



PRESTON SCHOOL DISTRICT #201
Board of Education

Regular Meeting - October 16, 2024, 7:00 PM
105 East 2nd South
Preston, ID 83263

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Appoint Temporary Clerk**
4. **Approve Agenda - Action Item**
5. **Consent Agenda - Action Item**
 - A. **Minutes of Regular Board Meeting - Sept 18, 2024**
 - B. **Financial Summary - Sept 2024**
 - C. **Monthly Expenditures - Sept 2024**
 - D. **Personnel Report - Sept 2024 (No changes to report)**
6. **Public Requests to Address the Board** - Stakeholders may request to address the Board in open meeting by filling out the online request form at <https://psd201.org/en-us/meeting-minutes-agenda-691ac9e8>
7. **Information Items**
 - A. **Superintendent Report - "Student Achievement & Student Advancement"**
 - Academic State Champions - Boys Golf
 - New ISAT Growth Trajectory Goals
 - Technology Update
 - 3-Year Technology Plan
 - Construction Update
 - Building Condition Assessments & 10-Year Facility Plan
 - Financial Audit School Year 2023-24
8. **Action Items**
 - A. **Approve/Deny 10-Year Facility Plan**
 - B. **Approve/Deny Financial Audit FY24**
9. **Policy - Action Item**
 - A. **Policy 1st Reading**
 - 806 - Bond and Licensure Requirements for Public Works
 - 810 - Budget Planning and Adoption
 - 812 - Budget Adjustments
 - 820 - Annual Statement of Financial Condition
 - 822 - Audit of Financial Statements
 - 824 - Financial Emergency
 - 836 - Investments
 - 838 - Activity Funds
 - 840 - Payroll
 - 850 - Purchasing
 - 850P1 - Supplemental Purchasing Procedures
 - 850.30 - Purchasing Services or Personal Property

- 850.90 - Public Works Construction
- 852 - Payment for Goods and Services

B. Policy 2nd Reading

- Policy 412 - Employee Conduct
- Policy 418 - Personnel Conflict of Interest
- Policy 540 - Maintenance of Orderly Conduct
- Policy 564 - Health Records and Emergency Care
- Policy 639 - Parental Rights in Education
- (Policy 639F2 - Health Care Services Consent Form)
- Policy 850 - Purchasing
- Policy 934 - Trespass on School Property
- Policy 1044 - Advertising and Distributing Materials in the Schools

C. Policy Amendment

- Policy 3225 - Student Clubs

10. **Executive Session** - Pursuant to Idaho Code 74-206(1)(b) to consider the evaluation, dismissal, or disciplining of or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student
11. **Resume Open Session**
12. **ACTION: Approve/Deny Employee 1012 Request Release from Contract**
13. **Adjourn**



Preston Joint School District #201 Board of Education

Special Hearings

Wednesday, September 4, 2024
7:00 PM

District Office
105 East 2nd South
Preston, ID 83263

1. Call to Order
2. Pledge of Allegiance
3. Appoint Temporary Clerk
Appoint Brady Garner as temporary clerk. This motion, made by Launa Moser (Zone 1 Trustee) and seconded by Susan Yardley (Zone 5 Trustee), Carried.
Chris Jones (Zone 4 Trustee): Yea, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 5, Nay: 0
4. Approve Agenda - Action Item
Motion to approve the agenda. This motion, made by Susan Yardley (Zone 5 Trustee) and seconded by Launa Moser (Zone 1 Trustee), Carried.
Chris Jones (Zone 4 Trustee): Yea, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 5, Nay: 0
5. Continuation of Public Hearing on HS Athletic & Secondary Course Fees
Ben Szabo Report: Mr. Szabo reported that last school year, athletics was \$3,000 over budget. To help counter this, they will be charging gates at the majority of sports, but this will still not cover the cost. He also reported that every year for the next three years, the cost for officials will go up. Mr. Szabo informed the board of the rising cost of transportation and the inability to continue to provide transportation to students during the summer due to IHSA rules. Mr. Szabo presented an Excel sheet and talked about the increase in game management costs. Mr. Garner shared that last school year, game management was paid \$8212.50. Mr. Szabo talked about options for the family to attend events and sponsor getting a game pass. Mr. Szabo also informed the board that this school year, we will be implementing credit card machines to make it more fan-friendly. However, with the charges, we will only make \$6.60. Board Member Jones expressed he would like to keep family in mind. Board Member Lyons expressed that she does not feel that athletics should have to pay for the sound system, and that is something the district should cover. Dr. Harrison agreed and said he would get with the high school on that. Mr. Szabo recommended we approve the motion.

Public Comment:
Tyrell Simpson: stated he would prefer the fee not to increase but understood why. He also expressed concern about why the board did not have information sooner.
Todd Thomas: Told the board that he would support the decision if he sat in their chair. He also expressed that he wanted to make sure the action was legal.
TJ Burbank: He expressed he feels a gate fee is necessary. He did express that a pay-to-play increase is not enough. He expressed the need for more transparency and would love to see a family rate.

Brent Knapp: Stated that at state tournaments, the gate fee is \$7.00. We also expressed that we want to encourage multiple sports athletes so that is why we will give them a discount.

6. Action Item - Approve/Deny Fee Increases
Motion to approve the increase in fees. This motion, made by Chris Jones (Zone 4 Trustee) and seconded by Geniel Lyons (Zone 2 Trustee), Carried.
Chris Jones (Zone 4 Trustee): Yea, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 5, Nay: 0
7. Personnel Hearing
Motion to give an extension. This motion, made by Susan Yardley (Zone 5 Trustee) and seconded by Launa Moser (Zone 1 Trustee), Carried.
Chris Jones (Zone 4 Trustee): Yea, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 5, Nay: 0
Motion to table. This motion, made by Susan Yardley (Zone 5 Trustee) and seconded by Launa Moser (Zone 1 Trustee), Tabled.
Chris Jones (Zone 4 Trustee): Yea, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 5, Nay: 0
8. Executive Session - Pursuant to Idaho Code 74-206(1)(b) to consider the evaluation, dismissal, or disciplining of or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student
Motion to move into executive session. This motion, made by Launa Moser (Zone 1 Trustee) and seconded by Susan Yardley (Zone 5 Trustee), Carried.
Chris Jones (Zone 4 Trustee): Yea, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 5, Nay: 0
9. Resume Open Session
Motion to resume open session. This motion, made by Launa Moser (Zone 1 Trustee) and seconded by Susan Yardley (Zone 5 Trustee), Carried.
Chris Jones (Zone 4 Trustee): Yea, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 5, Nay: 0
10. Possible Personnel Action Item
Motion to grant extension at employee request. This motion, made by Launa Moser (Zone 1 Trustee) and seconded by Susan Yardley (Zone 5 Trustee), Carried.
Chris Jones (Zone 4 Trustee): Abstain (With Conflict), Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 4, Nay: 0, Abstain (With Conflict): 1
11. Adjourn

Athletic Cost Breakdown 2023-24	
District Cost	
Coaches Stipends	\$ (249,000.00)
Transportations	\$ (185,509.89)
Perdium, hotel, food	\$ (60,198.12)
FCCM Cost	\$ (13,250.00)
High School Accounts	
Concessions	\$ 2,525.73
Gate	\$ 3,334.00
Athletics	\$ 19,991.63
Banners	\$ (28,116.63)
Total Cost	\$ (510,223.28)
School Cost	\$ (2,265.27)
District Cost	\$ (507,958.01)
Gates Per Sport	
Track	\$ 4,969.00
Softball	\$ 1,465.00
Baseball	\$ 2,965.00
GBB	\$ 6,500.00
Wrestling	\$ 1,921.00
Football	\$ 18,127.00
VB	\$ 3,668.00
BBB	\$ 22,047.00
Total Gate	\$ 61,662.00

ATHLETICS ACCOUNTS	Beginning	Ending
Concessions	\$12,136.75	\$14,662.48
Gate	\$0.00	\$3,334.00
Athletics	\$12,059.92	\$32,051.55
Banners	\$30,748.69	\$2,632.06
Account totals.	\$54,945.36	\$52,680.09

Large Purchases: Fence panels,
 signs and banners, new
 volleyball nets, hudl, big
 teams website, sound system
 rental, state fees, district
 fees, tournament fees, coaches
 clinics, relocating basketball
 hoops, wrestling mat,
 flashtime camera for track,
 track top pad, septic
 pump/port-a-potty, especially-
 4-athletes, tournament fees.

School's Cost	
Ref and Game mangment cost	\$ (65,320.00)
Concessions made	\$ 25,900.00
Concessions Cost	\$ (19,400.00)
Banner	\$ 14,850.00
Pay-to-Play	\$ 22,880.00
Total Gate	\$ 61,662.00



**Preston Joint School District #201
Board of Education**

Special Hearing & Work Session

Thursday, September 12, 2024
7:00 PM

District Office
105 East 2nd South
Preston, ID 83263

Chris Jones (Zone 4 Trustee): Present
Dax Keller (Zone 3 Trustee): Present
Geniel Lyons (Zone 2 Trustee): Present
Launa Moser (Zone 1 Trustee): Present
Susan Yardley (Zone 5 Trustee): Present

1. Call to Order
2. Pledge of Allegiance
3. Appoint Temporary Clerk
Appoint Brady Garner as the Temporary Clerk.
Appoint Brady Garner as the Temporary Clerk. This motion, made by Geniel Lyons (Zone 2 Trustee) and seconded by Susan Yardley (Zone 5 Trustee), Carried.
Chris Jones (Zone 4 Trustee): Yea, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 5, Nay: 0
4. Approve Agenda - Action Item
The agenda was approved after removing items 5, 7, 8, and 9.
Motion to approve the agenda. This motion, made by Chris Jones (Zone 4 Trustee) and seconded by Geniel Lyons (Zone 2 Trustee), Carried.
Chris Jones (Zone 4 Trustee): Yea, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 5, Nay: 0
5. Information Items
This agenda item was removed
6. Employee Hearing
Board Member Chris Jones recused himself from the hearing.
 1. **Introduction and Meeting Start**
[Lance Harrison] starts the hearing and confirms the recording. [Amy White] introduces herself as Amy White, representing the administration, and confirms the absence of the employee and their legal representative.
 2. **Swearing in the Superintendent**
[Amy White] requests the board chairman to swear in the superintendent, Lance Harrison, who confirms his position and tenure.
 3. **Employee Absence and Communication**
[Amy White] questions Lance Harrison about the employee's absence since the start of the school year on August 12, 2024. Harrison confirms the employee has not attended work, called in sick, or communicated with the district.
 4. **Attempts to Contact the Employee**

[Amy White] inquires about the district's attempts to contact the employee. Harrison confirms multiple attempts, including phone calls, emails, and visits to the employee's house, with no response.

5. **Employee's Actions During the Summer**

[Amy White] asks about the employee's actions during the summer. Harrison mentions the employee dropped off keys and met with HR but did not complete required tasks.

6. **Grounds for Termination**

[Amy White] discusses the grounds for termination, including abandonment of position and material violations of Idaho Code and district policies. Harrison agrees with these grounds.

7. **Impact on Students**

[Amy White] questions the impact of the employee's absence on students. Harrison confirms it negatively affects students and emphasizes the need for a certified teacher.

8. **Employee's Performance Evaluation**

[Amy White] discusses the incomplete performance evaluation from the previous school year. Harrison confirms the employee's failure to complete the evaluation.

9. **Violation of District Policies**

[Amy White] reviews district policies 412 and 422, which the employee violated by not completing required tasks and abandoning his position. Harrison agrees these are material violations.

10. **Code of Ethics Violations**

[Amy White] discusses the employee's violations of the Code of Ethics for Professional Educators, including gross neglect of duty and breach of contract. Harrison agrees these are material violations.

11. **Final Questions and Statements**

[Amy White] concludes her examination of Harrison, confirming no further communication from the employee and reiterating the grounds for termination.

Full transcripts of this part of the meeting are available upon request from the district office.

7. **Action Items**

Item was removed from agenda

8. **Executive Session - Pursuant to Idaho Code 74-206(1)(b) to consider the evaluation, dismissal, or disciplining of or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student**

Item was removed from agenda.

9. **Resume Open Session**

Item was removed from agenda.

10. **Possible Action from Hearing**

A Written submission is to be provided to the board by September 17, 2024, at 5 p.m.

Board to deliberate in executive session on September 18, 2024.

A written submissions to be provided to the board by September 17, 2024, at 5 p.m. Board to deliberate in executive session on September 18, 2024. This motion, made by Launa Moser (Zone 1 Trustee) and seconded by Susan Yardley (Zone 5 Trustee), Carried.

*Chris Jones (Zone 4 Trustee): Recuse, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 4, Nay: 0, Recuse: 1*

11. **Work Session - Technology Discussion**

12. **Technology Issues**

Dr. Harrison discussed the involvement of TJ and Jim Murdock as community members. Chairman Dax Keller expressed concerns about the current state of technology. TJ Burbank highlighted issues with safety checks, aging hardware, and troubleshooting efforts.

13. **Network Stability**

TJ Burbank noted that the internet has been more stable since Labor Day but mentioned ongoing issues with direct communication and network design. Jim emphasized the need for good cables, switches, and network infrastructure.

14. **Metrics and Monitoring**

Board member Chris Jones inquired about the existence of metrics. Dr. Harrison and TJ Burbank discussed setting up alerts and monitoring bandwidth usage. Chris Jones emphasized the need for a new ticketing system for accountability.

15. **IT Staffing and Help Desk**

Tamara Harris and TJ Burbank discussed the need for a help desk and appropriate IT staffing. TJ suggested having at least two device people, one network manager, and one backup network manager.

16. **Project Management**

Jim and TJ Burbank agreed that the current tech team lacks project management skills. They recommended getting someone with project management experience to meet with the administration.

17. **Future Plans and Priorities**

Dr. Harrison and Chris Jones discussed the priorities for the technology plan. TJ Burbank recommended documenting maintenance and backups. Dr. Harrison emphasized the need for network maps and server documentation.

12. Adjourn

Motion to adjourn

Adjourn meeting. This motion, made by Susan Yardley (Zone 5 Trustee) and seconded by Launa Moser (Zone 1 Trustee), Carried.

*Chris Jones (Zone 4 Trustee): Yea, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 5, Nay: 0*



**Preston Joint School District #201
Board of Education**

Regular Meeting

Wednesday, September 18, 2024
7:00 PM

District Office
105 East 2nd South
Preston, ID 83263

Chris Jones (Zone 4 Trustee): Present
Dax Keller (Zone 3 Trustee): Present
Geniel Lyons (Zone 2 Trustee): Present
Launa Moser (Zone 1 Trustee): Present
Susan Yardley (Zone 5 Trustee): Absent

1. Call to Order
2. Pledge of Allegiance
3. Appoint Temporary Clerk
Appoint Brady Garner as temporary Clerk.
Appoint Brady Garner as temporary Clerk. This motion, made by Launa Moser (Zone 1 Trustee) and seconded by Geniel Lyons (Zone 2 Trustee), Carried.
Chris Jones (Zone 4 Trustee): Yea, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Absent
Yea: 4, Nay: 0, Absent: 1
4. Approve Agenda - Action Item
Approve Agenda
Motion to approve the agenda. This motion, made by Geniel Lyons (Zone 2 Trustee) and seconded by Launa Moser (Zone 1 Trustee), Carried.
Chris Jones (Zone 4 Trustee): Yea, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Absent
Yea: 4, Nay: 0, Absent: 1
5. Consent Agenda - Action Item
Approve Consent Agenda
Move to approve the consent agenda as presented. This motion, made by Chris Jones (Zone 4 Trustee) and seconded by Launa Moser (Zone 1 Trustee), Carried.
Chris Jones (Zone 4 Trustee): Yea, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Absent
Yea: 4, Nay: 0, Absent: 1
 - 5.A. Minutes of Regular Board Meeting - August 21, 2024
 - 5.B. Financial Summary - Aug 2024
 - 5.C. Monthly Expenditures - Aug 2024
 - 5.D. Personnel Report - Aug 2024
6. Public Requests to Address the Board - Stakeholders may request to address the Board in open meeting by filling out the online request form at <https://psd201.org/en-us/meeting-minutes-agenda-691ac9e8>
No requests for public comment were received.
7. Information Items
 - 7.A. Introduction of New Certified Educators

Haley Hamblin introduced herself as a new staff member teaching 6th and 7th grade at the junior high.

New Certified PSD Employees - 2024-25

(Those who came last month and introduced themselves were left on this list, but have been struck out.)

~~Jensen, Amy: School Nurse~~

~~Burbank, Koltn: HS English~~

~~Christensen, Ladd: HS Math~~

~~Nelson, W Cody: HS Math~~

~~Johnson, Ty: JH English~~

~~Kelley, Alex: HS Social Studies and Spanish~~

~~Meek, Rhett: HS Business~~

~~Slade, Abby: HS Counselor~~

~~Smart, Braden: HS/JH Band and Choir~~

~~From IF: HS/JH SLP (Online through eLuma)~~

~~Hamblin, Haley: JH Math~~

~~Meek, Jennifer: JH Counselor~~

~~Nielsen, Rebecca: Pioneer SLP~~

~~Simonson, Hadlee: Pioneer SLP~~

~~Smith, Brinkley: Kindergarten~~

~~Thornley, Christy: Pioneer 2nd~~

~~Hooton, Michael: Pioneer 2nd~~

~~Lindhardt, Liz: Pioneer 2nd~~

~~Marler, Sarah: Pioneer 2nd~~

7.B. Cultural Learning - Student Report from Peru Trip

Cultural Learning Trip

Principal Atkinson discussed the rewarding experience of the trip to Peru and plans for a trip to Italy next year. A student and a parent shared their positive experiences from the Peru trip. The next trip will be to Italy.

7.C. Superintendent Report - "Student Achievement & Student Advancement"

- Positive Behavioral Interventions and Supports (PBIS) - Update
- Junior High as a PLC School - Student Learning Focus
- ELA and Math Goals
- Technology Update and 3-year Technology Plan
- Construction Update and Facility Conditions Assessments

PLC Goals

Principal Schmidt explained the goals of PLCs, focusing on student learning and accommodating higher achievers. He noted the challenges faced four weeks into the implementation.

ELA and Math Goals

Superintendent Harrison discussed the goal of achieving a 5% scale growth in both ELA and math, using the stat matrix.

PBIS Implementation

Mr. Atkinson presented on the district's implementation of PBIS, explaining its focus on teaching positive behavior and helping students succeed in the classroom.

Tech Report

Dr. Harrison shared updates on tech repairs and introduced a new ticket system going live next week. Chris expressed concerns about the cleanliness of lists.

Technology Update

9/17/24 School Concerns from Administrators

(The 9/18/24 Response from IT Director follows in parentheses)

HeadStart:

Need Phone, Printer, Access Point (all projects complete)

Pioneer:

Lab computer sound not working

Oakwood:

Two new classrooms need phones (installed)

Two rooms need projectors (shipment lost, reordered)

Junior High:

Adobe needed in lab (order through state Adobe liaison)

High School:

Band Building need new equipment and new system (50% done, will complete this week)

4PM updates frustrating (developing plan and new policies so update can occur after 4PM but while teacher and lab computers are still on)

Few rooms by new gym with issues (Removing mini-switches from room 122 and 233)

Still some phone issues (IT with get with admin to see specifics)

District:

Zoom not working (pushed out new version, but it reverted back to old. Installing new version through different through InTune since test accepted configuration.

*New Tech Ticketing System live next week (The trials and tests of creating hypothetical requests working. Web-based. Shows time assigned, who assigned, email to the requester, reminder to complete, time to complete, tracking server notification events)

*Technology Monitoring currently in place

Network/Internet online/offline

Network/Internet utilization

Network/Internet content

IT Director will create reports for the Superintendent and Board to review

Based on the last work session, IT is

Adding SEIPA Compliance Policy to student traffic (9/19/24)

Blocking VPN traffic from student segments (9/26/24)

Construction Update

Dr. Harrison shared his vision for the school and the plan to complete construction by October 10th.

Oakwood Pod 6 Construction Timeline for Completion

September 16-20

Wall Tiles

Electrical Trim-out (lights, outlets, smoke detectors)

Ceiling Vents

September 23-27

Wall Tiles

Ceiling Tile

Carpet

Trim

Doors

September 30-October 4

Continuation of Wall Tiles, Trim, and Doors if necessary

Whiteboards

Projectors

Access Points

Phones

Speakers

October 7-10

Move Title I and Instructional Specialist into the area

8. Action Items

8.A. Continuous Improvement Plan (CIP)

CIP Report

Dr. Harrison presented the CIP plan, explaining the rationale behind the numbers and the use of IDLPs to meet the plan's goals.

Approve the 2024-25 Continuous Improvement Plan for Presotn School District. This motion, made by Launa Moser (Zone 1 Trustee) and seconded by Geniel Lyons (Zone 2 Trustee), Carried.

Chris Jones (Zone 4 Trustee): Yea, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Absent

Yea: 4, Nay: 0, Absent: 1

8.B. Building Condition Assessment and 10-Year Facility Plan

Item was tabled.

8.C. Declaration of Surplus Property

- School Bus (1)
- 4-Post Auto Lift (1)
- Piano (3)
- Smart Board (3)
- Student Desks (40)

Motion to put the following items up for surplus.

Item: 2007 Blue Bird Transit School Bus
Seats 84 Capacity
Miles 113500
Vin 1BABNCPA87F244457
Estimated Value \$3500.00

And 13 bus seats from a 1980 MCI Bus. Value \$15 each

Item: Challenger 4 post lift, approximate age 20 years
Model# 40e00
Serial# 400705
Lift capacity lbs - 12,000
An estimated scrap value of \$200-\$400
(Will need to be disassembled to transport. The lift needs many repairs. An estimated total of repairs exceeds the value of the lift. The lift is unsafe to use.
Thanks, Kasey)

Pianos:
Piano #1 = Story and Clark \$300
Piano #2 = Wurlitzer \$500
Piano #3 = Wurlitzer \$500

Declared surplus property. This motion, made by Launa Moser (Zone 1 Trustee) and seconded by Chris Jones (Zone 4 Trustee), Carried.

Chris Jones (Zone 4 Trustee): Yea, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Absent

Yea: 4, Nay: 0, Absent: 1

8.D. Addition of Women's Wrestling Program

Wrestling Report

Principal Szabo discussed the growing interest in girls' wrestling and recent state-level changes. The board voted to fund girls' wrestling at the junior high and high school levels.

Girls Wrestling Program Proposals from Ben Szabo:

Below are two wrestling options to start a girls HS and JH program funded by the school district.

Option A- This mirrors the boys program and ensures that there is proper support at practice and at events. JV and Varsity may end up at different tournaments and coaches are able to provide the necessary assistance. A head junior high coach keeps the girls from having to wrestle the boys, which makes it more likely that girls will join and remain. The more girls practice with the boys, the less likely it is the team will grow.

HS Head Girls Coach-\$4800
HS Assistant Girls Varsity-\$3000
HS Head Girls JV-\$2800
Junior High Girls-\$2000
Total Stipends Needed:\$12,600

Option B-This option has a single coach for the Varsity and one for the JV. It is bare bones, but in the event that JV and Varsity went to different places or needed to separate groups at practice, it could be done. It is likely in this scenario that the coach would need to demonstrate the techniques on the athletes instead of using the other coach because the groups would be split. The junior high assistant (to the head coach already in place for the boys, and in this scenario would serve as head over boys and girls) would be assigned to focus on the girls when necessary. The JH girls practice with the JH boys, which decreases interest and flies in the face of some community member values. It is doable if necessary.

HS Head Girls Coach-\$4800
HS Assistant Girls Varsity/Head Girls JV-\$3000
Junior High Assistant for Boys and Girls-\$1200
Total Stipends Needed: \$9,000

There seems to be interest for girls team at the high school again this year. A wrestling presentation was shared at the junior high, with hopes there would be interest and which results in decent numbers from there to start feeding the high school program.

Approve girls wrestling as an official sport. This motion, made by Launa Moser (Zone 1 Trustee) and seconded by Chris Jones (Zone 4 Trustee), Carried.

Chris Jones (Zone 4 Trustee): Yea, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee):

Absent

Yea: 4, Nay: 0, Absent: 1

8.E. Preston Art and Literary Magazine (PALM) Club Approval

The purpose of the Preston Art and Literary Magazine (PALM) club is to share great student-created art and literary works with the students and staff of Preston High School, along with the community. Our main goal is to show this school and community our broad vision of the arts, and how there are many forms and expressions of creativity. Additionally, our production goal is to publish one issue a month, each showcasing a variety of art forms and creations that are thought-provoking and inspiring. Finally, our member-based goal is to help students grow as

creators and editors while also establishing a closer community between fellow associates.

Approve the PALM club. This motion, made by Chris Jones (Zone 4 Trustee) and seconded by Geniel Lyons (Zone 2 Trustee), Carried.

Chris Jones (Zone 4 Trustee): Yea, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee):

Absent

Yea: 4, Nay: 0, Absent: 1

9. Policy - Action Item

9.A. Policy 1st Reading

SECTION 400: PERSONNEL

***412 - Employee Conduct (Formerly General Personnel Regulations). This policy is updated to rename it. We have included some optional personnel standards that are applicable to all district employees. We have also included provisions from new Idaho Code §67-5909B that employees who decline to use nicknames, pronouns or titles of minor students will not be subject to disciplinary action and that they must obtain written parent/guardian permission to use a name, nickname, title or pronoun that does not correspond to the student's sex. We have also included a section on corrective action and discipline. We have included updated legal references and cross-references.

***418 - Personnel Conflict of Interest. This policy is updated to more clearly identify personnel standards required for purchases supported by federal funds.

The general purchasing regulations, at 2 CFR 300.18, specify the requirements, which are now included in a subsection for compliance with federal purchasing guidelines. These requirements typically arise in the context of a district's food service program, but are also applicable for other purchases where federal funds are utilized. We have also updated legal citations to include the reference to the federal regulations.

SECTION 500: STUDENTS

***540 Maintenance of Orderly Conduct. This policy is updated to more fully identify the types of behavior that are considered misconduct and available disciplinary measures, including optional language regarding alternative forms of discipline. We have included a statement that corporal punishment is not authorized, in accordance with Idaho Code §33-1224. We have included the delegation of authority to teachers and staff that is included in Idaho Code §33-1224. In accordance with new Idaho Code §67-5909B, we have included a statement that a student will not be subject to adverse disciplinary action where the student declines to: (a) identify such student's pronouns; or (b) address a person using a name other than the person's legal name, or a derivative thereof, or by a preferred personal title or pronoun that is inconsistent with the person's sex. We have also added a non-discrimination statement utilized by the U.S. Department of Education, Office for Civil Rights. In addition, we have included a notice and review section, reflecting that the board will provide notice to students, parents/guardians, and school staff of the disciplinary policy as well as annual review of the policy by the board. Finally, we have updated legal references and added cross-references to other policies.

***564 - Health Records and Emergency Care. In accordance with new Idaho Code §32-1015, this policy is updated to include definitions for "health care provider," "health care service," "health information," and "minor child." Also in accordance with the new law, we have added a section indicating that health information maintained by the district will be provided to parents/guardians of minor children upon written request unless there are circumstances limiting disclosure. The section on emergency care is also updated to comply with the new law to indicate

the circumstances under which district staff may furnish emergency care. We have also updated legal references and cross-references.

SECTION 600: EDUCATIONAL PROGRAMS

***639 - Parental Rights in Education. We have added information from new Idaho Code §32-1015 regarding health care services and access to health information that may be maintained by the district. While this language was also added to policy 564, as noted above, we believe it is important to include it in the parental rights policy as well to ensure that all parental rights information is maintained within one policy. In addition, we have added a new section on use of nicknames and pronouns, to comply with new Idaho Code §67-5909B. That law provides that teachers cannot knowingly or intentionally address an unemancipated minor student by a name other than the student's legal name or a derivative thereof, or by a preferred personal title or pronoun that is inconsistent with the student's sex without the written permission of the student's parent/guardian (unlike the health care consent, this law specifically requires written consent, so this part of the new language in the policy is not optional). The new law also provides that students will not be subject to adverse disciplinary action where they decline to (a) identify their pronouns or (b) address a person using a name other than the person's legal name, or a derivative thereof, or by a preferred personal title or pronoun that is inconsistent with the person's sex. We have also updated legal references and added cross-references to other policies, including the health care and emergency services policy.

***639F2 - Parental Rights in Education - Health Care Services Consent Form. In accordance with new Idaho Code §32-1015, we have created this NEW form for the purposes of obtaining parent/guardian consent for health care services. In light of the broad definition of "health care services" set forth in the new law, we have included all types of health services in the consent form, including basic first aid, screenings, counseling, etc. in the types of services that might be provided by a district. The various options given are in italics, such that each district can determine the types of services it provides and include those services (and add to or delete from the items provided). We have made annual consent optional, as the law does not state whether consent must be obtained on an annual basis or if it can carry over from year to year. In the parent acknowledgment section, we have included options for school-year consent or consent until revoked by the parent. Again, each district can choose which option it prefers.

SECTION 800: BUSINESS PROCEDURES

**850 - Purchasing. In our update to this policy last quarter, we inadvertently neglected to update thresholds for various types of purchasing. In this update, we have included those updates. We have also added a section on prohibitions, which takes language from Idaho Code §59-1026. That law prohibits a willful or knowing violation of bidding/purchasing laws. While the law itself is not new, we have not before included this in the purchasing policy. We are mindful that guidance from the state department (with respect to food services audits) includes a reference to this law. To ensure compliance with any food service or other audits where this provision might come into play, we are adding it to this policy. We have also amended the section on school building plan reviews to modify the state division responsible for reviewing plans (now the division of occupational and professional licenses). We have also included a distinction in requirements for plan reviews based on the amount of the project. For projects in excess of \$100,000, a city or county may perform plan reviews provided they satisfy certain certifications. For projects valued at \$100,000 or less, a city or county may perform the reviews without regard to such certifications. Legal references are updated and cross-references are added.

SECTION 900: BUILDINGS & SITES

****934 - Trespass on School Property.** This policy is updated to clarify actions the superintendent or designee may take when a person disrupts the educational process. We have also added a new section related to advertising or marketing materials that are placed on district property without permission. This language follows a separate section of Idaho law that makes it unlawful to place political, promotional or sales signs, posters or other materials on public property without the permission of the owner. We have updated the legal references and added a cross-reference to the advertising policy (1044).

SECTION 1000: COMMUNITY RELATIONS

****1044 - Advertising and Distributing Materials in the Schools (Formerly Advertising and Distributing Materials in the Schools by Non-School Related Entities).** We have shortened the title of this policy and provided other minor updates to reflect that individuals and organizations are subject to the policy. We have also updated the legal references to include a citation to the Idaho Code section prohibiting placement of promotional or political materials on public property without permission. Finally, we have added a cross-reference to the trespass policy (934).

Move Policies 412, 418, 540, 564, 639, 850, 934, and 1044 to a second reading. This motion, made by Chris Jones (Zone 4 Trustee) and seconded by Launa Moser (Zone 1 Trustee), Carried.

Chris Jones (Zone 4 Trustee): Yea, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Absent

Yea: 4, Nay: 0, Absent: 1

10. Executive Session - Pursuant to Idaho Code 74-206(1)(b) to consider the evaluation, dismissal, or disciplining of or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student

Move to executive session. Both Dr. Harrison and Board member Chris Jones recused them self.

Move to executive session. This motion, made by Launa Moser (Zone 1 Trustee) and seconded by Geniel Lyons (Zone 2 Trustee), Carried.

*Chris Jones (Zone 4 Trustee): Yea, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Absent
Yea: 4, Nay: 0, Absent: 1*

Move to executive session. This motion, made by Launa Moser (Zone 1 Trustee) and seconded by Geniel Lyons (Zone 2 Trustee), Carried.

*Chris Jones (Zone 4 Trustee): Recuse, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Absent
Yea: 3, Nay: 0, Absent: 1, Recuse: 1*

11. Resume Open Session

Resume Open Session

Resume open session. This motion, made by Geniel Lyons (Zone 2 Trustee) and seconded by Launa Moser (Zone 1 Trustee), Carried.

*Chris Jones (Zone 4 Trustee): Recuse, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Absent
Yea: 3, Nay: 0, Absent: 1, Recuse: 1*

12. Action Item from the Executive Session

Terminate employe A contract.

Terminate employee A contract. This motion, made by Geniel Lyons (Zone 2 Trustee) and seconded by Launa Moser (Zone 1 Trustee), Carried.

Chris Jones (Zone 4 Trustee): Recuse, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2

*Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Absent
Yea: 3, Nay: 0, Absent: 1, Recuse: 1*

13. Adjourn

Adjourn meeting.

Adjourn meeting. This motion, made by Chris Jones (Zone 4 Trustee) and seconded by Geniel Lyons (Zone 2 Trustee), Carried.

*Chris Jones (Zone 4 Trustee): Yea, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Absent
Yea: 4, Nay: 0, Absent: 1*



**Preston Joint School District #201
Board of Education**

Regular Meeting

Wednesday, August 21, 2024
7:00 PM

District Office
105 East 2nd South
Preston, ID 83263

Chris Jones (Zone 4 Trustee): Absent
Dax Keller (Zone 3 Trustee): Present
Geniel Lyons (Zone 2 Trustee): Present
Launa Moser (Zone 1 Trustee): Present
Susan Yardley (Zone 5 Trustee): Present

1. Call to Order
2. Pledge of Allegiance
3. Approve the appointment of Ward Clerk -Action Item
Appoint Brady Garner as ward clerk for this week. This motion, made by Launa Moser (Zone 1 Trustee) and seconded by Susan Yardley (Zone 5 Trustee), Carried.
Chris Jones (Zone 4 Trustee): Absent, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 4, Nay: 0, Absent: 1
Appoint Brady Garner as ward clerk for the week. This motion, made by Launa Moser (Zone 1 Trustee) and seconded by Susan Yardley (Zone 5 Trustee), Carried.
Chris Jones (Zone 4 Trustee): Absent, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 4, Nay: 0, Absent: 1
4. Approve Agenda - Action Item
Motion to appoint Brady Garner as Ward Clerk for this week.
Motion to approve the agenda. This motion, made by Susan Yardley (Zone 5 Trustee) and seconded by Launa Moser (Zone 1 Trustee), Carried.
Chris Jones (Zone 4 Trustee): Absent, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 4, Nay: 0, Absent: 1
5. Consent Agenda - Action Item
Move to approve the consent agenda as presented. This motion, made by Susan Yardley (Zone 5 Trustee) and seconded by Geniel Lyons (Zone 2 Trustee), Carried.
Chris Jones (Zone 4 Trustee): Absent, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 4, Nay: 0, Absent: 1
 - 5.A. Minutes of Regular Board Meeting - July 2024
 - 5.B. Financial Summary - July 2024
 - 5.C. Monthly Expenditures - July 2024
 - 5.D. Personnel Report - July 2024
6. Public Requests to Address the Board - Stakeholders may request to address the Board in open meeting by filling out the online request form at <https://psd201.org/en-us/meeting-minutes-agenda-691ac9e8>

No requests for public comment were received.

7. Information Items

7.A. Superintendent Report - "Student Achievement & Student Advancement"

- Introduction of New Educators
- New Positions - Nurse / Mental Health Counselor / Social Work Interns / FT Bus Driver(s)
- Construction Update - Pods / JH Secure Entry / Blacktop / Pioneer Playground
- Technology Update - Device Deployment and Internet Improvement
- Professional Learning Community Plans - Training by PLC Specialists Josh Ray and Maria Nielsen: Importance of Teams & Influence of Individuals / Viable Curriculum / Essential Standards / Common Assessments
- Understanding Dyslexia - PD Modules (throughout year) and Course (Sept. 20)
 - New staff members Amy Jensen (Nurse), Jenifer Meek (Counselor), Alex Kelly (Social Studies and Spanish), Ty Johnson (English), Bradon Smart (band & choir) and Ladd Christensen (Math) introduced themselves to the school board.
 - Dr. Harrison informed the school board of the new positions in the district
 - Dr. Harrison gave an update on construction.
 - Pod-5 two teachers have moved in.
 - Pod-6 OSB starts tomorrow, and sheetrock after. Hope to be done by Thanksgiving.
 - Jr. High man trap was completed.
 - Blacktop done at bus garage
 - Pioneer playground completed. Had a ribbon cutting.
 - Geniel Lyons asked the question if we could outsource some of the construction. Dr. Harrison informed her that they were given permission to before summer.
 - Dr. Harrison informed the board that he would communicate with the supervisor about why the projects were not completed by the deadline.
 - Dr. Harrison informed the school board that we are good for this year.
 - Dax Keller asked if Dr. Harrison was comfortable with the construction team. Dr. Harrison stated he needs to have better communication with them.
 - Dr. Harrison explained the biggest obstacle to school is access.
 - Dr. Harrison stated he will get a specific timeline on Pod-6 and get back to them.
 - Dr. Harrison reported concerns with pioneer gym having bubbles, Track having cuts in it, and integrity of new blacktop.
 - Dr. Harrison reported that next month he will have a 10 year plan for them.
 - Dr. Harrison gave an update on Tech.
 - New computers for grades 1st, 2nd, 6th, 11th, and 12th.
 - New labs in Oakwood, High School, and Jr. High
 - New staff computers for 30 oldest will be rolled out later this week.
 - New interactive projectors at Pioneer.
 - Dr. Harrison reported that the week before school started we had a server crash. For that reason we are a week behind on finishing up the high school.
 - Dr. Harrison reported that 29 of 30 cabinets have been installed.
 - Dax Keller shared that the principal stated Jr. High is happy and has had a rough go but it's getting better.
 - Dr. Harrison shared that Direct communication emailed that internet can go down for the next 3 to 4 weeks.
 - Geniel Lyons asked if we need more staff in IT to make it work and Dr. Harrison shared we hired additional staff this summer and asked Maisie to provide some.
 - The district's PLC plans were shared for the school year by Dr. Harrison.
 - Susan Yardly expressed how much she likes the opening institute.
 - Dr. Harrison shared that a free PD course and credit will be provided by the district for the new required dyslexia course.

8. Action Items

8.A. Alternate Authorization for Certification of Newly Hired Educators

Four (4) of our eighteen (18) newly hired certified educators need to seek alternate authorization for certification from the Idaho Department of Education.

<u>LAST</u>	<u>SCHOOL</u>	<u>POSITION</u>	<u>ALTERNATIVE AUTHORIZATION</u>
Burbank	PHS	English Teacher	Content Specialist - ABCTE
Meek	PHS	Business Teacher	CTE - Occupational Specialist
Hamblin	PJH	Math Teacher	Teacher to New Endorsement - Praxis
Meek	PJH	Counselor	Pupil Service Staff

Move to send to the Idaho Department of Education the names of educators discussed requesting that the Idaho Professional Standards Commission consider approving teaching credentials based on an alternate route. This motion, made by Susan Yardley (Zone 5 Trustee) and seconded by Launa Moser (Zone 1 Trustee), Carried.

Chris Jones (Zone 4 Trustee): Absent, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea

Yea: 4, Nay: 0, Absent: 1

8.B. RC Car Club Proposal - Preston High

Approve RC Car Club. This motion, made by Launa Moser (Zone 1 Trustee) and seconded by Geniel Lyons (Zone 2 Trustee), Carried.

Chris Jones (Zone 4 Trustee): Absent, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea

Yea: 4, Nay: 0, Absent: 1

8.C. Public Hearing - Secondary School Athletic & Course Fee Increase

PRESTON HIGH SCHOOL

<u>FEE</u>	<u>Previous Amount</u>	<u>New Amount</u>
Athletic Gate Fee	\$6.00	\$7.00
Pay to Play Participation	\$80.00	\$100.00
Bowling Fee	\$0.00	\$5.00

PRESTON JUNIOR HIGH

<u>FEE</u>	<u>Previous Amount</u>	<u>New Amount</u>
Bowling Fee	\$0.00	\$5.00
Spanish Culture	\$0.00	\$5.00

8.D. School Modernization Fund (Annual Installments or Lump Sum or Combination)

1. The school district attests to compliance with the dignity and nondiscrimination in public education requirements specified in Idaho Code, 33-138.
2. The school district attests that it does not require job applicants to sign written diversity statements.
3. The school district meets minimum student instructional hours in law or the minimum instructional days set by the State Board of Education.
4. School Modernization funds will be utilized in a manner that aligns with the school district's core educational mission and complies with the allowable expenditures outlined in House Bill 521.
5. The school district leadership has watched the required Department of Education webinars.
6. Our school district is requesting to receive installments from the School Modernization Fund (choose one): Lump sum or Annually or Combination.
[Superintendent recommends taking the Lump Sum so money can be invested and earnings used.]
7. Please provide a list of individuals and groups involved in the decision-making process regarding expenditures from the School Modernization Fund. This may include constituents, contractors, architects, school board, and other relevant stakeholders.
8. On what day did the school board approve the 10-year plan, including the planned expenditures? **[Anticipated decision to be made by board on September Board Meeting]**

Motion to take Lump sum. This motion, made by Susan Yardley (Zone 5 Trustee) and seconded by Geniel Lyons (Zone 2 Trustee), Carried.

*Chris Jones (Zone 4 Trustee): Absent, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 4, Nay: 0, Absent: 1*

9. Policy - Action Item

9.A. Policy 1st Reading

Motion to approve to board policy. This motion, made by Launa Moser (Zone 1 Trustee) and seconded by Susan Yardley (Zone 5 Trustee), Carried.

*Chris Jones (Zone 4 Trustee): Absent, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 4, Nay: 0, Absent: 1*

10. Executive Session – Pursuant to Idaho Code 74-206(1)(b) to consider the evaluation, dismissal, or disciplining of or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student

Move to executive session. This motion, made by Susan Yardley (Zone 5 Trustee) and seconded by Launa Moser (Zone 1 Trustee), Carried.

*Chris Jones (Zone 4 Trustee): Absent, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 4, Nay: 0, Absent: 1*

11. Resume Open Session

Motion to move to open session. This motion, made by Susan Yardley (Zone 5 Trustee) and

seconded by Geniel Lyons (Zone 2 Trustee), Carried.

*Chris Jones (Zone 4 Trustee): Absent, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 4, Nay: 0, Absent: 1*

12. Action Items from the Executive Session

- Approve/Deny Release from Contract - Employee A

33-513. PROFESSIONAL PERSONNEL. The board of trustees of each school district, including any specially chartered district, shall have the following powers and duties:

5. To suspend, grant leave of absence, place on probation or discharge certificated professional personnel for a material violation of any lawful rules or regulations of the board of trustees or of the state board of education, or for any conduct which could constitute grounds for revocation of a teaching certificate. Any certificated professional employee, except the superintendent, may be discharged during a contract term under the following procedures:

(a) The superintendent or any other duly authorized administrative officer of the school district may recommend the discharge of any certificated employee by filing with the board of trustees written notice specifying the alleged reasons for discharge.

(b) Upon receipt of such notice, the board, acting through its duly authorized administrative official, shall give the affected employee written notice of the allegations and the recommendation of discharge, along with written notice of a hearing before the board prior to any determination by the board of the truth of the allegations.

(c) The hearing shall be scheduled to take place not less than six (6) days nor more than twenty-one (21) days after receipt of the notice by the employee. The date provided for the hearing may be changed by mutual consent.

(d) The hearing shall be public unless the employee requests in writing that it be in executive session.

(e) All testimony at the hearing shall be given under oath or affirmation. Any member of the board, or the clerk of the board, may administer oaths to witnesses or affirmations by witnesses.

(f) The employee may be represented by legal counsel and/or by a representative of a local or state teachers association.

(g) The chairman of the board or the designee of the chairman shall conduct the hearing.

(h) The board shall cause an electronic record of the hearing to be made or shall employ a competent reporter to take stenographic or steno-type notes of all the testimony at the hearing. A transcript of the hearing shall be provided at cost by the board upon request of the employee.

(i) At the hearing, the superintendent or other duly authorized administrative officer shall present evidence to substantiate the allegations contained in such notice.

(j) The employee may produce evidence to refute the allegations. Any witness presented by the superintendent or by the employee shall be subject to cross-examination. The board may also examine witnesses and be represented by counsel.

(k) The affected employee may file written briefs and arguments with the board within three (3) days after the close of the hearing or such other time as may be agreed upon by the affected employee and the board.

(l) Within fifteen (15) days following the close of the hearing, the board shall determine and, acting through its duly authorized administrative official, shall notify the employee in writing whether the evidence presented at the hearing established the truth of the allegations and whether the employee is to be retained, immediately discharged, or discharged upon termination of the current contract.

(m) If the employee appeals the decision of the board of trustees to the district court, the district court may affirm the board's decision or set it aside and remand the matter to the board of trustees

Approve release of employee A. This motion, made by Susan Yardley (Zone 5 Trustee) and

seconded by Launa Moser (Zone 1 Trustee), Carried.

*Chris Jones (Zone 4 Trustee): Absent, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea
Yea: 4, Nay: 0, Absent: 1*

12.A. Approve/Deny Possible Motion to Issue Notice - Employee B

Motion to issue notice to employee B. This motion, made by Geniel Lyons (Zone 2 Trustee) and seconded by Susan Yardley (Zone 5 Trustee), Carried.

Chris Jones (Zone 4 Trustee): Absent, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea

Yea: 4, Nay: 0, Absent: 1

13. Adjourn

Motion to adjourn. This motion, made by Launa Moser (Zone 1 Trustee) and seconded by Susan Yardley (Zone 5 Trustee), Carried.

Chris Jones (Zone 4 Trustee): Absent, Dax Keller (Zone 3 Trustee): Yea, Geniel Lyons (Zone 2 Trustee): Yea, Launa Moser (Zone 1 Trustee): Yea, Susan Yardley (Zone 5 Trustee): Yea

Yea: 4, Nay: 0, Absent: 1

Revenue/Expenditure Summary Report with Profit and Loss

09/11/2024 05:40 PM

User ID: MCKENSHEL

Account Type ID		Revised Budget	Month to Date	Year to Date	Budget Balance
Fund Number 100	GENERAL FUND (M&O) FUND				
8	Revenue	19,568,307.00	54,360.70	100,493.03	19,467,813.97
9	Expenditure	20,588,829.00	1,589,639.49	2,938,589.14	17,650,239.86
100	GENERAL FUND (M&O) FUND	<u>(1,020,522.00)</u>	<u>(1,535,278.79)</u>	<u>(2,838,096.11)</u>	
Fund Number 220	FOREST RESERVE FUND				
8	Revenue	25,500.00	0.00	0.00	25,500.00
9	Expenditure	25,500.00	0.00	0.00	25,500.00
220	FOREST RESERVE FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Fund Number 238	STUDENT ACTIVITY FUND				
8	Revenue	762,000.00	0.00	0.00	762,000.00
9	Expenditure	762,000.00	0.00	0.00	762,000.00
238	STUDENT ACTIVITY FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Fund Number 241	DRIVERS ED FUND				
8	Revenue	66,125.00	0.00	0.00	66,125.00
9	Expenditure	66,125.00	7,427.32	17,273.81	48,851.19
241	DRIVERS ED FUND	<u>0.00</u>	<u>(7,427.32)</u>	<u>(17,273.81)</u>	
Fund Number 243	PROFESSIONAL TECHNICAL FUND				
8	Revenue	89,033.00	0.00	0.00	89,033.00
9	Expenditure	89,033.00	6,776.29	8,829.37	80,203.63
243	PROFESSIONAL TECHNICAL FUND	<u>0.00</u>	<u>(6,776.29)</u>	<u>(8,829.37)</u>	
Fund Number 245	TECHNOLOGY FUND				
8	Revenue	546,652.00	0.00	0.00	546,652.00
9	Expenditure	546,652.00	533,506.20	547,339.20	(687.20)
245	TECHNOLOGY FUND	<u>0.00</u>	<u>(533,506.20)</u>	<u>(547,339.20)</u>	
Fund Number 246	SAFE AND DRUG FREE FUND				
8	Revenue	33,629.00	0.00	0.00	33,629.00
9	Expenditure	33,629.00	0.00	0.00	33,629.00
246	SAFE AND DRUG FREE FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Fund Number 250	ESSER III FUND				
8	Revenue	1,352,698.00	0.00	0.00	1,352,698.00
9	Expenditure	1,652,698.00	69,950.00	414,740.00	1,237,958.00
250	ESSER III FUND	<u>(300,000.00)</u>	<u>(69,950.00)</u>	<u>(414,740.00)</u>	
Fund Number 251	TITLE I-A FUND				
8	Revenue	270,800.00	0.00	0.00	270,800.00
9	Expenditure	270,800.00	10,488.52	20,754.01	250,045.99
251	TITLE I-A FUND	<u>0.00</u>	<u>(10,488.52)</u>	<u>(20,754.01)</u>	
Fund Number 257	IDEA PART B FUND				
8	Revenue	476,006.00	0.00	0.00	476,006.00
9	Expenditure	476,006.00	65,000.31	131,247.12	344,758.88
257	IDEA PART B FUND	<u>0.00</u>	<u>(65,000.31)</u>	<u>(131,247.12)</u>	
Fund Number 258	IDEA PART B-PRESCHOOL FUND				
8	Revenue	15,060.00	0.00	0.00	15,060.00
9	Expenditure	15,060.00	1,469.00	2,938.05	12,121.95
258	IDEA PART B-PRESCHOOL FUND	<u>0.00</u>	<u>(1,469.00)</u>	<u>(2,938.05)</u>	
Fund Number 260	SCHOOL BASED MEDICAID FUND				
8	Revenue	400,000.00	12,366.70	52,329.99	347,670.01

Revenue/Expenditure Summary Report with Profit and Loss

09/11/2024 05:40 PM

User ID: MCKENSHEL

Account Type ID		Revised Budget	Month to Date	Year to Date	Budget Balance
9	Expenditure	400,000.00	22,379.18	22,379.18	377,620.82
260	SCHOOL BASED MEDICAID FUND	0.00	(10,012.48)	29,950.81	
Fund Number	261 TITLE IV-A FUND				
8	Revenue	30,488.00	0.00	0.00	30,488.00
9	Expenditure	30,488.00	317.60	993.60	29,494.40
261	TITLE IV-A FUND	0.00	(317.60)	(993.60)	
Fund Number	263 PERKINS III - PROF/TECH ACT FUND				
8	Revenue	27,731.00	7,221.52	7,221.52	20,509.48
9	Expenditure	27,731.00	0.00	0.00	27,731.00
263	PERKINS III - PROF/TECH ACT FUND	0.00	7,221.52	7,221.52	
Fund Number	271 TITLE II-A FUND				
8	Revenue	58,213.00	0.00	0.00	58,213.00
9	Expenditure	58,213.00	0.00	0.00	58,213.00
271	TITLE II-A FUND	0.00	0.00	0.00	
Fund Number	290 NUTRITION FUND				
8	Revenue	991,500.00	0.00	0.00	991,500.00
9	Expenditure	1,291,500.00	116,098.04	154,648.11	1,136,851.89
290	NUTRITION FUND	(300,000.00)	(116,098.04)	(154,648.11)	
Fund Number	420 PLANT FACILITY FUND				
8	Revenue	1,025,000.00	4,870.55	267,222.59	757,777.41
9	Expenditure	1,025,000.00	55,372.17	55,388.13	969,611.87
420	PLANT FACILITY FUND	0.00	(50,501.62)	211,834.46	
Fund Number	720 BRIGHT FUND				
8	Revenue	28,000.00	0.00	0.00	28,000.00
9	Expenditure	28,000.00	0.00	0.00	28,000.00
720	BRIGHT FUND	0.00	0.00	0.00	
Grand Total:		(1,620,522.00)	(2,399,604.65)	(3,887,852.59)	

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 100 GENERAL FUND (M&O) FUND				
<u>Current Assets</u>				
100 111000	PETTY CASH-GENERAL FUND	205.59	0.00	205.59
100 111100	Cash in Bank	2,130,808.35	1,464,282.15	3,595,090.50
100 111400	ZIONS BANK ACCOUNT - #4410	1,107,071.45	0.00	1,107,071.45
100 112100	STATE TREAS - GENERAL FUND	4,717,421.92	(3,000,000.00)	1,717,421.92
	Current Assets Subtotal:	<u>7,955,507.31</u>	<u>(1,535,717.85)</u>	<u>6,419,789.46</u>
<u>Other Assets</u>				
100 113000	TAXES RECEIVABLE - GENERAL FUND	141,495.64	0.00	141,495.64
100 114100	STATE SUPPORT RECEIVABLE	415,081.31	0.00	415,081.31
100 161100	Less: Revenue Received	(46,132.33)	(54,360.70)	(100,493.03)
	Other Assets Subtotal:	<u>510,444.62</u>	<u>(54,360.70)</u>	<u>456,083.92</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>8,465,951.93</u></u>	<u><u>(1,590,078.55)</u></u>	<u><u>6,875,873.38</u></u>
<u>Current Liabilities</u>				
100 217100	SALARIES PAYABLE - GENERAL FUND	1,415,039.89	65.75	1,415,105.64
100 217200	BENEFITS PAYABLE - GENERAL FUND	343,207.68	0.00	343,207.68
100 218101	FIT PAYABLE	(973.55)	0.00	(973.55)
100 218102	STATE PAYABLE	(1,372.19)	0.00	(1,372.19)
100 218103	FICA PAYABLE	0.00	0.00	0.00
100 218104	RETIREMENT PAYABLE	(1,694.19)	0.00	(1,694.19)
100 218105	INSURANCE PAYABLE	(61,151.63)	(504.81)	(61,656.44)
100 218106	TSA PAYABLE	0.00	0.00	0.00
100 218108	MISC PAYABLE	726.78	0.00	726.78
100 221000	DEFERRED REVENUE - GENERAL FUND	15,336.55	0.00	15,336.55
	Current Liabilities Subtotal:	<u>1,709,119.34</u>	<u>(439.06)</u>	<u>1,708,680.28</u>
<u>Other Liabilities</u>				
100 223100	SALES TAX PAYABLE	(2,227.64)	0.00	(2,227.64)
100 261100	Less: Expenditures to Date	(1,348,949.65)	(1,589,639.49)	(2,938,589.14)
	Other Liabilities Subtotal:	<u>(1,351,177.29)</u>	<u>(1,589,639.49)</u>	<u>(2,940,816.78)</u>
<u>Fund Balance</u>				
100 320100	FUND BALANCE	8,108,009.88	0.00	8,108,009.88
	Fund Balance Subtotal:	<u>8,108,009.88</u>	<u>0.00</u>	<u>8,108,009.88</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>8,465,951.93</u></u>	<u><u>(1,590,078.55)</u></u>	<u><u>6,875,873.38</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 220 FOREST RESERVE FUND				
<u>Current Assets</u>				
220 111100	Cash in Bank	194,849.66	0.00	194,849.66
	Current Assets Subtotal:	<u>194,849.66</u>	<u>0.00</u>	<u>194,849.66</u>
	Total Assets and Deferred Outflows of Resources:	<u>194,849.66</u>	<u>0.00</u>	<u>194,849.66</u>
<u>Fund Balance</u>				
220 320200	Undesignated/Unreserved Fund Balance	194,849.66	0.00	194,849.66
	Fund Balance Subtotal:	<u>194,849.66</u>	<u>0.00</u>	<u>194,849.66</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>194,849.66</u>	<u>0.00</u>	<u>194,849.66</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 231 DEDICATED AFTER SCHOOL FUND				
<u>Current Assets</u>				
231 111100	Cash in Bank	5,444.92	0.00	5,444.92
	Current Assets Subtotal:	<u>5,444.92</u>	<u>0.00</u>	<u>5,444.92</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>5,444.92</u></u>	<u><u>0.00</u></u>	<u><u>5,444.92</u></u>
<u>Fund Balance</u>				
231 320100	Designated Fund Balance	5,444.92	0.00	5,444.92
	Fund Balance Subtotal:	<u>5,444.92</u>	<u>0.00</u>	<u>5,444.92</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>5,444.92</u></u>	<u><u>0.00</u></u>	<u><u>5,444.92</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 238 STUDENT ACTIVITY FUND				
<u>Current Assets</u>				
238 111100 106	CASH IN BANK - OAKWOOD ELEMENTARY	10,575.35	0.00	10,575.35
238 111100 116	CASH IN BANK - PIONEER ELEMENTARY	45,588.94	0.00	45,588.94
238 111100 201	CASH IN BANK - PRESTON JUNIOR HIGH	93,923.45	0.00	93,923.45
238 111100 401	CASH IN BANK - PRESTON HIGH SCHOOL	465,579.30	0.00	465,579.30
238 111100 700	CASH IN BANK - FRANKLIN COUNTY HIGH SCHOOL	2,463.75	0.00	2,463.75
	Current Assets Subtotal:	618,130.79	0.00	618,130.79
Total Assets and Deferred Outflows of Resources:		618,130.79	0.00	618,130.79
<u>Fund Balance</u>				
238 320100	FUND BALANCE - STUDENT ACTIVITY	618,130.79	0.00	618,130.79
	Fund Balance Subtotal:	618,130.79	0.00	618,130.79
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		618,130.79	0.00	618,130.79

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 240 SCHOOL BUILDING MAINTENANCE				
<u>Current Assets</u>				
240 111100	CASH IN BANK	136,556.57	(97,082.12)	39,474.45
	Current Assets Subtotal:	<u>136,556.57</u>	<u>(97,082.12)</u>	<u>39,474.45</u>
	Total Assets and Deferred Outflows of Resources:	<u>136,556.57</u>	<u>(97,082.12)</u>	<u>39,474.45</u>
<u>Other Liabilities</u>				
240 261100	LESS: EXPENDITURES TO DATE	0.00	(97,082.12)	(97,082.12)
	Other Liabilities Subtotal:	<u>0.00</u>	<u>(97,082.12)</u>	<u>(97,082.12)</u>
<u>Fund Balance</u>				
240 320100	DESIGNATED FUND BALANCE	136,556.57	0.00	136,556.57
	Fund Balance Subtotal:	<u>136,556.57</u>	<u>0.00</u>	<u>136,556.57</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>136,556.57</u>	<u>(97,082.12)</u>	<u>39,474.45</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 241 DRIVERS ED FUND				
<u>Current Assets</u>				
241 111100	Cash in Bank	(28,832.56)	(7,427.32)	(36,259.88)
	Current Assets Subtotal:	(28,832.56)	(7,427.32)	(36,259.88)
	Total Assets and Deferred Outflows of Resources:	(28,832.56)	(7,427.32)	(36,259.88)
<u>Current Liabilities</u>				
241 218101	FIT PAYABLE	0.00	0.00	0.00
241 218102	STATE PAYABLE	0.00	0.00	0.00
241 218103	FICA PAYABLE	0.00	0.00	0.00
241 218104	RETIREMENT PAYABLE	0.00	0.00	0.00
241 218105	INSURANCE PAYABLE	(1,194.88)	0.00	(1,194.88)
241 218106	TSA PAYABLE	0.00	0.00	0.00
241 218108	MISC PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	(1,194.88)	0.00	(1,194.88)
<u>Other Liabilities</u>				
241 261100	Less: Expenditures to Date	(9,846.49)	(7,427.32)	(17,273.81)
	Other Liabilities Subtotal:	(9,846.49)	(7,427.32)	(17,273.81)
<u>Fund Balance</u>				
241 320100	Designated Fund Balance	(17,791.19)	0.00	(17,791.19)
	Fund Balance Subtotal:	(17,791.19)	0.00	(17,791.19)
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	(28,832.56)	(7,427.32)	(36,259.88)

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 243 PROFESSIONAL TECHNICAL FUND				
<u>Current Assets</u>				
243 111100	Cash in Bank	(201,109.06)	(6,776.29)	(207,885.35)
	Current Assets Subtotal:	(201,109.06)	(6,776.29)	(207,885.35)
	Total Assets and Deferred Outflows of Resources:	(201,109.06)	(6,776.29)	(207,885.35)
<u>Current Liabilities</u>				
243 218101	FIT PAYABLE	0.00	0.00	0.00
243 218102	STATE PAYABLE	0.00	0.00	0.00
243 218103	FICA PAYABLE	0.00	0.00	0.00
243 218104	RETIREMENT PAYABLE	97.39	0.00	97.39
	Current Liabilities Subtotal:	97.39	0.00	97.39
<u>Other Liabilities</u>				
243 261100	Less: Expenditures to Date	(2,053.08)	(6,776.29)	(8,829.37)
	Other Liabilities Subtotal:	(2,053.08)	(6,776.29)	(8,829.37)
<u>Fund Balance</u>				
243 320100	Designated Fund Balance	(199,153.37)	0.00	(199,153.37)
	Fund Balance Subtotal:	(199,153.37)	0.00	(199,153.37)
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	(201,109.06)	(6,776.29)	(207,885.35)

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 244 ODP GRANT FUND				
<u>Current Assets</u>				
244 111100	Cash in Bank	(9,918.54)	0.00	(9,918.54)
	Current Assets Subtotal:	<u>(9,918.54)</u>	<u>0.00</u>	<u>(9,918.54)</u>
	Total Assets and Deferred Outflows of Resources:	<u>(9,918.54)</u>	<u>0.00</u>	<u>(9,918.54)</u>
<u>Fund Balance</u>				
244 320100	Designated Fund Balance	(9,918.54)	0.00	(9,918.54)
	Fund Balance Subtotal:	<u>(9,918.54)</u>	<u>0.00</u>	<u>(9,918.54)</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>(9,918.54)</u>	<u>0.00</u>	<u>(9,918.54)</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 245 TECHNOLOGY FUND				
<u>Current Assets</u>				
245 111100	Cash in Bank	385,229.43	(533,506.20)	(148,276.77)
	Current Assets Subtotal:	<u>385,229.43</u>	<u>(533,506.20)</u>	<u>(148,276.77)</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>385,229.43</u></u>	<u><u>(533,506.20)</u></u>	<u><u>(148,276.77)</u></u>
<u>Other Liabilities</u>				
245 261100	Less: Expenditures to Date	(13,833.00)	(533,506.20)	(547,339.20)
	Other Liabilities Subtotal:	<u>(13,833.00)</u>	<u>(533,506.20)</u>	<u>(547,339.20)</u>
<u>Fund Balance</u>				
245 320100	Designated Fund Balance	399,062.43	0.00	399,062.43
	Fund Balance Subtotal:	<u>399,062.43</u>	<u>0.00</u>	<u>399,062.43</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>385,229.43</u></u>	<u><u>(533,506.20)</u></u>	<u><u>(148,276.77)</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 246 SAFE AND DRUG FREE FUND				
<u>Current Assets</u>				
246 111100	Cash in Bank	(54,088.25)	0.00	(54,088.25)
	Current Assets Subtotal:	<u>(54,088.25)</u>	<u>0.00</u>	<u>(54,088.25)</u>
	Total Assets and Deferred Outflows of Resources:	<u>(54,088.25)</u>	<u>0.00</u>	<u>(54,088.25)</u>
<u>Fund Balance</u>				
246 320100	Designated Fund Balance	(54,088.25)	0.00	(54,088.25)
	Fund Balance Subtotal:	<u>(54,088.25)</u>	<u>0.00</u>	<u>(54,088.25)</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>(54,088.25)</u>	<u>0.00</u>	<u>(54,088.25)</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 250 ESSER III FUND				
<u>Current Assets</u>				
250 111100	Cash in Bank	(1,251,051.12)	(69,950.00)	(1,321,001.12)
	Current Assets Subtotal:	(1,251,051.12)	(69,950.00)	(1,321,001.12)
<u>Other Assets</u>				
250 114000	ACCOUNTS RECEIVABLE - ESSER III (ARP)	1,652,698.34	0.00	1,652,698.34
	Other Assets Subtotal:	1,652,698.34	0.00	1,652,698.34
Total Assets and Deferred Outflows of Resources:		<u>401,647.22</u>	<u>(69,950.00)</u>	<u>331,697.22</u>
<u>Current Liabilities</u>				
250 218101	FIT PAYABLE	0.00	0.00	0.00
250 218102	STATE PAYABLE	0.00	0.00	0.00
250 218103	FICA PAYABLE	0.00	0.00	0.00
250 218105	INSURANCE PAYABLE	8.82	0.00	8.82
250 221000	DEFERRED REVENUE - ESSER III (ARP)	770,342.46	0.00	770,342.46
	Current Liabilities Subtotal:	770,351.28	0.00	770,351.28
<u>Other Liabilities</u>				
250 261100	Less: Expenditures to Date	(344,790.00)	(69,950.00)	(414,740.00)
	Other Liabilities Subtotal:	(344,790.00)	(69,950.00)	(414,740.00)
<u>Fund Balance</u>				
250 320000	BUDGET BALANCE CARRY FORWARD - ESSER III	(40,646.39)	0.00	(40,646.39)
250 320100	Designated Fund Balance	16,732.33	0.00	16,732.33
	Fund Balance Subtotal:	(23,914.06)	0.00	(23,914.06)
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>401,647.22</u>	<u>(69,950.00)</u>	<u>331,697.22</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 251 TITLE I-A FUND				
<u>Current Assets</u>				
251 111100	Cash in Bank	(199,652.60)	(10,488.52)	(210,141.12)
	Current Assets Subtotal:	<u>(199,652.60)</u>	<u>(10,488.52)</u>	<u>(210,141.12)</u>
<u>Other Assets</u>				
251 114000	ACCOUNTS RECEIVABLE - TITLE I	287,337.00	0.00	287,337.00
	Other Assets Subtotal:	<u>287,337.00</u>	<u>0.00</u>	<u>287,337.00</u>
Total Assets and Deferred Outflows of Resources:		<u>87,684.40</u>	<u>(10,488.52)</u>	<u>77,195.88</u>
<u>Current Liabilities</u>				
251 218101	FIT PAYABLE	0.00	0.00	0.00
251 218102	STATE PAYABLE	0.00	0.00	0.00
251 218103	FICA PAYABLE	0.00	0.00	0.00
251 218104	RETIREMENT PAYABLE	0.00	0.00	0.00
251 218105	INSURANCE PAYABLE	84.73	0.00	84.73
	Current Liabilities Subtotal:	<u>84.73</u>	<u>0.00</u>	<u>84.73</u>
<u>Other Liabilities</u>				
251 261100	Less: Expenditures to Date	(10,265.49)	(10,488.52)	(20,754.01)
	Other Liabilities Subtotal:	<u>(10,265.49)</u>	<u>(10,488.52)</u>	<u>(20,754.01)</u>
<u>Fund Balance</u>				
251 320100	Designated Fund Balance	97,865.16	0.00	97,865.16
	Fund Balance Subtotal:	<u>97,865.16</u>	<u>0.00</u>	<u>97,865.16</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>87,684.40</u>	<u>(10,488.52)</u>	<u>77,195.88</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 254 ESSER II FUND				
<u>Other Assets</u>				
254 114000	ACCOUNTS RECEIVABLE - ESSER II (CRRSA)	4,247.46	0.00	4,247.46
	Other Assets Subtotal:	<u>4,247.46</u>	<u>0.00</u>	<u>4,247.46</u>
	Total Assets and Deferred Outflows of Resources:	<u>4,247.46</u>	<u>0.00</u>	<u>4,247.46</u>
<u>Current Liabilities</u>				
254 221000	DEFERRED REVENUE - ESSER II (CRRSA)	4,247.46	0.00	4,247.46
	Current Liabilities Subtotal:	<u>4,247.46</u>	<u>0.00</u>	<u>4,247.46</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>4,247.46</u>	<u>0.00</u>	<u>4,247.46</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 257 IDEA PART B FUND				
<u>Current Assets</u>				
257 111100	Cash in Bank	(984,233.19)	(65,000.31)	(1,049,233.50)
	Current Assets Subtotal:	<u>(984,233.19)</u>	<u>(65,000.31)</u>	<u>(1,049,233.50)</u>
<u>Other Assets</u>				
257 114000	ACCOUNTS RECEIVABLE - TITLE VI-B	442,217.00	0.00	442,217.00
	Other Assets Subtotal:	<u>442,217.00</u>	<u>0.00</u>	<u>442,217.00</u>
Total Assets and Deferred Outflows of Resources:		<u>(542,016.19)</u>	<u>(65,000.31)</u>	<u>(607,016.50)</u>
<u>Current Liabilities</u>				
257 218101	FIT PAYABLE	0.00	0.00	0.00
257 218102	STATE PAYABLE	0.00	0.00	0.00
257 218103	FICA PAYABLE	0.00	0.00	0.00
257 218104	RETIREMENT PAYABLE	0.00	0.00	0.00
257 218105	INSURANCE PAYABLE	(2,332.77)	0.00	(2,332.77)
257 218106	TSA PAYABLE	0.00	0.00	0.00
257 218108	MISC PAYABLE	248.08	0.00	248.08
	Current Liabilities Subtotal:	<u>(2,084.69)</u>	<u>0.00</u>	<u>(2,084.69)</u>
<u>Other Liabilities</u>				
257 261100	Less: Expenditures to Date	(66,246.81)	(65,000.31)	(131,247.12)
	Other Liabilities Subtotal:	<u>(66,246.81)</u>	<u>(65,000.31)</u>	<u>(131,247.12)</u>
<u>Fund Balance</u>				
257 320100	Designated Fund Balance	(473,684.69)	0.00	(473,684.69)
	Fund Balance Subtotal:	<u>(473,684.69)</u>	<u>0.00</u>	<u>(473,684.69)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>(542,016.19)</u>	<u>(65,000.31)</u>	<u>(607,016.50)</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 258 IDEA PART B-PRESCHOOL FUND				
<u>Current Assets</u>				
258 111100	Cash in Bank	(18,685.95)	(1,469.00)	(20,154.95)
	Current Assets Subtotal:	<u>(18,685.95)</u>	<u>(1,469.00)</u>	<u>(20,154.95)</u>
<u>Other Assets</u>				
258 114000	ACCOUNTS RECEIVABLE - PRESCHOOL	14,821.00	0.00	14,821.00
	Other Assets Subtotal:	<u>14,821.00</u>	<u>0.00</u>	<u>14,821.00</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>(3,864.95)</u></u>	<u><u>(1,469.00)</u></u>	<u><u>(5,333.95)</u></u>
<u>Current Liabilities</u>				
258 218103	FICA PAYABLE	0.00	0.00	0.00
258 218104	RETIREMENT PAYABLE	0.00	0.00	0.00
258 218105	INSURANCE PAYABLE	30.60	0.00	30.60
	Current Liabilities Subtotal:	<u>30.60</u>	<u>0.00</u>	<u>30.60</u>
<u>Other Liabilities</u>				
258 261100	Less: Expenditures to Date	(1,469.05)	(1,469.00)	(2,938.05)
	Other Liabilities Subtotal:	<u>(1,469.05)</u>	<u>(1,469.00)</u>	<u>(2,938.05)</u>
<u>Fund Balance</u>				
258 320100	Designated Fund Balance	(2,426.50)	0.00	(2,426.50)
	Fund Balance Subtotal:	<u>(2,426.50)</u>	<u>0.00</u>	<u>(2,426.50)</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>(3,864.95)</u></u>	<u><u>(1,469.00)</u></u>	<u><u>(5,333.95)</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 260 SCHOOL BASED MEDICAID FUND				
<u>Current Assets</u>				
260 111100	Cash in Bank	95,094.99	(10,012.48)	85,082.51
	Current Assets Subtotal:	<u>95,094.99</u>	<u>(10,012.48)</u>	<u>85,082.51</u>
<u>Other Assets</u>				
260 161100	Less: Revenue Received	(39,963.29)	(12,366.70)	(52,329.99)
	Other Assets Subtotal:	<u>(39,963.29)</u>	<u>(12,366.70)</u>	<u>(52,329.99)</u>
	Total Assets and Deferred Outflows of Resources:	<u>55,131.70</u>	<u>(22,379.18)</u>	<u>32,752.52</u>
<u>Other Liabilities</u>				
260 261100	Less: Expenditures to Date	0.00	(22,379.18)	(22,379.18)
	Other Liabilities Subtotal:	<u>0.00</u>	<u>(22,379.18)</u>	<u>(22,379.18)</u>
<u>Fund Balance</u>				
260 320100	Designated Fund Balance	55,131.70	0.00	55,131.70
	Fund Balance Subtotal:	<u>55,131.70</u>	<u>0.00</u>	<u>55,131.70</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>55,131.70</u>	<u>(22,379.18)</u>	<u>32,752.52</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 261 TITLE IV-A FUND				
<u>Current Assets</u>				
261 111100	Cash in Bank	(41,182.24)	(317.60)	(41,499.84)
	Current Assets Subtotal:	<u>(41,182.24)</u>	<u>(317.60)</u>	<u>(41,499.84)</u>
<u>Other Assets</u>				
261 114000	ACCOUNTS RECEIVABLE - TITLE IV	27,033.00	0.00	27,033.00
	Other Assets Subtotal:	<u>27,033.00</u>	<u>0.00</u>	<u>27,033.00</u>
Total Assets and Deferred Outflows of Resources:		<u>(14,149.24)</u>	<u>(317.60)</u>	<u>(14,466.84)</u>
<u>Current Liabilities</u>				
261 221000	DEFERRED REVENUE - TITLE IV	2,903.28	0.00	2,903.28
	Current Liabilities Subtotal:	<u>2,903.28</u>	<u>0.00</u>	<u>2,903.28</u>
<u>Other Liabilities</u>				
261 261100	Less: Expenditures to Date	(676.00)	(317.60)	(993.60)
	Other Liabilities Subtotal:	<u>(676.00)</u>	<u>(317.60)</u>	<u>(993.60)</u>
<u>Fund Balance</u>				
261 320100	Designated Fund Balance	(16,376.52)	0.00	(16,376.52)
	Fund Balance Subtotal:	<u>(16,376.52)</u>	<u>0.00</u>	<u>(16,376.52)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>(14,149.24)</u>	<u>(317.60)</u>	<u>(14,466.84)</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 263 PERKINS III - PROF/TECH ACT FUND				
<u>Current Assets</u>				
263 111100	Cash in Bank	(26,387.69)	7,221.52	(19,166.17)
	Current Assets Subtotal:	<u>(26,387.69)</u>	<u>7,221.52</u>	<u>(19,166.17)</u>
<u>Other Assets</u>				
263 114000	ACCOUNTS RECEIVABLE - CARL PERKINS	27,985.75	0.00	27,985.75
263 161100	Less: Revenue Received	0.00	(7,221.52)	(7,221.52)
	Other Assets Subtotal:	<u>27,985.75</u>	<u>(7,221.52)</u>	<u>20,764.23</u>
	Total Assets and Deferred Outflows of Resources:	<u>1,598.06</u>	<u>0.00</u>	<u>1,598.06</u>
<u>Fund Balance</u>				
263 320100	Designated Fund Balance	1,598.06	0.00	1,598.06
	Fund Balance Subtotal:	<u>1,598.06</u>	<u>0.00</u>	<u>1,598.06</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>1,598.06</u>	<u>0.00</u>	<u>1,598.06</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 265 MINI GRANT				
<u>Current Assets</u>				
265 111100	CASH IN BANK	15,000.00	0.00	15,000.00
	Current Assets Subtotal:	<u>15,000.00</u>	<u>0.00</u>	<u>15,000.00</u>
	Total Assets and Deferred Outflows of Resources:	<u>15,000.00</u>	<u>0.00</u>	<u>15,000.00</u>
<u>Fund Balance</u>				
265 320100	DESIGNATED FUND BALANCE	15,000.00	0.00	15,000.00
	Fund Balance Subtotal:	<u>15,000.00</u>	<u>0.00</u>	<u>15,000.00</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>15,000.00</u>	<u>0.00</u>	<u>15,000.00</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 271 TITLE II-A FUND				
<u>Current Assets</u>				
271 111100	Cash in Bank	(5,140.76)	0.00	(5,140.76)
	Current Assets Subtotal:	<u>(5,140.76)</u>	<u>0.00</u>	<u>(5,140.76)</u>
<u>Other Assets</u>				
271 114000	ACCOUNTS RECEIVABLE-TEACHER QUAL	68,699.00	0.00	68,699.00
	Other Assets Subtotal:	<u>68,699.00</u>	<u>0.00</u>	<u>68,699.00</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>63,558.24</u></u>	<u><u>0.00</u></u>	<u><u>63,558.24</u></u>
<u>Current Liabilities</u>				
271 221000	DEFERRED REVENUE- Title II	64,175.24	0.00	64,175.24
	Current Liabilities Subtotal:	<u>64,175.24</u>	<u>0.00</u>	<u>64,175.24</u>
<u>Fund Balance</u>				
271 320100	Designated Fund Balance	(617.00)	0.00	(617.00)
	Fund Balance Subtotal:	<u>(617.00)</u>	<u>0.00</u>	<u>(617.00)</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>63,558.24</u></u>	<u><u>0.00</u></u>	<u><u>63,558.24</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 283 CULTIVATING READERS FUND				
<u>Current Assets</u>				
283 111100	Cash in Bank	(5,625.72)	0.00	(5,625.72)
	Current Assets Subtotal:	<u>(5,625.72)</u>	<u>0.00</u>	<u>(5,625.72)</u>
<u>Other Assets</u>				
283 114000	ACCOUNTS RECEIVABLE - CULTIVATING READERS	11,150.00	0.00	11,150.00
	Other Assets Subtotal:	<u>11,150.00</u>	<u>0.00</u>	<u>11,150.00</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>5,524.28</u></u>	<u><u>0.00</u></u>	<u><u>5,524.28</u></u>
<u>Current Liabilities</u>				
283 218105	INSURANCE PAYABLE	(4.69)	0.00	(4.69)
283 221000	DEFERRED REVENUE - CULTIVATING READERS	7,788.40	0.00	7,788.40
	Current Liabilities Subtotal:	<u>7,783.71</u>	<u>0.00</u>	<u>7,783.71</u>
<u>Fund Balance</u>				
283 320100	Designated Fund Balance	(2,259.43)	0.00	(2,259.43)
	Fund Balance Subtotal:	<u>(2,259.43)</u>	<u>0.00</u>	<u>(2,259.43)</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>5,524.28</u></u>	<u><u>0.00</u></u>	<u><u>5,524.28</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 284 Emergency Connectivity Fund				
<u>Other Assets</u>				
284 114000	ACCOUNTS RECEIVABLE	312,000.00	0.00	312,000.00
	Other Assets Subtotal:	<u>312,000.00</u>	<u>0.00</u>	<u>312,000.00</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>312,000.00</u></u>	<u><u>0.00</u></u>	<u><u>312,000.00</u></u>
<u>Current Liabilities</u>				
284 221000	DEFERRED REVENUES- Emergency Connectivity	312,000.00	0.00	312,000.00
	Current Liabilities Subtotal:	<u>312,000.00</u>	<u>0.00</u>	<u>312,000.00</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>312,000.00</u></u>	<u><u>0.00</u></u>	<u><u>312,000.00</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 290 NUTRITION FUND				
<u>Current Assets</u>				
290 111100	Cash in Bank	255,693.90	0.00	255,693.90
290 111100 001	PAYROLL CASH	(313,829.03)	(36,180.59)	(350,009.62)
290 111101	CASH IN BANK - NEW AS OF JAN 2023	666,054.01	(79,889.49)	586,164.52
	Current Assets Subtotal:	<u>607,918.88</u>	<u>(116,070.08)</u>	<u>491,848.80</u>
<u>Other Assets</u>				
290 115000	INVENTORIES -- FOOD SERVICE	20,769.78	0.00	20,769.78
	Other Assets Subtotal:	<u>20,769.78</u>	<u>0.00</u>	<u>20,769.78</u>
Total Assets and Deferred Outflows of Resources:		<u>628,688.66</u>	<u>(116,070.08)</u>	<u>512,618.58</u>
<u>Current Liabilities</u>				
290 217100	SALARIES PAYABLE--FOOD SERVICE	40,518.48	27.96	40,546.44
290 217200	BENEFITS PAYABLE - FOOD SERVICE	20,197.79	0.00	20,197.79
290 218101	FIT PAYABLE	0.00	0.00	0.00
290 218102	STATE PAYABLE	0.00	0.00	0.00
290 218103	FICA PAYABLE	0.00	0.00	0.00
290 218104	RETIREMENT PAYABLE	220.15	0.00	220.15
290 218105	INSURANCE PAYABLE	1,728.07	0.00	1,728.07
290 218106	TSA PAYABLE	0.00	0.00	0.00
290 218108	MISC PAYABLE	75.12	0.00	75.12
	Current Liabilities Subtotal:	<u>62,739.61</u>	<u>27.96</u>	<u>62,767.57</u>
<u>Other Liabilities</u>				
290 261100	Less: Expenditures to Date	(38,550.07)	(116,098.04)	(154,648.11)
	Other Liabilities Subtotal:	<u>(38,550.07)</u>	<u>(116,098.04)</u>	<u>(154,648.11)</u>
<u>Fund Balance</u>				
290 320100	FUND BALANCE - FOOD SERVICE	604,499.12	0.00	604,499.12
	Fund Balance Subtotal:	<u>604,499.12</u>	<u>0.00</u>	<u>604,499.12</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>628,688.66</u>	<u>(116,070.08)</u>	<u>512,618.58</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 420 PLANT FACILITY FUND				
<u>Current Assets</u>				
420 111100	Cash in Bank	2,097,877.25	(50,501.62)	2,047,375.63
	Current Assets Subtotal:	<u>2,097,877.25</u>	<u>(50,501.62)</u>	<u>2,047,375.63</u>
<u>Other Assets</u>				
420 113000	TAXES RECEIVABLE - PLANT FACILITY	171,813.02	0.00	171,813.02
420 161100	Less: Revenue Received	(262,352.04)	(4,870.55)	(267,222.59)
	Other Assets Subtotal:	<u>(90,539.02)</u>	<u>(4,870.55)</u>	<u>(95,409.57)</u>
Total Assets and Deferred Outflows of Resources:		<u>2,007,338.23</u>	<u>(55,372.17)</u>	<u>1,951,966.06</u>
<u>Current Liabilities</u>				
420 221000	DEFERRED REVENUE - PLANT FACILITY	27,280.55	0.00	27,280.55
	Current Liabilities Subtotal:	<u>27,280.55</u>	<u>0.00</u>	<u>27,280.55</u>
<u>Other Liabilities</u>				
420 261100	Less: Expenditures to Date	(15.96)	(55,372.17)	(55,388.13)
	Other Liabilities Subtotal:	<u>(15.96)</u>	<u>(55,372.17)</u>	<u>(55,388.13)</u>
<u>Fund Balance</u>				
420 320100	Designated Fund Balance	1,204,763.58	0.00	1,204,763.58
420 320200	FUND BALANCE - PLANT FACILITY	775,310.06	0.00	775,310.06
	Fund Balance Subtotal:	<u>1,980,073.64</u>	<u>0.00</u>	<u>1,980,073.64</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>2,007,338.23</u>	<u>(55,372.17)</u>	<u>1,951,966.06</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 424 BUS DEPRECIATION FUND				
<u>Current Assets</u>				
424 111100	Cash in Bank	(270,887.43)	0.00	(270,887.43)
	Current Assets Subtotal:	<u>(270,887.43)</u>	<u>0.00</u>	<u>(270,887.43)</u>
	Total Assets and Deferred Outflows of Resources:	<u>(270,887.43)</u>	<u>0.00</u>	<u>(270,887.43)</u>
<u>Fund Balance</u>				
424 320100	Designated Fund Balance	(270,887.43)	0.00	(270,887.43)
	Fund Balance Subtotal:	<u>(270,887.43)</u>	<u>0.00</u>	<u>(270,887.43)</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>(270,887.43)</u>	<u>0.00</u>	<u>(270,887.43)</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 720 BRIGHT FUND				
<u>Current Assets</u>				
720 111100	Cash in Bank	140,485.47	0.00	140,485.47
	Current Assets Subtotal:	<u>140,485.47</u>	<u>0.00</u>	<u>140,485.47</u>
	Total Assets and Deferred Outflows of Resources:	<u>140,485.47</u>	<u>0.00</u>	<u>140,485.47</u>
<u>Fund Balance</u>				
720 320100	Designated Fund Balance	140,485.47	0.00	140,485.47
	Fund Balance Subtotal:	<u>140,485.47</u>	<u>0.00</u>	<u>140,485.47</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>140,485.47</u>	<u>0.00</u>	<u>140,485.47</u>

PRESTON HIGH SCHOOL

General Ledger Report

Financial Report

From Date: 8/1/2024
To Date: 08/31/2024

From Acct: 1
To Acct: 999999

Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
1	BEACON Club (Hope Squad)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Art	\$705.02	\$0.00	\$0.00	\$0.00	\$705.02	\$0.00	\$705.02
3	Athletics	\$29,783.55	\$40,967.81	\$(20,272.80)	\$0.00	\$50,478.56	\$0.00	\$50,478.56
4	Auto Tech/Skills	\$7,907.34	\$0.00	\$0.00	\$0.00	\$7,907.34	\$0.00	\$7,907.34
5	Band	\$1,725.42	\$0.00	\$0.00	\$0.00	\$1,725.42	\$0.00	\$1,725.42
6	Cabinetry	\$4,696.39	\$0.00	\$0.00	\$0.00	\$4,696.39	\$0.00	\$4,696.39
7	PBIS	\$673.55	\$0.00	\$(739.55)	\$0.00	\$(66.00)	\$0.00	\$(66.00)
8	Weights	\$(310.00)	\$0.00	\$0.00	\$0.00	\$(310.00)	\$0.00	\$(310.00)
10	Football	\$8,366.45	\$10,640.50	\$(17,550.62)	\$0.00	\$1,456.33	\$0.00	\$1,456.33
11	Building Rental	\$1,885.25	\$0.00	\$0.00	\$0.00	\$1,885.25	\$0.00	\$1,885.25
13	Athletic Gate Receipts	\$3,334.00	\$7,639.39	\$(75.00)	\$0.00	\$10,898.39	\$0.00	\$10,898.39
14	Guidance/Class change	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15	One Team	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
17	FFA Donations	\$0.00	\$5,850.00	\$0.00	\$0.00	\$5,850.00	\$0.00	\$5,850.00
18	Band Trip	\$976.20	\$0.00	\$0.00	\$0.00	\$976.20	\$0.00	\$976.20
19	FFA	\$16,018.68	\$2,194.73	\$(3,685.11)	\$0.00	\$14,528.30	\$0.00	\$14,528.30
20	FCCLA	\$10.36	\$0.00	\$0.00	\$0.00	\$10.36	\$0.00	\$10.36
21	General Fund	\$111,098.06	\$(9,446.57)	\$(11,129.27)	\$0.00	\$90,522.22	\$0.00	\$90,522.22
22	General Fund Donations	\$738.10	\$0.00	\$0.00	\$0.00	\$738.10	\$0.00	\$738.10
23	ACT Test	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24	Computer Supplies	\$3,002.90	\$0.00	\$0.00	\$0.00	\$3,002.90	\$0.00	\$3,002.90
25	Laptop Protection Plan	\$11,569.56	\$8,062.19	\$0.00	\$0.00	\$19,631.75	\$0.00	\$19,631.75
26	Family & Consumer Science	\$3,003.35	\$0.00	\$(362.59)	\$0.00	\$2,640.76	\$0.00	\$2,640.76
28	Greenhouse	\$3,869.17	\$0.00	\$(1,362.52)	\$0.00	\$2,506.65	\$0.00	\$2,506.65
29	Media Center	\$8,364.23	\$5,000.00	\$(22.20)	\$0.00	\$13,342.03	\$0.00	\$13,342.03
30	Musical	\$12,523.35	\$0.00	\$(1,835.00)	\$0.00	\$10,688.35	\$0.00	\$10,688.35
31	National Honor Society	\$579.30	\$0.00	\$(385.00)	\$0.00	\$194.30	\$0.00	\$194.30
33	PhiDel Donations	\$147.52	\$0.00	\$0.00	\$0.00	\$147.52	\$0.00	\$147.52
34	PhiDels	\$11,361.61	\$906.39	\$(5,515.50)	\$0.00	\$6,752.50	\$0.00	\$6,752.50
35	PHS Faculty & Friends	\$1,534.97	\$0.00	\$0.00	\$0.00	\$1,534.97	\$0.00	\$1,534.97
36	Yearbook	\$3,532.69	\$11,714.60	\$0.00	\$0.00	\$15,247.29	\$0.00	\$15,247.29
37	Wrestling Boys Donations	\$1,085.38	\$0.00	\$0.00	\$0.00	\$1,085.38	\$0.00	\$1,085.38
38	Scholarships	\$6,023.55	\$0.00	\$0.00	\$0.00	\$6,023.55	\$0.00	\$6,023.55
39	Wrestling Boys	\$5,604.56	\$0.00	\$0.00	\$0.00	\$5,604.56	\$0.00	\$5,604.56
40	Wrestling Girls	\$1,293.24	\$1,350.00	\$(719.96)	\$0.00	\$1,923.28	\$0.00	\$1,923.28
41	Wrestling Girls Donations	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
43	Student Body	\$0.00	\$22,551.67	\$(1,685.00)	\$0.00	\$20,866.67	\$0.00	\$20,866.67
45	Choir	\$1,428.97	\$0.00	\$0.00	\$0.00	\$1,428.97	\$0.00	\$1,428.97
47	Welding	\$4,903.77	\$21.48	\$0.00	\$0.00	\$4,925.25	\$0.00	\$4,925.25
48	IDLA	\$1,238.50	\$224.97	\$(225.00)	\$0.00	\$1,238.47	\$0.00	\$1,238.47
49	PGSA	\$701.69	\$0.00	\$0.00	\$0.00	\$701.69	\$0.00	\$701.69
52	Volleyball	\$7,777.11	\$3,619.95	\$(1,913.66)	\$0.00	\$9,483.40	\$0.00	\$9,483.40
53	Volleyball Donations	\$0.00	\$2.06	\$0.00	\$0.00	\$2.06	\$0.00	\$2.06
55	Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
56	Chemistry	\$365.76	\$0.00	\$0.00	\$0.00	\$365.76	\$0.00	\$365.76
60	Vending-High School	\$2,013.06	\$10.23	\$0.00	\$0.00	\$2,023.29	\$0.00	\$2,023.29
61	Sound & Light	\$94.34	\$0.00	\$0.00	\$0.00	\$94.34	\$0.00	\$94.34
62	Special Needs	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
63	District Athletic Trans.	\$53,026.67	\$(22,000.00)	\$0.00	\$0.00	\$31,026.67	\$0.00	\$31,026.67
65	Interest Earned-CD Wells	\$29,290.21	\$0.00	\$0.00	\$0.00	\$29,290.21	\$0.00	\$29,290.21
66	Basketball GIRLS	\$350.00	\$66.33	\$(20.00)	\$0.00	\$396.33	\$0.00	\$396.33

PRESTON HIGH SCHOOL

General Ledger Report

Financial Report

From Date: 8/1/2024
To Date: 08/31/2024

From Acct: 1
To Acct: 999999

Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
68	Jr. High Basketball bOYS	\$14,827.06	\$0.00	\$0.00	\$0.00	\$14,827.06	\$0.00	\$14,827.06
70	Electronics	\$3,215.44	\$0.00	\$0.00	\$0.00	\$3,215.44	\$0.00	\$3,215.44
71	Science Bowl	\$146.70	\$0.00	\$0.00	\$0.00	\$146.70	\$0.00	\$146.70
72	Flag Football	\$4,952.50	(\$4,952.50)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
73	BPA	\$7,907.55	\$0.00	\$0.00	\$0.00	\$7,907.55	\$0.00	\$7,907.55
75	Latinos in Action	\$4,397.20	\$0.00	\$0.00	\$0.00	\$4,397.20	\$0.00	\$4,397.20
76	Washington DC Trip	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
77	Jr. High Basketball GIRLS	\$16,113.59	\$0.00	\$0.00	\$0.00	\$16,113.59	\$0.00	\$16,113.59
78	Ag Food Science	\$2,053.90	\$0.00	\$(571.22)	\$0.00	\$1,482.68	\$0.00	\$1,482.68
79	Athletic Vending	\$1,821.48	\$89.21	\$0.00	\$0.00	\$1,910.69	\$0.00	\$1,910.69
80	Key Club	\$0.00	\$519.61	\$0.00	\$0.00	\$519.61	\$0.00	\$519.61
81	Athletic Concessions	\$14,662.48	\$1,281.76	\$(6,981.67)	\$0.00	\$8,962.57	\$0.00	\$8,962.57
82	YEA Children's Fund	\$6,085.48	\$2,347.00	\$0.00	\$0.00	\$8,432.48	\$0.00	\$8,432.48
84	Idaho Lives	\$3,564.32	\$0.00	\$0.00	\$0.00	\$3,564.32	\$0.00	\$3,564.32
87	Baseball	\$740.42	\$0.00	\$0.00	\$0.00	\$740.42	\$0.00	\$740.42
88	Baseball Donations	\$14,557.75	\$0.00	\$0.00	\$0.00	\$14,557.75	\$0.00	\$14,557.75
91	Alumni Tournament	\$3,817.11	\$0.00	\$0.00	\$0.00	\$3,817.11	\$0.00	\$3,817.11
96	Woodshop-Skills USA	\$6,606.16	\$0.00	\$0.00	\$0.00	\$6,606.16	\$0.00	\$6,606.16
101	Locks	\$345.59	\$187.86	\$0.00	\$0.00	\$533.45	\$0.00	\$533.45
161	Pep Club	\$521.08	\$0.00	\$0.00	\$0.00	\$521.08	\$0.00	\$521.08
162	Mr. PHS	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
174	Zoology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
264	All Sport Fundraiser	\$17,929.67	\$0.00	\$(13,620.00)	\$0.00	\$4,309.67	\$0.00	\$4,309.67
276	Athletic Banner Fundraise	\$2,632.06	\$15,453.60	\$0.00	\$0.00	\$18,085.66	\$0.00	\$18,085.66
301	Track Donations	\$91.44	(\$91.44)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
302	Track	\$917.00	\$91.44	\$0.00	\$0.00	\$1,008.44	\$0.00	\$1,008.44
303	Football Donations	\$3,379.22	\$9,867.25	\$(5,134.68)	\$0.00	\$8,111.79	\$0.00	\$8,111.79
331	Cross Country Donations	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00
332	Soccer GIRLS Donations	\$0.00	\$883.99	\$0.00	\$0.00	\$883.99	\$0.00	\$883.99
333	Cross Country	\$10,498.79	\$205.31	\$(921.56)	\$0.00	\$9,782.54	\$0.00	\$9,782.54
334	Soccer GIRLS	(\$1,456.28)	\$4,451.97	\$(2,074.59)	\$0.00	\$921.10	\$0.00	\$921.10
335	Soccer BOYS	\$1,276.89	\$2,950.10	\$(1,455.21)	\$0.00	\$2,771.78	\$0.00	\$2,771.78
336	Jr High Cross Country	\$5,071.33	\$887.26	\$0.00	\$0.00	\$5,958.59	\$0.00	\$5,958.59
337	Soccer BOYS Donation	\$1,805.60	\$8.36	\$0.00	\$0.00	\$1,813.96	\$0.00	\$1,813.96
340	Golf	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
341	Golf Donations	\$0.00	\$1,526.67	\$0.00	\$0.00	\$1,526.67	\$0.00	\$1,526.67
500	Dbt/Crdt Card Surcharge	(\$130.46)	\$0.00	\$0.00	\$0.00	(\$130.46)	\$0.00	(\$130.46)
554	Business	\$3,777.30	\$0.00	\$0.00	\$0.00	\$3,777.30	\$0.00	\$3,777.30
555	Softball	\$5,250.24	\$0.00	\$(1,070.00)	\$0.00	\$4,180.24	\$0.00	\$4,180.24
556	Softball Donations	\$10,560.47	\$0.00	\$0.00	\$0.00	\$10,560.47	\$0.00	\$10,560.47
557	Government	\$1,491.40	\$0.00	\$0.00	\$0.00	\$1,491.40	\$0.00	\$1,491.40
600	Gem State Orchestra	\$2,737.24	\$0.00	\$0.00	\$0.00	\$2,737.24	\$0.00	\$2,737.24
676	Cheerleading	\$6,957.94	\$42.19	\$(3,327.61)	\$0.00	\$3,672.52	\$0.00	\$3,672.52
677	Cheer Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
750	Exec Council	\$20,378.81	\$4,229.53	\$(2,780.70)	\$0.00	\$21,827.64	\$0.00	\$21,827.64
751	Food Bank	\$2,848.36	\$0.00	\$(311.93)	\$0.00	\$2,536.43	\$0.00	\$2,536.43
768	Class of 2018	\$1,428.89	\$0.00	\$0.00	\$0.00	\$1,428.89	\$0.00	\$1,428.89
769	Class of 2019	\$384.57	\$0.00	\$0.00	\$0.00	\$384.57	\$0.00	\$384.57
770	Class of 2020	\$1,684.50	\$0.00	\$0.00	\$0.00	\$1,684.50	\$0.00	\$1,684.50
772	Class of 2022	\$900.06	\$0.00	\$0.00	\$0.00	\$900.06	\$0.00	\$900.06
773	Class of 2023	\$1,290.48	\$0.00	\$0.00	\$0.00	\$1,290.48	\$0.00	\$1,290.48

PRESTON HIGH SCHOOL

General Ledger Report

Financial Report

From Date: 8/1/2024
To Date: 08/31/2024

From Acct: 1
To Acct: 999999

Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
774	Class of 2024	\$2,094.06	\$0.00	\$0.00	\$0.00	\$2,094.06	\$0.00	\$2,094.06
775	Class of 2025	\$2,858.11	\$0.00	\$0.00	\$0.00	\$2,858.11	\$0.00	\$2,858.11
776	Class of 2026	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00
777	Class of 2027	\$85.00	\$0.00	\$0.00	\$0.00	\$85.00	\$0.00	\$85.00
799	Orchestra Trip	\$5,087.21	\$0.00	\$0.00	\$0.00	\$5,087.21	\$0.00	\$5,087.21
800	C.N.A. Class	\$1,357.70	\$0.00	\$0.00	\$0.00	\$1,357.70	\$0.00	\$1,357.70
801	Orchestra	\$1,383.57	\$0.00	\$0.00	\$0.00	\$1,383.57	\$0.00	\$1,383.57
802	Sports Med	\$739.49	\$0.00	\$0.00	\$0.00	\$739.49	\$0.00	\$739.49
803	EMT, EMR Class	\$6,223.14	\$0.00	\$0.00	\$0.00	\$6,223.14	\$0.00	\$6,223.14
895	Bowling Club	\$3.14	\$0.00	\$0.00	\$0.00	\$3.14	\$0.00	\$3.14
900	Classroom Reimbursement	\$0.00	\$18,040.00	\$(1,409.45)	\$0.00	\$16,630.55	\$0.00	\$16,630.55
901	District Supply	\$(3,697.71)	\$30,282.00	\$0.00	\$0.00	\$26,584.29	\$0.00	\$26,584.29
902	Basketball BOYS	\$5,415.55	\$5,008.68	\$(280.00)	\$0.00	\$10,144.23	\$0.00	\$10,144.23
903	Basketball BOYS Donation	\$9,657.97	\$0.00	\$0.00	\$0.00	\$9,657.97	\$0.00	\$9,657.97
995	Lagoon	\$4,594.58	\$0.00	\$0.00	\$0.00	\$4,594.58	\$0.00	\$4,594.58
996	Choir Trip	\$4,260.21	\$0.00	\$0.00	\$0.00	\$4,260.21	\$0.00	\$4,260.21
998	Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
999	Sales Tax	\$0.00	\$414.22	\$0.00	\$0.00	\$414.22	\$0.00	\$414.22
Activity Accounts Grand Total		\$611,297.18	\$183,449.80	\$(107,437.40)	\$0.00	\$687,309.58	\$0.00	\$687,309.58

GL Accounts

GL Acct	Begin Bal	Recpt / JV	Disb / JV	Transfers	End Bal	YTD Payables	Work Bal
990	Petty Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
991	Cash On Hand	\$0.00	\$111,306.81	\$0.00	\$0.00	\$111,306.81	\$0.00
992	Checking	\$611,297.18	\$72,142.99	\$(107,437.40)	\$0.00	\$576,002.77	\$0.00
993	Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
994	CD/Wells Fargo	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Ledger Grand Total		\$611,297.18	\$183,449.80	\$(107,437.40)	\$0.00	\$687,309.58	\$0.00

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: _____ Date: __/__/____
 Principal: _____ Date: __/__/____

PRESTON HIGH SCHOOL

August 2024

From Date:	8/1/2024
To Date:	8/31/2024

Check No.	Date	Payee	GL Acct	Date Cancelled	Amount
12566	08/20/2024	BLANKHEAD, LINDY	992	08/20/2024	(\$140.00)
12838	08/20/2024	ELKS LODGE	992	08/20/2024	(\$676.00)
13528	08/05/2024	ALLEN, KIM	992	08/05/2024	(\$120.00)
13616	08/07/2024	BSN SPORTS	992		\$13,957.11
13617	08/07/2024	NATIONAL FFA ORGANIZATION	992		\$109.00
13618	08/07/2024	JODIE'S CUSTOM DANCEWEAR	992		\$1,000.00
13619	08/07/2024	CAXTON	992	08/20/2024	\$97.46
13619	08/20/2024	CAXTON	992	08/20/2024	(\$97.46)
13620	08/07/2024	ILASER IT	992		\$148.00
13621	08/07/2024	SZABO, BEN	992		\$40.00
13622	08/07/2024	EPES SOFTWARE	992		\$99.00
13623	08/07/2024	GREAT BASIN GRAPHICS	992		\$499.96
13624	08/07/2024	TOM BROCK FORMS	992		\$176.72
13625	08/07/2024	PEERY, CLINT	992		\$44.40
13626	08/07/2024	BMI LICENSING DEPT	992		\$303.28
13627	08/07/2024	STEVE REGAN COMPANY	992		\$356.63
13628	08/07/2024	MESSICK COMPANY	992		\$539.73
13629	08/07/2024	RIDDELL	992		\$14,776.08
13630	08/08/2024	BIG J	992		\$130.04
13631	08/13/2024	INTERFORM	992		\$739.55
13632	08/13/2024	BSN SPORTS	992		\$370.83
13633	08/13/2024	SHARP, KRISTINA	992		\$1,303.34
13634	08/13/2024	ILASER IT	992		\$30.00
13635	08/13/2024	BURLEY HIGH SCHOOL	992		\$150.00
13636	08/13/2024	CUNNINGHAM, CRAIG	992		\$1,019.31
13637	08/13/2024	HEWARD, JACLYN	992		\$40.03
13638	08/13/2024	CANNELL, AUBREY	992		\$765.96
13639	08/13/2024	CLOUD 9 SPORTS	992		\$5,518.30
13640	08/13/2024	MOFFITT, PATRIECE	992		\$2,963.91
13641	08/13/2024	CENGAGE LEARNING INC	992		\$5,929.88
13642	08/13/2024	PRESTON SCHOOL DISTRICT	992		\$5,980.72
13643	08/13/2024	COKEVILLE HIGH SCHOOL	992		\$400.00
13644	08/15/2024	HUDL	992		\$13,000.00
13645	08/15/2024	STREADBECK, SIDNEY	992		\$288.00
13646	08/15/2024	MOFFITT, BRINKLEY	992		\$288.00
13647	08/15/2024	PETERSON, QUINCY	992		\$150.00
13648	08/15/2024	BIGGS, KELLY	992		\$500.00
13649	08/15/2024	IMPACT APPLICATIONS	992		\$520.00
13650	08/15/2024	COLEMAN KNITTING	992		\$1,513.00
13651	08/15/2024	PIZZA VILLA/BIG JS	992		\$165.02
13652	08/15/2024	KRISHNA COLORS	992		\$800.00
13654	08/15/2024	PIZZA STOP	992		\$99.43
13655	08/20/2024	DOMINO'S PIZZA	992		\$73.81
13656	08/20/2024	LEISHMAN, JILL	992		\$362.59
13657	08/20/2024	KNAPP, BRIGETT	992		\$632.17
13658	08/20/2024	TITUS, EMILY	992		\$60.00
13659	08/20/2024	SZABO, BEN	992		\$62.92
13660	08/20/2024	IDAHO HIGH SCHOOL ACTIVITIES ASSOC.	992		\$740.00
13661	08/20/2024	PEPSI	992		\$1,117.80
13662	08/20/2024	KELLEY, ALEX	992		\$161.25

PRESTON HIGH SCHOOL

August 2024

From Date:	8/1/2024
To Date:	8/31/2024

Check No.	Date	Payee	GL Acct	Date Cancelled	Amount
13663	08/20/2024	IDAHO DIGITAL LEARNING ACADEMY	992		\$225.00
13664	08/20/2024	PEERY, CLINT	992		\$70.15
13665	08/20/2024	SORENSEN, CATHERINE	992		\$70.00
13666	08/20/2024	BSN SPORTS	992		\$600.18
13667	08/20/2024	ELITE SPORTSWEAR	992		\$2,982.15
13668	08/20/2024	QUILL	992		\$50.26
13669	08/20/2024	U.S. POSTAL SERVICE	992		\$1,332.50
13670	08/20/2024	MANNINGS MUSIC SERVICE	992		\$275.00
13671	08/20/2024	5 STAR STUDENT	992		\$135.00
13672	08/20/2024	U.S. POSTAL SERVICE	992		\$2.45
13673	08/20/2024	AMAZON CAPITAL SERVICES	992		\$3,441.89
13674	08/20/2024	AMAZON CAPITAL SERVICES	992		\$441.19
13675	08/22/2024	KOFFORD, LAURALYN	992		\$369.00
13676	08/22/2024	5 STAR STUDENT	992		\$1,550.00
13677	08/22/2024	JONES, TYLER	992		\$921.56
13678	08/22/2024	5TH DISTRICT	992		\$2,311.98
13679	08/27/2024	KODY GOLIGHTLY PAINTING	992	08/28/2024	\$469.00
13679	08/28/2024	KODY GOLIGHTLY PAINTING	992	08/28/2024	(\$469.00)
13680	08/27/2024	SIGN PRO	992		\$1,620.00
13681	08/27/2024	MUSIC THEATRE INTERNATIONAL	992		\$1,835.00
13682	08/27/2024	BEST WESTERN	992		\$570.00
13683	08/27/2024	ENDZONE CAMERA.COM	992		\$2,500.00
13684	08/28/2024	MINICO HIGH SCHOOL	992		\$120.00
13685	08/28/2024	CHERRY GRAPHIX	992		\$664.00
13686	08/28/2024	KODY GOLIGHTLY PAINTING	992		\$1,800.00
13687	08/28/2024	PRESTON SCHOOL DISTRICT	992		\$201.00
13688	08/28/2024	BSN SPORTS	992		\$100.00
13689	08/29/2024	JODIE'S CUSTOM DANCEWEAR	992		\$1,200.00
13690	08/29/2024	KING, DEANZA	992		\$345.46
13691	08/29/2024	CROSSLEY, LARIN	992		\$3,450.15
13692	08/29/2024	NASSP/NHS	992		\$385.00
13693	08/29/2024	HORRACKS, JEFF	992		\$155.04
13694	08/29/2024	BECK, MELANIE	992		\$248.52
13695	08/29/2024	KARTCHNER, DIANA	992	09/03/2024	\$63.27
13696	08/29/2024	JENSEN, KATIE	992		\$84.36
13697	08/29/2024	ROSE, MORGAN	992		\$77.52
13698	08/29/2024	ROBS REPAIRS AND WINDSHIELDS	992		\$100.00
13699	08/29/2024	COX, BECKY	992		\$75.00
13700	08/29/2024	CARLISLE, KATIE	992	08/29/2024	\$75.00
13700	08/29/2024	CARLISLE, KATIE	992	08/29/2024	(\$75.00)
13701	08/29/2024	NIELSEN, HARLEY	992		\$75.00

Total of all Checks Selected: \$107,437.40

Account Detail Report
Franklin County High School

Acct#	Account Name	Balances
105	GENERAL (710-213105)	\$3,576.06

Deposits:

08/20/2024	Deposit (Money from the Pepsi machine)	\$0,287.40
08/22/2024	Deposit (\$1,640 teacher money & \$4,500 school supply money)	\$6,140.00
	Total Deposits:	<u>\$6,427.40</u>

Checks:

08/29/2024	Check #1206 (Amazon Business – Teacher supplies)	\$0,177.40
	Total Checks:	<u>\$0,177.40</u>

Beginning Balance:	\$3,576.06
Total Deposits:	+ \$6,427.40
Total Checks:	- <u>\$0,177.40</u>
Total Ending Balance:	\$9,826.06

PRESTON JR HIGH SCHOOL

General Ledger Report

Financial Report

PJH Financials August 2024

Activity Accounts

From Date: 8/1/2024
To Date: 08/31/2024

From Acct: 1
To Acct: 999999

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	Activity Fees	\$2,353.31	\$730.52	\$0.00	\$0.00	\$3,083.83	\$0.00	\$3,083.83
101	Technology	\$3,683.37	\$0.00	\$0.00	\$0.00	\$3,683.37	\$0.00	\$3,683.37
102	Student Council	\$1,082.38	\$10.00	\$0.00	\$0.00	\$1,092.38	\$0.00	\$1,092.38
103	PE Account (bowling)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
104	Intervention (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
105	SourcesStrength (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200	Honor Society	\$180.00	\$0.00	\$0.00	\$0.00	\$180.00	\$0.00	\$180.00
201	Yearbook	\$10,327.58	\$296.12	\$(2,426.22)	\$0.00	\$8,197.48	\$0.00	\$8,197.48
202	Builder's Club (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300	Ceramics	\$937.03	\$0.00	\$0.00	\$0.00	\$937.03	\$0.00	\$937.03
301	Art	\$1,253.73	\$0.00	\$0.00	\$0.00	\$1,253.73	\$0.00	\$1,253.73
302	Band	\$1,528.03	\$0.00	\$0.00	\$0.00	\$1,528.03	\$0.00	\$1,528.03
303	Orchestra	\$3,967.81	\$0.00	\$0.00	\$0.00	\$3,967.81	\$0.00	\$3,967.81
304	Choir	\$1.62	\$0.00	\$0.00	\$0.00	\$1.62	\$0.00	\$1.62
305	PE- Locks	\$933.33	\$153.26	\$0.00	\$0.00	\$1,086.59	\$0.00	\$1,086.59
306	PE- Bowling (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
307	Communications (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
308	Electronics Fee (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
309	Lab 6 (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
310	Coding (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
311	Creativ, Culture & Crafts	\$288.13	\$0.00	\$0.00	\$0.00	\$288.13	\$0.00	\$288.13
312	Teen Success	\$864.10	\$0.00	\$0.00	\$0.00	\$864.10	\$0.00	\$864.10
313	Spanish Class	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
315	Creatively Me (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400	Sci. Chocolate Fundraiser	\$20,875.22	\$0.00	\$0.00	\$0.00	\$20,875.22	\$0.00	\$20,875.22
401	Text Books	\$55.00	\$0.00	\$0.00	\$0.00	\$55.00	\$0.00	\$55.00
402	IDLA (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
403	Science-Animal (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
404	English Department	\$2,645.18	\$0.00	\$0.00	\$0.00	\$2,645.18	\$0.00	\$2,645.18
405	Career Exploration	\$435.01	\$0.00	\$0.00	\$0.00	\$435.01	\$0.00	\$435.01
406	Science STEM (ThermoFish)	\$13,903.12	\$0.00	\$0.00	\$0.00	\$13,903.12	\$0.00	\$13,903.12
407	Math Donations (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
420	Sci. Explorers-Greenhouse	\$1,742.78	\$0.00	\$0.00	\$0.00	\$1,742.78	\$0.00	\$1,742.78
500	Library	\$1,562.29	\$5,000.00	\$(132.41)	\$0.00	\$6,429.88	\$0.00	\$6,429.88
600	Cross Country (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
601	Basketball Boys (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
602	Basketball Girl (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
603	Athletics- Track	\$753.17	\$0.00	\$0.00	\$0.00	\$753.17	\$0.00	\$753.17
604	Wrestling (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
605	Volleyball (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
606	Athletics-ALL	\$2,194.73	\$1,200.00	\$(500.00)	\$0.00	\$2,894.73	\$0.00	\$2,894.73
700	Sunshine Fund	\$209.52	\$395.00	\$(10.00)	\$0.00	\$594.52	\$0.00	\$594.52
800	PD- ID Cards	\$106.70	\$56.88	\$0.00	\$0.00	\$163.58	\$0.00	\$163.58
801	PD- Soda (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
802	PD- Pen/Pencil Machine	\$441.96	\$0.00	\$0.00	\$0.00	\$441.96	\$0.00	\$441.96
803	PD- Lanyards	\$255.20	\$3.00	\$(20.05)	\$0.00	\$238.15	\$0.00	\$238.15
804	PD-Miscellaneous	\$4,264.70	\$11.89	\$(852.36)	\$0.00	\$3,424.23	\$0.00	\$3,424.23
805	PD-Student apparel	\$23.50	\$0.00	\$0.00	\$0.00	\$23.50	\$0.00	\$23.50
806	PD-8th Dinner (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
807	PD-Faculty Shirt (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
808	Incentives	\$1,515.00	\$0.00	\$0.00	\$0.00	\$1,515.00	\$0.00	\$1,515.00

PRESTON JR HIGH SCHOOL

General Ledger Report

Financial Report

PJH Financials August 2024

Activity Accounts

From Date:	8/1/2024
To Date:	08/31/2024

From Acct:	1
To Acct:	999999

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
809	PD- Sci Grant (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
810	Supply Funds	\$9,923.01	\$23,562.00	\$(165.87)	\$0.00	\$33,319.14	\$0.00	\$33,319.14
811	Fundraiser (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
812	PD-RTI Survey	\$132.23	\$0.00	\$0.00	\$0.00	\$132.23	\$0.00	\$132.23
813	Mini Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
814	Teacher Supply Fund	\$2,114.14	\$11,890.00	\$(260.07)	\$0.00	\$13,744.07	\$0.00	\$13,744.07
815	Donations (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
820	computers	\$330.00	\$0.00	\$0.00	\$0.00	\$330.00	\$0.00	\$330.00
900	Investments (Closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Activity Accounts Grand Total		\$90,882.88	\$43,308.67	\$(4,366.98)	\$0.00	\$129,824.57	\$0.00	\$129,824.57

GL Accounts

GL Acct		Begin Bal	Recpt / JV	Disb / JV	Transfers	End Bal	YTD Payables	Work Bal
990	Petty Cash	\$410.00	\$0.00	\$0.00	\$0.00	\$410.00	\$0.00	\$410.00
991	Cash On Hand	\$559.60	\$42,272.69	\$0.00	\$(42,832.29)	\$0.00	\$0.00	\$0.00
992	Checking	\$90,323.28	\$1,035.98	\$(4,366.98)	\$42,832.29	\$129,824.57	\$0.00	\$129,824.57
993	Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
994	Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Ledger Grand Total		\$91,292.88	\$43,308.67	\$(4,366.98)	\$0.00	\$130,234.57	\$0.00	\$130,234.57

**List of Checks by Account and Check Number
PRESTON JR HIGH SCHOOL**

Check No.	Date Note	Payee Account Name	GL Acct Account	Date Cancelled Purchase	Invoice No.	1099	Amount	Tax Amt.
4056	08/08/2024 lunch for staff	PIZZA VILLA Yearbook	992 201	08/31/2024		No	\$108.97	\$0.00
Total for Check # 4056							\$108.97	\$0.00
4059	08/14/2024 Yearbook Invoice 5/11/24	VARSAITY YEARBOOK Yearbook	992 201		007664413	No	\$2,317.25	\$0.00
Total for Check # 4059							\$2,317.25	\$0.00
Total for Act Acct 201							\$2,426.22	\$0.00
3586	08/28/2023 Refund Kasen Jensen Electronic	HEIDI JENSEN Electronics Fee (Closed)	992 308			No	\$5.00	\$0.00
Total for Check # 3586							\$5.00	\$0.00
Total for Act Acct 308							\$5.00	\$0.00
4053	08/06/2024 prizes, books, posters	TAMRA SESSIONS Library	992 500			No	\$132.41	\$0.00
Total for Check # 4053							\$132.41	\$0.00
Total for Act Acct 500							\$132.41	\$0.00
4063	08/22/2024 Summer/ Start of year assignmt	CATHERINE SORENSEN Athletics-ALL	992 606			No	\$500.00	\$0.00
Total for Check # 4063							\$500.00	\$0.00
Total for Act Acct 606							\$500.00	\$0.00
4061	08/20/2024 Gift card to Texas Road #9209	KELLY KELLER Sunshine Fund	992 700			No	\$10.00	\$0.00
Total for Check # 4061							\$10.00	\$0.00
Total for Act Acct 700							\$10.00	\$0.00
4065	08/26/2024 Drinks for staff	THOMAS SCHMIDT PD- Lanyards	992 803			No	\$20.05	\$0.00
Total for Check # 4065							\$20.05	\$0.00
Total for Act Acct 803							\$20.05	\$0.00
4054	08/07/2024 staff lunch	THOMAS SCHMIDT PD-Miscellaneous	992 804	08/31/2024		No	\$69.12	\$0.00
Total for Check # 4054							\$69.12	\$0.00
4055	08/07/2024 lunch for staff	PIZZA VILLA PD-Miscellaneous	992 804	08/08/2024		No	\$108.97	\$0.00

**List of Checks by Account and Check Number
PRESTON JR HIGH SCHOOL**

Check No.	Date Note	Payee Account Name	GL Acct Account	Date Cancelled Purchase	Invoice No.	1099	Amount	Tax Amt.
	VOID: wrong account	PD-Miscellaneous	804			No	(\$108.97)	\$0.00
Total for Check # 4055							\$0.00	\$0.00
4058	08/14/2024	STONEFIRE PIZZERIA	992					
	Staff Lunch	PD-Miscellaneous	804			No	\$783.24	\$0.00
Total for Check # 4058							\$783.24	\$0.00
Total for Act Acct 804							\$852.36	\$0.00
4060	08/14/2024	QUILL CORPORATION	992					
	office supplies	Supply Funds	810		39845143	No	\$165.87	\$0.00
Total for Check # 4060							\$165.87	\$0.00
Total for Act Acct 810							\$165.87	\$0.00
4057	08/12/2024	STEPHANIE OWENS	992					
	Praxis Math Tests	Teacher Supply Fund	814	24003		No	\$133.90	\$0.00
Total for Check # 4057							\$133.90	\$0.00
4062	08/20/2024	PEYTON BROWN	992	08/31/2024				
	AL's hoop	Teacher Supply Fund	814			No	\$24.33	\$0.00
Total for Check # 4062							\$24.33	\$0.00
4064	08/22/2024	CRYSTAL MALCOLM	992					
	Teacher supply	Teacher Supply Fund	814			No	\$101.84	\$0.00
Total for Check # 4064							\$101.84	\$0.00
Total for Act Acct 814							\$260.07	\$0.00
Total of all Checks Selected:							\$4,371.98	\$0.00

***Note: This report does not include the Journal Adjustments**

(Rprt: 01-MAIN FILE; Dates: 00/00/00-08/31/24; PRINT: 09/05/24 12:09:23 PM)

ACCT #	ACCT NAME	BEG BALANCE	MTD ACTIVITY	YTD BALANCE
OAKWOOD SCHOOL FUNDS				
710-111100-000-000-0	CASH IN BANK - OAKWOOD ELEM	12,113.54	28,429.05	40,542.59
710-111500-000-000-0	CASH IN DRAWER	100.00	274.25	374.25
710-114000-000-000-0	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
710-114500-000-000-0	RETURN CHECKS	0.00	0.00	0.00
	***TOTAL	12,213.54	28,703.30	40,916.84
=====				
710-213105-000-000-0	COPIES	5.14CR	0.00	5.14CR
710-213110-000-000-0	COUNSELING	244.15CR	0.00	244.15CR
710-213115-000-000-0	DISTRICT WELLNESS	18.69CR	0.00	18.69CR
710-213120-000-000-0	INTEREST	27.03CR	1.63	25.40CR
710-213125-000-000-0	PTO	200.00CR	0.00	200.00CR
710-213130-000-000-0	PICTURES	8.79	8.79CR	0.00
710-213135-000-000-0	RENT	9.32CR	157.00CR	166.32CR
710-213140-000-000-0	GRADE 3	0.00	0.00	0.00
710-213145-000-000-0	GRADE 4	182.73CR	0.00	182.73CR
710-213150-000-000-0	GRADE 5	0.00	0.00	0.00
710-213155-000-000-0	SODA POP	7.02CR	0.00	7.02CR
710-213160-000-000-0	TEACHER FUND	134.99	509.99CR	375.00CR
710-213165-000-000-0	PENCIL MACHINE	131.74	128.21CR	3.53
710-213170-000-000-0	DUE FROM DISTRICT	259.40CR	0.00	259.40CR
710-213175-000-000-0	LITERACY REIMBURSEMENT	0.00	0.00	0.00
710-213180-000-000-0	FCMC GRANTS	61.00CR	0.00	61.00CR
710-213185-000-000-0	24-25 FEES	1,431.38CR	1,239.00CR	2,670.38CR
710-213190-000-000-0	23-24 FEES	1,526.69CR	10.00CR	1,536.69CR
710-213195-000-000-0	LIBRARY BOOKS	552.43CR	4,000.00CR	4,552.43CR
710-213200-000-000-0	BOOK FAIR	0.00	0.00	0.00
710-213205-000-000-0	24-25 TECHNOLOGY	1,622.86CR	775.00CR	2,397.86CR
710-213210-000-000-0	EDUCATION FOUNDATION	549.05CR	0.00	549.05CR
710-213215-000-000-0	23-24 TECHNOLOGY	401.55CR	5.00CR	406.55CR
710-213220-000-000-0	ART SHOW	2,454.64CR	486.92	1,967.72CR
710-213225-000-000-0	DISTRICT TEACHER FUNDS	169.32CR	8,743.92CR	8,913.24CR
710-213230-000-000-0	DISTRICT BUILDING SUPPLIES	2,316.17CR	14,158.57CR	16,474.74CR
710-213235-000-000-0	LOTTERY	302.00CR	0.00	302.00CR
710-213240-000-000-0	NUCOR GRANTS	0.00	425.10	425.10
	***TOTAL	12,065.05CR	28,821.83CR	40,886.88CR
=====				

ACCOUNT #	DEPT	VENDOR	PO #	DESCRIPTION	AMOUNT
710-213160-000-000-0	000000	HAMBLIN, KAYLYNN	000000	Gift Card	50.00
710-213165-000-000-0	000000	STOKES MARKET PLACE	000000	Large fruit tray	118.53
710-213185-000-000-0	000000	HAMBLIN, KAYLYNN	000000	Postcard Stamps	224.00
710-213185-000-000-0	000000	HAMBLIN, KAYLYNN	000000	Postcard Stamps	112.00
710-213185-000-000-0	000000	OAKWOOD ELEMENTARY SCHOOL	000000	Returned Check-Insufficient Funds	10.00
710-213205-000-000-0	000000	OAKWOOD ELEMENTARY SCHOOL	000000	Returned Check-Insufficient Funds	5.00
710-213220-000-000-0	000000	HAMBLIN, KAYLYNN	000000	Cups for art	31.76
710-213220-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	***VOID***	0.00
710-213220-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24000-Carol Ann Tanner	74.95
710-213220-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO # 24000-Carol Ann Tanner	324.23
710-213220-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24002-Carol Ann Tanner	55.98
710-213225-000-000-0	000000	MORTENSEN, STEPHANIE	000000	Various classroom items-receipts	43.77
710-213225-000-000-0	000000	LARSEN, ERIN	000000	Supplies for classroom	246.80
710-213225-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	Office Chair	122.39
710-213225-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24003-Janele Seamons	73.25
710-213225-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24005-Janele Seamons	89.72
710-213225-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24006-Melanie Streadbeck	45.84
710-213225-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24008-Callie Jensen	54.38
710-213225-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24009-Cierra Womack	129.36
710-213225-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24010-Amy Roberts	24.52
710-213225-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24010-Amy Roberts	227.28
710-213225-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24012-Ashlee Jackman	47.85
710-213225-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24014-Jennifer Gardner	144.40
710-213225-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24015-Arnica Shumway	71.38
710-213225-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24016-Natalie VanVleet	154.36
710-213225-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24017-Madison Murdock	54.15
710-213225-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24020-DeeDee Ford	159.90
710-213225-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24022-Janele Seamons	10.28
710-213225-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24013-Paydon Roper	216.45
710-213230-000-000-0	000000	iLASER IT	000000	Wall name plates & holders	129.00
710-213230-000-000-0	000000	HAMBLIN, KAYLYNN	000000	** VOID **	0.00
710-213230-000-000-0	000000	HAMBLIN, KAYLYNN	000000	Sam's Club Membership	107.59
710-213230-000-000-0	000000	HAMBLIN, KAYLYNN	000000	Snacks for Summer School	21.90
710-213230-000-000-0	000000	HAMBLIN, KAYLYNN	000000	Hand Sanitizer for Classrooms	253.13
710-213230-000-000-0	000000	HAMBLIN, KAYLYNN	000000	Snacks for students	225.65
710-213230-000-000-0	000000	HAMBLIN, KAYLYNN	000000	Expo Markers for teacher gift	143.49
710-213230-000-000-0	000000	Square One Printing	000000	Poster for rules	2.00
710-213230-000-000-0	000000	Square One Printing	000000	Poster for rules	11.00
710-213230-000-000-0	000000	CASH	000000	Registration: \$150 of 5's	150.00
710-213230-000-000-0	000000	CASH	000000	Registration: \$30 of 1's	30.00
710-213230-000-000-0	000000	CASH	000000	Registration: \$100 of 10's	100.00
710-213230-000-000-0	000000	CASH	000000	Registration: \$100 of 20's	100.00
710-213230-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	Teach Brilliantly Books	238.68
710-213230-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24001-Bobbi Ware	180.71
710-213230-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24004-Bobbi Ware	27.94
710-213230-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24007-Kaylynn Hamblin	37.79
710-213230-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24011-Kaylynn Hamblin	55.99
710-213230-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	PO #24018-Bobbi Ware	184.80
710-213230-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	Books for Book Study-Teachers	782.05
710-213230-000-000-0	000000	CANYON CREEK	000000	Annual software license	404.00
710-213240-000-000-0	000000	AMAZON CAPITAL SERVICES	000000	Fraction Tower Cubes	425.10
***GRAND TOTAL					6,533.35

(Rprt: 01-MAIN FILE; Dates: 00/00/00-08/31/24; PRINT: 09/03/24 1:25:06 PM)

ACCT #	ACCT NAME	BEG BALANCE	MTD ACTIVITY	YTD BALANCE
710-111100-000-000-0	CASH IN BANK - PIONEER	50,532.72	27,644.11	78,176.83
710-111500-000-000-0	CASH IN DRAWER	100.00	0.00	100.00
710-114000-000-000-0	Pioneer Account	4,125.00CR	0.00	4,125.00CR
710-114500-000-000-0	Teacher Classroom Supplies	2,053.02CR	8,698.12CR	10,751.14CR
710-213105-000-000-0	Pioneer Wellness	1,215.53CR	0.00	1,215.53CR
710-213110-000-000-0	Pioneer Funds	1,892.44CR	500.68	1,391.76CR
710-213115-000-000-0	1ST GRADE	251.95	0.00	251.95
710-213120-000-000-0	INTEREST	362.50CR	5.19CR	367.69CR
710-213130-000-000-0	IDAHO LOTTERY	840.00CR	0.00	840.00CR
710-213135-000-000-0	RENT	46.26CR	0.00	46.26CR
710-213140-000-000-0	SUPPLY MONEY	170.60CR	0.00	170.60CR
710-213145-000-000-0	KINDERGARTEN	577.31CR	0.00	577.31CR
710-213150-000-000-0	DAMAGED/LOST TEXTBOOK	245.24	0.00	245.24
710-213155-000-000-0	POP	699.04CR	0.00	699.04CR
710-213160-000-000-0	24-25 Fees	9,493.62CR	349.00CR	9,842.62CR
710-213165-000-000-0	SUNSHINE FUND	187.10CR	126.24CR	313.34CR
710-213170-000-000-0	PSD Educational Foundation	3,607.12CR	1,611.52	1,995.60CR
710-213180-000-000-0	2ND GRADE	1,190.84CR	0.00	1,190.84CR
710-213185-000-000-0	LIBRARY FUND	98.37	4,000.00CR	3,901.63CR
710-213190-000-000-0	23-24 FEES	4,695.61CR	0.00	4,695.61CR
710-213195-000-000-0	District Supply Budget	3,148.98CR	16,726.27CR	19,875.25CR
710-213200-000-000-0	PENCIL MACHINE	1,461.06CR	103.94	1,357.12CR
710-213205-000-000-0	24-25 TECHNOLOGY	10,017.80CR	365.00CR	10,382.80CR
710-213210-000-000-0	FOUNDATION COMPUTERS	0.00	0.00	0.00
710-213215-000-000-0	23-24 TECHNOLOGY	2,946.21CR	0.00	2,946.21CR
710-213220-000-000-0	DUE FROM DISTRICT	970.09CR	409.57	560.52CR
710-213225-000-000-0	PICTURE	132.42	0.00	132.42
710-213230-000-000-0	Pioneer Counselor Account	1,560.57CR	0.00	1,560.57CR
710-999000-000-000-0	CONTRA POSTING ACCOUNT	0.00	0.00	0.00

REFR#	VENDOR	AMOUNT	DATE	DESCRIPTION
001841	Mindee Mortensen	409.99	08/22/24	Teacher Reimbursement - Full
001842	OAKWOOD ELEMENTARY SCHOOL	202.00	08/26/24	1/2 of Canyon Creek Software
001843	Cindy Smith-Murray	781.66	08/26/24	Sunshine - Christy and Julie
001844	Amazon Capital Services	5,974.43	08/26/24	Hadlee Simonson Class Supplies
	*** TOTAL	7,368.08		

Detail Check Register

Checking Account: 1

GENERAL CHECKING

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
Check Number: 333 Check Type: Automatic Payment Check Date: 08/07/2024 Vendor: AMAZONCAPI AMAZON CAPITAL SERVICES Check Total: 50,342.76					
1GDY-TGY6-36KR	07/23/2024		Shampoo Repair Parts	100 661 410 0497	190.99
1JQQ-MHD3-1NJM	07/10/2024	Tech 11-25	Monitor	245 623 410 0000	294.99
1KGY-RNHY-96QV	07/30/2024		Cordless Impact Wrench	100 681 428 0000	161.70
1KVV-M3R7-P3TW	07/31/2024	Tech 09-25	Infrastructure	245 623 410 0000	4,149.31
1MY7-JHYD-VMCX	07/09/2024		Key Fob for FFA van	243 515 410 0096 010	20.99
1WQM-R94V-7D7G	07/30/2024		Office Supplies	100 632 410 0000	98.78
1YNJ-FGVH-NGN7	07/14/2024	Tech 05-25	Misc. Lab Infrastructure	245 623 410 0000	45,426.00
Check Number: 334 Check Type: Automatic Payment Check Date: 08/07/2024 Vendor: LOWESCOMPA LOWE'S COMPANIES INC Check Total: 492.56					
402190012	07/23/2024		Lumber	240 664 300 0000 803	492.56
Check Number: 335 Check Type: Automatic Payment Check Date: 08/07/2024 Vendor: ROCKYMOUN1 ROCKY MOUNTAIN POWER Check Total: 28,390.96					
063024	06/30/2024		June 2024 Electrical	100 661 331 0000	399.31
063024	06/30/2024		June 2024 Electrical	100 661 331 0096	6,604.99
063024	06/30/2024		June 2024 Electrical	100 661 331 0291	1,275.66
063024	06/30/2024		June 2024 Electrical	100 661 331 0497	2,192.14
063024	06/30/2024		June 2024 Electrical	100 661 331 0499	2,460.24
063024	06/30/2024		June 2024 Electrical	100 661 331 3201	111.36
063024	06/30/2024		June 2024 Electrical	100 661 331 8844	276.83
063024	06/30/2024		June 2024 Electrical	100 681 331 0000	146.00
073024	08/01/2024		July 2024 Electrical	100 661 331 0000	373.88
073024	08/01/2024		July 2024 Electrical	100 661 331 0096	7,234.90
073024	08/01/2024		July 2024 Electrical	100 661 331 0291	1,379.14
073024	08/01/2024		July 2024 Electrical	100 661 331 0497	3,102.77
073024	08/01/2024		July 2024 Electrical	100 661 331 0499	2,256.25
073024	08/01/2024		July 2024 Electrical	100 661 331 3201	195.40
073024	08/01/2024		July 2024 Electrical	100 661 331 8844	248.96
073024	08/01/2024		July 2024 Electrical	100 681 331 0000	133.13
Check Number: 336 Check Type: Automatic Payment Check Date: 08/07/2024 Vendor: WEXBANK WEX BANK Check Total: 3,091.46					
98830094	07/31/2024		July 2024 Activity Fuel	100 532 380 0000	566.68
98830094	07/31/2024		July 2024 Maintenance Fuel	100 664 410 0000	344.81
98830094	07/31/2024		July 2024 Grounds Fuel	100 665 410 0000	668.76
98830094	07/31/2024		July 2024 To/From Fuel	100 681 422 0000	490.44
98830094	07/31/2024		July 2024 District Admin	100 681 422 0000	128.77
98830094	07/31/2024		July 2024 Truck	100 681 422 0000	202.87
98830094	07/31/2024		July 2024 IT Fuel	100 683 420 0000	113.90
98830094	07/31/2024		July 2024 Drivers Ed Fuel	241 515 380 0000	575.23

Checking Account: 1

GENERAL CHECKING

Check Number	Check Type	Check Date	Vendor	Vendor Name	Check Total
338	Automatic Payment	08/20/2024	VISA	VISA	3,925.48
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20240701-Lance	07/30/2024		Literacy Books	100 512 410 0497 312	64.57
20240701-Lance	07/30/2024		Literacy Books	100 512 410 0497 312	16.02
20240701-Lori	07/30/2024		Admin Travel Parking	100 632 380 0000	30.00
20240701-Lori	07/30/2024		Trans. Training	100 632 380 0000	447.00
20240701-Lori	07/30/2024		Trans. Training	100 632 380 0000	447.00
20240701-Lori	07/30/2024		Trans. Training	100 632 380 0000	417.00
20240701-Lori	07/30/2024		Trans. Training	100 632 380 0000	417.00
20240701-Lori	07/30/2024		USPS Stamps	100 632 410 0000	2,060.95
20240701-Shelby	07/30/2024		CCI Sign	100 632 380 0000	19.99
20240701-Shelby	07/30/2024		Tax Bandits	100 632 380 0000	5.95
3969	Check	08/07/2024	ALSCO	ALSCO	413.55
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
LBLA2503606	07/03/2024		Bus Shop Laundry	100 681 330 0000	65.16
LBLA2505371	07/10/2024		Bus shop laundry	100 681 330 0000	71.74
LBLA2505684	07/10/2024		Bus shop laundry	100 681 330 0000	38.58
LBLA2505690	07/10/2024		Bus shop laundry	100 681 330 0000	4.09
LBLA2507126	07/27/2024		Bus Shop Laundry	100 681 330 0000	112.14
LBLA2508902	07/24/2024		Bus Shop Laundry	100 681 330 0000	49.54
LBLA2510715	07/31/2024		Bus Shop Laundry	100 681 330 0000	72.30
3970	Check	08/07/2024	BAKERDISTR	BAKER DISTRIBUTING COMPANY	2,070.75
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
FC54586	07/22/2024		Freight	100 661 410 0000	35.00
FC54586	07/22/2024		Furnace Filters	100 661 410 0291	240.54
FC54586	07/22/2024		Furnace Filters	100 661 410 0497	622.57
FC54586	07/22/2024		Furnace Filters	100 661 410 0499	23.48
FC60818	07/23/2024		Furnace Filters	100 661 410 0096	964.74
FC79026	07/29/2024		Furnace Filters	100 661 410 0499	184.42
3971	Check	08/07/2024	BEACONCOMM	BEACON COMMERCIAL DOOR & LOCK	68,069.02
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
S1026447	07/25/2024		Locks	240 664 300 0000 803	7,840.01
SO-025447	06/27/2024		Buzz in door	240 664 300 0000 803	2,881.64
SO-026979	06/27/2024		Locks	240 664 300 0000 803	24,485.19
SO-028879	06/27/2024		Lock Cylinders	240 664 300 0000 803	32,862.18
3972	Check	08/07/2024	BEAZERLOCK	BEAZER LOCK & KEY INC	70.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
138953	07/17/2024		Programming Fee, Key	243 515 410 0096 010	70.00

Detail Check Register

Checking Account: 1

GENERAL CHECKING

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
Check Number: 3973 Check Type: Check Check Date: 08/07/2024 Vendor: BRYSONSALE BRYSON SALES & SERVICE INC Check Total: 305.57					
201966	07/25/2024		Camara Supplies	100 681 426 0000	305.57
Check Number: 3974 Check Type: Check Check Date: 08/07/2024 Vendor: BUETTTFENC BUETTS FENCE COMPANY LLC Check Total: 750.00					
11646	08/02/2024		Fence Repair	100 664 410 0000	750.00
Check Number: 3975 Check Type: Check Check Date: 08/07/2024 Vendor: CDWGOVERN CDW GOVERNMENT INC Check Total: 51,632.34					
SD94264	07/05/2024	Tech 07-25	Projector Wall Mounts	245 623 410 0000	1,540.14
SH84155	07/15/2024	Tech 04-25	Surface Pros and pens	245 623 410 0000	50,092.20
Check Number: 3976 Check Type: Check Check Date: 08/07/2024 Vendor: CHEMSEARCH CHEMSEARCH Check Total: 830.32					
8783309	07/24/2024		Boiler Treatment	100 664 410 0096	830.32
Check Number: 3977 Check Type: Check Check Date: 08/07/2024 Vendor: COATSROOTE COATS ROOTER SERVICE Check Total: 3,700.00					
34714	08/02/2024		Pump Waste and Hydrowash lines	100 664 410 0096	1,000.00
34714	08/02/2024		Pump Waste and Hydrowash lines	100 664 410 0291	1,500.00
34714	08/02/2024		Pump Waste and Hydrowash lines	100 664 410 0497	600.00
34714	08/02/2024		Pump Waste and Hydrowash lines	100 664 410 0499	600.00
Check Number: 3978 Check Type: Check Check Date: 08/07/2024 Vendor: CONSOLIDAT CONSOLIDATED ELECTRICAL DIST. Check Total: 8,928.46					
4205-1058406	06/28/2024		Light Dimmer	100 664 410 0000	32.09
4205-1058407	08/05/2024		LED Lights	420 811 314 0497 805	895.00
4205-1058415	07/03/2024		Light Fixtures	420 811 314 0497 805	1,397.20
4205-1058417	07/01/2024		Wire Boxes	420 811 314 0497 805	22.46
4205-1058545	07/02/2024		Connectors, Stencil, Rings	420 811 314 0497 805	226.56
4205-1058742	07/10/2024		Conn, Cplg, Brackets	420 811 314 0497 806	233.05
4205-1058779	07/10/2024		Locking Cable 500 Spool	420 811 314 0497 806	1,294.26
4205-1058848	07/11/2024		Light Fixtures	420 811 314 0497 805	3,333.50
4205-1058916	07/11/2024		Cable Connectors	420 811 314 0497 805	266.67
4205-1059001	07/12/2024		Dimming Coil, Wire, Connectors	420 811 314 0497 805	924.98
4205-1059062	07/15/2024		Misc. Electrical	420 811 314 0497 805	382.76
4205-1059075	07/17/2024		Credit on return - #1058916	420 811 314 0497 805	(159.08)
4205-1059294	07/23/2024		Wallbox Control	420 811 314 0497 805	79.01
Check Number: 3979 Check Type: Check Check Date: 08/07/2024 Vendor: DBSREFRIGE D.B.S. REFRIGERATION LLC Check Total: 1,984.52					
2682	07/29/2024		Copeland 22jc51421, drier	420 811 314 0497 805	1,984.52

Detail Check Register

Checking Account: 1		GENERAL CHECKING					
<u>Check Number</u>	<u>Check Type</u>	<u>Check Date</u>	<u>Vendor</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Check Total</u>	<u>Detail Amount</u>
3980	Check	08/07/2024	DELTADENTA	DELTA DENTAL OF IDAHO		504.81	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>		<u>Detail Description</u>	<u>Chart of Account Number</u>		<u>Detail Amount</u>
072524	09/25/2024			July Updated Payment	100 218105		504.81
3981	Check	08/07/2024	DEXIMAGIN	Dex Imaging		100.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>		<u>Detail Description</u>	<u>Chart of Account Number</u>		<u>Detail Amount</u>
AR11739977	08/05/2024			Staples	100 512 365 0497		100.00
3982	Check	08/07/2024	DIRECTCOMM	DIRECT COMMUNICATIONS		1,891.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>		<u>Detail Description</u>	<u>Chart of Account Number</u>		<u>Detail Amount</u>
073123	08/01/2024			August 2024 Internet	100 661 351 0000		1,891.00
3983	Check	08/07/2024	ELITEMECHA	ELITE MECHANICAL		918.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>		<u>Detail Description</u>	<u>Chart of Account Number</u>		<u>Detail Amount</u>
04322	07/23/2024			A/C Labor	100 664 314 0497		375.00
04322	07/23/2024			A/C Parts	100 664 410 0497		543.00
3984	Check	08/07/2024	FRANKLINC2	FRANKLIN COUNTY MEDICAL CENTER		8,757.21	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>		<u>Detail Description</u>	<u>Chart of Account Number</u>		<u>Detail Amount</u>
189733A17373	07/29/2024			Driver Physical - V.Hansen	100 681 260 0000		120.00
6811	06/30/2024			Behavioral Intervention	260 521 300 0000		8,637.21
3985	Check	08/07/2024	GRANITETEL	GRANITE TELECOMMUNICATIONS		854.16	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>		<u>Detail Description</u>	<u>Chart of Account Number</u>		<u>Detail Amount</u>
655344553	08/01/2024			July 2024 Landline Services	100 661 350 0000		854.16
3986	Check	08/07/2024	HANSONJANI	HANSON JANITORIAL SUPPLY		2,383.39	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>		<u>Detail Description</u>	<u>Chart of Account Number</u>		<u>Detail Amount</u>
763068-1	07/03/2024			Carpet Rinse	100 661 410 8844		17.18
763116-1	07/03/2024			Wand and Floor Tool	100 661 410 0499		145.74
763117-1	07/03/2024			Concrete Cleaner	100 661 410 0096		77.82
763496	07/03/2024			Misc. Cleaning Supplies	100 661 410 0499		539.83
763651	07/03/2024			Misc. Cleaning Supplies	100 661 410 0291		1,080.71
764407	07/17/2024			Misc. Cleaning Supplies	100 661 410 0291		426.56
764426	07/19/2024			Floor Finish	100 661 410 8844		95.55
3987	Check	08/07/2024	HOLINKALAW	HOLINKA LAW P.C.		38.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>		<u>Detail Description</u>	<u>Chart of Account Number</u>		<u>Detail Amount</u>
1040	08/01/2024			July 2024 Legal Services	100 632 315 0000		38.00
3988	Check	08/07/2024	IDAHOSSCHO1	IDAHO SCHOOL DISTRICT COUNCIL		50.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>		<u>Detail Description</u>	<u>Chart of Account Number</u>		<u>Detail Amount</u>
24-25.118	07/18/2024			2024-25 Membership	100 632 310 0000		50.00
3989	Check	08/07/2024	IDHW	IDHW		3,546.66	

Detail Check Register

Checking Account: 1		GENERAL CHECKING				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
073124	07/31/2024		July 2024 Medicaid Match Program	260 616 395 0000	3,546.66	
Check Number: 3990	Check Type: Check	Check Date: 08/07/2024	Vendor: INTERMOUN1	INTERMOUNTAIN FARMERS ASSOC	Check Total:	544.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1021231768	07/16/2024		Fertilizer for Soccer Field	100 665 410 0000	544.00	
Check Number: 3991	Check Type: Check	Check Date: 08/07/2024	Vendor: INTERSTATE	INTERSTATE BATTERIES OF SNAKE RIVER	Check Total:	479.90
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
650002912	07/29/2024		Batteries	100 681 426 0000	479.90	
Check Number: 3992	Check Type: Check	Check Date: 08/07/2024	Vendor: INTRSTBILL	Interstate Billing Service, Inc	Check Total:	303.60
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
39000PC	07/25/2024		Glass, Windshield	100 681 426 0000	379.50	
CM39000PC	07/29/2024		Credit on Inv#39000PC	100 681 426 0000	(75.90)	
Check Number: 3993	Check Type: Check	Check Date: 08/07/2024	Vendor: JOHNSNICO	Nicole Johnson	Check Total:	960.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
0009	07/24/2024		Medicaid Match Program	260 521 300 0000	960.00	
Check Number: 3994	Check Type: Check	Check Date: 08/07/2024	Vendor: LAMONTSERV	LAMONT SERVICE	Check Total:	936.89
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
71637	07/08/2024		Labor 02 Chevy Silverado	100 681 320 0000	629.40	
71637	07/08/2024		Parts 02 Chevy Silverado	100 681 426 0000	307.49	
Check Number: 3995	Check Type: Check	Check Date: 08/07/2024	Vendor: LAWSONPROD	LAWSON PRODUCTS INC	Check Total:	31.10
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
9311609684	06/11/2024		Misc. Parts	100 664 410 0000	31.10	
Check Number: 3996	Check Type: Check	Check Date: 08/07/2024	Vendor: NAPAAUTOPA	NAPA AUTO PARTS OF PRESTON	Check Total:	22.63
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
957698	07/03/2024		Drain Plug	100 681 425 0000	4.91	
958698	07/15/2024		Ech Relay	100 681 425 0000	27.64	
959894	07/26/2024		Credit on inv# 818549	243 515 410 0096 151	(9.92)	
Check Number: 3997	Check Type: Check	Check Date: 08/07/2024	Vendor: PHILLIPSTR	PHILLIPS TRUCKING	Check Total:	900.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
10678	08/01/2024		10 Pallets of Textbooks	100 512 440 0497	900.00	
Check Number: 3998	Check Type: Check	Check Date: 08/07/2024	Vendor: POWERSCHOO	POWERSCHOOL	Check Total:	1,458.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
INV411749	07/25/2024		Universal Rostering Connector w/Canvas	245 515 410 0000	1,458.00	
Check Number: 3999	Check Type: Check	Check Date: 08/07/2024	Vendor: PRESTONAUT	PRESTON AUTO PARTS	Check Total:	42.05
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	

Detail Check Register

Checking Account: 1		GENERAL CHECKING					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
6546-282172	06/26/2024		Motor Oil	100 665 410 0000	31.24		
6546-283449	07/23/2024		Belts for Mowers	100 665 410 0000	10.81		
Check Number: 4000	Check Type: Check	Check Date: 08/07/2024	Vendor: PRESTONVAL	PRESTON VALLEY COUNTRY STORE	Check Total:	58.29	
88381/f	07/01/2024		Hardware, Sprinklers, Bushings	100 665 410 0000	29.24		
A59819	07/10/2024		Propane Delivery	100 681 423 0000	29.05		
Check Number: 4001	Check Type: Check	Check Date: 08/07/2024	Vendor: PRIESTLEYM	PRIESTLEY MENTAL HEALTH INC	Check Total:	2,179.16	
072424	07/24/2024	72924	PSYTX PT&Family 1-18 to 04-11-24	260 521 300 0000	635.00		
072524	07/25/2024	72924	June 2024 CBRS Services	260 521 300 0000	1,544.16		
Check Number: 4002	Check Type: Check	Check Date: 08/07/2024	Vendor: RSDISTRIBU	R & S DISTRIBUTING	Check Total:	46.38	
119071	07/09/2024		Vacuum Support Brush	100 661 410 0096	46.38		
Check Number: 4003	Check Type: Check	Check Date: 08/07/2024	Vendor: RELADYNE	RelaDyne West, LLC	Check Total:	6,115.41	
1119577-IN	08/05/2024		Diesel Fuel	100 681 422 0000	6,115.41		
Check Number: 4004	Check Type: Check	Check Date: 08/07/2024	Vendor: ROBSREPAIR	ROB'S REPAIRS AND WINDSHIELDS	Check Total:	396.00	
666366	08/05/2024		Windshield	100 681 426 0000	396.00		
Check Number: 4005	Check Type: Check	Check Date: 08/07/2024	Vendor: RYTEL	RYTEL	Check Total:	2,316.55	
10443	08/05/2024		August 2024 VOIP	100 661 350 0000	2,316.55		
Check Number: 4006	Check Type: Check	Check Date: 08/07/2024	Vendor: SERRCALEB	Caleb Serr	Check Total:	234.00	
102169	04/30/2024		Driver Physical	100 532 380 0000	84.00		
102169	04/30/2024		CDL Skills Training	100 681 365 0000	150.00		
Check Number: 4007	Check Type: Check	Check Date: 08/07/2024	Vendor: SHERWINWIL	SHERWIN WILLIAMS CO.	Check Total:	757.04	
5274-5	07/23/2024		Paint Sprayer Repair	100 664 410 0000	103.99		
5321-4	07/24/2024		Parking Lot Paint	100 664 410 0000	653.05		
Check Number: 4008	Check Type: Check	Check Date: 08/07/2024	Vendor: SOFFALLIN	SofFall Inc	Check Total:	5,025.00	
2000-0027--24	07/10/2024		Playground Wood Chips	100 664 410 0499	5,025.00		
Check Number: 4009	Check Type: Check	Check Date: 08/07/2024	Vendor: SOUTHFORKH	SOUTH FORK HARDWARE	Check Total:	886.43	
500469	07/02/2024		Lumber, Drywall	420 811 314 0497 806	45.98		

Checking Account: 1

GENERAL CHECKING

500970	07/08/2024	Grout Sponge, Saw Blade, Marker	420 811 314 0497 805	126.66
501070	07/09/2024	Screen Repair, Roller, Wood, Steel	100 661 410 0291	85.98
501074	07/09/2024	District Office Sprinkler Repair	100 665 410 0000	51.95
501175	07/10/2024	FrogTape, Sawzal Blade	100 661 410 0096	43.44
501622	07/15/2024	Window Screen Material	100 664 410 0291	78.99
501686	07/15/2024	Nuts, Bolts, Screws, Nails	100 661 410 0096	6.58
501711	07/16/2024	Tile Tools	420 811 314 0497 805	20.97
501916	07/18/2024	Sponges, Gallon Bucket	420 811 314 0497 805	42.87
501949	07/18/2024	Home Ec Repairs	100 664 410 0096	2.99
502168	07/22/2024	Home Ec Repairs	100 664 410 0096	3.78
502187	08/06/2024	General Merchandise	420 811 314 0497 805	15.98
502410	07/25/2024	Padlock, Snaps, Nuts, Bolts	100 661 410 0096	71.48
502421	07/25/2024	Mantrap Project	240 664 300 0291 803	25.79
502430	07/25/2024	Mantrap Project	240 664 300 0291 803	6.79
502469	07/25/2024	Mantrap Project	240 664 300 0291 803	27.20
502732	07/29/2024	Mantrap Project	240 664 300 0291 803	31.13
502797	07/29/2024	Rustoleum Epoxy	420 811 314 0497 805	197.87

Check Number: 4010 Check Type: Check Check Date: 08/07/2024 Vendor: STANDARDPL STANDARD PLUMBING SUPPLY CO Check Total: 377.54

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
WYHW61	06/26/2024		Plumbing Supplies	100 664 410 0000	95.25
WYJV28	06/26/2024		Nozzle, Sprinkler Head	100 665 410 0000	18.30
WYL133	06/26/2024		Splice Kit, Pad Felt	100 664 410 0096	50.95
WYNK98	06/27/2024		Plumbing Supplies	100 664 410 0499	17.00
WYYY71	07/02/2024		Wet/Dry PVC Cement	100 665 410 0000	21.34
WZPW12	07/08/2024		Brass Red Coup	100 664 410 0096	24.14
WZQJ38	07/08/2024		Plumbing Supplies	100 664 410 0499	4.03
WZRQ63	07/08/2024		DO Sprinkler Heads	100 664 410 0000	21.87
WZZ487	07/11/2024		Red Rod Threads	100 664 410 0096	7.59
XBT994	07/18/2024		Stain Minwax	100 661 410 0096	27.98
XBTF44	07/18/2024		Home Ec Repairs	100 664 410 0096	53.32
XBVR38	07/18/2024		Home Ec Repairs	100 664 410 0096	10.00
XCL411	07/24/2024		Liquid Nails	100 661 410 0291	25.77

Check Number: 4011 Check Type: Check Check Date: 08/07/2024 Vendor: STATEDEPTO STATE DEPT. OF EDUCATION Check Total: 100.00

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
080524	08/05/2024		Alt. Auth. A.Kelleey	100 632 314 0000	100.00

Check Number: 4012 Check Type: Check Check Date: 08/07/2024 Vendor: STOKESMARK STOKES MARKET PLACE Check Total: 186.22

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
03-78111	07/22/2024		Misc. Supplies	100 661 410 0291	61.93
05-33234	07/08/2024		Shasta	100 512 410 0499 312	43.37
66-59314	07/09/2024		Paint	100 661 410 0291	4.99

Detail Check Register

Checking Account: 1		GENERAL CHECKING				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
66-60355	07/10/2024		Glue, Mini Pliers	100 661 410 0291	21.98	
66-65383	07/16/2024		Hardware	100 661 410 0291	16.99	
66-70898	07/22/2024		Frog Tape	100 661 410 0096	12.49	
66-74230	07/25/2024		Paint Supplies	100 661 410 0291	24.47	
Check Number: 4013	Check Type: Check	Check Date: 08/07/2024	Vendor: SUMMITFIRE	Summit Fire & Security LLC	Check Total:	849.99
1821265	06/28/2024		PHS Gym Service Call	100 664 314 0096	850.00	
1821265	06/28/2024		Apply Credit	100 664 314 0096	(0.01)	
Check Number: 4014	Check Type: Check	Check Date: 08/07/2024	Vendor: SWAINSTONM	SWAINSTON MILL & CABINET	Check Total:	20,927.00
9518a	05/23/2024		Cabinets -POD 5	420 811 314 0497 805	8,998.61	
9518a	05/23/2024		Cabinets - POD 6	420 811 314 0497 806	11,928.39	
Check Number: 4015	Check Type: Check	Check Date: 08/07/2024	Vendor: TSAUTOLU	TS Auto Lube	Check Total:	63.13
072924	07/29/2024		Oil Change	100 681 341 0000	63.13	
Check Number: 4016	Check Type: Check	Check Date: 08/07/2024	Vendor: VERIZONWIR	VERIZON WIRELESS	Check Total:	1,221.41
9967791894	06/28/2024		Transportation Phone Charges	100 681 354 0000	52.45	
9967791894	06/28/2024		Mobile Phone Charges	100 691 350 0000	611.57	
9970216950	07/28/2024		Transportation Phone Charges	100 681 354 0000	52.47	
9970216950	07/28/2024		Mobile Phone Charges	100 691 350 0000	504.92	
Check Number: 4017	Check Type: Check	Check Date: 08/07/2024	Vendor: WESTERNPLA	Western Playground Const	Check Total:	69,950.00
072924	07/29/2024		Playground gravel, prep	250 621 300 0000 000 001	69,950.00	
Check Number: 4024	Check Type: Check	Check Date: 08/20/2024	Vendor: 801TECHNO	801 Technology LL	Check Total:	48,900.00
1708	07/29/2024	Tech 03-25	Category 2 Supplies - Bear	245 623 410 0000	48,900.00	
Check Number: 4025	Check Type: Check	Check Date: 08/20/2024	Vendor: APPLIANSY	ApplianSys LLC	Check Total:	2,762.70
38827	07/09/2024		Category Supplies - SPI	245 623 410 0000	2,762.70	
Check Number: 4026	Check Type: Check	Check Date: 08/20/2024	Vendor: BBSPECIAL	B&B Specialities, LLC	Check Total:	1,350.00
081224	08/12/2024		Door/window Security Dividers	240 664 300 0291 803	1,350.00	
Check Number: 4027	Check Type: Check	Check Date: 08/20/2024	Vendor: CNHINDUST	CNH Industrial Accounts	Check Total:	334.13
P5420701	08/06/2024		Bulk DEF Fluid Oil	100 681 422 0000	151.25	

Detail Check Register

Checking Account: 1		GENERAL CHECKING					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
P5428301	08/07/2024		Sprinkler Repair	100 665 410 0000	31.63		
P5429001	08/04/2024		Bulk DEF Fluid Oil	100 681 422 0000	151.25		
Check Number: 4028	Check Type: Check	Check Date: 08/20/2024	Vendor: CODALEELEC	CODALE ELECTRIC SUPPLY	Check Total:	966.11	
S008566181.001	06/26/2024		Gate Power	100 664 410 0000	966.11		
Check Number: 4029	Check Type: Check	Check Date: 08/20/2024	Vendor: DEXIMAGIN	Dex Imaging	Check Total:	26.57	
AR11706006	07/31/2024		Copier Overages	100 632 314 0000	26.57		
Check Number: 4030	Check Type: Check	Check Date: 08/20/2024	Vendor: DOMINIONEN	DOMINION ENERGY	Check Total:	899.38	
08/20/2024	07/22/2023		Shop/Admin Natural Gas	100 661 334 0000	30.54		
08/20/2024	07/22/2023		PHS Natural Gas	100 661 334 0096	358.77		
08/20/2024	07/22/2023		PJH Natural Gas	100 661 334 0291	258.23		
08/20/2024	07/22/2023		Oakwood Natural Gas	100 661 334 0497	38.33		
08/20/2024	07/22/2023		Pioneer Natural Gas	100 661 334 0499	157.40		
08/20/2024	07/22/2023		FCHS Natural Gas	100 661 334 8844	34.85		
08/20/2024	07/22/2023		Bus Garage Natural Gas	100 681 334 0000	21.26		
Check Number: 4031	Check Type: Check	Check Date: 08/20/2024	Vendor: FRANKLINC1	FRANKLIN COUNTY HIGH SCHOOL	Check Total:	6,140.00	
20240819	08/19/2024		Teacher	100 517 410 8844	1,640.00		
20240819	08/19/2024		Supply	100 517 410 8844	4,500.00		
Check Number: 4032	Check Type: Check	Check Date: 08/20/2024	Vendor: FRANKLINC5	FRANKLIN COUNTY LANDFILL	Check Total:	86.90	
6209	08/01/2024		Garbage Collection	100 661 336 0497	86.90		
Check Number: 4033	Check Type: Check	Check Date: 08/20/2024	Vendor: GREATAMERI	GREAT AMERICA FINANCIAL	Check Total:	4,340.80	
37148234	08/05/2024		August 2024 Copier	100 641 322 0000	4,340.80		
Check Number: 4034	Check Type: Check	Check Date: 08/20/2024	Vendor: HANSEGLAS	HANSEN GLASS & PAINT	Check Total:	43.00	
4806	07/09/2024		Paint for door frames	100 664 410 0291	43.00		
Check Number: 4035	Check Type: Check	Check Date: 08/20/2024	Vendor: HATCHELECT	HATCH ELECTRIC LLC	Check Total:	23,316.25	
1193	08/09/2004		District Office Lights	100 664 410 0000	682.50		
1193	08/09/2004		PHS Repairs	100 664 410 0096	5,379.75		
1193	08/09/2004		Pioneer Repairs	100 664 410 0499	2,332.55		
1193	08/09/2004		FCHS Repairs	100 664 410 8844	262.50		
1193	08/09/2004		Oak POD 5 Remodel	420 811 314 0497 805	6,305.70		

Checking Account: 1		GENERAL CHECKING				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1193	08/09/2024		Oak POD 6 Remodel	420 811 314 0497 806	5,153.25	
1199	08/09/2024		Home Ec. Disposals	243 515 410 0096 090	3,200.00	
Check Number: 4036	Check Type: Check	Check Date: 08/20/2024	Vendor: INSTITFOR	Institute for Multi-Sensory Education	Check Total:	250.00
222460	08/15/2024	081324	IMSE Interactive OG	257 521 410 0000	250.00	
Check Number: 4037	Check Type: Check	Check Date: 08/20/2024	Vendor: INSTRUCTUR	INSTRUCTURE INC	Check Total:	11,737.88
INV601470	08/02/2024		Canvas 2024-25	100 621 310 0000	11,737.88	
Check Number: 4038	Check Type: Check	Check Date: 08/20/2024	Vendor: LAWSONPROD	LAWSON PRODUCTS INC	Check Total:	197.33
9311747061	08/07/2024		Misc. Supplies	100 681 425 0000	197.33	
Check Number: 4039	Check Type: Check	Check Date: 08/20/2024	Vendor: MAISETECH	Maise Technology	Check Total:	13,833.00
DTLV25928	08/15/2024		Microsoft 365 Support	245 623 314 0000	8,433.00	
DTLV25929	08/15/2024		Network Support	245 623 314 0000	5,400.00	
Check Number: 4040	Check Type: Check	Check Date: 08/20/2024	Vendor: OAKWOODELE	OAKWOOD ELEMENTARY SCHOOL	Check Total:	31,780.00
20240819	08/19/2024		Teacher Supply	100 512 410 0497	10,660.00	
20240819	08/19/2024		Supply	100 512 410 0497	17,120.00	
20240819	08/19/2024		Library	100 622 430 0497	4,000.00	
Check Number: 4041	Check Type: Check	Check Date: 08/20/2024	Vendor: PIONEERELE	PIONEER ELEMENTARY SCHOOL	Check Total:	33,772.00
2024SPLY	08/19/2024		Supply	100 512 410 0499	17,472.00	
2024SPLY	08/19/2024		Teacher Money	100 512 410 0499	12,300.00	
2024SPLY	08/19/2024		Library	100 622 430 0499	4,000.00	
Check Number: 4042	Check Type: Check	Check Date: 08/20/2024	Vendor: PRECIGLAS	Precision Glass and Aluminum, Inc	Check Total:	16,967.00
0108557-IN	08/13/2024		Window Closure	240 664 300 0291 803	16,967.00	
Check Number: 4043	Check Type: Check	Check Date: 08/20/2024	Vendor: PRESTONCI3	PRESTON CITY WATER DEPT.	Check Total:	1,734.25
073124	07/31/2024		July 2024 Water/Sewer	100 661 332 0096	597.25	
073124	07/31/2024		July 2024 Water/Sewer	100 661 332 0291	220.25	
073124	07/31/2024		July 2024 Water/Sewer	100 661 332 0497	232.50	
073124	07/31/2024		July 2024 Water/Sewer	100 661 332 0499	270.50	
073124	07/31/2024		July 2024 Water/Sewer	100 661 332 8844	121.75	
073124	07/31/2024		July 2024 Water/Sewer	100 661 335 0000	121.75	
073124	07/31/2024		July 2024 Water/Sewer	100 681 353 0000	170.25	

Checking Account: 1

GENERAL CHECKING

Check Number	Check Type	Check Date	Vendor	PRESTON HIGH SCHOOL	Check Total
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
4044	Check	08/20/2024	PRESTONHIG	PRESTON HIGH SCHOOL	53,322.00
20240819	08/19/2024		Teacher	100 515 410 0096	18,040.00
20240819	08/19/2024		Supply	100 515 410 0096	30,282.00
20240819	08/19/2024		Library	100 622 430 0096	5,000.00
4045	Check	08/20/2024	PRESTONJRH	PRESTON JUNIOR HIGH SCHOOL	40,452.00
20240819	08/19/2024		Teacher	100 515 410 0291	11,890.00
20240819	08/19/2024		Supply	100 515 410 0291	23,562.00
20240819	08/19/2024		Library	100 622 430 0291	5,000.00
4046	Check	08/20/2024	RSDISTRIBU	R & S DISTRIBUTING	1,313.00
119295	07/29/2024		Paper Products	100 661 410 0096	1,313.00
4047	Check	08/20/2024	REDROVER	Red Rover Technologies	1,500.00
INV12739	08/01/2024		Sub Calling software	100 632 314 0000	1,500.00
4048	Check	08/20/2024	RIVERSIDEI	RIVERSIDE INSIGHTS	625.57
INV215017	08/06/2024	8224	Woodcock-Johnson IV Tests	257 521 410 0000	625.57
4049	Check	08/20/2024	SCHOLASTI1	SCHOLASTIC MAGAZINES	3,637.20
M7497210	07/23/2024	10958	Magazines	100 512 410 0499 312	3,637.20
4050	Check	08/20/2024	SEAMOAARO	AARON SEAMONS	187.50
42389	08/07/2024		Labor to repair bus	100 681 320 0000	187.50
4051	Check	08/20/2024	STATEDEPTO	STATE DEPT. OF EDUCATION	847.50
080724	08/07/2024		Fingerprinting	100 632 314 0000	536.75
081524	08/15/2024		Fingerprinting	100 632 314 0000	310.75
4052	Check	08/20/2024	STATEINSUR	STATE INSURANCE FUND	8,378.00
28995544	08/12/2024		August 2024 Premium	100 632 270 0000	8,378.00
4053	Check	08/20/2024	WILFOSHEL	Shelly Wilfong	3,740.00
8675309	07/31/2024	10962	Magnetic Tiles/Folders	100 512 410 0499 312	3,740.00

Detail Check Register

Checking Account: 1

GENERAL CHECKING

Check Number:	Check Type:	Check Date:	Vendor:		Check Total:
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
4065	Check	08/29/2024	DBPLUMBING	DB PLUMBING LLC	13,611.00
2541		08/01/2024		100 664 314 0096	400.00
2541		08/01/2024		100 664 410 0096	819.00
2543		08/01/2024		420 811 314 0497 805	8,495.00
2543		08/01/2024		420 811 314 0497 805	3,160.00
2544		08/02/2024		100 664 314 0096	320.00
2544		08/02/2024		100 664 410 0096	105.00
2545		08/02/2024		100 664 314 0291	240.00
2545		08/02/2024		100 664 410 0291	72.00
4066	Check	08/29/2024	ELITEMECHA	ELITE MECHANICAL	1,775.00
3699		08/21/2024		100 664 314 0497	437.50
3699		08/21/2024		100 664 410 0497	1,337.50
4067	Check	08/29/2024	FRANKLINC2	FRANKLIN COUNTY MEDICAL CENTER	7,056.15
6798		06/17/2024		260 521 300 0000	3,647.80
6904		07/30/2024		260 521 300 0000	3,408.35
4068	Check	08/29/2024	KEVGROUFIN	LB 2252 - KEV Group Inc	9,837.00
082224		08/22/2024		100 632 310 0000	9,837.00
4069	Check	08/29/2024	MOOREJANI	Janica Moore	600.00
082624		08/26/2024		100 616 310 0000	600.00
4070	Check	08/29/2024	PINECOVECO	PINE COVE CONSULTING LLC	365,049.86
21692C		07/11/2024	Tech 02-25	245 623 410 0000	293,798.52
21722C		07/17/2024	Tech 02-25	245 623 410 0000	17,466.00
21764C		07/31/2024	Tech 01-25	245 623 410 0000	43,188.69
31732C		07/18/2024	Tech 02-25	245 623 410 0000	10,596.65
7770	Direct Deposit	08/07/2024	GREGEVON	VON GREGERSEN	115.94
221-A		06/13/2024		100 681 365 0000	115.94
7771	Direct Deposit	08/07/2024	HAMBLINKAY	HAMBLIN KAYLYNN	52.00
072224		07/22/2024		261 621 410 0497 601	52.00
7772	Direct Deposit	08/07/2024	PRIESAMY1	AMY PRIESTLEY	161.60

Checking Account: 1		GENERAL CHECKING				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
072224	07/22/2024		Mileage to Twin Falls	261 621 410 0497 601	109.60	
072224	07/22/2024		Meals	261 621 410 0497 601	52.00	
Check Number: 7773	Check Type: Direct Deposit	Check Date: 08/07/2024	Vendor: STOKERMEGA	STOKER MEGAN	Check Total:	52.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
072224	07/22/2024		Meals	261 621 410 0497 601	52.00	
Check Number: 7774	Check Type: Direct Deposit	Check Date: 08/07/2024	Vendor: BARFUTIFF	Tiffany Barfuss	Check Total:	150.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
072324	07/23/2024		Horseshoe Table	100 512 410 0499 312	150.00	
Check Number: 7775	Check Type: Direct Deposit	Check Date: 08/07/2024	Vendor: GARDNJENN	Jennifer Gardner	Check Total:	52.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
072224	07/22/2024		Meals	261 621 410 0497 601	52.00	
Check Number: 7776	Check Type: Direct Deposit	Check Date: 08/07/2024	Vendor: KUNZCRAI	Craig Kunz	Check Total:	218.63
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
080524	08/05/2024		Pioneer Restroom	100 664 410 0499	106.00	
080524	08/05/2024		Mantrap Counter	240 664 300 0291 803	72.00	
080524	08/05/2024		Mantrap Counter	240 664 300 0291 803	40.63	
Check Number: 7777	Check Type: Direct Deposit	Check Date: 08/07/2024	Vendor: NATEJEFF	Jeffrey Nate	Check Total:	1,656.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
080624	08/06/2024		Circuit Board for Bus	100 681 426 0000	1,656.00	
Check Number: 7778	Check Type: Direct Deposit	Check Date: 08/20/2024	Vendor: PAYNERACH	Rachel Payne	Check Total:	150.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
608274	08/08/2024		CDL Skills Training	100 681 365 0000	150.00	
Check Number: 7779	Check Type: Direct Deposit	Check Date: 08/20/2024	Vendor: CHECKNILE	Nile Checketts	Check Total:	32.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
081524	08/15/2024		August 2024 Driver Meals	100 532 380 0000	32.00	
Check Number: 7780	Check Type: Direct Deposit	Check Date: 08/20/2024	Vendor: SMARTLORI	Lori Smart	Check Total:	32.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
081524	08/15/2024		August 2024 Driver Meals	100 532 380 0000	32.00	
Check Number: 8099	Check Type: Direct Deposit	Check Date: 08/29/2024	Vendor: HARRILANC1	LANCE HARRISON	Check Total:	42.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
081923	08/28/2024		IASA Meals	100 632 380 0000	42.00	
Check Number: 8100	Check Type: Direct Deposit	Check Date: 08/29/2024	Vendor: COATSTY	Ty Coats	Check Total:	32.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
073124	08/27/2024		Bus Driver Meals	100 532 380 0000	32.00	

Detail Check Register

Checking Account: 1		GENERAL CHECKING						
Check Number: 8101	Check Type: Direct Deposit	Check Date: 08/29/2024	Vendor: GARNEBRAD	Brady Garner		Check Total:	205.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>		<u>Detail Amount</u>		
082824	08/21/2024		Course Reimbursement	100 515 410 0096		205.00		
Check Number: 8102	Check Type: Direct Deposit	Check Date: 08/29/2024	Vendor: GUNDELANA	Lana Gundersen		Check Total:	32.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>		<u>Detail Amount</u>		
073124	08/27/2024		Bus Driver Meals	100 532 380 0000		32.00		
Check Number: 8103	Check Type: Direct Deposit	Check Date: 08/29/2024	Vendor: NATEJEFF	Jeffrey Nate		Check Total:	32.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>		<u>Detail Amount</u>		
073124	08/27/2024		Bus Driver Meals	100 532 380 0000		32.00		

*Denotes Expensed Invoice Item

Checking Account ID: 1

Total without Voids: 1,075,792.95

Detail Check Register

Checking Account: 2

CHILD NUTRITION CHECKING

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
Check Number: 1238 Check Type: Check Check Date: 08/14/2024 Vendor: DFADAIRYBR DFA DAIRY BRANDS - MEADOW GOLD DAIRY Check Total: 959.85					
31649004	07/08/2024		Milk Purchases	290 710 450 0497 710	572.41
31649150	07/11/2024		Milk Purchases	290 710 450 0497 710	128.25
31649529	07/18/2024		Milk Purchases	290 710 450 0497 710	259.19
Check Number: 1239 Check Type: Check Check Date: 08/14/2024 Vendor: IDENTIMETR IDENTIMETRICS Check Total: 2,054.40					
9872	08/01/2023		Annual Subscription Scanner	290 710 300 0000	2,054.40
Check Number: 1240 Check Type: Check Check Date: 08/14/2024 Vendor: TARBEcole COLE TARBET Check Total: 200.00					
1248	06/30/2024		F/R Online Application	290 710 390 0096	200.00
Check Number: 1241 Check Type: Check Check Date: 08/20/2024 Vendor: RSDISTRIBU R & S DISTRIBUTING Check Total: 761.24					
119291	07/29/2024		Custodial Supplies	290 710 410 0497	351.80
119377	08/07/2024		Soap w/Lotion	290 710 410 0291	409.44
Check Number: 1242 Check Type: Check Check Date: 08/20/2024 Vendor: RESTAURANT RESTAURANT & STORE EQUIP. CO. Check Total: 75,914.00					
016718	08/08/2024		Dishwasher	290 710 410 0291	42,219.00
016719	08/08/2024		Dishwasher	290 710 410 0096	33,695.00

*Denotes Expensed Invoice Item

Checking Account ID: 2

Total without Voids: 79,889.49

Preston Joint School District No. 201

Personnel Report

Recommended Hires

<u>Name</u>	<u>Position</u>	<u>Department</u>	<u>Location</u>	<u>FTE</u>
Christensen, Calin	Paraprofessional	SPED	PJH	0.75
Simmonds, Candice	Paraprofessional	SPED	Oakwood	0.75
Stagg, Marquessa	Maintenance	Cleaner	Oakwood	0.5
Tibbitts, Marlee	Paraprofessional	Title 1	Pioneer	0.75

Recommended Acceptance of Resignation/Termination/Retirement

<u>Name</u>	<u>Position</u>	<u>Department</u>	<u>Location</u>	<u>Resign/Retire</u>	<u>FTE</u>
Beecher, Aleece	Paraprofessional	SPED	Oakwood	Resign	0.75
Cromwell, Whitney	Paraprofessional	Title I	Oakwood	Resign	0.75

Recommended Acceptance of Change of Assignment

<u>Name</u>	<u>Current Position</u>	<u>Current Location</u>	<u>New Position</u>	<u>New Location</u>	<u>FTE</u>
-------------	-------------------------	-------------------------	---------------------	---------------------	------------



PBIS Basics

Traditional Approach

- If a student doesn't read as expected, we **teach**
- If a student doesn't multiply as expected, we **teach**
- If a student doesn't swim as expected, we **teach**
- If a student doesn't behavior as expected, we **punish**

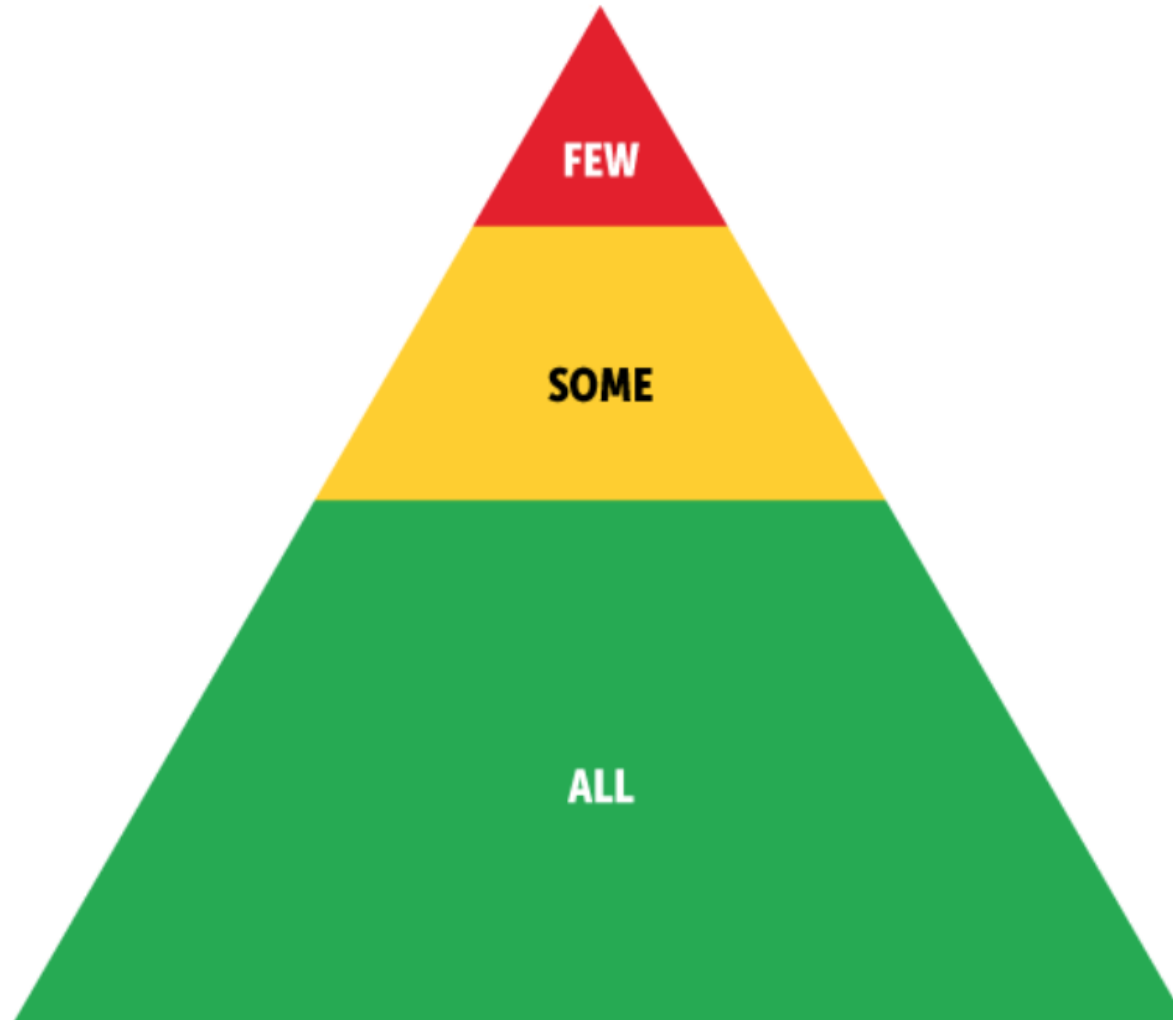


PBIS is...

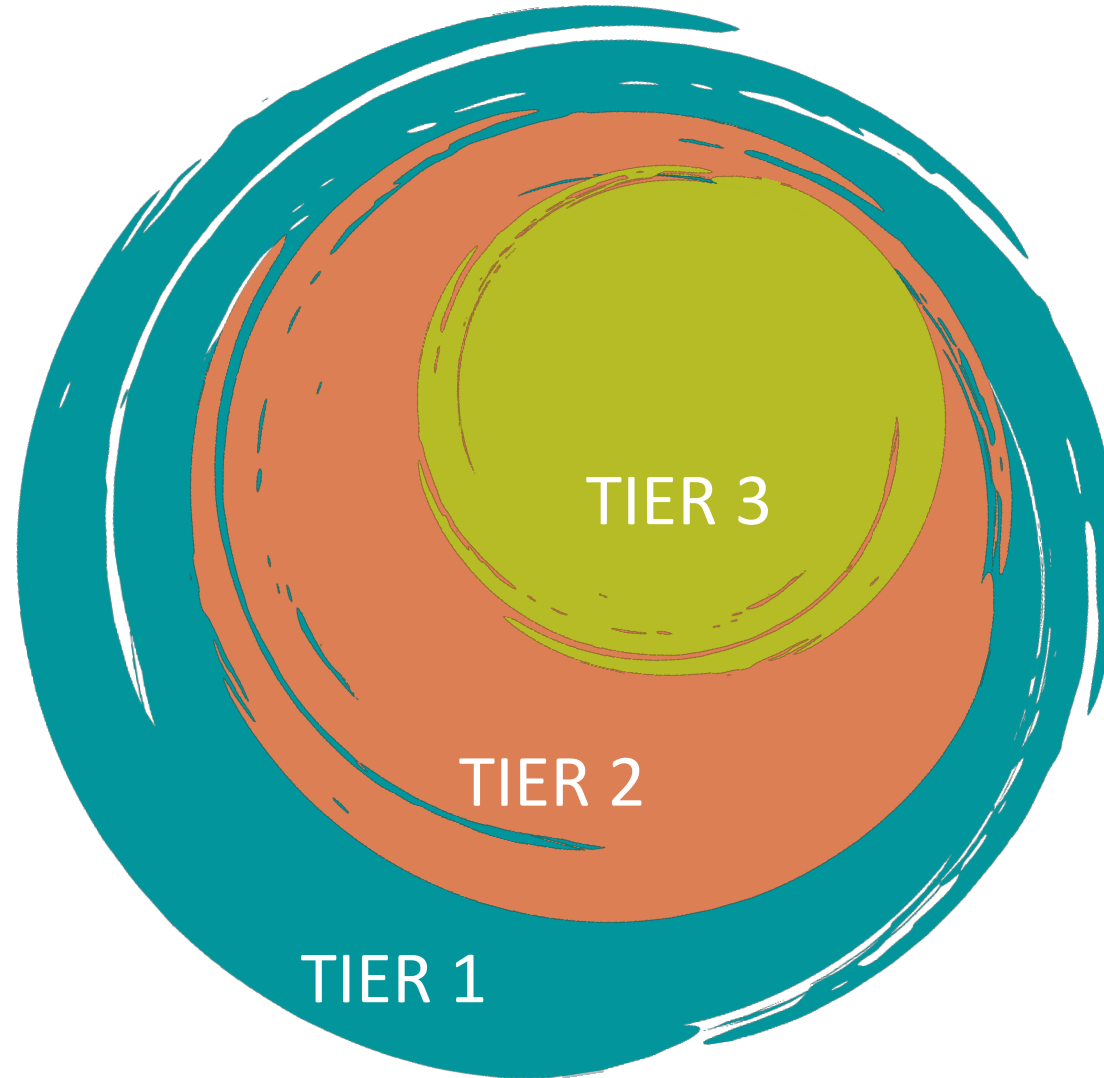
- Proactive: encourage positive behavior
- Preventative: stops challenging behavior before it starts



Positive Behavioral Interventions & Supports is an Evidence-Based 3-Tier Framework

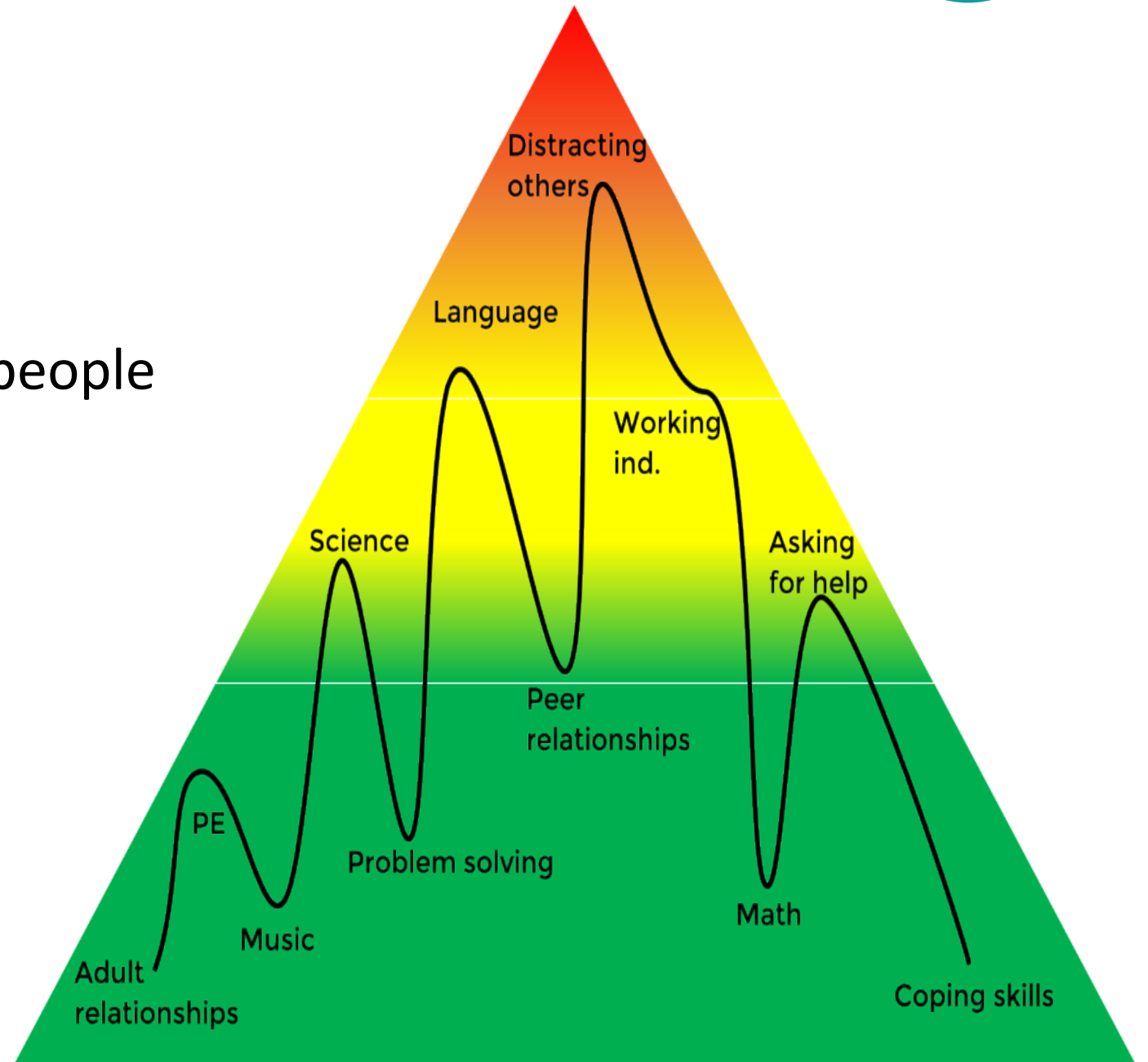


Positive Behavioral Interventions & Supports is an Evidence-Based 3-Tier Framework



Student Needs Vary

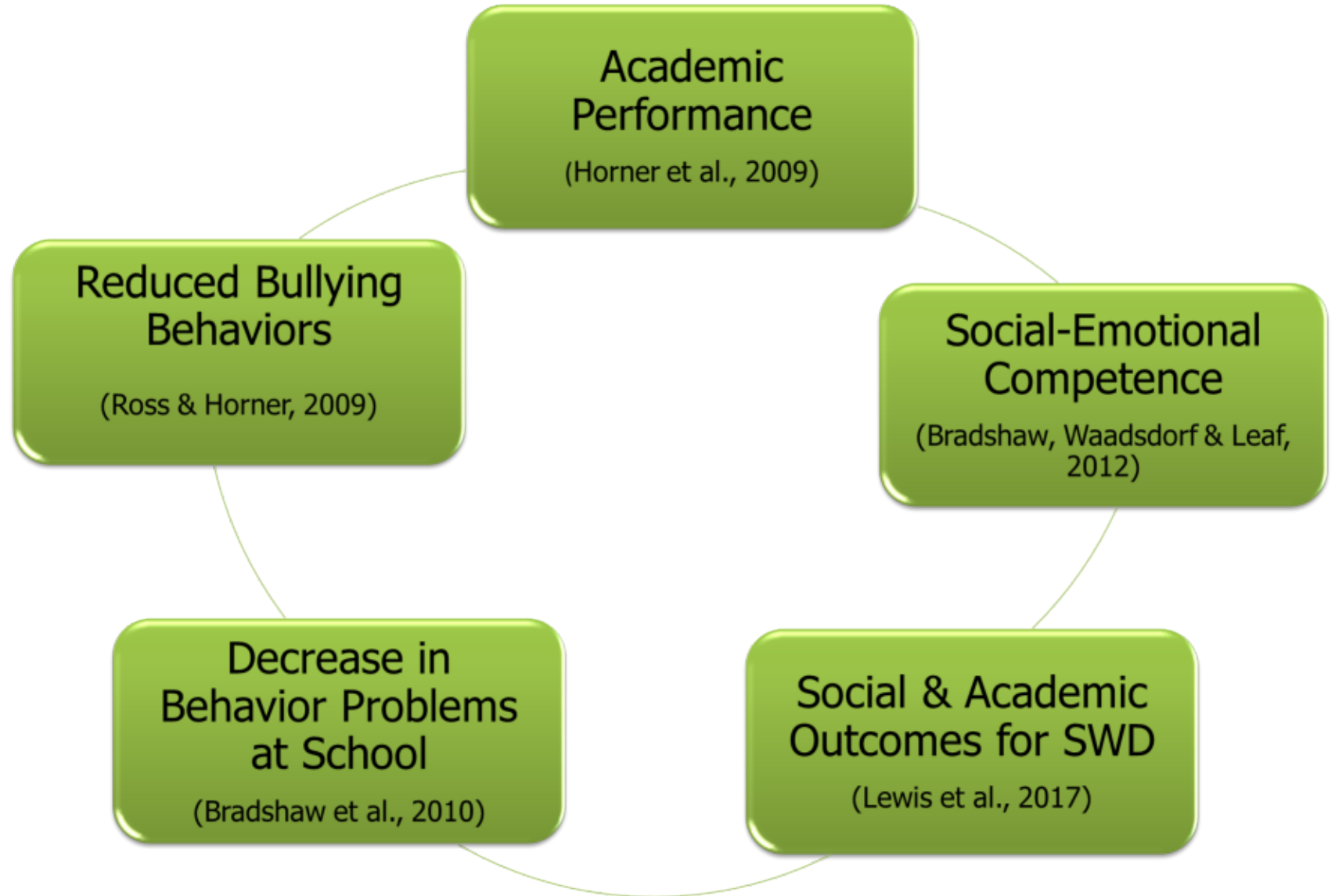
- Label strengths and needs not people
- No such thing as “tier 3 kids”



Key Components of PBIS Implementation

- PBIS Leadership team with administrator participation
- Defined schoolwide core values
- Schoolwide **behavioral expectations** aligned with core values
- Procedures for **teaching** expectations to both staff and students
- Procedures for **acknowledging** expected behavior
- Procedures for **managing** challenging behavior
- Data-based system for monitoring and decision making

Improved Student Outcomes

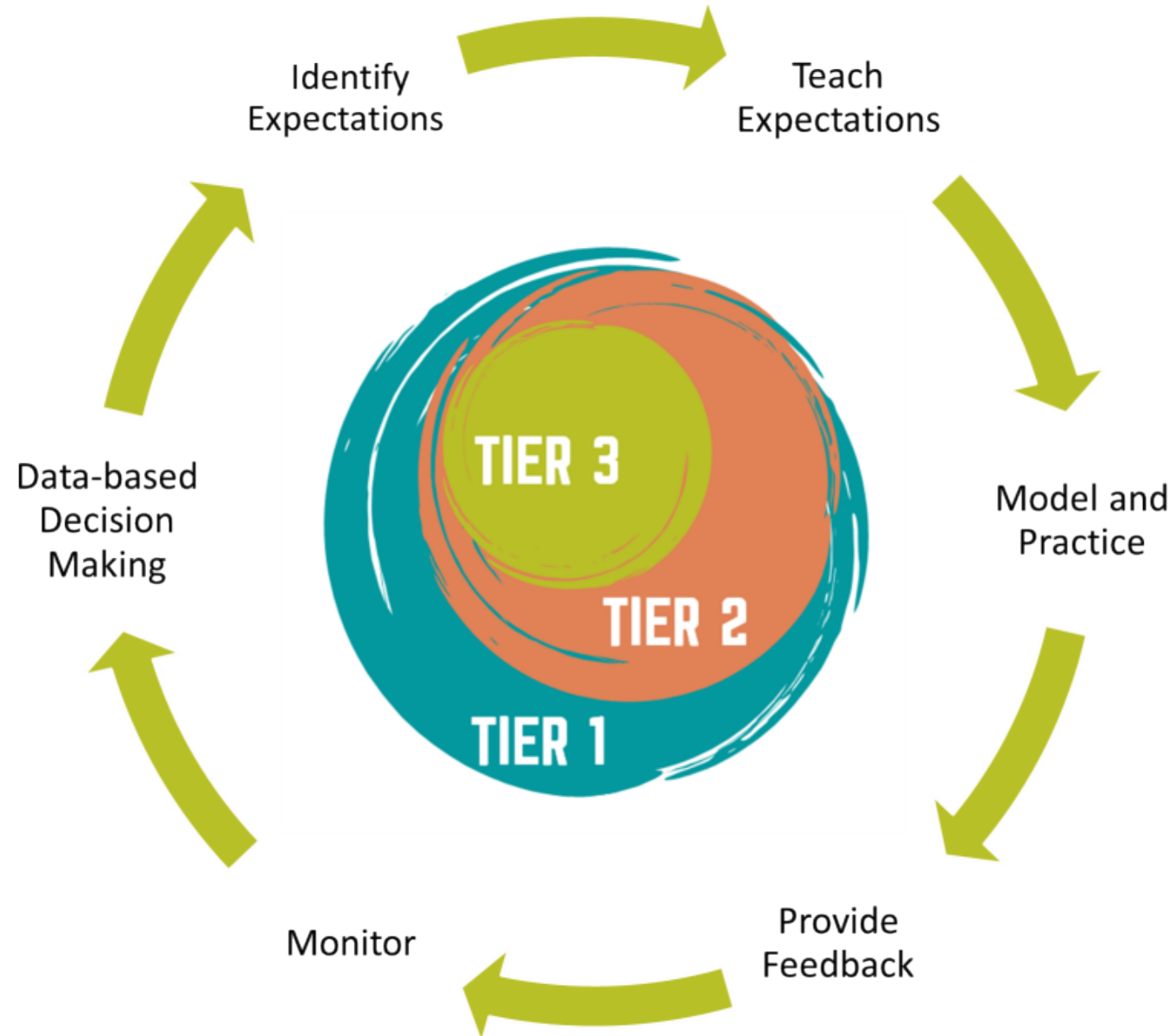


Behavior...

- Is learned
- Is purposeful
- Continues because it works



Teaching Behavioral Expectations





Acknowledging
Appropriate
Behavior

Preston School District's Values

Pioneer

P -roblem solve

A -lways care

W -ork hard

S -how respect

Oakwood

S -afe

O -n target

A -ccountable

R -espectful

PJh/PHS

P -repared

R -espectful

I -ntegrity

D -etermined

E -ngaged



Building Meaningful Relationships

"Either we spend time meeting our children's emotional needs by filling their cup with love, or we spend time dealing with behaviors caused from their unmet needs. Either way, we spend the time."

"You can't teach children to behave better by making them feel worse. When children feel better, they behave better."

-Pam Leo



"WE CAN'T HOLD KIDS
ACCOUNTABLE FOR THINGS
WE'VE NEVER TOLD THEM WE
EXPECT. BEHAVIOR SHOULD BE
TREATED LIKE ACADEMICS.
STUDENTS HAVE TO BE TAUGHT
THE SKILLS THEY NEED."

—Erin Green, Director of National Training at Boys Town



Thank You!

Any questions?

PLCS AND STUDENT LEARNING

PRESTON JR. HIGH 2024

WHAT ARE PLCS?

- **Focus** – Essential Standards with Student learning at the core
- **Goals** – Defining what students must know, and how we teach that to them
- **Outcomes** – Guarantee that ALL students must learn

ESSENTIAL LEARNING OUTCOMES... (FOR FACULTY)

- Professional Development – teach how to focus on essential standards, how to break them down, how to present that information to students, and assess for understanding
- Learning together – participate in **collective inquiry and action research** – this will be the foundation of a PLC culture that can be sustained over time.
- Develop an understanding of the PLC framework as it relates to your school, staff culture and student learning

3 Big Ideas of a PLC...

CREATE

Focus on Learning

Transform student and staff culture with a commitment to all student's learning at high levels.

COLLABORATE

Build a Collaborative Culture

Create mutual accountability within your school through collaborative teams learning together to achieve common goals.

CELEBRATE

Focus on Results

Establish a culture of high expectations for ALL students as each team gathers evidence of effectiveness.

Professional Learning Community Defined

An **ongoing process** in which educators work collaboratively in recurring cycles of collective inquiry and action research to achieve better results for the students they serve.

PLCs operate under the assumption that the key to improved learning for students is continuous, job-embedded learning for educators.

(DuFour, DuFour, Eaker, and Many, 2010)

Cultural Shift: ALL Students Can Learn at High Levels

Data Based on % Proficient and Advanced	2012	2013	2014			2015	2016
5th Grade Math	20th	42nd	36th	6th	19th		
6th Grade Math	34th	45th	10th	10th	2nd		
7th Grade Math	26th	40th	35th	11th	10th		
8th Grade Math	24th	23rd	34th	34th	1st		
			The 2014 the SMART goal was established and ranking was				

4 PLC QUESTIONS

HOW WE DO THE WORK...

1. What do we want students to know and be able to do?
 - (Essential Standards and Pacing Guides)
2. How will we know if they know it?
 - (Collaborative Formative Assessment with Proficiency Scale)
3. What do we do if they don't know it?
 - (Intervention – by student, by skill)
4. What do we do if they do know it?
 - (Extension - connected to the standard)

ESSENTIAL LEARNING STANDARDS

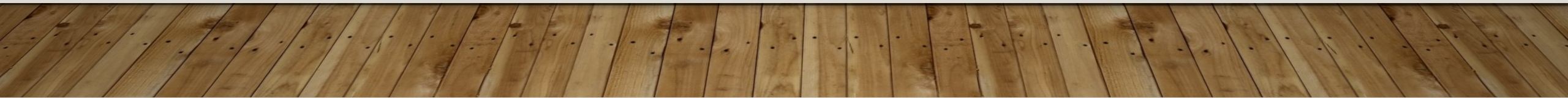
- “We must get insanely clear about what students must know and be able to do!”
 - Mike Mattos

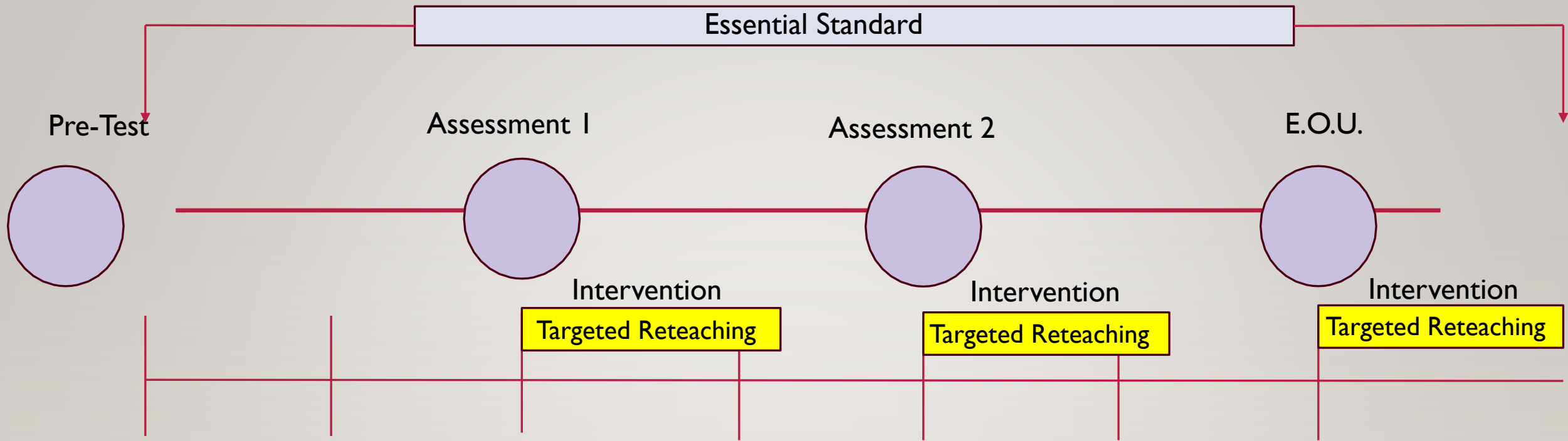
Nice to Know versus Got to Know

“THE SHEER NUMBER OF STANDARDS IS THE BIGGEST IMPEDIMENT TO IMPLEMENTING STANDARDS. IN ORDER TO COVER ALL OF THE CONTENT REQUIRED SCHOOLING WOULD NEED TO CHANGE FROM K-12 TO K-22.”

- Dr. Robert Marzano

- The danger of delivering standards that are an inch deep and a mile wide is that students inevitably leave a grade level or course with gaps in their learning.

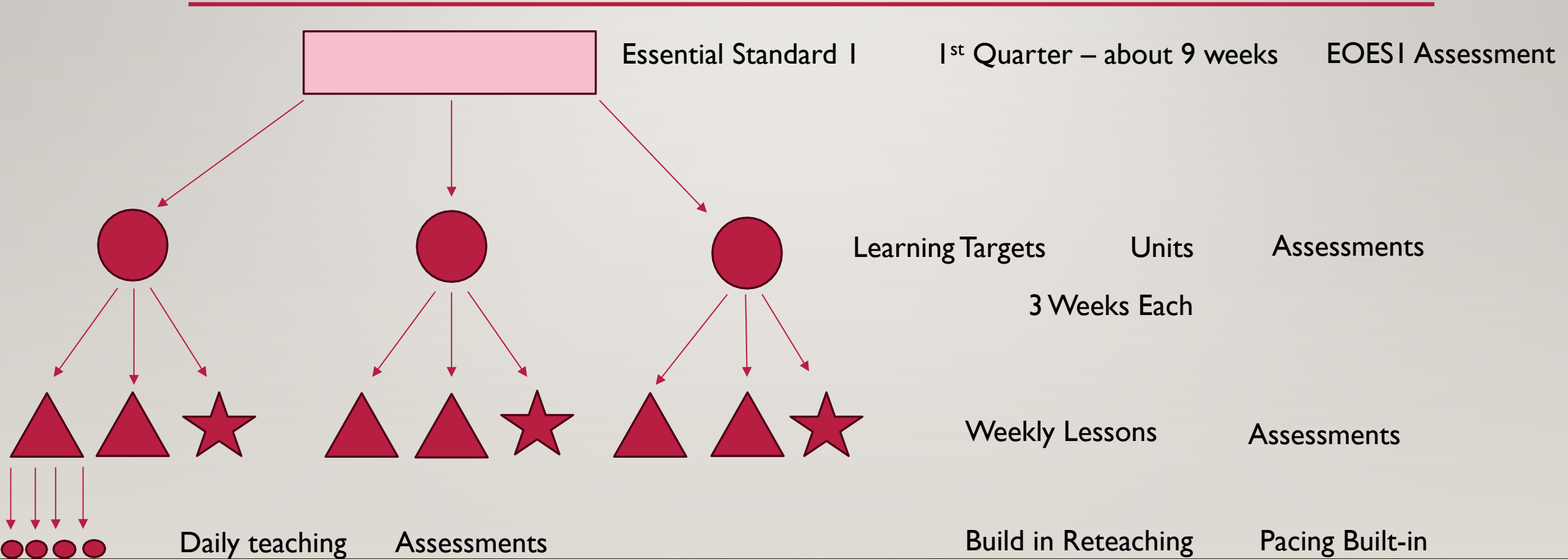




- ✦ Pick 1 Essential Standard that you are guaranteeing the students will learn for the 1st Quarter – Proficient target is 80% (every student hits 80%)
- ✦ Pick 2 to 3 Learning Targets for your Essential Standard
- ✦ Write the Pre-test and E.O.U. assessment
- ✦ Write the Target Assessments
- ✦ Pick dates for the target assessments, pick dates to reteach material

IF YOU DO NOT RETEACH, ALL OF THIS IS FOR NAUGHT

WHAT THIS LOOKS LIKE...





Collective Teacher Efficacy

Domain. **School**

Sub-domain. **Leadership**

Mean Effect Size	# of Meta Analyses	# of Studies
1.57	1	26

Description of research.

Collective teacher efficacy (CTE) is the collective belief of the staff of the school/faculty in their ability to positively affect students. CTE has been found to be strongly, positively correlated with student achievement. A school staff that believes it can collectively accomplish great things is vital for the health of a school and if they believe they can make a positive difference then they very likely will.

TRADITIONAL SCHOOL VERSUS PLC SCHOOL

- Students say, “I will work on this assignment at home” (while they passively listen to music at school).
- Students use class time to visit with peers and say the work is “done.”

- Teachers require class time to be used productively every day.
- Independent practice is teacher monitored with on-going feedback.

NO OPT OUT Learning Culture...

**REQUIRES A MINDSET SHIFT
FROM A FOCUS ON TEACHING
TO A FOCUS ON LEARNING.**

NO OPT OUT Learning Culture...

**...REQUIRES CLEAR AND
CONSISTENT
EXPECTATIONS AROUND
ESSENTIAL LEARNING.**

NO OPT OUT = System of Support

- **Required Small Group Interventions During the School Day**
- **Supplying Students with the Work – AGAIN!**
- **Providing Online Resources for Independent Reteach**
- **Sitting Shoulder to Shoulder with an Adult Until the Task is Done!**
- **Allowing Time for Productive Struggle**
- **Not Punishing Students with Grades – Requiring the Work Instead. Every Time!**
- **Providing built in time for students to retake assessments for full credit.**

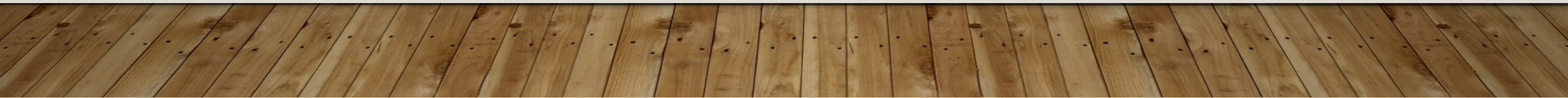
NO OPT OUT LEARNING...

**MEANS THE CONSEQUENCE FOR NOT DOING THE WORK,
OR NOT DOING THE WORK AT A QUALITY LEVEL**

...IS DOING THE WORK

EVERY STUDENT MUST DEMONSTRATE PROFICIENCY!

- WHAT DOES PROFICIENCY LOOK LIKE IN YOUR COURSE?



TIME FOR CHANGE

Traditions

- Zeros teach responsibility.
- Students that don't do the work on time deserve to fail.
- There is no time to reteach and reassess, there are too many standards and not enough time.

PLC and RTI System of Support

- Zeros are placeholders.
- Students that don't do the work on time will have a required intervention.
- If it is **ESSENTIAL**, then students must learn it and time must be built into each unit of instruction for interventions.

GRADE FOR LEARNING!

- ❖ **We do not care about grades! We care about learning!**
- ❖ **Homework, Extra credit, bonus points, % deduction for late work, grading practice work, surprise quizzes to “catch” kids, zeros, failed assessments, etc.**

RETAKES?



Taught It.



**Students
learned it
to
proficiency!**

MISTAKES AND BARRIERS TO IMPLEMENTATION

- Failure to Launch
- Overthinking the Process
- A Multi-Year Roll Out
- Exaggerating the Time and Effort Needed
- Thinking PLC Work is Only for “Core” Teachers

Strong state testing results and higher student scores are not the point of our work as a PLC. Instead, they are the result of our collaborative work focused on student learning.



Preston School District
“Student Achievement & Student Advancement”
Superintendent ELA and Math Goal 2024-25

MATH Goals

Specific: Increase the proficiency rate of the current 6th, 7th, and 8th grade students on the ISAT math exam by 1) showing growth of at least 5% on scaled ISAT scores across all grades, or 2) attaining proficient scores from at least 44% of the students. (The state goal for students on Spring 2025 math ISAT is 42.6% proficient. Last year's proficiency scores in Preston were 39% proficient for 5th grade, 38% for 6th grade, 42% for 7th grade, and 37% for 8th grade.)

Measurable: We will measure progress through quarterly benchmark assessments and track improvements with the STAR assessment, aiming for at least 42.6% proficiency in each grade as per Idaho's state goal with the hopes of superseding the state goal and achieving a proficiency rate of at least 44%.

Achievable: This goal is attainable with targeted Essential Standard and student proficiency focus, small group instruction focused on intervention and extension, after-school tutoring, and increased use of formative assessments to identify and address gaps in math skills.

Relevant: The goal aligns with state expectations for proficiency and reflects a commitment to improving math performance in junior high to better prepare students for high school.

Time-Bound: This goal will be achieved by the end of the academic year, with incremental progress assessed at the end of each quarter and final outcomes measured by the ISAT in the spring.

Final Goal: Achieve a 5% scaled score growth in ISAT math at PJH or exceed a 44% proficiency rate in each grade 6-8 by the end of this 2024-25 school year.

ELA Goals

Final Goals:

8Student Learning: 80% of 3rd grade students will be on grade level in reading as measured by the Sprig 2025 Idaho Reading Indicator or will make a 5% scale point growth.

*Instructional Improvement: 100% of teachers required to take the Dyslexia course for certification will do so by the required date.

Achievable Action: Monthly Benchmark using Istation; Student Progress Discussion at PLCs; Small Group Interventions; Teachers attend dyslexia training.

CONTINUOUS IMPROVEMENT PLAN (2024-2025)

METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

LEA # 201	LEA Name: Preston Joint School District
-----------	---

METRICS

LINK to LEA / District Report Card with	https://idahoschools.org/districts/201/profile
---	---

Section I: Student Achievement & Growth Metrics - Current & Previous Year Performance Targets (blue shaded metrics are required)

Goal	Performance Metric	2023-24	2024-25
		Performance Targets (From LEA's 2023-24 CIP)	Performance Targets (LEA's Chosen Goals)
All students will be college and career ready	4-year cohort graduation rate	2023 cohort	2024 cohort
		93.0%	93.0%
	5-year cohort graduation rate (optional metric)	2022 cohort	2023 cohort
All students will be prepared to transition from middle school / junior high to high school	% students who score proficient on the grade 8 Math ISAT	42.0%	44.0%
	% students who make adequate growth on the grade 8 Math ISAT	70.0%	70.0%
	% students who score proficient on the grade 8 ELA ISAT	56.0%	61.0%
	% students who make adequate growth on the grade 8 ELA ISAT	70.0%	70.0%
All students will be prepared to transition from grade 6 to grade 7	% students who score proficient on the grade 6 Math ISAT	45.0%	44.0%
	% students who make adequate growth on the grade 6 Math ISAT	70.0%	70.0%
	% students who score proficient on the grade 6 ELA ISAT	58.0%	58.0%
	% students who make adequate growth on the grade 6 ELA ISAT	70.0%	70.0%

CONTINUOUS IMPROVEMENT PLAN (2024-2025)

METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

Section II: Literacy Proficiency & Growth Metrics - Current & Previous Year Targets (Section II data is required)

Goal	Performance Metric	2023-24 Performance Targets (From LEA's 2023-24 CIP)	2024-25 Performance Targets (LEA's Chosen Goals)
All students will demonstrate the reading readiness needed to transition to the next grade	% students who score proficient on the Kindergarten Spring IRI	75.0%	70.0%
	% students who score proficient on the Grade 1 Spring IRI	75.0%	75.0%
	% students who score proficient on the Grade 2 Spring IRI	80.0%	75.0%
	% students who score proficient on the Grade 3 Spring IRI	80.0%	80.0%
	% students who score proficient on the Grade 4 ELA ISAT	75.0%	75.0%
	% students who make adequate growth on the Grade 4 ELA ISAT	75.0%	75.0%

CONTINUOUS IMPROVEMENT PLAN (2024-2025)

METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

Section III: How LEA Measures Progress Towards Literacy Goals and Targets (required)

Instructions: To indicate how your LEA intends to measure your progress towards your literacy goals and targets, you may choose to complete either Section III.A or Section III.B. Section III.A allows you to identify at least one LEA Chosen Performance Metric (note that it must be distinctly different than the metrics listed in Sections I and II), which may be consistent with previously chosen LEA chosen metrics. Section III.B allows you to address your plan to measure progress through a short narrative.

Section III.A: Measuring Literacy Progress - LEA Chosen Performance Metrics (at least 1)

Performance Metric	2023-24 Performance Targets (From LEA's 2023-24 CIP)	SY 2023-24 RESULTS (if available)	2024-25 Performance Targets (LEA's Chosen Goals)
K-2 students scoring in Tier 2 or 3 on the fall IRI will go up at least one performance level by the spring.	65.0%	na	65.0%
Third grade students scoring in Tier 2 or 3 on the fall IRI will go up at least one performance level by the spring.	75.0%	57.00%	65.0%
Fourth and Fifth grade students will reach the benchmark target on the MAZE Reading test between the fall to spring administration.	80.0%	74% and 63%	80.0%

Section III.B: Narrative on Measuring Literacy Progress

Instructions: If you are choosing to use section III.B to address the Section III requirement, please use the box below to provide a brief narrative describing how your LEA is measuring your progress towards your LEA's literacy goals and targets. Please note that your description *must* include at least one clear performance metric that is measurable, has a performance target / goal for 2024-25, and is distinctly *different* from the required metrics in Sections I and II, above.

CONTINUOUS IMPROVEMENT PLAN (2024-2025)

METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

Section IV: How LEA Measures Progress Towards College & Career Advising & Mentoring Goals (required)

Instructions: To indicate how your LEA intends to measure your progress towards your college and career advising and mentoring goals and targets, you may choose to complete either Section IV.A or Section IV.B. Section V.A allows you to identify at least one LEA Chosen Performance Metric (note that it must be distinctly different than the metrics listed in Sections I and IV), which may be consistent with previously chosen LEA chosen metrics. Section IV.B allows you to address your plan to measure progress through a short narrative.

Section IV.A: College and Career Advising - LEA Chosen Performance Metrics (at least 1)

Performance Metric	2023-24 Performance Targets (From LEA's 2023-24 CIP)	SY 2023-24 RESULTS (if available)	2024-25 Performance Targets (LEA's Chosen Goals)
Percent of CTE track HS students who passed the CTE-recognized workplace readiness exam.	80.0%	75.0%	80.0%
Total number of students who pass a CTE TSA Test	62	75	65

Section IV.B: Narrative on Measuring College and Career Advising and Mentoring Progress

Instructions: If you are choosing to use section IV.B to address the Section IV requirement, please use the box below to provide a brief narrative describing how your LEA is measuring your progress towards your LEA's college and career advising and mentoring goals and targets. Please note that your description must include at least one clear performance metric that is measurable, has a performance target / goal for 2024-25, and is distinctly *different* than those required in Section I, above.

CONTINUOUS IMPROVEMENT PLAN (2024-2025)

METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

Section V: Report of Progress Narrative (required)

Instructions: In the provided box, please address the progress your LEA made towards your 2023-2024 Performance Targets (as chosen for your 2023-2024 CIP and included in the sections above). We recommend your reflection include a) your successes in meeting performance targets; b) your areas of challenge (including those where previously set performance targets were not met); and c) any plans you have to build on your success and/or address challenges. You may expand the size of the box, if needed.

PIONEER ELEMENTARY: Last year the Pioneer adopted a new reading program. We were pleased with the progress made after just 1 year of implementation. This year we are adopting the new Structured Literacy program of HMH and more intense Tier 2 & Tier 3 intervention using the walk-to approach in all 3 grades. We are also the pilot school for the SMART 2.0 program with the state.

OAKWOOD ELEMENTARY: At Oakwood, we are working on improving our interventions. We benchmark students so we know which students need the interventions. Oakwood, with the help of our instructional coach, has strengthened the Title I program and interventions. In addition, we have been working on interventions that teachers can use in the classroom. Professional development will continue to focus on classroom interventions. Oakwood is also using block assessments and focusing on how to familiarize students with the ISAT test questions and format.

PRESTON JUNIOR HIGH: We are hyper focused on student learning. We are focusing on PLC work, collaboration, and collective teacher efficacy. Teachers are focusing all lessons, assignments, units on essential standards, which are chosen by the collective group from the Idaho Content Standards. Students are assessed for learning with pre and post assessments for all teaching. Once learning gaps and misunderstandings are identified, teachers teach and reteach and assess and reassess until students are learning at proficiency.

PRESTON HIGH SCHOOL: We saw improved ISAT scores in math again this year. Our math coach is helping align all secondary math. We are seeing improvements across the board. We met our TSA pass goal by a significant mark.

FRANKLIN COUNTY HIGH SCHOOL: Despite the small sample size, Franklin County High School has seen some great gains this year. Our ISAT scores have significantly improved, and student passing rates have gone up. To keep the momentum going in the right direction, we are adding an additional math class this year specifically focused on ISAT improvement. Additionally, each teacher is taking professional development courses in their field from a university to further enhance their skills and support our students' success.

Section VI: Notes (Optional space for contextual information about data and/or target-setting process)

CONTINUOUS IMPROVEMENT PLAN (2024-2025)

METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

NOTES:

CONTINUOUS IMPROVEMENT PLAN (2024-2025)

METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

Section VII: Staff Performance - Previous Year Results & Current Year Performance Targets

(Section VII is required; metrics should be aggregated by grade and subject, as appropriate)

Important Note: Data should only be provided in the 2023-24 RESULTS column for groups of teachers / staff of 5 or more who use the same assessment tool. If your teacher / staff group is fewer than 5, please enter "n size" in the 2023-24 RESULTS column.

Instructions: Identify the staff group using the Grade(s) and Subject(s) fields. Note that all staff in a group should use the same assessment tool, which you should identify. Provide the 2023-24 Performance Target for that group, as identified in your LEA's 2023-24 CIP. If you did not set a target for that group last year, enter "Not Available." Provide the 2023-24 Results for the group (provided the group is 5+). Then use the far right column to set a 2024-25 Performance Target (goal) for the % of students in that group who will meet their target in the 2024-25 school.

Grade(s)	Subject(s)	Performance Metric	Assessment Tool	2023-24 Performance Targets (From LEA's 2023-24 CIP)	2023-24 RESULTS	2024-25 Performance Targets (LEA's Chosen Goals)
Pre-K	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	EOC	80.0%	N Size	80.0%
K	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	IRI	70.0%	66.0%	68.0%
1	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	IRI	70.0%	68.0%	70.0%
2	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	IRI	80.0%	76.0%	70.0%

CONTINUOUS IMPROVEMENT PLAN (2024-2025)

METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

Grade(s)	Subject(s)	Performance Metric	Assessment Tool	2023-24 Performance Targets (From LEA's 2023-24 CIP)	2023-24 RESULTS	2024-25 Performance Targets (LEA's Chosen Goals)
3	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	IRI	80.0%	78.0%	80.0%
4	All Subjects (Reading)	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	STAR	80.0%	73.0%	77.0%
4	All Subjects (Math)	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	STAR	75.0%	76.0%	80.0%
5	All Subjects (Reading)	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	STAR	80.0%	68.0%	72.0%
5	All Subject (Math)	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	STAR	75.0%	76.0%	80.0%
6-8	Math	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	ISAT Testing, Pre/Post Test	42.0%	N Size	45.0%
6-8	English	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	ISAT and STAR testing	80.0%	N Size	55.0%

CONTINUOUS IMPROVEMENT PLAN (2024-2025)

METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

Grade(s)	Subject(s)	Performance Metric	Assessment Tool	2023-24 Performance Targets (From LEA's 2023-24 CIP)	2023-24 RESULTS	2024-25 Performance Targets (LEA's Chosen Goals)
6-8	Science	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	ISAT Science, 8th Grade, Pre/Post Tests	61.0%	N Size	50.0%
6-8	Social Studies	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	Pre/Post Test	62.0%	N Size	80.0%
6-8	Electives	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	Pre/Post Test	65.0%	N Size	80.0%
9-12 (PHS)	Math	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	Variable	Variable	N Size	Variable
9-12 (PHS)	English	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	Variable	Variable	N Size	Variable
9-12 (PHS)	Government	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	Variable	Variable	N Size	Variable
9-12 (PHS)	Science	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	Variable	Variable	N Size	Variable

CONTINUOUS IMPROVEMENT PLAN (2024-2025)

METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

Grade(s)	Subject(s)	Performance Metric	Assessment Tool	2023-24 Performance Targets (From LEA's 2023-24 CIP)	2023-24 RESULTS	2024-25 Performance Targets (LEA's Chosen Goals)
9-12 (PHS)	Electives	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	Variable	Variable	N Size	Variable
9-12 (PHS)	Electives	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	Variable	Variable	N Size	Variable
9-12 (PHS)	Arts	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	Variable	Variable	N Size	Variable
9-12 (FCHS)	Math	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	PPT	80.0%	N Size	80.0%
9-12 (FCHS)	English	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	PPT	80.0%	N Size	80.0%
9-12 (FCHS)	History	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	PPT	80.0%	N Size	80.0%
9-12 (FCHS)	Science	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	PPT	80.0%	N Size	80.0%

CONTINUOUS IMPROVEMENT PLAN (2024-2025)

METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

Grade(s)	Subject(s)	Performance Metric	Assessment Tool	2023-24 Performance Targets (From LEA's 2023-24 CIP)	2023-24 RESULTS	2024-25 Performance Targets (LEA's Chosen Goals)
K-12	SLP Therapy	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	IEP Goals	80.0%	N Size	80.0%

Student Club Risk Management Plan

Each School Sponsored Club must develop and implement a plan to identify hazards and potential exposures of club members, faculty, staff members, and school property to harmful material. This plan should also outline the policies and procedures needed to control the identified hazards.

As a result of the school district's variety of possible club activities, it is critical for the hazards and exposure created by such activities to be carefully evaluated. Some clubs, for example a chess club, may not have significant hazards, however, other clubs, such as a drag racing club or a rodeo club, could have the potential for severe injuries. Each Risk Management Plan should be customized to the hazards of the individual club. To assist in the development of the proposed club's plan, think about and answer the following questions:

What are the purposes and goals of the club?

The purpose of the Preston Art and Literary Magazine (PALM) club is to share great student-created art and literary works with the students and staff of Preston High School, along with the community. Our main goal is to show this school and community our broad vision of the arts, and how there are many forms and expressions of creativity. Additionally, our production goal is to publish one issue a month, each showcasing a variety of art forms and creations which are thought provoking and inspiring. Finally, our member-based goal is to help students grow as creators and editors while also establishing a closer community between fellow associates.

What are the responsibilities of club members?

Within the PALM club, there are many different roles and responsibilities to be filled by students, but the main ones including:

The Managing Editor: Oversees and instructs the entire editing process,

The Category Editors: Oversees and instructs the editing of their category,

The Graphics Supervisor: Oversees and designs the graphics for the magazine,

The Marketing Supervisor: Oversees the publicization and distribution of the magazine with the school and the community,

The Outreach Supervisor: Oversees the gathering of talent for the magazine, and

The Finance Supervisor: Oversees the funding and spending of the magazine.

If the club grows beyond this many people, then teams will be formed under each editor or supervisor to speed up the process. Students to fill these roles will be selected by the supervisor (currently Mrs. Titus), or the contemporaneous managing editor (currently Dimitry Dyer).

What training is to be required of the club members? Are there minimum knowledge requirements? How will these be tested? How are training and test results documented and maintained?

Initial training of members will not be a requirement to join the PALM club. However, students will be asked to complete a sample proofreading piece upon entrance to the group. This will allow the supervisor and the managing editor to know the skill level of the prospective member and assist them in developing their abilities to better themselves and the magazine. These tests will be rewritten by the supervisor or managing editor and retaken by all members each year so the students can see the progress of their skills and have it be recorded. Additionally, a file will be kept for each test to keep a history of ability and membership of the members.

What are the responsibilities of the faculty member or school-appointed sponsor?

The responsibilities of the sponsor (currently Mrs. Titus) will be as follow:

- Approve all meetings and club-representing actions,
- Attend and supervise all gatherings of the club,
- Assist members in developing skills required to keep the magazine running,
- Accommodate, within reason, for member's needs, and
- Affirm growth and promote a positive environment.

What special training or education is required of the faculty or school staff sponsor? Are they certified through a recognized organization?

There is no specialized training required of the sponsor.

What rules are necessary to conduct club activities in a safe manner which will minimize hazards and exposures to club members, Preston School District staff members, and school property?

The rules for the PALM club will be as follows:

1. Students will treat themselves, others, staff, and school property with respect and kindness,
2. All magazines published will aim to inspire and uplift the community, avoiding harmful or judgemental pieces which degrade others, and
3. Disputes must be handled with understanding or through the supervisor.

List emergency response procedures necessary (based on any inherent risks of club activities), such as first-aid and emergency communication.

There is nothing inherently dangerous about the PALM club, and so emergency response procedures will follow what is outlined in the school's policies.

Are parent consent forms required? If so, where are the records maintained?

Parent consent forms will not be required in order to conduct the activities of the PALM club.

Revenue/Expenditure Summary Report with Profit and Loss

10/07/2024 07:19 PM

User ID: MCKENSHEL

Account Type ID		Revised Budget	Month to Date	Year to Date	Budget Balance
Fund Number 100	GENERAL FUND (M&O) FUND				
8	Revenue	19,568,307.00	9,594,942.37	9,695,435.40	9,872,871.60
9	Expenditure	20,588,829.00	1,537,635.07	4,476,224.21	16,112,604.79
100	GENERAL FUND (M&O) FUND	(1,020,522.00)	8,057,307.30	5,219,211.19	
Fund Number 220	FOREST RESERVE FUND				
8	Revenue	25,500.00	0.00	0.00	25,500.00
9	Expenditure	25,500.00	0.00	0.00	25,500.00
220	FOREST RESERVE FUND	0.00	0.00	0.00	
Fund Number 238	STUDENT ACTIVITY FUND				
8	Revenue	762,000.00	0.00	0.00	762,000.00
9	Expenditure	762,000.00	0.00	0.00	762,000.00
238	STUDENT ACTIVITY FUND	0.00	0.00	0.00	
Fund Number 240	SCHOOL BUILDING MAINTENANCE				
9	Expenditure	0.00	3,527.11	100,609.23	(100,609.23)
240	SCHOOL BUILDING MAINTENANCE	0.00	(3,527.11)	(100,609.23)	
Fund Number 241	DRIVERS ED FUND				
8	Revenue	66,125.00	675.00	675.00	65,450.00
9	Expenditure	66,125.00	1,150.95	18,424.76	47,700.24
241	DRIVERS ED FUND	0.00	(475.95)	(17,749.76)	
Fund Number 243	PROFESSIONAL TECHNICAL FUND				
8	Revenue	89,033.00	0.00	0.00	89,033.00
9	Expenditure	89,033.00	4,453.69	13,283.06	75,749.94
243	PROFESSIONAL TECHNICAL FUND	0.00	(4,453.69)	(13,283.06)	
Fund Number 245	TECHNOLOGY FUND				
8	Revenue	546,652.00	0.00	0.00	546,652.00
9	Expenditure	546,652.00	72,861.95	620,201.15	(73,549.15)
245	TECHNOLOGY FUND	0.00	(72,861.95)	(620,201.15)	
Fund Number 246	SAFE AND DRUG FREE FUND				
8	Revenue	33,629.00	0.00	0.00	33,629.00
9	Expenditure	33,629.00	0.00	0.00	33,629.00
246	SAFE AND DRUG FREE FUND	0.00	0.00	0.00	
Fund Number 250	ESSER III FUND				
8	Revenue	1,352,698.00	0.00	0.00	1,352,698.00
9	Expenditure	1,652,698.00	220,099.02	634,839.02	1,017,858.98
250	ESSER III FUND	(300,000.00)	(220,099.02)	(634,839.02)	
Fund Number 251	TITLE I-A FUND				
8	Revenue	270,800.00	0.00	0.00	270,800.00
9	Expenditure	270,800.00	5,210.40	25,964.41	244,835.59
251	TITLE I-A FUND	0.00	(5,210.40)	(25,964.41)	
Fund Number 257	IDEA PART B FUND				
8	Revenue	476,006.00	0.00	0.00	476,006.00
9	Expenditure	476,006.00	120,122.71	251,369.83	224,636.17
257	IDEA PART B FUND	0.00	(120,122.71)	(251,369.83)	
Fund Number 258	IDEA PART B-PRESCHOOL FUND				
8	Revenue	15,060.00	0.00	0.00	15,060.00
9	Expenditure	15,060.00	0.00	2,938.05	12,121.95

**Revenue/Expenditure Summary Report with
Profit and Loss**

10/07/2024 07:19 PM

User ID: MCKENSHEL

Account Type ID		Revised Budget	Month to Date	Year to Date	Budget Balance
258	IDEA PART B-PRESCHOOL FUND	0.00	0.00	(2,938.05)	
Fund Number 260	SCHOOL BASED MEDICAID FUND				
8	Revenue	400,000.00	0.00	52,329.99	347,670.01
9	Expenditure	400,000.00	22,680.19	45,059.37	354,940.63
260	SCHOOL BASED MEDICAID FUND	0.00	(22,680.19)	7,270.62	
Fund Number 261	TITLE IV-A FUND				
8	Revenue	30,488.00	0.00	0.00	30,488.00
9	Expenditure	30,488.00	383.16	1,376.76	29,111.24
261	TITLE IV-A FUND	0.00	(383.16)	(1,376.76)	
Fund Number 263	PERKINS III - PROF/TECH ACT FUND				
8	Revenue	27,731.00	0.00	7,221.52	20,509.48
9	Expenditure	27,731.00	0.00	0.00	27,731.00
263	PERKINS III - PROF/TECH ACT FUND	0.00	0.00	7,221.52	
Fund Number 271	TITLE II-A FUND				
8	Revenue	58,213.00	0.00	0.00	58,213.00
9	Expenditure	58,213.00	0.00	0.00	58,213.00
271	TITLE II-A FUND	0.00	0.00	0.00	
Fund Number 283	CULTIVATING READERS FUND				
9	Expenditure	0.00	2,892.65	2,892.65	(2,892.65)
283	CULTIVATING READERS FUND	0.00	(2,892.65)	(2,892.65)	
Fund Number 290	NUTRITION FUND				
8	Revenue	991,500.00	(1,298.03)	(1,298.03)	992,798.03
9	Expenditure	1,291,500.00	108,448.60	263,096.71	1,028,403.29
290	NUTRITION FUND	(300,000.00)	(109,746.63)	(264,394.74)	
Fund Number 420	PLANT FACILITY FUND				
8	Revenue	1,025,000.00	2,020.64	269,243.23	755,756.77
9	Expenditure	1,025,000.00	78,998.05	134,386.18	890,613.82
420	PLANT FACILITY FUND	0.00	(76,977.41)	134,857.05	
Fund Number 435	School District Facilities Fund				
8	Revenue	304,100.13	304,100.13	304,100.13	0.00
435	School District Facilities Fund	304,100.13	304,100.13	304,100.13	
Fund Number 720	BRIGHT FUND				
8	Revenue	28,000.00	0.00	0.00	28,000.00
9	Expenditure	28,000.00	0.00	0.00	28,000.00
720	BRIGHT FUND	0.00	0.00	0.00	
Grand Total:		(1,316,421.87)	7,721,976.56	3,737,041.85	

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 100 GENERAL FUND (M&O) FUND				
<u>Current Assets</u>				
100 111000	PETTY CASH-GENERAL FUND	205.59	0.00	205.59
100 111100	Cash in Bank	3,595,090.50	(528,379.70)	3,066,710.80
100 111400	ZIONS BANK ACCOUNT - #4410	1,107,071.45	0.00	1,107,071.45
100 112100	STATE TREAS - GENERAL FUND	1,717,421.92	8,585,687.00	10,303,108.92
	Current Assets Subtotal:	6,419,789.46	8,057,307.30	14,477,096.76
<u>Other Assets</u>				
100 113000	TAXES RECEIVABLE - GENERAL FUND	141,495.64	0.00	141,495.64
100 114100	STATE SUPPORT RECEIVABLE	415,081.31	0.00	415,081.31
100 161100	Less: Revenue Received	(100,493.03)	(9,594,942.37)	(9,695,435.40)
100 161300	Budgeted Revenue	19,568,307.00	0.00	19,568,307.00
	Other Assets Subtotal:	20,024,390.92	(9,594,942.37)	10,429,448.55
Total Assets and Deferred Outflows of Resources:		26,444,180.38	(1,537,635.07)	24,906,545.31
<u>Current Liabilities</u>				
100 217100	SALARIES PAYABLE - GENERAL FUND	1,415,105.64	0.00	1,415,105.64
100 217200	BENEFITS PAYABLE - GENERAL FUND	343,207.68	0.00	343,207.68
100 218101	FIT PAYABLE	(973.55)	0.00	(973.55)
100 218102	STATE PAYABLE	(1,372.19)	0.00	(1,372.19)
100 218103	FICA PAYABLE	0.00	0.00	0.00
100 218104	RETIREMENT PAYABLE	(1,694.19)	0.00	(1,694.19)
100 218105	INSURANCE PAYABLE	(61,656.44)	0.00	(61,656.44)
100 218106	TSA PAYABLE	0.00	0.00	0.00
100 218108	MISC PAYABLE	726.78	0.00	726.78
100 221000	DEFERRED REVENUE - GENERAL FUND	15,336.55	0.00	15,336.55
	Current Liabilities Subtotal:	1,708,680.28	0.00	1,708,680.28
<u>Other Liabilities</u>				
100 223100	SALES TAX PAYABLE	(2,227.64)	0.00	(2,227.64)
100 261100	Less: Expenditures to Date	(2,938,589.14)	(1,537,635.07)	(4,476,224.21)
100 261300	Budgeted Expenditures	20,588,829.00	0.00	20,588,829.00
	Other Liabilities Subtotal:	17,648,012.22	(1,537,635.07)	16,110,377.15
<u>Fund Balance</u>				
100 320100	FUND BALANCE	8,108,009.88	0.00	8,108,009.88
100 320300	Budgeted Fund Balance	(1,020,522.00)	0.00	(1,020,522.00)
	Fund Balance Subtotal:	7,087,487.88	0.00	7,087,487.88
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		26,444,180.38	(1,537,635.07)	24,906,545.31

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 220 FOREST RESERVE FUND				
<u>Current Assets</u>				
220 111100	Cash in Bank	194,849.66	0.00	194,849.66
	Current Assets Subtotal:	<u>194,849.66</u>	<u>0.00</u>	<u>194,849.66</u>
<u>Other Assets</u>				
220 161300	Budgeted Revenue	25,500.00	0.00	25,500.00
	Other Assets Subtotal:	<u>25,500.00</u>	<u>0.00</u>	<u>25,500.00</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>220,349.66</u></u>	<u><u>0.00</u></u>	<u><u>220,349.66</u></u>
<u>Other Liabilities</u>				
220 261300	Budgeted Expenditures	25,500.00	0.00	25,500.00
	Other Liabilities Subtotal:	<u>25,500.00</u>	<u>0.00</u>	<u>25,500.00</u>
<u>Fund Balance</u>				
220 320200	Undesignated/Unreserved Fund Balance	194,849.66	0.00	194,849.66
220 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>194,849.66</u>	<u>0.00</u>	<u>194,849.66</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>220,349.66</u></u>	<u><u>0.00</u></u>	<u><u>220,349.66</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 231 DEDICATED AFTER SCHOOL FUND				
<u>Current Assets</u>				
231 111100	Cash in Bank	5,444.92	0.00	5,444.92
	Current Assets Subtotal:	<u>5,444.92</u>	<u>0.00</u>	<u>5,444.92</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>5,444.92</u></u>	<u><u>0.00</u></u>	<u><u>5,444.92</u></u>
<u>Fund Balance</u>				
231 320100	Designated Fund Balance	5,444.92	0.00	5,444.92
	Fund Balance Subtotal:	<u>5,444.92</u>	<u>0.00</u>	<u>5,444.92</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>5,444.92</u></u>	<u><u>0.00</u></u>	<u><u>5,444.92</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 238 STUDENT ACTIVITY FUND				
<u>Current Assets</u>				
238 111100 106	CASH IN BANK - OAKWOOD ELEMENTARY	10,575.35	0.00	10,575.35
238 111100 116	CASH IN BANK - PIONEER ELEMENTARY	45,588.94	0.00	45,588.94
238 111100 201	CASH IN BANK - PRESTON JUNIOR HIGH	93,923.45	0.00	93,923.45
238 111100 401	CASH IN BANK - PRESTON HIGH SCHOOL	465,579.30	0.00	465,579.30
238 111100 700	CASH IN BANK - FRANKLIN COUNTY HIGH SCHOOL	2,463.75	0.00	2,463.75
	Current Assets Subtotal:	618,130.79	0.00	618,130.79
<u>Other Assets</u>				
238 161300	Budgeted Revenue	762,000.00	0.00	762,000.00
	Other Assets Subtotal:	762,000.00	0.00	762,000.00
Total Assets and Deferred Outflows of Resources:		1,380,130.79	0.00	1,380,130.79
<u>Other Liabilities</u>				
238 261300	Budgeted Expenditures	762,000.00	0.00	762,000.00
	Other Liabilities Subtotal:	762,000.00	0.00	762,000.00
<u>Fund Balance</u>				
238 320100	FUND BALANCE - STUDENT ACTIVITY	618,130.79	0.00	618,130.79
238 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	618,130.79	0.00	618,130.79
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		1,380,130.79	0.00	1,380,130.79

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 240 SCHOOL BUILDING MAINTENANCE				
<u>Current Assets</u>				
240 111100	CASH IN BANK	39,474.45	(3,527.11)	35,947.34
	Current Assets Subtotal:	<u>39,474.45</u>	<u>(3,527.11)</u>	<u>35,947.34</u>
	Total Assets and Deferred Outflows of Resources:	<u>39,474.45</u>	<u>(3,527.11)</u>	<u>35,947.34</u>
<u>Other Liabilities</u>				
240 261100	LESS: EXPENDITURES TO DATE	(97,082.12)	(3,527.11)	(100,609.23)
	Other Liabilities Subtotal:	<u>(97,082.12)</u>	<u>(3,527.11)</u>	<u>(100,609.23)</u>
<u>Fund Balance</u>				
240 320100	DESIGNATED FUND BALANCE	136,556.57	0.00	136,556.57
	Fund Balance Subtotal:	<u>136,556.57</u>	<u>0.00</u>	<u>136,556.57</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>39,474.45</u>	<u>(3,527.11)</u>	<u>35,947.34</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 241 DRIVERS ED FUND				
<u>Current Assets</u>				
241 111100	Cash in Bank	(36,259.88)	(475.95)	(36,735.83)
	Current Assets Subtotal:	(36,259.88)	(475.95)	(36,735.83)
<u>Other Assets</u>				
241 161100	Less: Revenue Received	0.00	(675.00)	(675.00)
241 161300	Budgeted Revenue	66,125.00	0.00	66,125.00
	Other Assets Subtotal:	66,125.00	(675.00)	65,450.00
Total Assets and Deferred Outflows of Resources:		<u>29,865.12</u>	<u>(1,150.95)</u>	<u>28,714.17</u>
<u>Current Liabilities</u>				
241 218101	FIT PAYABLE	0.00	0.00	0.00
241 218102	STATE PAYABLE	0.00	0.00	0.00
241 218103	FICA PAYABLE	0.00	0.00	0.00
241 218104	RETIREMENT PAYABLE	0.00	0.00	0.00
241 218105	INSURANCE PAYABLE	(1,194.88)	0.00	(1,194.88)
241 218106	TSA PAYABLE	0.00	0.00	0.00
241 218108	MISC PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	(1,194.88)	0.00	(1,194.88)
<u>Other Liabilities</u>				
241 261100	Less: Expenditures to Date	(17,273.81)	(1,150.95)	(18,424.76)
241 261300	Budgeted Expenditures	66,125.00	0.00	66,125.00
	Other Liabilities Subtotal:	48,851.19	(1,150.95)	47,700.24
<u>Fund Balance</u>				
241 320100	Designated Fund Balance	(17,791.19)	0.00	(17,791.19)
241 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	(17,791.19)	0.00	(17,791.19)
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>29,865.12</u>	<u>(1,150.95)</u>	<u>28,714.17</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 243 PROFESSIONAL TECHNICAL FUND				
<u>Current Assets</u>				
243 111100	Cash in Bank	(207,885.35)	(4,453.69)	(212,339.04)
	Current Assets Subtotal:	<u>(207,885.35)</u>	<u>(4,453.69)</u>	<u>(212,339.04)</u>
<u>Other Assets</u>				
243 161300	Budgeted Revenue	89,033.00	0.00	89,033.00
	Other Assets Subtotal:	<u>89,033.00</u>	<u>0.00</u>	<u>89,033.00</u>
Total Assets and Deferred Outflows of Resources:		<u>(118,852.35)</u>	<u>(4,453.69)</u>	<u>(123,306.04)</u>
<u>Current Liabilities</u>				
243 218101	FIT PAYABLE	0.00	0.00	0.00
243 218102	STATE PAYABLE	0.00	0.00	0.00
243 218103	FICA PAYABLE	0.00	0.00	0.00
243 218104	RETIREMENT PAYABLE	97.39	0.00	97.39
	Current Liabilities Subtotal:	<u>97.39</u>	<u>0.00</u>	<u>97.39</u>
<u>Other Liabilities</u>				
243 261100	Less: Expenditures to Date	(8,829.37)	(4,453.69)	(13,283.06)
243 261300	Budgeted Expenditures	89,033.00	0.00	89,033.00
	Other Liabilities Subtotal:	<u>80,203.63</u>	<u>(4,453.69)</u>	<u>75,749.94</u>
<u>Fund Balance</u>				
243 320100	Designated Fund Balance	(199,153.37)	0.00	(199,153.37)
243 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>(199,153.37)</u>	<u>0.00</u>	<u>(199,153.37)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>(118,852.35)</u>	<u>(4,453.69)</u>	<u>(123,306.04)</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 244 ODP GRANT FUND				
<u>Current Assets</u>				
244 111100	Cash in Bank	(9,918.54)	0.00	(9,918.54)
	Current Assets Subtotal:	<u>(9,918.54)</u>	<u>0.00</u>	<u>(9,918.54)</u>
	Total Assets and Deferred Outflows of Resources:	<u>(9,918.54)</u>	<u>0.00</u>	<u>(9,918.54)</u>
<u>Fund Balance</u>				
244 320100	Designated Fund Balance	(9,918.54)	0.00	(9,918.54)
	Fund Balance Subtotal:	<u>(9,918.54)</u>	<u>0.00</u>	<u>(9,918.54)</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>(9,918.54)</u>	<u>0.00</u>	<u>(9,918.54)</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 245 TECHNOLOGY FUND				
<u>Current Assets</u>				
245 111100	Cash in Bank	(148,276.77)	(72,861.95)	(221,138.72)
	Current Assets Subtotal:	<u>(148,276.77)</u>	<u>(72,861.95)</u>	<u>(221,138.72)</u>
<u>Other Assets</u>				
245 161300	Budgeted Revenue	546,652.00	0.00	546,652.00
	Other Assets Subtotal:	<u>546,652.00</u>	<u>0.00</u>	<u>546,652.00</u>
Total Assets and Deferred Outflows of Resources:		<u>398,375.23</u>	<u>(72,861.95)</u>	<u>325,513.28</u>
<u>Other Liabilities</u>				
245 261100	Less: Expenditures to Date	(547,339.20)	(72,861.95)	(620,201.15)
245 261300	Budgeted Expenditures	546,652.00	0.00	546,652.00
	Other Liabilities Subtotal:	<u>(687.20)</u>	<u>(72,861.95)</u>	<u>(73,549.15)</u>
<u>Fund Balance</u>				
245 320100	Designated Fund Balance	399,062.43	0.00	399,062.43
245 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>399,062.43</u>	<u>0.00</u>	<u>399,062.43</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>398,375.23</u>	<u>(72,861.95)</u>	<u>325,513.28</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 246 SAFE AND DRUG FREE FUND				
<u>Current Assets</u>				
246 111100	Cash in Bank	(54,088.25)	0.00	(54,088.25)
	Current Assets Subtotal:	<u>(54,088.25)</u>	<u>0.00</u>	<u>(54,088.25)</u>
<u>Other Assets</u>				
246 161300	Budgeted Revenue	33,629.00	0.00	33,629.00
	Other Assets Subtotal:	<u>33,629.00</u>	<u>0.00</u>	<u>33,629.00</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>(20,459.25)</u></u>	<u><u>0.00</u></u>	<u><u>(20,459.25)</u></u>
<u>Other Liabilities</u>				
246 261300	Budgeted Expenditures	33,629.00	0.00	33,629.00
	Other Liabilities Subtotal:	<u>33,629.00</u>	<u>0.00</u>	<u>33,629.00</u>
<u>Fund Balance</u>				
246 320100	Designated Fund Balance	(54,088.25)	0.00	(54,088.25)
246 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>(54,088.25)</u>	<u>0.00</u>	<u>(54,088.25)</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>(20,459.25)</u></u>	<u><u>0.00</u></u>	<u><u>(20,459.25)</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 250 ESSER III FUND				
<u>Current Assets</u>				
250 111100	Cash in Bank	(1,321,001.12)	(220,099.02)	(1,541,100.14)
	Current Assets Subtotal:	(1,321,001.12)	(220,099.02)	(1,541,100.14)
<u>Other Assets</u>				
250 114000	ACCOUNTS RECEIVABLE - ESSER III (ARP)	1,652,698.34	0.00	1,652,698.34
250 161300	Budgeted Revenue	1,352,698.00	0.00	1,352,698.00
	Other Assets Subtotal:	3,005,396.34	0.00	3,005,396.34
Total Assets and Deferred Outflows of Resources:		<u>1,684,395.22</u>	<u>(220,099.02)</u>	<u>1,464,296.20</u>
<u>Current Liabilities</u>				
250 218101	FIT PAYABLE	0.00	0.00	0.00
250 218102	STATE PAYABLE	0.00	0.00	0.00
250 218103	FICA PAYABLE	0.00	0.00	0.00
250 218105	INSURANCE PAYABLE	8.82	0.00	8.82
250 221000	DEFERRED REVENUE - ESSER III (ARP)	770,342.46	0.00	770,342.46
	Current Liabilities Subtotal:	770,351.28	0.00	770,351.28
<u>Other Liabilities</u>				
250 261100	Less: Expenditures to Date	(414,740.00)	(220,099.02)	(634,839.02)
250 261300	Budgeted Expenditures	1,652,698.00	0.00	1,652,698.00
	Other Liabilities Subtotal:	1,237,958.00	(220,099.02)	1,017,858.98
<u>Fund Balance</u>				
250 320000	BUDGET BALANCE CARRY FORWARD - ESSER III	(40,646.39)	0.00	(40,646.39)
250 320100	Designated Fund Balance	16,732.33	0.00	16,732.33
250 320300	Budgeted Fund Balance	(300,000.00)	0.00	(300,000.00)
	Fund Balance Subtotal:	(323,914.06)	0.00	(323,914.06)
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>1,684,395.22</u>	<u>(220,099.02)</u>	<u>1,464,296.20</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 251 TITLE I-A FUND				
<u>Current Assets</u>				
251 111100	Cash in Bank	(210,141.12)	(5,210.40)	(215,351.52)
	Current Assets Subtotal:	<u>(210,141.12)</u>	<u>(5,210.40)</u>	<u>(215,351.52)</u>
<u>Other Assets</u>				
251 114000	ACCOUNTS RECEIVABLE - TITLE I	287,337.00	0.00	287,337.00
251 161300	Budgeted Revenue	270,800.00	0.00	270,800.00
	Other Assets Subtotal:	<u>558,137.00</u>	<u>0.00</u>	<u>558,137.00</u>
Total Assets and Deferred Outflows of Resources:		<u><u>347,995.88</u></u>	<u><u>(5,210.40)</u></u>	<u><u>342,785.48</u></u>
<u>Current Liabilities</u>				
251 218101	FIT PAYABLE	0.00	0.00	0.00
251 218102	STATE PAYABLE	0.00	0.00	0.00
251 218103	FICA PAYABLE	0.00	0.00	0.00
251 218104	RETIREMENT PAYABLE	0.00	0.00	0.00
251 218105	INSURANCE PAYABLE	84.73	0.00	84.73
	Current Liabilities Subtotal:	<u>84.73</u>	<u>0.00</u>	<u>84.73</u>
<u>Other Liabilities</u>				
251 261100	Less: Expenditures to Date	(20,754.01)	(5,210.40)	(25,964.41)
251 261300	Budgeted Expenditures	270,800.00	0.00	270,800.00
	Other Liabilities Subtotal:	<u>250,045.99</u>	<u>(5,210.40)</u>	<u>244,835.59</u>
<u>Fund Balance</u>				
251 320100	Designated Fund Balance	97,865.16	0.00	97,865.16
251 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>97,865.16</u>	<u>0.00</u>	<u>97,865.16</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u><u>347,995.88</u></u>	<u><u>(5,210.40)</u></u>	<u><u>342,785.48</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 254 ESSER II FUND				
<u>Other Assets</u>				
254 114000	ACCOUNTS RECEIVABLE - ESSER II (CRRSA)	4,247.46	0.00	4,247.46
	Other Assets Subtotal:	<u>4,247.46</u>	<u>0.00</u>	<u>4,247.46</u>
	Total Assets and Deferred Outflows of Resources:	<u>4,247.46</u>	<u>0.00</u>	<u>4,247.46</u>
<u>Current Liabilities</u>				
254 221000	DEFERRED REVENUE - ESSER II (CRRSA)	4,247.46	0.00	4,247.46
	Current Liabilities Subtotal:	<u>4,247.46</u>	<u>0.00</u>	<u>4,247.46</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>4,247.46</u>	<u>0.00</u>	<u>4,247.46</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 257 IDEA PART B FUND				
<u>Current Assets</u>				
257 111100	Cash in Bank	(1,049,233.50)	(120,122.71)	(1,169,356.21)
	Current Assets Subtotal:	(1,049,233.50)	(120,122.71)	(1,169,356.21)
<u>Other Assets</u>				
257 114000	ACCOUNTS RECEIVABLE - TITLE VI-B	442,217.00	0.00	442,217.00
257 161300	Budgeted Revenue	476,006.00	0.00	476,006.00
	Other Assets Subtotal:	918,223.00	0.00	918,223.00
Total Assets and Deferred Outflows of Resources:		(131,010.50)	(120,122.71)	(251,133.21)
<u>Current Liabilities</u>				
257 218101	FIT PAYABLE	0.00	0.00	0.00
257 218102	STATE PAYABLE	0.00	0.00	0.00
257 218103	FICA PAYABLE	0.00	0.00	0.00
257 218104	RETIREMENT PAYABLE	0.00	0.00	0.00
257 218105	INSURANCE PAYABLE	(2,332.77)	0.00	(2,332.77)
257 218106	TSA PAYABLE	0.00	0.00	0.00
257 218108	MISC PAYABLE	248.08	0.00	248.08
	Current Liabilities Subtotal:	(2,084.69)	0.00	(2,084.69)
<u>Other Liabilities</u>				
257 261100	Less: Expenditures to Date	(131,247.12)	(120,122.71)	(251,369.83)
257 261300	Budgeted Expenditures	476,006.00	0.00	476,006.00
	Other Liabilities Subtotal:	344,758.88	(120,122.71)	224,636.17
<u>Fund Balance</u>				
257 320100	Designated Fund Balance	(473,684.69)	0.00	(473,684.69)
257 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	(473,684.69)	0.00	(473,684.69)
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		(131,010.50)	(120,122.71)	(251,133.21)

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 258 IDEA PART B-PRESCHOOL FUND				
<u>Current Assets</u>				
258 111100	Cash in Bank	(20,154.95)	0.00	(20,154.95)
	Current Assets Subtotal:	(20,154.95)	0.00	(20,154.95)
<u>Other Assets</u>				
258 114000	ACCOUNTS RECEIVABLE - PRESCHOOL	14,821.00	0.00	14,821.00
258 161300	Budgeted Revenue	15,060.00	0.00	15,060.00
	Other Assets Subtotal:	29,881.00	0.00	29,881.00
Total Assets and Deferred Outflows of Resources:		<u>9,726.05</u>	<u>0.00</u>	<u>9,726.05</u>
<u>Current Liabilities</u>				
258 218103	FICA PAYABLE	0.00	0.00	0.00
258 218104	RETIREMENT PAYABLE	0.00	0.00	0.00
258 218105	INSURANCE PAYABLE	30.60	0.00	30.60
	Current Liabilities Subtotal:	30.60	0.00	30.60
<u>Other Liabilities</u>				
258 261100	Less: Expenditures to Date	(2,938.05)	0.00	(2,938.05)
258 261300	Budgeted Expenditures	15,060.00	0.00	15,060.00
	Other Liabilities Subtotal:	12,121.95	0.00	12,121.95
<u>Fund Balance</u>				
258 320100	Designated Fund Balance	(2,426.50)	0.00	(2,426.50)
258 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	(2,426.50)	0.00	(2,426.50)
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>9,726.05</u>	<u>0.00</u>	<u>9,726.05</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 260 SCHOOL BASED MEDICAID FUND				
<u>Current Assets</u>				
260 111100	Cash in Bank	85,082.51	(22,680.19)	62,402.32
	Current Assets Subtotal:	<u>85,082.51</u>	<u>(22,680.19)</u>	<u>62,402.32</u>
<u>Other Assets</u>				
260 161100	Less: Revenue Received	(52,329.99)	0.00	(52,329.99)
260 161300	Budgeted Revenue	400,000.00	0.00	400,000.00
	Other Assets Subtotal:	<u>347,670.01</u>	<u>0.00</u>	<u>347,670.01</u>
Total Assets and Deferred Outflows of Resources:		<u>432,752.52</u>	<u>(22,680.19)</u>	<u>410,072.33</u>
<u>Other Liabilities</u>				
260 261100	Less: Expenditures to Date	(22,379.18)	(22,680.19)	(45,059.37)
260 261300	Budgeted Expenditures	400,000.00	0.00	400,000.00
	Other Liabilities Subtotal:	<u>377,620.82</u>	<u>(22,680.19)</u>	<u>354,940.63</u>
<u>Fund Balance</u>				
260 320100	Designated Fund Balance	55,131.70	0.00	55,131.70
260 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>55,131.70</u>	<u>0.00</u>	<u>55,131.70</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>432,752.52</u>	<u>(22,680.19)</u>	<u>410,072.33</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 261 TITLE IV-A FUND				
<u>Current Assets</u>				
261 111100	Cash in Bank	(41,499.84)	(383.16)	(41,883.00)
	Current Assets Subtotal:	<u>(41,499.84)</u>	<u>(383.16)</u>	<u>(41,883.00)</u>
<u>Other Assets</u>				
261 114000	ACCOUNTS RECEIVABLE - TITLE IV	27,033.00	0.00	27,033.00
261 161300	Budgeted Revenue	30,488.00	0.00	30,488.00
	Other Assets Subtotal:	<u>57,521.00</u>	<u>0.00</u>	<u>57,521.00</u>
Total Assets and Deferred Outflows of Resources:		<u>16,021.16</u>	<u>(383.16)</u>	<u>15,638.00</u>
<u>Current Liabilities</u>				
261 221000	DEFERRED REVENUE - TITLE IV	2,903.28	0.00	2,903.28
	Current Liabilities Subtotal:	<u>2,903.28</u>	<u>0.00</u>	<u>2,903.28</u>
<u>Other Liabilities</u>				
261 261100	Less: Expenditures to Date	(993.60)	(383.16)	(1,376.76)
261 261300	Budgeted Expenditures	30,488.00	0.00	30,488.00
	Other Liabilities Subtotal:	<u>29,494.40</u>	<u>(383.16)</u>	<u>29,111.24</u>
<u>Fund Balance</u>				
261 320100	Designated Fund Balance	(16,376.52)	0.00	(16,376.52)
261 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>(16,376.52)</u>	<u>0.00</u>	<u>(16,376.52)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>16,021.16</u>	<u>(383.16)</u>	<u>15,638.00</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 263 PERKINS III - PROF/TECH ACT FUND				
<u>Current Assets</u>				
263 111100	Cash in Bank	(19,166.17)	0.00	(19,166.17)
	Current Assets Subtotal:	(19,166.17)	0.00	(19,166.17)
<u>Other Assets</u>				
263 114000	ACCOUNTS RECEIVABLE - CARL PERKINS	27,985.75	0.00	27,985.75
263 161100	Less: Revenue Received	(7,221.52)	0.00	(7,221.52)
263 161300	Budgeted Revenue	27,731.00	0.00	27,731.00
	Other Assets Subtotal:	48,495.23	0.00	48,495.23
Total Assets and Deferred Outflows of Resources:		29,329.06	0.00	29,329.06
<u>Other Liabilities</u>				
263 261300	Budgeted Expenditures	27,731.00	0.00	27,731.00
	Other Liabilities Subtotal:	27,731.00	0.00	27,731.00
<u>Fund Balance</u>				
263 320100	Designated Fund Balance	1,598.06	0.00	1,598.06
263 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	1,598.06	0.00	1,598.06
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		29,329.06	0.00	29,329.06

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 265 MINI GRANT				
<u>Current Assets</u>				
265 111100	CASH IN BANK	15,000.00	0.00	15,000.00
	Current Assets Subtotal:	<u>15,000.00</u>	<u>0.00</u>	<u>15,000.00</u>
	Total Assets and Deferred Outflows of Resources:	<u>15,000.00</u>	<u>0.00</u>	<u>15,000.00</u>
<u>Fund Balance</u>				
265 320100	DESIGNATED FUND BALANCE	15,000.00	0.00	15,000.00
	Fund Balance Subtotal:	<u>15,000.00</u>	<u>0.00</u>	<u>15,000.00</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>15,000.00</u>	<u>0.00</u>	<u>15,000.00</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 271 TITLE II-A FUND				
<u>Current Assets</u>				
271 111100	Cash in Bank	(5,140.76)	0.00	(5,140.76)
	Current Assets Subtotal:	<u>(5,140.76)</u>	<u>0.00</u>	<u>(5,140.76)</u>
<u>Other Assets</u>				
271 114000	ACCOUNTS RECEIVABLE-TEACHER QUAL	68,699.00	0.00	68,699.00
271 161300	Budgeted Revenue	58,213.00	0.00	58,213.00
	Other Assets Subtotal:	<u>126,912.00</u>	<u>0.00</u>	<u>126,912.00</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>121,771.24</u></u>	<u><u>0.00</u></u>	<u><u>121,771.24</u></u>
<u>Current Liabilities</u>				
271 221000	DEFERRED REVENUE- Title II	64,175.24	0.00	64,175.24
	Current Liabilities Subtotal:	<u>64,175.24</u>	<u>0.00</u>	<u>64,175.24</u>
<u>Other Liabilities</u>				
271 261300	Budgeted Expenditures	58,213.00	0.00	58,213.00
	Other Liabilities Subtotal:	<u>58,213.00</u>	<u>0.00</u>	<u>58,213.00</u>
<u>Fund Balance</u>				
271 320100	Designated Fund Balance	(617.00)	0.00	(617.00)
271 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>(617.00)</u>	<u>0.00</u>	<u>(617.00)</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>121,771.24</u></u>	<u><u>0.00</u></u>	<u><u>121,771.24</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 283 CULTIVATING READERS FUND				
<u>Current Assets</u>				
283 111100	Cash in Bank	(5,625.72)	(2,892.65)	(8,518.37)
	Current Assets Subtotal:	<u>(5,625.72)</u>	<u>(2,892.65)</u>	<u>(8,518.37)</u>
<u>Other Assets</u>				
283 114000	ACCOUNTS RECEIVABLE - CULTIVATING READERS	11,150.00	0.00	11,150.00
	Other Assets Subtotal:	<u>11,150.00</u>	<u>0.00</u>	<u>11,150.00</u>
Total Assets and Deferred Outflows of Resources:		<u>5,524.28</u>	<u>(2,892.65)</u>	<u>2,631.63</u>
<u>Current Liabilities</u>				
283 218101	FIT PAYABLE	0.00	0.00	0.00
283 218102	STATE PAYABLE	0.00	0.00	0.00
283 218103	FICA PAYABLE	0.00	0.00	0.00
283 218104	RETIREMENT PAYABLE	0.00	0.00	0.00
283 218105	INSURANCE PAYABLE	(4.69)	0.00	(4.69)
283 218108	MISC PAYABLE	0.00	0.00	0.00
283 221000	DEFERRED REVENUE - CULTIVATING READERS	7,788.40	0.00	7,788.40
	Current Liabilities Subtotal:	<u>7,783.71</u>	<u>0.00</u>	<u>7,783.71</u>
<u>Other Liabilities</u>				
283 261100	Less: Expenditures to Date	0.00	(2,892.65)	(2,892.65)
	Other Liabilities Subtotal:	<u>0.00</u>	<u>(2,892.65)</u>	<u>(2,892.65)</u>
<u>Fund Balance</u>				
283 320100	Designated Fund Balance	(2,259.43)	0.00	(2,259.43)
	Fund Balance Subtotal:	<u>(2,259.43)</u>	<u>0.00</u>	<u>(2,259.43)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>5,524.28</u>	<u>(2,892.65)</u>	<u>2,631.63</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 284 Emergency Connectivity Fund				
<u>Other Assets</u>				
284 114000	ACCOUNTS RECEIVABLE	312,000.00	0.00	312,000.00
	Other Assets Subtotal:	<u>312,000.00</u>	<u>0.00</u>	<u>312,000.00</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>312,000.00</u></u>	<u><u>0.00</u></u>	<u><u>312,000.00</u></u>
<u>Current Liabilities</u>				
284 221000	DEFERRED REVENUES- Emergency Connectivity	312,000.00	0.00	312,000.00
	Current Liabilities Subtotal:	<u>312,000.00</u>	<u>0.00</u>	<u>312,000.00</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>312,000.00</u></u>	<u><u>0.00</u></u>	<u><u>312,000.00</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 290 NUTRITION FUND				
<u>Current Assets</u>				
290 111100	Cash in Bank	255,693.90	0.00	255,693.90
290 111100 001	PAYROLL CASH	(350,009.62)	397.27	(349,612.35)
290 111101	CASH IN BANK - NEW AS OF JAN 2023	586,164.52	(110,143.90)	476,020.62
	Current Assets Subtotal:	<u>491,848.80</u>	<u>(109,746.63)</u>	<u>382,102.17</u>
<u>Other Assets</u>				
290 115000	INVENTORIES -- FOOD SERVICE	20,769.78	0.00	20,769.78
290 161100	Less: Revenue Received	0.00	1,298.03	1,298.03
290 161300	Budgeted Revenue	991,500.00	0.00	991,500.00
	Other Assets Subtotal:	<u>1,012,269.78</u>	<u>1,298.03</u>	<u>1,013,567.81</u>
Total Assets and Deferred Outflows of Resources:		<u>1,504,118.58</u>	<u>(108,448.60)</u>	<u>1,395,669.98</u>
<u>Current Liabilities</u>				
290 217100	SALARIES PAYABLE--FOOD SERVICE	40,546.44	0.00	40,546.44
290 217200	BENEFITS PAYABLE - FOOD SERVICE	20,197.79	0.00	20,197.79
290 218101	FIT PAYABLE	0.00	0.00	0.00
290 218102	STATE PAYABLE	0.00	0.00	0.00
290 218103	FICA PAYABLE	0.00	0.00	0.00
290 218104	RETIREMENT PAYABLE	220.15	0.00	220.15
290 218105	INSURANCE PAYABLE	1,728.07	0.00	1,728.07
290 218106	TSA PAYABLE	0.00	0.00	0.00
290 218108	MISC PAYABLE	75.12	0.00	75.12
	Current Liabilities Subtotal:	<u>62,767.57</u>	<u>0.00</u>	<u>62,767.57</u>
<u>Other Liabilities</u>				
290 261100	Less: Expenditures to Date	(154,648.11)	(108,448.60)	(263,096.71)
290 261300	Budgeted Expenditures	1,291,500.00	0.00	1,291,500.00
	Other Liabilities Subtotal:	<u>1,136,851.89</u>	<u>(108,448.60)</u>	<u>1,028,403.29</u>
<u>Fund Balance</u>				
290 320100	FUND BALANCE - FOOD SERVICE	604,499.12	0.00	604,499.12
290 320300	Budgeted Fund Balance	(300,000.00)	0.00	(300,000.00)
	Fund Balance Subtotal:	<u>304,499.12</u>	<u>0.00</u>	<u>304,499.12</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>1,504,118.58</u>	<u>(108,448.60)</u>	<u>1,395,669.98</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 420 PLANT FACILITY FUND				
<u>Current Assets</u>				
420 111100	Cash in Bank	2,047,375.63	(76,977.41)	1,970,398.22
	Current Assets Subtotal:	<u>2,047,375.63</u>	<u>(76,977.41)</u>	<u>1,970,398.22</u>
<u>Other Assets</u>				
420 113000	TAXES RECEIVABLE - PLANT FACILITY	171,813.02	0.00	171,813.02
420 161100	Less: Revenue Received	(267,222.59)	(2,020.64)	(269,243.23)
420 161300	Budgeted Revenue	1,025,000.00	0.00	1,025,000.00
	Other Assets Subtotal:	<u>929,590.43</u>	<u>(2,020.64)</u>	<u>927,569.79</u>
Total Assets and Deferred Outflows of Resources:		<u>2,976,966.06</u>	<u>(78,998.05)</u>	<u>2,897,968.01</u>
<u>Current Liabilities</u>				
420 221000	DEFERRED REVENUE - PLANT FACILITY	27,280.55	0.00	27,280.55
	Current Liabilities Subtotal:	<u>27,280.55</u>	<u>0.00</u>	<u>27,280.55</u>
<u>Other Liabilities</u>				
420 261100	Less: Expenditures to Date	(55,388.13)	(78,998.05)	(134,386.18)
420 261300	Budgeted Expenditures	1,025,000.00	0.00	1,025,000.00
	Other Liabilities Subtotal:	<u>969,611.87</u>	<u>(78,998.05)</u>	<u>890,613.82</u>
<u>Fund Balance</u>				
420 320100	Designated Fund Balance	1,204,763.58	0.00	1,204,763.58
420 320200	FUND BALANCE - PLANT FACILITY	775,310.06	0.00	775,310.06
420 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>1,980,073.64</u>	<u>0.00</u>	<u>1,980,073.64</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>2,976,966.06</u>	<u>(78,998.05)</u>	<u>2,897,968.01</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 424 BUS DEPRECIATION FUND				
<u>Current Assets</u>				
424 111100	Cash in Bank	(270,887.43)	0.00	(270,887.43)
	Current Assets Subtotal:	<u>(270,887.43)</u>	<u>0.00</u>	<u>(270,887.43)</u>
	Total Assets and Deferred Outflows of Resources:	<u>(270,887.43)</u>	<u>0.00</u>	<u>(270,887.43)</u>
<u>Fund Balance</u>				
424 320100	Designated Fund Balance	(270,887.43)	0.00	(270,887.43)
	Fund Balance Subtotal:	<u>(270,887.43)</u>	<u>0.00</u>	<u>(270,887.43)</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>(270,887.43)</u>	<u>0.00</u>	<u>(270,887.43)</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 435 School District Facilities Fund				
<u>Current Assets</u>				
435 111100	CASH IN BANK	0.00	304,100.13	304,100.13
	Current Assets Subtotal:	<u>0.00</u>	<u>304,100.13</u>	<u>304,100.13</u>
<u>Other Assets</u>				
435 161100	LESS: REVENUE RECEIVED	0.00	(304,100.13)	(304,100.13)
	Other Assets Subtotal:	<u>0.00</u>	<u>(304,100.13)</u>	<u>(304,100.13)</u>
Total Assets and Deferred Outflows of Resources:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 720 BRIGHT FUND				
<u>Current Assets</u>				
720 111100	Cash in Bank	140,485.47	0.00	140,485.47
	Current Assets Subtotal:	<u>140,485.47</u>	<u>0.00</u>	<u>140,485.47</u>
<u>Other Assets</u>				
720 161300	Budgeted Revenue	28,000.00	0.00	28,000.00
	Other Assets Subtotal:	<u>28,000.00</u>	<u>0.00</u>	<u>28,000.00</u>
Total Assets and Deferred Outflows of Resources:		<u>168,485.47</u>	<u>0.00</u>	<u>168,485.47</u>
<u>Other Liabilities</u>				
720 261300	Budgeted Expenditures	28,000.00	0.00	28,000.00
	Other Liabilities Subtotal:	<u>28,000.00</u>	<u>0.00</u>	<u>28,000.00</u>
<u>Fund Balance</u>				
720 320100	Designated Fund Balance	140,485.47	0.00	140,485.47
720 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>140,485.47</u>	<u>0.00</u>	<u>140,485.47</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>168,485.47</u>	<u>0.00</u>	<u>168,485.47</u>

(Rprt: 01-MAIN FILE; Dates: 00/00/00-09/30/24; PRINT: 10/03/24 6:43:42 PM)

ACCT #	ACCT NAME	BEG BALANCE	MTD ACTIVITY	YTD BALANCE
710-111100-000-000-0	CASH IN BANK - PIONEER	79,516.01	1,619.86CR	77,896.15
710-111500-000-000-0	CASH IN DRAWER	100.00	0.00	100.00
710-114000-000-000-0	Pioneer Account	4,125.00CR	0.00	4,125.00CR
710-114500-000-000-0	Teacher Classroom Supplies	10,751.14CR	1,194.73	9,556.41CR
710-213105-000-000-0	Pioneer Wellness	1,215.53CR	0.00	1,215.53CR
710-213110-000-000-0	Pioneer Funds	1,391.76CR	0.00	1,391.76CR
710-213115-000-000-0	1ST GRADE	251.95	0.00	251.95
710-213120-000-000-0	INTEREST	367.69CR	6.05CR	373.74CR
710-213130-000-000-0	IDAHO LOTTERY	840.00CR	0.00	840.00CR
710-213135-000-000-0	RENT	46.26CR	0.00	46.26CR
710-213140-000-000-0	SUPPLY MONEY	170.60CR	0.00	170.60CR
710-213145-000-000-0	KINDERGARTEN	577.31CR	0.00	577.31CR
710-213150-000-000-0	DAMAGED/LOST TEXTBOOK	245.24	0.00	245.24
710-213155-000-000-0	POP	699.04CR	89.95	609.09CR
710-213160-000-000-0	24-25 Fees	9,842.62CR	127.60	9,715.02CR
710-213165-000-000-0	SUNSHINE FUND	313.34CR	156.16CR	469.50CR
710-213170-000-000-0	PSD Educational Foundation	1,995.60CR	227.55CR	2,223.15CR
710-213180-000-000-0	2ND GRADE	1,190.84CR	0.00	1,190.84CR
710-213185-000-000-0	LIBRARY FUND	3,901.63CR	0.00	3,901.63CR
710-213190-000-000-0	23-24 FEES	4,695.61CR	43.80	4,651.81CR
710-213195-000-000-0	District Supply Budget	19,875.25CR	199.84	19,675.41CR
710-213200-000-000-0	PENCIL MACHINE	1,357.12CR	0.00	1,357.12CR
710-213205-000-000-0	24-25 TECHNOLOGY	10,382.80CR	353.70	10,029.10CR
710-213210-000-000-0	FOUNDATION COMPUTERS	0.00	0.00	0.00
710-213215-000-000-0	23-24 TECHNOLOGY	2,946.21CR	0.00	2,946.21CR
710-213220-000-000-0	DUE FROM DISTRICT	560.52CR	0.00	560.52CR
710-213225-000-000-0	PICTURE	132.42	0.00	132.42
710-213230-000-000-0	Pioneer Counselor Account	1,560.57CR	0.00	1,560.57CR
710-999000-000-000-0	CONTRA POSTING ACCOUNT	0.00	0.00	0.00

(Rprt: 01-MAIN FILE; Dates: 00/00/00-09/30/24; PRINT: 10/03/24 5:15:11 PM)

ACCT #	ACCT NAME	BEG BALANCE	MTD ACTIVITY	YTD BALANCE
OAKWOOD SCHOOL FUNDS				
710-111100-000-000-0	CASH IN BANK - OAKWOOD ELEM	40,542.59	2,926.38	43,468.97
710-111500-000-000-0	CASH IN DRAWER	374.25	0.00	374.25
710-114000-000-000-0	ACCOUNTS RECEIVABLE	0.00	0.00	0.00
710-114500-000-000-0	RETURN CHECKS	0.00	0.00	0.00
	***TOTAL	40,916.84	2,926.38	43,843.22
=====				
710-213105-000-000-0	PRINCIPAL'S DISCRETION	5.14CR	587.40CR	592.54CR
710-213110-000-000-0	COUNSELING	244.15CR	0.00	244.15CR
710-213115-000-000-0	DISTRICT WELLNESS-CLOSED	18.69CR	18.69	0.00
710-213120-000-000-0	INTEREST-CLOSED	25.40CR	25.40	0.00
710-213125-000-000-0	DONATIONS	200.00CR	236.10CR	436.10CR
710-213130-000-000-0	PICTURES-CLOSED	0.00	0.00	0.00
710-213135-000-000-0	RENT-CLOSED	166.32CR	166.32	0.00
710-213140-000-000-0	GRADE 3	0.00	0.00	0.00
710-213145-000-000-0	GRADE 4	182.73CR	0.00	182.73CR
710-213150-000-000-0	GRADE 5	0.00	0.00	0.00
710-213155-000-000-0	SODA POP-CLOSED	7.02CR	7.02	0.00
710-213160-000-000-0	SUNSHINE-TEACHER FUND	375.00CR	253.90	121.10CR
710-213165-000-000-0	PENCIL MACHINE-CLOSED	3.53	3.53CR	0.00
710-213170-000-000-0	DUE FROM DISTRICT	259.40CR	0.00	259.40CR
710-213175-000-000-0	LITERACY REIMBURSEMENT	0.00	0.00	0.00
710-213180-000-000-0	FCMC GRANTS	61.00CR	0.00	61.00CR
710-213185-000-000-0	ACTIVITY FEES	2,670.38CR	2,051.73CR	4,722.11CR
710-213190-000-000-0	23-24 FEES-CLOSED	1,536.69CR	1,536.69	0.00
710-213195-000-000-0	LIBRARY	4,552.43CR	228.00CR	4,780.43CR
710-213200-000-000-0	BOOK FAIR	0.00	0.00	0.00
710-213205-000-000-0	TECHNOLOGY	2,397.86CR	491.55CR	2,889.41CR
710-213210-000-000-0	EDUCATION FOUNDATION	549.05CR	425.10	123.95CR
710-213215-000-000-0	23-24 TECHNOLOGY-CLOSED	406.55CR	406.55	0.00
710-213220-000-000-0	ART SHOW	1,967.72CR	37.96	1,929.76CR
710-213225-000-000-0	TEACHER SUPPLY FUNDS	8,913.24CR	957.14	7,956.10CR
710-213230-000-000-0	SUPPLIES-DISTRICT BUILDING	16,474.74CR	1,880.26	14,594.48CR
710-213235-000-000-0	LOTTERY-CLOSED	302.00CR	302.00	0.00
710-213240-000-000-0	NUCOR GRANTS	425.10	425.10CR	0.00
710-213245-000-000-0	ORCHESTRA	0.00	4,385.00CR	4,385.00CR
710-213250-000-000-0	STUDENT COUNCIL SHIRTS	0.00	535.00CR	535.00CR
	***TOTAL	40,886.88CR	2,926.38CR	43,813.26CR
=====				

Account Detail Report
Franklin County High School

Acct#	Account Name	Balances
105	GENERAL (710-213105)	\$9,826.06

Deposits:

09/23/2024	Deposit (Money from the Pepsi machine)	\$0,168.00
Total Deposits:		<u>\$0,168.00</u>

Checks:

09/05/2024	Check #1207 (Preston School District – June sales tax)	\$0,015.62
09/05/2024	Check #1208 (Preston School District – August sales tax)	\$0,016.27
09/11/2024	Check #1209 (Pepsi Cola of Ogden – Drinks for vending machine)	\$0,312.66
Total Checks:		<u>\$0,344.55</u>

Beginning Balance:	\$9,826.06
Total Deposits:	+ \$0,168.00
Total Checks:	- <u>\$0,344.55</u>
Total Ending Balance:	\$9,649.51

PRESTON HIGH SCHOOL

General Ledger Report

Financial Report

From Date: 9/1/2024
To Date: 09/30/2024

From Acct: 1
To Acct: 999999

Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
1	BEACON Club (Hope Squad)	\$0.00	\$211.07	\$(23.01)	\$0.00	\$188.06	\$0.00	\$188.06
2	Art	\$705.02	\$477.23	\$0.00	\$0.00	\$1,182.25	\$0.00	\$1,182.25
3	Athletics	\$50,478.56	\$(7,761.90)	\$(7,360.45)	\$0.00	\$35,356.21	\$0.00	\$35,356.21
4	Auto Tech/Skills	\$7,907.34	\$520.14	\$0.00	\$0.00	\$8,427.48	\$0.00	\$8,427.48
5	Band	\$1,725.42	\$351.55	\$(70.00)	\$0.00	\$2,006.97	\$0.00	\$2,006.97
6	Cabinetry	\$4,696.39	\$2,383.84	\$(1,692.91)	\$0.00	\$5,387.32	\$0.00	\$5,387.32
7	PBIS	\$(66.00)	\$0.00	\$0.00	\$0.00	\$(66.00)	\$0.00	\$(66.00)
8	Weights	\$(310.00)	\$0.00	\$0.00	\$0.00	\$(310.00)	\$0.00	\$(310.00)
10	Football	\$1,456.33	\$1,458.97	\$(1,095.08)	\$0.00	\$1,820.22	\$0.00	\$1,820.22
11	Building Rental	\$1,885.25	\$0.00	\$0.00	\$0.00	\$1,885.25	\$0.00	\$1,885.25
13	Athletic Gate Receipts	\$10,898.39	\$18,904.21	\$(490.67)	\$0.00	\$29,311.93	\$0.00	\$29,311.93
14	Guidance/Class change	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15	One Team	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
17	FFA Donations	\$5,850.00	\$1,950.00	\$(2,465.84)	\$0.00	\$5,334.16	\$0.00	\$5,334.16
18	Band Trip	\$976.20	\$0.00	\$0.00	\$0.00	\$976.20	\$0.00	\$976.20
19	FFA	\$14,528.30	\$3,915.94	\$(2,064.16)	\$0.00	\$16,380.08	\$0.00	\$16,380.08
20	FCCLA	\$10.36	\$16.00	\$0.00	\$0.00	\$26.36	\$0.00	\$26.36
21	General Fund	\$89,408.03	\$65.69	\$(803.44)	\$0.00	\$88,670.28	\$0.00	\$88,670.28
22	General Fund Donations	\$738.10	\$184.99	\$0.00	\$0.00	\$923.09	\$0.00	\$923.09
23	ACT Test	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24	Computer Supplies	\$3,002.90	\$0.00	\$0.00	\$0.00	\$3,002.90	\$0.00	\$3,002.90
25	Laptop Protection Plan	\$19,616.75	\$57.57	\$(15.75)	\$0.00	\$19,658.57	\$0.00	\$19,658.57
26	Family & Consumer Science	\$2,640.76	\$1,870.42	\$(843.39)	\$0.00	\$3,667.79	\$0.00	\$3,667.79
28	Greenhouse	\$2,506.65	\$119.32	\$(181.50)	\$0.00	\$2,444.47	\$0.00	\$2,444.47
29	Media Center	\$13,342.03	\$0.00	\$(210.71)	\$0.00	\$13,131.32	\$0.00	\$13,131.32
30	Musical	\$10,688.35	\$0.00	\$0.00	\$0.00	\$10,688.35	\$0.00	\$10,688.35
31	National Honor Society	\$194.30	\$78.61	\$0.00	\$0.00	\$272.91	\$0.00	\$272.91
33	PhiDel Donations	\$147.52	\$0.00	\$0.00	\$0.00	\$147.52	\$0.00	\$147.52
34	PhiDels	\$6,752.50	\$1,200.43	\$(6,625.51)	\$0.00	\$1,327.42	\$0.00	\$1,327.42
35	PHS Faculty & Friends	\$1,534.97	\$0.00	\$0.00	\$0.00	\$1,534.97	\$0.00	\$1,534.97
36	Yearbook	\$15,247.29	\$2,148.25	\$(779.77)	\$0.00	\$16,615.77	\$0.00	\$16,615.77
37	Wrestling Boys Donations	\$1,085.38	\$0.00	\$0.00	\$0.00	\$1,085.38	\$0.00	\$1,085.38
38	Scholarships	\$6,023.55	\$1,750.00	\$0.00	\$0.00	\$7,773.55	\$0.00	\$7,773.55
39	Wrestling Boys	\$5,604.56	\$0.00	\$0.00	\$0.00	\$5,604.56	\$0.00	\$5,604.56
40	Wrestling Girls	\$1,923.28	\$0.00	\$0.00	\$0.00	\$1,923.28	\$0.00	\$1,923.28
41	Wrestling Girls Donations	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
43	Student Body	\$20,829.17	\$903.08	\$(994.87)	\$0.00	\$20,737.38	\$0.00	\$20,737.38
45	Choir	\$1,428.97	\$187.99	\$(187.99)	\$0.00	\$1,428.97	\$0.00	\$1,428.97
47	Welding	\$4,925.25	\$791.21	\$(420.23)	\$0.00	\$5,296.23	\$0.00	\$5,296.23
48	IDLA	\$1,238.47	\$149.97	\$(304.00)	\$0.00	\$1,084.44	\$0.00	\$1,084.44
49	PGSA	\$701.69	\$0.00	\$0.00	\$0.00	\$701.69	\$0.00	\$701.69
52	Volleyball	\$9,483.40	\$1,106.84	\$(3,097.38)	\$0.00	\$7,492.86	\$0.00	\$7,492.86
53	Volleyball Donations	\$2.06	\$0.55	\$0.00	\$0.00	\$2.61	\$0.00	\$2.61
55	Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
56	Chemistry	\$365.76	\$0.00	\$0.00	\$0.00	\$365.76	\$0.00	\$365.76
60	Vending-High School	\$2,023.29	\$126.94	\$0.00	\$0.00	\$2,150.23	\$0.00	\$2,150.23
61	Sound & Light	\$94.34	\$0.00	\$0.00	\$0.00	\$94.34	\$0.00	\$94.34
62	Special Needs	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
63	District Athletic Trans.	\$31,026.67	\$0.00	\$0.00	\$0.00	\$31,026.67	\$0.00	\$31,026.67
65	Interest Earned-CD Wells	\$30,768.29	\$0.00	\$0.00	\$0.00	\$30,768.29	\$0.00	\$30,768.29
66	Basketball GIRLS	\$396.33	\$0.00	\$0.00	\$0.00	\$396.33	\$0.00	\$396.33

PRESTON HIGH SCHOOL

General Ledger Report

Financial Report

From Date: 9/1/2024
To Date: 09/30/2024

From Acct: 1
To Acct: 999999

Activity Accounts

Acct	Account Name	Beg. Bal.	Recept / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
68	Jr. High Basketball BOYS	\$14,827.06	\$0.00	\$0.00	\$0.00	\$14,827.06	\$0.00	\$14,827.06
70	Electronics	\$3,215.44	\$0.00	\$0.00	\$0.00	\$3,215.44	\$0.00	\$3,215.44
71	Science Bowl	\$146.70	\$0.00	\$0.00	\$0.00	\$146.70	\$0.00	\$146.70
72	Flag Football	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
73	BPA	\$7,907.55	\$0.00	\$0.00	\$0.00	\$7,907.55	\$0.00	\$7,907.55
75	Latinos in Action	\$4,397.20	\$0.00	\$(297.18)	\$0.00	\$4,100.02	\$0.00	\$4,100.02
76	Washington DC Trip	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
77	Jr. High Basketball GIRLS	\$16,113.59	\$0.00	\$0.00	\$0.00	\$16,113.59	\$0.00	\$16,113.59
78	Ag Food Science	\$1,482.68	\$0.00	\$(153.05)	\$0.00	\$1,329.63	\$0.00	\$1,329.63
79	Athletic Vending	\$1,910.69	\$104.14	\$0.00	\$0.00	\$2,014.83	\$0.00	\$2,014.83
80	Key Club	\$519.61	\$143.42	\$(32.83)	\$0.00	\$630.20	\$0.00	\$630.20
81	Athletic Concessions	\$8,962.57	\$4,236.78	\$(4,902.98)	\$0.00	\$8,296.37	\$0.00	\$8,296.37
82	YEA Children's Fund	\$8,432.48	\$0.00	\$0.00	\$0.00	\$8,432.48	\$0.00	\$8,432.48
84	Idaho Lives	\$3,564.32	\$0.00	\$0.00	\$0.00	\$3,564.32	\$0.00	\$3,564.32
87	Baseball	\$740.42	\$0.00	\$0.00	\$0.00	\$740.42	\$0.00	\$740.42
88	Baseball Donations	\$14,557.75	\$0.00	\$0.00	\$0.00	\$14,557.75	\$0.00	\$14,557.75
91	Alumni Tournament	\$3,817.11	\$0.00	\$(171.92)	\$0.00	\$3,645.19	\$0.00	\$3,645.19
96	Woodshop-Skills USA	\$6,606.16	\$0.00	\$(52.47)	\$0.00	\$6,553.69	\$0.00	\$6,553.69
101	Locks	\$533.45	\$15.00	\$0.00	\$0.00	\$548.45	\$0.00	\$548.45
161	Pep Club	\$521.08	\$0.00	\$0.00	\$0.00	\$521.08	\$0.00	\$521.08
162	Mr. PHS	\$100.00	\$100.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
174	Zoology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
264	All Sport Fundraiser	\$4,309.67	\$0.00	\$0.00	\$0.00	\$4,309.67	\$0.00	\$4,309.67
276	Athletic Banner Fundraise	\$18,085.66	\$2,151.10	\$(236.67)	\$0.00	\$20,000.09	\$0.00	\$20,000.09
301	Track Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
302	Track	\$1,008.44	\$0.00	\$0.00	\$0.00	\$1,008.44	\$0.00	\$1,008.44
303	Football Donations	\$8,111.79	\$9,131.10	\$(13,078.67)	\$0.00	\$4,164.22	\$0.00	\$4,164.22
331	Cross Country Donations	\$250.00	\$5,675.00	\$0.00	\$0.00	\$5,925.00	\$0.00	\$5,925.00
332	Soccer GIRLS Donations	\$883.99	\$6,880.95	\$0.00	\$0.00	\$7,764.94	\$0.00	\$7,764.94
333	Cross Country	\$9,782.54	\$733.96	\$(2,285.99)	\$0.00	\$8,230.51	\$0.00	\$8,230.51
334	Soccer GIRLS	\$921.10	\$37.76	\$(19.57)	\$0.00	\$939.29	\$0.00	\$939.29
335	Soccer BOYS	\$2,771.78	\$0.00	\$(843.61)	\$0.00	\$1,928.17	\$0.00	\$1,928.17
336	Jr High Cross Country	\$5,958.59	\$447.20	\$(273.60)	\$0.00	\$6,132.19	\$0.00	\$6,132.19
337	Soccer BOYS Donation	\$1,813.96	\$208.29	\$0.00	\$0.00	\$2,022.25	\$0.00	\$2,022.25
340	Golf	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
341	Golf Donations	\$1,526.67	\$1,334.41	\$0.00	\$0.00	\$2,861.08	\$0.00	\$2,861.08
500	Dbt/Crdt Card Surcharge	\$(144.96)	\$(14.50)	\$0.00	\$0.00	\$(159.46)	\$0.00	\$(159.46)
554	Business	\$3,777.30	\$0.00	\$0.00	\$0.00	\$3,777.30	\$0.00	\$3,777.30
555	Softball	\$4,180.24	\$0.00	\$(274.95)	\$0.00	\$3,905.29	\$0.00	\$3,905.29
556	Softball Donations	\$10,560.47	\$0.00	\$0.00	\$0.00	\$10,560.47	\$0.00	\$10,560.47
557	Government	\$1,491.40	\$0.00	\$0.00	\$0.00	\$1,491.40	\$0.00	\$1,491.40
600	Gem State Orchestra	\$2,737.24	\$400.00	\$0.00	\$0.00	\$3,137.24	\$0.00	\$3,137.24
676	Cheerleading	\$3,672.52	\$4,934.00	\$(5,810.81)	\$0.00	\$2,795.71	\$0.00	\$2,795.71
677	Cheer Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
750	Exec Council	\$21,827.64	\$3,140.76	\$(4,432.36)	\$0.00	\$20,536.04	\$0.00	\$20,536.04
751	Food Bank	\$2,536.43	\$0.00	\$(220.26)	\$0.00	\$2,316.17	\$0.00	\$2,316.17
768	Class of 2018	\$1,428.89	\$0.00	\$0.00	\$0.00	\$1,428.89	\$0.00	\$1,428.89
769	Class of 2019	\$384.57	\$0.00	\$0.00	\$0.00	\$384.57	\$0.00	\$384.57
770	Class of 2020	\$1,684.50	\$0.00	\$0.00	\$0.00	\$1,684.50	\$0.00	\$1,684.50
772	Class of 2022	\$900.06	\$0.00	\$0.00	\$0.00	\$900.06	\$0.00	\$900.06
773	Class of 2023	\$1,290.48	\$0.00	\$0.00	\$0.00	\$1,290.48	\$0.00	\$1,290.48

PRESTON HIGH SCHOOL

General Ledger Report

Financial Report

From Date: 9/1/2024
To Date: 09/30/2024

From Acct: 1
To Acct: 999999

Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
774	Class of 2024	\$2,094.06	(\$925.00)	\$(138.56)	\$0.00	\$1,030.50	\$0.00	\$1,030.50
775	Class of 2025	\$2,858.11	(\$268.62)	\$0.00	\$0.00	\$2,589.49	\$0.00	\$2,589.49
776	Class of 2026	\$400.00	\$827.37	\$0.00	\$0.00	\$1,227.37	\$0.00	\$1,227.37
777	Class of 2027	\$85.00	\$100.00	\$0.00	\$0.00	\$185.00	\$0.00	\$185.00
778	Class of 2028	\$0.00	\$140.00	\$0.00	\$0.00	\$140.00	\$0.00	\$140.00
799	Orchestra Trip	\$5,087.21	\$0.00	\$0.00	\$0.00	\$5,087.21	\$0.00	\$5,087.21
800	C.N.A. Class	\$1,357.70	\$0.00	\$0.00	\$0.00	\$1,357.70	\$0.00	\$1,357.70
801	Orchestra	\$1,383.57	\$5,945.25	\$(215.30)	\$0.00	\$7,113.52	\$0.00	\$7,113.52
802	Sports Med	\$739.49	\$0.00	\$0.00	\$0.00	\$739.49	\$0.00	\$739.49
803	Health CTE	\$6,223.14	\$122.37	\$0.00	\$0.00	\$6,345.51	\$0.00	\$6,345.51
895	Bowling Club	\$3.14	\$0.00	\$0.00	\$0.00	\$3.14	\$0.00	\$3.14
900	Classroom Reimbursement	\$16,630.55	\$0.00	\$(1,352.59)	\$0.00	\$15,277.96	\$0.00	\$15,277.96
901	District Supply	\$26,584.29	\$0.00	\$0.00	\$0.00	\$26,584.29	\$0.00	\$26,584.29
902	Basketball BOYS	\$10,144.23	\$0.00	\$(143.42)	\$0.00	\$10,000.81	\$0.00	\$10,000.81
903	Basketball BOYS Donation	\$9,657.97	\$0.00	\$(1,780.57)	\$0.00	\$7,877.40	\$0.00	\$7,877.40
995	Lagoon	\$4,594.58	\$0.00	\$0.00	\$0.00	\$4,594.58	\$0.00	\$4,594.58
996	Choir Trip	\$4,260.21	\$0.00	\$0.00	\$0.00	\$4,260.21	\$0.00	\$4,260.21
998	Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
999	Sales Tax	\$414.22	\$0.00	\$0.00	\$0.00	\$414.22	\$0.00	\$414.22
Activity Accounts Grand Total		\$687,606.47	\$78,769.65	\$(66,444.02)	\$0.00	\$699,932.10	\$0.00	\$699,932.10

GL Accounts

GL Acct	Begin Bal	Recpt / JV	Disb / JV	Transfers	End Bal	YTD Payables	Work Bal
990	Petty Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
991	Cash On Hand	\$0.00	\$51,255.08	\$0.00	\$(51,255.08)	\$0.00	\$0.00
992	Checking	\$687,606.47	\$27,514.57	\$(66,444.02)	\$51,255.08	\$699,932.10	\$0.00
993	Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
994	CD/Wells Fargo	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Ledger Grand Total		\$687,606.47	\$78,769.65	\$(66,444.02)	\$0.00	\$699,932.10	\$0.00

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: _____ Date: ___/___/___
 Principal: _____ Date: ___/___/___

Detail Check Register

Checking Account: 1

GENERAL CHECKING

Check Number: 348 Check Type: Automatic Payment Check Date: 09/12/2024 Vendor: AMAZONCAPI AMAZON CAPITAL SERVICES Check Total: 11,718.47

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
11CR-GWRR-4TH3	08/21/2024		Metal Hand Clicker	100 681 426 0000	20.99
11PG-YDXY-3PJK	08/29/2024		Voice Amplifiers	257 521 410 0000	79.58
11WQ-P641-TLT3	09/01/2024		Misc. Supplies	257 521 410 0000	185.18
13JD-PKD9-G3GL	08/17/2024		Radios for staff	100 623 410 0000	165.99
14FR-47QJ-1Y9W	07/31/2024		Cash Box - Oakwood	100 632 410 0000	169.14
16TW-XG44-66YL	08/14/2024		Misc. SPED Supplies	257 521 410 0000	375.25
1714-J4CN-QL1N	09/01/2024		Letter Envelopes	257 521 410 0000	12.82
1C3H-N17X-P4NY	08/24/2024		Office Supplies	100 632 410 0000	86.37
1CQW-FYGL-JXJR	08/10/2024	Tech 13-25	Infrastructure	245 623 410 0000	40.04
1CQY-T7N4-QYCC	08/18/2024		Shop Supplies	100 682 420 0000	53.99
1CXY-6XW4-6YVY	09/04/2024		Cash Register Drawer	100 632 410 0000	79.15
1GYD-3HTD-HXFL	08/10/2024	Tech 13-25	Infrastructure	245 623 410 0000	6,583.70
1H9R-FN1X-6H3J	08/21/2024		SPED Supplies	257 521 410 0000	38.91
1J63-L61L-GRRH	08/31/2024	106-003	PBIS Supplies - Oakwood	261 621 410 0000	70.08
1K3X-QHHL-W1Q1	08/25/2024		Safety Supplies	250 621 410 0000 000 001	1,005.34
1MVC-LMRW-4R67	08/13/2024	Tech 13-25	Infrastructure	245 623 410 0000	109.40
1PCX-JL31-TNDL	08/12/2024	Tech 13-25	Infrastructure	245 623 410 0000	752.30
1PJT-HGJ7-9DNF	08/28/2024		Faucet Repair	100 664 410 0096	169.16
1RGV-WL6Q-NWTM	08/11/2024	Tech 12-25	Infrastructure	245 623 410 0000	1,664.00
1RLY-KQVL-JLWX	09/06/2024		Magnet for Bumper	100 681 426 0000	7.95
1TNJ-MWGR-PYVV	08/11/2024		Paper, paper rolls	100 632 410 0000	34.03
1WJ4-DNRV-33HM	08/29/2024		Credit on Inv#14FR-47QJ-1Y9W	100 664 410 0497	(79.15)
1YDK-QDLP-4HF7	07/30/2024		Cash Register Drawer	100 664 410 0291	79.15
1YJR-4JV4-V9VF	08/25/2024		Kids Step Stool	257 521 410 0000	15.10

Check Number: 349 Check Type: Automatic Payment Check Date: 09/12/2024 Vendor: ROCKYMOUN1 ROCKY MOUNTAIN POWER Check Total: 19,911.46

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
083124	09/09/2024		August 2024 Electrical	100 661 331 0000	301.69
083124	09/09/2024		August 2024 Electrical	100 661 331 0096	9,079.51
083124	09/09/2024		August 2024 Electrical	100 661 331 0291	3,249.30
083124	09/09/2024		August 2024 Electrical	100 661 331 0497	3,332.30
083124	09/09/2024		August 2024 Electrical	100 661 331 0499	3,308.18
083124	09/09/2024		August 2024 Electrical	100 661 331 3201	232.21
083124	09/09/2024		August 2024 Electrical	100 661 331 8844	260.44
083124	09/09/2024		August 2024 Electrical	100 681 331 0000	147.83

Check Number: 350 Check Type: Automatic Payment Check Date: 09/12/2024 Vendor: WEXBANK WEX BANK Check Total: 1,625.94

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
99344280	08/31/2024		August 2024 Activity Fuel	100 532 380 0000	444.23
99344280	08/31/2024		August 2024 Maintenance Fuel	100 664 410 0000	341.29

Detail Check Register

Checking Account: 1		GENERAL CHECKING				
99344280	08/31/2024		August 2024 Grounds Fuel	100 665 410 0000	709.86	
99344280	08/31/2024		August 2024 Admin Travel	100 681 422 0000	130.56	
Check Number: 356	Check Type: Automatic Payment	Check Date: 09/26/2024	Vendor: AMAZONCAPI	AMAZON CAPITAL SERVICES	Check Total: 783.58	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1LLQ-7GLM-XWLF	09/23/2024	91724	Misc. Supplies	250 621 410 0000 000 001	698.49	
1NKQ-DN36--34X7	09/11/2024	82424	Misc. Supplies	257 521 410 0000	24.92	
1PX9-76HC-HXCJ	09/14/2024	91324	Cabinet Locks	257 521 410 0000	24.50	
1QPM-F4QN-1GPR	09/10/2024	82724a	Wall Organizer	257 521 410 0000	14.98	
1V4F-FTWP-TMNC	07/09/2024		Industrial Air Plug	100 681 426 0000	20.69	
Check Number: 357	Check Type: Automatic Payment	Check Date: 09/26/2024	Vendor: VISA	VISA	Check Total: 5,265.49	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
083124-Lance	08/31/2024		Tucanos Brazilian Grill	100 632 380 0000	272.24	
083124-Lance	08/31/2024		Residence Inn	100 632 380 0000	2,310.00	
083124-Lance	08/31/2024		ParkBoi 9th Front	100 632 380 0000	15.00	
083124-Lance	08/31/2024		Marriott Townplace Suites	100 632 380 0000	516.00	
083124-Lance	08/31/2024		Polar Bear	100 632 380 0000	33.67	
083124-Lori	08/31/2024		Hilton Garden Inn	100 632 380 0000	(42.90)	
083124-Lori	08/31/2024		Hilton Garden Inn	100 632 380 0000	(42.90)	
083124-Lori	08/31/2024		Homes 2 Suites	100 632 380 0000	417.00	
083124-Lori	08/31/2024		Tritech Forensics	100 632 410 0000	149.46	
083124-Lori	08/31/2024		JotForm	100 632 410 0000	234.00	
083124-Lori	08/31/2024		Costco	250 621 410 0000 000 001	946.06	
083124-Shelby	08/31/2024		School Nurse Training	100 632 380 0000	265.48	
083124-Shelby	08/31/2024		Walmart	100 632 410 0000	35.23	
083124-Shelby	08/31/2024		CCI JSign	100 632 410 0000	19.99	
083124-Shelby	08/31/2024		Gossners	100 632 410 0000	126.44	
083124-Shelby	08/31/2024		USPS	100 632 410 0000	10.72	
Check Number: 4072	Check Type: Check	Check Date: 09/10/2024	Vendor: STREARYAN	Ryan Stream	Check Total: 19,800.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240910	09/10/2024		Ryan Stream Services	250 621 300 0000 000 001	19,800.00	
Check Number: 4073	Check Type: Check	Check Date: 09/12/2024	Vendor: AIDISTRIB	A & I Distributors	Check Total: 3,823.41	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
4103720	08/14/2024		Bus Oil, Antifreeze	100 681 425 0000	3,823.41	
Check Number: 4074	Check Type: Check	Check Date: 09/12/2024	Vendor: ALSCO	ALSCO	Check Total: 176.52	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
LBLA2512517	08/07/2024		Bus Shop Laundry	100 681 330 0000	50.95	
LBLA2514295	08/14/2024		Bus Shop Laundry	100 681 330 0000	74.62	
LBLA2516117	08/21/2024		Bus Shop Laundry	100 681 330 0000	50.95	

Detail Check Register

Checking Account: 1

GENERAL CHECKING

Check Number	Check Type	Check Date	Vendor	ANDERSON JULIAN & HULL LLP	Check Total
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
4075	Check	09/12/2024	ANDERSONJU	ANDERSON JULIAN & HULL LLP	220.00
90864	08/25/2024		July 2024 Legal Services	100 632 315 0000	220.00
4076	Check	09/12/2024	BAKERDISTR	BAKER DISTRIBUTING COMPANY	257.04
FC56708	08/05/2024		Furnace Filters	100 664 410 0497	193.73
FF07751	08/21/2024		Furnace Filters - District Office	100 664 410 0000	63.31
4077	Check	09/12/2024	BECKSTEADD	BECKSTEAD DAVID B. M.D.	100.00
081524	05/15/2024		Winn, B	100 681 260 0000	100.00
4078	Check	09/12/2024	BOMGAARS	BOMGAARS	557.82
77846353	07/17/2024		Grounds Supplies	100 665 410 0000	165.40
77846422	07/17/2024		Grounds Supplies	100 665 410 0000	50.98
77846794	07/18/2024		Home Ec Repairs	100 664 410 0096	40.73
77847080	07/19/2024		Sprinkler Supplies	100 665 410 0000	11.37
77848272	07/22/2024		Sprinkler Supplies	100 665 410 0000	15.98
77850630	07/29/2024		Supplies	100 664 410 0000	45.83
77850925	07/30/2024		Marking Paint	100 665 410 0000	32.52
77851067	07/30/2024		Hardware for Projectors	245 623 410 0000	36.95
77851456	07/31/2024		Custodial Supplies	100 661 410 0497	52.54
77853890	08/08/2024		Screwdriver bits	420 811 314 0497 805	17.96
77853933	08/08/2024		Fasteners	420 811 314 0497 805	14.00
77856155	08/15/2024		Wasp & Hornet Spray	100 664 410 0000	59.92
77856227	08/15/2024		Drill bit	420 811 314 0497 805	2.65
77856280	08/15/2024		Extension Cord	100 661 410 8844	10.99
4079	Check	09/12/2024	BORDERSTAT	BORDER STATES INDUSTRIES INC	384.18
928833545	08/07/2024		High School Kitchen parts	100 664 410 0096	115.76
928847129	08/08/2024		High School Kitchen parts	100 664 410 0096	268.42
4080	Check	09/12/2024	BRYSONSALE	BRYSON SALES & SERVICE INC	377.26
202328	08/19/2024		Audio Adapter	100 681 426 0000	58.46
202553	08/28/2024		Seat Cover	100 681 426 0000	318.80
4081	Check	09/12/2024	BURTONLUMB	BURTON LUMBER	1,185.48
1600626	08/02/2024		MDF Bull Nose	420 811 314 0497 805	293.28
1609086	08/22/2024		OSB Sheathing and Delivery	420 811 314 0497 806	952.20

Detail Check Register

Checking Account: 1		GENERAL CHECKING				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
CN131328	07/24/2024		Nail Return	420 811 314 0497 806	(60.00)	
Check Number: 4082	Check Type: Check	Check Date: 09/12/2024	Vendor: CACHEVALL3	Cache Valley Extermination	Check Total: 150.00	
24-2506	08/14/2024		Wasp Spraying on Playground	100 664 314 0497	150.00	
Check Number: 4083	Check Type: Check	Check Date: 09/12/2024	Vendor: CAXTONPRIN	CAXTON PRINTERS LTD.	Check Total: 27,669.34	
1053667	07/11/2024		Overpayment on Purchase	100 512 410 0499	(88.61)	
1053826	07/09/2024		Math In Person Coach	250 621 410 0000 000 001	5,500.00	
1054003	07/18/2024	10964	Reading Textbooks	100 512 410 0499 312	398.47	
1054142	07/26/2024		Misc. Supplies	100 512 410 0499	87.69	
1054273	09/11/2024		Textbooks	250 621 410 0000 000 001	9,157.47	
1054274	08/02/2024		Math	250 621 410 0000 000 001	12,331.50	
1054563	08/14/2024		Math	250 621 410 0000 000 001	17.92	
1054649	08/16/2024		Reading books	250 621 410 0000 000 001	178.59	
1054769	08/22/2024		Math	250 621 410 0000 000 001	86.31	
Check Number: 4084	Check Type: Check	Check Date: 09/12/2024	Vendor: CHEMSEARCH	CHEMSEARCH	Check Total: 830.32	
8822865	08/27/2024		Boiler Treatment	100 664 410 0096	830.32	
Check Number: 4085	Check Type: Check	Check Date: 09/12/2024	Vendor: CLASSLINKI	CLASSLINK INC	Check Total: 9,997.16	
e-118351	09/01/2024	Tech 18-25	Renewal Licenses	245 623 310 0000	9,997.16	
Check Number: 4086	Check Type: Check	Check Date: 09/12/2024	Vendor: CONSOLIDAT	CONSOLIDATED ELECTRICAL DIST.	Check Total: 5,413.17	
4205-1059084	07/26/2024		Electrical Parts	420 811 314 0497 806	303.61	
4205-1059697	07/26/2024		Electrical Parts	420 811 314 0497 805	627.83	
4205-1059734	08/06/2024		Electrical Parts	420 811 314 0497 806	286.56	
4205-1059744	07/29/2024		Bathroom Fan	420 811 314 0497 805	141.90	
4205-1059745	07/29/2024		Electrical Parts	420 811 314 0497 805	7.26	
4205-1059787	07/30/2024		Electrical Part	420 811 314 0497 805	8.56	
4205-1060414	08/07/2024		Latching Rcwy Adhsv bk	100 664 410 0499	379.72	
4205-1060422	08/08/2024		Parts - PJH Kitchen	100 664 410 0291	644.92	
4205-1060510	08/12/2024		90 D FLT, EL, IV	100 664 410 0499	38.70	
4205-1060568	08/09/2024		Electrical Parts	420 811 314 0497 805	465.36	
4205-1060720	08/13/2024		Electrical Parts	420 811 314 0497 805	584.20	
4205-1060769	08/23/2024		Adhsv Bk, DEV Box	100 664 410 0499	151.68	
4205-1060841	08/15/2024		Electrical Parts	420 811 314 0497 805	259.18	
4205-1060860	08/14/2024		Electrical Parts	420 811 314 0497 806	1,513.69	
Check Number: 4087	Check Type: Check	Check Date: 09/12/2024	Vendor: CURRICULUM	CURRICULUM ASSOCIATES LLC	Check Total: 171.36	

Detail Check Register

Checking Account: 1		GENERAL CHECKING				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
90838891	08/14/2024	8424	Phonics for Reading	257 521 300 0000	171.36	
Check Number: 4088	Check Type: Check	Check Date: 09/12/2024	Vendor: DBPLUMBING	DB PLUMBING LLC	Check Total:	4,262.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
Check Number: 4089	Check Type: Check	Check Date: 09/12/2024	Vendor: DEXIMAGIN	Dex Imaging	Check Total:	9,834.92
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
AR11838884	08/22/2024		Staples	100 512 370 0000	88.04	
AR11873501	08/29/2024		PHS Copier overages	100 632 314 0000	9,658.01	
AR11904505	09/04/2024		Staples	100 512 370 0000	88.87	
Check Number: 4090	Check Type: Check	Check Date: 09/12/2024	Vendor: DIRECTCOMM	DIRECT COMMUNICATIONS	Check Total:	1,819.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
083124a	08/31/2024		September 2024 Internet	100 661 351 0000	1,819.00	
Check Number: 4091	Check Type: Check	Check Date: 09/12/2024	Vendor: ELITEMECHA	ELITE MECHANICAL	Check Total:	368.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
04358	08/05/2024		Labor to repair AC	100 664 314 0291	125.00	
3691	08/15/2024		PHS Library Labor	100 664 314 0096	125.00	
3691	08/15/2024		40 VA Transformer	100 664 410 0096	118.00	
Check Number: 4092	Check Type: Check	Check Date: 09/12/2024	Vendor: FRANKLINC5	FRANKLIN COUNTY LANDFILL	Check Total:	509.55
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
6263	09/03/2024		August 2024 Extra Pickup Fee	100 661 336 0096	138.25	
6263	09/03/2024		August 2024 Extra Pickup Fee	100 661 336 0291	138.25	
6263	09/03/2024		August 2024 Extra Pickup Fee	100 661 336 0497	138.25	
6263	09/03/2024		August 2024 Extra Pickup Fee	100 661 336 0499	94.80	
Check Number: 4093	Check Type: Check	Check Date: 09/12/2024	Vendor: FRANKLINC2	FRANKLIN COUNTY MEDICAL CENTER	Check Total:	15,554.74
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
7113	08/31/2024		Behavior Intervention	260 521 300 0000	13,663.49	
7115	08/31/2024		Behavior Intervention	260 521 300 0000	1,891.25	
Check Number: 4094	Check Type: Check	Check Date: 09/12/2024	Vendor: GLENNSELEC	GLENN'S ELECTRIC	Check Total:	203.39
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
9680	08/21/2024		PHS A/C supplies	100 664 410 0096	203.39	
Check Number: 4095	Check Type: Check	Check Date: 09/12/2024	Vendor: GOODHEARTW	GOODHEART-WILCOX CO. INC.	Check Total:	6,885.60
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
01997463	08/19/2024	6000	Auto Tech Textbooks	100 515 410 0096	6,885.60	
Check Number: 4096	Check Type: Check	Check Date: 09/12/2024	Vendor: GRANITETEL	GRANITE TELECOMMUNICATIONS	Check Total:	896.38
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	

Detail Check Register

Checking Account: 1		GENERAL CHECKING				
659556165	09/01/2024	August 2024 Landline Services		100 661 350 0000	896.38	
Check Number: 4097	Check Type: Check	Check Date: 09/12/2024	Vendor: HANSEGLAS	HANSEN GLASS & PAINT	Check Total:	1,261.50
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
4989	08/30/2024		Painting Supplies	420 811 314 0497 806	1,261.50	
Check Number: 4098	Check Type: Check	Check Date: 09/12/2024	Vendor: HANSONJANI	HANSON JANITORIAL SUPPLY	Check Total:	13,029.61
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
764407-1	08/02/2024		Custodial Supplies	100 661 410 0291	109.44	
764426-1	08/19/2024		Custodial Supplies	100 661 410 8844	31.85	
765075	08/02/2024		Custodial Supplies	100 661 410 0497	89.28	
765100	07/31/2024		Custodial Supplies	100 661 410 0291	520.02	
765100-1	07/31/2024		Custodial Supplies	100 661 410 0291	83.10	
765467	08/30/2024		Silver Series Charcoal	100 661 410 0497	157.38	
765692	08/14/2024		Custodial Supplies	100 661 410 0096	429.70	
765697	08/14/2024		Custodial Supplies	100 661 410 0096	135.95	
765699	08/14/2024		Custodial Supplies	100 661 410 0497	644.16	
765699-1	08/30/2024		TP Dispenser	100 661 410 0497	5.10	
765700	08/14/2024		Custodial Supplies	100 661 410 0499	63.22	
765701	08/14/2024		Custodial Supplies	100 661 410 0291	59.30	
765733	08/19/2024		Custodial Supplies	100 661 410 8844	234.83	
765996	08/30/2024		Misc. Custodial Supplies	100 661 410 0096	785.92	
766050	08/30/2024		Misc. Custodial Supplies	100 661 410 0096	51.43	
766385	08/30/2024		Misc. Custodial Supplies	100 661 410 0497	592.36	
766401	08/30/2024		Skin Cleanser, Liners	100 661 410 0499	259.25	
766434	08/30/2024		Misc. Custodial Supplies	100 661 410 8844	62.81	
766444	08/31/2024		Custodial Supplies	100 661 410 0291	179.82	
766446	08/30/2024		Vacumn Cleaner	100 661 410 0291	8,598.39	
766526	08/30/2024		Hybrid Floor Finish	100 661 410 8844	(63.70)	
Check Number: 4099	Check Type: Check	Check Date: 09/12/2024	Vendor: HATCHFLOOR	HATCH FLOORING LLC	Check Total:	548.31
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1460	07/11/2024		Carpet Tile & Freight	100 664 410 0291	281.31	
1508	07/25/2024		PJH Adhesive	100 664 410 0291	167.00	
1508	07/25/2024		POD 5 Grout	420 811 314 0497 805	100.00	
Check Number: 4100	Check Type: Check	Check Date: 09/12/2024	Vendor: HEARTLAND	HEARTLAND	Check Total:	2,794.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2825080	08/25/2024	10980	Financial Program	100 632 310 0000	2,794.00	
Check Number: 4101	Check Type: Check	Check Date: 09/12/2024	Vendor: HKAUTOLLC	HK AUTO LLC	Check Total:	618.48
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
9206	08/28/2024		DE Vehicle Service	241 515 314 0000	368.31	

Detail Check Register

Checking Account: 1		GENERAL CHECKING				
9207	08/29/2024		DE Vehicle Service	241 515 314 0000	72.98	
9220	09/03/2024		DE Vehicle Service	241 515 314 0000	68.57	
9254	09/05/2024		DE Vehicle Service	241 515 314 0000	61.05	
9255	09/05/2024		DE Vehicle Service	241 515 314 0000	47.57	
Check Number: 4102	Check Type: Check	Check Date: 09/12/2024	Vendor: HOLINKALAW	HOLINKA LAW P.C.	Check Total: 650.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1054	08/30/2024		3rd Quarter 2024 Model Policy Updates	100 632 315 0000	650.00	
Check Number: 4103	Check Type: Check	Check Date: 09/12/2024	Vendor: IDAHOSTAT5	IDAHO STATE TAX COMMISSION	Check Total: 296.61	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
0831	08/31/2024		Pioneer Sales Tax	100 223100	199.80	
0831	08/31/2024		PJH Sales Tax	100 223100	64.92	
0831	08/31/2024		FCHS Sales Tax	100 223100	31.89	
Check Number: 4104	Check Type: Check	Check Date: 09/12/2024	Vendor: IDAHOTRANS	IDAHO TRANSPORTATION DEPT	Check Total: 23.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
091024	09/10/2024		Ag Van	243 515 380 0096 010	23.00	
V*091024	09/26/2024		Ag Van	243 515 380 0096 010	(23.00)	
Check Number: 4105	Check Type: Check	Check Date: 09/12/2024	Vendor: JDENTERPR	JD Enterprises	Check Total: 2,970.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1309	09/06/2024		Troubleshooting/Programming	245 623 410 0000	2,970.00	
Check Number: 4106	Check Type: Check	Check Date: 09/12/2024	Vendor: MOUNTAINVI	MOUNTAIN VIEW TOXICOLOGY INC	Check Total: 506.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2823	09/06/2024		DOT 5 Classs Drug Testing	100 681 260 0000	385.00	
2823	09/06/2024		Breath Alcohol	100 681 260 0000	50.00	
2823	09/06/2024		Mileage	100 681 260 0000	71.00	
Check Number: 4107	Check Type: Check	Check Date: 09/12/2024	Vendor: NAPAAUTOPA	NAPA AUTO PARTS OF PRESTON	Check Total: 66.11	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
954731	06/03/2024		Fuel Filter	100 681 426 0000	7.02	
962104	08/20/2024		Hose w/gauge	100 681 426 0000	49.09	
SVC	08/31/2024		Service Charge	100 632 410 0000	10.00	
Check Number: 4108	Check Type: Check	Check Date: 09/12/2024	Vendor: PRECISIOND	PRECISION DIESEL SERVICE	Check Total: 44.40	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
INV-8461	08/21/2024		1/2" Pipe	100 681 426 0000	21.39	
INV-8462	08/21/2024		3/8 Pipe	100 681 426 0000	23.01	
Check Number: 4109	Check Type: Check	Check Date: 09/12/2024	Vendor: PRESTONAUT	PRESTON AUTO PARTS	Check Total: 16.92	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
6546-284778	08/20/2024		Football Fence repair	100 665 410 0000	16.92	

Detail Check Register

Checking Account: 1

GENERAL CHECKING

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
Check Number: 4110 Check Type: Check Check Date: 09/12/2024 Vendor: PRESTONCI3 PRESTON CITY WATER DEPT. Check Total: 1,933.25					
083124	08/31/2024		July 2024 Water/Sewer	100 661 332 0096	570.50
083124	08/31/2024		July 2024 Water/Sewer	100 661 332 0291	326.25
083124	08/31/2024		July 2024 Water/Sewer	100 661 332 0497	232.50
083124	08/31/2024		July 2024 Water/Sewer	100 661 332 0499	270.50
083124	08/31/2024		July 2024 Water/Sewer	100 661 332 8844	121.75
083124	08/31/2024		July 2024 Water/Sewer	100 661 335 0000	290.00
083124	08/31/2024		July 2024 Water/Sewer	100 681 353 0000	121.75
Check Number: 4111 Check Type: Check Check Date: 09/12/2024 Vendor: PRESTONSC6 PRESTON SCHOOL LUNCH DEPT. Check Total: 816.75					
083124	08/31/2024		PHS Teacher Lunches	100 710 410 0096	445.50
083124	08/31/2024		PJH Teacher Lunches	100 710 410 0291	108.90
083124	08/31/2024		Oakwood Teacher Lunches	100 710 410 0497	0.00
083124	08/31/2024		Pioneer Teacher Lunches	100 710 410 0499	99.00
083124	08/31/2024		FCHS Teacher Lunches	100 710 410 8844	163.35
Check Number: 4112 Check Type: Check Check Date: 09/12/2024 Vendor: PRESTONVAL PRESTON VALLEY COUNTRY STORE Check Total: 1,096.00					
89235/f	08/20/2024		Propane Delivery	100 681 423 0000	11.88
U1550067	08/07/2024		Propane Delivery	100 681 423 0000	751.53
U1550235	08/28/2024		Propane Delivery	100 681 423 0000	332.59
Check Number: 4113 Check Type: Check Check Date: 09/12/2024 Vendor: RSDISTRIBU R & S DISTRIBUTING Check Total: 1,776.74					
119578	08/22/2024		Gloves, Microfiber Cloths	100 661 410 0497	56.28
119621	08/27/2024		Towels & Toilet Paper	100 661 410 0096	893.37
119673	09/04/2024		Hand Towels	100 661 410 0499	590.78
119688	09/05/2024		Hand Towels	100 661 410 0497	236.31
Check Number: 4114 Check Type: Check Check Date: 09/12/2024 Vendor: RAPIDFIREP RAPID FIRE PROTECTION INC Check Total: 3,732.00					
74701	08/05/2024		Bus Garage Inspection	100 681 320 0000	848.00
74702	08/05/2024		PHS Inspection	100 664 410 0096	653.00
74703	08/05/2024		PHS Inspection	100 664 410 0291	654.00
74704	08/05/2024		PHS Inspection	100 664 410 0096	1,150.00
74712	08/05/2024		Bus Garage Inspection	100 681 320 0000	427.00
Check Number: 4115 Check Type: Check Check Date: 09/12/2024 Vendor: RELADYNE RelaDyne West, LLC Check Total: 3,280.42					
1126279-IN	08/24/2024		Diesel Fuel	100 681 422 0000	3,280.42
Check Number: 4116 Check Type: Check Check Date: 09/12/2024 Vendor: RENAISSAN1 RENAISSANCE LEARNING Check Total: 7,091.55					

Detail Check Register

Checking Account: 1		GENERAL CHECKING				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
INV5342318	08/28/2024	10975	Lalilo Subscription	100 512 410 0499 312	7,091.55	
Check Number: 4117	Check Type: Check	Check Date: 09/12/2024	Vendor: RIVERSIDEI	RIVERSIDE INSIGHTS	Check Total:	1,529.32
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
INV216481	08/20/2024	81924	Testing Materials	257 521 410 0000	1,529.32	
Check Number: 4118	Check Type: Check	Check Date: 09/12/2024	Vendor: ROBSREPAIR	ROB'S REPAIRS AND WINDSHIELDS	Check Total:	45.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
686393	08/26/2024		Windshield Repair	100 681 426 0000	45.00	
Check Number: 4119	Check Type: Check	Check Date: 09/12/2024	Vendor: RONKELLERT	RON KELLER TIRE	Check Total:	58.50
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
PRET-300377	08/06/2024		Mower Tire Repair	100 665 410 0000	58.50	
Check Number: 4120	Check Type: Check	Check Date: 09/12/2024	Vendor: RYTEL	RYTEL	Check Total:	4,482.40
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
10751	09/01/2024		September 2024 VOIP Service	100 661 350 0000	2,317.00	
10751	09/01/2024		Outdoor Horn Speaker	250 623 410 0000 712	2,165.40	
Check Number: 4121	Check Type: Check	Check Date: 09/12/2024	Vendor: SCHOLASTI1	SCHOLASTIC MAGAZINES	Check Total:	513.93
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
M7507119	07/23/2024	106-649	Larsen, Murdock, Seamons	100 512 410 0497 312	513.93	
Check Number: 4122	Check Type: Check	Check Date: 09/12/2024	Vendor: SOUTHFORKH	SOUTH FORK HARDWARE	Check Total:	775.96
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
503057	08/01/2024		Plumbing Tape Art Room	100 664 410 0096	6.99	
503085	08/01/2024		Art Room Supplies	100 664 410 0096	6.59	
503384	08/06/2024		Custodial Supplies	100 661 410 0096	25.23	
503538	08/07/2024		Art Room Supplies	100 664 410 0096	26.12	
503601	08/08/2024		Nuts, Bolts, Screws, Nails	420 811 314 0497 805	5.25	
503699	08/09/2024		Handy Blank Cover	100 664 410 0096	5.97	
503711	08/09/2024		Sand Paper	420 811 314 0497 805	20.73	
503910	08/12/2024		Metal Saw Blade	420 811 314 0497 805	41.99	
504020	08/13/2024		Nuts, Bolts, Screws, Nails	100 664 410 0291	3.90	
504152	08/15/2024		Silicone Sealant	420 811 314 0497 805	23.98	
504228	08/15/2024		White Board Supplies	100 664 410 0000	31.72	
504277	08/16/2024		White Board Supplies	100 664 410 0000	9.50	
504725	08/22/2024		Self Adhesive	100 661 410 0096	3.89	
504908	08/24/2007		Lumber/Drywall/Polyplastic	420 811 314 0497 806	447.80	
505019	08/26/2024		Roofing Screws	420 811 314 0497 806	7.08	
505034	08/26/2024		Roofing Screws	420 811 314 0497 806	8.17	
505186	08/28/2024		Cedar Shims Large Bundle	420 811 314 0497 806	31.09	
505325	08/29/2024		Lumber/Drywall/Polyplastic	420 811 314 0497 806	69.96	

Detail Check Register

Checking Account: 1

GENERAL CHECKING

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
Check Number: 4123 Check Type: Check Check Date: 09/12/2024 Vendor: STANDARDPL STANDARD PLUMBING SUPPLY CO Check Total: 58.14					
XCQ872	07/26/2024		Putty, Screws	100 664 410 0291	9.58
XCXM89	07/29/2024		PHS Art Class Repairs	100 664 410 0096	48.56
Check Number: 4124 Check Type: Check Check Date: 09/12/2024 Vendor: STATEDEPTO STATE DEPT. OF EDUCATION Check Total: 423.75					
082124	08/21/2024		Fingerprinting	100 632 314 0000	423.75
Check Number: 4125 Check Type: Check Check Date: 09/12/2024 Vendor: STOKESMARK STOKES MARKET PLACE Check Total: 1,792.74					
01-112720	08/20/2024		Command Hook	100 681 425 0000	3.99
01-113935	08/21/2024		Driver Training Supplies	100 681 365 0000	59.19
01-96543	08/05/2024		Raid, Alcohol	100 661 410 0291	45.13
02-100052	08/08/2024		Water	100 632 410 0000	6.98
02-105021	08/13/2024		Opening Institute Supplies	100 632 410 0000	251.79
02-111670	08/19/2024		Tissue, Swiffer	100 681 425 0000	65.96
03-101806	08/14/2024		Driver Training Supplies	100 681 365 0000	52.55
03-115354	08/28/2024		Pinesol Cleaner	100 661 410 0291	42.32
66-80854	08/02/2024		Hardware	100 664 410 0000	37.56
66-86106	08/08/2024		Window Washer	100 661 410 0291	28.97
66-91006	08/13/2024		Batteries	100 661 410 0096	17.99
66-91693	08/14/2024		Oil	100 661 410 0499	36.34
66-96098	08/19/2024		Light Bulbs	100 661 410 0096	35.48
66-97981	08/21/2024		Alcohol, Vinegar, D/Stops	100 661 410 0291	64.49
95-64878	08/08/2024		Kleenex	100 632 410 0000	1,044.00
Check Number: 4126 Check Type: Check Check Date: 09/12/2024 Vendor: TASBINC TASB INC Check Total: 3,250.00					
662953	09/01/2024		09/01/24-08/31/25	100 631 360 0000	3,250.00
Check Number: 4127 Check Type: Check Check Date: 09/12/2024 Vendor: TKELEVATOR TK ELEVATOR Check Total: 2,185.82					
6000733676	07/03/2024		Service Labor to Repair	100 664 314 0096	2,185.82
Check Number: 4128 Check Type: Check Check Date: 09/12/2024 Vendor: TSAUTOLU TS Auto Lube Check Total: 190.54					
082624	08/26/2024		Service on 2020 Ford Van	100 681 341 0000	75.17
090324	09/03/2024		Service	100 681 341 0000	59.89
0903241	09/03/2024		Service	100 681 341 0000	55.48
Check Number: 4129 Check Type: Check Check Date: 09/12/2024 Vendor: VERIZONWIR VERIZON WIRELESS Check Total: 1,143.46					
9972615305	08/28/2024		Transportation Charges	100 681 354 0000	52.47

Detail Check Register

Checking Account: 1		GENERAL CHECKING				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
9972615305	08/28/2024		Mobile Phone Charges	100 691 350 0000	1,090.99	
Check Number: 4130	Check Type: Check	Check Date: 09/12/2024	Vendor: WATKINSPRI	WATKINS PRINTING	Check Total:	1,201.20
070324	07/03/2024	10950	Cardstock and Lamination	100 512 410 0499 312	1,201.20	
Check Number: 4148	Check Type: Check	Check Date: 09/26/2024	Vendor: BEACONCOMM	BEACON COMMERCIAL DOOR & LOCK	Check Total:	15,337.41
3971	08/12/2024		Credit	240 664 300 0000 803	(37,905.74)	
S1026691	08/08/2024		Hardware, Locks	420 811 314 0497 805	11,810.30	
S1026692	08/08/2024		Locks Cylinders	240 664 300 0000 803	11,235.19	
S1027217	08/31/2024		Safety Glass, Strike for Rim	240 664 300 0291 803	30,197.66	
Check Number: 4149	Check Type: Check	Check Date: 09/26/2024	Vendor: BECKSTEADD	BECKSTEAD DAVID B. M.D.	Check Total:	200.00
091124	09/11/2024		Smart, L.	100 681 260 0000	100.00	
091224	09/12/2024		Bird, L.	100 681 260 0000	100.00	
Check Number: 4150	Check Type: Check	Check Date: 09/26/2024	Vendor: BECKSDAVA	Davakay Beckstead	Check Total:	150.00
608278	09/12/2024		CDL Skills Training	100 681 365 0000	150.00	
Check Number: 4151	Check Type: Check	Check Date: 09/26/2024	Vendor: BOMGAARS	BOMGAARS	Check Total:	253.97
77858131	08/21/2024		Fiberglass Tape	100 665 410 0000	29.99	
77858796	08/23/2024		Spray Paint	100 681 425 0000	97.90	
77860218	08/24/2024		Field Marking Supplies	100 665 410 0000	87.43	
77860767	08/29/2024		Cash Drawer supplies	100 664 410 0497	4.69	
77864461	09/10/2024		Gas Can	100 665 410 0000	18.99	
77864513	09/10/2024		Furnace Filter	100 664 410 0497	14.97	
Check Number: 4152	Check Type: Check	Check Date: 09/26/2024	Vendor: BORDERSTAT	BORDER STATES INDUSTRIES INC	Check Total:	128.90
928969920	08/29/2024		Ag shop lights	100 664 410 0096	12.05	
928987197	09/03/2024		Ag shop lights	100 664 410 0096	116.85	
Check Number: 4153	Check Type: Check	Check Date: 09/26/2024	Vendor: CASTALITE	CASTALITE	Check Total:	2,237.71
100653	09/12/2024		Tile	420 811 314 0497 806	2,237.71	
Check Number: 4154	Check Type: Check	Check Date: 09/26/2024	Vendor: CNHINDUST	CNH Industrial Accounts	Check Total:	178.89
P5567201	08/28/2024		Office AC Repair	100 664 410 0499	105.60	
P5607201	09/05/2024		Pioneer Sprinkler Repair	100 665 410 0000	31.32	
P5667901	09/16/2024		Cleaning wipes	100 664 410 0000	41.97	

Detail Check Register

Checking Account: 1

GENERAL CHECKING

Check Number:	Check Type:	Check Date:	Vendor:		Check Total:
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
4155	Check	09/26/2024	CONSOLIDA1	CONSOLIDATED IRRIGATION CO	1,834.00
414		08/08/2024		2024 Annual Water Assessment	1,834.00
4156	Check	09/26/2024	DEXIMAGIN	Dex Imaging	181.07
AR11964076		09/14/2024		PJH Staples	90.48
AR12018033		09/24/2024		PJH Staples	90.59
4157	Check	09/26/2024	DOMINIONEN	DOMINION ENERGY	1,436.79
091924		09/19/2024		Shop/Admin Natural Gas	29.83
091924		09/19/2024		PHS Natural Gas	596.59
091924		09/19/2024		PJH Natural Gas	373.20
091924		09/19/2024		Oakwood Natural Gas	65.38
091924		09/19/2024		Pioneer Natural Gas	309.58
091924		09/19/2024		FCHS Natural Gas	36.47
091924		09/19/2024		Bus Garage Natural Gas	25.74
4158	Check	09/26/2024	ELUMA	eLuma Online Therapy	85,304.50
15081		09/01/2024		SLP Online Services - PHS	58,000.50
15081		09/01/2024		SLP Online Services - PJH	27,304.00
4159	Check	09/26/2024	GREATAMERI	GREAT AMERICA FINANCIAL	4,340.80
37371045		09/04/2024		Sept 2024 Copier Lease	4,340.80
4160	Check	09/26/2024	HATCHFLOOR	HATCH FLOORING LLC	11,761.50
1280		05/31/2024		Tile Supplies	10,128.15
1399		06/18/2024		Rubber Base	226.60
1524		07/31/2024		Office Carpet Repair	161.75
1571		08/22/2024		Cove Base, Grout	498.00
1571		08/22/2024		Cove Base, Grout	747.00
4161	Check	09/26/2024	IDAHODIGIT	IDAHO DIGITAL LEARNING ACADEMY	2,160.00
201297-1		09/19/2024		PJH Keyboarding and IPAD classes	2,010.00
201298-2		09/23/2024		PJH English & 7A	150.00
4162	Check	09/26/2024	IDSTBOFE	Idaho State Board of Education	594.31
080424		08/04/2024		Return of Funds	594.31

Checking Account: 1

GENERAL CHECKING

Check Number	Check Type	Check Date	Vendor		Check Total
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
4163	Check	09/26/2024	IMAGINELEA	IMAGINE LEARNING LLC	23,160.00
Q-63175	09/23/2024		Mastery Campus, Credit Recovery	100 515 470 0096	23,160.00
4164	Check	09/26/2024	JOHNSONDRY	JOHNSON DRYWALL INC	41,879.10
1659	09/24/2024		Drywall Materials and Labor	420 811 314 0497 806	11,379.10
1659	09/24/2024		Acoustical Ceiling	420 811 314 0497 806	30,000.00
1659	09/24/2024		Seismic Wires	420 811 314 0497 806	500.00
4165	Check	09/26/2024	MAISETECH	Maise Technology	13,833.00
DTLV25960	09/15/2024		Network Support	245 623 314 0000	5,400.00
DTLV25961	09/15/2024		Microsoft Support	245 623 314 0000	8,433.00
4166	Check	09/26/2024	MIDAMRESE	Mid-American Research Chemical	507.83
0828830-IN	09/05/2024		Nitrile Gloves, Orange	100 681 425 0000	111.28
0828831-IN	09/05/2024		Floor Cleaner, Odor Neutralizer	100 661 410 0497	396.55
4167	Check	09/26/2024	NCSPEARSON	NCS PEARSON	1,337.19
25770424	07/06/2024	8124	Record Forms	257 521 410 0000	982.62
26281321	09/29/2024	82724	Record Forms	257 521 410 0000	354.57
4168	Check	09/26/2024	NORCO	NORCO	130.44
41411419	08/16/2024		Welding Helmet	100 681 425 0000	130.44
4169	Check	09/26/2024	OAKWOODELE	OAKWOOD ELEMENTARY SCHOOL	313.08
082724	08/16/2024	106-002	PBIS Supplies	261 621 410 0000	313.08
4170	Check	09/26/2024	OETC	OETC	15,125.40
334119	09/24/2024	Tech 21-25	Microsoft License	245 623 310 0000	14,825.40
OETC-25-1807	09/13/2024	Tech 19-25	OETC Membership Renewal	245 623 310 0000	300.00
4171	Check	09/26/2024	PETERSONPL	PETERSON PLUMBING	577.25
3329449	09/17/2024		Boiler Relief Valve	100 664 410 0291	577.25
4172	Check	09/26/2024	PINECOVECO	PINE COVE CONSULTING LLC	21,750.00
21689C	07/11/2024	Tech 01-25	Progress Invoice Downpayment	245 623 410 0000	1,875.00

Detail Check Register

Checking Account: 1		GENERAL CHECKING				
22068C	08/26/2024	Tech 14-25	Securly Supplies	245 623 410 0000	18,000.00	
22111C	08/31/2024	Tech 01-25	Installation and Configuration	245 623 410 0000	1,875.00	
Check Number: 4173	Check Type: Check	Check Date: 09/26/2024	Vendor: PRIESTLEYM	PRIESTLEY MENTAL HEALTH INC	Check Total: 7,125.45	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
091024	09/10/2024	91224	August 2024 CBRS Services	260 521 300 0000	7,125.45	
Check Number: 4174	Check Type: Check	Check Date: 09/26/2024	Vendor: PROACOUST	Pro Acoustics	Check Total: 14,977.35	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
600100052132	09/23/2024		Sound System Supplies	250 621 410 0000 000 001	14,977.35	
Check Number: 4175	Check Type: Check	Check Date: 09/26/2024	Vendor: SHERWINWIL	SHERWIN WILLIAMS CO.	Check Total: 66.36	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2016400	05/21/2024		Sales Tax	100 632 410 0000	19.89	
5274500	07/23/2024		Sales Tax	100 632 410 0000	7.28	
5321400	07/24/2024		Sales Tax	100 632 410 0000	39.19	
Check Number: 4176	Check Type: Check	Check Date: 09/26/2024	Vendor: STATEDEPTO	STATE DEPT. OF EDUCATION	Check Total: 228.25	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
091624	09/16/2024		Teacher to New - Owens, S	100 632 314 0000	100.00	
091924	09/19/2024		AA - Pupil Pers. Srvc	100 632 314 0000	128.25	
Check Number: 4177	Check Type: Check	Check Date: 09/26/2024	Vendor: STATEINSUR	STATE INSURANCE FUND	Check Total: 10,577.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
29096434	09/11/2024		Workmen's Comp	100 632 270 0000	10,577.00	
Check Number: 4178	Check Type: Check	Check Date: 09/12/2024	Vendor: DBPLUMBING	DB PLUMBING LLC	Check Total: 4,262.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2510	06/27/2024		Hardware for sinks and labor	420 811 314 0497 806	932.00	
2535	07/30/2024		Sinks, Bubblers, and Faucetts	420 811 314 0497 806	3,330.00	
Check Number: 8405	Check Type: Direct Deposit	Check Date: 09/12/2024	Vendor: ANDREHANC	Hance Andreasen	Check Total: 46.71	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
082024	08/20/2024		Floor machine Repair	100 664 410 0497	46.71	
Check Number: 8406	Check Type: Direct Deposit	Check Date: 09/12/2024	Vendor: FELLOKRIS	Kristen Fellows	Check Total: 150.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
083024	08/30/2024		CDL Skills Testing	100 681 365 0000	150.00	
Check Number: 8407	Check Type: Direct Deposit	Check Date: 09/12/2024	Vendor: HARRITAMA	Tamara Harris	Check Total: 54.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
081924	08/19/2024		ISEE Meetings	100 632 380 0000	54.00	
Check Number: 8408	Check Type: Direct Deposit	Check Date: 09/12/2024	Vendor: KELLEKASE	Kasey Keller	Check Total: 985.20	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
082924	08/29/2024		Conference Travel	243 515 380 0096 030	985.20	

Detail Check Register

Checking Account: 1

GENERAL CHECKING

Check Number:	Check Type:	Check Date:	Vendor:		Check Total:
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
8767	Direct Deposit	09/26/2024	SANDECARR1	CARRIE SANDERS Couselor Conference Fuel 100 532 380 0000	55.20
8768	Direct Deposit	09/26/2024	BIRDLAUR	Laurel Bird August 2024 Driver Meals 100 532 380 0000	80.00
8769	Direct Deposit	09/26/2024	BROWNLAUR	Laura Brown August 2024 Driver Meals 100 532 380 0000	94.00
8770	Direct Deposit	09/26/2024	CHECKNILE	Nile Checketts August 2024 Driver Meals 100 532 380 0000	124.00
8771	Direct Deposit	09/26/2024	GUNDELANA	Lana Gundersen August 2024 Driver Meals 100 532 380 0000	80.00
8772	Direct Deposit	09/26/2024	HATCHBLAI	Blaine Hatch August 2024 Driver Meals 100 532 380 0000	32.00
8773	Direct Deposit	09/26/2024	KUNZCRAI	Craig Kunz Fan Motor 100 664 410 0499	106.00
8774	Direct Deposit	09/26/2024	PAYNERACH	Rachel Payne August 2024 Driver Meals 100 532 380 0000	12.00
8775	Direct Deposit	09/26/2024	SCHVAGLAD	Glade Schvaneveldt August 2024 Driver Meals 100 532 380 0000	32.00
8776	Direct Deposit	09/26/2024	SMITHCYNT	Cynthia Smith-Murray Misc. Literacy Supplies 100 512 410 0499 312	763.81

*Denotes Expensed Invoice Item

Checking Account ID: 1

Total without Voids: 491,233.46

Detail Check Register

Checking Account: 2		CHILD NUTRITION CHECKING					
Check Number: 22	Check Type: Automatic Payment	Check Date: 09/26/2024	Vendor: AMAZONCAPI	AMAZON CAPITAL SERVICES	Check Total:	671.05	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
1NJD-L6FN-GXH6	09/14/2024	1002	Misc. Supplies	290 710 410 0000	621.05		
1YVR-KPTW-KNT4	09/18/2024	1002	Glove Box Dispenser	290 710 410 0096	25.00		
1YVR-KPTW-KNT4	09/18/2024	1002	Glove Box Dispenser	290 710 410 0497	25.00		
Check Number: 1243	Check Type: Check	Check Date: 09/12/2024	Vendor: BERNARD	BERNARD	Check Total:	517.88	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
00952618	08/07/2024		Gravy Mix, Seasonings	290 710 450 0291	236.02		
00952619	08/07/2024		Gravy Mix, Seasonings	290 710 450 0096	281.86		
Check Number: 1244	Check Type: Check	Check Date: 09/12/2024	Vendor: BUTLEJENN	Jennifer Butler	Check Total:	50.60	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
082224	08/22/2024		Return Lunch Funds - Butler, S	290 416100	50.60		
Check Number: 1245	Check Type: Check	Check Date: 09/12/2024	Vendor: CHRISTMARR	Marrisa Christensen	Check Total:	82.50	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
082824	08/28/2024		Return Lunch Funds - Christensen, N	290 416100	82.50		
Check Number: 1246	Check Type: Check	Check Date: 09/12/2024	Vendor: COBURCYNT	Cynthia Coburn	Check Total:	23.70	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
082824	08/28/2024		Return Lunch Funds Strock, J	290 416100	23.70		
Check Number: 1247	Check Type: Check	Check Date: 09/12/2024	Vendor: CORTECHER	Cheryl Cortes	Check Total:	59.70	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
082024	08/20/2024		Return Lunch Funds - Cortes, K	290 416100	59.70		
Check Number: 1248	Check Type: Check	Check Date: 09/12/2024	Vendor: DAYDOUGLA	Douglas Day	Check Total:	110.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
081224	08/12/2024		Lunch Refund - Day, D	290 416100	110.00		
Check Number: 1249	Check Type: Check	Check Date: 09/12/2024	Vendor: DFADAIRYBR	DFA DAIRY BRANDS - MEADOW GOLD DAIRY	Check Total:	3,613.66	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
31651522	08/19/2024		Milk Purchases	290 710 450 0291 710	626.01		
31651523	08/19/2024		Milk Purchases	290 710 450 0497 710	756.54		
31651524	08/19/2024		Milk Purchases	290 710 450 0499 710	582.08		
31651525	08/19/2024		Milk Purchases	290 710 450 0096 710	302.68		
31651673	08/22/2024		Milk Purchases	290 710 450 0096 710	155.64		
31651910	08/26/2024		Milk Purchases	290 710 450 0499 710	362.90		
31651911	08/26/2024		Milk Purchases	290 710 450 0497 710	402.77		
31651913	08/26/2024		Milk Purchases	290 710 450 0291 710	336.39		
31652053	08/29/2024		Milk Purchases	290 710 450 0096 710	88.65		
Check Number: 1250	Check Type: Check	Check Date: 09/12/2024	Vendor: FELLOWIGN	Mignon Fellows	Check Total:	202.50	

Checking Account: 2

CHILD NUTRITION CHECKING

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
081424	08/14/2024		Return Lunch Funds - Fellows, S, C, & C	290 416100	202.50
Check Number: 1251	Check Type: Check	Check Date: 09/12/2024	Vendor: GEMSTATEPA	GEM STATE PAPER & SUPPLY	Check Total: 1,909.17
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
4109575	08/15/2024		Misc. Supplies	290 710 410 0096	307.84
4109576	08/15/2024		Misc. Supplies	290 710 410 0291	780.95
4109577	08/15/2024		Misc. Supplies	290 710 410 0497	360.18
4109578	08/15/2024		Misc. Supplies	290 710 410 0499	180.35
4110535	08/29/2024		G.Bags, Containers, Foil Sheets	290 710 410 0499	279.85
Check Number: 1252	Check Type: Check	Check Date: 09/12/2024	Vendor: GOLDSTARF	Gold Star Foods	Check Total: 34,190.08
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
3293871	08/06/2024		Food Purchases	290 710 450 0497	334.95
3293899	08/06/2024		Food Purchases	290 710 450 0497	6,735.90
3294148	08/06/2024		Food Purchases	290 710 450 0497	2,752.55
3294188	08/13/2024		Supply Purchases	290 710 410 0096	83.22
3294188	08/13/2024		Food Purchases	290 710 450 0096	6,574.03
3294189	08/13/2024		Supply Purchases	290 710 410 0291	43.02
3294189	08/13/2024		Food Purchases	290 710 450 0291	3,681.03
3294191	08/13/2024		Food Supplies	290 710 410 0497	146.46
3294191	08/13/2024		Food Purchases	290 710 450 0497	5,929.26
3294192	08/13/2024		Food Purchases	290 710 450 0499	1,292.58
3295528	08/13/2024		Food Purchases	290 710 450 0096	111.45
3295529	08/13/2024		Food Purchases	290 710 450 0497	262.80
3296629	08/20/2024		Food Purchases	290 710 450 0096	667.08
3296633	08/20/2024		Food Purchases	290 710 450 0497	649.24
3296635	08/20/2024		Food Purchases	290 710 450 0499	290.40
3296808	08/27/2024		Food Purchases	290 710 450 0096	1,689.69
3296809	08/27/2024		Food Purchases	290 710 450 0291	1,227.96
3296810	08/27/2024		Food Purchases	290 710 450 0497	480.22
3296811	08/27/2024		Food Purchases	290 710 450 0499	351.00
3696632	08/20/2024		Food Purchases	290 710 450 0291	887.24
Check Number: 1253	Check Type: Check	Check Date: 09/12/2024	Vendor: HEARTLAND	HEARTLAND	Check Total: 590.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
HSSREC034055	07/22/2024		2024-25 Software Subscription	290 710 300 0000	590.00
Check Number: 1254	Check Type: Check	Check Date: 09/12/2024	Vendor: IDAHOSTAT5	IDAHO STATE TAX COMMISSION	Check Total: 28.26
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
0831	08/31/2024		Child Nutrition Sales Tax	290 416100	28.26
Check Number: 1255	Check Type: Check	Check Date: 09/12/2024	Vendor: LUMPKTIER	Tierra Lumpkin	Check Total: 24.92

Checking Account: 2		CHILD NUTRITION CHECKING				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
081224	08/12/2024		Lunch Refund - Lumpkin, D	290 416100	24.92	
Check Number: 1256	Check Type: Check	Check Date: 09/12/2024	Vendor: NELSOJUDY	Judy Nelson	Check Total:	17.85
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
082624	08/26/2024		Lunch refund - Liebes, J	290 416100	17.85	
Check Number: 1257	Check Type: Check	Check Date: 09/12/2024	Vendor: NICHOLASCO	NICHOLAS & COMPANY	Check Total:	24,868.54
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
8866505	08/13/2024		Supply Purchases	290 710 410 0291	114.28	
8866505	08/13/2024		Food Purchases	290 710 450 0291	3,045.63	
8866506	08/13/2024		Supply Purchases	290 710 410 0497	82.47	
8866506	08/13/2024		Food Purchases	290 710 410 0497	4,550.88	
8866506	08/13/2024		Credit on Return	290 710 410 0497	(102.62)	
8866507	08/13/2024		Supply Purchases	290 710 410 0499	21.50	
8866507	08/13/2024		Food Purchases	290 710 450 0499	1,926.06	
8866508	08/13/2024		Supply Purchases	290 710 410 0096	217.87	
8866508	08/13/2024		Food Purchases	290 710 450 0096	5,462.05	
8866508	08/13/2024		Credit on Return	290 710 450 0096	(33.23)	
8874638	08/20/2024		Food Purchases	290 710 450 0291	954.60	
8874639	08/20/2024		Supply Purchases	290 710 410 0497	121.64	
8874639	08/20/2024		Food Purchases	290 710 450 0497	1,378.15	
8874640	08/20/2024		Supply Purchases	290 710 410 0499	60.82	
8874640	08/20/2024		Food Purchases	290 710 450 0499	526.25	
8874640	08/20/2024		Credit on Return	290 710 450 0499	(206.81)	
8874641	08/20/2024		Credit on Return	290 710 450 0096	(100.98)	
8874641	08/20/2024		Food Purchases	290 710 450 0096	1,535.94	
8883097	08/27/2024		Food Purchases	290 710 450 0291	1,633.15	
8883098	08/27/2024		Food Purchases	290 710 450 0497	835.83	
8883099	08/27/2024		Food Purchases	290 710 450 0499	919.22	
8883100	08/27/2024		Food Purchases	290 710 450 0096	1,925.84	
Check Number: 1258	Check Type: Check	Check Date: 09/12/2024	Vendor: OSWALAMBE	Amber Oswald	Check Total:	20.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
091024	09/10/2024		Lunch Refund - Lindley, J.	290 416100	20.00	
Check Number: 1259	Check Type: Check	Check Date: 09/12/2024	Vendor: PITCHDIAN	Diane Pitcher	Check Total:	620.70
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
082224	08/22/2024		Lunch Refund Pitcher, D	290 416100	620.70	
Check Number: 1260	Check Type: Check	Check Date: 09/12/2024	Vendor: STOKESMARK	STOKES MARKET PLACE	Check Total:	592.12
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
01-111633	08/19/2024		Produce	290 710 450 0291	28.79	

Checking Account: 2		CHILD NUTRITION CHECKING				
02-111221	08/19/2024		Supply Purchases	290 710 410 0499	13.17	
02-111221	08/19/2024		Food Purchases	290 710 450 0499	15.73	
02-111363	08/19/2024		Supply Purchases	290 710 410 0497	37.47	
02-111363	08/19/2024		Food Purchases	290 710 450 0497	35.53	
02-113529	08/21/2024		Fruit	290 710 450 0499	26.94	
03-100846	08/13/2024		Training Supplies	290 710 410 0000	235.78	
03-106399	08/19/2024		Produce	290 710 450 0096	135.01	
03-113432	08/26/2024		Produce	290 710 450 0096	47.34	
03-115417	08/28/2024		Produce	290 710 450 0291	16.36	
Check Number: 1261	Check Type: Check	Check Date: 09/12/2024	Vendor: WAXIESANIT	WAXIE SANITARY SUPPLY	Check Total:	958.49
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
82649912	08/08/2024		Gloves, Wipes	290 710 410 0499	242.82	
82650595	08/08/2024		Gloves	290 710 410 0096	300.02	
82650596	08/08/2024		Gloves, Wipes	290 710 410 0291	373.65	
82655741	08/12/2024		Sure Brite Laundry	290 710 410 0096	21.00	
82655742	08/12/2024		Sure Brite Laundry	290 710 410 0291	21.00	
Check Number: 1262	Check Type: Check	Check Date: 09/12/2024	Vendor: WCPSOLUTI	WCP Solutions	Check Total:	1,581.06
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
13751231	08/19/2024		Supply Purchases	290 710 410 0096	160.82	
13751232	08/19/2024		Supply Purchases	290 710 410 0096	76.76	
13751233	08/19/2024		Supply Purchases	290 710 410 0291	74.56	
13751234	08/19/2024		Supply Purchases	290 710 410 0291	230.28	
13751235	08/19/2024		Supply Purchases	290 710 410 0291	18.05	
13751236	08/19/2024		Supply Purchases	290 710 410 0497	37.28	
13751237	08/19/2024		Supply Purchases	290 710 410 0497	37.28	
13751238	08/19/2024		Supply Purchases	290 710 410 0499	74.56	
13751239	08/19/2024		Can Liners	290 710 410 0499	153.52	
13758279	08/23/2024		Supply Purchases	290 710 410 0096	43.49	
13758280	08/23/2024		Supply Purchases	290 710 410 0499	49.50	
13758281	08/23/2024		Supply Purchases	290 710 410 0096	78.55	
13758282	08/23/2024		Supply Purchases	290 710 410 0291	157.10	
13758283	08/23/2024		Supply Purchases	290 710 410 0497	210.42	
13759109	08/26/2024		Supply Purchases	290 710 410 0096	135.76	
13759110	08/26/2024		Pan Liners	290 710 410 0291	43.13	
Check Number: 1263	Check Type: Check	Check Date: 09/12/2024	Vendor: WHOLESALAS	WHOLESALE SUPPLY	Check Total:	438.50
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
4762	07/08/2024		Supply Purchases	290 710 410 0096	149.50	
4763	07/08/2024		Supply Purchases	290 710 410 0497	289.00	
Check Number: 1264	Check Type: Check	Check Date: 09/26/2024	Vendor: BELEWTONY	Tonya Belew	Check Total:	36.00

Detail Check Register

Checking Account: 2

CHILD NUTRITION CHECKING

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
083124	08/31/2024		August 2024 Food Transport	290 710 380 8844	36.00
Check Number: 1265	Check Type: Check	Check Date: 09/26/2024	Vendor: BODREMARC	Marci Bodrero	Check Total: 25.30
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
091724	09/17/2024		Refund lunch Funds - Bodrero, R	290 416100	25.30
Check Number: 1266	Check Type: Check	Check Date: 09/26/2024	Vendor: BOWENSYDN	Sydney Bowen	Check Total: 32.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
091624	09/16/2024		Bowen, A. Refund	290 416100	32.00

*Denotes Expensed Invoice Item

Checking Account ID: 2

Total without Voids: 71,264.58



Idaho Department
of Education

Student Growth to Proficiency

On the Idaho Standards Achievement Test



Changes to the ISAT/IDAA Growth Model

For School Year 2024-2025 and beyond, ISAT & IDAA growth will be calculated according to the new model.

This model was informed by:

- Idaho's Technical Advisory Committee
- The Idaho State Board of Education, and
- Educator/Stakeholder feedback (focus groups).

Why was a change made?



Students who scored lower on the test, **Basic** or **Below Basic**, often had a growth target that was too ambitious to be achievable.

Students who scored **Advanced** could have had a growth target that is a negative slope, since the expectation was that they just needed to stay above the proficiency cut score to hit their target.

Students who scored **Proficient** could have had a growth target that required little to no growth (depending on the individual student's scale score).

**For the new growth calculation,
the ISAT achievement levels are divided into thirds.**

Level 1			Level 2			Level 3			Level 4
1a	1b	1c	2a	2b	2c	3a	3b	3c	Level 4 not divided

The new growth model sets different goals for students who fall into the three categories.

Students who have **not** scored Proficient
(ISAT Level 1 or 2)

Goal:
Move **up** one tertile.

Students who **have** scored Proficient
(ISAT Level 3)

Goal:
Maintain the current tertile.

Students who have scored **advanced**
(ISAT Level 4)

Goal:
Maintain a score anywhere in Level 4 range

Level 1- Below Basic and Level 2-Basic

Year	Level 1 – Below Basic			Level 2- Basic		
Prior Year	1a	1b	1c	2a	2b	2c
Current Year	1b	1c	2a	2b	2c	3a

- Each category is divided into thirds which become subcategories.
- Students' growth targets are to move them toward proficiency.
- Spring-to-spring growth targets are for students to move by 1 or more achievement subcategories.

Level 3- Proficient

Year	Level 3 – Proficient		
Prior Year	3a	3b	3c
Current Year	3a	3b	3c

- Each category is divided into thirds which become subcategories.
- Students' growth targets are to ensure the maintenance of proficiency by growing approximately one academic year.
- Spring-to-spring growth targets are for students to remain in the same subcategory (or exceed it).

Level 4- Advanced

Year	Level 4 – Advanced
Prior Year	4
Current Year	Maintain anywhere in the Level 4 category.

- The performance level 4 category is *not* divided into sub-categories.
- Students' growth targets are designed to ensure that they continue to expand their learning by approximately one academic year.
- Spring-to-spring growth targets are set with the expectation that students maintain performance by staying at or above the Level 4 (Advanced) cut score for the appropriate grade.



FY24 AUDIT SUMMARY

To: Preston School District No. 201

Auditor's Reports Section

Independent Auditor's Report on...	Opinion / Findings
Financial Statements	Unmodified / qualification on GASB 75 health ins subsidy
Internal Controls Over Financial Reporting & Compliance	No findings
Compliance for Major Programs & Internal Controls	Unmodified / no findings

Financial Performance Section

Fund Name	Increase (Decrease)	Ending Fund Balance	Comments
General	\$3,124,515	\$7,580,967	Strong increase aided by extra state funding and high interest rates. Ending fund balance is a 5-month operating reserve. Great work!
Child Nutrition	(\$41,931)	\$638,156	Decrease due to increased food costs and decreased federal funding. Fund still has a very strong reserve at year end.
Plant Facilities	(\$227,385)	\$1,980,074	Drop in fund balance due to Track Remodel and other maintenance needs. Fund balance still very strong in plant facilities fund as well.
Nonmajor Governmental	\$147,791	\$1,519,355	These are the School's special revenue funds (i.e. Technology, Title I-A, etc.). All these funds are performing as they should.

Other Recommendations or Comments

Student Bank Statement Review – We strongly recommend monthly review of student bank statements/reconciliations by someone other than the person performing the reconciliation (school principals are generally the best candidates). We need to see evidence of this review in the form of the reviewer's initials on the bank statements and/or reconciliations. If the reviews are not occurring or are not sufficiently evidenced, we will have to start issuing audit findings for internal control deficiencies.

Attendance/Staffing Tests – Starting FY24, the SDE requires school auditors to conduct new in-depth tests of student attendance and staff records. Locating and providing this documentation was a significant undertaking for most schools, and we appreciate Shelby's hard work on it.

Thank you for having us perform your audit and please contact us should you have any questions.

Tim Hoyt, CPA, CMA
Quest CPAs PLLC

Preston School District No. 201

Year Ended June 30, 2024

Audited Financial Statements



www.qcpas.com

Quest CPAs PLLC

PRESTON SCHOOL DISTRICT NO. 201

Table of Contents

Financial Section

Independent Auditor's Report..... 1

Basic Financial Statements

Government-Wide Financial Statements

Statement of Net Position 5

Statement of Activities 6

Fund Financial Statements

Balance Sheet – Governmental Funds..... 7

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds..... 10

Statement of Fiduciary Net Position..... 13

Statement of Changes in Fiduciary Net Position 14

Notes to Financial Statements 15

Required Supplementary Information

Budgetary Comparison Schedule – General and Major Special Revenue Funds 27

Schedule of Employer’s Share of Net Pension Asset and Liability and Schedule of Employer Contributions 29

Supplementary Information

Combining Balance Sheet – Nonmajor Governmental Funds..... 30

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds..... 36

Schedule of Expenditures of Federal Awards..... 42

Other Reports and Schedules

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*..... 43

Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance 45

PRESTON SCHOOL DISTRICT NO. 201

Table of Contents

Schedule of Findings and Questioned Costs	48
---	----



Independent Auditor's Report

Board of Trustees
Preston School District No. 201

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Preston School District No. 201 (the School) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Qualified Opinion on the Governmental Activities

In our opinion, except for the effects of the matter described in the Matter Giving Rise to the Qualified Opinion on the Governmental Activities section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the School, as of June 30, 2024, and the changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Unmodified Opinions on All Other Opinion Units Described Below

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the School as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to the Qualified Opinion on the Governmental Activities

Management has elected not to adopt the provisions of GASB 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Accounting principles generally accepted in the United States of America require recognition and measurement of an asset or liability, deferred outflows of resources, deferred inflows of resources, and expenses related to the other postemployment benefits as well as note disclosures and required supplementary information. The amount by which the departure would affect net position, assets, liabilities, deferred outflows of resources, deferred inflows of resources, expenses, note disclosures, and required supplementary information has not been determined.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules and schedule of employer's share of net pension asset and liability and schedule of employer contributions listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, and historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has not included the management's discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, and historical context. Our opinion on the basic financial statements is not affected by not including this information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 2024, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

Quest CPAs PLLC

Meridian, Idaho
October 4, 2024

PRESTON SCHOOL DISTRICT NO. 201

Statement of Net Position

June 30, 2024

	Governmental Activities
Assets	
Current Assets	
Cash & Investments	\$10,856,199
Receivables:	
Local Sources	308,784
State Sources	783,919
Federal Sources	2,207,467
Total Current Assets	<u>14,156,369</u>
Noncurrent Assets	
Nondepreciable Capital Assets	820,576
Depreciable Net Capital Assets	13,024,155
Total Noncurrent Assets	<u>13,844,731</u>
Total Assets	<u>28,001,100</u>
Deferred Outflows of Resources	
Pension Items	4,869,712
Total Deferred Outflows of Resources	<u>4,869,712</u>
Total Assets and Deferred Outflows of Resources	<u>\$32,870,812</u>
Liabilities	
Current Liabilities	
Salaries & Benefits Payable	\$1,821,363
Unspent Grant Allocation	570,195
Total Current Liabilities	<u>2,391,558</u>
Noncurrent Liabilities	
Long-Term Liabilities, Noncurrent	9,773,683
Total Liabilities	<u>12,165,241</u>
Deferred Inflows of Resources	
Pension Items	0
Total Deferred Inflows of Resources	<u>0</u>
Total Liabilities and Deferred Inflows of Resources	<u>12,165,241</u>
Net Position	
Net Investment in Capital Assets	13,844,731
Restricted:	
Special Programs	2,157,512
Capital Projects	1,980,074
Unrestricted (Deficit)	2,723,254
Total Net Position	<u>20,705,571</u>
Total Liabilities and Deferred Inflows of Resources and Net Position	<u>\$32,870,812</u>

PRESTON SCHOOL DISTRICT NO. 201

Statement of Activities

Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges For Services	Operating Grants And Contributions	Capital Grants And Contributions	Revenue And Changes in Net Position
Governmental Activities					Governmental Activities
Instructional Programs					
Elementary School	\$3,762,052		\$212,505		(\$3,549,547)
Secondary School	5,211,998	\$9,246	410,017		(4,792,735)
Alternative School	455,290				(455,290)
Special Education	2,136,686		933,360		(1,203,326)
Special Education Preschool	33,587		15,127		(18,460)
Gifted & Talented	0				0
Interscholastic	0				0
School Activity	353,078				(353,078)
Support Service Programs					
Attendance - Guidance - Health	367,553				(367,553)
Special Education Support Services	528,565		15,000		(513,565)
Instruction Improvement	323,709		133,642		(190,067)
Educational Media	181,997				(181,997)
Instruction-Related Technology	1,003,262		839,743		(163,519)
Board of Education	8,150				(8,150)
District Administration	429,823		45,076		(384,747)
School Administration	1,027,082				(1,027,082)
Business Operation	222,540				(222,540)
Central Service	2,887				(2,887)
Buildings - Care	1,343,493				(1,343,493)
Maintenance - Non-Student Occupied	9,382		25,699		16,317
Maintenance - Student Occupied	748,030		227,465		(520,565)
Maintenance - Grounds	24,860				(24,860)
Security	22,467				(22,467)
Pupil-To-School Transportation	739,871				(739,871)
Pupil-Activity Transportation	346				(346)
General Transportation	2,022				(2,022)
Other Support Services	5,727				(5,727)
Non-Instructional Programs					
Child Nutrition	941,774	305,214	580,883		(55,677)
Community Services	982,184	1,144,583			162,399
Capital Assets - Student Occupied	1,067,440				(1,067,440)
Capital Assets - Non-Student Occupied	318,808				(318,808)
Total	<u>\$22,254,663</u>	<u>\$1,459,043</u>	<u>\$3,438,517</u>	<u>\$0</u>	<u>(17,357,103)</u>
General Revenues					
Local Taxes					1,239,096
Other Local Revenue					822,640
State Revenue					19,893,904
Federal Revenue					0
Pension Revenue (Expense)					(2,410,750)
Total					<u>19,544,890</u>
Change in Net Position					2,187,787
Net Position - Beginning					18,517,784
Net Position - Ending					<u>\$20,705,571</u>

PRESTON SCHOOL DISTRICT NO. 201

Balance Sheet - Governmental Funds

June 30, 2024

	General Fund	Child Nutrition Fund	Plant Facilities Fund
Assets			
Cash & Investments	\$6,905,861	\$700,867	\$1,730,018
Receivables:			
Local Sources	20,385		288,399
State Sources	783,919		
Federal Sources			
Due From Other Funds	1,636,899		
Total Assets	<u><u>\$9,347,064</u></u>	<u><u>\$700,867</u></u>	<u><u>\$2,018,417</u></u>
Liabilities			
Accounts Payable			
Due To Other Funds			
Salaries & Benefits Payable	\$1,758,182	\$62,711	
Unspent Grant Allocation			
Total Liabilities	<u><u>1,758,182</u></u>	<u><u>62,711</u></u>	<u><u>\$0</u></u>
Deferred Inflows of Resources			
Unavailable Tax Revenues	7,915		38,343
Total Deferred Inflows of Resources	<u><u>7,915</u></u>	<u><u>0</u></u>	<u><u>38,343</u></u>
Fund Balances			
Nonspendable			
Restricted:			
Special Programs		638,156	
Capital Projects			1,980,074
Unassigned	7,580,967		
Total Fund Balances	<u><u>7,580,967</u></u>	<u><u>638,156</u></u>	<u><u>1,980,074</u></u>
Total Liabilities and Deferred Inflows of Resources and Fund Balances	<u><u>\$9,347,064</u></u>	<u><u>\$700,867</u></u>	<u><u>\$2,018,417</u></u>

PRESTON SCHOOL DISTRICT NO. 201

Balance Sheet - Governmental Funds

June 30, 2024

	Nonmajor Governmental Funds	Total Governmental Funds
Assets		
Cash & Investments	\$1,519,453	\$10,856,199
Receivables:		
Local Sources	0	308,784
State Sources	0	783,919
Federal Sources	2,207,467	2,207,467
Due From Other Funds	0	1,636,899
Total Assets	<u>\$3,726,920</u>	<u>\$15,793,268</u>
Liabilities		
Accounts Payable	\$0	\$0
Due To Other Funds	1,636,899	1,636,899
Salaries & Benefits Payable	470	1,821,363
Unspent Grant Allocation	570,195	570,195
Total Liabilities	<u>2,207,564</u>	<u>4,028,457</u>
Deferred Inflows of Resources		
Unavailable Tax Revenues	0	46,258
Total Deferred Inflows of Resources	<u>0</u>	<u>46,258</u>
Fund Balances		
Nonspendable	0	0
Restricted:		
Special Programs	1,519,356	2,157,512
Capital Projects	0	1,980,074
Unassigned	0	7,580,967
Total Fund Balances	<u>1,519,356</u>	<u>11,718,553</u>
Total Liabilities and Deferred Inflows of Resources and Fund Balances	<u>\$3,726,920</u>	<u>\$15,793,268</u>

**Reconciliation of Total Governmental Fund Balances to Net Position
of Governmental Activities**

Total Governmental Fund Balances \$11,718,553

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 13,844,731

Certain receivables are not available to pay for current period expenditures and therefore are deferred in the funds. 46,258

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. (9,773,683)

Pension deferred outflows/inflows are not due and payable in the current period and therefore are not reported in the funds. 4,869,712

Net Position of Governmental Activities \$20,705,571

PRESTON SCHOOL DISTRICT NO. 201

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
Year Ended June 30, 2024

	General Fund	Child Nutrition Fund	Plant Facilities Fund
Revenues			
Local Taxes	\$310,784		\$924,672
Other Local Revenue	818,751	\$305,214	40,000
State Revenue	19,883,393		10,511
Federal Revenue		580,883	
Total Revenues	21,012,928	886,097	975,183
Expenditures			
Instructional Programs			
Elementary School	4,096,106		
Secondary School	5,548,045		
Alternative School	455,290		
Special Education	1,203,326		
Special Education Preschool	18,460		
Gifted & Talented			
Interscholastic			
School Activity	353,078		
Support Service Programs			
Attendance - Guidance - Health	367,553		
Special Education Support Services	353,652		
Instruction Improvement	190,067		
Educational Media	181,997		
Instruction-Related Technology	163,519		
Board of Education	8,150		
District Administration	384,747		
School Administration	1,027,082		
Business Operation	222,540		
Central Service	2,887		
Buildings - Care	1,340,342	3,151	
Maintenance - Non-Student Occupied	9,382		
Maintenance - Student Occupied	657,122		
Maintenance - Grounds	24,860		
Security	22,467		
Pupil-To-School Transportation	747,872		
Pupil-Activity Transportation	346		
General Transportation	2,022		
Other Support Services	5,727		
Non-Instructional Programs			
Child Nutrition	16,897	924,877	
Community Services			
Capital Assets - Student Occupied			135,523
Capital Assets - Non-Student Occupied			1,067,045
Total Expenditures	17,403,536	928,028	1,202,568
Excess (Deficiency) of Revenues Over Expenditures	3,609,392	(41,931)	(227,385)
Other Financing Sources (Uses)			
Transfers In			
Transfers Out	(484,878)		
Total Other Financing Sources (Uses)	(484,878)	0	0
Net Change in Fund Balances	3,124,514	(41,931)	(227,385)
Fund Balances - Beginning	4,456,453	680,087	2,207,459
Fund Balances - Ending	\$7,580,967	\$638,156	\$1,980,074

PRESTON SCHOOL DISTRICT NO. 201

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
Year Ended June 30, 2024

	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues		
Local Taxes	\$0	\$1,235,456
Other Local Revenue	1,165,829	2,329,794
State Revenue	812,409	20,706,313
Federal Revenue	1,997,114	2,577,997
Total Revenues	<u>3,975,352</u>	<u>26,849,560</u>
Expenditures		
Instructional Programs		
Elementary School	212,505	4,308,611
Secondary School	464,164	6,012,209
Alternative School	0	455,290
Special Education	933,360	2,136,686
Special Education Preschool	15,127	33,587
Gifted & Talented	0	0
Interscholastic	0	0
School Activity	0	353,078
Support Service Programs		
Attendance - Guidance - Health	0	367,553
Special Education Support Services	174,913	528,565
Instruction Improvement	133,642	323,709
Educational Media	0	181,997
Instruction-Related Technology	839,743	1,003,262
Board of Education	0	8,150
District Administration	45,076	429,823
School Administration	0	1,027,082
Business Operation	0	222,540
Central Service	0	2,887
Buildings - Care	0	1,343,493
Maintenance - Non-Student Occupied	0	9,382
Maintenance - Student Occupied	90,908	748,030
Maintenance - Grounds	0	24,860
Security	0	22,467
Pupil-To-School Transportation	320,816	1,068,688
Pupil-Activity Transportation	0	346
General Transportation	0	2,022
Other Support Services	0	5,727
Non-Instructional Programs		
Child Nutrition	0	941,774
Community Services	982,184	982,184
Capital Assets - Student Occupied	0	135,523
Capital Assets - Non-Student Occupied	0	1,067,045
Total Expenditures	<u>4,212,438</u>	<u>23,746,570</u>
Excess (Deficiency) of Revenues Over Expenditures	(237,086)	3,102,990
Other Financing Sources (Uses)		
Transfers In	484,878	484,878
Transfers Out	0	(484,878)
Total Other Financing Sources (Uses)	<u>484,878</u>	<u>0</u>
Net Change in Fund Balances	247,792	3,102,990
Fund Balances - Beginning	1,271,564	8,615,563
Fund Balances - Ending	<u>\$1,519,356</u>	<u>\$11,718,553</u>

PRESTON SCHOOL DISTRICT NO. 201
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
Year Ended June 30, 2024

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities

Net Change in Fund Balances - Total Governmental Funds \$3,102,990

Amounts reported for governmental activities in the statement of activities are different because:

Government funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense or allocated over the appropriate term as amortization expense. This is the excess of capital outlays over (under) depreciation/amortization expense in the current period. 182,682

Revenues in the statement of activities that do not provide current financial resources are deferred in the funds. 3,640

Changes in net pension asset/liability and related pension deferred outflows/inflows do not provide or require current financial resources and therefore are not reflected in the funds. (1,101,525)

Change in Net Position of Governmental Activities \$2,187,787

PRESTON SCHOOL DISTRICT NO. 201

Statement of Fiduciary Net Position

June 30, 2024

	Private Purpose Trust Funds
Assets	
Cash & Investments	\$140,485
Total Assets	<u>\$140,485</u>
Net Position	
Restricted:	
Held in Trust	\$140,485
Total Net Position	<u>\$140,485</u>

PRESTON SCHOOL DISTRICT NO. 201
Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2024

	<u>Private Purpose Trust Funds</u>
Additions	
Contributions	
Investment Income	
Total Additions	<u>\$0</u>
Deductions	
Trust Expenses	28,012
Total Deductions	<u>28,012</u>
Change in Net Position	(28,012)
Net Position - Beginning	168,497
Net Position - Ending	<u>\$140,485</u>

PRESTON SCHOOL DISTRICT NO. 201
Notes to Financial Statements

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity – Preston School District No. 201 (the School) provides public school educational services as authorized by Section 33 of Idaho Code. The School's boundaries for taxing and school enrollment purposes are located within Franklin and Bannock Counties.

These financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as applied to school districts. The governmental accounting standards board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the School are discussed below.

Basic Financial Statements - Government-Wide Statements – The School's basic financial statements include both government-wide (reporting the School as a whole) and fund financial statements (reporting the School's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. Currently, all the School's activities are categorized as governmental activities.

In the government-wide statement of net position, the activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The government-wide statement of activities reports both the gross and net cost of each of the School's functions. The functions are also supported by general government revenues as reported in the statement of activities. The statement of activities reduces gross expenses (including depreciation when recorded) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function. Internal activity between funds (when two or more funds are involved) is eliminated in the government-wide statement of activities. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reports capital-specific grants.

The net costs (by function) are normally covered by general revenues.

The School reports expenditures in accordance with the State Department of Education's "Idaho Financial Accounting Reporting Management System" (IFARMS). IFARMS categorizes all expenditures by function, program and object. Accordingly, there is no allocation of indirect costs.

The government-wide focus is more on the sustainability of the School as an entity and the change in the School's net position resulting from the current year's activities. Fiduciary funds are not included in the government-wide statements.

Basic Financial Statements - Fund Financial Statements – The financial transactions of the School are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures/expenses.

The emphasis in fund financial statements is on the major funds. Nonmajor funds by category are summarized into a single column. Generally accepted accounting principles set forth minimum criteria (percentage of assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of the funds) for the determination of major funds.

PRESTON SCHOOL DISTRICT NO. 201

Notes to Financial Statements

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. Major governmental funds of the School include:

General Fund – The general fund is the School's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Major special revenue funds include the child nutrition fund, which serves to account for providing nutritional meals to students (including subsidized meals).

Capital Projects Funds – Capital projects funds are used to account for the acquisition of capital assets. Major capital project funds include the plant facilities fund, used to account for the maintenance of facilities and other capital assets.

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support School programs. The reporting focus is on net position and changes in net position and are reported using accounting principles similar to proprietary funds. Fiduciary funds of the School include:

Private Purpose Trust Funds – Private purpose trust funds are used to account for the assets and related income producing and disbursement activities, for which the School acts as a trustee.

Basis of Accounting – Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Activities in the government-wide and fiduciary fund financial statements are presented on the full accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or within thirty days after year end. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include principal and interest on long-term debt which, if any, are recognized when due and payable.

Cash and Investments – Nearly all the cash and investment balances of the School's funds are pooled for investment purposes. The individual funds' portions of the pooled cash and investments are reported in each fund as cash and investments. Interest earned on pooled cash and investments is paid to the general fund unless Idaho Code specifies otherwise. Investments include the local government investment pool, reported and measured at amortized cost following the provisions of GASB 79 which provide for consistent measurement of investment value amongst pool participants.

Receivables – Receivables are reported net of any estimated uncollectible amounts.

Inventories – Material supplies on hand at year end are stated at the lower of cost or net realizable value using the first-in, first-out method.

PRESTON SCHOOL DISTRICT NO. 201

Notes to Financial Statements

Capital Assets and Depreciation – Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation over the estimated useful lives of all depreciable assets is recorded using the straight line method.

Leases/SBITAs and Amortization – Material long-term leases and subscription-based information technology arrangements (SBITAs) are reported in accordance with the provisions of GASB 87 *Leases* and GASB 96 *SBITAs*. When incurred, amortization over the appropriate lease or SBITA term is recorded using the straight-line method.

Compensated Absences – The School provides certain compensated absences to its employees. The estimated amount of compensation for future amounts is deemed to be immaterial and, accordingly, no liability is recorded. Compensated absences will be paid by the fund in which the employee works.

Other Post-Employment Benefits – The School does not provide benefits to retired employees other than retirement benefits funded through the Public Employees Retirement System of Idaho. However, certain retired employees can remain on the School insurance policy after retirement if the retired employee pays the average monthly cost. The difference between the age-adjusted monthly cost and the average monthly cost is referred to as an “implicit subsidy” since the medical insurance rate of a retired employee is generally higher than the medical insurance rate of a younger employee. GASB 75 requires that employers have actuarial calculations performed for these other post-employment benefits so that an asset or liability, deferred outflows of resources, deferred inflows of resources, and expenses can be recorded in the government-wide financial statements and related notes and required supplementary information can be prepared. Management believes the costs of implementing GASB 75 cannot be justified at this time. Accordingly, the School accounts for the other-post employment benefits for retirees on the pay-as-you-go basis. Other post-employment benefits will be paid by the fund in which the employee works.

Pensions – For purposes of measuring the net pension asset/liability and pension revenue/expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (the Base Plan) and additions to/deductions from the Base Plan’s fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Pension obligations will be paid by the fund in which the employee works.

Deferred Outflows/Inflows of Resources – The School’s financial statements may report deferred outflows/inflows of resources. Deferred outflows of resources represent a consumption of net assets that apply to a future period. Deferred inflows of resources represent an acquisition of net assets that apply to a future period. Deferred outflows/inflows of resources generally represent amounts that are not available in the current period.

Net Position – Net position is assets plus deferred outflows of resources less liabilities less deferred inflows of resources. The net investment in capital assets component of net position consists of the historical cost of capital assets less accumulated depreciation less any outstanding debt that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets. Restricted net position consists of assets that are restricted by creditors, grantors, contributors, legislation,

PRESTON SCHOOL DISTRICT NO. 201

Notes to Financial Statements

and other parties. All other net position not reported as restricted or net investment in capital assets is reported as unrestricted.

Fund Balance Classifications – Restrictions of the fund balance indicate portions that are legally or contractually segregated for a specific future use. Nonspendable portions of the fund balance are those amounts that cannot be spent because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. Committed portions represent amounts that can only be used for specific purposes pursuant to formal action (i.e. board approval) of the reporting entity's governing body. Assigned portions represent amounts that are constrained by the government's intent to be used for a specific purpose. Remaining fund balances are reported as unassigned. When expenditures are incurred that qualify for either restricted or unrestricted resources, the School first utilizes restricted resources. When expenditures are incurred that qualify for either committed or assigned or unassigned resources, the School first utilizes committed resources then assigned resources before using unassigned resources.

Property Taxes – The School is responsible for levying property taxes, but the taxes are collected by the respective county. Taxes are levied by the second Monday in September for each calendar year. Taxes are due in two installments – December 20th and June 20th. A lien is filed on real property three years from the date of delinquency.

Contingent Liabilities – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the School expects such amounts, if any, to be immaterial.

Interfund Activity – Interfund activity is reported either as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Custodial Credit Risk – The School maintains its cash at insured financial institutions. Periodically, balances may exceed federally insured limits. The School does not have a formal policy concerning custodial credit risk.

Risk Management – The School is exposed to various risks related to its operations. Insurance is utilized to the extent practical to minimize these risks.

Nonmonetary Transactions – Items received via food commodities programs are recognized at their stated fair market value.

Subsequent Events – Subsequent events were evaluated through the date of the auditor's report, which is the date the financial statements were available to be issued.

PRESTON SCHOOL DISTRICT NO. 201
Notes to Financial Statements

B. CASH AND INVESTMENTS

Cash and investments consist of the following at year end:

	<u>Governmental Funds</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash - Deposits	\$6,138,777	\$140,485	\$6,279,262
Investments - Local Gov't Investment Pool	4,717,422		4,717,422
Total	<u><u>\$10,856,199</u></u>	<u><u>\$140,485</u></u>	<u><u>\$10,996,684</u></u>

Deposits – At year end, the carrying amounts of the School's deposits were \$6,279,262 and the bank balances were \$6,735,387. Of the bank balances, \$750,000 was insured, and the remainder was uninsured and uncollateralized.

Considerations for interest rate risk and credit rate risk relating to investments are shown below.

Interest rate risk:

<u>Investment Type</u>	<u>Investment Maturity Schedule (In Years)</u>	
	<u>Less Than 1</u>	<u>Total</u>
Local Gov't Invest Pool	\$4,717,422	\$4,717,422
Total	<u><u>\$4,717,422</u></u>	<u><u>\$4,717,422</u></u>

Credit rate risk:

<u>Investment Type</u>	<u>Investment Rating Schedule</u>	
	<u>Not Rated</u>	<u>Total</u>
Local Gov't Invest Pool	\$4,717,422	\$4,717,422
Total	<u><u>\$4,717,422</u></u>	<u><u>\$4,717,422</u></u>

Investments – State statutes authorize government entities to invest in certain bonds, notes, accounts, investment pools, and other obligations of the state, U.S. Government, and U.S. corporations pursuant to Idaho Code 67-1210 and 67-1210A. These statutes are designed to help minimize the custodial risk that deposits may not be returned in the event of the failure of the issuer or other counterparty, interest rate risk resulting from fair value losses arising from rising interest rates, or credit risks that an issuer or other counterparty will not fulfill its obligations. The School's investment policy complies with state statutes.

The local government investment pool is managed by the state treasurer's office and is invested in accordance with state statutes and regulations. The local government investment pool is not registered with the SEC and is a short-term investment pool. The state treasurer's office investment policy for the local government investment pool includes the following three primary objectives in order of priority: safety, liquidity, and yield. Participants have overnight availability to their funds, up to \$10 million. Withdrawals of \$10 million or more require three business days' notification. More information on the local governmental investment pool including regulatory information, ratings, and risk information can be found at www.sto.idaho.gov.

PRESTON SCHOOL DISTRICT NO. 201
Notes to Financial Statements

C. RECEIVABLES

Receivables consist of the following at year end:

	General Fund	Special Revenue Funds	Capital Projects Funds	Total
Local Sources				
Local Taxes	\$20,385		\$288,399	\$308,784
Total	<u>\$20,385</u>		<u>\$288,399</u>	<u>\$308,784</u>
State Sources				
Foundation Program	\$783,919			\$783,919
Total	<u>\$783,919</u>			<u>\$783,919</u>
Federal Sources				
Special Programs		\$2,207,467		\$2,207,467
Total		<u>\$2,207,467</u>		<u>\$2,207,467</u>

D. CAPITAL ASSETS

A summary of capital assets for the year is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Nondepreciable Capital Assets				
Land	\$820,576			\$820,576
Total	<u>820,576</u>	<u>\$0</u>	<u>\$0</u>	<u>820,576</u>
Depreciable Capital Assets				
Buildings	35,082,284	748,237		35,830,521
Equipment	5,167,785	45,545		5,213,330
Transportation	3,879,772	320,817		4,200,589
Subtotal	<u>44,129,841</u>	<u>1,114,599</u>	<u>0</u>	<u>45,244,440</u>
Accumulated Depreciation				
Buildings	23,496,227	716,611		24,212,838
Equipment	4,927,197	50,238		4,977,435
Transportation	2,864,944	165,068		3,030,012
Subtotal	<u>31,288,368</u>	<u>931,917</u>	<u>0</u>	<u>32,220,285</u>
Total	<u>12,841,473</u>	<u>182,682</u>	<u>0</u>	<u>13,024,155</u>
Net Capital Assets	<u>\$13,662,049</u>	<u>\$182,682</u>	<u>\$0</u>	<u>\$13,844,731</u>

Depreciation expense of \$931,917 was charged to the capital assets – student occupied program.

PRESTON SCHOOL DISTRICT NO. 201
Notes to Financial Statements

E. LONG-TERM LIABILITIES

Changes in long-term liabilities are as follows:

<u>Description</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Net Pension Liability	\$10,328,433		\$554,750	\$9,773,683	-
Total	<u>\$10,328,433</u>	<u>\$0</u>	<u>\$554,750</u>	<u>\$9,773,683</u>	<u>\$0</u>

F. PENSION PLAN

Plan description

The School contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

Pension benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Member and employer contributions

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

PRESTON SCHOOL DISTRICT NO. 201

Notes to Financial Statements

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for police and firefighters. As of June 30, 2023 it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The School's contributions were \$1,309,225 for the year ended June 30, 2024.

Pension asset/liabilities, pension revenue (expense), and deferred outflows/inflows of resources related to pensions

At June 30, 2024, the School reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School's proportion of the net pension liability was based on the School's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2023, the School's proportion was 0.24491329%.

For the year ended June 30, 2024, the School recognized pension revenue (expense) of (\$2,410,750). At June 30, 2024, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$1,675,283	
Changes in assumptions or other inputs	967,800	
Net difference between projected and actual earnings on pension plan investments	917,404	
Employer contributions subsequent to the measurement date	1,309,225	
Total	<u><u>\$4,869,712</u></u>	<u><u>\$0</u></u>

\$1,309,225 reported as deferred outflows of resources related to pensions resulting from School contributions made subsequent to the measurement date will be recognized as an adjustment to the pension revenue (expense) in the year ending June 30, 2025.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2023 the beginning of the measurement period ended June 30, 2022 is 4.6 and 4.4 for the measurement period June 30, 2023.

PRESTON SCHOOL DISTRICT NO. 201

Notes to Financial Statements

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension revenue (expense) as follows:

Year Ended	
6/30/25	(\$1,266,187)
6/30/26	(595,016)
6/30/27	(1,851,004)
6/30/28	151,719
Total	<u>(\$3,560,488)</u>

Actuarial assumptions

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases including inflation	3.05%
Investment rate of return, net of investment expenses	6.35%
Cost-of-living adjustments	1.00%

Contributing members, service retirement members, and beneficiaries

General Employees and All Beneficiaries - Males	Pub-2010 General Tables, increased 11%
General Employees and All Beneficiaries - Females	Pub-2010 General Tables, increased 21%
Teachers - Males	Pub-2010 Teacher Tables, increased 12%
Teachers - Females	Pub-2010 Teacher Tables, increased 21%
Fire & Police - Males	Pub-2010 Safety Tables, increased 21%
Fire & Police - Females	Pub-2010 Safety Tables, increased 26%
	5% of Fire & Police active member deaths are assumed to be duty related. This assumption was adopted July 1, 2021.
Disabled Members - Males	Pub-2010 Disabled Tables, increased 38%
Disabled Members - Females	Pub-2010 Disabled Tables, increased 36%

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions other than mortality. The total pension liability as of June 30, 2023 is based on the results of an actuarial valuation date of July 1, 2023.

PRESTON SCHOOL DISTRICT NO. 201

Notes to Financial Statements

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2023.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	0%	0.00%
Large Cap	18%	4.50%
Small/Mid Cap	11%	4.70%
International Equity	15%	4.50%
Emerging Markets Equity	10%	4.90%
Domestic Fixed	20%	-0.25%
TIPS	10%	-0.30%
Real Estate	8%	3.75%
Private Equity	8%	6.00%

Discount rate

The discount rate used to measure the total pension liability was 6.35%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for administrative expense.

PRESTON SCHOOL DISTRICT NO. 201
Notes to Financial Statements

Sensitivity of the School's proportionate share of the net pension liability to changes in the discount rate.

The following presents the School's proportionate share of the net pension liability calculated using the discount rate of 6.35 percent, as well as what the School's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
School's proportionate share of the net pension liability	\$17,578,370	\$9,773,683	\$3,394,814

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Impact on the School's net position

Depending on the annual performance of the Base Plan and the various non-financial factors that affect the collective Base Plan net pension liability (as described above), the School may periodically experience a deficit in its net position. This can occur as a result of recording the School's allocable portion of the net pension liability which is an estimated liability that changes substantially from year to year depending on the factors described above but does not currently require cash outflows. As the net pension liability of the Base Plan is closely monitored by PERSI's board (who makes changes to the contribution rates and other terms of the Base Plan when deemed necessary), such deficits are not deemed to be of substantial concern.

G. INTERFUND BALANCES AND TRANSFERS

Interfund balances at year end consist of the following:

	Due From Fund	
Due To Fund	Nonmajor Governmental	Total
General	\$1,636,899	\$1,636,899
Total	\$1,636,899	\$1,636,899

These interfund balances primarily resulted from the time lag between when expenditures are incurred in a fund and when the fund is reimbursed for such expenditures.

PRESTON SCHOOL DISTRICT NO. 201

Notes to Financial Statements

Interfund transfers during the year consist of the following:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>	<u>Purpose</u>
General		\$484,878	Capital Outlay, Depreciation, Support
Nonmajor Governmental	\$484,878		Capital Outlay, Depreciation, Support
Total	<u>\$484,878</u>	<u>\$484,878</u>	

H. TAX ABATEMENTS

Idaho counties are authorized by state statute to transact certain property tax activity with property owners in their respective taxing districts. The counties collect the property taxes, then allocate and remit those collections among the taxing districts within the counties. The counties are authorized to cancel or reduce property taxes due to various reasons, including the circuit breaker program, agricultural and other exemptions, and section 63-602NN exemptions under Idaho code for real property improvements.

PRESTON SCHOOL DISTRICT NO. 201

Budgetary Comparison Schedule -
General and Major Special Revenue Funds
Year Ended June 30, 2024

General Fund	Budgeted Amounts (GAAP Basis)		Actual Amounts	Final Budget Variance
	Original	Final		Positive (Negative)
Revenues				
Local Taxes	\$792,400	\$792,400	\$310,784	(\$481,616)
Other Local Revenue	110,000	110,000	818,751	708,751
State Revenue	18,668,758	18,668,758	19,883,393	1,214,635
Federal Revenue	0	0	0	0
Total Revenues	19,571,158	19,571,158	21,012,928	1,441,770
Expenditures				
Instructional Programs				
Elementary School	5,212,494	5,212,494	4,096,106	1,116,388
Secondary School	6,602,067	6,602,067	5,548,045	1,054,022
Alternative School	413,475	413,475	455,290	(41,815)
Special Education	919,452	919,452	1,203,326	(283,874)
Special Education Preschool	19,374	19,374	18,460	914
Gifted & Talented	0	0	0	0
Interscholastic	0	0	0	0
School Activity	318,000	318,000	353,078	(35,078)
Support Service Programs				
Attendance - Guidance - Health	358,415	358,415	367,553	(9,138)
Special Education Support Services	500,938	500,938	353,652	147,286
Instruction Improvement	196,788	196,788	190,067	6,721
Educational Media	187,111	187,111	181,997	5,114
Instruction-Related Technology	196,492	196,492	163,519	32,973
Board of Education	7,500	7,500	8,150	(650)
District Administration	292,710	292,710	384,747	(92,037)
School Administration	1,047,839	1,047,839	1,027,082	20,757
Business Operation	302,395	302,395	222,540	79,855
Central Service	0	0	2,887	(2,887)
Buildings - Care	1,245,329	1,245,329	1,340,342	(95,013)
Maintenance - Non-Student Occupied	13,000	13,000	9,382	3,618
Maintenance - Student Occupied	628,324	628,324	657,122	(28,798)
Maintenance - Grounds	50,000	50,000	24,860	25,140
Security	0	0	22,467	(22,467)
Pupil-To-School Transportation	607,355	607,355	747,872	(140,517)
Pupil-Activity Transportation	23,500	23,500	346	23,154
General Transportation	55,000	55,000	2,022	52,978
Other Support Services	6,000	6,000	5,727	273
Non-Instructional Programs				
Child Nutrition	65,600	65,600	16,897	48,703
Community Services	0	0	0	0
Capital Assets - Student Occupied	0	0	0	0
Capital Assets - Non-Student Occupied	0	0	0	0
Total Expenditures	19,269,158	19,269,158	17,403,536	1,865,622 *
Excess (Deficiency) of Revenues				
Over Expenditures	302,000	302,000	3,609,392	3,307,392
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	(260,000)	(260,000)	(484,878)	(224,878) *
Total Other Financing Sources (Uses)	(260,000)	(260,000)	(484,878)	(224,878)
Net Change in Fund Balances	42,000	42,000	3,124,514	3,082,514
Fund Balances - Beginning	0	0	4,456,453	4,456,453
Fund Balances - Ending	\$42,000	\$42,000	\$7,580,967	\$7,538,967

*Total expenditures (over) under appropriations are: \$1,640,744

PRESTON SCHOOL DISTRICT NO. 201

Budgetary Comparison Schedule -
 General and Major Special Revenue Funds
 Year Ended June 30, 2024

Child Nutrition Fund	Budgeted Amounts		Actual	Final Budget
	(GAAP Basis)			
	Original	Final		Positive
				(Negative)
Revenues				
Other Local Revenue	\$261,000	\$261,000	\$305,214	\$44,214
Federal Revenue	500,000	500,000	580,883	80,883
Total Revenues	<u>761,000</u>	<u>761,000</u>	<u>886,097</u>	<u>125,097</u>
Expenditures				
Support Service Programs				
Buildings - Care	22,000	22,000	3,151	18,849
Non-Instructional Programs				
Child Nutrition	739,000	739,000	924,877	(185,877)
Total Expenditures	<u>761,000</u>	<u>761,000</u>	<u>928,028</u>	<u>(167,028) *</u>
Excess (Deficiency) of Revenues				
Over Expenditures	0	0	(41,931)	(41,931)
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0 *
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	0	0	(41,931)	(41,931)
Fund Balances - Beginning	0	0	680,087	680,087
Fund Balances - Ending	<u>\$0</u>	<u>\$0</u>	<u>\$638,156</u>	<u>\$638,156</u>

**Total expenditures (over) under appropriations are: (\$167,028)*

PRESTON SCHOOL DISTRICT NO. 201
Schedule of Employer's Share of Net Pension Asset and Liability
and Schedule of Employer Contributions
PERSI - Base Plan

Schedule of Employer's Share of Net Pension Asset and Liability*

Fiscal Year Ended June 30	Employer's Portion of the Net Pension (Asset) Liability	Employer's Proportionate Share of the Net Pension (Asset) Liability	Covered Payroll	Employer's Proportional Share of the Net Pension (Asset) Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension (Asset) Liability
2015	0.27576230%	\$2,030,042	\$7,470,760	27.17%	94.95%
2016	0.27113700%	\$3,570,433	\$7,621,661	46.85%	91.38%
2017	0.26579840%	\$5,388,142	\$7,776,316	69.29%	87.26%
2018	0.25153090%	\$3,953,634	\$8,168,622	48.40%	90.68%
2019	0.25420440%	\$3,749,559	\$8,618,569	43.51%	91.69%
2020	0.26303430%	\$3,002,463	\$8,933,693	33.61%	93.79%
2021	0.25960130%	\$6,028,285	\$9,239,305	65.25%	88.22%
2022	0.26839166%	(\$211,970)	\$10,032,404	-2.11%	100.36%
2023	0.26222562%	\$10,328,433	\$10,340,720	99.88%	83.09%
2024	0.24491329%	\$9,773,683	\$10,413,044	93.86%	83.83%

*As of the measurement date of the net pension (asset) liability.

Schedule of Employer Contributions

Fiscal Year Ended June 30	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$862,772	\$862,772	\$0	\$7,621,661	11.32%
2016	\$880,279	\$880,279	\$0	\$7,776,316	11.32%
2017	\$924,688	\$924,688	\$0	\$8,168,622	11.32%
2018	\$975,622	\$975,622	\$0	\$8,618,569	11.32%
2019	\$1,011,294	\$1,011,294	\$0	\$8,933,693	11.32%
2020	\$1,103,173	\$1,103,173	\$0	\$9,239,305	11.94%
2021	\$1,197,869	\$1,197,869	\$0	\$10,032,404	11.94%
2022	\$1,234,682	\$1,234,682	\$0	\$10,340,720	11.94%
2023	\$1,243,317	\$1,243,317	\$0	\$10,413,044	11.94%
2024	\$1,309,225	\$1,309,225	\$0	\$10,316,982	12.69%

Schedules above intended to show information for 10 years. Information for additional years will be presented as it becomes available.

PRESTON SCHOOL DISTRICT NO. 201
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds			
	Forest Reserve	After School Funds	Student Activity	Securing Our Future
Assets				
Cash & Investments	\$194,850	\$5,445	\$780,530	\$136,557
Receivables:				
Local Sources				
State Sources				
Federal Sources				
Due From Other Funds				
Total Assets	<u>\$194,850</u>	<u>\$5,445</u>	<u>\$780,530</u>	<u>\$136,557</u>
Liabilities				
Accounts Payable				
Due To Other Funds				
Salaries & Benefits Payable				
Unspent Grant Allocation				
Total Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Deferred Inflows of Resources				
Unavailable Tax Revenues				
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable				
Restricted:				
Special Programs	194,850	5,445	780,530	136,557
Capital Projects				
Unassigned				
Total Fund Balances	<u>194,850</u>	<u>5,445</u>	<u>780,530</u>	<u>136,557</u>
Total Liabilities and Deferred Inflows of Resources and Fund Balances	<u>\$194,850</u>	<u>\$5,445</u>	<u>\$780,530</u>	<u>\$136,557</u>

PRESTON SCHOOL DISTRICT NO. 201
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds			
	Driver Education	Professional Technical	Technology	Substance Abuse
Assets				
Cash & Investments		\$3,009	\$399,062	
Receivables:				
Local Sources				
State Sources				
Federal Sources				
Due From Other Funds				
Total Assets	\$0	\$3,009	\$399,062	\$0
Liabilities				
Accounts Payable				
Due To Other Funds				
Salaries & Benefits Payable		\$97		
Unspent Grant Allocation				
Total Liabilities	\$0	97	\$0	\$0
Deferred Inflows of Resources				
Unavailable Tax Revenues				
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances				
Nonspendable				
Restricted:				
Special Programs		2,912	399,062	
Capital Projects				
Unassigned				
Total Fund Balances	0	2,912	399,062	0
Total Liabilities and Deferred Inflows of Resources and Fund Balances	\$0	\$3,009	\$399,062	\$0

PRESTON SCHOOL DISTRICT NO. 201
 Combining Balance Sheet - Nonmajor Governmental Funds
 June 30, 2024

	Special Revenue Funds			
	ESSER III	Title I-A ESSA IBP	IDEA Part B 611 School Age 3-21	IDEA Part B 619 Pre-School Age 3-5
Assets				
Cash & Investments				
Receivables:				
Local Sources				
State Sources				
Federal Sources	\$1,327,225	\$279,176	\$465,478	\$15,127
Due From Other Funds				
Total Assets	<u>\$1,327,225</u>	<u>\$279,176</u>	<u>\$465,478</u>	<u>\$15,127</u>
Liabilities				
Accounts Payable				
Due To Other Funds	\$906,261	\$189,387	\$465,230	\$15,096
Salaries & Benefits Payable	9	85	248	31
Unspent Grant Allocation	420,955	89,704		
Total Liabilities	<u>1,327,225</u>	<u>279,176</u>	<u>465,478</u>	<u>15,127</u>
Deferred Inflows of Resources				
Unavailable Tax Revenues				
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable				
Restricted:				
Special Programs				
Capital Projects				
Unassigned				
Total Fund Balances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities and Deferred Inflows of Resources and Fund Balances	<u>\$1,327,225</u>	<u>\$279,176</u>	<u>\$465,478</u>	<u>\$15,127</u>

PRESTON SCHOOL DISTRICT NO. 201
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds			
	School Based Medicaid	Title IV-A ESSA SS & AE	Perkins III Professional Technical Act	IDEA Mini Grants
Assets				
Cash & Investments				
Receivables:				
Local Sources				
State Sources				
Federal Sources		\$31,431	\$24,353	
Due From Other Funds				
Total Assets	\$0	\$31,431	\$24,353	\$0
Liabilities				
Accounts Payable				
Due To Other Funds		\$31,431	\$24,353	
Salaries & Benefits Payable				
Unspent Grant Allocation				
Total Liabilities	\$0	31,431	24,353	\$0
Deferred Inflows of Resources				
Unavailable Tax Revenues				
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances				
Nonspendable				
Restricted:				
Special Programs				
Capital Projects				
Unassigned				
Total Fund Balances	0	0	0	0
Total Liabilities and Deferred Inflows of Resources and Fund Balances	\$0	\$31,431	\$24,353	\$0

PRESTON SCHOOL DISTRICT NO. 201
 Combining Balance Sheet - Nonmajor Governmental Funds
 June 30, 2024

	<u>Special Revenue Funds</u>			<u>Capital Projects</u>
	<u>Title II-A ESSA SEI</u>	<u>Cultivating Readers</u>	<u>Emergency Connectivity Fund</u>	<u>Bus Depreciation</u>
Assets				
Cash & Investments				
Receivables:				
Local Sources				
State Sources				
Federal Sources	\$60,014	\$4,663		
Due From Other Funds				
Total Assets	<u>\$60,014</u>	<u>\$4,663</u>	<u>\$0</u>	<u>\$0</u>
Liabilities				
Accounts Payable				
Due To Other Funds	\$5,141			
Salaries & Benefits Payable				
Unspent Grant Allocation	54,873	\$4,663		
Total Liabilities	<u>60,014</u>	<u>4,663</u>	<u>\$0</u>	<u>\$0</u>
Deferred Inflows of Resources				
Unavailable Tax Revenues				
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable				
Restricted:				
Special Programs				
Capital Projects				
Unassigned				
Total Fund Balances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities and Deferred Inflows of Resources and Fund Balances	<u>\$60,014</u>	<u>\$4,663</u>	<u>\$0</u>	<u>\$0</u>

PRESTON SCHOOL DISTRICT NO. 201
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2024

	Total
Assets	
Cash & Investments	\$1,519,453
Receivables:	
Local Sources	0
State Sources	0
Federal Sources	2,207,467
Due From Other Funds	0
Total Assets	\$3,726,920
 Liabilities	
Accounts Payable	\$0
Due To Other Funds	1,636,899
Salaries & Benefits Payable	470
Unspent Grant Allocation	570,195
Total Liabilities	2,207,564
 Deferred Inflows of Resources	
Unavailable Tax Revenues	0
Total Deferred Inflows of Resources	0
 Fund Balances	
Nonspendable	0
Restricted:	
Special Programs	1,519,356
Capital Projects	0
Unassigned	0
Total Fund Balances	1,519,356
Total Liabilities and Deferred Inflows of Resources and Fund Balances	\$3,726,920

PRESTON SCHOOL DISTRICT NO. 201

Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2024

	Special Revenue Funds			
	Forest Reserve	After School Funds	Student Activity	Securing Our Future
Revenues				
Local Taxes				
Other Local Revenue			\$1,144,583	
State Revenue				\$227,465
Federal Revenue	\$25,699			
Total Revenues	<u>25,699</u>	<u>\$0</u>	<u>1,144,583</u>	<u>227,465</u>
Expenditures				
Instructional Programs				
Elementary School				
Secondary School				
Alternative School				
Special Education				
Special Education Preschool				
Gifted & Talented				
Interscholastic				
School Activity				
Support Service Programs				
Attendance - Guidance - Health				
Special Education Support Services				
Instruction Improvement				
Educational Media				
Instruction-Related Technology				
Board of Education				
District Administration				
School Administration				
Business Operation				
Central Service				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				90,908
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Other Support Services				
Non-Instructional Programs				
Child Nutrition				
Community Services			982,184	
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Total Expenditures	<u>0</u>	<u>0</u>	<u>982,184</u>	<u>90,908</u>
Excess (Deficiency) of Revenues				
Over Expenditures	25,699	0	162,399	136,557
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	25,699	0	162,399	136,557
Fund Balances - Beginning	169,151	5,445	618,131	0
Fund Balances - Ending	<u>\$194,850</u>	<u>\$5,445</u>	<u>\$780,530</u>	<u>\$136,557</u>

PRESTON SCHOOL DISTRICT NO. 201

Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2024

	Special Revenue Funds			
	Driver Education	Professional Technical	Technology	Substance Abuse
Revenues				
Local Taxes				
Other Local Revenue	\$1,725		\$7,521	
State Revenue	54,074	\$203,940	274,274	\$52,656
Federal Revenue				
Total Revenues	<u>55,799</u>	<u>203,940</u>	<u>281,795</u>	<u>52,656</u>
Expenditures				
Instructional Programs				
Elementary School				
Secondary School	74,040	201,028	37,037	112,086
Alternative School				
Special Education				
Special Education Preschool				
Gifted & Talented				
Interscholastic				
School Activity				
Support Service Programs				
Attendance - Guidance - Health				
Special Education Support Services				
Instruction Improvement				
Educational Media				
Instruction-Related Technology			263,011	
Board of Education				
District Administration				
School Administration				
Business Operation				
Central Service				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Other Support Services				
Non-Instructional Programs				
Child Nutrition				
Community Services				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Total Expenditures	<u>74,040</u>	<u>201,028</u>	<u>300,048</u>	<u>112,086</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(18,241)	2,912	(18,253)	(59,430)
Other Financing Sources (Uses)				
Transfers In	18,241			35,837
Transfers Out				
Total Other Financing Sources (Uses)	<u>18,241</u>	<u>0</u>	<u>0</u>	<u>35,837</u>
Net Change in Fund Balances	0	2,912	(18,253)	(23,593)
Fund Balances - Beginning	0	0	417,315	23,593
Fund Balances - Ending	<u>\$0</u>	<u>\$2,912</u>	<u>\$399,062</u>	<u>\$0</u>

PRESTON SCHOOL DISTRICT NO. 201

Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2024

	Special Revenue Funds			
	ESSER III	Title I-A ESSA IBP	IDEA Part B 611 School Age 3-21	IDEA Part B 619 Pre-School Age 3-5
Revenues				
Local Taxes				
Other Local Revenue				
State Revenue				
Federal Revenue	\$349,387	\$189,472	\$465,478	\$15,127
Total Revenues	<u>349,387</u>	<u>189,472</u>	<u>465,478</u>	<u>15,127</u>
Expenditures				
Instructional Programs				
Elementary School	22,510	163,241		
Secondary School		14,531		
Alternative School				
Special Education			465,098	
Special Education Preschool				15,127
Gifted & Talented				
Interscholastic				
School Activity				
Support Service Programs				
Attendance - Guidance - Health				
Special Education Support Services				
Instruction Improvement	52,769		380	
Educational Media				
Instruction-Related Technology	240,732			
Board of Education				
District Administration	33,376	11,700		
School Administration				
Business Operation				
Central Service				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Other Support Services				
Non-Instructional Programs				
Child Nutrition				
Community Services				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Total Expenditures	<u>349,387</u>	<u>189,472</u>	<u>465,478</u>	<u>15,127</u>
Excess (Deficiency) of Revenues				
Over Expenditures	0	0	0	0
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	0	0	0	0
Fund Balances - Beginning	0	0	0	0
Fund Balances - Ending	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

PRESTON SCHOOL DISTRICT NO. 201

Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2024

	Special Revenue Funds			
	School Based Medicaid	Title IV-A ESSA SS & AE	Perkins III Professional Technical Act	IDEA Mini Grants
Revenues				
Local Taxes				
Other Local Revenue				
State Revenue				
Federal Revenue	\$468,262	\$34,334	\$24,353	\$15,000
Total Revenues	<u>468,262</u>	<u>34,334</u>	<u>24,353</u>	<u>15,000</u>
Expenditures				
Instructional Programs				
Elementary School		26,754		
Secondary School		1,089	24,353	
Alternative School				
Special Education	468,262			
Special Education Preschool				
Gifted & Talented				
Interscholastic				
School Activity				
Support Service Programs				
Attendance - Guidance - Health				
Special Education Support Services	159,913			15,000
Instruction Improvement		6,491		
Educational Media				
Instruction-Related Technology				
Board of Education				
District Administration				
School Administration				
Business Operation				
Central Service				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Other Support Services				
Non-Instructional Programs				
Child Nutrition				
Community Services				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Total Expenditures	<u>628,175</u>	<u>34,334</u>	<u>24,353</u>	<u>15,000</u>
Excess (Deficiency) of Revenues Over Expenditures	(159,913)	0	0	0
Other Financing Sources (Uses)				
Transfers In	159,913			
Transfers Out				
Total Other Financing Sources (Uses)	<u>159,913</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	0	0	0	0
Fund Balances - Beginning	0	0	0	0
Fund Balances - Ending	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

PRESTON SCHOOL DISTRICT NO. 201

Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2024

	<u>Special Revenue Funds</u>			<u>Capital Projects</u>
	<u>Title II-A</u>	<u>Cultivating Readers</u>	<u>Emergency</u>	<u>Bus Depreciation</u>
	<u>ESSA SEI</u>		<u>Connectivity Fund</u>	
Revenues				
Local Taxes				
Other Local Revenue				\$12,000
State Revenue				
Federal Revenue	\$69,316	\$4,686	\$336,000	
Total Revenues	<u>69,316</u>	<u>4,686</u>	<u>336,000</u>	<u>12,000</u>
Expenditures				
Instructional Programs				
Elementary School				
Secondary School				
Alternative School				
Special Education				
Special Education Preschool				
Gifted & Talented				
Interscholastic				
School Activity				
Support Service Programs				
Attendance - Guidance - Health				
Special Education Support Services				
Instruction Improvement	69,316	4,686		
Educational Media				
Instruction-Related Technology			336,000	
Board of Education				
District Administration				
School Administration				
Business Operation				
Central Service				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				320,816
Pupil-Activity Transportation				
General Transportation				
Other Support Services				
Non-Instructional Programs				
Child Nutrition				
Community Services				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Total Expenditures	<u>69,316</u>	<u>4,686</u>	<u>336,000</u>	<u>320,816</u>
Excess (Deficiency) of Revenues				
Over Expenditures	0	0	0	(308,816)
Other Financing Sources (Uses)				
Transfers In				270,887
Transfers Out				
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>270,887</u>
Net Change in Fund Balances	<u>0</u>	<u>0</u>	<u>0</u>	<u>(37,929)</u>
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>37,929</u>
Fund Balances - Ending	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

PRESTON SCHOOL DISTRICT NO. 201
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2024

	Total
Revenues	
Local Taxes	\$0
Other Local Revenue	1,165,829
State Revenue	812,409
Federal Revenue	1,997,114
Total Revenues	3,975,352
Expenditures	
Instructional Programs	
Elementary School	212,505
Secondary School	464,164
Alternative School	0
Special Education	933,360
Special Education Preschool	15,127
Gifted & Talented	0
Interscholastic	0
School Activity	0
Support Service Programs	
Attendance - Guidance - Health	0
Special Education Support Services	174,913
Instruction Improvement	133,642
Educational Media	0
Instruction-Related Technology	839,743
Board of Education	0
District Administration	45,076
School Administration	0
Business Operation	0
Central Service	0
Buildings - Care	0
Maintenance - Non-Student Occupied	0
Maintenance - Student Occupied	90,908
Maintenance - Grounds	0
Security	0
Pupil-To-School Transportation	320,816
Pupil-Activity Transportation	0
General Transportation	0
Other Support Services	0
Non-Instructional Programs	
Child Nutrition	0
Community Services	982,184
Capital Assets - Student Occupied	0
Capital Assets - Non-Student Occupied	0
Total Expenditures	4,212,438
Excess (Deficiency) of Revenues	
Over Expenditures	(237,086)
Other Financing Sources (Uses)	
Transfers In	484,878
Transfers Out	0
Total Other Financing Sources (Uses)	484,878
Net Change in Fund Balances	247,792
Fund Balances - Beginning	1,271,564
Fund Balances - Ending	\$1,519,356

PRESTON SCHOOL DISTRICT NO. 201
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title	Federal AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
US Dept of Agriculture			
<i>Passed Through Idaho Dept of Education:</i>			
Child Nutrition Cluster:			
School Breakfast Program	10.553	202323/202424N119947	\$75,138
National School Lunch Program*	10.555	202323/202424N119947	505,745
Total Child Nutrition Cluster			<u>580,883</u>
Total US Dept of Agriculture			<u>580,883</u>
Federal Communications Commission			
<i>Passed Through Universal Service Administrative Co:</i>			
COVID-19 - Emergency Connectivity Fund Program	32.009	ECF202115150	336,000
Total Federal Communications Commission			<u>336,000</u>
US Dept of Education			
<i>Passed Through Idaho Dept of Education:</i>			
Special Education Cluster:			
Special Education - Grants to States	84.027A	H027A220088	480,478
Special Education - Preschool Grants	84.173A	H173A220030	15,127
Total Special Education Cluster			<u>495,605</u>
Title I Grants to Local Educational Agencies	84.010A	S010A220012	189,472
Career & Technical Education - Basic Grants to States	84.048A	V048A220012	24,353
Special Education - State Personnel Development	84.323A	H323A200002	4,686
Supporting Effective Instruction State Grants	84.367A	S367A220011	69,316
Student Support & Academic Enrichment	84.424A	S424A220013	34,334
COVID-19 - American Rescue Plan - Elementary and Secondary Schools Emergency Relief Fund	84.425U	S425U210043	349,387
Total US Dept of Education			<u>1,167,153</u>
Total Expenditures of Federal Awards			<u>\$2,084,036</u>

NOTES:

A. Basis of Presentation - The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the School under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements* for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School.

B. Summary of Significant Accounting Policies - Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No awards were passed through to subrecipients. The School has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

***C. Nonmonetary Assistance** - Included in the National School Lunch Program award is USDA food commodities stated at a fair market value of \$76,918.



**Independent Auditor’s Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance With *Government Auditing Standards***

Board of Trustees
Preston School District No. 201

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Preston School District No. 201 (the School), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the School’s basic financial statements, and have issued our report thereon dated October 4, 2024. In our report, we expressed a qualified opinion on the governmental activities as management has elected not to adopt the provisions of GASB 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School’s internal control. Accordingly, we do not express an opinion on the effectiveness of the School’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations,

contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

Quest CPAs PLLC

Meridian, Idaho
October 4, 2024



Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

Board of Trustees
Preston School District No. 201

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Preston School District No. 201’s (the School’s) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School’s major federal programs for the year ended June 30, 2024. The School’s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School’s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in

internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Quest CPAs PLLC

Meridian, Idaho
October 4, 2024

PRESTON SCHOOL DISTRICT NO. 201
Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report being issued: Unmodified

- Each Major Fund
- Aggreg Remain Fund Info

Qualified

- Gov't Activities

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

Noncompliance material to the financial statements noted? No

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings that are required to be reported in accordance with 2 CFR section 200.516(a)? No

Major program identification:

- a. Child Nutrition Cluster – AL #10.553, 10.555
- b. COVID-19 – American Rescue Plan - Elementary and Secondary Schools Emergency Relief Fund – AL #84.425U

Dollar threshold used to distinguish between type A and B programs: \$750,000

Auditee qualified as a low-risk auditee? No

School	0096	PRESTON HIGH SCHOOL
Building		Site-Level
Addition		

Site Condition - Full			N/A	Good	Fair	Poor	Replace	Rem.	Est.
1	Site	Roadways	N/A	Good	Fair	Poor	Replace	14	2038.
2	Site	Parking Lots	N/A	Good	Fair	Poor	Replace	14	2038.
	Notes:	Not Enough Parking							
3	Site	Site Development	N/A	Good	Fair	Poor	Replace	50	2074.
4	Site	Utilities	N/A	Good	Fair	Poor	Replace	40	2064.
5	Site	Site Lighting	N/A	Good	Fair	Poor	Replace	11	2035.

School	0096	PRESTON HIGH SCHOOL
Building	0096	Preston Sr H S
Addition	1	Original Structure

Building Condition - Full

			N/A	Good	Fair	Poor	Replace	Rem.	Est.
1	Structural	Foundations	N/A	Good	Fair	Poor	Replace	0	2024.
2	Exterior	Walls	N/A	Good	Fair	Poor	Replace	33	2057.
3	Exterior	Windows	N/A	Good	Fair	Poor	Replace	13	2037.
	Notes:	better windows could improve efficiency							
4	Exterior	Doors	N/A	Good	Fair	Poor	Replace	20	2044.
5	Roofing	Roof System	N/A	Good	Fair	Poor	Replace	13	2037.
	Notes:	Auditorium roof drains leak							
6	Roofing	Openings	N/A	Good	Fair	Poor	Replace	13	2037.
7	Interior	Doors	N/A	Good	Fair	Poor	Replace	4	2028.
	Notes:	Functional, but "rattle and look old"							
8	Interior	Wall Finishes	N/A	Good	Fair	Poor	Replace	5	2029.
	Notes:	Could use some paint/patching in places							
9	Interior	Floor Finishes	N/A	Good	Fair	Poor	Replace	10	2034.
	Notes:	In good shape, but look old							
10	Interior	Ceiling Finishes	N/A	Good	Fair	Poor	Replace	3	2027.
11	Interior	Partitions	N/A	Good	Fair	Poor	Replace	0	2024.
12	Interior	Stairways	N/A	Good	Fair	Poor	Replace	16	2040.
13	HVAC	Primary Heating Source	N/A	Good	Fair	Poor	Replace	0	2024.
	Notes:	Steam Radiators are old, worn & leaking often							
14	HVAC	Primary Cooling Source	N/A	Good	Fair	Poor	Replace	0	2024.
15	HVAC	Primary Air Systems - Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
16	HVAC	Terminal and Package Units	N/A	Good	Fair	Poor	Replace	0	2024.
17	HVAC	Building Controls	N/A	Good	Fair	Poor	Replace	10	2034.
18	Electrical	Electrical Service and Distribution	N/A	Good	Fair	Poor	Replace	8	2032.
19	Electrical	Lighting (includes Exit Signs)	N/A	Good	Fair	Poor	Replace	20	2044.
20	Electrical	Emergency Generator	N/A	Good	Fair	Poor	Replace	0	2024.
21	Plumbing	Fixtures	N/A	Good	Fair	Poor	Replace	7	2031.
22	Plumbing	Domestic Water Piping Inside Building	N/A	Good	Fair	Poor	Replace	5	2029.
23	Plumbing	Sanitary / Vent Piping	N/A	Good	Fair	Poor	Replace	26	2050.
24	Fire & Safety	Sprinkler System	N/A	Good	Fair	Poor	Replace	0	2024.

25	Fire & Safety	Standpipes	N/A	Good	Fair	Poor	Replace	0	2024.
26	Fire & Safety	Security System	N/A	Good	Fair	Poor	Replace	0	2024.
27	Fire & Safety	Fire Alarm System	N/A	Good	Fair	Poor	Replace	10	2034.
28	Technology	Computer Technology Infrastructure	N/A	Good	Fair	Poor	Replace	3	2027.
29	Technology	Telephones	N/A	Good	Fair	Poor	Replace	7	2031.
30	Technology	Public Address & Intercom	N/A	Good	Fair	Poor	Replace	4	2028.
31	Specialties	Elevators and Lifts	N/A	Good	Fair	Poor	Replace	13	2037.
32	Specialties	Fixed Cabinetry	N/A	Good	Fair	Poor	Replace	10	2034.
	Notes:	Home Economics							
33	Specialties	Fixed Lab Equipment	N/A	Good	Fair	Poor	Replace	16	2040.
34	Specialties	Fixed Kitchen Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
35	Specialties	Lockers	N/A	Good	Fair	Poor	Replace	0	2024.
36	Specialties	Writing Surfaces	N/A	Good	Fair	Poor	Replace	13	2037.
37	Specialties	Stage Equipment	N/A	Good	Fair	Poor	Replace	3	2027.
	Notes:	Speakers, lighting, screen							

School	0096	PRESTON HIGH SCHOOL
Building	0096	Preston Sr H S Gym/Classroom (73,400 sq ft)
Addition	1	Original Structure

Building Condition - Full

			N/A	Good	Fair	Poor	Replace	Rem.	Est.
1	Structural	Foundations	N/A	Good	Fair	Poor	Replace	100	2124.
2	Exterior	Walls	N/A	Good	Fair	Poor	Replace	50	2074.
3	Exterior	Windows	N/A	Good	Fair	Poor	Replace	20	2044.
4	Exterior	Doors	N/A	Good	Fair	Poor	Replace	20	2044.
5	Roofing	Roof System	N/A	Good	Fair	Poor	Replace	20	2044.
6	Roofing	Openings	N/A	Good	Fair	Poor	Replace	20	2044.
7	Interior	Doors	N/A	Good	Fair	Poor	Replace	15	2039.
8	Interior	Wall Finishes	N/A	Good	Fair	Poor	Replace	8	2032.
9	Interior	Floor Finishes	N/A	Good	Fair	Poor	Replace	15	2039.
10	Interior	Ceiling Finishes	N/A	Good	Fair	Poor	Replace	10	2034.
	Notes:	Some roof leak stainson tiles							
11	Interior	Partitions	N/A	Good	Fair	Poor	Replace	0	2024.
12	Interior	Stairways	N/A	Good	Fair	Poor	Replace	25	2049.
13	HVAC	Primary Heating Source	N/A	Good	Fair	Poor	Replace	15	2039.
14	HVAC	Primary Cooling Source	N/A	Good	Fair	Poor	Replace	15	2039.
15	HVAC	Primary Air Systems - Equipment	N/A	Good	Fair	Poor	Replace	15	2039.
16	HVAC	Terminal and Package Units	N/A	Good	Fair	Poor	Replace	0	2024.
17	HVAC	Building Controls	N/A	Good	Fair	Poor	Replace	15	2039.
18	Electrical	Electrical Service and Distribution	N/A	Good	Fair	Poor	Replace	30	2054.
19	Electrical	Lighting (includes Exit Signs)	N/A	Good	Fair	Poor	Replace	20	2044.
20	Electrical	Emergency Generator	N/A	Good	Fair	Poor	Replace	0	2024.
21	Plumbing	Fixtures	N/A	Good	Fair	Poor	Replace	3	2027.
	Notes:	Faucets throughout							
22	Plumbing	Domestic Water Piping Inside Building	N/A	Good	Fair	Poor	Replace	20	2044.
23	Plumbing	Sanitary / Vent Piping	N/A	Good	Fair	Poor	Replace	40	2064.
24	Fire & Safety	Sprinkler System	N/A	Good	Fair	Poor	Replace	20	2044.
25	Fire & Safety	Standpipes	N/A	Good	Fair	Poor	Replace	20	2044.
26	Fire & Safety	Security System	N/A	Good	Fair	Poor	Replace	0	2024.

27	Fire & Safety	Fire Alarm System	N/A	Good	Fair	Poor	Replace	10	2034.
28	Technology	Computer Technology Infrastructure	N/A	Good	Fair	Poor	Replace	7	2031.
29	Technology	Telephones	N/A	Good	Fair	Poor	Replace	7	2031.
30	Technology	Public Address & Intercom	N/A	Good	Fair	Poor	Replace	10	2034.
31	Specialties	Elevators and Lifts	N/A	Good	Fair	Poor	Replace	0	2024.
	Notes:	Doesn't go to the top floor							
32	Specialties	Fixed Cabinetry	N/A	Good	Fair	Poor	Replace	15	2039.
33	Specialties	Fixed Lab Equipment	N/A	Good	Fair	Poor	Replace	25	2049.
34	Specialties	Fixed Kitchen Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
35	Specialties	Lockers	N/A	Good	Fair	Poor	Replace	20	2044.
36	Specialties	Writing Surfaces	N/A	Good	Fair	Poor	Replace	20	2044.
37	Specialties	Stage Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
	Notes:	Bleacher issues							

School	0096	PRESTON HIGH SCHOOL
Building	0096	Preston Sr H S Cafeteria/Media Center
Addition	1	Original Structure

Building Condition - Full			N/A	Good	Fair	Poor	Replace	Rem.	Est.
1	Structural	Foundations	N/A	Good	Fair	Poor	Replace	100	2124.
2	Exterior	Walls	N/A	Good	Fair	Poor	Replace	50	2074.
3	Exterior	Windows	N/A	Good	Fair	Poor	Replace	20	2044.
4	Exterior	Doors	N/A	Good	Fair	Poor	Replace	20	2044.
5	Roofing	Roof System	N/A	Good	Fair	Poor	Replace	13	2037.
	Notes:	Library west side leaks							
6	Roofing	Openings	N/A	Good	Fair	Poor	Replace	20	2044.
7	Interior	Doors	N/A	Good	Fair	Poor	Replace	15	2039.
8	Interior	Wall Finishes	N/A	Good	Fair	Poor	Replace	8	2032.
9	Interior	Floor Finishes	N/A	Good	Fair	Poor	Replace	15	2039.
10	Interior	Ceiling Finishes	N/A	Good	Fair	Poor	Replace	10	2034.
11	Interior	Partitions	N/A	Good	Fair	Poor	Replace	0	2024.
12	Interior	Stairways	N/A	Good	Fair	Poor	Replace	25	2049.
13	HVAC	Primary Heating Source	N/A	Good	Fair	Poor	Replace	15	2039.
14	HVAC	Primary Cooling Source	N/A	Good	Fair	Poor	Replace	15	2039.
15	HVAC	Primary Air Systems - Equipment	N/A	Good	Fair	Poor	Replace	15	2039.
16	HVAC	Terminal and Package Units	N/A	Good	Fair	Poor	Replace	0	2024.
17	HVAC	Building Controls	N/A	Good	Fair	Poor	Replace	15	2039.
18	Electrical	Electrical Service and Distribution	N/A	Good	Fair	Poor	Replace	30	2054.
19	Electrical	Lighting (includes Exit Signs)	N/A	Good	Fair	Poor	Replace	20	2044.
20	Electrical	Emergency Generator	N/A	Good	Fair	Poor	Replace	20	2044.
21	Plumbing	Fixtures	N/A	Good	Fair	Poor	Replace	10	2034.
22	Plumbing	Domestic Water Piping Inside Building	N/A	Good	Fair	Poor	Replace	20	2044.
23	Plumbing	Sanitary / Vent Piping	N/A	Good	Fair	Poor	Replace	40	2064.
24	Fire & Safety	Sprinkler System	N/A	Good	Fair	Poor	Replace	20	2044.
25	Fire & Safety	Standpipes	N/A	Good	Fair	Poor	Replace	20	2044.
26	Fire & Safety	Security System	N/A	Good	Fair	Poor	Replace	0	2024.
27	Fire & Safety	Fire Alarm System	N/A	Good	Fair	Poor	Replace	10	2034.

28	Technology	Computer Technology Infrastructure	N/A	Good	Fair	Poor	Replace	7	2031.
29	Technology	Telephones	N/A	Good	Fair	Poor	Replace	7	2031.
30	Technology	Public Address & Intercom	N/A	Good	Fair	Poor	Replace	10	2034.
31	Specialties	Elevators and Lifts	N/A	Good	Fair	Poor	Replace	0	2024.
32	Specialties	Fixed Cabinetry	N/A	Good	Fair	Poor	Replace	15	2039.
33	Specialties	Fixed Lab Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
34	Specialties	Fixed Kitchen Equipment	N/A	Good	Fair	Poor	Replace	18	2042.
35	Specialties	Lockers	N/A	Good	Fair	Poor	Replace	20	2044.
36	Specialties	Writing Surfaces	N/A	Good	Fair	Poor	Replace	20	2044.
37	Specialties	Stage Equipment	N/A	Good	Fair	Poor	Replace	0	2024.

School	0096	PRESTON HIGH SCHOOL
Building	0096	Preston H S Band Bldg
Addition	1	Original Structure

Building Condition - Full			N/A	Good	Fair	Poor	Replace	Rem.	Est.
1	Structural	Foundations	N/A	Good	Fair	Poor	Replace	100	2124.
2	Exterior	Walls	N/A	Good	Fair	Poor	Replace	50	2074.
	Notes:	soffitts & fascias need some attention							
3	Exterior	Windows	N/A	Good	Fair	Poor	Replace	13	2037.
4	Exterior	Doors	N/A	Good	Fair	Poor	Replace	13	2037.
	Notes:	wood shop door doesn't close well							
5	Roofing	Roof System	N/A	Good	Fair	Poor	Replace	20	2044.
6	Roofing	Openings	N/A	Good	Fair	Poor	Replace	0	2024.
7	Interior	Doors	N/A	Good	Fair	Poor	Replace	15	2039.
8	Interior	Wall Finishes	N/A	Good	Fair	Poor	Replace	8	2032.
9	Interior	Floor Finishes	N/A	Good	Fair	Poor	Replace	15	2039.
10	Interior	Ceiling Finishes	N/A	Good	Fair	Poor	Replace	10	2034.
11	Interior	Partitions	N/A	Good	Fair	Poor	Replace	0	2024.
12	Interior	Stairways	N/A	Good	Fair	Poor	Replace	0	2024.
13	HVAC	Primary Heating Source	N/A	Good	Fair	Poor	Replace	15	2039.
14	HVAC	Primary Cooling Source	N/A	Good	Fair	Poor	Replace	0	2024.
15	HVAC	Primary Air Systems - Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
16	HVAC	Terminal and Package Units	N/A	Good	Fair	Poor	Replace	0	2024.
17	HVAC	Building Controls	N/A	Good	Fair	Poor	Replace	15	2039.
18	Electrical	Electrical Service and Distribution	N/A	Good	Fair	Poor	Replace	30	2054.
19	Electrical	Lighting (includes Exit Signs)	N/A	Good	Fair	Poor	Replace	20	2044.
20	Electrical	Emergency Generator	N/A	Good	Fair	Poor	Replace	0	2024.
21	Plumbing	Fixtures	N/A	Good	Fair	Poor	Replace	7	2031.
	Notes:	dated/plug easily							
22	Plumbing	Domestic Water Piping Inside Building	N/A	Good	Fair	Poor	Replace	20	2044.
23	Plumbing	Sanitary / Vent Piping	N/A	Good	Fair	Poor	Replace	26	2050.
24	Fire & Safety	Sprinkler System	N/A	Good	Fair	Poor	Replace	0	2024.
25	Fire & Safety	Standpipes	N/A	Good	Fair	Poor	Replace	0	2024.

26	Fire & Safety	Security System	N/A	Good	Fair	Poor	Replace	0	2024.
27	Fire & Safety	Fire Alarm System	N/A	Good	Fair	Poor	Replace	7	2031.
28	Technology	Computer Technology Infrastructure	N/A	Good	Fair	Poor	Replace	7	2031.
29	Technology	Telephones	N/A	Good	Fair	Poor	Replace	7	2031.
30	Technology	Public Address & Intercom	N/A	Good	Fair	Poor	Replace	10	2034.
31	Specialties	Elevators and Lifts	N/A	Good	Fair	Poor	Replace	0	2024.
32	Specialties	Fixed Cabinetry	N/A	Good	Fair	Poor	Replace	15	2039.
33	Specialties	Fixed Lab Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
34	Specialties	Fixed Kitchen Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
35	Specialties	Lockers	N/A	Good	Fair	Poor	Replace	20	2044.
36	Specialties	Writing Surfaces	N/A	Good	Fair	Poor	Replace	20	2044.
37	Specialties	Stage Equipment	N/A	Good	Fair	Poor	Replace	0	2024.

School	0096	PRESTON HIGH SCHOOL
Building	0096	Craner Vocational Bldg
Addition	1	Original Structure

Building Condition - Full

			N/A	Good	Fair	Poor	Replace	Rem.	Est.
1	Structural	Foundations	N/A	Good	Fair	Poor	Replace	100	2124.
2	Exterior	Walls	N/A	Good	Fair	Poor	Replace	50	2074.
3	Exterior	Windows	N/A	Good	Fair	Poor	Replace	20	2044.
4	Exterior	Doors	N/A	Good	Fair	Poor	Replace	20	2044.
5	Roofing	Roof System	N/A	Good	Fair	Poor	Replace	20	2044.
6	Roofing	Openings	N/A	Good	Fair	Poor	Replace	20	2044.
7	Interior	Doors	N/A	Good	Fair	Poor	Replace	15	2039.
8	Interior	Wall Finishes	N/A	Good	Fair	Poor	Replace	8	2032.
9	Interior	Floor Finishes	N/A	Good	Fair	Poor	Replace	10	2034.
	Notes:	New paint on shop floors							
10	Interior	Ceiling Finishes	N/A	Good	Fair	Poor	Replace	10	2034.
11	Interior	Partitions	N/A	Good	Fair	Poor	Replace	10	2034.
12	Interior	Stairways	N/A	Good	Fair	Poor	Replace	25	2049.
13	HVAC	Primary Heating Source	N/A	Good	Fair	Poor	Replace	10	2034.
	Notes:	Unit heaters in shops sometimes need work.							
14	HVAC	Primary Cooling Source	N/A	Good	Fair	Poor	Replace	15	2039.
15	HVAC	Primary Air Systems - Equipment	N/A	Good	Fair	Poor	Replace	15	2039.
16	HVAC	Terminal and Package Units	N/A	Good	Fair	Poor	Replace	0	2024.
17	HVAC	Building Controls	N/A	Good	Fair	Poor	Replace	15	2039.
18	Electrical	Electrical Service and Distribution	N/A	Good	Fair	Poor	Replace	30	2054.
19	Electrical	Lighting (includes Exit Signs)	N/A	Good	Fair	Poor	Replace	20	2044.
20	Electrical	Emergency Generator	N/A	Good	Fair	Poor	Replace	0	2024.
21	Plumbing	Fixtures	N/A	Good	Fair	Poor	Replace	7	2031.
	Notes:	Large Sinks?							
22	Plumbing	Domestic Water Piping Inside Building	N/A	Good	Fair	Poor	Replace	20	2044.
23	Plumbing	Sanitary / Vent Piping	N/A	Good	Fair	Poor	Replace	40	2064.
24	Fire & Safety	Sprinkler System	N/A	Good	Fair	Poor	Replace	20	2044.
25	Fire & Safety	Standpipes	N/A	Good	Fair	Poor	Replace	20	2044.

26	Fire & Safety	Security System	N/A	Good	Fair	Poor	Replace	0	2024.
27	Fire & Safety	Fire Alarm System	N/A	Good	Fair	Poor	Replace	7	2031.
28	Technology	Computer Technology Infrastructure	N/A	Good	Fair	Poor	Replace	7	2031.
29	Technology	Telephones	N/A	Good	Fair	Poor	Replace	7	2031.
30	Technology	Public Address & Intercom	N/A	Good	Fair	Poor	Replace	10	2034.
31	Specialties	Elevators and Lifts	N/A	Good	Fair	Poor	Replace	0	2024.
32	Specialties	Fixed Cabinetry	N/A	Good	Fair	Poor	Replace	15	2039.
33	Specialties	Fixed Lab Equipment	N/A	Good	Fair	Poor	Replace	25	2049.
34	Specialties	Fixed Kitchen Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
35	Specialties	Lockers	N/A	Good	Fair	Poor	Replace	20	2044.
36	Specialties	Writing Surfaces	N/A	Good	Fair	Poor	Replace	20	2044.
37	Specialties	Stage Equipment	N/A	Good	Fair	Poor	Replace	0	2024.

School	1170	FRANKLIN COUNTY HIGH SCHOOL
Building	01	Franklin County High
Addition	1	Original Structure

Building Condition - Full

			N/A	Good	Fair	Poor	Replace	Rem.	Est.	
1	Structural	Foundations	N/A	Good	Fair	Poor	Replace	100	2124.	
2	Exterior	Walls	N/A	Good	Fair	Poor	Replace	50	2074.	
3	Exterior	Windows	N/A	Good	Fair	Poor	Replace	20	2044.	
4	Exterior	Doors	N/A	Good	Fair	Poor	Replace	20	2044.	
5	Roofing	Roof System	N/A	Good	Fair	Poor	Replace	20	2044.	
6	Roofing	Openings	N/A	Good	Fair	Poor	Replace	20	2044.	
7	Interior	Doors	N/A	Good	Fair	Poor	Replace	15	2039.	
8	Interior	Wall Finishes	N/A	Good	Fair	Poor	Replace	5	2029.	
	Notes:	Dings in walls and unsavory paint colors								
9	Interior	Floor Finishes	N/A	Good	Fair	Poor	Replace	15	2039.	
10	Interior	Ceiling Finishes	N/A	Good	Fair	Poor	Replace	10	2034.	
11	Interior	Partitions	N/A	Good	Fair	Poor	Replace	10	2034.	
12	Interior	Stairways	N/A	Good	Fair	Poor	Replace	25	2049.	
13	HVAC	Primary Heating Source	N/A	Good	Fair	Poor	Replace	15	2039.	
14	HVAC	Primary Cooling Source	N/A	Good	Fair	Poor	Replace	15	2039.	
15	HVAC	Primary Air Systems - Equipment	N/A	Good	Fair	Poor	Replace	15	2039.	
16	HVAC	Terminal and Package Units	N/A	Good	Fair	Poor	Replace	0	2024.	
17	HVAC	Building Controls	N/A	Good	Fair	Poor	Replace	15	2039.	
18	Electrical	Electrical Service and Distribution	N/A	Good	Fair	Poor	Replace	30	2054.	
19	Electrical	Lighting (includes Exit Signs)	N/A	Good	Fair	Poor	Replace	20	2044.	
20	Electrical	Emergency Generator	N/A	Good	Fair	Poor	Replace	0	2024.	
21	Plumbing	Fixtures	N/A	Good	Fair	Poor	Replace	10	2034.	
22	Plumbing	Domestic Water Piping Inside Building	N/A	Good	Fair	Poor	Replace	20	2044.	
23	Plumbing	Sanitary / Vent Piping	N/A	Good	Fair	Poor	Replace	40	2064.	
24	Fire & Safety	Sprinkler System	N/A	Good	Fair	Poor	Replace	0	2024.	
25	Fire & Safety	Standpipes	N/A	Good	Fair	Poor	Replace	0	2024.	
26	Fire & Safety	Security System	N/A	Good	Fair	Poor	Replace	0	2024.	
27	Fire & Safety	Fire Alarm System	N/A	Good	Fair	Poor	Replace	7	2031.	

Notes: ongoing issue with network connectivity

28	Technology	Computer Technology Infrastructure	N/A	Good	Fair	Poor	Replace	10	2034.
29	Technology	Telephones	N/A	Good	Fair	Poor	Replace	10	2034.
30	Technology	Public Address & Intercom	N/A	Good	Fair	Poor	Replace	15	2039.
31	Specialties	Elevators and Lifts	N/A	Good	Fair	Poor	Replace	0	2024.
32	Specialties	Fixed Cabinetry	N/A	Good	Fair	Poor	Replace	15	2039.
33	Specialties	Fixed Lab Equipment	N/A	Good	Fair	Poor	Replace	25	2049.
34	Specialties	Fixed Kitchen Equipment	N/A	Good	Fair	Poor	Replace	18	2042.
35	Specialties	Lockers	N/A	Good	Fair	Poor	Replace	0	2024.
36	Specialties	Writing Surfaces	N/A	Good	Fair	Poor	Replace	20	2044.
37	Specialties	Stage Equipment	N/A	Good	Fair	Poor	Replace	0	2024.

School	0291	PRESTON JR HIGH SCHOOL
Building	0291	Preston Jr H S
Addition	1	Original Structure

Building Condition - Full

			N/A	Good	Fair	Poor	Replace	Rem.	Est.
1	Structural	Foundations	N/A	Good	Fair	Poor	Replace	100	2124.
2	Exterior	Walls	N/A	Good	Fair	Poor	Replace	50	2074.
3	Exterior	Windows	N/A	Good	Fair	Poor	Replace	13	2037.
4	Exterior	Doors	N/A	Good	Fair	Poor	Replace	20	2044.
5	Roofing	Roof System	N/A	Good	Fair	Poor	Replace	20	2044.
6	Roofing	Openings	N/A	Good	Fair	Poor	Replace	0	2024.
7	Interior	Doors	N/A	Good	Fair	Poor	Replace	15	2039.
8	Interior	Wall Finishes	N/A	Good	Fair	Poor	Replace	8	2032.
9	Interior	Floor Finishes	N/A	Good	Fair	Poor	Replace	15	2039.
10	Interior	Ceiling Finishes	N/A	Good	Fair	Poor	Replace	10	2034.
11	Interior	Partitions	N/A	Good	Fair	Poor	Replace	10	2034.
12	Interior	Stairways	N/A	Good	Fair	Poor	Replace	25	2049.
13	HVAC	Primary Heating Source	N/A	Good	Fair	Poor	Replace	15	2039.
14	HVAC	Primary Cooling Source	N/A	Good	Fair	Poor	Replace	15	2039.
15	HVAC	Primary Air Systems - Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
16	HVAC	Terminal and Package Units	N/A	Good	Fair	Poor	Replace	0	2024.
17	HVAC	Building Controls	N/A	Good	Fair	Poor	Replace	15	2039.
18	Electrical	Electrical Service and Distribution	N/A	Good	Fair	Poor	Replace	20	2044.
	Notes:	GFCI Breakers							
19	Electrical	Lighting (includes Exit Signs)	N/A	Good	Fair	Poor	Replace	13	2037.
	Notes:	Some Nuclear Devices							
20	Electrical	Emergency Generator	N/A	Good	Fair	Poor	Replace	0	2024.
21	Plumbing	Fixtures	N/A	Good	Fair	Poor	Replace	10	2034.
22	Plumbing	Domestic Water Piping Inside Building	N/A	Good	Fair	Poor	Replace	20	2044.
23	Plumbing	Sanitary / Vent Piping	N/A	Good	Fair	Poor	Replace	26	2050.
24	Fire & Safety	Sprinkler System	N/A	Good	Fair	Poor	Replace	5	2029.
25	Fire & Safety	Standpipes	N/A	Good	Fair	Poor	Replace	20	2044.
26	Fire & Safety	Security System	N/A	Good	Fair	Poor	Replace	3	2027.

27	Fire & Safety	Fire Alarm System	N/A	Good	Fair	Poor	Replace	7	2031.
28	Technology	Computer Technology Infrastructure	N/A	Good	Fair	Poor	Replace	7	2031.
29	Technology	Telephones	N/A	Good	Fair	Poor	Replace	3	2027.
30	Technology	Public Address & Intercom	N/A	Good	Fair	Poor	Replace	10	2034.
	Notes:	No intercom or P/A in gym							
31	Specialties	Elevators and Lifts	N/A	Good	Fair	Poor	Replace	0	2024.
32	Specialties	Fixed Cabinetry	N/A	Good	Fair	Poor	Replace	10	2034.
33	Specialties	Fixed Lab Equipment	N/A	Good	Fair	Poor	Replace	16	2040.
34	Specialties	Fixed Kitchen Equipment	N/A	Good	Fair	Poor	Replace	18	2042.
35	Specialties	Lockers	N/A	Good	Fair	Poor	Replace	20	2044.
36	Specialties	Writing Surfaces	N/A	Good	Fair	Poor	Replace	20	2044.
37	Specialties	Stage Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
	Notes:	Bleachers are in need of replacement							

School	0497	OAKWOOD ELEMENTARY SCHOOL
Building	0497	Oakwood Elem School
Addition	1	Original Structure

Building Condition - Full

			N/A	Good	Fair	Poor	Replace	Rem.	Est.
1	Structural	Foundations	N/A	Good	Fair	Poor	Replace	100	2124.
2	Exterior	Walls	N/A	Good	Fair	Poor	Replace	33	2057.
	Notes:	Soffit & fascia could use some work							
3	Exterior	Windows	N/A	Good	Fair	Poor	Replace	20	2044.
4	Exterior	Doors	N/A	Good	Fair	Poor	Replace	13	2037.
5	Roofing	Roof System	N/A	Good	Fair	Poor	Replace	20	2044.
6	Roofing	Openings	N/A	Good	Fair	Poor	Replace	0	2024.
7	Interior	Doors	N/A	Good	Fair	Poor	Replace	15	2039.
8	Interior	Wall Finishes	N/A	Good	Fair	Poor	Replace	8	2032.
9	Interior	Floor Finishes	N/A	Good	Fair	Poor	Replace	15	2039.
10	Interior	Ceiling Finishes	N/A	Good	Fair	Poor	Replace	10	2034.
11	Interior	Partitions	N/A	Good	Fair	Poor	Replace	0	2024.
12	Interior	Stairways	N/A	Good	Fair	Poor	Replace	25	2049.
13	HVAC	Primary Heating Source	N/A	Good	Fair	Poor	Replace	15	2039.
14	HVAC	Primary Cooling Source	N/A	Good	Fair	Poor	Replace	15	2039.
15	HVAC	Primary Air Systems - Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
16	HVAC	Terminal and Package Units	N/A	Good	Fair	Poor	Replace	0	2024.
17	HVAC	Building Controls	N/A	Good	Fair	Poor	Replace	15	2039.
18	Electrical	Electrical Service and Distribution	N/A	Good	Fair	Poor	Replace	30	2054.
19	Electrical	Lighting (includes Exit Signs)	N/A	Good	Fair	Poor	Replace	20	2044.
20	Electrical	Emergency Generator	N/A	Good	Fair	Poor	Replace	0	2024.
21	Plumbing	Fixtures	N/A	Good	Fair	Poor	Replace	10	2034.
22	Plumbing	Domestic Water Piping Inside Building	N/A	Good	Fair	Poor	Replace	20	2044.
23	Plumbing	Sanitary / Vent Piping	N/A	Good	Fair	Poor	Replace	40	2064.
24	Fire & Safety	Sprinkler System	N/A	Good	Fair	Poor	Replace	0	2024.
25	Fire & Safety	Standpipes	N/A	Good	Fair	Poor	Replace	0	2024.
26	Fire & Safety	Security System	N/A	Good	Fair	Poor	Replace	0	2024.
27	Fire & Safety	Fire Alarm System	N/A	Good	Fair	Poor	Replace	10	2034.

28	Technology	Computer Technology Infrastructure	N/A	Good	Fair	Poor	Replace	7	2031.
29	Technology	Telephones	N/A	Good	Fair	Poor	Replace	7	2031.
30	Technology	Public Address & Intercom	N/A	Good	Fair	Poor	Replace	4	2028.
31	Specialties	Elevators and Lifts	N/A	Good	Fair	Poor	Replace	0	2024.
32	Specialties	Fixed Cabinetry	N/A	Good	Fair	Poor	Replace	15	2039.
33	Specialties	Fixed Lab Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
34	Specialties	Fixed Kitchen Equipment	N/A	Good	Fair	Poor	Replace	18	2042.
35	Specialties	Lockers	N/A	Good	Fair	Poor	Replace	0	2024.
36	Specialties	Writing Surfaces	N/A	Good	Fair	Poor	Replace	13	2037.
37	Specialties	Stage Equipment	N/A	Good	Fair	Poor	Replace	7	2031.

School	0497	OAKWOOD ELEMENTARY SCHOOL
Building	0497	Pioneer Elem Annex Bldg
Addition	1	Classroom Hallway Between Pioneer & Oakwood

Building Condition - Full			N/A	Good	Fair	Poor	Replace	Rem.	Est.
1	Structural	Foundations	N/A	Good	Fair	Poor	Replace	100	2124.
2	Exterior	Walls	N/A	Good	Fair	Poor	Replace	50	2074.
3	Exterior	Windows	N/A	Good	Fair	Poor	Replace	13	2037.
	Notes:	some of the casement windows have needed repairs							
4	Exterior	Doors	N/A	Good	Fair	Poor	Replace	20	2044.
5	Roofing	Roof System	N/A	Good	Fair	Poor	Replace	20	2044.
6	Roofing	Openings	N/A	Good	Fair	Poor	Replace	0	2024.
7	Interior	Doors	N/A	Good	Fair	Poor	Replace	15	2039.
8	Interior	Wall Finishes	N/A	Good	Fair	Poor	Replace	8	2032.
9	Interior	Floor Finishes	N/A	Good	Fair	Poor	Replace	15	2039.
10	Interior	Ceiling Finishes	N/A	Good	Fair	Poor	Replace	10	2034.
11	Interior	Partitions	N/A	Good	Fair	Poor	Replace	0	2024.
12	Interior	Stairways	N/A	Good	Fair	Poor	Replace	0	2024.
13	HVAC	Primary Heating Source	N/A	Good	Fair	Poor	Replace	15	2039.
14	HVAC	Primary Cooling Source	N/A	Good	Fair	Poor	Replace	15	2039.
15	HVAC	Primary Air Systems - Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
16	HVAC	Terminal and Package Units	N/A	Good	Fair	Poor	Replace	0	2024.
17	HVAC	Building Controls	N/A	Good	Fair	Poor	Replace	15	2039.
18	Electrical	Electrical Service and Distribution	N/A	Good	Fair	Poor	Replace	30	2054.
19	Electrical	Lighting (includes Exit Signs)	N/A	Good	Fair	Poor	Replace	20	2044.
20	Electrical	Emergency Generator	N/A	Good	Fair	Poor	Replace	0	2024.
21	Plumbing	Fixtures	N/A	Good	Fair	Poor	Replace	10	2034.
22	Plumbing	Domestic Water Piping Inside Building	N/A	Good	Fair	Poor	Replace	20	2044.
23	Plumbing	Sanitary / Vent Piping	N/A	Good	Fair	Poor	Replace	40	2064.
24	Fire & Safety	Sprinkler System	N/A	Good	Fair	Poor	Replace	0	2024.
25	Fire & Safety	Standpipes	N/A	Good	Fair	Poor	Replace	0	2024.
26	Fire & Safety	Security System	N/A	Good	Fair	Poor	Replace	7	2031.
	Notes:	would like more cameras							

27	Fire & Safety	Fire Alarm System	N/A	Good	Fair	Poor	Replace	10	2034.
28	Technology	Computer Technology Infrastructure	N/A	Good	Fair	Poor	Replace	7	2031.
29	Technology	Telephones	N/A	Good	Fair	Poor	Replace	7	2031.
30	Technology	Public Address & Intercom	N/A	Good	Fair	Poor	Replace	4	2028.
31	Specialties	Elevators and Lifts	N/A	Good	Fair	Poor	Replace	0	2024.
32	Specialties	Fixed Cabinetry	N/A	Good	Fair	Poor	Replace	15	2039.
33	Specialties	Fixed Lab Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
34	Specialties	Fixed Kitchen Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
35	Specialties	Lockers	N/A	Good	Fair	Poor	Replace	0	2024.
36	Specialties	Writing Surfaces	N/A	Good	Fair	Poor	Replace	13	2037.
37	Specialties	Stage Equipment	N/A	Good	Fair	Poor	Replace	0	2024.

School	0497	OAKWOOD ELEMENTARY SCHOOL
Building	0497	Pioneer Elem School(includes addition)
Addition	1	pre-school/headstart

Building Condition - Full			N/A	Good	Fair	Poor	Replace	Rem.	Est.
1	Structural	Foundations	N/A	Good	Fair	Poor	Replace	100	2124.
2	Exterior	Walls	N/A	Good	Fair	Poor	Replace	50	2074.
3	Exterior	Windows	N/A	Good	Fair	Poor	Replace	20	2044.
4	Exterior	Doors	N/A	Good	Fair	Poor	Replace	20	2044.
5	Roofing	Roof System	N/A	Good	Fair	Poor	Replace	20	2044.
6	Roofing	Openings	N/A	Good	Fair	Poor	Replace	0	2024.
7	Interior	Doors	N/A	Good	Fair	Poor	Replace	15	2039.
8	Interior	Wall Finishes	N/A	Good	Fair	Poor	Replace	8	2032.
9	Interior	Floor Finishes	N/A	Good	Fair	Poor	Replace	15	2039.
10	Interior	Ceiling Finishes	N/A	Good	Fair	Poor	Replace	10	2034.
11	Interior	Partitions	N/A	Good	Fair	Poor	Replace	0	2024.
12	Interior	Stairways	N/A	Good	Fair	Poor	Replace	0	2024.
13	HVAC	Primary Heating Source	N/A	Good	Fair	Poor	Replace	15	2039.
14	HVAC	Primary Cooling Source	N/A	Good	Fair	Poor	Replace	10	2034.
15	HVAC	Primary Air Systems - Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
16	HVAC	Terminal and Package Units	N/A	Good	Fair	Poor	Replace	0	2024.
17	HVAC	Building Controls	N/A	Good	Fair	Poor	Replace	15	2039.
18	Electrical	Electrical Service and Distribution	N/A	Good	Fair	Poor	Replace	30	2054.
19	Electrical	Lighting (includes Exit Signs)	N/A	Good	Fair	Poor	Replace	20	2044.
20	Electrical	Emergency Generator	N/A	Good	Fair	Poor	Replace	0	2024.
21	Plumbing	Fixtures	N/A	Good	Fair	Poor	Replace	10	2034.
22	Plumbing	Domestic Water Piping Inside Building	N/A	Good	Fair	Poor	Replace	20	2044.
23	Plumbing	Sanitary / Vent Piping	N/A	Good	Fair	Poor	Replace	40	2064.
24	Fire & Safety	Sprinkler System	N/A	Good	Fair	Poor	Replace	0	2024.
25	Fire & Safety	Standpipes	N/A	Good	Fair	Poor	Replace	0	2024.
26	Fire & Safety	Security System	N/A	Good	Fair	Poor	Replace	0	2024.
27	Fire & Safety	Fire Alarm System	N/A	Good	Fair	Poor	Replace	10	2034.

28	Technology	Computer Technology Infrastructure	N/A	Good	Fair	Poor	Replace	7	2031.
29	Technology	Telephones	N/A	Good	Fair	Poor	Replace	7	2031.
30	Technology	Public Address & Intercom	N/A	Good	Fair	Poor	Replace	4	2028.
31	Specialties	Elevators and Lifts	N/A	Good	Fair	Poor	Replace	0	2024.
32	Specialties	Fixed Cabinetry	N/A	Good	Fair	Poor	Replace	10	2034.
33	Specialties	Fixed Lab Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
34	Specialties	Fixed Kitchen Equipment	N/A	Good	Fair	Poor	Replace	18	2042.
35	Specialties	Lockers	N/A	Good	Fair	Poor	Replace	0	2024.
36	Specialties	Writing Surfaces	N/A	Good	Fair	Poor	Replace	20	2044.
37	Specialties	Stage Equipment	N/A	Good	Fair	Poor	Replace	0	2024.

School	0499	PIONEER ELEMENTARY SCHOOL
Building	01	Original Pioneer
Addition	1	Original Structure

Building Condition - Full			N/A	Good	Fair	Poor	Replace	Rem.	Est.
1	Structural	Foundations	N/A	Good	Fair	Poor	Replace	100	2124.
2	Exterior	Walls	N/A	Good	Fair	Poor	Replace	33	2057.
	Notes:	Stucco & Metal need attention							
3	Exterior	Windows	N/A	Good	Fair	Poor	Replace	13	2037.
	Notes:	North First Grade & Clerestory windows need work							
4	Exterior	Doors	N/A	Good	Fair	Poor	Replace	20	2044.
	Notes:	Some of the old doors catch when closing (or not closing!)							
5	Roofing	Roof System	N/A	Good	Fair	Poor	Replace	13	2037.
	Notes:	Leaks by Clerestory windows, ramp to new section							
6	Roofing	Openings	N/A	Good	Fair	Poor	Replace	0	2024.
7	Interior	Doors	N/A	Good	Fair	Poor	Replace	15	2039.
8	Interior	Wall Finishes	N/A	Good	Fair	Poor	Replace	5	2029.
	Notes:	Paint is needed in many places							
9	Interior	Floor Finishes	N/A	Good	Fair	Poor	Replace	15	2039.
	Notes:	Some classrooms need new carpet							
10	Interior	Ceiling Finishes	N/A	Good	Fair	Poor	Replace	10	2034.
11	Interior	Partitions	N/A	Good	Fair	Poor	Replace	10	2034.
12	Interior	Stairways	N/A	Good	Fair	Poor	Replace	0	2024.
13	HVAC	Primary Heating Source	N/A	Good	Fair	Poor	Replace	10	2034.
14	HVAC	Primary Cooling Source	N/A	Good	Fair	Poor	Replace	10	2034.
15	HVAC	Primary Air Systems - Equipment	N/A	Good	Fair	Poor	Replace	15	2039.
16	HVAC	Terminal and Package Units	N/A	Good	Fair	Poor	Replace	0	2024.
17	HVAC	Building Controls	N/A	Good	Fair	Poor	Replace	15	2039.
18	Electrical	Electrical Service and Distribution	N/A	Good	Fair	Poor	Replace	30	2054.
19	Electrical	Lighting (includes Exit Signs)	N/A	Good	Fair	Poor	Replace	20	2044.
20	Electrical	Emergency Generator	N/A	Good	Fair	Poor	Replace	0	2024.
21	Plumbing	Fixtures	N/A	Good	Fair	Poor	Replace	10	2034.
22	Plumbing	Domestic Water Piping Inside Building	N/A	Good	Fair	Poor	Replace	20	2044.
23	Plumbing	Sanitary / Vent Piping	N/A	Good	Fair	Poor	Replace	40	2064.
24	Fire & Safety	Sprinkler System	N/A	Good	Fair	Poor	Replace	0	2024.

25	Fire & Safety	Standpipes	N/A	Good	Fair	Poor	Replace	0	2024.
26	Fire & Safety	Security System	N/A	Good	Fair	Poor	Replace	3	2027.
	Notes:	Add Cameras							
27	Fire & Safety	Fire Alarm System	N/A	Good	Fair	Poor	Replace	10	2034.
28	Technology	Computer Technology Infrastructure	N/A	Good	Fair	Poor	Replace	7	2031.
29	Technology	Telephones	N/A	Good	Fair	Poor	Replace	10	2034.
30	Technology	Public Address & Intercom	N/A	Good	Fair	Poor	Replace	15	2039.
31	Specialties	Elevators and Lifts	N/A	Good	Fair	Poor	Replace	0	2024.
32	Specialties	Fixed Cabinetry	N/A	Good	Fair	Poor	Replace	15	2039.
33	Specialties	Fixed Lab Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
34	Specialties	Fixed Kitchen Equipment	N/A	Good	Fair	Poor	Replace	18	2042.
35	Specialties	Lockers	N/A	Good	Fair	Poor	Replace	0	2024.
36	Specialties	Writing Surfaces	N/A	Good	Fair	Poor	Replace	20	2044.
37	Specialties	Stage Equipment	N/A	Good	Fair	Poor	Replace	10	2034.

School	0499	PIONEER ELEMENTARY SCHOOL
Building	02	Pioneer New Classrooms
Addition	1	New Classrooms & Gym

Building Condition - Full

			N/A	Good	Fair	Poor	Replace	Rem.	Est.
1	Structural	Foundations	N/A	Good	Fair	Poor	Replace	100	2124.
2	Exterior	Walls	N/A	Good	Fair	Poor	Replace	50	2074.
3	Exterior	Windows	N/A	Good	Fair	Poor	Replace	20	2044.
4	Exterior	Doors	N/A	Good	Fair	Poor	Replace	20	2044.
5	Roofing	Roof System	N/A	Good	Fair	Poor	Replace	20	2044.
6	Roofing	Openings	N/A	Good	Fair	Poor	Replace	20	2044.
7	Interior	Doors	N/A	Good	Fair	Poor	Replace	15	2039.
8	Interior	Wall Finishes	N/A	Good	Fair	Poor	Replace	8	2032.
9	Interior	Floor Finishes	N/A	Good	Fair	Poor	Replace	15	2039.
10	Interior	Ceiling Finishes	N/A	Good	Fair	Poor	Replace	10	2034.
11	Interior	Partitions	N/A	Good	Fair	Poor	Replace	0	2024.
12	Interior	Stairways	N/A	Good	Fair	Poor	Replace	0	2024.
13	HVAC	Primary Heating Source	N/A	Good	Fair	Poor	Replace	15	2039.
14	HVAC	Primary Cooling Source	N/A	Good	Fair	Poor	Replace	15	2039.
15	HVAC	Primary Air Systems - Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
16	HVAC	Terminal and Package Units	N/A	Good	Fair	Poor	Replace	0	2024.
17	HVAC	Building Controls	N/A	Good	Fair	Poor	Replace	15	2039.
18	Electrical	Electrical Service and Distribution	N/A	Good	Fair	Poor	Replace	30	2054.
19	Electrical	Lighting (includes Exit Signs)	N/A	Good	Fair	Poor	Replace	20	2044.
20	Electrical	Emergency Generator	N/A	Good	Fair	Poor	Replace	0	2024.
21	Plumbing	Fixtures	N/A	Good	Fair	Poor	Replace	10	2034.
22	Plumbing	Domestic Water Piping Inside Building	N/A	Good	Fair	Poor	Replace	20	2044.
23	Plumbing	Sanitary / Vent Piping	N/A	Good	Fair	Poor	Replace	40	2064.
24	Fire & Safety	Sprinkler System	N/A	Good	Fair	Poor	Replace	20	2044.
25	Fire & Safety	Standpipes	N/A	Good	Fair	Poor	Replace	20	2044.
26	Fire & Safety	Security System	N/A	Good	Fair	Poor	Replace	7	2031.
	Notes:	would like more cameras							
27	Fire & Safety	Fire Alarm System	N/A	Good	Fair	Poor	Replace	10	2034.

28	Technology	Computer Technology Infrastructure	N/A	Good	Fair	Poor	Replace	7	2031.
29	Technology	Telephones	N/A	Good	Fair	Poor	Replace	10	2034.
30	Technology	Public Address & Intercom	N/A	Good	Fair	Poor	Replace	15	2039.
31	Specialties	Elevators and Lifts	N/A	Good	Fair	Poor	Replace	0	2024.
32	Specialties	Fixed Cabinetry	N/A	Good	Fair	Poor	Replace	15	2039.
33	Specialties	Fixed Lab Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
34	Specialties	Fixed Kitchen Equipment	N/A	Good	Fair	Poor	Replace	0	2024.
35	Specialties	Lockers	N/A	Good	Fair	Poor	Replace	0	2024.
36	Specialties	Writing Surfaces	N/A	Good	Fair	Poor	Replace	20	2044.
37	Specialties	Stage Equipment	N/A	Good	Fair	Poor	Replace	10	2034.

Ten Year Plan – Preston School

This is the state template for the ten year plan. Districts can use their own format/template if the 10-year facilities plan systems, etc. A campus is defined as all buildings associated with the state assigned unique number that is used for

Preston Sr. High School	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Electrical	\$5,000	\$3,000	\$2,000	\$3,000	\$3,000
Exterior	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000
Fire and Safety	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
HVAC	\$40,000	\$60,000	\$10,000	\$10,000	\$10,000
Interior	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
Plumbing	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Roofing	\$6,000	\$10,000	\$6,000	\$30,000	\$30,000
Site	\$2,000	\$1,500	\$3,000	\$2,500	\$2,500
Specialties	\$5,000	\$10,000	\$100,000	\$9,000	\$9,000
Structural					
Technology	\$10,000	\$5,000	\$1,500	\$5,500	\$5,500
Totals	\$87,000	\$107,500	\$140,500	\$78,000	\$78,000

Preston Jr. High School	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Electrical	\$5,000	\$4,000	\$5,000	\$3,000	\$5,000
Exterior	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Fire and Safety	\$8,000	\$4,000	\$8,000	\$2,000	\$8,000
HVAC	\$1,000	\$2,000	\$1,000	\$2,000	\$1,000
Interior	\$9,000	\$9,000	\$8,000	\$10,000	\$8,000
Plumbing	\$5,000	\$6,000	\$5,000	\$5,000	\$5,000
Roofing	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Site	\$20,000	\$20,000	\$20,000	\$2,000	\$2,000
Specialties	\$5,000	\$100,000	\$5,000	\$5,000	\$5,000
Structural					
Technology	\$10,000	\$3,000	\$2,000	\$2,000	\$2,000
Totals	\$65,000	\$150,000	\$56,000	\$33,000	\$38,000

Oakwood Elementary	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Electrical	\$5,000	\$4,000	\$3,000	\$3,000	\$5,000
Exterior	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Fire and Safety	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
HVAC	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000
Interior	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Plumbing	\$2,500	\$2,000	\$2,000	\$2,000	\$2,500
Roofing	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
Site	\$20,000	\$20,000	\$20,000	\$10,000	\$20,000
Specialties	\$5,000	\$2,000	\$2,000	\$2,000	\$5,000
Structural					
Technology	\$4,000	\$3,000	\$3,000	\$3,000	\$4,000
Totals	\$65,500	\$61,000	\$59,000	\$49,000	\$65,500

Pioneer Elementary	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Electrical	\$5,000	\$4,000	\$3,000	\$3,000	\$5,000
Exterior	\$6,000	\$6,000	\$4,000	\$3,000	\$3,000
Fire and Safety	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
HVAC	\$1,000	\$2,000	\$1,000	\$3,000	\$1,000
Interior	\$6,000	\$6,000	\$8,000	\$8,000	\$7,000
Plumbing	\$2,500	\$2,000	\$2,000	\$2,000	\$2,500
Roofing	\$2,000	\$3,000	\$2,000	\$2,000	\$3,000
Site	\$2,000	\$3,000	\$3,000	\$3,000	\$3,000
Specialties	\$2,000	\$1,500	\$2,000	\$2,000	\$5,000
Structural					
Technology	\$4,000	\$3,000	\$3,000	\$3,000	\$4,000
Totals	\$32,500	\$32,500	\$30,000	\$31,000	\$35,500

Franklin County High School	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Electrical	\$2,000	\$3,000	\$3,000	\$3,000	\$5,000
Exterior	\$1,000	\$1,000	\$1,000	\$3,000	\$3,000
Fire and Safety	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
HVAC	\$2,000	\$2,000	\$1,000	\$3,000	\$1,000
Interior	\$6,000	\$6,000	\$5,000	\$8,000	\$7,000
Plumbing	\$15,000	\$2,000	\$2,000	\$2,000	\$2,500
Roofing	\$2,000	\$2,000	\$2,000	\$2,000	\$3,000
Site	\$2,000	\$2,000	\$2,000	\$3,000	\$3,000
Specialties	\$2,000	\$1,500	\$2,000	\$2,000	\$5,000
Structural					
Technology	\$4,000	\$3,000	\$3,000	\$3,000	\$4,000
Totals	\$38,000	\$24,500	\$23,000	\$31,000	\$35,500

chool District

plan includes an estimated budget allocation for the next 10 years delineated by *campus*, major reporting purposes

FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
\$2,000	\$3,000	\$5,000	\$3,000	\$2,000
\$1,000	\$1,000	\$2,000	\$1,000	\$1,000
\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
\$10,000	\$10,000	\$40,000	\$10,000	\$10,000
\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
\$6,000	\$30,000	\$6,000	\$30,000	\$6,000
\$3,000	\$2,500	\$2,000	\$2,500	\$3,000
\$100,000	\$9,000	\$5,000	\$9,000	\$100,000
\$1,500	\$5,500	\$10,000	\$5,500	\$1,500
\$140,500	\$78,000	\$87,000	\$78,000	\$140,500

FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
\$3,000	\$5,000	\$3,000	\$5,000	\$5,000
\$1,000	\$1,000	\$1,000	\$3,000	\$3,000
\$2,000	\$8,000	\$2,000	\$8,000	\$8,000
\$2,000	\$1,000	\$2,000	\$1,000	\$1,000
\$10,000	\$8,000	\$10,000	\$8,000	\$8,000
\$5,000	\$5,000	\$5,000	\$8,000	\$8,000
\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
\$3,000	\$5,000	\$5,000	\$5,000	\$5,000
\$2,000	\$3,500	\$2,000	\$3,500	\$5,000
\$31,000	\$39,500	\$33,000	\$44,500	\$46,000

FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
\$4,000	\$3,000	\$3,000	\$4,000	\$3,000
\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
\$2,000	\$1,000	\$1,000	\$2,000	\$1,000
\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
\$20,000	\$20,000	\$10,000	\$20,000	\$20,000
\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
\$61,000	\$59,000	\$49,000	\$61,000	\$59,000

FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
\$4,000	\$3,000	\$3,000	\$4,000	\$3,000
\$2,500	\$4,000	\$4,500	\$6,000	\$7,000
\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
\$2,000	\$3,000	\$3,000	\$2,000	\$1,000
\$10,000	\$12,000	\$12,000	\$5,000	\$6,000
\$2,000	\$2,000	\$2,000	\$2,500	\$3,000
\$1,500	\$3,000	\$3,000	\$4,000	\$3,000
\$4,000	\$3,000	\$4,000	\$5,000	\$5,000
\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
\$33,000	\$37,000	\$38,500	\$35,500	\$35,000

FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
\$4,000	\$3,000	\$3,000	\$4,000	\$3,000
\$2,500	\$4,000	\$4,500	\$6,000	\$7,000
\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
\$2,000	\$3,000	\$3,000	\$2,000	\$1,000
\$10,000	\$9,000	\$8,000	\$5,000	\$6,000
\$2,000	\$2,000	\$2,000	\$2,500	\$3,000
\$1,500	\$3,000	\$3,000	\$4,000	\$3,000
\$4,000	\$3,000	\$4,000	\$5,000	\$5,000
\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
\$33,000	\$34,000	\$34,500	\$35,500	\$35,000

3-Year Technology Plan - PSD

Student Device Refresh

Elementary Schools:

Conduct 1 grade a year. Starting from the lowest grade up. Devices should be able with class sets to remain in service for 7–8 years.

2024 – 1st Grade (2nd Grade was done via literacy funds) – Touch Screen

2025 – 3rd Grade – Non-Touch Screen

2026 – 4th Grade – Non-Touch Screen

2027 – 5th Grade – Non-Touch Screen

2028 – Kindergarten – Touch Screen

(If Kindergarten refresh does not become a priority, we can evaluate 1st-grade machines and hand them down to kindergarten.)

Junior High School:

Refresh will be started in 8th grade in 2025. Then, as the student moves on, the machine cycles back to 6th grade. Keeping the devices in the same school.

This year's 8th-grade machines will cycle back to one in good standing. We will evaluate how many replacements will be needed. After 2 years of this action, we will have enough JHS surplus that will be able to easily have enough machines for failing or student repairs.

High School:

Refresh will begin Junior year. This allows devices to cycle back to younger students remaining in the High School. As students get up in grades and receive a new machine, we have seen they will better take care of their machine. Refreshing a machine at the height of their academic careers in the Preston School District allows the students to develop an understanding and appreciation of new devices. Allowing the devices we deploy to extend their use and get the most out of their life span.

Refresh occurs Junior Year > They carry said device to the end of their Senior Year > All devices in good standing will be rotated back to Freshman year

If the device is still in good standing by the time it gets to Junior year again, it will be put into a backup position. To replace, repair, or sustain Failed Freshman – Sophomore devices.

Franklin County High School:

Depending on the longevity of the devices deployed. We will conduct a refresh every 5–7 years of the Laptops within the school. We had enough Surplus we were able to replace aged laptops in 2024 for the school.

In total, the intended refresh plan is to maximize the life span of devices. Simplify the process to keep devices within their own schools they began in. While also enabling and teaching students how to properly maintain and appreciate new devices.

Lab Device Refresh

Each year we will replace a Lab of Devices. We conducted more at first as the age of all the labs required this action.

2024 – Oakwood Lab, Junior High Lab, PHS Shipley Lab, PHS Library Lab, and FCCHS Lab

2025 – Pioneer Lab

2026 – IDLA Lab

2027 – No labs are old enough

2028 – Oakwood Lab

2029 – Junior High Lab

Continue on allowing devices that are 4+ Years to move into backup position for failing and/or repair currently deployed machines.

Teacher Device Refresh'

Under review as it stands with the cost of devices, we can only refresh at the max 20 machines a year. If we want to better sustain faculty, it would be good for us to evaluate different makes / models. Current devices cost from \$1,400 – \$1,600. We can get the same performance out of \$800 - \$1,000 laptops. The cost is represented by needing to buy the base device and then a keyboard. The price is usually based on the mobility of said device as well.

Makes under review:

Lenovo

Dell

HP

Dynabook

We will look to get a few of the devices of choice and then deploy them to get reviews on how they perform in production.

Network Device Refresh

All devices that pertain to Network Infrastructure will be on rotation and refreshed every 5 years at the height of E-Rate.

Network Refresh Occurred 2024 – 2025 School year.

The next Refresh will occur 2029 – 2030 School year.

Refresh consists of Core Switches, Access Switches, Access Points, Firewalls, and Servers. This will allow us to maximize E-Rate funding and ensure we do not keep devices in service that are near the end of life or have already been discontinued.

Security Cameras

Security Cameras – Lifespan ranges from 8 – 10 years. We are in the process of evaluating the age, location, height, and needed maintenance of cameras to ensure we get the most out of the cameras.

Info is coming soon.

Cabling Infrastructure

Redoing or the need to replace cables varies from environment to environment. You can have cabling last from 10 years – to upwards of 50+ years. It all depends on how utilized they are and how much throughput is being put through them. For instance, a cable being used in a data center may only last 10 years. But a cable for a VOIP phone can last upwards to 50 years as it isn't being utilized all the time. I believe if we start seeing degrade on lines we would make a plan to replace infrastructure the following summer.

As it stands, the current cabling is nearly all new, with minimal old cable deployed. So we may not begin seeing degradation in Cameras and Phones 'till 2064 to 2074.

Technology Update

10/16/24

This week, the IT Dept asked administrators and directors to share any technology issues that need to be addressed or are outstanding.

Pioneer

Nothing new reported to IT Director

Oakwood

Projectors were installed in rooms 22 and 24. Electrician ran power yesterday.
The sound system in rooms 21, 22, and 24.

PJH

TV in 3 room dropping. IT can't replicate the problem when in the classroom. Techer requested a projector. The camera was pulled over to the new network and is online. Need to install Vape Sensors.
(Internet issues reported to the trustee were not reported to IT. When IT was informed, the problem was immediately fixed by reending the cable.)

PHS

PA system. All speakers in place. After centralizing room 223 tomorrow, then PA will work.

New gym centralization. Should be done next week.

FCHS

No new report

Construction Update

10/16/24

Elementary Pods

ADA ramp poured on outside doors to new rooms

The electrician will button up the panel / Wall tiles will be finalized / Tech???

Track

4" metal water main pipe 5' under track spang leak.

Pulled old out, put in new, and added additional conduit for future needs if needed.

(had previously added some conduit at the finish line)

Junior High

Sprinkler water main under three valves – brown grass under JH had the water turned off. Complete.

Entryway Man Trap – Door not lock. Maintenance will look into it

High School Fields

Field Markings/ cleaning up after games

Technology Update – 17 July 2024

(21 August 2024 Update)

(16 October 2024 Update)

Technology Goals: Improve the Internet and Keep Students Safe

Phase 1: Network Centralization

Timeline: 10 October 2023 - 31 July 2024

Estimated Cost: \$50,000

Action:

1. Install secured network **Cabinets** in appropriate locations in each school (32 total)
(\$20,000 for 32 new cabinets)
(29/32 cabinets installed)
(All school cabinets are installed. District Office still needs to be put in place. 31/32)
2. Pull new network **Cables** throughout each school from network closet to each device
(\$30,000 to land 9 miles of cable, and remove 4 miles of damaged lines)
(IT working overtime to lay cable.)
(This week, we are pulling final cables to HS room 223 and the new gym for game cameras, security cameras, and speakers this week.)

Phase 2: Network Refresh

Timeline: 15 July 2024 – 16 August 2024

Estimated Cost: \$428,000 (before e-rate reimbursement of \$284,000 = District \$144,000)

Action:

1. Deploy new **Switches** in cabinets instead of mini-switches (\$322,000 e-rate pays 70%) (91/96 installed)
(All switches installed except for one in the District Office. 95/96)
2. Install new **Servers** (currently have 2; moving to 6 servers—3 main, 3 secondary \$33K)
(Hard drive crashed. New hard drives ordered.)
(Teach company bringing new hard drives this month and will reimage. Old hard drives will not be used, so we will eventually be running with 4 servers—2 main and 2 backups.)
3. Deploy new **Firewall** (moving from 1 to 2 firewalls)—1 active and the other secondary, but load balance set up to support traffic as needed = \$13K + \$30K for 5-year license). New firewall protection to stop network intruders 20 times more powerful than current)
(Two firewalls up and running in a mode balancing manner.)
(IT changed settings to block all VPN security circumventions.)
4. **Segment** network: Separate student and staff groups on different ports and circuits
(Completed. Student network can't get to other network areas.)
(District prepaid 801 Tech through e-rate to install fiber. The company will upgrade bridges between maintenance and band building and from HS to track. Running single-mode fiber from DO and HS.)

Phase 3: Hardware Device Upgrades

Timeline: 12 June 2024 – 12 August 2024

Estimated Cost: \$315,000 student computers & \$75,000 staff computers

Action: (All device upgrades indicated in July were completed by this August update.)

Pioneer

1st Grade: Classroom set of 25 touch screens in each room (\$60,000 from ESSER)

2nd Grade: Classroom set of 25 touch screens in each room (\$60,000 from Literacy)

(Kindergarten: Repurpose and move the best machines into the kindergarten classrooms)

Oakwood

Replace Instructional **LAB** Computers (\$230/machine = \$8,300)

Junior High

6th Grade: New 1-1 Student Devices (\$250/machine = \$50,000)

(7th and 8th Graders will use the one to two-year-old machines they used last year)

Replace Instructional **LAB** Computers (\$550/machine = \$20,000)

High School

11th Grade: New 1-1 Student Devices (\$250/machine = \$50,000 ESSER)

12th Grade: New 1-1 Student Devices (\$250/machine = \$50,000 ESSER)

Replace two (2) **LAB** Computers (\$330/machine = \$16,600) (20 HS lab computers died)

FCHS (replacing devices at FC was not on this year's plan, but had enough stock to do so.)

Replaced two (2) mobile student labs with new devices

Replaced devices in the fixed computer lab.

Staff

New Teacher Laptops (Upgrade 50 computers @ \$1,500/machine = \$75,000 ESSER)

(IT handing out 30 right now in August)

(30 teachers plus some new hires were given new laptops)

Phase 4: Additional Student Safety - New **Content Filter** on devices in August

(\$18,000)

(Securely installed at the end of August 2024)

Preston School Board Policies

SECTION 800: BUSINESS PROCEDURES

806 – Bond and Licensure Requirements for Public Works. This policy is updated to reflect a 2017 amendment to Idaho Code §54-1904, relating to exemptions for public works contractor licensure. The amendment removed the two exemptions that are set forth and set a ceiling of \$50,000 as the threshold for which a public works license is not required. The 2017 also amended Idaho Code §54-1926 by making the payment and performance bonds required upon execution of the contract, rather than award of the contract.

810 – Budget Planning and Adoption. This policy is updated to reflect changes to the location in Idaho Code to the references on which this policy is based.

812 – Budget Adjustments: This policy is updated to remove the last paragraph. That paragraph came from a subsection in Idaho Code §33-701, which has since been amended. The requirement thus no longer exists in law.

820 – Annual Statement of Financial Condition. This policy is updated to make minor corrections and include additional information from Idaho Code §33-701 related to annual statements of financial condition that was not previously included in the policy (e.g., the requirement that a copy of the report be available and open for inspection at the district office). We also deleted duplicative language on when the annual statement must be published. In addition, we included a reference to Idaho Code §60-106A, which was amended in 2023 to allow the required publications of local government entities to be made electronically.

822 – Audit of Financial Statements. We have reorganized this policy and provided minor updates that include a change in reporting requirements to the Legislature, as set forth in Idaho Code §67-450B.

824 – Financial Emergency. We are making minor updates to this policy, including removing an outdated reference to the Idaho Open Meeting law and providing clarification of what may be considered at a due process hearing held in response to a declaration of financial emergency. Legal references are also updated.

836 – Investments. We are revising this policy to more closely follow the investment language that is set forth in Idaho Code §33-701 and to remove the definition of “designated depository.” While the term “designated depository” is defined in Idaho law, it does not necessarily relate to investments. We are also updating legal references.

838 – Activity Funds. This policy is updated to incorporate changes made to Idaho Code §33-705 by the 2024 Legislature. The amendment now allows disbursements from activity funds to be made by credit or debit card attached to an activity fund account.

840 – Payroll (Formerly Payroll Deductions). We are updating this policy to consolidate two other policies related to payroll (842 – Payroll Periods and 844 – Supplemental Pay) into a single payroll policy. We have also made minor updates to the policy.

850 – Purchasing. This policy is updated to incorporate a 2024 legislative change. We have included a reference to new Idaho Code §67-2347A, which prohibits contracts with companies

boycotting certain sectors. Those sectors include companies engaging in fossil fuel-based energy, timber, minerals, hydroelectric power, nuclear energy, or agriculture exploration, production, utilization, transportation, sale, or manufacture; or the manufacture, distribution, sale, or use of firearms. The thresholds for various types of purchasing has also been updated. We have also added a section on prohibitions, which takes language from Idaho Code §59-1026. That law prohibits a willful or knowing violation of bidding/purchasing laws. While the law itself is not new, we have not before included this in the purchasing policy. We are mindful that guidance from the state department (with respect to food services audits) includes a reference to this law. To ensure compliance with any food service or other audits where this provision might come into play, we are adding it to this policy. We have also amended the section on school building plan reviews to modify the state division responsible for reviewing plans (now the division of occupational and professional licenses). We have also included a distinction in requirements for plan reviews based on the amount of the project. For projects in excess of \$100,000, a city or county may perform plan reviews provided they satisfy certain certifications. For projects valued at \$100,000 or less, a city or county may perform the reviews without regard to such certifications. Legal references are updated and cross-references are added.

850P1 – Supplemental Purchasing Procedures. The legislature adopted a new section in the 2023 session prohibiting the use of environmental, social, and governance standards in public contracts. The new law, codified at Idaho Code §67-2347, includes definitions of “contract,” “contractor,” and “environmental, social and governance standards” and also sets forth requirements related to the prohibition. This policy is updated to include the new requirements. Other minor updates are also included, as well as updated legal references.

850.30 – Purchasing Services or Personal Property. We are updating this policy to include the notice/publication requirements from policy 857, as amended in 2024. As amended, the law requires public agencies such as school districts to publish notice of personal service contracts with an annual payment amount of over \$30,000. The amendment to the law moves the publication requirements for political subdivisions into the section on purchasing by political subdivisions, at Idaho Code §67-2810.

850.90 – Public Works Construction. This policy is updated to increase the threshold under which a public works license is required. The change, adopted in 2024, increases the threshold for which a public works license is required from \$50,000 to \$100,000. The new law also exempts subcontractors performing work under the direct supervision of a licensed public works contractor who hold Class Unlimited, AAA, AA, or A licenses from the requirement to hold a public works license if the subcontracted work is less than \$100,000. Thus, we have included a statement that a subcontractor will not need a public works license where allowed by Idaho law.

852 – Payment for Goods and Services (formerly Issuance of Checks). We are combining this policy with policies 858 (Payment for Goods and Services), 860 (Purchase Orders) and 862 (Signature Authority) and using the name from policy 858 in this revised policy. Each of these policies relates to the purchase of goods and services, and there is no legal requirement to have separate policies for each. We are also including language that allows the business office to develop internal procedures for purchases, which could include what to do in the event a check is not cashed, timelines, etc.