

LJSD Board of Trustees
Financial Follow-up - October 9, 2024

Updates:

- Architects West - Letter to Emerick Construction

Clarification from Previous Meeting:

- Emergency Levy - although the District has a higher enrollment for FY25, the emergency levy calculation is based on the first three days' average daily attendance compared to the prior year's first three days of average daily attendance. In comparing the data, average daily attendance was not greater this year compared to last.
- Idaho School District Council - \$50.00 membership fee covers our cooperative purchasing privileges along with our utilization of contracting services for our copier program.
- Prior year curriculum expenditures
- Food Service Petty Cash breakdown

Standing Information Requests:

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

October 3, 2024

Emerick Construction, Co.
Attn: Corey M. Lohman
7855 SW Mohawk St
Tualatin, OR 97062

RE: LAKELAND SCHOOL DISTRICT SIDING PROJECTS
APPLICATION FOR PAYMENT No. 09

Corey,

Architects West is in receipt of pay application No. 9 for the subject project. The pay application was delivered to Architects West by Mike Williams via email on October 1, 2024. This letter is written notice that we are withholding certification of the pay application for reasons stated below:

On September 23rd, the Lakeland School district was contacted by Badger Building Center inquiring about progress payments for the project. Badger Building Center has claimed an outstanding amount more than \$129,000 due from Emerick Construction and provided supporting documentation including material invoices and account statement. The communication regarding the payment issue was forwarded to you by the Lakeland School District on the same day it was received (Reference email correspondence to you from Jessica Grantham). As of the date of this letter we understand no response has been provided by Emerick Construction.

Reimbursement for siding materials was included in pay application No. 5, covering the period through April 30th, 2025. The pay application was approved on May 23, 2024, and payment provided to Emerick Construction by the Lakeland School District on or about May 31, 2024. The majority of the outstanding amount claimed by Badger Building Center can be attributed to invoices dated in June of this year and are for siding materials, among other items.

Both Architects West and Lakeland School District have made attempts to communicate with Emerick Construction and as of the date of this letter no explanation has been forthcoming from Emerick Construction. Reference email from Jessica Grantham Dated September 23, 2024, voice mail left by myself on September 25th, and my email response to pay application No. 9 on October 1st.

Furthermore, we have contacted additional sub-contractors and suppliers engaged in the work and have evidence there may be additional amounts unpaid by Emerick Construction.

In the absence of this issue being addressed by Emerick Construction and based on information provided to us by sub-contractors and material suppliers, we believe there is a reasonable likelihood of a claim being made against the project. Based on AIA 201 general conditions of the contract article 9.5.1, items 1 and 3, no further payments will be certified by Architects West, until this issue is resolved to the satisfaction of Architects West and the Lakeland School District.

Furthermore, Emerick Construction is requested to provide lien releases from all sub-contractors that align with payments already made, as well as conditional lien releases for the current pay application request.

Time is of the essence, and prompt attention to this matter is requested.

Sincerely,

ARCHITECTS WEST INC.

A handwritten signature in black ink, appearing to read 'Kevin Cole', written over a horizontal line.

Kevin Cole
Principal

Enc.

cc: Mike Williams, Emerick Construction Company
Larry Stutz, Emerick Construction Company
Jessica Grantham, Lakeland School District

ELEMENTARY CURRICULUM (GENERAL FUND)

ELEMENTARY CURRICULUM - IBOB 2023-24	1,054.44
ELEMENTARY CURRICULUM - IBOB 2023-24	206.04
Student Skills Workbook Level 3 3a & 3b for Title; Clover Posters for Classrooms	164.16
ELEMENTARY CURRICULUM - IBOB 2023-24	420.24
Heggerty: Phonemic Awareness Curriculum 24-Weeks Daily Systematic Lessons(2nd Grade)	288.36
Amazon: Board Games, Word Ladders Workbooks, Read It - Draw It - Solve It Workbooks	114.96
FITNESS FINDERS EZ Scan/ Elementary District Cross Country/Track	169.95
Amazon purchase of Syllabuilders	214.80
VoWac: Letter Picture Packs (LPP-1-4) Level 3	149.24
Science Curriculum Supplies	90.97
i-READY MATH CURRICULUM	2,816.00
Amazon: Scott Foresman Social Studies Grade 5 Teacher Edition United States	36.53
Amazon: Scott Foresman Social Studies Grade 5 Teacher Edition United States	52.13
Amazon/ Science Curriculum Supplies	390.19
AMAZON - GATE Curriculum/ Cardboard Challenge	528.18
Dollar Tree/ GATE - After School Inventing Club	120.00
COUNTDOWN STUDENT WORKBOOK	537.60
130 STUDENT LICENSES FOR ACADIENCE ONLINE PLATFORM	325.00
REALLY GREAT READING	3,362.70
i-READY CURRICULUM GRADES 2, 3, 4 PER QUOTE ID: 343774.2	3,600.00
ELEMENTARY CURRICULUM - SKILLS WORKBOOKS	46.95
Amazon: Amplify Science Consumables Needs (See Attached)	1,242.15
STOP THE BLEED - SECONDARY CURRICULUM BUDGET PER N NEEDS	780.43
Amazon-5th Gr. supplies for Amplify Science	62.70
Amazon/ Science Curriculum Supplies	98.89
EPS School Specialty: Primary Phonics Storybooks 1-6 Starter Sets	451.80
BUILDING SPELLING SKILLS (4TH GRADE)	40.97
EPS School Specialty: Primary Phonics Storybooks Starter Set 3 (for 1st Grade)	90.36
HD WORD PLUS TEACHER GUIDE SET PER QUOTE #35901	1,447.60
Correction WILSON LANGUAGE CURSIVE BOOKS - MOVE BACK TO DISTRICT ELEMENTARY CURRICULUM	527.04
Amazon - Elementary Team - The Handbook for the New Art & Science of Teaching	175.32
Amazon - GATE Robotic Expo Supplies	63.86
Oriental Trader - GATE - Robotics Expo	136.43
TPT-5th Grade Curriculum	104.83
BOOKWIDGET.COM - 15 LICENSES FOR 5TH GRADE	592.50
Critical Thinking Co.-5th Gr. Word Roots Level 2	34.49
TPT - 5th GRADE CURRICULUM	29.99
Critical Thinking - 5th Grade: Mashburn & Baker	34.49
THE CRITICAL THINKING CO. - 5TH GRADE CURRICULUM	34.49
THE CRITICAL THINKING CO. - WORD ROOTS LEVEL 2 FOR 5TH GRADE	34.49
Math, Language & Grammar - 5th Grade - Mashburn & Baker	96.87
5TH GRADE MATH - SPIRAL REVIEW AND 5TH GRADE DIGITAL LANGUAGE SPIRAL REVIEW	49.98
ELEMENTARY TRACK MEDALS	540.00
Critical Thinking Co-4-5th Gr. Word Roots Level 1&2	151.14
TOTAL	21,509.26

SECONDARY CURRICULUM (GENERAL FUND)

TMS & LMS IBOB ORDER FOR 2023-24	1,093.80
2023-24 EDMENTUM RENEWAL FOR MVA	10,727.00

OTC - SUPPLIES FOR LMS ACADEMY NTE \$75.00	28.18
JR LEARNING - SUPPLIES FOR LMS ACADEMY NTE \$75.00	39.98
FRENCH 1 AND 11 ONLINE BUNDLE FOR FRENCH CURRICULAR USE	7,371.60
TMS & LMS IBOB ORDER FOR 2023-24	132.81
EDMENTUM PROGRAM LICENSES PER QUOTE Q-566626	5,095.80
(FOREIGN POLICY ASSOCIATION) 2023 GREAT DECISIONS BRIEFING BOOK FOR SOCIAL STUDIES	50.05
(AMAZON) MOVIES FOR MOVIES ARE LITERATURE CURRICULAR USE	160.94
CURRICULUM TEXT BOOKS FOR BUSINESS ENTREPRENEURIAL CLASS	7,913.40
REPLACEMENT BOOKS REQUESTED BY GINELLE DEXTER AND APPROVED BY LYNN PASLAY	4,775.40
VOCABULARY.COM SITE LICENSE RENEWAL FOR ENGLISH LEARNING PLATFORM	2,802.00
SCIENCE DEPARTMENT CURRICULAR SUPPLIES	199.97
BOOKS NTE \$3000	1,488.04
MICROSOFT OFFICE 365 & PUBLISHER BOOKS FOR BUSINESS ED CURRICULAR USE	5,172.75
DISTRICT LIBRARY PURCHASE. PLEASE CHANGE TO DISTRICT ACCOUNT	101.01
SCIENCE DEPARTMENT CURRICULAR SUPPLIES	404.75
DISTRICT LIBRARY PURCHASE. PLEASE CHANGE TO DISTRICT ACCOUNT	16.74
AMAZON: CURRICULUM SUPPLIES FOR LAKELAND JR ACADEMY (NTE \$150.00)	135.69
(AMAZON) BOOKS NTE \$900	347.71
(AMAZON) ADDITIONAL MESSAGES THAT MATTER COM 101 TEXTBOOKS	73.30
(AMAZON) ADDITIONAL PSYCHOLOGY: PRINCIPLES IN PRACTICE TEXTBOOKS	252.00
BOOKS NTE \$3000	1,091.30
SHEEP BRAINS FOR SCIENCE DEPARTMENT CURRICULAR USE	238.41
LIBRARY BOOKS NTE \$500	492.30
(AMAZON) ENGLISH CURRICULUM BOOKS THE HUNGER GAMES	933.45
(AMAZON) BOOKS NTE \$900	731.01
MIDDLE SCHOOL CURRICULUM AS PER QUOTE# Q-326197-2	1,097.60
(AMAZON) BOOKS NTE \$900	-263.78
BOOKS NTE \$3000	209.90
SUPER 1 PO#10224067 - SUPPLIES FOR LMS SCI CURRICULUM	3.16
(AMAZON) THE NORTON INTRODUCTION TO LITERATURE TEXTBOOKS FOR ENGLISH 175	62.24
LHS AND THS SPANISH BO	10,296.95
AMPLIFY MIDDLE SCHOOL SCIENCE RENEWALS	107.25
AMAZON - Reading books for Lakeland Jr Academy	72.48
BLOOD TYPING LAB KIT FOR SCIENCE DEPARTMENT CARDIOVASCULAR LABS	154.05
RAMSEY DIGITAL MATH CURRICULUM	999.50
IBOB SUPPLIES TO BE PAID BY DO - NTE \$500	235.67
AMPLIFY SKILLS ACTIVITY BOOKS	48.38
PO#5000224003 - SHIPPING FOR MATH 180 6 YR CONTRACT	190.20
PO#5000224003 - SHIPPING FOR MATH 180 6 YR CONTRACT	105.30
TOTAL	65,188.29

ELEMENTARY CURRICULUM (ESSER)

PO#5000223089 - 6- YR SCIENCE CURRICULUM (7/1/2023 - 6/30/2029)	610,382.09
CURRICULUM	7,140.64
AIMS WEB PLUS	4,315.00
COUNTDOWN, BLAST, HD WORD SUBSCRIPTIONS/ GUIDE SETS PER QUOTE #32788	17,836.50
CLASSROOM CURRICULUM AS PER QUOTE# Q-232294-1	877,949.00
ELEMENTARY SCIENCE CURRICULUM PER QUOTE# Q-268938-1	4,403.90
Really Great Reading purchase for Teacher Lesson Plans	1,864.50
Really Great Reading: HD Word Lesson Plan Set	1,118.70

REALLY GREAT READING - BOOST, BLAST & HD LESSON BOOKS APPROVED BY LYNN	2,928.20
ELEMENTARY CURRICULUM - CKLA ACTIVITY BOOKS & SCIENCE KITS	5,547.07
TOTAL	1,533,485.60

SECONDARY CURRICULUM (ESSER)

AMAZON - LHS NOVELS & TEACHER GUIDES - NTE 8000.00	2,713.39
ANATOMY & PHYSIOLOGY, FORENSIC SCI, WILDLIFE, FORESTRY - PER QUOTE 6448989	62,060.00
PO#5000223089 - 6- YR SCIENCE CURRICULUM (7/1/2023 - 6/30/2029)	203,460.69
CURRICULUM PER QUOTE 6443706 - ALGEBRA, GEOMETRY, ALGEBRA 2	6,731.00
PO#3010220101 - CREDIT FROM 9/20/2019	-247.50
AMAZON - LHS NOVELS & TEACHER GUIDES - NTE 8000.00	4,696.74
PERMA BOUND REPLACEMENT ENGLISH BOOKS	929.25
SAVVAS LEARNING -EARTH SCIENCE TEXTBOOKS & LICENSES	6,258.00
SAVVAS LEARNING -EARTH SCIENCE TEXTBOOKS & LICENSES	6,060.00
HOUGHTON MIFFLIN HARCOURT-MATH 180 (6 YR) PER PROPOSAL #008697097	162,250.00
MCGRAW-HILL -COLLEGE ALGEBRA & TRIGONOMETRY PER QUOTE ETYNAN-05042023121056-001	7,134.75
MCGRAW-HILL-CHEMISTRY, PHYSICS, PHYSICAL SCIENCE PER QUOTE MGARBUTT-05152023081915-	75,658.59
SAVVAS LEARNING - HIGH SCHOOL EARTH SCIENCE & BIOLOGY PER QUOTE 229898-1	44,357.93
HOUGHTON MIFFLIN HARCOURT-MATH 180 (6 YR) PER PROPOSAL #008697097	57,886.50
NearPod subscription 2023-2024	17,314.50
Book Creator Renewal 2023-2024	1,920.00
CURRICULUM PER QUOTE 6443706 - ALGEBRA, GEOMETRY, ALGEBRA 2	28,575.00
CURRICULUM PER QUOTE 6443706 - ALGEBRA, GEOMETRY, ALGEBRA 2	106,045.00
ANATOMY & PHYSIOLOGY, FORENSIC SCI, WILDLIFE, FORESTRY - PER QUOTE 6448989	16,362.50
INSPIRE PHYSICAL SCIENCE CURRICULUM	1,863.92
LMS - MATH CURRICULUM	893.12
SAVVAS LEARNING - MILLER LEVINE BIOLOGY PER QUOTE 246289-1	2,256.87
ALGEBRA/ GEOMETRY CURICULUM PER QUOTE 6502317	5,080.00
(AMAZON) SCIENCE DEPARTMENT CURRICULAR SUPPLIES	62.70
AMPLIFY MIDDLE SCHOOL SCIENCE PER QUOTE # Q-294959-1	134.06
MIDDLE SCHOOL SCIENCE RENEWAL PER QUOTE # Q-299480-1	3,798.48
(AMAZON) SCIENCE DEPARTMENT CURRICULAR SUPPLIES	1,366.17
LHS AND THS SPANISH BO	22,331.05
TOTAL	847,952.71

FY24 CURRICULUM EXPENSE \$ 2,468,135.86

	GENERAL FUND
ELEMENTARY	\$ 21,509.26
SECONDARY	\$ 65,188.29
	ESSER
ELEMENTARY	\$ 1,533,485.60
SECONDARY	\$ 847,952.71

Returned to Bank

**LAKELAND SCHOOL DISTRICT
FOOD SERVICE CASH BOX
8/23/24**

Leads signature receiving Petty cash/date

ATHOLELEMENTARY	\$25.00	
BETTY KIEFER ELEMENTARY	Did not want one	
GARWOOD ELEMENTARY	Did not want one	
JOHN BROWN ELEMENTARY	\$25.00	
SPIRIT LAKE ELEMENTARY	Did not want one	
TWIN LAKES ELEMENTARY	Did not want one	
LAKELAND MIDDLE SCHOOL Jennifer \$50, and \$50 Ala Carte	\$100.00	
TIMBERLAKE MIDDLE SCHOOL \$50 for Melanie/\$50 for ala carte	\$100.00	
LAKELAND HIGH SCHOOL \$50 Robinn \$50 Ala Carte	50 \$100.00	50 ala ret + deposit 9/11/24
TIMBERLAKE HIGH SCHOOL 50 for Phyllis/\$50 for Ala carte	\$100.00	
MT VIEW ALTERNATIVE HIGH SCHOOL /MS Combined	\$50.00	
Total:	450 \$500.00	Received \$700 from DO. \$200 in safe to be returned 10/1 if no one wants a cash box dep 9/11/24

9/11/24 \$ 250 dep from start up of 700⁰⁰

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		
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	\$ 13,533.27	\$ -	40,599.73
211 - RETIREMENT	6,048.00	\$ 1,618.59	\$ -	4,429.41
220 - SOCIAL SECURITY	3,868.00	\$ 998.57	\$ -	2,869.43
230 - LIFE INSURANCE	29.00	\$ 7.80	\$ -	21.20
240 - HEALTH INSURANCE	10,429.00	\$ 2,510.00	\$ -	7,919.00
250 - EMPLOYEE ASSISTANCE PROGRAM	26.00	\$ 6.75	\$ -	19.25
311 - LEGAL FEES	15,000.00	\$ 3,524.00	\$ -	11,476.00
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	\$ 3,507.94	\$ 9,619.62	11,872.44
410 - GENERAL SUPPLIES	3,000.00	\$ 1,500.06	\$ 400.00	1,099.94
710 - INSURANCE	42,987.00	\$ 42,987.00	\$ -	-
	<u>\$ 195,520.00</u>			<u>\$ 105,198.16</u>

Updated 10.04.24

****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	
Total				\$ 3,524.00	\$ -

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				\$ 10,000.00	\$ -

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	
Total				\$ 62.39	\$ -

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	

FY25 Board of Education Detailed Activity

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		MINUTE PRESS	FLYERS & MAILINGS FOR BOARD		\$ 9,619.62
Total				<u>\$ 3,507.94</u>	<u>\$ 9,619.62</u>

<u>Object</u>	<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Expense</u>	<u>Open PO</u>
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		COSTCO WHOLESALE	BOARD PURCHASE FOR SCHOOLS		\$ 400.00
Total				<u>\$ 1,500.06</u>	<u>\$ 400.00</u>

<u>Object</u>	<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Expense</u>	<u>Open PO</u>
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	\$22,191.08	\$3,550.55	\$6,500.00	\$57,644.37	\$32,745.00
Secondary Curriculum	100 E 515000 440 001 000	\$89,886.00	\$62,321.46	\$7,652.00	\$0.00	\$19,912.54	
						\$77,556.91	
updated 10.04.24							

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	\$ -	\$ 7,374.04	\$ 1,139,145.96
FY25 - Bond Levy Revenue Transfer Est.	\$ 126,659.03	\$ -	\$ 126,659.03	\$ -
Total Revenues	\$ 2,419,699.03	\$ 1,126,783.17	\$ 134,033.07	\$ 1,158,882.79
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	\$ 56,122.57	\$ 24,106.84	\$ 17,840.59
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	\$ 220,000.00	\$ -	\$ -	\$ 220,000.00
FY25 - GE/BKE VCT Tile Cafeteria	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00
Total Expenditures	\$ 2,282,941.00	\$ 141,841.83	\$ 280,145.40	\$ 1,860,953.77
updated 10.4.24				

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	56,122.57	39,111.37		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	115,481.83	158,922.11		
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	In Progress	Installation currently slated for the week of October 21st for both schools
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)	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	47,152.00	98,860.00	1,184,457.00		

Unappropriated FY25 Plant Facility Levy Funds including FY24 carryforward		156,111.00		
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Fund 421 - Board Facility Projects						Updated 10.04.24
REVENUES						
	Revenue	FY2023	FY2024	FY2025	Ending Balance	
Fund Balance	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ 593,866.80	\$ 444,138.72	
Total Revenues	\$ 2,880,200.00	\$ 428,576.98	\$ 1,413,617.50	\$ 593,866.80	\$ 444,138.72	
EXPENDITURES						
	Budget	FY2023	FY2024	FY2025	Ending Balance	
Spirit Lake Elementary	\$ 675,000.00	\$ 2,185.00	\$ 289,474.41	\$ 296,933.40	\$ 86,407.19	
Athol Elementary	\$ 700,000.00	\$ 2,860.00	\$ 332,780.98	\$ 296,933.40	\$ 67,425.62	
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	\$ 593,866.80	\$ 444,138.72	
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
		\$ 2,185.00	\$ 289,474.41	\$ 296,933.40	\$ -	
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
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
		\$ 2,860.00	\$ 332,780.98	\$ 238,915.13	\$ -	
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	\$ -	\$ -	