

LJSD Board of Trustees
Financial Follow-up - November 13, 2024

Updates:

- Lyons O'Dowd - Notice to Emerick Construction
- Lyons O'Dowd - Notice to Surety Bond

Clarification from Previous Meeting:

- Facility Use Revenue/Expense (attachment)
 - Facility Use is an area that we are working to solidify protocols on. The revenue is used to help cover the cost of facility use and building maintenance. However, until FY24, expenses were not charged directly to this revenue. The collected revenue has been used by facilities for building maintenance. The Finance Team is finalizing a protocol to ensure all expenses are accounted for in this fund concerning building use.

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

A Community Committed to Academic Excellence...Dedicated to Student Success

Lakeland Joint School District #272
15506 N. Washington Street
Rathdrum, ID 83859
Phone: 208-663-3300 Fax: 208-663-3301

Emerick Construction Co.
Attn: Corey M. Lohman
7855 SW Mohawk Street
Tualatin, OR 97062
coreyl@emerick.com

Architect's West
Attn: Kevin Cole
210 Lakeside Ave
Coeur d'Alene, ID 83814
kevinc@architectswest.com

Projects:
Athol Elementary
6333 E Menser Ave.
Athol, ID 83801

Spirit Lake Elementary
32605 N 5th Ave.
Spirit Lake, ID 83869

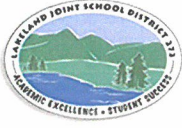
Notice of Claim

Dear Mr. Cole:

As you know, the Lakeland Joint School District #272 (hereinafter "Owner") is the Owner of the Lakeland Middle School, Athol Elementary and Spirit Lake Elementary siding projects wherein Emerick Construction (hereinafter "CM/GC" or "Contractor") was selected as the CM/GC. The purpose of this letter is to put the Contractor and Architect on notice that Contractor is in breach of its duties and obligations as set forth in the governing documents pertaining to this project.

As of the date of this letter, Owner has received notice of non-payment from the below named subcontractors for the total amount \$659,559.63. Documentation substantiating these amounts has been provided to Architect and can be made available to Contractor upon request. Of the unpaid amounts being reported to Owner, all invoices provided by subcontractors relate to payments already made by Owner to Contractor. As Contractor is well aware, each payment request includes a certification by the Contractor that all subcontractors have been paid on amounts being requested. Contractor is in breach of its representations and warranties to Owner.

Owner hereby demands that Contractor provide written evidence (in the form of cleared checks and lien waivers) that all Subcontractors have been paid in full for work completed on this Project up through the date of this letter. It must be reiterated that payment to Subcontractors is the sole and exclusive responsibility of Contractor and Owner has no obligation of direct payment to Subcontractors. See AIA201 §9.6.4.



Architect is hereby directed to withhold any further payment until the foregoing certifications (including lien waivers) have been provided. See AIA201 §9.5. To the extent any further payments are requested and approved, Contractor is advised that Owner will be exercising its rights to issue joint payments. See AIA201 §9.5.4. Under no circumstances will final payment be issued without demonstration of payment to all Subcontractors and without appropriate lien waivers. See AIA201 §9.10.2.

Contractor is further notified that demand has been made on Owner to provide copies of the payment and performance bonds issued by Contractor for this Project. Owner is complying with all requests to furnish copies of the bonds as requested.

Owner demands proof of payment in full to all subcontractors within 7 calendar days of receipt of this letter. Failure to do so will result in Owner reviewing and exercising all its rights pursuant to the Contract documents.

Sincerely,

Jessica Grantham
Chief Financial Officer

Encls.

Subcontractor demand amounts



Lakeland School District Siding		
10/18/2024		
Subcontractor	Claimed Amount	Documentation
Badger Building Center (TAL Bldg Centers)	\$ 129,800.60	9/1/24 statement
Coeur d'Alene Painting Group	\$ 27,882.50	Aug 30 Pay app painter sent to Emerick
Coeur d'Alene Painting Group	\$ 32,582.50	Aug 30 Pay app painter sent to Emerick
Architectural Hardware	\$ 94,444.00	8/20/24 invoice
Architectural Hardware	\$ 87,200.00	8/20/24 invoice
Marlin Windows	\$ 85,000.00	per phone call, Pending receipt of invoice of exact
DJM Install (Door installation)	\$23,100	Aug 31 Pay apps sent to Emerick
Steel Stud Structures, Inc.	\$ 19,887.50	Aug 31 Pay apps sent to Emerick
Custom Demolition	\$ 17,937.50	June invoices + LMS Retainage
LodeStar Construction Services	\$ 68,526.00	Aug 19 Pay apps sent to Emerick
Madden Industrial Craftsmen	\$ 73,199.03	10/11/24 Invoice

Total \$ 659,559.63



October 24, 2024

Zurich Surety Claims
1299 Zurich Way
Schaumburg, IL 60196-1056
reportsfclaims@zurichna.com

Payment Bond No. 9401424

Construction Contract:

Date: April 5, 2023

Amount: \$909,182.00

Location:

Athol Elementary
6333 E Menser Ave.
Athol, ID 83801

Spirit Lake Elementary
32605 N 5th Ave.
Spirit Lake, ID 83869

Lakeland Middle School
15601 ID-41
Rathdrum, ID 83858

Contractor: Emerick Construction Company

Surety: Fidelity and Deposit Company of Maryland

To Whom It May Concern:

I am writing on behalf of the Lakeland Joint School District #272, the owner of the foregoing project. Fidelity issued a payment bond with respect to the project insuring payment to all contractors and subcontractors on the project up to the insured amount of \$909,182.00. A copy of the bond is enclosed. The purpose of this letter is to provide notice of potential claims under the payment bond.

On October 22, 2024, a notice of default was sent to Emerick Construction (with a copy to the Architect Kevin Cole of Architect's West) due to Emerick's failure to make payments to various subcontractors as required by the contract documents. A copy of the demand letter is enclosed for your reference. As noted therein, the current outstanding balance owing to subcontractors totals



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Lakeland Joint School District #272
15506 N. Washington Street
Rathdrum, ID 83858
H: (208)687-0431 FX: (208)-687-1884

\$659,559.63. Documentation substantiating these amounts can be provided upon request. The Architect has agreed with the District's demand for payment to the subcontractors and has notified Emerick of the same. As of the date of this letter, the Owner has received no assurance of payments having been made to the subcontractors.

The Lakeland Joint School District is seeking to ensure that all subcontractors are promptly compensated for their work to avoid further delays or legal complications on the project. In light of this, we hereby put your company on notice of our intent to file a claim under the payment bond should this matter remain unresolved.

Please acknowledge receipt of this notice and advise us on the next steps to initiate the claims process under the bond, should it become necessary.

We appreciate your prompt attention to this matter and look forward to your guidance on how to proceed.

Thank you for your time and cooperation.

Best regards,

Jessica Grantham
Chief Financial Officer
(208) 687-0431 ext. 1109
Jessica.grantham@lakeland272.org

Encl.

Payment Bond No. 9401424
10/22/24 Demand Letter to Emerick Construction

Facility Use Revenue

07/17/20	REAL LIFE MINISTRIES - FACILITY USE FOR JULY 2020	\$ (666.67)
08/12/20	REAL LIFE MINISTRIES - JULY FACILITY USE	\$ (666.67)
08/24/20	INLAND NORTHWEST MEN'S BASEBALL - FACILITY USE - THS BASEBALL FIELD	\$ (290.00)
09/08/20	SPOKANE BASEBALL CLUB - FACILITY USE	\$ (260.00)
09/09/20	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
10/13/20	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
10/15/20	JENNIFER BENEDETTE - FACILITY USE - LHS SOFTBALL FIELD	\$ (280.00)
10/15/20	PREMIER SPORTS CENTER - FACILITY USE	\$ (120.00)
10/23/20	REAL LIFE MINISTRIES - FACILITY USE	\$ (180.00)
10/29/20	NORTH IDAHO VETERINARY PROF - PARTIAL PYMT FOR FACILITY USE	\$ (270.00)
10/29/20	NORTH IDAHO VENTERINARY PROF - FINAL PAYMENT FOR FACILITY USE	\$ (300.00)
11/03/20	REAL LIFE MINISTRIES - FACILITY USE	\$ (127.50)
11/12/20	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
11/24/20	SSC SHADOW - FACILITY USE - INV 31 & 35	\$ (160.00)
11/30/20	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
01/05/21	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
02/08/21	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
02/16/21	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
04/05/21	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
04/20/21	IDAHO IMPACT VOLLEYBALL - FACILITY USE	\$ (70.00)
05/03/21	REAL LIFE MINISTRIES - FACILITY USE	\$ (40.00)
05/18/21	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
05/24/21	DISTINGUISHED YOUNG WOMEN OF POST FALLS - FACILITY USE LHS AUDITORIUM	\$ (280.00)
06/01/21	DEMARQUIS JOHNSON - FACILITY USE	\$ (360.00)
06/11/21	NORTH IDAHO BLAZE & FIELD - TRACK RENTAL FACILITY USE	\$ (230.00)
06/11/21	NW LOCAL EVENTS - TROY NOWELL - RIVER CITY YOUTH ATHLETICS - FIELD RENTAL 10-13TH OF JUNE	\$ (1,380.00)
06/11/21	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
06/30/21	MEGAN THOMPSON - FACILITY USE	\$ (70.00)
Total FY23 Revenue		\$ (12,417.54)

07/01/21	REAL LIFE MINISTRIES - FACILITY USE FOR FY21	\$ (666.67)
08/04/21	BRAD CALKINS - BASEBALL FIELD FACILITY USES	\$ (1,200.00)
08/10/21	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
09/07/21	SPIRIT LAKE PROPERTY OWNERS ASSOC - FACILITY USE	\$ (90.00)
09/10/21	NXNW RELAYS - FACILITY USE	\$ (15.00)
09/10/21	REAL LIFE MINISTRIES - FACILITY USE	\$ (741.67)
09/17/21	PRAIRIE LEARNING CENTER - FACILITY USE	\$ (60.00)
09/24/21	THE CHURCH OF JESUS CHRIST OF LATTER DAY SAINTS - FACILITY USE	\$ (560.00)
09/24/21	REAL LIFE MINISTRIES - FACILITY USE	\$ (25.00)
09/29/21	NBC BASKETBALL CAMPS - FACILITY USE	\$ (120.00)

Facility Use Revenue

10/07/21	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
10/07/21	SPIRIT LAKE CHAMBER - FACILITY USE	\$ (30.00)
10/26/21	SPIRIT LAKE EAST HOMEOWNERS ASSOC - FACILITY USE	\$ (22.50)
10/29/21	REAL LIFE MINISTRIES - FACILITY USE	\$ (200.00)
11/08/21	NBC BASKETBALL CAMPS - FACILITY USE 6/28-6/30/21	\$ (120.00)
11/08/21	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
12/07/21	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
12/27/21	CREDIT CARD TRANSACTIONS - NOVEMBER - FACILITY USE	\$ (58.38)
01/11/22	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
01/19/22	DECEMBER, 2021 CR CARD TRANACTIONS-FACILITY USE	\$ (195.32)
02/09/22	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
02/09/22	PRAIRIE LEARNING CENTER - FACILITY USE	\$ (75.00)
03/09/22	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
03/17/22	SPIRIT LAKE EAST HOMEOWNERS ASSOC - FACILITY USE	\$ (22.50)
04/07/22	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
04/19/22	REAL LIFE MINISTRIES - FACILITY USE	\$ (180.00)
05/06/22	KIC - DONATION FOR USE OF LHS FOR WRESTLING TOURN.	\$ (250.00)
05/11/22	REAL LIFE MINISTRIES - FACILITY USE AND THS CLASSROOM USAGE	\$ (1,056.67)
05/20/22	5/20/22 - CREDIT CARD TRANSACTIONS - APRIL - FOR FACILITY USE	\$ (193.36)
05/31/22	SPIRIT LAKE PROPERTY OWNERS ASSOC - FACILITY USE	\$ (90.00)
06/07/22	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
06/13/22	6/13 CREDIT CARD TRANSACTION TRANSFER IN - FACILITY USE	\$ (596.95)
06/21/22	REAL LIFE MINISTRIES - FACILITY USE	\$ (150.00)
06/28/22	NXNW RELAYS - GE FACILITY USE	\$ (120.00)
Total FY22 Revenue		\$ (12,839.05)

07/12/22	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
07/13/22	7/13/22 - INTOUCH CREDIT CARD TRANSACTIONS-FACILITY USE AMY RODDA SLE LIBRARY	\$ (48.98)
08/08/22	REAL LIFE MINISTRIES - FACILITY USE	\$ (816.67)
08/15/22	REAL LIFE MINISTRIES - FACILITY USE	\$ (40.00)
08/30/22	REAL LIFE MINISTRIES - FACILITY USE	\$ (165.00)
09/14/22	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
09/30/22	REAL LIFE MINISTRIES - FACILITY USE	\$ (50.00)
10/19/22	REAL LIFE MINISTRIES - FACILITY USE	\$ (696.67)
10/21/22	REAL LIFE MINISTRIES - FACILITY USES	\$ (205.00)
10/27/22	SPIRIT LAKE EAST HOMEOWNERS ASSOC - FACILITY USE - INV #137	\$ (22.50)
11/16/22	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.67)
11/22/22	REAL LIFE MINISTRIES - FACILITY USE	\$ (25.00)
12/09/22	CREDIT CARD TRSF FROM CR CARD ACCOUNT-FACILITY USE	\$ (361.84)
12/12/22	REAL LIFE MINISTRIES - FACILITY USE	\$ (666.66)
01/13/23	DEC CC TRANSFERS FROM CC ACCOUNT - FACILITY USE	\$ (122.64)

Facility Use Revenue

03/09/23	FEBRUARY CC TRANSACTIONS - FACILITY USE	\$ (222.52)
04/07/23	IDAHO IMPACT VOLLEYBALL - FACILITY USE	\$ (800.00)
04/12/23	MARCH CC TRANSACTIONS - FACILITY USE	\$ (191.65)
04/17/23	GARWOOD WATER COOP - FACILITY USE INV#157	\$ (35.00)
05/01/23	TIMBERS THORNS - FACILITY USE INV#159/160	\$ (400.00)
05/01/23	SPIRIT LAKE HOA - FACILITY USE INV#158	\$ (52.50)
05/15/23	NORTHERN LAKES BASEBALL - FACILITY USE INV#151	\$ (395.00)
05/15/23	TIMBER THORNS NORTH - FACILITY USE INV#165	\$ (20.00)
05/26/23	TIMBERS THORN NORTH - INV#167/168 FACILITY USE	\$ (240.00)
06/12/23	SPIRIT LAKE PROP ASSOC. - INV#169 FACILITY USE	\$ (90.00)
Total FY23 Revenue		\$ (7,667.64)

09/18/23	QUAIL RIDGE HOA - INV#170 FACILITY USE	\$ (90.00)
09/18/23	SPIRIT LAKE EAST HOA - FACILITY USE	\$ (52.50)
10/10/23	RATHDRUM CALVARY - FACILITY USE INV#172	\$ (180.00)
11/10/23	CALVARY RATHDRUM - INV#186 FACILITY USE	\$ (100.00)
11/28/23	FACILITY USE	\$ (773.75)
12/22/23	IDAHO REPUBLICAN PARTY - FACILITY USE INV#190	\$ (120.00)
12/22/23	LAKELAND JR TAKLE - FACILITY USE INV#193	\$ (225.00)
01/12/24	CALVARY RATHDRUM - FACILITY USE	\$ (80.00)
01/18/24	CC TRANSACTION - FACILITY USE	\$ (114.12)
01/29/24	CALVARY RATHDRUM - FACILITY USE INV#189	\$ (80.00)
01/29/24	SPIRIT LAKE HOMEOWNERS ASSOC - FACILITY USE INV#206	\$ (15.00)
01/30/24	UI KOOTENAI CO - FACILITY USE INV#207	\$ (120.00)
01/30/24	CANDER FEER FAMILY TRUST - FACILITY USE INV#208	\$ (120.00)
02/22/24	CC TRANSACTION - FACILITY USE	\$ (228.41)
03/04/24	IDAHO IMPACT VOLLEYBALL - THE/LHS FACILITY USE	\$ (5,640.00)
03/13/24	CC TRANSACTION - FACILITY USE	\$ (416.13)
04/30/24	SPIRIT LAKE EAST - FACILITY USE INV#223	\$ (45.00)
05/10/24	EPN TRAVEL SERVICES - CUSTODIAL FEE/IN-KIND DONATIONS MUSIC IN THE PARKS	\$ (2,250.00)
05/24/24	BALLERS AAU - FACILITY USE INV#202, 204, 218, 234	\$ (895.00)
06/05/24	MAY CREDIT CARD TRANSACTIONS - FACILITY USE	\$ (146.98)
06/14/24	ALL IN COACHING - FACILITY USE INV#220	\$ (2,640.00)
Total FY24 Revenue		\$ (14,331.89)
FY24 Custodial (Overtime Only)		\$ 3,626.85

Lakeland Joint School District Enrollment/Attendance Report ~ November 6, 2024

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		67	49	67	50	65	78								376	342	34	373	3
SPIRIT LAKE 102		44	37	58	41	48	57								285	292	-7	283	2
ATHOL 103		32	42	45	56	56	53								284	297	-13	287	-3
BETTY KIEFER 104		47	57	65	69	60	71								369	391	-22	367	2
GARWOOD 105		65	58	73	84	61	83								424	402	22	429	-5
TWIN LAKES 106	40	23	43	43	44	46	43								282	277	5	268	14
LAKELAND MIDDLE 201								221	187	227					635	622	13	639	-4
TIMBERLAKE MIDDLE 202								154	125	137					416	347	69	415	1
LAKELAND HIGH 301											202	209	230	244	885	895	-10	892	-7
TIMBERLAKE HIGH 401											138	120	141	137	536	553	-17	540	-4
MOUNTAIN VIEW 491									2	6	13	38	49	51	159	176	-17	168	-9
TOTALS	40	278	286	351	344	336	385	375	314	370	353	367	420	432	4,651	4,594	57	4,661	-10
PREVIOUS YEAR	32	264	326	321	316	377	365	289	354	336	370	410	451	383	4,594				
VARIANCE BY GRADE	8	14	-40	30	28	-41	20	86	-40	34	-17	-43	-31	49	57				

Attendance

SCHOOL	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Enroll	Variance	Percent
JOHN BROWN 101		61	44	62	46	59	73								345	376	31	91.76%
SPIRIT LAKE 102		43	35	57	40	47	52								274	285	11	96.14%
ATHOL 103		31	37	43	55	50	48								264	284	20	92.96%
BETTY KIEFER 104		46	54	60	68	56	68								352	369	17	95.39%
GARWOOD 105		62	56	66	82	58	80								404	424	20	95.28%
TWIN LAKES 106	40	22	40	41	40	44	41								268	282	14	95.04%
LAKELAND MIDDLE 201								210	181	217					608	635	27	95.75%
TIMBERLAKE MIDDLE 202								148	120	133					401	416	15	96.39%
LAKELAND HIGH 301											194	204	219	236	853	885	32	96.38%
TIMBERLAKE HIGH 401											131	110	135	130	506	536	30	94.40%
MOUNTAIN VIEW 492									2	6	12	34	49	50	153	159	6	96.23%
TOTALS	40	265	266	329	331	314	362	358	303	356	337	348	403	416	4,428	4,651	223	95.21%
Enrollment	40	278	286	351	344	336	385	375	314	370	353	367	420	432	4,651			
Total Absences by Grade	0	13	20	22	13	22	23	17	11	14	16	19	17	16	223			
Percent by Grade	0.00%	95.32%	93.01%	93.73%	96.22%	93.45%	94.03%	95.47%	96.50%	96.22%	95.47%	94.82%	95.95%	96.30%	95.21%			

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		
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	\$ 18,044.36	\$ -	36,088.64
211 - RETIREMENT	6,048.00	\$ 2,158.12	\$ -	3,889.88
220 - SOCIAL SECURITY	3,868.00	\$ 1,337.76	\$ -	2,530.24
230 - LIFE INSURANCE	29.00	\$ 10.40	\$ -	18.60
240 - HEALTH INSURANCE	10,429.00	\$ 3,370.00	\$ -	7,059.00
250 - EMPLOYEE ASSISTANCE PROGRAM	26.00	\$ 9.05	\$ -	16.95
311 - LEGAL FEES	15,000.00	\$ 4,909.50	\$ -	10,090.50
312 - AUDIT SERVICES	32,000.00	\$ 10,000.00	\$ -	22,000.00
314 - PUBLISHING	1,000.00	\$ 62.39	\$ -	937.61
380 - TRAVEL EXPENSE	2,000.00	45.85	-	1,954.15
390 - PURCHASED SERVICES	25,000.00	\$ 10,620.44	\$ -	14,379.56
410 - GENERAL SUPPLIES	3,000.00	\$ 4,659.50	\$ 312.97	(1,972.47)
710 - INSURANCE	42,987.00	\$ 42,987.00	\$ -	-
	<u>\$ 195,520.00</u>			<u>\$ 96,992.66</u>

Updated 11.7.2024

****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
 DETAILED ACTIVITY

Object	Date	Vendor	Description	Expense	Open PO
311 - LEGAL	8/30/2024	ANDERSON, JULIAN & HULL, LLP	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	
Total				<u>\$ 4,909.50</u>	<u>\$ -</u>

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	
Total				<u>\$ 10,000.00</u>	<u>\$ -</u>

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				<u>\$ 62.39</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	
Total				<u>\$ 10,620.44</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		BMO HARRIS	OFFICE DEPOT - TABLES FOR BOARD ROOM		\$ 312.97
Total				<u>\$ 4,659.50</u>	<u>\$ 312.97</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>

Type	Line Item	Budget	Expensed	Encumbered	Committed	Remaining	Digital C&C
Elementary Curriculum	100 E 512000 440 001 000	\$89,886.00	\$29,745.27	\$1,841.26	\$6,500.00	\$51,799.47	\$32,745.00
Secondary Curriculum	100 E 515000 440 001 000	\$89,886.00	\$76,043.11	\$1,806.84	\$0.00	\$12,036.05	
						\$63,835.52	
updated 11.7.24							

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	\$ -	\$ 13,650.02	\$ 1,132,869.98
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	\$ 107,043.04	\$ 1,185,872.82
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	\$ 34,336.84	\$ 31,717.43
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	\$ -	\$ 10,747.50	\$ 52.50
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	\$ -	\$ 66,922.14	\$ (0.14)
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	\$ -	\$ 70,728.00	\$ 49,272.00
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	\$ -	\$ -	\$ -	\$ -
FY25 - GE/BKE VCT Tile Cafeteria	\$ -	\$ -	\$ -	\$ -
FY25 - LMS Carpet Abatement & Flooring	\$ 210,000.00	\$ -	\$ -	\$ 210,000.00
FY25 - LHS Tennis Courts	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00
Total Expenditures	\$ 2,282,941.00	\$ 117,734.99	\$ 290,375.40	\$ 1,874,830.61
updated 11.7.24				

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	
SLE Carpet Abatement	48,000.00		48,189.26	(189.26)	Completed	
Building Budgets - Furniture - \$21/FTE	98,070.00	2,836.06	66,352.57	28,881.37		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	2,836.06	125,711.83	148,692.11		
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		10,747.50	52.50	Completed	
JBE - 3 Rooftop Heating Units	34,000.00		34,000.00	-	Completed	
Concrete Projects	350,000.00		-	350,000.00	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	-	183,538.56	491,693.44		
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	100,000.00		-	100,000.00		
Building Repairs	100,000.00		-	100,000.00		
Playground Equipment - BKE, GE	120,000.00	47,152.00	70,728.00	2,120.00	Completed	Installation is complete.
LHS Irrigation	20,000.00		-	20,000.00	Seeking Quotes	Quote for \$27,700; seeking additional 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	In Progress	
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)	-		-	-	Seeking Quotes	
VCT Tile - GE, BKE Cafeteria	-		-	-	Seeking Quotes	
LMS Carpet Abatement & Flooring	210,000.00		-	210,000.00	In Progress	Work will commence Summer 2025.
THS Tennis Courts	50,000.00		-	50,000.00	On Hold	Quote from vendor was misleading - waiting direction from LHS AD and Facilities
Total Proposed Projects Budget	1,330,469.00	47,152.00	98,860.00	1,184,457.00		
Unappropriated FY25 Plant Facility Levy Funds including FY24 carryforward				156,111.00		

Fund 421 - Board Facility Projects						Updated 11.07.24
REVENUES						
	Revenue	FY2023	FY2024	FY2025	Ending Balance	
Fund Balance	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ 537,436.02	\$ 500,569.50	
Total Revenues	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ 537,436.02	\$ 500,569.50	
EXPENDITURES						
	Budget	FY2023	FY2024	FY2025	Ending Balance	
Spirit Lake Elementary	\$ 675,000.00	\$ 2,185.00	\$ 289,474.41	\$ 297,523.52	\$ 85,817.07	
Athol Elementary	\$ 700,000.00	\$ 2,860.00	\$ 332,780.98	\$ 239,912.50	\$ 124,446.52	
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	\$ 537,436.02	\$ 500,569.50	
Spirit Lake Elementary						
	Date	FY2023	FY2024	FY2025	Open PO's	Description
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
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
		\$ 2,185.00	\$ 289,474.41	\$ 297,523.52	\$ -	
Athol Elementary						
	Date	FY2023	FY2024	FY2025	Open PO's	Description
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

