payable: \$528,385.12

Payroll: \$855,022.99

How does current spending compare to the overall current year budget?

- *Current spending is 52.52% of the 2025-26 budget.*

What is current spending compared to last year at this time?

- *The District is spending approximately 0.38% more than last year at this time or 52.19% of the 2024-25 Budget.*

What are items needing to be on the radar for the upcoming month?

- *Work on the FY27 Budget has begun.*
- *Fy24 Audit should be completed by the end of March. The M D & A (Management Discussion and Analysis) will be formulated after the draft audit report is sent to the District.*

What has been the biggest challenge this past month?

- *PERSI changes were slated to take place in March. When Tracy Smith went to upload the District's PERSI employee distributions, she found out the system had changed and needed to make arrangements immediately. Tracy and I worked for a full day on this matter.*

Is there any other information of interest to report?

- *Foundation Payments are distributed in August, November, February, May, and June. The November payment is estimated at 20% of the total the state distributes to the District. There is approximately \$1,673,004.00 left on the November 2025 Foundation Payment. When the FY25 Audit is finished, the District should be able to recover these funds.*
- *The District is spending approximately 0.38% more than last year at this time because the Home Learning Network was not budgeted for. If these funds were not included in current for the current month, spending would be at 50.27%*
- *Remember that each month, a little over 1/5 of payroll (21%) comes from Federal Programs, such as, Title I and Special Education and the Supplemental Levy, for hard to fill positions and music and art at the elementary schools, for example.*
- *A summary was created to show account balances for facilities taking into account expenditures from HB 292 and HB 521 funds. I worked with Charity Hinshaw, Operations Coordinator, to make sure the attached report aligns with the 5-year Facilities Plan the Facility Committee is reviewing.*
- *The following documents are attached for information and discussion:*
 - *Treasurer's Report*
 - *Enrollment as of February (Brick and Morter)*
 - *ISBA Training*

Fund 435

BH 292 - Property tax relief -

Carry Over from FY 25 \$265,525.09
 Budget for FY26 \$512,500.00
 YTD Spend for FY26 **-\$175,430.15**
 TOTAL Available Funds **\$602,594.94**

PO #'S				
260085	7/30/2025	KING SOD LLC	SOD FOR FIELDS AT THE JUNIOR HIGH FIELDS	-\$23,540.00)
260160	8/28/2025	KING SOD LLC	SOD FOR FIELDS AT THE JUNIOR HIGH FIELDS	-\$4,762.60)
260166	9/2/2025	KING SOD LLC	SOD FOR FIELDS AT THE JUNIOR HIGH FIELDS	-\$2,150.00)
260103	8/6/2025	GOINS ROADS & EXCAVATION LLC	High School Back Entrance - Pavment Removal	-\$35,650.00)
260325	10/9/2025	GOINS ROADS & EXCAVATION LLC	Junior High Field - Top Soil - Melton Enterprise/Wilbur Ellis - Seed and Turf	-\$11,252.02)
260673	1/15/2026	Premier Basement Systems, Inc	Basement repairs 134 Main Street - Crawl Space, BI	-\$33,599.00)
260739	2/2/2026	CITY OF PRIEST RIVER	Building Permit Fee for CTE building PRLH Permit #	-\$16,454.53)
	3/1/2026	CITY OF PRIEST RIVER	City of Priest City of PR Refund Water/Sewer Connection CTE building PRLH	\$12,090.00
260738	2/2/2026	NORTH IDAHO EXTERIORS	Metal Roof Replacement - Remove and Replace Metal	-\$49,000.00)
260806	2/17/2026	ROB'S HEATING & COOLING, INC.	Install new Cafeteria Cooler - Condenser Unit @ PRE	-\$11,112.00)
				-\$175,430.15)

Fund 436
BH 521 -School Modernization Facilities Funds

		Carry Over from FY 25	\$4,251,123.11
		July distribution	\$1,097.74
		Intrest as of Feb	\$115,406.51
		YTD Spend for FY26	-\$823,163.13
		TOTAL Available Funds	\$3,544,464.23
260050	7/15/2025	NORTH IDAHO EXTERIORS	Remainder of PRLHS roof project Down Payment was PO 250700 FY25-
260051	7/15/2025	NORTH IDAHO EXTERIORS	Remainder of Roof for PLE - Down payment was PO 250709 FY25
260173	9/4/2025	INTERSTATE CONCRETE & ASPHALT, INC.	Asphalt Replacement Project 25/26FY - 8" of 2.5" Ballast w/ Fabric - 1664 Sq Yd
260173	9/4/2025	INTERSTATE CONCRETE & ASPHALT, INC.	CO#1 Parking Lot - Catch Basin Patches Placed 3" Compacted Asphalt 5 - 50 Sq Yd
260219	9/11/2025	Dumais-Romans, Inc	Engineering Design Services PRE HVAC Survey
260214	9/11/2025	APOLLO	PRHS Control Valve Upgrade
260292	10/6/2025	NORTH IDAHO EXTERIORS	Upper Asphalt Shingle Roof Repair - Removed shingles down to decking, installed met
260295	10/6/2025	APOLLO SHEET METAL, INC	PRLH Control Valve Upgrade 2nd pymt Sept Bill (83%complete)
260322	10/9/2025	APOLLO	Sept Billing - Boiler Phase 2 - Equipment, Materials and Labor
260578	12/16/2025	Metalcraft Mechanical LLC	HVAC Equipment and Labor PRE FY 25/26 - Work 10/2025 (45% completed)
	12/16/2025	Metalcraft Mechanical LLC	HVAC Equipment & Labor PRE - FY 25/26 Work 11/2025 (70% Completed)
	12/16/2025	Metalcraft Mechanical LLC	HVAC Equipment & Labor PRE - FY25/26 Work 12/2025 (100% Completed)
260611	1/7/2026	APOLLO	PRLH Control Valve Upgrade Final pymt Sept Bill (100%complete)
260814	2/19/2026	FIRE PROTECTION SPECIALISTS	Fire Alarms Upgrade system PRLHS (30% down Payment to start)
		Total spent	-\$823,163.13

**West Bonner County School District
Treasurer's Report**

Month Ending Date 2/28/2026	BUDGET	YTD	% USED	SHOULD BE	(OVER) / UNDER
Beginning Balance	\$0.00	\$0.00	0.00%		
Local Revenue	\$291,716.00	\$169,206.74	58.00%		
State Revenue	\$8,006,521.00	\$6,031,857.24	75.34%		
TOTAL REVENUE	\$8,298,237.00	\$6,201,063.98	74.73%		
Transfers In	\$2,100,000.00	\$0.00	0.00%		
TOTAL REVENUE & TRANSFERS IN	\$10,398,237.00	\$6,201,063.98	59.64%		
EXPENSES					
Elementary Program	\$2,105,335.00	\$1,143,519.24	54.32%	66.67%	12.35%
Secondary Program	\$1,771,106.00	\$852,381.14	48.13%	66.67%	18.54%
Vocational Education	\$349,910.00	\$180,675.18	51.63%	66.67%	15.03%
Exceptional Child	\$765,484.00	\$289,317.61	37.80%	66.67%	28.87%
Exceptional Child 3-5	\$94,412.00	\$31,923.38	33.81%	66.67%	32.85%
Summer School	\$18,300.00	\$14,521.94	79.35%	66.67%	-12.69%
TOTAL INSTRUCTIONAL	\$5,104,547.00	\$2,512,338.49	49.22%	66.67%	-17.45%
Attend-Guide-Health	\$272,319.00	\$120,020.21	44.07%	66.67%	22.59%
Special Service	\$202,796.00	\$92,221.90	45.48%	66.67%	21.19%
Instructional Improvement	\$140,914.00	\$135,360.82	96.06%	66.67%	-29.39%
Educational Media	\$176,386.00	\$49,615.02	28.13%	66.67%	38.54%
Technology	\$497,010.00	\$297,560.24	59.87%	66.67%	6.80%
Board of Education	\$12,278.00	\$7,655.93	62.35%	66.67%	4.31%
Dist. Admin.	\$275,024.00	\$246,847.68	89.75%	66.67%	-23.09%
School Admin.	\$652,807.00	\$378,151.11	57.93%	66.67%	8.74%
Business Operations	\$606,818.00	\$421,384.97	69.44%	66.67%	-2.78%
Custodial	\$1,176,411.00	\$569,679.74	48.43%	66.67%	18.24%
Maintenance	\$286,462.00	\$151,316.67	52.82%	66.67%	13.84%
Grounds	\$43,000.00	\$59,357.97	138.04%	66.67%	-71.38%
Security Program	\$0.00	\$0.00	0.00%	66.67%	66.67%
Transportation	\$780,165.00	\$410,981.91	52.68%	66.67%	13.99%
PupilActivity Transp	\$0.00	\$0.00	0.00%	66.67%	66.67%
General Transp	\$7,000.00	\$8,546.00	122.09%	66.67%	-55.42%
Debt Services - Principle	\$0.00	\$0.00	0.00%	66.67%	66.67%
Debt Services - Interest	\$0.00	\$0.00	0.00%	66.67%	66.67%
Total Operations	\$5,129,390.00	\$2,948,700.17	57.49%	66.67%	9.18%
Transfers Out	\$164,300.00	\$0.00	0.00%	66.67%	66.67%
TOTAL EXPENDITURES	\$10,398,237.00	\$5,461,038.66	52.52%	66.67%	14.15%
Net Revenue & Expenditures	\$0.00	\$740,025.32			

West Bonner County School District

Total Enrollment as of: **28-Feb-26**

Priest River Elem		Kindergarten	First	Second	Third	Fourth	Fifth	Sixth	Total
Total Enrollment		28	56	29	62	62	43	48	328
ADA		24.94	50.47	27.06	52.84	52.84	36.97	40.16	285.28
ADA Percentage		89.1%	90.1%	93.3%	85.2%	85.2%	86.0%	83.7%	87.5%

Idaho Hill Elem		Kindergarten	First	Second	Third	Fourth	Fifth	Sixth	Total
Total Enrollment		15	17	24	19	24	21	19	139
ADA		13.47	15.19	20.81	16	18.66	18.97	15.72	118.82
ADA Percentage		89.8%	89.4%	86.7%	84.2%	77.8%	90.3%	82.7%	85.8%

Priest Lake Elem		Kindergarten	First	Second	Third	Fourth	Fifth	Sixth	Total
Total Enrollment		6	7	3	7	6	7	7	43
ADA		5.63	5.53	2.63	6.44	5.47	6.5	6.59	38.79
ADA Percentage		93.8%	79.0%	87.7%	92.0%	91.2%	92.9%	94.1%	90.1%

Kindergarten		First	Second	Third	Fourth	Fifth	Sixth	Total	
Total Elementary		49	80	56	88	92	71	74	510
Total ADA		44.04	71.19	50.5	75.28	76.97	62.44	62.47	442.89
ADA Percentage		89.9%	89.0%	90.2%	85.5%	83.7%	87.9%	84.4%	87.2%

PRJH & PRLH		Seventh	Eighth	Ninth	Tenth	Eleventh	Twelfth	Total
Total Enrollment		54	69	70	68	67	45	373
ADA		46.5	60.91	56.63	56.81	57.41	42.06	320.32
ADA Percentage		86.1%	88.3%	80.9%	83.5%	85.7%	93.5%	85.9%

Expected Units			
LOCATION	ADA	SPECIAL ED	Calc Units
	810.73	47.52	763.21
			43.72

47.32 Budgeted
-3.60 Variance

Date	Account	Board Training	Participant	Charge	General Funds (Board)	Reimbursement	General Funds (Super)
9/29/2025	100.631.310.000.00	ISBA Annual Convention 2025	Darcie Humphrey	\$600.00	\$600.00	\$0.00	
11/13/2025	100.632.310.000.00	2025 ISBA Annual Convention FY25/26 November 12-14	Superintendent Kim Spacek		\$0.00	\$0.00	\$325.00
12/11/2025	100.631.310.000.00	2025 ISBA Annual Convention	Trustee Hall	\$600.00	\$350.00	\$250.00	
12/11/2025	100.631.310.000.00	2025 ISBA Annual Convention	Board Chair Yount	\$600.00	\$550.00	\$50.00	
12/11/2025	100.631.310.000.00	2025 ISBA Annual Convention Early Bird Workshop	Board Chair Yount	\$150.00	\$75.00	\$75.00	
12/11/2025	100.631.380.000.00	Mileage reimburse for ISBA Convention in CDA	Darcie Humphrey	\$198.00	\$198.00	\$0.00	
2/12/2026	100.631.310.000.00	2026 Get on Board: New Board Member Package	Trustee - Bauer	\$600.00	\$600.00	\$0.00	
1/26/2026	100.631.310.000.00	Board Development- roles and responsibilities 1/21/26 Ph	Board Training	\$2,500.00	\$0.00	\$2,500.00	
3/31/2026	100.631.310.000.00	2026 ISBA Spring Leadership Institute-CDA	Board Chair Yount	\$225.00	\$0.00	\$225.00	
3/31/2026	100.631.310.000.00	2026 ISBA Spring Leadership Institute-CDA	Trustee Kathy Nash	\$225.00	\$0.00	\$225.00	
3/31/2026	100.631.310.000.00	2026 ISBA Spring Leadership Institute-CDA	Trustee Margaret Hall	\$225.00	\$0.00	\$225.00	
3/31/2026	100.631.310.000.00	2026 ISBA Spring Leadership Institute-CDA	Trustee Robert Bauer	\$225.00	\$0.00	\$225.00	
3/31/2026	100.632.310.000.00	2026 ISBA Spring Leadership Institute-CDA	Superintendent Kim Spacek		\$0.00	\$0.00	\$225.00
Total Commitments				\$6,148.00			

Budget	\$3,600.00
Total Unreimbursable costs	\$2,373.00
Total Reimbursement	\$3,775.00
Total Budget Remaining	\$5,002.00