

**NOTICE OF REGULAR MEETING (AMENDED AGENDA) MEETING OF THE BOARD OF TRUSTEES
MINIDOKA COUNTY JOINT SCHOOL DISTRICT #331
RUPERT, MINIDOKA COUNTY, IDAHO**

NOTICE IS HEREBY GIVEN that an **Regular Meeting** of the Board of Trustees of the Minidoka County Joint School District is posted for **Monday, November 15, 2021 at 7:00 PM** at the **District Service Center 310 10th Street** **Rupert, ID 83350** at which meeting the following business will be conducted:

CALL TO ORDER & ROLL CALL:

Bonnie Heins, Chair
Rick Stimpson, Vice Chair
Russ Suchan, Trustee
Jeff Gibson, Trustee
Mary Andersen, Trustee

Dr. Kenneth Cox, Superintendent
Kerri Tibbitts, Board Clerk
Reed Cotten, School Counsel

1. WORK SESSION - Middle School Accountability and ISBA Resolutions	2
2. CALL TO ORDER & ROLL CALL	
3. VISITOR WELCOME, PRAYER & PLEDGE OF ALLEGIANCE	
4. AGENDA APPROVAL (Action Item)	
5. CONSENT AGENDA (Action Item)	
A. Minutes of Previous Meeting	37
B. Payment of Bills, Payroll & Treasurer's Reports, SBF & Activity Reports	45
C. Disposition of District Property/Fixed Assets	
D. Travel Requests	129
E. New Personnel	
6. STUDENT REPRESENTATIVE REPORTS	
7. GOOD NEWS - Acequia Elementary	134
8. PATRON COMMENTS	137
9. DISCUSSION ITEMS	
A. Administrator/Department/Committee Reports	143
B. Discussion with Transportation on Early Dismissals/Emergency Closures	191
C. Discussion on 2020-2021 Audit Report	192
D. Discussion and Possible Action on Purchase Order Approval Process	
E. Policy Discussion	
1. Policy D440.00 Parental Rights	275
2. Policy D442.00 Parent Involvement	277
3. Policy D442.00P Parent Involvement Procedure	282
F. Discussion on Policies Regarding Parental Rights	
G. Superintendent Report	287
10. BUSINESS (Action Items)	
A. Governor's Money for Substitutes and Classified Employees (Amended Item Added to Agenda)	288
B. East Minico E-Sport Club Request	290
C. Request for Minico E-Sports/Fundraiser	291
D. Minico High School - Family Career and Community Leaders of America (FCCLA) Fundraiser and Increase of Dues	295
E. Approval of West Minico St. Council Fundraiser	296
F. Voting on ISBA Resolutions	297
G. Acceptance of 2020-2021 Audit	312
H. New/Amended/Deleted Policies	395
1. Policy D130.00 District Planning (First Reading)	399
2. Policy D386.60P Head Lice Procedure (First Reading)	402
3. Policy D410.00 Complaints Concerning District Employees (First Reading)	
4. Policy D524.00 Employee Drugs, Alcohol & Tobacco (First Reading)	403
5. Policy D546.00 Staff Travel (First Reading)	408
6. Policy D810.00 District Owned Vehicles (First Reading)	413
7. Policy R832.00 Student Wellness (for review)	418
8. Policy R834.00 Nutrition (for review)	422
9. Policy D220.00 K-3 Reading Intervention (First Reading)	425
10. Policy D480.00 Use of School Facilities (First Reading)	428
11. Policy D507.00 Certificated Personnel Employment (First Reading)	435
12. Policy D740.40 Federal Debarment and Suspension (First Reading)	439
11. ADJOURNMENT	

#boldsubject#

** Robert's Rules of Order will govern all meetings

*** Any person needing special accommodations to participate in the above-noticed meeting should contact the Minidoka County School District one (1) day prior to the meeting at 310 10th St., Rupert, Id. (208) 436-4727

2022 Proposed ISBA Resolutions

Resolutions representing the aims and purposes of the Idaho School Boards Association (ISBA) legislative and otherwise, shall be considered one of the most important functions of the Annual Convention. Resolutions adopted at the Annual Convention automatically remain valid policy of the ISBA for a period of two years unless otherwise acted upon.
(ISBA Bylaws, Article X)

No.*	Resolution	Submitted by *Resolutions will list all districts or schools that have sponsored the resolution.
1	Career Ladder Placement for Out of State Teachers and Administrators	Kimberly School District Filer School District
2	Hiring Flexibility on Licensed Counselors	Bonneville School District
3	**School Age Accountability Requirements	Caldwell School District
4	Authority of School Board Members	Caldwell School District
5	Support for Idaho's Content Standards	Boise School District
6	**K-12 Funding Formula Principles	Boise School District
7	Career Ladder Records Storage	Boise School District
8	**Discussion of Sale of Public Property in Executive Session	Moscow School District
9	Consistent Priorities for ISBA Advocacy	ISBA Executive Board

*Resolutions were numbered pursuant to the order in which they were received.

**Indicates the resolution was previously an approved ISBA Resolution that expired.

***Strikethrough indicates the resolution was pulled.

The ISBA Executive Board adopted the following as guiding principles for ISBA's advocacy work in 2022:

1. ISBA supports legislation that provides for local governance and decision making.
2. ISBA is committed to supporting legislation that creates safe and inclusive environments for all students and staff, without regard to race, ethnicity, socioeconomic status, gender, ability, sexual orientation, national origin, immigration status, or native tongue.
3. ISBA believes the state should provide school districts and charter schools with full funding of current and future funding formulas.
4. ISBA opposes any legislation that violates federal laws or the state constitution.
5. ISBA opposes unfunded mandates and will continue to advocate for funding for currently existing mandates.
6. ISBA supports legislation that allows school districts and charter schools to provide competitive compensation for all school employees in order to attract and retain quality staff.
7. ISBA supports legislation, policies, and initiatives that prepare young children for success in the K-12 education system and in life.

2022 PROPOSED ISBA RESOLUTION NO. 1

CAREER LADDER PLACEMENT FOR OUT OF STATE TEACHERS AND ADMINISTRATORS

WHEREAS, the recruitment of highly effective experienced teachers is essential to the academic achievement of students in the Idaho public school system; and

WHEREAS, the State of Idaho is experiencing a shortage of teachers in the various grade levels and subject areas; and

WHEREAS, out of state teachers are only placed on either the R1, P1, or AP1 allocation cell dependent upon experience; and

WHEREAS, current Idaho administrators wishing to return to the classroom will not be placed above the P1 cell; and

WHEREAS, many Idaho school districts and charter schools are absorbing the additional cost of paying out of state teachers above the state allocation;

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association work with the Idaho Legislature to amend Idaho Code to create a mechanism to attract administrators and out-of-state teachers to teach in Idaho public schools. This could include and is not limited to utilizing the method used for CTE teachers and/or allowing a “grace period” for such applicants to meet the performance criteria and be placed accordingly on the career ladder.

STATEMENT OF PURPOSE

This change in Idaho Code and/or administrative rule would allow Idaho school districts and charter schools to attract experienced out of state teachers and current Idaho administrators without having to absorb the additional cost and free up monies at the district/charter level.

Submitted by Kimberly School District No. 414

Submitted by Filer School District No. 413

Submitted by Wendell School District No. 232

Submitted by Castleford School District No. 417

Submitted by Blaine County School District No. 61

Submitted by Plummer-Worley School District No. 44

RECOMMENDATION OF THE ISBA EXECUTIVE BOARD: DO PASS

Starr Olsen of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.

LICENSED COUNSELORS

WHEREAS, more than ever, Idaho students need social and emotional support from trained and licensed mental health professionals; and

WHEREAS, Idaho Code §33-1212 states that “counseling offered at Idaho public schools should be flexible and responsive”; and

WHEREAS, Idaho Code §33-1212 includes licensed social workers within the definition of a school counselor, but omits licensed professional counselors and licensed clinical professional counselors.

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association work with the Idaho legislature to amend Idaho Code §33-1212 to also allow licensed professional counselors or licensed clinical professional counselors as provided by chapter 32, title 54, Idaho Code, to be included within the scope of the legal definition of school counselors, provided they meet the requirements of the State Board of Education.

STATEMENT OF PURPOSE

This resolution directs the Idaho School Boards Association (ISBA) to work with the legislature to amend existing statute to allow school districts more flexibility in addressing the mental, social, and emotional needs of students by allowing districts to hire LPCs (Licensed Professional Counselors) and LCPCs (Licensed Clinical Professional Counselors) as school counselors. This amendment will align the requirements for these professionals more closely with the requirements for licensed social workers, whom school districts are currently permitted to hire as school counselors.

Submitted by Bonneville Joint School District No. 93

ISBA EXECUTIVE BOARD RECOMMENDATION: DO PASS

Margy Hall of the ISBA Executive Board will address the Executive Board’s recommendation to the membership at the Business Session of the Annual Convention.

2022 PROPOSED ISBA RESOLUTION NO. 3

ALIGNING IDAHO'S SCHOOL AGE AND PUBLIC SCHOOL ACCOUNTABILITY REQUIREMENTS

WHEREAS, Idaho's high school graduation requirements include student participation in a college entrance exam and the state provides entrance exams free of charge in the spring of the student's 11th grade or junior year, when most students are older than 16 years; and

WHEREAS, Idaho's high school graduation requirements include students earning math credits during the 12th grade or senior year, when most students are 17 years or older; and

WHEREAS, Idaho's formula for determining graduation rates for high school accountability is based on four-year cohorts, including two years when most public school students are older than 16; and

WHEREAS, Idaho high schools are accountable for reaching at least a 90 percent graduation goal; and

WHEREAS, Idaho's high schools are accountable for college and career readiness as measured by student participation in advanced opportunities courses; including Advanced Placement, Dual Credit, international baccalaureate, and career technical courses completed by the 12th grade or senior year; when most students are 17 years or older; and

WHEREAS, Idaho's high schools are accountable for college and career readiness as measured by student acquiring industry recognized professional or technical certifications which are completed in the 12th grade or senior year, when most students are 17 years or older; and

WHEREAS, Idaho has not amended its school age requirements to align with its expectations of student achievement in public education;

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association shall draft legislation to align Idaho Code Section 33-202, Idaho Code, with the state's accountability requirements for public schools by changing the required school age from 16 to 18, unless the pupil has graduated early or has received their GED.

STATEMENT OF PURPOSE

Idaho's accountability measures for high schools rely upon students completing academic requirements, participating in college level work, and mastering industry level skills during a four-year window. Two of those four years occur in the final two years of

high school, when most students are older than 16. Section 33-202, Idaho Code, should be amended to support state accountability expectations for schools by changing the required school age from 16 to 18, unless the pupil has graduated early or has received their GED.

Supporting Data and Information:

<http://www.sde.idaho.gov/assessment/accountability/files/accountability-results/2018/Graduation-Rate.pdf>

<http://www.sde.idaho.gov/assessment/accountability/files/accountability-results/2018/Graduation-Rate.pdf>

Submitted by Caldwell School District No. 132

ISBA EXECUTIVE BOARD RECOMMENDATION: DO PASS

Karen Pyron of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.

2022 PROPOSED ISBA RESOLUTION NO. 5

SUPPORT FOR IDAHO'S CONTENT STANDARDS

WHEREAS, Idaho's current content standards are reviewed on a rotating 6-year cycle (5-year for Career Technical Education standards); and

WHEREAS, Idaho's current content standards were developed and revised through a standards review process which includes a robust series of stakeholder meetings where a committee reviewed the current standards and considered possible changes that are warranted; and

WHEREAS, standards review committees consist of K-12 educators, representatives from higher education, Idaho's citizens, and parents from different regions of the state; and

WHEREAS, Idaho's current content standards represent robust performance standards coupled with supporting content written in an unbiased way that encourages problem-solving and critical thinking; and

WHEREAS, Idaho's current content standards contain a planned scope and sequence of practices and content from kindergarten to high school, ensuring that students will interact with a broad variety of concepts throughout their education; and

WHEREAS, Idaho's content standards are approved by the Idaho State Board of Education and undergo a 21 day open public comment period before that approval where anyone can weigh in on the proposed revisions; and

WHEREAS, districts and schools across Idaho have invested significant resources of time and money into the professional development and curricular materials aligned to these standards.

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association work to ensure that the integrity of the Idaho Content Standards and their Supporting Content sections, which are incorporated by reference into IDAPA 08.02.03.004.01 and approved by the Legislature, are maintained and reauthorized by the Idaho Legislature.

STATEMENT OF PURPOSE

Idaho's current content standards represent the work of a broad group of stakeholders

and have garnered widespread support from citizens across Idaho. Districts and schools have invested significant resources of time and money into the professional development and curricular materials aligned to these standards. In recent years, Idaho's content standards have come under scrutiny based on unfounded accusations that have not been tied to specific standards. These accusations have led the Idaho Legislature to attempt to revise content standards without the input of educational stakeholders. Attempts to revise content standards without stakeholder involvement represent a significant step backward in our efforts to prepare students with the 21st-century learning skills that will be necessary to fulfill the labor needs of our state's ever-growing job market. Repeal and/or delay in the adoption of Idaho's content standards would result in a significant financial impact on Districts and Charter Schools as they have to adopt a new curriculum and retrain teachers on the standards and curriculum tied to those standards.

Submitted by Boise School District No. 1

RECOMMENDATION OF THE ISBA EXECUTIVE BOARD: DO PASS

Michelle Lippert of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.

2022 PROPOSED ISBA RESOLUTION NO. 6

K-12 FUNDING FORMULA PRINCIPLES

WHEREAS, the Constitution of the State of Idaho states: “it shall be the duty of the Legislature of Idaho, to establish and maintain a general, uniform and thorough system of public, free common schools;” and

WHEREAS, 93 of the 115 school districts in Idaho have supplemental levies to maintain operations; and

WHEREAS, many school districts are not able to pass supplemental levies or to pass supplemental levies that are adequate to meet their needs; and

WHEREAS the Idaho Legislature does not provide funds for the construction and maintenance of facilities; and

WHEREAS, these practices have resulted in a public school system that is neither uniform nor thorough; and

WHEREAS, the funding formula will be used to drive and distribute over half a billion dollars in state funds to Local Education Agencies (LEAs).

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association shall work with the Idaho Legislature to adopt a funding formula that is based upon the following principles:

- Predictability: It should have the ability to accurately predict and budgets in coming years;
- Adequacy: It should provide sufficient funding for districts and charter schools to provide essentials to students;
- Transparency: The process should be clear,
- Stability: There should be no sharp drops in funding from year to year,
- Equitability: It should differentiate between LEAs in a way that recognizes their unique needs,
- Honors the experience of staff,
- Honors the education of staff,
- Holds harmless: No LEA should lose funding, i.e., the cost per pupil is not lower than the current funding model; and the new model should take into account growing enrollment.

STATEMENT OF PURPOSE

For three years, a K-12 public school funding formula legislative interim committee worked to develop a proposal for a new K-12 funding formula. While the proposed model was not approved, the 2019 Legislature did approve HB 293, which established definitions to be used in a Student-Based Funding Formula (SBFF) model that was to be considered by the 2020 Legislature. During the 2021 Legislative Session, the SBFF model was not addressed, leaving the issue unresolved for Idaho's students, educators, and taxpayers. We believe that having a standard of fundamental guiding principles provides a measure against which ideas can be weighed and evaluated. These guiding principles represent a philosophical direction for funding public schools and reflect some of the concerns identified with the proposed model that was released in 2019.

Submitted by Boise School District No. 1

RECOMMENDATION OF THE ISBA EXECUTIVE BOARD: DO PASS

Ken Hart of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.

2022 PROPOSED ISBA RESOLUTION NO. 7

STORAGE OF TRANSCRIPTS FOR CAREER LADDER EDUCATION ALLOCATION AND ADMINISTRATIVE EDUCATION FACTOR

WHEREAS, Idaho Code §§ 33-1004B(8) and 33-1004A(3) requires transcribed credits and degrees or transcripts, respectively to be on file with the teacher certification department for the Career Ladder Education Allocation and Administrative Education Factor; and

WHEREAS, that requirement has been in statute for many years, and the language found in the Career Ladder legislation and statutes is similar to that pre-existing language; and

WHEREAS, the State Department of Education already collects certified staff transcripts as part of an educator's application for initial certification and the five-year certificate renewal cycle; and

WHEREAS, school districts currently keep all certified transcripts in each employee's personnel file and submit the data described in these statutes through annual ISEE uploads; and

WHEREAS, annual independent financial audits include a process of verification of the education allocation, ensuring that the credits we have reported to the State Department of Education are true and accurate; and

WHEREAS, the State Department of Education asked Districts and Charters to submit copies of teachers transcripts, highlighting and verifying courses and degrees earned to determine an individual's education allocation as part of the Career Ladder Education Allocation and Administrative Education Factor rather than utilizing the data submitted through ISEE; and

WHEREAS, the requested process of printing transcripts for all of our certificated staff, and highlighting applicable courses, credits, and degrees would have presented a significant burden on Districts in both staff time and financial resources; and

WHEREAS, the State Department of Education has agreed to put a stay on this request for the Fiscal Year 2022 and will continue to accept the data that is submitted through ISEE and verified by auditors while they work with the Legislature to explore solutions.

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association shall work with the Idaho Legislature to amend Idaho Code §§ 33-1004B(8) and 33-1004A(3) allowing the transcripts needed to verify Career Ladder Education Allocation and Administrative Education Factor to be kept on file with local school districts or charter schools, the data necessary to verify degrees and credits will be submitted through ISEE and verified through the annual financial audits, rather than being kept on file with the teacher certification department of the Idaho State Department of Education.

STATEMENT OF PURPOSE

The requirement that transcripts be on file in the teacher certification department of the Idaho State Department of Education has been a requirement for many years and was incorporated into the Career ladder legislation as a way to confirm the Career Ladder Education Allocation. Since the adoption of Idaho's ISEE data collection system, this information has been uploaded to the State Department of Education or State Board of Education by Districts for funding purposes before the Career Ladder and since the Career Ladder was adopted. Annual financial audits include a process to verify credits and degrees for the education allocation, ensuring that the credits we have reported to the State Department of Education are true and accurate. The request by the Idaho State Department of Education for all school districts and charter schools to submit the transcripts of certified employees, and highlighting applicable courses, credits, and degrees earned, to validate and confirm their educational credits and degrees for Career Ladder Education Allocation and Administrative Education Factor would present a significant burden on school districts and charter schools in both staff time and financial resources. By amending §§ 33-1004B(8) and 33-1004A(3) to allow the transcripts needed to verify Career Ladder Education Allocation and Administrative Education Factor to be kept on file with local school districts, submitted through ISEE, and verified through the annual financial audits, we will continue a practice that has been working for several years, ensure the accuracy of the data, and avoid unnecessary reporting burdens for districts and charter schools.

Submitted by Boise School District No. 1

RECOMMENDATION OF THE ISBA EXECUTIVE BOARD: DO PASS

Alan Erickson of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.

2022 ISBA PROPOSED RESOLUTION NO.8

DISCUSSION OF SALE OF PUBLIC PROPERTY WITHIN EXECUTIVE SESSION

WHEREAS, Section 74-206 (c), Idaho Code, allows a governing body of a public agency to go into Executive Session to consider acquiring “an interest in real property which is not owned by a public agency”; and

WHEREAS, Idaho Code does not allow executive session discussions regarding the sale of real property either to a public agency, commercial entity, or private individual; and

WHEREAS, upon receipt of an offer to a public agency for the purchase of real property, a governing body needs to discuss acceptable counteroffers and other applicable conditions regarding such sale.

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association work with the Idaho Legislature to amend Idaho Code to include language to allow deliberations within executive session on the sale of real property which is owned by a public agency for the sole purpose of discussing possible minimal acceptable bid amounts for the sale of real property.

STATEMENT OF PURPOSE

A school district or charter school must be able to discuss within executive session, prior to receiving bid offers, the possible amount acceptable as a reasonable offer. If an interested party makes an offer on real property, a public agency needs to have had the opportunity to privately discuss what a reasonable offer would be without public knowledge of their final acceptable price. If these deliberations take place in open meetings, the interested party will have a large advantage over the school district or charter school by knowing what the minimal acceptable price is and make the an offer matching that amount. This is detrimental to the interest of the school district patrons if they do not receive the most competitive bid possible. This also is a major impact on rural school systems where there is typically only one interested buyer.

Submitted by Moscow School District No. 281

Submitted by the Board of Directors of the Moscow Charter School

RECOMMENDATION OF THE ISBA EXECUTIVE BOARD: DO PASS

Brian Pyper of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.

ISBA PROPOSED RESOLUTION NO. 09

STREAMLINING CONSISTENT ISBA LEGISLATIVE PRIORITIES

WHEREAS, the members of the Idaho School Boards Association play an important and active role in determining the legislative priorities of the Idaho School Boards Association; and

WHEREAS, the members of the Idaho School Boards Association bring legislative priorities annually through submission of ISBA Resolutions which expire – unless acted upon – every two years; and

WHEREAS, instead of asking ISBA members to renew expiring resolutions that have already passed the membership, the ISBA Executive Board has compiled a list of priorities which reflect the will of the Members; and

WHEREAS, nothing in this resolution prevents any member from bringing forward new resolutions or editing prior resolutions;

WHEREAS, this resolution may be reviewed and amended every other year but continues to streamline long standing priorities of ISBA Members; and

WHEREAS, ISBA members have consistently passed ISBA Resolutions that:

1. Retains the ability for local school board members to have proper governing authority of their schools – especially in the area of school safety and security and advocating for more flexibility on K-12 budgets.
2. Calling upon the State of Idaho to consider more productive options for funding school facilities – including, but not limited to – amending the 2/3 Supermajority Requirement for facility bonds or creating alternative funding streams for school facilities.
3. Opposing Idaho's public, taxpayer funds from being allocated – in any manner – away from Idaho's public schools and into private and parochial schools who maintain no accountability to the taxpayers or to the State of Idaho.
4. Opposing legislation that creates more undue burden on public schools – including unfunded mandates or removing necessary tools for school funding.

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association continues these legislative priorities if they may again be legislatively reviewed in advance of the 2023 Legislative session.

STATEMENT OF PURPOSE

ISBA members have consistently brought ISBA Resolutions on these matters. Some of these priorities may never be fully accomplished (such as, opposing school vouchers), and others may take more time to accomplish. Instead of asking each resolution to be renewed, this streamlines the process and provides an avenue for other consistent priorities to be included in one Resolution.

Submitted by the ISBA Executive Board

ISBA EXECUTIVE BOARD RECOMMENDATION: DO PASS

Jason Sevy of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.



East/ West/MHJH Student Support November 15, 2021

17

Greg Durrant, Cory Kniep and Dyann Blood



Thank You to Our Team

- School Board Support - tough decisions
- Superintendent support-Mr. Ramsey
- District Administration
- Mr. Heath and Mr. Fairchild full time
- Working together as a team has been successful and productive this year!
- 4 day school week- We have had so many positive responses to this. Teachers report feeling refreshed on Monday morning as a result of having the opportunity to spend time with family, travel and to attend to their health needs on Fridays

Glows/Grows

- East and West have been working closely together to align rules, procedures and grading systems. Currently we are working through alignment of departments/grade levels. We held a collaborative retreat at the Rupert Elks club.
- Both Schools implementing Hope Squad.
- We are working together to build a protocol staff handbook so that new educators will have an understanding of protocol, expectations and building/class level procedures.
- Semester Schedule: Both schools have worked together towards building a scheduling system that is more conducive to semesters as we have made a successful transition. Part of this was West re-implementing Advisory period.
- Mrs. Blood has been providing exceptional support in working with kids at or borderlining criteria for the alternative school level. She is always willing to help by coming in and meeting with one of the other principals/parent.
- 11/12/21: Principals at East, West and MHJH had a conversation in regards to alternative school needs.

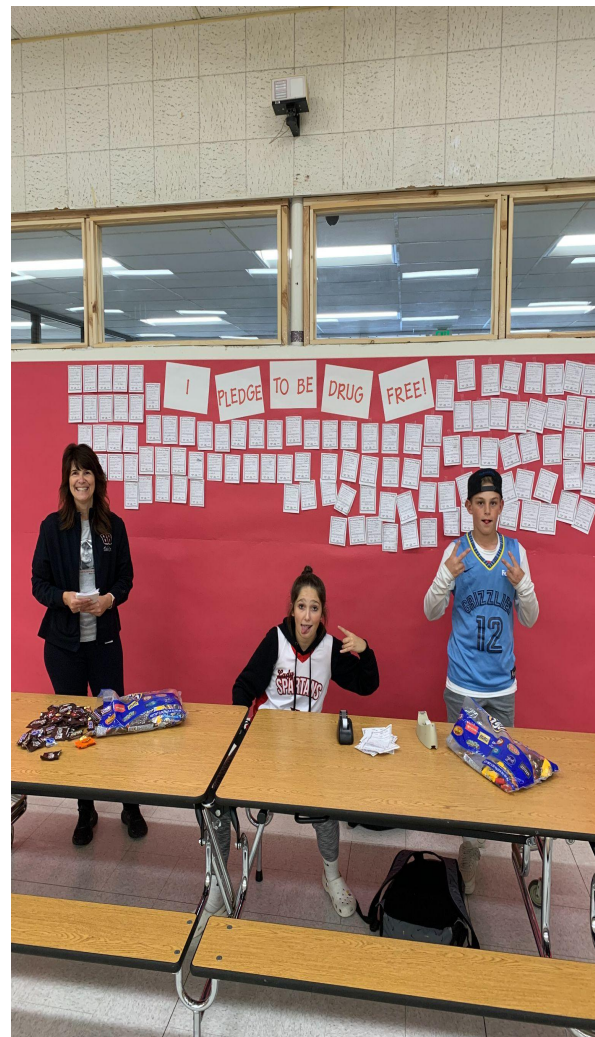
Team Collaboration



East Minico

- New Staff
- #DAK
- Social media presence
- Marquee
- Hope Squad
- ZOR - Robinson/6th grade
- After-School Tutoring
- Friday School
- PPH
- Parent Committee/Meetings
- Newsletter
- Middle School Spring Play
- New Cameras







Activities Happening at West

PTO Dunking!

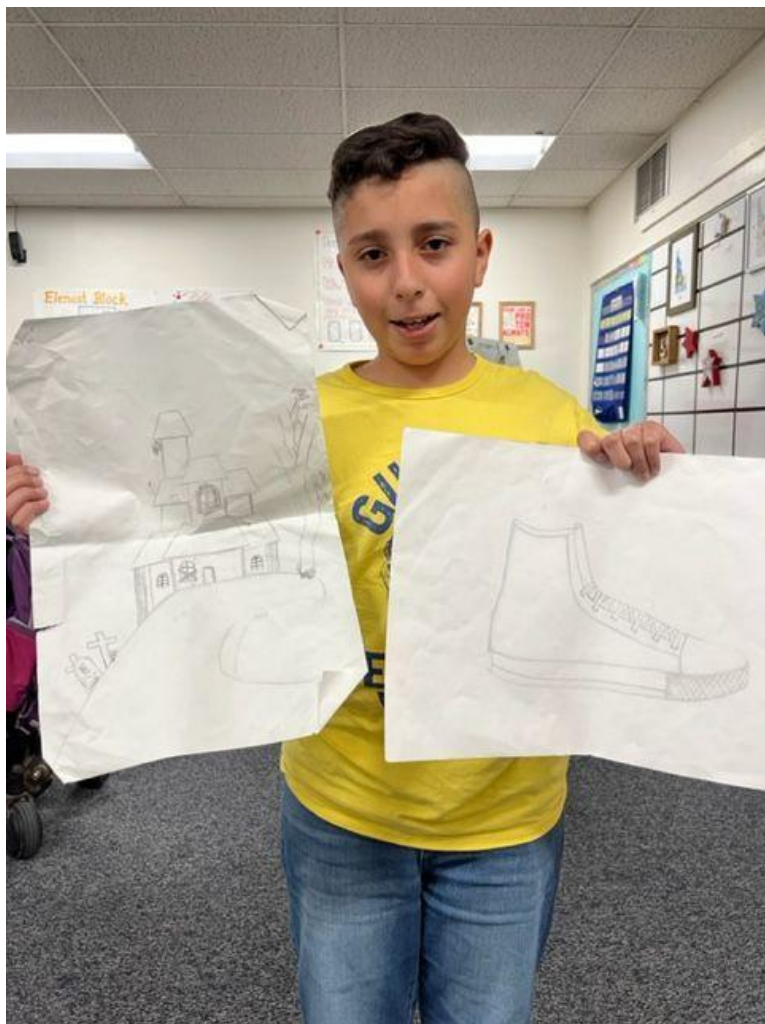


STUCO Hawaiian Day



Career Day







26



Parents created and began implementing a Parent/Teacher Organization. Part of this will be an effort to create finances/new opportunities in the education setting. They are also trying to help coaches/the athletic director by motivating kids to fundraise for various sports.

STUCCO implemented a fundraiser to benefit Veterans

Tyna Christensen and 3 paras have been implementing interventions

Daily after school tutoring until 5 pm.

Implementing Career opportunities. Students interview/ video various professionals in our area.

Music department is working with East Minico to create a musical.

Mr. Loveless did a great job presenting for Veterans day.

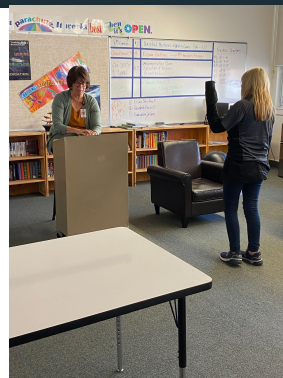
Building culture is growing.

27



MHJH Student Support

Mock Trial in 7th
Grade ELA Class



Students who are on-track in all courses are not required to wear the school uniform on Thursday.

Each teacher has random celebrations weekly: (Pizza, donuts, games, outdoor activities)

- On-track in all courses
- Power Focus Areas passed
- No overdue projects
- Completion of math units
- Cognitive skills above 85%

Signature Sheet Reward



Teacher
Signature Sheet



- Successful signature sheet in all classes daily-15 minutes outside at the end of the day

- All staff received Crisis Prevention and Intervention training (CPI) and certification from Kailee Hansen and TL for safe management of disruptive behavior.
- The Rupert Rotary Club is donating 50 sweatshirts to our student population.
- All students are receiving “Zones of Regulation” curriculum
- Colton Bruns is leading out in Parent Contact: Monthly Parent Newsletter, Positive Parent Call Log, Holiday Celebration for parents in December

Power Focus Areas Celebration Wall



Halloween
Celebration
for
“On-Track”
students





**Community Service
at MVAHC
(\$1,000 Grant)**

Challenges/Next Steps

All three schools are working towards improving student achievement across the board. West Minico has been identified as “a school needing improvement” for the last 18-19 years. Currently, West and East Minico Middle School have created daily after school tutoring activities for students who need extra help. MHJH has monthly data review meetings. Students are taking the Shortened Interim Comprehensive Assessment (SICA) 32 assessment twice this year in ELA and math, and monthly in social studies in preparation for the spring ISAT assessment. Students are setting improvement goals for their next SICA test in January. Teachers also have given up prep time during the school day to offer workshop and study skills in individual and small group settings according to daily need. Students can refer to the assignment board in the hall each day to determine which teacher to visit.

West Minico recently hired on an intervention team. Part of this is going through data and pulling kids out of electives for a short time to provide interventions/ 1-1 instruction.

East/West Alignment at the Rupert Elks Club: 11/12/21: Focus-department: content consistency, curriculum mapping, curriculum fidelity







Thank you

Safety/Security- As administrators- we are so thankful for the monies invested into aligning our building with ADA needs.

36

New Curriculum: We are excited to standardize what is being taught across settings in core subject areas.

Community- we appreciate the support of our community in education.

October 18, 2021

Regular Board Meeting

Personnel Recommendation/Requests for Board Consideration

All recommendations are pending Board approval and District Office receiving state mandated paperwork.

Classified New Hire(s), 2021-2022

Zimmerman, Jessica West Minico, Cook
Russ Taylor, Food Service Supervisor, is recommending Jessica Zimmerman
for a full time cook position at West Minico. Start date: 11/1/2021 II/E

Classified Change(s), 2021-2022

Christensen, Teri	From: Transportation, Bus Driver; 6 hours/day To: Transportation, Bus Driver; 5.5 hours/day	9/1/2021
Diaz, Daisy	From: Special Services, Pre K Para, II/A To: TLC, Pre K Para, II/A	10/18/2021
Gallup, Sarah	From: TLC, Pre K Para, II/A To: Special Services, Pre K Para, II/A	10/18/2021
Irving, Jessica	From: TLC, Pre K Para, II/A To: West Minico, SPED Aide I, II/A	10/11/2021

Substitute(s), 2021-2022

Fellis, Sonja	Emergency Substitute Teacher	10/18/2021
Hansen, Vicki	Emergency Substitute Teacher	10/18/2021
Larsen, Katie	Emergency Substitute Teacher	10/18/2021
Ricks, Ray	Emergency Substitute Teacher	10/18/2021
Shaff, MaryAnn	Emergency Substitute Teacher	12/01/2021
Staker, Megan	Emergency Substitute Teacher	10/18/2021

October 18, 2021
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Personnel Recommendation/Requests for Board Consideration

All recommendations are pending Board approval and District Office receiving state mandated paperwork.

Classified New Hire(s), 2021-2022

Spencer, Megan **Emergency** Heyburn, Para Educator
Danelle Stutzman, Heyburn Elementary Principal, is recommending Megan Spencer for a full-time para educator position. Start Date: 10/14/2021; II/A

Mitchell, Mitzi **Emergency** Heyburn, Para Educator
Danelle Stutzman, Heyburn Elementary Principal, is recommending Mitzi Mitchell for a part-time para educator position. Start Date: 10/18/2021; II/A

Classified Change(s), 2021-2022

Leckenby, Deseria From: DSC, Payroll Specialist; IX/F
To: DSC, Human Resources Supervisor; Salary; pro-rated 10/11/2021

Chacon, Cruz From: DSC, Para Educator; II/A
To: Special Services, Behavior Technician; V/C Starting as soon as possible

Stipend(s), 2021-2022

Polanco, Mariela West Minico, Drill Coach 100% (From 50%) 08/09/2021

Stipend(s), 2021-2022

Ashley Johnson, Student Achievement Director, is recommending that John Kontos receive a stipend for mentoring counselors new to Minidoka County School District in the 2021-2022 school year. Mr. Kontos has been a school counselor for several years and has knowledge of creating schedules and daily activities performed by a counselor. Mr. Kontos was called at the last minute to support one of our school counselors to help with the school schedule and spent several days helping her. He will continue to work with the counselors as support throughout the school year. He will provide additional help as they transition semesters and end the school year. Mr. Kontos and I are in communication when he makes contact and supports the counselors. Mr. Kontos will be paid a stipend at the end of the school year at the rate of \$45/hour.

Ashley Johnson, Student Achievement Director, is recommending the following individuals receive a stipend in the amount of \$500 for mentoring a new teacher for the 2021-2022 school year. Their mentoring duties include

Teacher: Kody Andrew	Mentor: Amy Blau
Teacher: Bryan Bettern	Mentor: Brandi McCray
Teacher: San Juana Baker	Mentor: Lane Baker
Teacher: Tacie Dayley	Mentor: Lane Baker
Teacher: Natalie Chandler	Mentor: Julie Stewart
Teacher: Shannon Melville	Mentor: Julie Stewart
Teacher: Lila VanDeMeer	Mentor: Julie Stewart

Substitute(s), 2021-2022

Salary Schedule(s), 2021-2022

Salaried Classified Salary Scheduled, attached

October 18, 2021
Regular Board Meeting
Personnel Recommendation/Requests for Board Consideration
All recommendations are pending Board approval and District Office receiving state mandated paperwork.

Student New Hire(s), 2021-2022

Retirement(s), 2020-2021

Resignation(s), 2021-2022

Hoggan, Kevin	Substitute Teacher	Resigned via phone 10/04/202
Zaragoza, Bridget	West Minico, Drill Coach 50%	09/29/2021

MCS D #331 Board of Trustees

Monthly Session Meeting Minutes

October 18, 2021

Board Members Present

The following trustees were present: Chair Heins; Vice Chair Suchan, Trustees Andersen, Parker and Gibson.

Work Session

Mr. Ramsey stated our Supplemental Levy information is posted on our website and has been in the newspaper. He has and will visit all sites to inform staff on the levy and has also attended Rotary and Kiwanis. Chair Heins shared that we need to help people understand what the levy money goes toward. This money is necessary in order for our District to maintain our buildings, buy new buses and support technology.

Administrators stated with the increase in enrollment, they are running out of classrooms. Tamara Carter, Vice Principal at Rupert, asked when a bond will be considered. Chair Heins stated in 2026 all bonds will be paid for, so in 2025 the Board will try to pass a bond with no increase in taxes. There is concern before that time, schools will be completely out of room.

Call to Order & Roll Call

Prayer, Pledge of Allegiance and Welcome to Meeting

Trustee Andersen led the group in prayer and Charles Lujan led the Pledge of Allegiance.

Agenda Approval (Action Item)

A motion to accept the agenda as presented was made by Vice Chair Suchan, seconded Trustee Andersen. Motion carried.

Consent Agenda (action item)

Chair Heins called for any objections to the Consent Agenda. Hearing none, the Consent Agenda was adopted by unanimous consent.

Minutes of previous board minutes were unanimously approved.

The minutes noted above are herein incorporated into the board minutes by reference to the date of the board meeting.

Bills and Payroll was Approved

The School Board approved bills, with addendum, and payroll for payment.

Accounts Payable: \$639,708.40

Payroll: \$2,466,739.80

The monthly reports are herein incorporated into these minutes by reference to Exhibits: "Board Revenue Report", and "Accounts Payable Runs".

Travel Requests (none this month)

Approval of new Personnel

Good News

Heyburn Elementary: Mrs. Stutzman, Principal, shared a presentation with the Board. She has 20 new staff members this year. Teachers have been given training on Zones for handling behavioral issues. They

are working on the I Am Awesome program where teachers nominate students, and they get to sign their name on the special board. Their chocolate sales raised over \$13,000 and Mrs. Stutzman had to kiss Kenny the goat. This money will be used for the STEAM night (science, technology, engineering, art and math) presentation on October 26th. Chair Heins asked what zones were, she stated this program gives students the skills to calm down and regulate their own feelings.

The Regulation Station (Special Education Grant): Sherry Bingham shared they received an innovation grant this year. With the money they were able to establish sensory rooms at Acequia and Heyburn where the behavioral programs are located. Principal Stutzman stated the room at Heyburn is used by all students if they need to calm down.

Grants for Mt. Harrison High School and Mt. Harrison Jr. High: Mrs. Blood, Principal at Mt. Harrison Jr. High shared her school received a \$13,175 grant to fund the summer school program at Mt. Harrison Jr. High.

Ms. Fortner informed the Board Mt. Harrison High School received a \$36,000 grant from Idaho Master Education Network. They hope to add a greenhouse and use other funds to support the CORE program.

Patron Comments (all documents are attached under this heading on the agenda)

Jennie Bateman spoke on behalf of a group of citizens who would like to propose to the school board to accept and pass a resolution regarding parental rights.

A comment from Amber Bateman, sent via email was also read regarding this same subject.

Trustee Andersen read a letter sent out by the Idaho School Board Association stating the State of Idaho does not support the action taken by the National School Board Association. Chair Heins stated that the Board encourages parents to participate in their child's education.

Discussion Items

Administrator/Department/Committee

Special Education Program Report: Sherry Bingham informed the Board her department is working to improve literacy with the grants they have received from the State. They are also working on the Pyramid Project that helps with the behavior of our preschool students to socially and emotionally be better prepared for school.

Parent/Teacher Conference Report: Chair Heins asked if administrators were pleased or disappointed with parent turn out for conferences. Danelle Stutzman, Heyburn, stated they were lower this year than last. West Minico, Cory Kniep, stated they had more participation this year than last year and teachers were pleased. Chair Heins acknowledged Mt. Harrison Jr. High and Paul Elementary with 93% attendance for conferences. Trustee Andersen asked Angela Davidson, Rupert Elementary, their number of conferences. Mrs. Davidson stated teachers were impressed by the participation, but did not have a percentage.

Newcomer Classroom: Michele Widmier informed the Board they will meet the teacher and a short video will be presented next month.

Safety and Inspection Report: The Board reviewed the safety report of the District. Once an issue is documented the maintenance person in charge of that building is to correct the problem. Next month the same report but with the documentation of solutions will be attached. A patron in the audience asked what report or system the safety inspector was using. The Board directed him to the attached report on the agenda for him to review.

Policy Discussion

Head Lice Procedure: Sarah Clark, Annie Bingham and Melanie Lucas, school nurses, shared with the Board information on head lice and why they would like the procedure to stay as presented.

Superintendent Report: There were no comments on this report.

Business

Approval of Mt. Harrison Jr. Summer School: A motion to approve the proposal for Mt. Harrison Jr. High School Summer School was made by Trustee Parker, seconded by Trustee Suchan.

Approval of District Discipline Referral Committee Members: A motion to approve the committee members as presented was made by Vice Chair Suchan, seconded by Trustee Gibson. Motion carried.

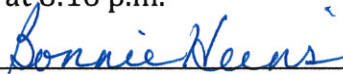
New/Amended/Deleted Policies

Policy D130.00 District Planning will be held for a second reading.

A motion to approve policy D150.00 Policy Formation, Policy D170.00 Board Meetings, Policy D310.00 School Age, Entrance, Placement & Transfer, Policy D428.00 Sex Offenders, and review of Policy 548.00 Travel: Extended & Out-of-Radius was made by Vice Chair Suchan, seconded by Trustee Andersen. Motion carried.

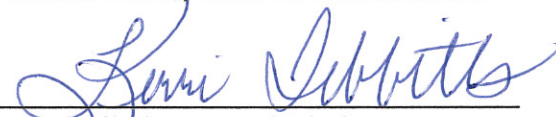
Adjournment

A motion for adjournment was made by Vice Chair Suchan seconded by Trustee Parker. Motion carried. Meeting was adjourned at 8:16 p.m.



Bonnie Heins, Chair of School Board

Attest: November 15, 2021



Kerri Tibbitts, Board Clerk

MCSD #331 Board of Trustees

Special Board Meeting Minutes

October 21, 2021

The Special Board meeting held at Minico High School 292 W 100 S., Rupert, Idaho was called to order by Chair Heins, at 1:00 p.m.

Board Members Present

The following trustees were present: Chair Heins; Vice Chair Suchan, Trustees Andersen, and Parker.

Approval of Student Achievement Goals (action item)

A motion to approve the Student Achievement Goals was made by Vice Chair Suchan, seconded by Trustee Andersen. Motion carried.

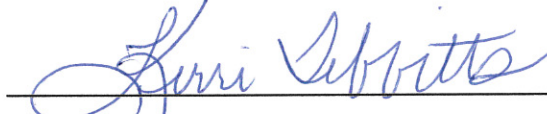
Adjournment

A motion for adjournment was made by Trustee Parker, seconded by Trustee Andersen. Motion carried. Meeting was adjourned at 1:10 p.m.



Bonnie Heins, Chair of School Board

Attest: November 15, 2021 kt



Kerri Tibbitts, Board Clerk

MCSD #331 Board of Trustees

Regular Board Meeting Minutes

October 18, 2021

The Regular Board meeting held at the District Service Center, 310 10th St., Rupert, Idaho was called to order by Chair Heins, at 5:03 p.m.

Board Members Present

The following trustees were present: Chair Bonnie Heins; Vice Chair Suchan, Trustees Andersen, Gibson and Parker.

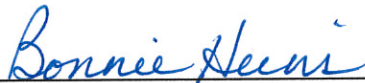
Executive Session

A motion to move into Executive Session was made by Trustee Andersen, seconded by Vice Chair Suchan.

A motion to move into Open Session was made by Trustee Gibson, seconded by Trustee Andersen. Motion carried.

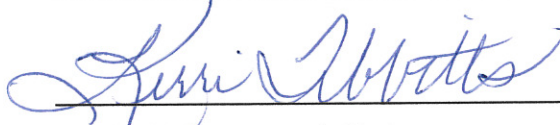
Adjournment

A motion for adjournment was made by Vice Chair Suchan, seconded by Trustee Andersen. Motion carried. (6:10 p.m.)



Bonnie Heins, Chair of School Board

Attest: November 15, 2021 kt



Kerri Tibbitts, Board Clerk

GENERAL FUND REVENUE VS EXPENDITURE

<u>REVENUE</u>	REVISED		<u>RECEIVED</u>		<u>PROJ DATE</u>	<u>DIFFERENCE</u>
	<u>BUDGETED</u>		<u>as of 6/30/2021</u>	<u>receivable</u>		
100-411 COUNTY REVENUE	\$ 2,268,000.00		\$ 2,273,547.99			\$ 5,547.99
100-413 PENALTY/INTEREST TAX	\$ 10,000.00		\$ 9,810.77			\$ (189.23)
100-414 TUITION	\$ 38,000.00		\$ 39,932.00			\$ 1,932.00
100-415 BANK/POOL INTEREST	\$ 50,000.00		\$ 29,184.03			\$ (20,815.97)
100-419 OTHER LOCAL	\$ 731,500.00		\$ 743,512.06			\$ 12,012.06
100-429 OTHER COUNTY	\$ -		\$ 160.00			\$ 160.00
100-431 STATE REVENUE	\$ 25,348,200.00		\$ 25,421,138.82			\$ 72,938.82
100-438 AG PROP TAX REPLACE	\$ 120,000.00		\$ 119,134.85			\$ (865.15)
100-437 LOTTERY	\$ 325,000.00		\$ 324,041.00			\$ (959.00)
100-439 OTHER STATE/GRANTS	\$ 1,228,000.00		\$ 1,219,967.00			\$ (8,033.00)
100-460 TRANSFERS INDIRECT COSTS	\$ 265,000.00		\$ 271,659.17			\$ 6,659.17
100-320 CARRYOVER from 19-20	\$ 1,900,000.00		\$ 1,899,628.80			\$ (371.20)
TOTAL REVENUE>>>>>>>	\$ 32,283,700.00		\$ 32,351,716.49	\$ -	\$ 32,351,716.49	\$ 68,016.49

<u>EXPENDITURES</u>	<u>BUDGETED</u>	<u>YTD AS OF 6/30</u>	<u>ENCUMBERED</u>	<u>PROJECTED</u> *	<u>TOTAL EXPENSE</u>
100-500-10 INSTRUCTIONAL SALARIES	\$ 11,601,550.00	\$ 11,552,360.56	\$ -	\$ -	\$ 11,552,360.56
100-600-10 SUPPORT SERV SALARIES	\$ 5,998,450.00	\$ 5,943,649.67	\$ -	\$ -	\$ 5,943,649.67
100-700-10 SUPPORT SERV SALARIES	\$ 37,000.00	\$ 35,555.66	\$ -	\$ -	\$ 35,555.66
100-500-20 INSTRUCTIONAL BENEFITS	\$ 3,973,916.00	\$ 3,991,357.30	\$ -	\$ -	\$ 3,991,357.30
100-600-20 SUPPORT SERV BENEFITS	\$ 2,269,084.00	\$ 2,276,206.55	\$ -	\$ -	\$ 2,276,206.55
100-700-20 SUPPORT SERV BENEFITS	\$ 4,000.00	\$ 6,875.13	\$ -	\$ -	\$ 6,875.13
100-500-30 INSTRUCT CONT SERV/TRAVEL	\$ 205,200.00	\$ 177,356.34	\$ -	\$ -	\$ 177,356.34
100-600-30 SUPPORT SERV CONT SERV/TR	\$ 1,595,000.00	\$ 1,462,506.99	\$ -	\$ -	\$ 1,462,506.99
100-500-40 INSTRUCTIONAL SUPPLIES	\$ 496,850.00	\$ 403,050.66	\$ -	\$ -	\$ 403,050.66
100-600-40 SUPPORT SERV SUPPLIES	\$ 1,602,050.00	\$ 1,398,555.91	\$ -	\$ -	\$ 1,398,555.91
100-500-50 INSTRUCTIONAL EQUIPMENT	\$ 99,000.00	\$ 89,629.30	\$ -	\$ -	\$ 89,629.30
100-600-50 SUPPORT SERV EQUIPMENT	\$ 269,000.00	\$ 270,175.28	\$ -	\$ -	\$ 270,175.28
100-600-60 SCHOLARSHIP	\$ -	\$ -	\$ -	\$ -	\$ -
100-600-70 INSURANCE/JUDGEMENTS	\$ 194,000.00	\$ 196,938.50	\$ -	\$ -	\$ 196,938.50
100-700-40 NON INSTRUCTIONAL SUPPLY	\$ 17,600.00	\$ 2,981.19	\$ -	\$ -	\$ 2,981.19
100-800-30 CAPITAL OUTLAY LEASE	\$ -	\$ -	\$ -	\$ -	\$ -
100-800-50 CAPITAL OUTLAY	\$ 600,000.00	\$ 600,281.37	\$ -	\$ -	\$ 600,281.37
100-920-80 TRANSFERS	\$ 1,421,000.00	\$ 1,428,920.00	\$ -	\$ -	\$ 1,428,920.00
100-950-80 CONTINGENCY	\$ 1,900,000.00	\$ -	\$ -		\$ -

[illegible]

TOTAL PROJ REVENUE THRU JULY>>>>>>> \$ 32,351,716.49

TOTAL ACTUAL EXPENDITURES THRU JUNE>>> \$ 29,836,400.41

\$ 2,515,316.08	FUND BALANCE
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Less Designated to Gen Grant Funds>>>>>	\$	172,600.00	>>>>>>>>>>
(MEDICAID,IRI,ISAT & OTHER GRANTS)			

REMAINING	\$ 2,342,716.08	Gen Fund only
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REMAINING DESIGNATIONS:

REMAINING USING TO BALANCE FY21-22	\$	400,000	designated
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REM BUDGETED TO CONTINGENCY FY21-22	\$	1,500,000	undesignated
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[illegible]

REMAINING TO BUDGET TO CONTINGENCY	\$ 442,716	undesignated
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FOOD SERVICE FUND REVENUE VS EXPENDITURE

RECEIVED

<u>REVENUE</u>		<u>BUDGETED</u>	<u>YTD AS OF 6/30</u>	<u>SUMMER REC</u>	<u>END RECEIVED</u>	<u>DIFFERENCE</u>
290-415	BANK/POOL INTEREST	\$ 1,000.00	\$ 785.86			\$ (214.14)
290-416	LOCAL MEALS REVENUE	\$ 83,000.00	\$ 82,683.59			\$ (316.41)
290-419	OTHER REVENUE	\$ 10,000.00	\$ 8,991.43	\$ -		\$ (1,008.57)
290-445	FEDERAL REIMBURSEMENT	\$ 2,172,000.00	\$ 2,180,251.91			\$ 8,251.91
290-460	TRANSFER BENEFIT M & O	\$ 45,000.00	\$ 41,288.00	\$ -		\$ (3,712.00)
	CARRYOVER from 19-20	\$ 185,000.00	\$ 185,681.67	\$ -		\$ 681.67
TOTAL REVENUE>>>>>>		\$ 2,496,000.00	\$ 2,499,682.46	\$ -	\$ 2,499,682.46	\$ 3,682.46

48

<u>EXPENDITURES</u>		<u>BUDGETED</u>	<u>YTD AS OF 06/30</u>	<u>ENCUMBER</u>	<u>PROJECTED</u>	<u>TOTAL EXPENSE</u>
290-700-100'S	SALARIES	\$ 575,000.00	\$ 569,366.77	\$ -	\$ -	\$ 569,366.77
290-700-200'S	BENEFITS	\$ 377,000.00	\$ 374,386.90	\$ -	\$ -	\$ 374,386.90
290-700-300'S	CONTRACTED SERVICES	\$ 62,000.00	\$ 51,737.47	\$ -	\$ -	\$ 51,737.47
290-700-400'S	FOOD SUPPLIES	\$ 997,000.00	\$ 939,301.79	\$ -	\$ -	\$ 939,301.79
290-700-500'S	EQUIPMENT	\$ 485,000.00	\$ -	\$ -	\$ -	\$ -
290-700-800'S	INDIRECT COSTS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES>>>		\$ 2,496,000.00	\$ 1,934,792.93	\$ -	\$ -	\$ 1,934,792.93

TOTAL PROJ REVENUE THRU JULY>>>>> \$ 2,499,682.46

TOTAL PROJ EXPENDITURES THRU JUNE>>> \$ 1,934,792.93

\$ 564,889.53

FUND BALANCE UNDESIGNATED

APPX 1 MONTH OPERATING EXPENSE = 161,233 \$ 3.5 MONTHS OPERATING CARRYOVER SHOULD BE A MINIMUM OF 3 MC

MONTHS

PLANT FACILITIES FUND REVENUE VS EXPENDITURES

RECEIVED

<u>REVENUE</u>	<u>BUDGETED</u>	<u>YTD AS OF 6/30</u>	<u>PROJECTED</u>	<u>PROJECT</u>	<u>DIFFERENCE</u>
420-419 LOCAL PLANT REVENU	\$ 1,000.00	\$ 13,355.50	\$ -	\$ 13,355.50	\$ 12,355.50
420-453 PROCEEDS/FIXED ASSETS	\$ 22,000.00	\$ 52,564.83	\$ -	\$ 52,564.83	\$ 30,564.83
420-460 TRANSFERS	\$ 1,176,000.00	\$ 1,187,632.00	\$ -	\$ 1,187,632.00	\$ 11,632.00
CARRYOVER	\$ 143,000.00	\$ 143,319.54	\$ -	\$ 143,319.54	\$ 319.54
TOTAL REVENUE>>>>>>>	\$ 1,342,000.00	\$ 1,396,871.87	\$ -	\$ 1,396,871.87	\$ 54,871.87

EXPENDITURES

	<u>BUDGETED</u>	<u>YTD AS OF 6/30</u>	<u>ENCUMBERED</u>	<u>PROJECT</u>	<u>TOTAL EXPENSE</u>
420-800-510'S SITE ACQUISITION	\$ -	\$ -	\$ -	\$ -	\$ -
420-800-520'S SITE IMPROVEMENTS	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -
420-800-540'S BUILDING IMPROVEMENTS	\$ 309,000.00	\$ 71,382.00	\$ -	\$ -	\$ 71,382.00
420-800-550'S EQUIPMENT	\$ 660,000.00	\$ 493,709.23	\$ -	\$ -	\$ 493,709.23
420-800-560'S BUSES AND VANS	\$ 333,000.00	\$ 332,405.00	\$ -	\$ -	\$ 332,405.00
420-800-590'S RESERVE		\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES>>>	\$ 1,342,000.00	\$ 897,496.23	\$ -	\$ -	\$ 897,496.23

TOTAL PROJ REVENUE THRU JULY>>>>>>> \$ 1,396,871.87

TOTAL PROJ EXPENDITURES THRU JUNE>>> \$ 897,496.23

\$ 499,375.64

Carryover Purchase Order

Amount Description

\$ -

<u>DESIGNATIONS:</u>	<u>AMOUNT</u>	<u>BUDGETED CARRYOVER</u>	
SECURITY	\$ 400,000.00		
ELEVATORS	\$ 100,000.00		
TOTAL DESIGNATE	\$ 500,000.00		

\$ 499,375.64 PROJECTED CARRYOVER

\$ (500,000.00) Designations & p.o'S

\$ (624.36)

0.00

ACCOUNTS PAYABLE RUNS FOR BOARD APPROVAL			
FOR THE MONTH OF OCTOBER			
DATE OF RUN	EXPLANATION OF RUN	VOUCHER #	AMOUNT OF RUN
20-Oct-21	SPECIAL RUN - SALES TAX	3969	\$ 3,020.22
10/26/21	SPECIAL RUN - CLEAN UP	3970	\$ 112,435.50
10/29/21	SPECIAL RUN - WELLS FARGO	3971	\$ 17,900.21
11/1/21	SPECIAL RUN - CLEAN UP	3972	\$ 15,108.70
11/5/21	REGULAR RUN - UTILITIES	3973	\$ 62,506.46
11/10/21	REGULAR RUN - INVOICES	3974	\$ 426,270.67
11/10/21	REGULAR RUN - TRAVEL	3975	\$ 2,466.64
	GRAND TOTAL ACCOUNTS PAYABLE RUNS FOR OCTOBER		\$ 639,708.40

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3969

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
0	STATE TAX COMMISSION	SALES TAX- GENERAL	\$2,927.11
Total for 100 - GENERAL FUND			\$2,927.11
290 - FOOD SERVICE FUND			
0	STATE TAX COMMISSION	SALES TAX - FOOD SERVICE	\$93.11
Total for 290 - FOOD SERVICE FUND			\$93.11
Grand Total:			\$3,020.22

End of Report

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3970

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64328	A & B IRRIGATION	REPLACE MAILBOX AT 693 N, MERIDIAN, RUPERT, IDAHO	\$74.97
64329	A TO B MOTOR COACH, LLC	BUSING LEASING FOR FOOTBALL OLREARY	\$650.00
64329	A TO B MOTOR COACH, LLC	BUSING FOR FOOTBALL ROBERT STUART	\$650.00
64329	A TO B MOTOR COACH, LLC	EAST SOCCER TO JEROME	\$650.00
64329	A TO B MOTOR COACH, LLC	EAST FOOTBALL TO SOUTH HILLS	\$650.00
64329	A TO B MOTOR COACH, LLC	SOCCER TO WOOD RIVER	\$695.50
64329	A TO B MOTOR COACH, LLC	FOOTBALL TO KIMBERLY	\$650.00
64329	A TO B MOTOR COACH, LLC	FOOTBALL TO KIMBERLY	\$650.00
64329	A TO B MOTOR COACH, LLC	VBALL W VS. STUART	\$650.00
64329	A TO B MOTOR COACH, LLC	FBALL W VS. S. HILLS	\$650.00
64329	A TO B MOTOR COACH, LLC	FBALL W VS. WOOD RIVER	\$663.00
64329	A TO B MOTOR COACH, LLC	SOCCER W VS. BURLEY DROP OFF ONLY	\$375.00
64329	A TO B MOTOR COACH, LLC	FBALL W VS STUART	\$650.00
64329	A TO B MOTOR COACH, LLC	VBALL W VS. O'LEARY	\$650.00
64329	A TO B MOTOR COACH, LLC	SOCCER W VS. STUART	\$650.00
64329	A TO B MOTOR COACH, LLC	VBALL W VS. JEROME	\$650.00
64329	A TO B MOTOR COACH, LLC	FBALL W VS. JEROME	\$650.00
64329	A TO B MOTOR COACH, LLC	VBALL W VS. WOOD RIVER	\$695.50
64329	A TO B MOTOR COACH, LLC	SOCCER W VS. JEROME	\$650.00
64329	A TO B MOTOR COACH, LLC	SEPTEMBER ACTIVITY BUSING SOCCER	\$2,928.25
64329	A TO B MOTOR COACH, LLC	SEPTEMBER ACTIVITY BUSING VOLLEYBALL	\$2,206.75
64329	A TO B MOTOR COACH, LLC	SEPTEMBER ACTIVITY BUSING FOOTBALL	\$7,130.50
64330	A TO B SERVICES	IDAHO HISPANIC LEADERSHIP SUMMIT- 10/05/2021	\$427.68
64331	ABECEDARIAN ABC, LLC	UPPERCASE ENGLISH LETTERS	\$88.66
64331	ABECEDARIAN ABC, LLC	LOWERCASE ENGLISH LETTERS	\$88.66
64331	ABECEDARIAN ABC, LLC	MAGNETIC UPPER CASE ENGLISH LETTERS	\$3.25
64331	ABECEDARIAN ABC, LLC	MAGNETIC LOWERCASE ENGLISH LETTERS	\$3.25

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3970

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64331	ABECEDARIAN ABC, LLC	UPPERCASE ENGLISH ALPHABET ARC/MAT 11X17	\$169.79
64331	ABECEDARIAN ABC, LLC	LOWERCASE ENGLISH ALPHABET ARC/MAT 11X17	\$169.77
64332	APPLE, INC	PERSONALIZED 11-IN IPAD PRO WI-FI 128GB- SPACE GRAY	\$749.05
64332	APPLE, INC	BELKIN USB-C TO HDMI ADAPTER	\$149.85
64334	BAILEY OIL CO., INC.	MO PO SEPTEMBER 21 FUEL FOR BUSES FOR MONTH TRIPS, ETC.	\$955.92
64334	BAILEY OIL CO., INC.	MO PO SEPTEMBER 21 FUEL FOR BUSES FOR MONTH TRIPS, ETC.	\$304.05
64335	BLICK ART MATERIALS	432 CT CLASS PACK OIL PASTELS	\$52.12
64335	BLICK ART MATERIALS	12 X 18 BLACK PAPER BULK (50 SHEETS)	\$50.98
64336	BOOK STORE	PAPER COPIER TRANSPARENCY FILM (100 CT)	\$57.99
64337	BSN SPORTS	CRAMER COACH'S FIRST AID KIT	\$342.80
64337	BSN SPORTS	MUELLER KOLD INSTANT COLD PACK 16 PAC/CS	\$39.98
64337	BSN SPORTS	BSN FOLDABLE CARRIER W/6 QT. BOTTLES	\$69.98
64338	CAXTON PRINTERS	SCHOOL SUPPLIES - SEE ATTACHED LIST	\$7.00
64338	CAXTON PRINTERS	SCHOOL SUPPLIES - SEE ATTACHED LIST	\$5.94
64338	CAXTON PRINTERS	INSPIRE SCIENCE PHYSICAL G8 STUDENT EDITION 4 UNIT BUNDLE	\$68.64
64338	CAXTON PRINTERS	INSPIRE SCIENCE PHYSICAL G8 STUDENT EDITION 4 UNIT BUNDLE	\$68.64
64338	CAXTON PRINTERS	INSPIRE SCIENCE PHYSICAL G8 STUDENT EDITION 4 UNIT BUNDLE	\$68.64
64338	CAXTON PRINTERS	INSPIRE SCIENCE PHYSICAL G8 STUDENT EDITION 4 UNIT BUNDLE	\$68.64
64338	CAXTON PRINTERS	INSPIRE SCIENCE PHYSICAL G8 STUDENT EDITION 4 UNIT BUNDLE- WEST	\$68.64
64338	CAXTON PRINTERS	INSPIRE SCIENCE PHYSICAL G8 STUDENT EDITION 4 UNIT BUNDLE- WEST	\$68.64
64338	CAXTON PRINTERS	INSPIRE SCIENCE PHYSICAL G8 STUDENT EDITION 4 UNIT BUNDLE- WEST	\$68.64
64338	CAXTON PRINTERS	INSPIRE SCIENCE PHYSICAL G8 STUDENT EDITION 4 UNIT BUNDLE- WEST	\$68.64
64338	CAXTON PRINTERS	SCHOOL SUPPLIES - SEE ATTACHED LIST	\$203.83

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3970

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64338	CAXTON PRINTERS	SCHOOL SUPPLIES - SEE ATTACHED LIST	\$190.30
64339	CDW GOVERNMENT, INC.	VIEWSONIC PROJECTOR WIRELESS	\$545.00
64341	CORPORATE IMAGE	SHIRTS FOR TRANSPORTATION PERSONNEL	\$494.05
64342	CPM EDUCATIONAL PROGRAM	CORE CONNECTIONS- TEACHER INTEGRATED I	\$505.57
64342	CPM EDUCATIONAL PROGRAM	CORE CONNECTIONS- COURSE INTEGRATED I & EBOOK	\$3,881.17
64342	CPM EDUCATIONAL PROGRAM	CORE CONNECTIONS-TEACHER INTEGRATED II	\$505.57
64342	CPM EDUCATIONAL PROGRAM	CORE CONNECTIONS- TEACHER INTEGRATED III	\$505.58
64344	FORTNER, MAGGI	PROJECT LEADERSHIP - OCT 24-27 - MEALS	\$80.00
64345	HAUNS HARDWARE	50' EXTENTION CORD	\$25.99
64346	HAWLEY, TROXELL, ENNIS & HAWLEY	LEVY RESOLUTION CONSULT AND EMAILS	\$1,020.00
64347	HEGGERTY	PHONEMIC AWARENESS- PRIMARY	\$86.39
64347	HEGGERTY	PHONEMIC AWARENESS- PRIMARY	\$86.39
64347	HEGGERTY	PHONEMIC AWARENESS- PRIMARY	\$86.39
64347	HEGGERTY	PHONEMIC AWARENESS- PRIMARY	\$86.39
64347	HEGGERTY	PHONEMIC AWARENESS- PRIMARY	\$86.39
64347	HEGGERTY	PHONEMIC AWARENESS- PRIMARY	\$86.39
64347	HEGGERTY	PHONEMIC AWARENESS- PRIMARY	\$86.39
64347	HEGGERTY	PHONEMIC AWARENESS- PRIMARY	\$86.39
64347	HEGGERTY	PHONEMIC AWARENESS- KINDERGARTEN	\$86.39
64347	HEGGERTY	PHONEMIC AWARENESS- KINDERGARTEN	\$86.39
64347	HEGGERTY	PHONEMIC AWARENESS- KINDERGARTEN	\$86.39
64347	HEGGERTY	PHONEMIC AWARENESS- KINDERGARTEN	\$86.39
64347	HEGGERTY	BRIDGE THE GAP	\$64.79
64347	HEGGERTY	BRIDGE THE GAP	\$64.79
64347	HEGGERTY	BRIDGE THE GAP	\$64.79
64347	HEGGERTY	BRIDGE THE GAP	\$64.79
64347	HEGGERTY	PHONOLOGICAL AWARENESS: EARLY PRE-K	\$91.79

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3970

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64347	HEGGERTY	PHONOLOGICAL AWARENESS: EARLY PRE-K	\$91.79
64347	HEGGERTY	PHONOLOGICAL AWARENESS: EARLY PRE-K	\$91.77
64348	HYDE, EILEEN MAY	FOOD FOR BOARD MEETINGS	\$80.056
64349	IASA	IASA MEMBERSHIP DUES FOR MAGGI FORTNER	\$705.00
64349	IASA	ANGELA DAVIDSON YEARLY DUES IAESP ACTIVE MEMBERSHIP COMPLETE	\$690.00
64350	IDAHO DIGITAL LEARNING ACADEMY	MINICO IDLA TUITION FEES	\$1,350.00
64351	LYNCH OIL, INC.	FUEL FOR BUSES IN TRANSPORTATION DEPT FOR THE MONTH OF SEPTEMBER 21	\$18,325.75
64352	MAD RIVER LASER LLC	EMPLOYEE RECOGNITION DECALS	\$339.00
64352	MAD RIVER LASER LLC	NAME PLATES FOR NEW TEACHERS/ CLASSROOMS	\$205.35
64353	MATHRACK, INC.	MATHRACK CADDY- INCLUDES 24 FSMR20S	\$186.69
64353	MATHRACK, INC.	FRAMELESS STUDENT MATHRACK 20	\$5.95
64355	NANCY'S RUPERT FLORAL	SYMPATHY FLOWERS FOR EMPLOYEES	\$86.95
64355	NANCY'S RUPERT FLORAL	SYMPATHY FLOWERS FOR EMPLOYEES	\$86.95
64357	PITNEY BOWES	2021-2022 POSTAGE MACHINE RENTAL	\$117.50
64358	PLATT ELECTRIC SUPPLY, INC	BLANK WALL PLATE, DECORA WALLPLATE, ROUND BOX COVER	\$4.43
64360	QUILL CORPORATION	THERMAL PAPER 3 1/8" x 230' 10/PACK	\$84.98
64361	SCHOOL NURSE SUPPLY	FLEXIBLE FABRIC ADHESIVE BANDAGES 1X3 5000 1 BOX	\$140.79
64361	SCHOOL NURSE SUPPLY	SHEER PLASTIC ADHESIVE XL BANDAIDS 1000 1 BOX	\$66.13
64361	SCHOOL NURSE SUPPLY	FLEXICON ELASTIC GAUZE BANDAGE ROLLS 24 CT 1 BOX	\$8.42
64361	SCHOOL NURSE SUPPLY	ALUMINUM FOAM PADDED SPLINT 12 PK	\$20.21
64361	SCHOOL NURSE SUPPLY	FIRST AID ONLY EYE WASH 4OZ BOTTLES PK OF 12	\$31.58
64361	SCHOOL NURSE SUPPLY	TRANSCEND 15G GLUCOSE, STRAWBERRY, 3 PACKS	\$20.27
64362	SCHOOL SPECIALTY SUPPLY	SOFT-T TETHERBALL	\$97.86
64364	TURNER PLLC, TRAVIS L	TERRI CHRISTENSON PHYSICALS FOR DRIVERS IN TRANSPORTATION DEPT.	\$50.00

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3970

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64364	TURNER PLLC, TRAVIS L	LAYTON LARSON PHYSICALS FOR DRIVERS IN TRANSPORTATION DEPT.	\$50.00
64365	VALLEY OFFICE SYSTEMS	COPIER LEASE MT HARRISON	\$87.00
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE- SEC ALTERNATIVE	\$10.31 ⁵⁷
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE- DISTRICT ADMIN	\$10.19
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE	\$56.16
64365	VALLEY OFFICE SYSTEMS	COPY MACHINE LEASE	\$676.34
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE	\$196.97
64365	VALLEY OFFICE SYSTEMS	COPIER MACHINE LEASE	\$1,830.16
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE	\$134.32
64365	VALLEY OFFICE SYSTEMS	COPY MACHINE LEASE	\$2,108.61
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE	\$238.41
64365	VALLEY OFFICE SYSTEMS	COPY MACHINE LEASE	\$1,569.97
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE	\$245.42
64365	VALLEY OFFICE SYSTEMS	COPY MACHINE LEASE	\$1,290.71
64365	VALLEY OFFICE SYSTEMS	COPY MACHINE LEASE	\$912.33
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE	\$146.62
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE	\$407.88
64365	VALLEY OFFICE SYSTEMS	COPY MACHINE LEASE	\$1,692.70
64365	VALLEY OFFICE SYSTEMS	COPIER MACHINE LEASE	\$39.72
64365	VALLEY OFFICE SYSTEMS	COPY MACHINE LEASE	\$125.48
64365	VALLEY OFFICE SYSTEMS	COPIER LEASE TECH DEPARTMENT	\$11.47
64365	VALLEY OFFICE SYSTEMS	COPIER LEASE- DISTRICT ADMIN	\$443.26
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE- BUSINESS OPERATIONS	\$24.26
64365	VALLEY OFFICE SYSTEMS	COPIER LEASE - DAY TREATMENT	\$1.46
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE - MINICO	\$0.44
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE - HEYBURN	\$1.75
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE - MAINT	\$26.28

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3970

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE - RUPERT	\$10.25
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE - WEST	\$11.24
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE - EAST	\$4.79
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE - ACEQUIA	\$3.51
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE - MTH	\$1.56
64366	WALMART	MIRROR	\$6.44
64367	WESTERN RECORDS DESTRUCTION	RECORD DESTRUCTION CONTAINER JULY-JUNE SHRED EVERY OTHER MONTH 64 GAL CONTAINER	\$36.00
64368	WIENHOFF DRUG TESTING	YEARLY DRUG TESTING FOR BUS DRIVERS IN TRANSPORTATION DEPT.	\$605.00
64368	WIENHOFF DRUG TESTING	YEARLY - DRUG TESTING FOR NON ROUTE DRIVERS IN TRANSPORTATION DEPT.	\$125.00
Total for 100 - GENERAL FUND			\$73,529.28
243 - PROFESSIONAL TECHNICAL - STATE			
64354	MUD HOLE CUSTOM TACKLE, INC.	CLASSROOM ROD BUILDING KITS, EDUCATION KITS, FLY KITS, SPINNER KITS, DRYING MACHINE	\$248.88
64354	MUD HOLE CUSTOM TACKLE, INC.	CLASSROOM ROD BUILDING KITS, EDUCATION KITS, FLY KITS, SPINNER KITS, DRYING MACHINE	\$2,211.67
64366	WALMART	PINS, STYROFOAM, COTTON BALLS, JARS, MISC SUPPLIES FOR ENTOMOLOGY UNIT	\$71.06
64366	WALMART	PINS, STYROFOAM, COTTON BALLS, JARS, MISC SUPPLIES FOR ENTOMOLOGY UNIT	\$122.74
64366	WALMART	CLASSROOM GROCERIES & SUPPLIES	\$96.50
64366	WALMART	CLASSROOM GROCERIES & SUPPLIES	\$87.28
64366	WALMART	CLASSROOM GROCERIES & SUPPLIES	\$106.53
64366	WALMART	CLASSROOM GROCERIES & SUPPLIES	\$206.12
Total for 243 - PROFESSIONAL TECHNICAL - STATE			\$3,150.78
245 - PUBLIC SCHOOL TECHNOLOGY FUND			
64332	APPLE, INC	10.2 IPAD 32 GB - SPACE GRAY	\$299.00

Approval of Bills Report

Criteria:

Voucher: 3970

Report Sort: FUND

From Fund: 100

To: 999

☐ Page Break

☐ Exclude Invoice Description[illegible]

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3970

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
245 - PUBLIC SCHOOL TECHNOLOGY FUND			
64332	APPLE, INC	10.2 IPAD 32 GB - SPACE GRAY	\$299.00
64332	APPLE, INC	10.2 IPAD 32 GB - SPACE GRAY	\$299.00
64339	CDW GOVERNMENT, INC.	BELKIN TABLET STAGE 2 PORTABABLE PROJECTOR STAND	\$138.74
64339	CDW GOVERNMENT, INC.	BELKIN TABLET STAGE 2 PORTABABLE PROJECTOR STAND	\$138.74
Total for 245 - PUBLIC SCHOOL TECHNOLOGY FUND			\$9,247.48
246 - STATE SUBSTANCE ABUSE FUND			
64366	WALMART	BINDERS, DIVIDERS	\$45.77
Total for 246 - STATE SUBSTANCE ABUSE FUND			\$45.77
250 - ESSER III ARPA			
64350	IDAHO DIGITAL LEARNING ACADEMY	ACEQUIA MVA ONLINE ESSER RELATED CLASSES	\$240.00
64350	IDAHO DIGITAL LEARNING ACADEMY	HEYBURN MVA ONLINE ESSER RELATED CLASSES	\$480.00
64350	IDAHO DIGITAL LEARNING ACADEMY	RUPERT MVA ONLINE ESSER RELATED CLASSES	\$120.00
64350	IDAHO DIGITAL LEARNING ACADEMY	WEST MVA ONLINE ESSER RELATED CLASSES	\$225.00
64350	IDAHO DIGITAL LEARNING ACADEMY	WEST MVA ONLINE ESSER RELATED CLASSES	\$225.00
64350	IDAHO DIGITAL LEARNING ACADEMY	EAST MVA ONLINE ESSER RELATED CLASSES	\$150.00
64350	IDAHO DIGITAL LEARNING ACADEMY	EAST MIDDLE MVA ONLINE ESSER RELATED CLASSES	\$750.00
64350	IDAHO DIGITAL LEARNING ACADEMY	WEST MIDDLE MVA ONLINE ESSER RELATED CLASSES	\$1,125.00
Total for 250 - ESSER III ARPA			\$3,315.00
251 - TITLE I-A ESEA-IMPROVING BASIC PROGRAMS			
64365	VALLEY OFFICE SYSTEMS	COPIER LEASE- FEDERAL PROGRAMS	\$321.73
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE- FEDERAL PROGRAMS	\$4.16

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3970

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
Total for 251 - TITLE I-A ESEA-IMPROVING BASIC PROGRAMS			\$325.89
253 - TITLE I-C ESEA MIGRANT FUND			
64330	A TO B SERVICES	IDAHO HISPANIC LEADERSHIP SUMMIT- 10/05/2021	\$492.48
64356	OUTER LIMITS FUN ZONE	MIGRANT STUDENT LEADERSHIP INSTITUTE- CLOSING TEAM BUILDING ACTIVITY	\$1,277.25
64362	SCHOOL SPECIALTY SUPPLY	CHAIR- CLASSROOM SELECT KURVE ROCKER- SKY SEAT COLOR- NEWCOMER	\$87.20
64362	SCHOOL SPECIALTY SUPPLY	TUMBLE TREE TIMBERS- SET OF 300- NEWCOMER	\$47.64
64362	SCHOOL SPECIALTY SUPPLY	200 WOOD BLOCKS SET- NEWCOMER	\$36.39
64362	SCHOOL SPECIALTY SUPPLY	CARDS UNIFIX TEN- FRAME CARDS GR K-2- NEWCOMER	\$9.09
64362	SCHOOL SPECIALTY SUPPLY	BOARD BOOK CALSSIC RHYMES WITH CD- NEWCOMER	\$40.36
64362	SCHOOL SPECIALTY SUPPLY	BOOK W/CD DR SEUSS READ- ALONG S/5- NEWCOMER	\$55.44
64362	SCHOOL SPECIALTY SUPPLY	READ ALONG FAVORITE STORIES SET OF 5- NEWCOMER	\$48.61
64362	SCHOOL SPECIALTY SUPPLY	BIG BKS W/CD CHILDCRAFT CLASSIC BKS W/HOLES SET 1 SET OF 8- NEWCOMER	\$148.65
64362	SCHOOL SPECIALTY SUPPLY	UNIFIX 1-120 NUMBER LINE GR K-2- NEWCOMER	\$24.24
64365	VALLEY OFFICE SYSTEMS	COPIER LEASE MIGRANT PRESCHOOL	\$52.75
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE- MIGRANT PRESCHOOL	\$7.91
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE- MIGRANT PRESCHOOL	\$0.83
Total for 253 - TITLE I-C ESEA MIGRANT FUND			\$2,328.84
254 - ESSER II CRSSA			
64333	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$1,090.60
64333	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$1,090.60
64333	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$1,090.60
64333	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$1,090.60
64333	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$1,090.60
64333	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$1,090.60
64333	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$1,090.60

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3970

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
254 - ESSER II CRSSA			
64333	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$1,090.60
64333	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$1,090.60
64333	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$1,090.60
64333	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$1,090.60
64333	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$1,090.60
Total for 254 - ESSER II CRSSA			\$13,087.20
257 - TITLE VI-B IDEA SPECIAL ED FUND			
64343	CURRICULUM ASSOCIATES	BRIGANCE IED STANDARDIZED RECORD BOOK	\$402.08
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE- SPECIAL SERVICES	\$22.31
64365	VALLEY OFFICE SYSTEMS	COPIER LEASE SPECIAL SERVICES	\$157.86
64366	WALMART	PIZZA INGREDIENTS, KETCHUP, AJAX, TORTILLAS, LABELS, COOKIE DOUGH, SANDWICH BAGS, COOKING SPRAY, CUTLERY, CILANTRO, LIMES	\$50.93
Total for 257 - TITLE VI-B IDEA SPECIAL ED FUND			\$633.18
258 - TITLE VI-B IDEA PRESCHOOL FUND			
64365	VALLEY OFFICE SYSTEMS	COPIER LEASE PRESCHOOL	\$102.33
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE- PRESCHOOL	\$6.05
Total for 258 - TITLE VI-B IDEA PRESCHOOL FUND			\$108.38
260 - MEDICAID			
64359	PRIMARY THERAPY SOURCE	THERAPY SERVICES - MEDICAID	\$3,016.00
64365	VALLEY OFFICE SYSTEMS	COPIER LEASE MEDICAID	\$23.04
Total for 260 - MEDICAID			\$3,039.04
270 - TITLE III ESEA FED LEP			
64330	A TO B SERVICES	IDAHO HISPANIC LEADERSHIP SUMMIT- 10/05/2021	\$116.64
Total for 270 - TITLE III ESEA FED LEP			\$116.64
284 - GEAR UP GRANT			

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Voucher: 3970

Report Sort: FUND

From Fund: 100

To: 999

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
284 - GEAR UP GRANT			
64330	A TO B SERVICES	IDAHO HISPANIC LEADERSHIP SUMMIT- 10/05/2021	\$259.20
64366	WALMART	SUPPLIES FOR GEAR UP PARENT MEETINGS	\$35.88
64366	WALMART	SUPPLIES FOR COLLEGE AWARENESS	\$147.00
Total for 284 - GEAR UP GRANT			\$442.08
286 - CULTIVATING READERS			
64339	CDW GOVERNMENT, INC.	SWIVL CX SERIES ROBOT	\$659.00
Total for 286 - CULTIVATING READERS			\$659.00
290 - FOOD SERVICE FUND			
64340	CHARLIE'S PRODUCE	RUPERT PRODUCE	\$82.10
64340	CHARLIE'S PRODUCE	WEST PRODUCE	\$82.10
64340	CHARLIE'S PRODUCE	PAUL PRODUCE	\$206.65
64340	CHARLIE'S PRODUCE	MT HARRISON PRODUCE	\$191.20
64340	CHARLIE'S PRODUCE	MINICO PRODUCE	(\$21.50)
64363	SHAMROCK FOODS COMPANY	FOOD FOR ALL SCHOOLS	\$869.36
64363	SHAMROCK FOODS COMPANY	PAPER SUPPLIES FOR ALL SCHOOLS	\$180.48
64363	SHAMROCK FOODS COMPANY	FOOD FOR ALL SCHOOLS	\$196.05
64363	SHAMROCK FOODS COMPANY	FOOD FOR ALL SCHOOLS	\$514.30
64363	SHAMROCK FOODS COMPANY	PAPER SUPPLIES FOR ALL SCHOOLS	\$38.28
64365	VALLEY OFFICE SYSTEMS	PRINTER LEASE- DSC FOOD SERVICE	\$2.43
64365	VALLEY OFFICE SYSTEMS	COPIER MACHINE LEASE	\$65.49
Total for 290 - FOOD SERVICE FUND			\$2,406.94
Grand Total:			\$112,435.50
End of Report			

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3971

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
0	WELLS FARGO REMITTANCE CTR	SIGN UP GENIUS FOR PARENT TEACHER CONFERENCES	\$29.99
0	WELLS FARGO REMITTANCE CTR	FUEL FOR DISTRICT VEHICLES (TRANSPORTATION TRUCKS, DISTRICT CARS, SUPERINTENDENT VEHICLE ETC)	\$65.29
0	WELLS FARGO REMITTANCE CTR	FACE CONFERENCE 2021 OCT 24-26 - REGISTRATION FOR CARLY GRANT	\$125.00
0	WELLS FARGO REMITTANCE CTR	FACE CONFERENCE 2021 OCT 24-26 - REGISTRATION FOR AMBER THOMPSON	\$125.00
0	WELLS FARGO REMITTANCE CTR	FACE CONFERENCE 2021 OCT 24-26 - REGISTRATION FOR DYAN BLOOD	\$125.00
0	WELLS FARGO REMITTANCE CTR	FACE CONFERENCE 2021 OCT 24-26 - REGISTRATION FOR ASHLEY JOHNSON	\$125.00
0	WELLS FARGO REMITTANCE CTR	FACE CONFERENCE 2021 OCT 24-26 - REGISTRATION FOR NIKKI SAYER	\$125.00
0	WELLS FARGO REMITTANCE CTR	FACE CONFERENCE 2021 OCT 24-26 - REGISTRATION FOR MIKEA BARRIE	\$125.00
0	WELLS FARGO REMITTANCE CTR	FACE CONFERENCE 2021 OCT 24-26 - REGISTRATION FOR LAURIE COPMANN	\$125.00
0	WELLS FARGO REMITTANCE CTR	FETC JAN 25-28 - REGISTRATION FOR ASHLEY JOHNSON	\$340.00
0	WELLS FARGO REMITTANCE CTR	15000.MAINTENANCE FUEL	\$1,919.33
0	WELLS FARGO REMITTANCE CTR	GROUNDS FUEL	\$624.54
0	WELLS FARGO REMITTANCE CTR	REPAIR PARTS FOR MINICO	\$480.48
0	WELLS FARGO REMITTANCE CTR	CALMING ANXIOUS BRAINS NOV 18-22 - REGISTRTION FOR KIM KIDD	\$549.00
0	WELLS FARGO REMITTANCE CTR	CALMING ANXIOUS BRAINS NOV 18-22 - REGISTRTION FOR TERRY MERRILL	\$549.00
0	WELLS FARGO REMITTANCE CTR	CALMING ANXIOUS BRAINS NOV 18-22 - REGISTRTION FOR LAURIE COPMANN	\$549.00
0	WELLS FARGO REMITTANCE CTR	CALMING ANXIOUS BRAINS NOV 18-22 - REGISTRTION FOR MAGGI FORTNER	\$549.00
0	WELLS FARGO REMITTANCE CTR	CALMING ANXIOUS BRAINS NOV 18-22 - AIRFARE FOR KIM KIDD	\$621.60
0	WELLS FARGO REMITTANCE CTR	CALMING ANXIOUS BRAINS NOV 18-22 - AIRFARE FOR TERRY MERRILL	\$621.60
0	WELLS FARGO REMITTANCE CTR	CALMING ANXIOUS BRAINS NOV 18-22 - AIRFARE FOR LAURIE COPMANN	\$621.60

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3971

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
0	WELLS FARGO REMITTANCE CTR	CALMING ANXIOUS BRAINS NOV 18-22 - AIRFARE FOR MAGGI FORTNER	\$621.60
0	WELLS FARGO REMITTANCE CTR	FUEL FOR (SHORT MINIBUSES (071, 072 ,064)	\$426.82
0	WELLS FARGO REMITTANCE CTR	FUEL FOR DISTRICT VEHICLES (TRANSPORTATION TRUCKS, DISTRICT CARS, SUPERINTENDENT VEHICLE ETC)	\$75.00 ⁶⁵
0	WELLS FARGO REMITTANCE CTR	YEARLY BUSES NEEDING FUEL ON OUT OF TOWN TRIPS	\$752.50
0	WELLS FARGO REMITTANCE CTR	SIGN UP GENIUS FOR PAUL	\$107.89
0	WELLS FARGO REMITTANCE CTR	CRASH PLAN	\$259.74
0	WELLS FARGO REMITTANCE CTR	VM WARE	\$353.54
0	WELLS FARGO REMITTANCE CTR	FUEL TECHNOLOGY - SUZY ROJO	\$92.52
0	WELLS FARGO REMITTANCE CTR	FUEL TECHNOLOGY - NEAL	\$117.40
0	WELLS FARGO REMITTANCE CTR	FUEL TECHNOLOGY - BRANAN	\$150.00
0	WELLS FARGO REMITTANCE CTR	STANLEY TRAVEL TUMBLERS FOR BACK TO SCHOOL	(\$16.80)
0	WELLS FARGO REMITTANCE CTR	DIGICERT LICENSE	\$452.20
0	WELLS FARGO REMITTANCE CTR	DROPBOX	\$45.00
0	WELLS FARGO REMITTANCE CTR	JIMMY JOHNS FOOF FOR PROFESSIONAL DEVELOPMENT	\$374.59
0	WELLS FARGO REMITTANCE CTR	GEL PENS, MARKERS, POST ITS	\$214.11
0	WELLS FARGO REMITTANCE CTR	ANNUAL SUBSCRIPTION FOR SIGN-UP GENIUS PRO SILVER (PTC DIGITAL SIGN UP PROGRAM) ORDER #319288	\$107.89
0	WELLS FARGO REMITTANCE CTR	PD TRAININGS SNACKS	\$102.21
Total for 100 - GENERAL FUND			\$12,631.64
257 - TITLE VI-B IDEA SPECIAL ED FUND			
0	WELLS FARGO REMITTANCE CTR	TIME TIMER PLUS	\$433.72
0	WELLS FARGO REMITTANCE CTR	WOBBLE CHAIR	\$516.17
0	WELLS FARGO REMITTANCE CTR	READING FOCUS CARD COMBO- SET OF 2	\$49.87
0	WELLS FARGO REMITTANCE CTR	COZY CANOE	\$150.74
0	WELLS FARGO REMITTANCE CTR	NOISE REDUCTION HEADPHONES	\$125.77

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3971

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
257 - TITLE VI-B IDEA SPECIAL ED FUND			
0	WELLS FARGO REMITTANCE CTR	EFIM 84" WIDE AND CHAISE, DK GRAY, SOFA SECTIONAL COUCH, ACEQUIA	\$1,039.99
0	WELLS FARGO REMITTANCE CTR	EFIM 84" WIDE AND CHAISE, DK GRAY, SOFA SECTIONAL COUCH, HEYBURN	\$1,039.99
0	WELLS FARGO REMITTANCE CTR	SIRUS VIBRATING MASSAGE PILLOW	\$88.47
0	WELLS FARGO REMITTANCE CTR	MAGNETIC MAZE BOARD	\$35.99
0	WELLS FARGO REMITTANCE CTR	LIQUID TIMER	\$5.99
0	WELLS FARGO REMITTANCE CTR	PICTURE SCHEDULE KIT	\$49.99
0	WELLS FARGO REMITTANCE CTR	TOKEN BOARD	\$5.99
0	WELLS FARGO REMITTANCE CTR	DELUXE JELLYFISH LAMP	\$99.99
0	WELLS FARGO REMITTANCE CTR	WEIGHTED STUFFED ANIMAL	\$119.98
0	WELLS FARGO REMITTANCE CTR	WEIGHTED STUFFED ANIMAL PUPPY	\$59.99
0	WELLS FARGO REMITTANCE CTR	WEIGHTED WASHABLE BLANKET	\$175.98
0	WELLS FARGO REMITTANCE CTR	PRESSURE VEST XS BLACK	\$36.99
0	WELLS FARGO REMITTANCE CTR	PRESSURE VEST MEDIUM RED	\$59.99
0	WELLS FARGO REMITTANCE CTR	CANDO THERAPUTTY BLUE	\$26.02
0	WELLS FARGO REMITTANCE CTR	CANDO THERAPUTTY RED	\$26.02
0	WELLS FARGO REMITTANCE CTR	MAGNA TILES	\$260.27
0	WELLS FARGO REMITTANCE CTR	CANDO THERAPUTTY GREEN	\$26.02
0	WELLS FARGO REMITTANCE CTR	DESKTOP STUDY CARREL	\$11.58
0	WELLS FARGO REMITTANCE CTR	DESKTOP STUDY CARREL	\$19.50
0	WELLS FARGO REMITTANCE CTR	NOISE REDUCTION HEADPHONES BLUE	\$303.56
Total for 257 - TITLE VI-B IDEA SPECIAL ED FUND			\$4,768.57
284 - GEAR UP GRANT			
0	WELLS FARGO REMITTANCE CTR	GEAR UP WEST OCT 16-19 - REGISTRATION FOR SARA DUNCAN	\$250.00
0	WELLS FARGO REMITTANCE CTR	GEAR UP WEST OCT 16-19 - REGISTRATION FOR TERRY MERRILL	\$250.00

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Voucher: 3971

Report Sort: FUND

From Fund: 100

To: 999

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
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Total for 284 - GEAR UP GRANT			\$500.00
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Grand Total:	\$17,900.21
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End of Report

67

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3972

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64370	TRENKLE, BRADY	ATHLETIC DIRECTORS MEETING TWIN FALLS 8/18/2021	\$42.30
64370	TRENKLE, BRADY	FOOTBALL MIDDLETON 9/3/2021	\$174.60
64370	TRENKLE, BRADY	DISTRICT IV AD MEETING TWIN FALLS 9/13/2021	\$42.30
64370	TRENKLE, BRADY	FOOTBALL MOUNTAIN HOME 9/17/2021	\$109.80
64370	TRENKLE, BRADY	IHSAA MEETING HAILEY 9/28/2021	\$83.70
Total for 100 - GENERAL FUND			\$452.70
420 - PLANT FACILITY FUND			
64369	ENDLESS SALES INC.	CLEO MITSUBISHI SIT DOWN MODEL FGC25N FORKLIFT 5000 CAP	\$14,656.00
Total for 420 - PLANT FACILITY FUND			\$14,656.00
Grand Total:			\$15,108.70
End of Report			

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3973

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64371	HEYBURN, CITY OF	HEYBURN UTILITIES	\$2,420.44
64371	HEYBURN, CITY OF	MT HARRISON UTILITIES	\$1,144.54
64372	INTERMOUNTAIN GAS CO.	DISTRICT WIDE GAS INCLUDING FOOD SERVICE/ MAINT BLDG	\$18.169
64372	INTERMOUNTAIN GAS CO.	MT HARRISON GAS	\$339.84
64372	INTERMOUNTAIN GAS CO.	TRANSPORTATION GAS	\$158.40
64372	INTERMOUNTAIN GAS CO.	HEYBURN GAS	\$555.37
64372	INTERMOUNTAIN GAS CO.	PAUL GAS	\$192.97
64372	INTERMOUNTAIN GAS CO.	RUPERT GAS	\$563.90
64372	INTERMOUNTAIN GAS CO.	TLC GAS	\$498.38
64372	INTERMOUNTAIN GAS CO.	EAST GAS	\$767.31
64372	INTERMOUNTAIN GAS CO.	WEST GAS	\$962.35
64372	INTERMOUNTAIN GAS CO.	MINICO GAS	\$3,033.10
64373	PAUL, CITY OF	PAUL WATER/SEWER/GARBAGE	\$690.00
64373	PAUL, CITY OF	WEST WATER/ SEWER/ GARBAGE	\$660.00
64374	PROJECT MUTUAL TELEPHONE	DISTRICT PHONE SERVICE	\$1,008.80
64374	PROJECT MUTUAL TELEPHONE	ACEQUIA PHONE SERVICE	\$180.66
64374	PROJECT MUTUAL TELEPHONE	HEYBURN PHONE SERVICE	\$137.17
64374	PROJECT MUTUAL TELEPHONE	PAUL PHONE SERVICE	\$140.04
64374	PROJECT MUTUAL TELEPHONE	RUPERT PHONE SERVICE	\$179.75
64374	PROJECT MUTUAL TELEPHONE	EAST PHONE SERVICE	\$136.21
64374	PROJECT MUTUAL TELEPHONE	WEST PHONE SERVICE	\$172.69
64374	PROJECT MUTUAL TELEPHONE	MINICO PHONE SERVICE	\$903.48
64374	PROJECT MUTUAL TELEPHONE	MT HARRISON PHONE SERVICE	\$168.05
64374	PROJECT MUTUAL TELEPHONE	MAINTENANCE TELEPHONES	\$56.76
64374	PROJECT MUTUAL TELEPHONE	TRANSPORTATION TELEPHONES	\$128.28
64374	PROJECT MUTUAL TELEPHONE	HVAC ENERGY DSL LINE FOR MINICO	\$102.89
64374	PROJECT MUTUAL TELEPHONE	DISTRICT WIDE INTERNET	\$12,811.15

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3973

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64375	RUPERT, CITY OF	DISTRICT WIDE UTILITIES INCLUDING FOOD SERVICE & MAINT BLDG	\$984.88
64375	RUPERT, CITY OF	TRANSPORTATION UTILITIES	\$876.79
64375	RUPERT, CITY OF	RUPERT UTILITIES	\$4,341.34 ⁷⁰
64375	RUPERT, CITY OF	EAST UTILITIES	\$2,823.78
64375	RUPERT, CITY OF	TLC UTILITIES	\$1,757.95
64375	RUPERT, CITY OF	MINICO SEWER TRANSFER	\$579.91
64376	SUBURBAN PROPANE	ACEQUIA PROPANE	\$2,484.07
64377	TOTAL WASTE MANAGEMENT	ACEQUIA GARBAGE SERVICE	\$284.23
64377	TOTAL WASTE MANAGEMENT	HEYBURN GARBAGE SERVICE	\$284.23
64377	TOTAL WASTE MANAGEMENT	WEST GARBAGE SERVICE	\$330.58
64377	TOTAL WASTE MANAGEMENT	MINICO GARBAGE SERVICE	\$861.03
64377	TOTAL WASTE MANAGEMENT	MT HARRISON GARBAGE SERVICE	\$181.23
64378	UNITED ELECTRIC COOP	ACEQUIA ELECTRIC	\$3,147.48
64378	UNITED ELECTRIC COOP	PAUL ELECTRIC	\$2,210.79
64378	UNITED ELECTRIC COOP	MINICO ELECTRIC	\$8,676.66
64378	UNITED ELECTRIC COOP	WEST ELECTRIC	\$2,068.69
64379	VERIZON	DISTRICT CELL PHONES	\$61.53
64379	VERIZON	RUPERT CELL PHONES	\$64.41
64379	VERIZON	WEST CELL PHONES	\$51.53
64379	VERIZON	MINICO CELL PHONES	\$336.45
64379	VERIZON	MT HARRISON CELL PHONES	\$128.82
64379	VERIZON	MAINTENANCE AND CUSTODIAL CELL PHONES	\$970.02
64379	VERIZON	TECHNOLOGY CELL PHONES	\$259.61
64379	VERIZON	NURSE CELL PHONES	\$154.58
64379	VERIZON	SPECIAL SERVICES CELL PHONES	\$51.53
64379	VERIZON	TRANSPORTATION CELL PHONES	\$154.58
64379	VERIZON	PAUL CELL PHONES	\$12.88

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3973

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64379	VERIZON	ACEQUIA CELL PHONES	\$12.88
64379	VERIZON	HEYBURN CELL PHONES	\$12.88
Total for 100 - GENERAL FUND			<u>\$62,295.97</u>
251 - TITLE I-A ESEA-IMPROVING BASIC PROGRAMS			
64379	VERIZON	FEDERAL PROGRAMS CELL PHONES	\$154.58
Total for 251 - TITLE I-A ESEA-IMPROVING BASIC PROGRAMS			<u>\$154.58</u>
290 - FOOD SERVICE FUND			
64374	PROJECT MUTUAL TELEPHONE	FOOD SERVICE TELEPHONES	\$55.91
Total for 290 - FOOD SERVICE FUND			<u>\$55.91</u>
Grand Total:			<u><u>\$62,506.46</u></u>
End of Report			

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64380	3H FENCE COMPANY	PAUL - SUPPLIES AND INSTALL FENCE ROUND THE NEW HVAC UNITS	\$4,455.00
64381	A TO B MOTOR COACH, LLC	OCTOBER ACTIVITY BUSING BOYS SOCCER	\$1,339.00
64381	A TO B MOTOR COACH, LLC	OCTOBER ACTIVITY BUSING SWIM	\$650.00 ⁷²
64381	A TO B MOTOR COACH, LLC	OCTOBER ACTIVITY BUSING FOOTBALL	\$3,935.75
64381	A TO B MOTOR COACH, LLC	OCTOBER ACTIVITY BUSING CROSS COUNTRY	\$981.50
64382	ABECEDARIAN ABC, LLC	UPPERCASE ENGLISH LETTERS	\$64.00
64382	ABECEDARIAN ABC, LLC	LOWERCASE ENGLISH LETTERS	\$52.00
64382	ABECEDARIAN ABC, LLC	UPPERCASE MATS	\$38.50
64382	ABECEDARIAN ABC, LLC	LOWERCASE MATS	\$44.00
64382	ABECEDARIAN ABC, LLC	UPPERCASE LETTERS	\$28.60
64382	ABECEDARIAN ABC, LLC	LOWERCASE LETTERS	\$28.60
64383	ACE HARDWARE	NUTS, BOLTS, WASHERS	\$1.69
64383	ACE HARDWARE	COUPLER PLUG	\$7.73
64383	ACE HARDWARE	WOODE GLUE	\$8.09
64383	ACE HARDWARE	LEVEL	\$26.99
64383	ACE HARDWARE	MAILBOX	\$32.39
64383	ACE HARDWARE	INSECT FOGGER	\$12.59
64383	ACE HARDWARE	REEPTACLE, SET SCREW, COVER BOX, BITS, NUTS , BOLTS, WASHERS	\$29.68
64383	ACE HARDWARE	ORGANIZER	\$25.18
64383	ACE HARDWARE	SMART ROLLER	\$26.99
64383	ACE HARDWARE	ROLLER RETURN	(\$26.99)
64383	ACE HARDWARE	WEATHERSTRIP, WASHING MACHINE HOSE,	\$37.80
64384	ACHIEVE3000 INC	ACHIEVE 3000 PRO DIFFERENTIAL LITERACY SOLUTION	\$8,680.00
64385	ALL WIRELESS COMMUNICATIONS	SITE RENTAL FORRADIO TOWERS - TRANSPORTATION	\$105.00
64386	AMERICAN LINEN SUPPLY	YEAR FOR SHIRTS, COVERALLS, TOWELS ETC FOR TRANSPORTATION DEPT FOR YEAR	\$130.65

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64386	AMERICAN LINEN SUPPLY	YEAR FOR SHIRTS, COVERALLS, TOWELS ETC FOR TRANSPORTATION DEPT FOR YEAR	\$161.80
64386	AMERICAN LINEN SUPPLY	YEAR FOR SHIRTS, COVERALLS, TOWELS ETC FOR TRANSPORTATION DEPT FOR YEAR	\$120.31
64386	AMERICAN LINEN SUPPLY	YEAR FOR SHIRTS, COVERALLS, TOWELS ETC FOR TRANSPORTATION DEPT FOR YEAR	\$161.80
64387	ANDERSON, JULIAN & HULL, LLP	LEGAL	\$234.00
64388	ANIXTER INC	1" MORTISE GEN LCK	\$52.56
64388	ANIXTER INC	RIM CYL , HOUSING LESS CORE	\$395.28
64388	ANIXTER INC	R/V VON DUPRIN SATIN CHROME 990NL-R/V US26D	\$118.58
64388	ANIXTER INC	VON DUPRIN SATIN CHROME990DT US26D	\$112.13
64388	ANIXTER INC	AA ENERGIZER	\$45.00
64388	ANIXTER INC	AAA ENERGIZER	\$20.16
64388	ANIXTER INC	C BATTERIES	\$43.50
64388	ANIXTER INC	BH-AR-335-360 3-1/2" DIA, US32D, F/L VRS, 138DOOR 2/PK	\$42.48
64388	ANIXTER INC	ND82CD RHO 626 RHODES LEVER,US26D,234BS,ANSI	\$757.56
64388	ANIXTER INC	14-047 626 SQCR,118X214,238BS,1" HSG DIA US26D, DEADLATCH	\$76.38
64388	ANIXTER INC	MC118DC 26D 1-1/8"MORTISE,US26D	\$35.04
64388	ANIXTER INC	869-00-10 CASH BOX MORTISE CYLINDER NUT	\$40.00
64388	ANIXTER INC	B560J 626 GR2,26D,L/FSIC,ADJ,TRIP OPT,SQ	\$263.80
64388	ANIXTER INC	A700-052 FSIC DRIVER,UNIVERSAL,F/AL SER	\$47.16
64388	ANIXTER INC	PLT-20 PLAIN TAGS F/KEKABS 20/PK	\$16.54
64391	BAILEY OIL CO., INC.	POWER TRAN, POLYTEC EP2, 5W30 SHIELD	\$336.88
64391	BAILEY OIL CO., INC.	(2) CASES 5/20 WT KENDALL OIL FOR DISTRICT VEHICLES	\$158.40
64391	BAILEY OIL CO., INC.	(1) CASE 5/30 WT KENDALL OIL FOR USE IN DISTRICT VEHICLES	\$94.37
64391	BAILEY OIL CO., INC.	(330) GALLONS BULK DEF FOR USE IN BUSES	\$732.60
64391	BAILEY OIL CO., INC.	MO PO OCTOBER 21 FUEL FOR BUSES NEEDING FUEL AFTER ACTIVITY TRIPS ETC FOR MONTH	\$134.50

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64391	BAILEY OIL CO., INC.	MO PO OCTOBER 21 FUEL FOR BUSES NEEDING FUEL AFTER ACTIVITY TRIPS ETC FOR MONTH	\$151.64
64391	BAILEY OIL CO., INC.	MO PO OCTOBER 21 FUEL FOR MINIBUSES NEEDING FUEL AFTER ACTIVITY TRIPS FOR MONTH	\$44.10
64391	BAILEY OIL CO., INC.	MO PO OCTOBER 21 FUEL FOR MINIBUSES NEEDING FUEL AFTER ACTIVITY TRIPS FOR MONTH	\$316.72
64391	BAILEY OIL CO., INC.	MO PO OCTOBER 21 FUEL FOR BUSES NEEDING FUEL AFTER ACTIVITY TRIPS ETC FOR MONTH	\$2,889.57
64391	BAILEY OIL CO., INC.	GROUND FUEL	\$493.37
64393	BEAR NECESSITIES PORTABLE RESTROOM	PORTABLE RESTROOM RENTAL JULY-JUNE SOFTBALL, SOCCER, BASEBALL, FOOTBALL PRACTICE FIELDS	\$482.00
64395	BLICK ART MATERIALS	SCRATCHBOARD (10 PACK)	\$26.76
64396	BOOK STORE	(3) PKGS (10) PER PK #TA60233 INTEGRA CORRECTION TAPE	\$31.95
64396	BOOK STORE	(4) PKGS (12) PER PKG #BSN16452 (3" X 3") POP-UP NOTES ASSORTED COLORS	\$55.60
64396	BOOK STORE	(2) 2 BOXES #17525 1/3 CUT MANILA FILE FOLDERS 11 5/8" X 9 1/2 "	\$25.50
64396	BOOK STORE	(6) BOXES #BSN65649 STANDARD STAPLES	\$7.50
64396	BOOK STORE	(1) #PM4-2022 YEAR CALENDAR FOR KAY	\$24.69
64396	BOOK STORE	920 #OH150H0 2022 CALANDARS FOR RYAN AND COLEEN	\$20.30
64396	BOOK STORE	(1) PKGS (2) BOXES #65639 LARGE PAPER CLIPS	\$9.05
64396	BOOK STORE	(2) BOXES #36665 BROWN CLASP ENVELOPES	\$42.50
64398	BRYSON SALES & SERVICE, INC	YEAR - REPAIR ITEMS FOR BUSES FOR YEAR	\$54.68
64398	BRYSON SALES & SERVICE, INC	FRONT LEVER ASSY	\$93.00
64398	BRYSON SALES & SERVICE, INC	HEATER MOTOR	\$289.05
64398	BRYSON SALES & SERVICE, INC	MAGNETIC ROUTE CHANGER	\$437.40
64398	BRYSON SALES & SERVICE, INC	SEAT COVERS	\$684.17
64398	BRYSON SALES & SERVICE, INC	MICROPHONE	\$61.82
64399	BURGERS ETC.	FACILITY COMMITTEE LUNCH - 10/13	\$71.46
64400	BURLEY REMINDER	PINK AND BLUE OFFICE ADMISSION AND REQUEST FORMS	\$213.40
64401	CATMULL PLUMBING, INC	WEST REROUTE DRAIN FROM ROOF	\$2,979.25

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64402	CAXTON PRINTERS	UNIVERSAL ECONOMY ROUND RING VIEW BINDER 1" 11X8.5	\$36.24
64402	CAXTON PRINTERS	READING WONDERWORKS GRADE 2	\$93.23
64402	CAXTON PRINTERS	READING WONDERWORKS GRADE 4	\$50.23 ⁷⁵
64402	CAXTON PRINTERS	NATIONAL KINDERGARTEN SYSTEM 6 YEAR SUBSCRIPTION BUNDLE GRADE K	\$3,266.91
64402	CAXTON PRINTERS	UNIVERSAL ECONOMY ROUND RING VIEW BINDER 1" 11X8.5	\$9.06
64402	CAXTON PRINTERS	LAMINATING FILM	\$380.00
64402	CAXTON PRINTERS	WHITE KRAFT ROLL	\$49.25
64402	CAXTON PRINTERS	CANARY KRAFT ROLL	\$57.75
64402	CAXTON PRINTERS	EMERALD KRAFT ROLL	\$52.75
64402	CAXTON PRINTERS	BRITE BLUE KRAFT ROLL	\$57.75
64402	CAXTON PRINTERS	PINK KRAFT ROLL	\$57.75
64402	CAXTON PRINTERS	BLACK KRAFT ROLL	\$56.50
64402	CAXTON PRINTERS	STUDENT PERMANANT RECORD FOLDERS	\$48.50
64402	CAXTON PRINTERS	HOLIDAY RED 9X12 CONS. PAPER	\$48.04
64402	CAXTON PRINTERS	YELLOW 9X12 CONST. PAPER	\$55.00
64402	CAXTON PRINTERS	EMERALD GREEN 9X12 CONST. PAPER	\$40.50
64402	CAXTON PRINTERS	DARK BLUE 9X12 CONS PAPER	\$40.50
64402	CAXTON PRINTERS	HOLIDAY RED 12X18 CONST. PAPER	\$50.44
64402	CAXTON PRINTERS	ORANGE 12X18 CONST PAPER	\$55.00
64402	CAXTON PRINTERS	YELLOW 12X18 CONST. PAPER	\$47.02
64402	CAXTON PRINTERS	EMERALD GREEN 12X18 CONST. PAPER	\$42.46
64402	CAXTON PRINTERS	WHITE 12X18 CONST. PAPER	\$55.00
64402	CAXTON PRINTERS	FILE FOLDERS	\$69.80
64402	CAXTON PRINTERS	WHITE TAGBOARD 9X12	\$119.76
64402	CAXTON PRINTERS	WHITE TAGBOARD - 12X18	\$59.94
64402	CAXTON PRINTERS	MANILLA TAGBOARD 9X12	\$56.88

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64402	CAXTON PRINTERS	WHITE DRAWING PAPER 12X18	\$55.96
64402	CAXTON PRINTERS	MANILLA DRAWING PAPER 9X12	\$55.92
64402	CAXTON PRINTERS	MANILLA DRAWING PAPER 12X18	\$55.96
64402	CAXTON PRINTERS	3X5 RULED INDEX CARDS	\$16.80
64402	CAXTON PRINTERS	STENO NOTEBOOKS	\$17.40
64402	CAXTON PRINTERS	PAPER CLIPS	\$22.80
64402	CAXTON PRINTERS	EXPO ERASERS	\$66.96
64402	CAXTON PRINTERS	EXPO CLEANER	\$83.76
64402	CAXTON PRINTERS	RUBBER CEMENT	\$40.56
64402	CAXTON PRINTERS	3/4" MASKING TAPE	\$49.68
64402	CAXTON PRINTERS	1" MASKING TAPE	\$65.88
64405	COLUMBIA ELECTRIC SUPPLY	KEY ADAPTER	\$10.17
64406	CONSOLIDATED ELECTRIC DIST.INC	28W BULBS, ADAPTERS	\$118.50
64407	DAD'S BATTERY INC.	GROUND BATTERIES FOR EQUIPMENT	\$107.94
64409	DURRANT, RACHEL	REIMBURSEMENT FOR REFRIGERATOR PURCHASE-STUDENT NO. 49097	\$100.00
64410	EDNETICS INC	INSTALLATION AND CONFIGURATION SERVICES	\$14,101.27
64410	EDNETICS INC	ENTERPRISE CONSOLE LICENSE- 5 YEARS	\$21,389.40
64410	EDNETICS INC	INSTALLATION AND CONFIGURATION SERVICES	\$15,096.37
64413	ELECTRIC MOTOR REWIND,INC	1 HP FARM DUTY MOTOR	\$315.57
64415	FLEET PRIDE TRUCK & TRAILER PARTS	STUDS	\$396.44
64416	FRANKLIN BUILDING SUPPLY	BOSCH SELF LEVELING CROSS LINE, SPEED SQUARE BOOK, TRUE BLUE BOX LEVEL	\$203.16
64416	FRANKLIN BUILDING SUPPLY	MAKITA AIR COMPRESSOR, AIR HOSE, COUPLER SET	\$441.81
64416	FRANKLIN BUILDING SUPPLY	HAMMER DRILL, 20V BATTERY, CIRCULAR SAW, RECIPROCATING SAW, 20V COEDLESS MULTI TOOL, OSCILLATING BLADE, MAGNETIC BIT HOLDER	\$1,474.36
64416	FRANKLIN BUILDING SUPPLY	PAINTERS TOOL, DEWALT UTILITY KNIFE, CARPENTERS SUPPORT BELT	\$152.27

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64417	GEM STATE PAPER CO, INC.	TURKISH BATH TOWELS	\$410.25
64418	GOPHER SPORT	CREATE A COURSE SET	\$222.88
64418	GOPHER SPORT	INSTRUX PLYO BOX	\$308.07
64418	GOPHER SPORT	AGILITY LADDER	\$33.54
64418	GOPHER SPORT	HOOP CART	\$240.80
64418	GOPHER SPORT	FOLDING WAGON	\$200.48
64418	GOPHER SPORT	AUTISM EXERCISE SYSTEM	\$162.40
64419	HAMPTON INN & SUITES-BOISE CAPITAL BLVD	FACE CONFERENCE 2021 OCT 24-26 - HOTEL ROOM FOR CARLY AND AMBER CONFIRMATION #97109314	\$326.57
64419	HAMPTON INN & SUITES-BOISE CAPITAL BLVD	FACE CONFERENCE 2021 OCT 24-26 - HOTEL PARKING FOR CARLY AND AMBER	\$30.00
64419	HAMPTON INN & SUITES-BOISE CAPITAL BLVD	FACE CONFERENCE 2021 OCT 24-26 - HOTEL FOR DYAN BLOOD	\$326.57
64419	HAMPTON INN & SUITES-BOISE CAPITAL BLVD	FACE CONFERENCE 2021 OCT 24-26 - HOTEL PARKING FOR DYAN BLOOD	\$30.00
64420	HAUNS HARDWARE	WAX EXTENDER	\$19.98
64420	HAUNS HARDWARE	TOILET BOLT SET, WAX BOWL SET, WAX EXTENDER	\$20.76
64420	HAUNS HARDWARE	TOILET GASKET	\$27.74
64420	HAUNS HARDWARE	BOLTS	\$2.25
64420	HAUNS HARDWARE	SEALANT	\$29.97
64420	HAUNS HARDWARE	SEALANT	\$89.91
64420	HAUNS HARDWARE	TORX BIT, DECK SCREWS	\$47.98
64420	HAUNS HARDWARE	BITS	\$15.77
64420	HAUNS HARDWARE	BOLTS	\$15.00
64420	HAUNS HARDWARE	WEDGE ANCHOR	\$6.83
64420	HAUNS HARDWARE	5/16-18 X 2 FULL THREAD, WEDGE ANCHOR	\$10.92
64420	HAUNS HARDWARE	1/4 CRIMP X 1/4 FPT SWIVE	\$12.98
64420	HAUNS HARDWARE	G30 CHAIN	\$31.35
64420	HAUNS HARDWARE	WIRE, METAL PAINT, KNIT COVER FRAME	\$14.77

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64420	HAUNS HARDWARE	DEEP SOCKET	\$9.99
64420	HAUNS HARDWARE	DRYWALL BLADE	\$19.99
64420	HAUNS HARDWARE	MINI MACHINE METRIC	\$0.278
64420	HAUNS HARDWARE	RUBBER O-RINGS, LED TASK LIGHT	\$50.72
64420	HAUNS HARDWARE	MARKING PAINT	\$7.99
64420	HAUNS HARDWARE	SPARK PLUG WRENCH	\$10.99
64420	HAUNS HARDWARE	LONG NOSE PLIERS, MAG TORPEDO LEVEL	\$47.36
64420	HAUNS HARDWARE	COUPLING, DRILL DRIVE SET	\$55.48
64420	HAUNS HARDWARE	TRACTOR KEY	\$5.78
64420	HAUNS HARDWARE	HARDW CLOTH, SS CLAMPS	\$18.73
64420	HAUNS HARDWARE	MED TARP	\$52.99
64420	HAUNS HARDWARE	PLAS ANCHOR, MTL SCREW, EMT STRAP	\$2.36
64420	HAUNS HARDWARE	DUPLEX OUTLET	\$4.29
64420	HAUNS HARDWARE	BOLTS, THREADLOCKER	\$20.23
64420	HAUNS HARDWARE	BLADE FEELER GAUGE	\$8.99
64421	IDAHO DIVISION OF VOCATIONAL REHAB	CO- OPERATIVE AGREEMENT	\$3,389.53
64423	JACKSON GROUP PETERBILT	BRAKE CALIPER, BRAKE PAD KIT	\$711.22
64423	JACKSON GROUP PETERBILT	BROOM HEAD, WOOD HANDLE	\$868.08
64423	JACKSON GROUP PETERBILT	HYDRAULIC DISC	\$327.02
64423	JACKSON GROUP PETERBILT	STEER SEAL	\$50.90
64423	JACKSON GROUP PETERBILT	HYDRAULIC DISC	\$930.20
64423	JACKSON GROUP PETERBILT	GREASELESS LUBRICATION	\$402.24
64423	JACKSON GROUP PETERBILT	BRAKE PADS	\$208.40
64423	JACKSON GROUP PETERBILT	BUS 114 EXHAUST PRESSURE SENSOR REPAIR	\$534.91
64423	JACKSON GROUP PETERBILT	CLAMP TORQUE, CLAMP BOLT SPRING	\$17.99
64423	JACKSON GROUP PETERBILT	DEUTSCH TERMINAL	\$125.00
64423	JACKSON GROUP PETERBILT	DIAGNOSTIC REPAIR	\$556.20

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64424	JOSTENS	SERVICE: FULFILLMENT FACSIMILE SIGNATURE CUT DIPL	\$12.30
64424	JOSTENS	DIPLOMA PLATE AND DIE CHARGE	\$64.15
64425	JW PEPPER & SON, INC	AMANI EPRINT SHEET MUSIC (CHOIR)	\$151.279
64426	K & R RENT-ALL, INC	TRACTOR, ROTARY CUTTER	\$205.33
64426	K & R RENT-ALL, INC	GROUNDS EQUIPMENT RENTAL - DISTRICT	\$88.00
64426	K & R RENT-ALL, INC	GROUNDS EQUIPMENT RENTAL - ACEQUIA	\$88.00
64426	K & R RENT-ALL, INC	GROUNDS EQUIPMENT RENTAL -HEYBURN	\$88.00
64426	K & R RENT-ALL, INC	GROUNDS EQUIPMENT RENTAL -PAUL	\$88.00
64426	K & R RENT-ALL, INC	GROUNDS EQUIPMENT RENTAL -RUPERT	\$88.00
64426	K & R RENT-ALL, INC	GROUNDS EQUIPMENT RENTAL -EAST	\$88.00
64426	K & R RENT-ALL, INC	GROUNDS EQUIPMENT RENTAL - WEST	\$88.00
64426	K & R RENT-ALL, INC	GROUNDS EQUIPMENT RENTAL -MINICO	\$88.00
64426	K & R RENT-ALL, INC	GROUNDS EQUIPMENT RENTAL - MT. HARRISON	\$88.00
64426	K & R RENT-ALL, INC	SCHOOL SUPPLIES - ACEQUIA	\$2.28
64426	K & R RENT-ALL, INC	SCHOOL SUPPLIES - HEYBURN	\$2.28
64427	KELLY'S BEARING SUPPLY	TAPER BEARING CONE, SEAL,	\$101.62
64428	KNIEP, CORY	CELL PHONE REIMBURSEMENT	\$150.00
64429	LAND VIEW INC	55 GAL DRUM TWIN OXIDE DISINFECTANT	\$1,314.50
64430	LAWSON PRODUCTS	Regency Jobber Drill Bit, 19/64"	\$16.41
64430	LAWSON PRODUCTS	Regency Jobber Drill Bit, 21/64"	\$18.97
64430	LAWSON PRODUCTS	Regency Jobber Drill Bit, 1/2"	\$23.71
64430	LAWSON PRODUCTS	Tube Titanium Nu-Doh	\$20.25
64430	LAWSON PRODUCTS	22-18 Ga Nylon Insulated Butt Connector	\$15.70
64430	LAWSON PRODUCTS	3/8X1-7/8 Magnetic Nutsetter	\$16.11
64430	LAWSON PRODUCTS	Hardflex Tpr. Recip. Bld, 12",10-14TPI	\$53.86
64430	LAWSON PRODUCTS	Wood Boring Std. Drill Bit, 1-1/2"	\$14.75
64430	LAWSON PRODUCTS	#8X1/2 Spt Quad-Grip Self-Drill Screw	\$40.32

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64430	LAWSON PRODUCTS	#12X1 Spt Quad-Grip Self-Drill Screw	\$24.59
64430	LAWSON PRODUCTS	1/4X1-1/4 Hex Washer HD Ultracon Anchor	\$37.62
64430	LAWSON PRODUCTS	Cvd Flap Disc, 4-1/2", Zirc, 40 Grit	\$72.580
64430	LAWSON PRODUCTS	Razor Cutoff Wheel 5X.035X7/8	\$46.17
64430	LAWSON PRODUCTS	Slasher 2000 4-1/2X1/8X7/8	\$38.92
64430	LAWSON PRODUCTS	1/2" PartsMaster Drill Bit W/Flats	\$17.89
64430	LAWSON PRODUCTS	Regency Jobber Drill Bit, 1/16"	\$3.77
64430	LAWSON PRODUCTS	Regency Jobber Drill Bit, 3/32"	\$7.98
64432	LYNCH OIL, INC.	MO PO OCTOBER 21 FUEL FOR BUSES IN TRANSPORTATION DEPT FOR THE MONTH (ON SITE)	\$22,116.67
64433	MAD RIVER LASER LLC	NAME PLATES FOR TECH	\$43.65
64433	MAD RIVER LASER LLC	DESK FRAME FOR NAME PLATES FOR TECH	\$43.96
64434	MAGIC VALLEY LABS, INC	DRINKING WATER WASTE WATER TESTING -ACEQUIA	\$42.00
64434	MAGIC VALLEY LABS, INC	DRINKING WATER TESTING - MINICO	\$62.00
64435	MAGIC VALLEY TIRE RUPERT	(4) LT265/75R-16/10 R OPEN RANGE TIRES FOR MAINTENANCE PICKUP RED CHEV.	\$1,061.96
64435	MAGIC VALLEY TIRE RUPERT	(4) WHEEL SPIN BALANCE	\$75.96
64435	MAGIC VALLEY TIRE RUPERT	(2) 255/70R-22 5/16 M-122 TL RB TIRES FOR BUS 173 IN TRANSPORTATION DEPT.	\$697.96
64436	MERRILL, TERRY	CELL PHONE REIMBURSEMENT	\$150.00
64438	MOOSMAN, SHANILLE H	PARENT-SIGN LANGUAGE INTERPRETER	\$70.00
64439	NEWMAN, G. ROBERT	PAINTING - MINICO	\$525.00
64439	NEWMAN, G. ROBERT	PAINTING MT. HARRISON	\$245.00
64439	NEWMAN, G. ROBERT	PAINT SUPPLIE DISTRICT WIDE - ROLLERS, SPACKLE, ETC	\$273.00
64443	NU VU GLASS, INC.	MT HARRISON DOOR FRAME FOR SHOWER RM	\$587.00
64443	NU VU GLASS, INC.	3 ADA OPERATORS NOT WORKING, MEASUREMENT OF NEW INSULATED UNITS	\$170.77
64444	O'REILLY AUTO PARTS	WEATHER STIP	\$83.97

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64445	PARK VIEW REPAIR INC	LABOR- DRYER OUTLET SMOKING, REPLACED OUTLET AND CHECKED OPERATION OF THE DRYER EXTERNAL MOUNT 3 WIRE DRYER RECEPTICAL- STUDENT NO. 49097	\$100.00
64446	PLATT ELECTRIC SUPPLY, INC	INLINE FUSE	\$17.18
64446	PLATT ELECTRIC SUPPLY, INC	Q-BIT HOLE CUTTER	\$69.92
64446	PLATT ELECTRIC SUPPLY, INC	CONDUIT, SCREW SET, AMP MOUNT RECEPTACLE, MACHINE SCREW	\$53.11
64446	PLATT ELECTRIC SUPPLY, INC	TAPERED ANCHOR, SHEET METAL SCREW	\$21.84
64446	PLATT ELECTRIC SUPPLY, INC	WEATHER EXTENTION CORD	\$67.29
64446	PLATT ELECTRIC SUPPLY, INC	6A BATTERY	\$46.04
64446	PLATT ELECTRIC SUPPLY, INC	SCREWDRIVER	\$7.20
64446	PLATT ELECTRIC SUPPLY, INC	FLUORESENT LAMPHOLDER	\$5.44
64446	PLATT ELECTRIC SUPPLY, INC	FLUSH AMP MOUNT RECEPTACLE, THERMOSTAT	\$217.63
64446	PLATT ELECTRIC SUPPLY, INC	FLUORESCENT LIGHTBULBS	\$221.40
64446	PLATT ELECTRIC SUPPLY, INC	SOCKET ADAPTER	\$19.91
64446	PLATT ELECTRIC SUPPLY, INC	LONG NOSE CUTTING PLIERS	\$36.99
64446	PLATT ELECTRIC SUPPLY, INC	FLUORESENT LAMPHOLDER	\$18.14
64446	PLATT ELECTRIC SUPPLY, INC	W54XB1A4A1015	\$29.00
64446	PLATT ELECTRIC SUPPLY, INC	MILWAUKEE 3 TOOL COMBO KIT	\$314.00
64447	PRATT, JARED ANDREW	REIMBURSE FOR CDL SKILLST TEST	\$125.00
64449	QUILL CORPORATION	CUSTOM #10 WINDOW ENVELOPES	\$135.90
64450	RAY'S MUFFLERS	NEW MUFFLERS AND LABOR FOR MINIBUSES 071 & 072	\$1,280.00
64450	RAY'S MUFFLERS	NEW MUFFLERS AND LABOR FOR MINIBUSES 071 & 072	\$460.00
64451	RIDLEY'S FOOD & DRUG	FACILITIES COMMITTEE MEETING 10/13 WATER	\$5.98
64451	RIDLEY'S FOOD & DRUG	11/09 FACILITIES COMMITTEE MEETING SUPPLIES	\$85.97
64452	ROBINSON, CLAY BENNETT	REIMBURSE FOR CDL SKILLS TEST FOR TRANSPORTATION DEPT.	\$125.00
64454	RUPERT GLASS	GLASS REPAIR ITEMS FOR BUSES FOR YEAR	\$86.70
64455	RUPERT LUMBER & PAINT	NUTS BOLTS FASTENERS	\$25.36

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64455	RUPERT LUMBER & PAINT	2X8X16, 2X6X16	\$145.46
64456	RUPERT MEDICAL CENTER	CLAY ROBINSON - PHYSICALS FOR NON BUS ROUTE DRIVERS IN TRANSPORTATION DEPT.	\$80.00
64457	RUSSELL SIGLER INC	BLOWER WHEEL, 1/16 HP 460 V	\$246.28 ⁸²
64458	SCHINDLER ELEVATOR CORP	ELEVATOR SERVICE MINICO	\$625.71
64459	SCHOOL SPECIALTY SUPPLY	2 POCKET FOLDER WITH FASTENERS - YELLOW	\$92.40
64459	SCHOOL SPECIALTY SUPPLY	CRAYOLA CRAYON CLASSROOM PACK - 16 ASST. COLORS - SET OF 800	\$90.98
64459	SCHOOL SPECIALTY SUPPLY	TICONDERGOA "MY FIRST PENCIL" PACK OF 36	\$75.88
64459	SCHOOL SPECIALTY SUPPLY	SCHOOL SMART BLUNT TIP SCISSORS - 5" - PACK OF 12	\$49.32
64459	SCHOOL SPECIALTY SUPPLY	TABLE - CS APOLLO ACTIVITY RECTANGLE	\$1,615.60
64459	SCHOOL SPECIALTY SUPPLY	CHAIR - CS CONTEMPORARY FOUR LEG	\$1,143.68
64459	SCHOOL SPECIALTY SUPPLY	DESK - CLASSROOM SELECT CONTEMPORY	\$6,595.20
64459	SCHOOL SPECIALTY SUPPLY	CHAIR - CS CONTEMPORARY FOUR LEG	\$2,144.40
64459	SCHOOL SPECIALTY SUPPLY	TABLE - CLASSROOM SELECT APOLLO ACTIVITY	\$1,388.88
64459	SCHOOL SPECIALTY SUPPLY	CHAIR - CS CONTEMPORARY FOUR LEG	\$893.50
64459	SCHOOL SPECIALTY SUPPLY	CHAIR - CS CONTEMPORARY FOUR LEG	\$893.50
64459	SCHOOL SPECIALTY SUPPLY	TABLE - CS APOLLO ACTIVITY HORSESHOE	\$319.27
64459	SCHOOL SPECIALTY SUPPLY	CHAIR - CS CONTEMPORARY FOUR LEG	\$357.40
64459	SCHOOL SPECIALTY SUPPLY	DESK - CLASSROOM SELECT CONTEMPORARY	\$9,343.20
64459	SCHOOL SPECIALTY SUPPLY	CHAIR - CS CONTEMPORARY FOUR LEG	\$3,037.90
64459	SCHOOL SPECIALTY SUPPLY	2 POCKET FOLDER WITH FASTENERS - YELLOW	\$77.00
64460	SCHOWS, INC	LUBE, FUEL FILTER, AIR FILTERS	\$60.41
64460	SCHOWS, INC	OXYGEN SENSOR	\$233.22
64460	SCHOWS, INC	OXYGEN SENDOR BUS 071, 072	\$388.70
64460	SCHOWS, INC	RETURN STARTER	(\$35.00)
64460	SCHOWS, INC	DOOR HANDLE M-30	\$45.79
64460	SCHOWS, INC	FUEL CAP	\$15.39

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64462	SHOCKEY SHEET METAL WELDING	MINICO VISITOR BOOTH BASE	\$7,506.45
64464	SNAKE RIVER BOWL	BOWLING COST	\$30.00
64465	SNYDER'S PAUL AUTOMOTIVE	HYD OIL/STOP LEAK	\$24.38
64465	SNYDER'S PAUL AUTOMOTIVE	COPPER CORE SPARK PLUG	\$10.16
64465	SNYDER'S PAUL AUTOMOTIVE	HIGH CAPACITY VBELTS	\$22.80
64465	SNYDER'S PAUL AUTOMOTIVE	FUEL FILTER, WR SET, DISTRIBUTOR ROTO, ROTOR CLIP, LUBE SPIN ON	\$87.84
64465	SNYDER'S PAUL AUTOMOTIVE	IGNITION COIL	\$49.46
64465	SNYDER'S PAUL AUTOMOTIVE	FUEL PUMP	\$49.00
64465	SNYDER'S PAUL AUTOMOTIVE	STARTER	\$249.00
64465	SNYDER'S PAUL AUTOMOTIVE	PERMATEX, CARB CLEANER	\$7.61
64466	SOLV BUSINESS SOLUTIONS-233439	PAYROLL CHECKS/1000	\$583.06
64468	STANDARD PLUMBING CO	IRRIGATION GROUND BOX	\$14.99
64469	STAPLES ADVANTAGE	8 1/2 x 11 WHITE COPY PAPER 20 LB	\$23,436.00
64470	STARFALL EDUCATION FOUNDATION	SCHOOL MEMBERSHIP - QUOTE: 8728-8389-8296	\$270.00
64471	STOTZ EQUIPMENT	V-BELT	\$30.11
64472	SUPER 8 MOTEL-HEYBURN	HOTEL FOR HOMELESS FAMILY THAT LOST HOME THE MORNING OF 10/8/21. STUDENT NO 52858, ROOMS 10/8/21-10/12/21	\$340.00
64473	THE POTTER'S CENTER	CLAY FOR ART CLASSES	\$263.33
64474	TOOLS 4 READING, LLC.	KID LIPS INSTRUCTIONAL GUIDE ONLY	\$100.00
64476	TYLER TECHNOLOGIES, INC.	IVEE ADDITIONAL DATABASE- STUDENT ACTIVITIES - IN SEPARATE DATABASE SUPPORT MAINT DEC	\$676.75
64477	VALLEY OFFICE SYSTEMS	PRINTER LEASE	\$87.90
64477	VALLEY OFFICE SYSTEMS	COPY MACHINE LEASE	\$279.58
64477	VALLEY OFFICE SYSTEMS	COPY MACHINE LEASE	\$445.17
64477	VALLEY OFFICE SYSTEMS	PRINTER LEASE	\$152.64
64478	WARD'S NATURAL SCIENCE EST. LLC	FORCEPS PLASTIC 127 MM PK 6	\$15.30

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64478	WARD'S NATURAL SCIENCE EST. LLC	10% Discount Applied - FORCEPS PLASTIC 127 MM PK 6	(\$1.53)
64479	YOUNG AUTOMOTIVE GROUP	BAR, BRACE, PAD, LAMP - PARTS FOR MAINTENANCE SUPERVISOR 2019 SILVERADO PICKUP	\$1,269.97
			84
Total for 100 - GENERAL FUND			\$203,904.89
243 - PROFESSIONAL TECHNICAL - STATE			
64463	SKILLS USA	STATE/NATL MEMBERSHIP DUES	\$30.00
Total for 243 - PROFESSIONAL TECHNICAL - STATE			\$30.00
245 - PUBLIC SCHOOL TECHNOLOGY FUND			
64389	APPLE, INC	APPLE PENCIL	\$89.00
64389	APPLE, INC	APPLE PENCIL	\$89.00
64389	APPLE, INC	APPLE PENCIL	\$89.00
64389	APPLE, INC	APPLE PENCIL	\$89.00
64389	APPLE, INC	APPLE PENCIL	\$89.00
64389	APPLE, INC	APPLE PENCIL	\$89.00
64389	APPLE, INC	APPLE PENCIL	\$89.00
64389	APPLE, INC	APPLE PENCIL	\$89.00
64389	APPLE, INC	APPLE PENCIL	\$89.00
64389	APPLE, INC	APPLE PENCIL	\$89.00
64389	APPLE, INC	APPLE PENCIL	\$89.00
64389	APPLE, INC	APPLE PENCIL	\$89.00
64389	APPLE, INC	APPLE PENCIL	\$89.00
64389	APPLE, INC	APPLE PENCIL	\$89.00
64389	APPLE, INC	APPLE PENCIL	\$89.00
Total for 245 - PUBLIC SCHOOL TECHNOLOGY FUND			\$1,335.00

246 - STATE SUBSTANCE ABUSE FUND

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
246 - STATE SUBSTANCE ABUSE FUND			
64385	ALL WIRELESS COMMUNICATIONS	SITE RENTAL FOR RADIO TOWERS	\$105.00
Total for 246 - STATE SUBSTANCE ABUSE FUND			\$105.00
250 - ESSER III ARPA			85
64392	BARNES & NOBLE	ESSENTIALS OF EVIDENCE-BASED ACADEMIC INTERVENTIONS- BOOK STUDY- WMMS	\$1,478.00
64419	HAMPTON INN & SUITES-BOISE CAPITAL BLVD	FACE CONFERENCE HAMPTON INN- BOISE/ HOTEL FOR THE NIGHTS 10/24-10/25- GERALDINE	\$294.00
64419	HAMPTON INN & SUITES-BOISE CAPITAL BLVD	FACE CONFERENCE HAMPTON INN- BOISE/ HOTEL FOR THE NIGHTS 10/24-10/25- MARY	\$294.00
64419	HAMPTON INN & SUITES-BOISE CAPITAL BLVD	FACE CONFERENCE 10/25 & 10/26- HAMPTON INN- BOISE/ HOTEL FOR THE NIGHTS 10/24-10/25- MICHELE	\$294.00
64419	HAMPTON INN & SUITES-BOISE CAPITAL BLVD	FACE CONFERENCE HAMPTON INN- BOISE/ HOTEL PARKING FOR THE NIGHTS 10/24-10/25	\$30.00
Total for 250 - ESSER III ARPA			\$2,390.00
251 - TITLE I-A ESEA-IMPROVING BASIC PROGRAMS			
64394	BEST WESTERN PEPPERTREE	2021 FEDERAL PROGRAMS DIRECTORS MEETING.10/11-10/12, HOTEL 10/10-10/12- MICHELE WIDMIER	\$202.00
64404	CHILDREN'S MUSEUM OF THE MAGIC VALLEY IN	FAMILY STEAM NIGHTS EVENT 10/26/21- HEYBURN	\$600.00
64451	RIDLEY'S FOOD & DRUG	PPAT MEETING FOOD ON 10/14/21	\$45.00
Total for 251 - TITLE I-A ESEA-IMPROVING BASIC PROGRAMS			\$847.00
253 - TITLE I-C ESEA MIGRANT FUND			
64394	BEST WESTERN PEPPERTREE	2021 FEDERAL PROGRAMS DIRECTORS MEETING.10/11-10/12, HOTEL 10/10-10/12- JAMIE GARZA	\$202.00
64422	ISU	MIGRANT STUDENT LEADERSHIP INSTITUTE- LODGING	\$1,936.00
64451	RIDLEY'S FOOD & DRUG	MIGRANT COMMUNITY GIFT CARDS FOR FAMILIES	\$554.44
64451	RIDLEY'S FOOD & DRUG	CLASSROOM SUPPLIES FOR NEWCOMERS	\$86.24
64459	SCHOOL SPECIALTY SUPPLY	CHILDCRAFT FLEX N FOLD ALPHABET ANIMALS CARPET- 7 FT 6 IN X 12 FT- NEWCOMER	\$336.92

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
Total for 253 - TITLE I-C ESEA MIGRANT FUND			\$3,115.60
254 - ESSER II CRSSA			
64390	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$335.50
64390	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$335.50
64390	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$335.50
64390	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$335.50
64390	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$335.50
64390	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$335.50
64390	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$335.50
64390	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$335.50
64390	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$335.50
64390	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$335.50
64390	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$335.50
64390	AUDIO EDITIONS	SENTINEL CLASSROOM SYSTEM	\$335.50
Total for 254 - ESSER II CRSSA			\$4,026.00
257 - TITLE VI-B IDEA SPECIAL ED FUND			
64414	ELUMA LLC	SPEECH THERAPY SERVICE LICENSE	\$5,620.03
64438	MOOSMAN, SHANILLE H	STUDENT-SIGN LANGUAGE INTERPERETER	\$35.00
Total for 257 - TITLE VI-B IDEA SPECIAL ED FUND			\$5,655.03
260 - MEDICAID			
64412	EDUQUEST LLC	PSR & IBI & COUNSELING SERVICES (MEDICAID)	\$47,829.25
64448	PROGRESSIVE BEHAVIOR SYSTEMS	BI SERVICES FOR STUDENT	\$520.00
64448	PROGRESSIVE BEHAVIOR SYSTEMS	BI SERVICES FOR STUDENT	\$550.00
64448	PROGRESSIVE BEHAVIOR SYSTEMS	BI SERVICES FOR STUDENT	\$1,040.00
64448	PROGRESSIVE BEHAVIOR SYSTEMS	BI SERVICES FOR STUDENT	\$780.00

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
260 - MEDICAID			
64448	PROGRESSIVE BEHAVIOR SYSTEMS	BI SERVICES FOR STUDENT	\$330.00
64467	SOUTHERN IDAHO THERAPY	THERAPY SERVICES - MEDICAID	\$303.10
Total for 260 - MEDICAID			<u>\$51,352.35⁸⁷</u>
271 - TITLE II-A ESEA IMPROVING TEACHER QUALITY			
64392	BARNES & NOBLE	MENTORING- 180 DAYS OF SELF-CARE FOR BUSY EDUCATORS- MHHS	\$25.56
64411	EDUCATIONAL TESTING SERVICE	PARA PROFESSIONAL TESTING	\$2,750.00
Total for 271 - TITLE II-A ESEA IMPROVING TEACHER QUALITY			<u>\$2,775.56</u>
290 - FOOD SERVICE FUND			
64386	AMERICAN LINEN SUPPLY	MATS, DUS MOP, FRAMES, ETC FOR KITCHENS	\$48.00
64386	AMERICAN LINEN SUPPLY	MATS, DUS MOP, FRAMES, ETC FOR KITCHENS	\$48.00
64386	AMERICAN LINEN SUPPLY	MATS, DUS MOP, FRAMES, ETC FOR KITCHENS	\$48.00
64397	BRADY CHEMICAL	CHEMICALS FOR KITCHENS	\$37.94
64397	BRADY CHEMICAL	CHEMICALS FOR KITCHENS	\$236.60
64397	BRADY CHEMICAL	CHEMICALS FOR KITCHENS	\$198.66
64397	BRADY CHEMICAL	CHEMICALS FOR KITCHENS	\$37.94
64397	BRADY CHEMICAL	CHEMICALS FOR KITCHENS	\$1,912.78
64397	BRADY CHEMICAL	CHEMICALS FOR KITCHENS	\$75.88
64397	BRADY CHEMICAL	CHEMICALS FOR KITCHENS	\$37.94
64397	BRADY CHEMICAL	CHEMICALS FOR KITCHENS	\$156.75
64403	CHARLIE'S PRODUCE	ACEQUIA PRODUCE	\$184.05
64403	CHARLIE'S PRODUCE	ACEQUIA PRODUCE	\$257.65
64403	CHARLIE'S PRODUCE	ACEQUIA PRODUCE	\$196.10
64403	CHARLIE'S PRODUCE	HEYBURN PRODUCE	\$306.60
64403	CHARLIE'S PRODUCE	HEYBURN PRODUCE	\$287.40
64403	CHARLIE'S PRODUCE	HEYBURN PRODUCE	\$263.20

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
290 - FOOD SERVICE FUND			
64403	CHARLIE'S PRODUCE	HEYBURN PRODUCE	\$395.45
64403	CHARLIE'S PRODUCE	PAUL PRODUCE	\$371.70
64403	CHARLIE'S PRODUCE	PAUL PRODUCE	\$421.35
64403	CHARLIE'S PRODUCE	PAUL PRODUCE	\$409.65
64403	CHARLIE'S PRODUCE	PAUL PRODUCE	\$382.70
64403	CHARLIE'S PRODUCE	RUPERT PRODUCE	\$606.25
64403	CHARLIE'S PRODUCE	RUPERT PRODUCE	\$693.15
64403	CHARLIE'S PRODUCE	RUPERT PRODUCE	(\$17.50)
64403	CHARLIE'S PRODUCE	RUPERT PRODUCE	\$602.15
64403	CHARLIE'S PRODUCE	RUPERT PRODUCE	\$587.50
64403	CHARLIE'S PRODUCE	EAST MINICO PRODUCE	\$532.35
64403	CHARLIE'S PRODUCE	EAST MINICO PRODUCE	(\$55.50)
64403	CHARLIE'S PRODUCE	EAST MINICO PRODUCE	\$537.55
64403	CHARLIE'S PRODUCE	EAST MINICO PRODUCE	\$420.90
64403	CHARLIE'S PRODUCE	EAST MINICO PRODUCE	\$527.85
64403	CHARLIE'S PRODUCE	WEST PRODUCE	\$417.35
64403	CHARLIE'S PRODUCE	WEST PRODUCE	\$443.35
64403	CHARLIE'S PRODUCE	WEST PRODUCE	\$417.50
64403	CHARLIE'S PRODUCE	WEST PRODUCE	\$428.35
64403	CHARLIE'S PRODUCE	WEST PRODUCE	(\$18.00)
64403	CHARLIE'S PRODUCE	MINICO PRODUCE	\$457.25
64403	CHARLIE'S PRODUCE	MINICO PRODUCE	\$434.50
64403	CHARLIE'S PRODUCE	MINICO PRODUCE	\$389.50
64403	CHARLIE'S PRODUCE	MT HARRISON PRODUCE	\$119.60
64403	CHARLIE'S PRODUCE	MT HARRISON PRODUCE	\$101.15
64403	CHARLIE'S PRODUCE	MT HARRISON PRODUCE	\$106.95
64403	CHARLIE'S PRODUCE	MT HARRISON PRODUCE	\$58.20

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
290 - FOOD SERVICE FUND			
64403	CHARLIE'S PRODUCE	MT HARRISON PRODUCE	(\$32.00)
64403	CHARLIE'S PRODUCE	DSC PRODUCE	\$107.50
64403	CHARLIE'S PRODUCE	DSC PRODUCE	\$135.50
64403	CHARLIE'S PRODUCE	DSC PRODUCE	\$72.20
64403	CHARLIE'S PRODUCE	DSC PRODUCE	\$71.95
64403	CHARLIE'S PRODUCE	MINICO PRODUCE	\$518.10
64403	CHARLIE'S PRODUCE	EAST - FRESH FRUIT AND VEGGIE GRANT	\$175.50
64403	CHARLIE'S PRODUCE	EAST - FRESH FRUIT AND VEGGIE GRANT	\$308.70
64403	CHARLIE'S PRODUCE	EAST - FRESH FRUIT AND VEGGIE GRANT	\$419.30
64403	CHARLIE'S PRODUCE	EAST - FRESH FRUIT AND VEGGIE GRANT	\$304.60
64403	CHARLIE'S PRODUCE	HEYBURN - FRESH FRUIT AND VEGGIE GRANT	\$747.25
64403	CHARLIE'S PRODUCE	HEYBURN - FRESH FRUIT AND VEGGIE GRANT	\$617.40
64403	CHARLIE'S PRODUCE	HEYBURN - FRESH FRUIT AND VEGGIE GRANT	\$1,312.85
64403	CHARLIE'S PRODUCE	HEYBURN - FRESH FRUIT AND VEGGIE GRANT	\$878.10
64403	CHARLIE'S PRODUCE	WEST - FRESH FRUIT AND VEGGIE GRANT	\$344.25
64403	CHARLIE'S PRODUCE	WEST - FRESH FRUIT AND VEGGIE GRANT	\$514.15
64403	CHARLIE'S PRODUCE	WEST - FRESH FRUIT AND VEGGIE GRANT	\$308.70
64403	CHARLIE'S PRODUCE	WEST - FRESH FRUIT AND VEGGIE GRANT	\$175.50
64403	CHARLIE'S PRODUCE	ACEQUIA PRODUCE	\$195.00
64403	CHARLIE'S PRODUCE	MINICO PRODUCE - DOUBLE CREDIT	\$21.50
64403	CHARLIE'S PRODUCE	MT HARRISON PRODUCE	(\$191.20)
64408	DEAN DAIRY COPRORATE, LLC	HEYBURN - MILK	(\$613.05)
64408	DEAN DAIRY COPRORATE, LLC	EAST - MILK	(\$204.35)
64408	DEAN DAIRY COPRORATE, LLC	WEST - MILK	(\$204.35)
64408	DEAN DAIRY COPRORATE, LLC	ACEQUIA - MILK	\$1,905.72
64408	DEAN DAIRY COPRORATE, LLC	HEYBURN - MILK	\$4,160.25
64408	DEAN DAIRY COPRORATE, LLC	PAUL - MILK	\$2,477.92

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
290 - FOOD SERVICE FUND			
64408	DEAN DAIRY COPRORATE, LLC	RUPERT - MILK	\$7,102.89
64408	DEAN DAIRY COPRORATE, LLC	TLC - MILK	\$482.90
64408	DEAN DAIRY COPRORATE, LLC	EAST - MILK	\$2,426.54
64408	DEAN DAIRY COPRORATE, LLC	WEST - MILK	\$2,691.33
64408	DEAN DAIRY COPRORATE, LLC	MINICO - MILK	\$3,578.77
64408	DEAN DAIRY COPRORATE, LLC	MTH - MILK	\$570.84
64437	MIKEY'S REFRIGERATION INC	REPAIR DEFROST ON WALK IN FREEZER	\$637.40
64437	MIKEY'S REFRIGERATION INC	BOOSTER CHECK UP/REPAIR	\$80.00
64437	MIKEY'S REFRIGERATION INC	REPLACED PROOFER	\$189.60
64437	MIKEY'S REFRIGERATION INC	COMPRESSOR REPAIR IN WALK IN FREEZER	\$4,275.73
64437	MIKEY'S REFRIGERATION INC	BOOSTER REPAIR	\$120.00
64437	MIKEY'S REFRIGERATION INC	DISPOSAL INSTALLATION	\$2,286.74
64437	MIKEY'S REFRIGERATION INC	BOOSTER REPLACEMENT	\$3,421.13
64437	MIKEY'S REFRIGERATION INC	REPLACED GLASS KIT	\$615.26
64437	MIKEY'S REFRIGERATION INC	REMOVAL AND INSTALLATION OF BOOSTER	\$3,568.96
64437	MIKEY'S REFRIGERATION INC	EVAP SWITH REPLACED, FIXED LEAK	\$432.50
64437	MIKEY'S REFRIGERATION INC	REPAIRS ON COMPRESSOR AND SENSOR	\$761.94
64440	NICHOLAS & CO	FOOD FOR KITCHENS	\$3,583.98
64440	NICHOLAS & CO	PAPER AND CLEANING SUPPLIES	\$880.26
64440	NICHOLAS & CO	FOOD FOR KITCHENS	\$3,071.39
64440	NICHOLAS & CO	PAPER AND CLEANING SUPPLIES	\$2,962.50
64440	NICHOLAS & CO	FOOD FOR KITCHENS	\$252.70
64440	NICHOLAS & CO	FOOD FOR KITCHENS	\$4,987.92
64440	NICHOLAS & CO	PAPER AND CLEANING SUPPLIES	\$1,739.50
64440	NICHOLAS & CO	FOOD FOR KITCHENS	\$3,244.05
64440	NICHOLAS & CO	PAPER AND CLEANING SUPPLIES	\$1,986.80
64440	NICHOLAS & CO	FOOD FOR KITCHENS	\$2,552.10

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
290 - FOOD SERVICE FUND			
64441	NORTHWEST DISTRIBUTION SERVICES	FOOD FOR KITCHENS	\$28,512.93
64441	NORTHWEST DISTRIBUTION SERVICES	FOOD FOR KITCHENS	(\$168.21)
64441	NORTHWEST DISTRIBUTION SERVICES	FOOD FOR KITCHENS	\$6,845.60
64441	NORTHWEST DISTRIBUTION SERVICES	FOOD FOR KITCHENS	\$10,114.20
64441	NORTHWEST DISTRIBUTION SERVICES	FOOD FOR KITCHENS	\$314.42
64441	NORTHWEST DISTRIBUTION SERVICES	FOOD FOR KITCHENS	\$198.00
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$30.50
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$37.25
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$239.75
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$273.50
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$260.00
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$273.50
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$273.50
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$293.75
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$307.25
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$287.00
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$37.25
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$273.50
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$37.25
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$293.75
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$273.50
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$273.50
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$287.00
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$273.50

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3974

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
290 - FOOD SERVICE FUND			
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$273.50
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$37.25
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$273.50
64442	NPC INTERNATIONAL	PIZZA FOR LUNCH	\$84.50
64453	ROCKY MOUNTAIN SERVICE SOLUTIONS	INSTALL AND TAKE OLD UNITS DOWN FOR SMART SENSE TEMP.	\$1,250.00
64461	SHAMROCK FOODS COMPANY	PAPER SUPPLIES FOR ALL SCHOOLS	\$42.46
64461	SHAMROCK FOODS COMPANY	FOOD FOR ALL SCHOOLS	\$1,561.95
64461	SHAMROCK FOODS COMPANY	PAPER SUPPLIES FOR ALL SCHOOLS	\$38.28
64461	SHAMROCK FOODS COMPANY	FOOD FOR ALL SCHOOLS	\$1,631.71
64461	SHAMROCK FOODS COMPANY	PAPER SUPPLIES FOR ALL SCHOOLS	\$2,605.29
Total for 290 - FOOD SERVICE FUND			\$144,776.09
420 - PLANT FACILITY FUND			
64431	LEATHAM & KROHN ARCHITECTS PLLC	ARCHITECTIAL AND STRUCTURAL SERVICES FOR MINICO CONCESSION AND RESTROOM BUILDING	\$5,890.15
Total for 420 - PLANT FACILITY FUND			\$5,890.15
750 - SCHOOL ACTIVITY FUND			
64475	TOP STITCH EMBROIDERY LLC	HAWK SHIRTS - RESALE	\$34.00
64475	TOP STITCH EMBROIDERY LLC	HAWK SHIRTS - RESALE	\$34.00
Total for 750 - SCHOOL ACTIVITY FUND			\$68.00
Grand Total:			\$426,270.67
End of Report			

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3975

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
100 - GENERAL FUND			
64481	ANDERSON, MARY	ISBA CONVENTION MEALS IN BOISE - NOV 17-19	\$30.00
64482	ANDREW, MEAGAN	IN DISTRICT MILEAGE	\$18.00
64482	ANDREW, MEAGAN	IN DISTRICT MILEAGE	\$23.40
64482	ANDREW, MEAGAN	IN DISTRICT MILEAGE	\$21.60
64483	AUSTIN, ELLEN	ED NORTHWEST LITERACY CONFERENCE NOV 10 - MILEAGE	\$41.40
64484	BINGHAM, ANDREA	IN DISTRICT MILEAGE	\$50.90
64486	BIRCH, COURTNEY	IN DISTRICT MILEAGE	\$63.50
64487	COTTON, REED	ISBA CONVENTION MEALS IN BOISE - NOV 17-19	\$30.00
64488	DAVIDSON, ANGELA	ED NORTHWEST LITERACY CONFERENCE NOV 10 - MILEAGE	\$41.40
64490	DILWORTH, TED	IN DISTRICT MILEAGE	\$67.24
64494	HEINS, BONNIE	ISBA CONVENTION MILEAGE TO BOISE - NOV 17-19	\$144.00
64494	HEINS, BONNIE	ISBA CONVENTION MEALS IN BOISE - NOV 17-19	\$30.00
64495	HEPWORTH, HEATHER	ED NORTHWEST LITERACY CONFERENCE NOV 10 - MILEAGE	\$41.40
64496	JOHNSON, ASHLEY	ED NORTHWEST LITERACY CONFERENCE NOV 10 - MILEAGE	\$41.40
64497	JOHNSON, JAYNA	IN DISTRICT MILEAGE	\$106.65
64499	PEREZ, JUAN	ISBA CONVENTION MEALS IN BOISE - NOV 17-19	\$30.00
64500	RAMSEY, JAMES	OUT OF DISTRICT MILEAGE- DISTRICT IV MEETINGS	\$42.30
64500	RAMSEY, JAMES	IN DISTRICT MILEAGE	\$108.90
64501	SERR, ALLISON	IN DISTRICT MILEAGE	\$44.69
64502	STUTZMAN, DANELLE	ED NORTHWEST LITERACY CONFERENCE NOV 10 - MILEAGE	\$41.40
Total for 100 - GENERAL FUND			\$1,018.18
250 - ESSER III ARPA			
64481	ANDERSON, MARY	FACE CONFERENCE- OCT 25 & 26- MEALS STARTING OCT 24- OCT 26- BOISE	\$70.00
64503	VEGA, GERALDINE	FACE CONFERENCE- OCT 25 & 26- MEALS STARTING OCT 24- OCT 26- BOISE	\$70.00

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3975

☐ Page Break

☐ Exclude Invoice Description

Check Number	Vendor	Description	Amount
250 - ESSER III ARPA			
64503	VEGA, GERALDINE	NAEHCY- ATLANTA, GA- NOVEMBER 14-16- MEALS	\$100.00
64504	WIDMIER, MICHELE	NAEHCY- ATLANTA, GA- NOVEMBER 14-16- MEALS	\$100.00
64504	WIDMIER, MICHELE	NAEHCY- ATLANTA, GA- NOVEMBER 14-16- MILEAGE TO AND BACK TWIN FALLS AIRPORT	\$45.00
64504	WIDMIER, MICHELE	FACE CONFERENCE- OCT 25 & 26- MILEAGE STARTING OCT 24- OCT 26- BOISE	\$148.50
64504	WIDMIER, MICHELE	FACE CONFERENCE- OCT 25 & 26- MEALS STARTING OCT 24- OCT 26- BOISE	\$70.00
Total for 250 - ESSER III ARPA			\$603.50
253 - TITLE I-C ESEA MIGRANT FUND			
64493	GARZA, JAMIE JO	2021 FEDERAL PROGRAMS DIRECTORS MEETING.10/11-10/12, MEALS	\$70.00
64493	GARZA, JAMIE JO	OUT OF DISTRICT	\$273.15
Total for 253 - TITLE I-C ESEA MIGRANT FUND			\$343.15
257 - TITLE VI-B IDEA SPECIAL ED FUND			
64480	ALLEN, CRYSTAL	IDAHO TRANSITION INSTITUE NOV 2-4 - MEALS	\$15.00
64485	BINGHAM, SHERRY	IN DISTRICT MILEAGE	\$15.12
64485	BINGHAM, SHERRY	IN DISTRICT MILEAGE	\$40.01
64485	BINGHAM, SHERRY	IN DISTRICT MILEAGE	\$44.19
64485	BINGHAM, SHERRY	OUT OF DISTRICT MILEAGE	\$251.10
64489	DAVIS, MARY	IN DISTRICT MILEAGE	\$34.16
64491	DURRANT, RACHEL	IN DISTRICT MILEAGE	\$52.43
64491	DURRANT, RACHEL	IN DISTRICT MILEAGE	\$13.05
64491	DURRANT, RACHEL	IN DISTRICT MILEAGE	\$6.75
64492	ETHERINGTON, JESSICA	IDAHO TRANSITION INSTITUE NOV 2-4 - MEALS	\$15.00
64498	MCLEAN, JAIMIE	IDAHO TRANSITION INSTITUE NOV 2-4 - MEALS	\$15.00
Total for 257 - TITLE VI-B IDEA SPECIAL ED FUND			\$501.81

MINIDOKA COUNTY SCHOOL DISTRICT #331

Approval of Bills Report

Fiscal Year: 2021-2022

Criteria:

Report Sort: FUND

From Fund: 100

To: 999

Voucher: 3975

☐ Page Break

☐ Exclude Invoice
Description

Check Number	Vendor	Description	Amount
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Grand Total:	\$2,466.64
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End of Report

95

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance	
100.3.111.101 WEBSTORE FEES-ACEQUIA	6.89	1.69	(5.11)	3.47	.00	3.47	
100.3.112.101 SALES TAX	.00	4.05	.00	4.05	.00	4.05	
103.3.000.101 STUDENT ACTIVITY PETTY CASH ACCOUNT	.00	.00	(200.00)	(200.00)	.00	(200.00)	
250.3.000.101 GENERAL ACCOUNT	1,779.35	1,370.12	(475.10)	2,674.37	.00	2,674.37	96
253.3.000.101 ACTIVITY	14.81	572.00	.00	586.81	.00	586.81	
259.3.259.101 SCHOOL IMPROVEMENT FUND RAISE	820.03	.00	.00	820.03	.00	820.03	
340.3.000.101 INSTRUCTION-KINDERGARTEN	173.73	67.95	(17.60)	224.08	.00	224.08	
340.3.400.101 INSTRUCTION-KINDERGAREN ACTIVITY	.00	.00	.00	.00	.00	.00	
340.3.401.101 INSTRUCTION-KINDERKAMP	.00	.00	.00	.00	.00	.00	
368.3.000.101 INSTRUCTION-MEDIA	115.89	.00	.00	115.89	.00	115.89	
500.3.000.101 SCHOOL CLIMATE	1,729.64	.00	(965.04)	764.60	(666.74)	97.86	
500.3.500.101 SUNSHINE FUND	348.41	857.50	(410.19)	795.72	(16.76)	778.96	
GRAND TOTALS	4,988.75	2,873.31	(2,073.04)	5,789.02	(683.50)	5,105.52	

End of Report

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
100.3.000.102 GENERAL ACCOUNT	.00	.00	.00	.00	.00	.00
100.3.111.102 WEBSTORE FEES-HEYBURN	.00	11.93	(21.10)	(9.17)	.00	(9.17)
100.3.112.102 SALES TAX	.00	35.78	.00	35.78	.00	35.78
103.3.000.102 STUDENT ACTIVITY PETTY CASH ACCOUNT	.00	.00	(101.99)	(101.99)	(98.01)	(200.00)
250.3.000.102 GENERAL ACCOUNT	2,176.32	1,697.82	(854.84)	3,019.30	(806.09)	2,213.21
253.3.000.102 ACTIVITY	3,487.80	1,443.00	(70.37)	4,860.43	(100.00)	4,760.43
259.3.000.102 GENERAL ACCOUNT	.00	.00	.00	.00	.00	.00
259.3.259.102 SCHOOL IMPROVEMENT FUND RAISE	1,020.43	.00	.00	1,020.43	.00	1,020.43
340.3.000.102 INSTRUCTION-KINDERGARTEN	29.80	.00	.00	29.80	.00	29.80
340.3.400.102 INSTRUCTION-KINDERGAREN ACTIVITY	.00	.00	.00	.00	.00	.00
368.3.000.102 INSTRUCTION-MEDIA	544.11	33.00	(48.15)	528.96	.00	528.96
500.3.000.102 SCHOOL CLIMATE	3,759.43	.00	(129.95)	3,629.48	(100.00)	3,529.48
500.3.500.102 SUNSHINE FUND	.00	233.98	(784.39)	(550.41)	.00	(550.41)
GRAND TOTALS	11,017.89	3,455.51	(2,010.79)	12,462.61	(1,104.10)	11,358.51

97

End of Report

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
100.3.000.105 GENERAL ACCOUNT	.00	.00	.00	.00	.00	.00
100.3.111.105 WEBSTORE FEES-PAUL	.00	24.44	(39.11)	(14.67)	.00	(14.67)
100.3.112.105 SALES TAX	.00	28.06	.00	28.06	.00	28.06
103.3.000.105 STUDENT ACTIVITY PETTY CASH ACCOUNT	.00	.00	(41.22)	(41.22)	(158.78)	(200.00)
250.3.000.105 GENERAL ACCOUNT	10,225.69	488.14	(304.00)	10,409.83	(706.00)	9,703.83
253.3.000.105 ACTIVITY	5,371.82	2,691.00	(865.36)	7,197.46	(1,231.80)	5,965.66
259.3.000.105 GENERAL ACCOUNT	.00	.00	.00	.00	.00	.00
259.3.259.105 SCHOOL IMPROVEMENT FUNDRAISER (FUN RUN)	384.85	.00	.00	384.85	.00	384.85
340.3.000.105 INSTRUCTION-KINDERGARTEN	432.92	.00	(578.50)	(145.58)	(250.00)	(395.58)
340.3.401.105 INSTRUCTION-KINDERKAMP	.00	.00	.00	.00	.00	.00
368.3.000.105 INSTRUCTION-MEDIA	6,433.65	.00	(226.05)	6,207.60	(250.00)	5,957.60
500.3.000.105 SCHOOL CLIMATE	.00	.00	.00	.00	.00	.00
GRAND TOTALS	22,848.93	3,231.64	(2,054.24)	24,026.33	(2,596.58)	21,429.75

98

End of Report

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance	
100.3.111.107 WEBSTORE FEES-RUPERT	.00	.00	.00	.00	.00	.00	
100.3.112.107 SALES TAX	.00	.00	.00	.00	.00	.00	
103.3.000.107 STUDENT ACTIVITY PETTY CASH ACCOUNT	.00	.00	.00	.00	.00	.00	
250.3.000.107 GENERAL ACCOUNT	3,406.54	.00	(953.78)	2,452.76	(480.00)	1,972.76	99
253.3.000.107 ACTIVITY	.00	.00	.00	.00	(700.00)	(700.00)	
259.3.259.107 SCHOOL IMPROVEMENT FUND RAISE	35,464.64	.00	.00	35,464.64	(617.08)	34,847.56	
309.3.000.107 CLUB-K KIDS	136.52	.00	.00	136.52	.00	136.52	
340.3.000.107 INSTRUCTION-KINDERGARTEN	.00	.00	.00	.00	.00	.00	
340.3.400.107 INSTRUCTION-KINDERGAREN ACTIVITY	68.46	.00	.00	68.46	.00	68.46	
340.3.401.107 INSTRUCTION-KINDERKAMP	.00	.00	.00	.00	.00	.00	
368.3.000.107 INSTRUCTION-MEDIA	210.22	.00	.00	210.22	.00	210.22	
500.3.000.107 SCHOOL CLIMATE	3,444.81	.00	(1,249.30)	2,195.51	(1,042.28)	1,153.23	
GRAND TOTALS	42,731.19	.00	(2,203.08)	40,528.11	(2,839.36)	37,688.75	

End of Report

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance	
100.3.000.201 STUDENT ACITIVITIES CASH ACCOUNT	.00	.00	.00	.00	.00	.00	
100.3.111.201 WEBSTORE FEES-EAST	.00	143.39	(73.47)	69.92	.00	69.92	
100.3.112.201 SALES TAX	33.83	1,252.90	(856.31)	430.42	.00	430.42	
PROGRAM: 100	33.83	1,396.29	(929.78)	500.34	0.00	500.34	100
103.3.000.201 STUDENT ACTIVITY PETTY CASH ACCOUNT	.00	.00	(420.00)	(420.00)	.00	(420.00)	
PROGRAM: 103	0.00	0.00	(420.00)	(420.00)	0.00	(420.00)	
200.3.000.201 ATHLETICS	.00	410.09	(6,915.37)	(6,505.28)	(3,573.35)	(10,078.63)	
200.3.200.201 ATHLETICS-UNIFORMS	.00	1,838.13	(1,693.86)	144.27	(1,150.00)	(1,005.73)	
200.3.206.201 ATHLETICS-STAFF CLOTHING	.00	509.40	.00	509.40	.00	509.40	
200.3.207.201 ATHLETICS-GATE RECEIPTS	.00	6,397.52	.00	6,397.52	.00	6,397.52	
PROGRAM: 200	0.00	9,155.14	(8,609.23)	545.91	(4,723.35)	(4,177.44)	
202.3.000.201 ATHLETICS-BASKETBALL BOYS	47.31	.00	.00	47.31	.00	47.31	
202.3.700.201 ATHLETICS-BASKETBALL BOYS 7TH	13.31	.00	.00	13.31	.00	13.31	
PROGRAM: 202	60.62	0.00	0.00	60.62	0.00	60.62	
203.3.000.201 ATHLETICS-BASKETBALL GIRLS	602.14	.00	.00	602.14	(2,381.00)	(1,778.86)	
PROGRAM: 203	602.14	0.00	0.00	602.14	(2,381.00)	(1,778.86)	
206.3.000.201 ATHLETICS-FOOTBALL	592.91	20.00	(450.00)	162.91	.00	162.91	
206.3.200.201 ATHLETICS-FOOTBALL UNIFORMS	.00	35.60	.00	35.60	.00	35.60	
206.3.201.201 ATHLETICS-FOOTBALL FUNDRAISER	.00	.00	.00	.00	.00	.00	
206.3.203.201 ATHLETICS-FOOTBALL CAMP	.00	.00	.00	.00	.00	.00	
206.3.700.201 ATHLETICS-FOOTBALL 7TH	360.16	.00	.00	360.16	.00	360.16	
PROGRAM: 206	953.07	55.60	(450.00)	558.67	0.00	558.67	

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
214.3.000.201 ATHLETICS-WRESTLING	.00	.00	(250.00)	(250.00)	(175.00)	(425.00)
214.3.200.201 ATHLETICS-WRESTLING UNIFORMS	.00	.00	.00	.00	.00	.00
PROGRAM: 214	0.00	0.00	(250.00)	(250.00)	(175.00)	(425.00)
220.3.000.201 CLASS 2022	.00	.00	.00	.00	.00	.00
PROGRAM: 220	0.00	0.00	0.00	0.00	0.00	0.00
250.3.000.201 GENERAL ACCOUNT	.00	(1.13)	(60.00)	(61.13)	.00	(61.13)
PROGRAM: 250	0.00	(1.13)	(60.00)	(61.13)	0.00	(61.13)
251.3.000.201 CONCESSIONS	1,322.44	2,627.45	(911.03)	3,038.86	(400.00)	2,638.86
PROGRAM: 251	1,322.44	2,627.45	(911.03)	3,038.86	(400.00)	2,638.86
252.3.000.201 VENDING DEP/STAFF RECOGNITION	(349.76)	1,001.40	(433.71)	217.93	.00	217.93
PROGRAM: 252	(349.76)	1,001.40	(433.71)	217.93	0.00	217.93
253.3.000.201 ACTIVITY CARDS/ACTIVITIES	5,330.51	4,302.36	(521.07)	9,111.80	.00	9,111.80
PROGRAM: 253	5,330.51	4,302.36	(521.07)	9,111.80	0.00	9,111.80
254.3.000.201 ANNUALS	4,549.58	2,747.36	(100.00)	7,196.94	.00	7,196.94
PROGRAM: 254	4,549.58	2,747.36	(100.00)	7,196.94	0.00	7,196.94
255.3.000.201 SCHOOL PLANNERS/HANDBOOKS	(466.98)	.00	.00	(466.98)	.00	(466.98)
PROGRAM: 255	(466.98)	0.00	0.00	(466.98)	0.00	(466.98)
256.3.000.201 LOCKERS-HALLWAY	.00	.00	.00	.00	.00	.00
PROGRAM: 256	0.00	0.00	0.00	0.00	0.00	0.00
257.3.000.201 INTEREST	.00	1.67	.00	1.67	.00	1.67
PROGRAM: 257	0.00	1.67	0.00	1.67	0.00	1.67
259.3.000.201 STUDENT BODY FUNDRAISER	1,791.31	5,495.36	(1,243.06)	6,043.61	(10,146.43)	(4,102.82)
259.3.259.201 SCHOOL IMPROVEMENT FUND RAISE	.00	.00	.00	.00	(210.19)	(210.19)
PROGRAM: 259	1,791.31	5,495.36	(1,243.06)	6,043.61	(10,356.62)	(4,313.01)

101

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance	
260.3.000.201 SPECIAL INTEREST FUNDRAISER	695.61	.00	.00	695.61	.00	695.61	
260.3.260.201 GIFT OF GREEN	.00	.00	.00	.00	.00	.00	
PROGRAM: 260	695.61	0.00	0.00	695.61	0.00	695.61	
300.3.000.201 STUDENT COUNCIL	2,814.87	101.00	(200.10)	2,715.77	(136.78)	2,578.99	102
PROGRAM: 300	2,814.87	101.00	(200.10)	2,715.77	(136.78)	2,578.99	
301.3.000.201 CLUB-ANNUAL	.00	.00	(229.95)	(229.95)	.00	(229.95)	
PROGRAM: 301	0.00	0.00	(229.95)	(229.95)	0.00	(229.95)	
303.3.000.201 CLUB-BUILDERS	(19.15)	135.66	.00	116.51	.00	116.51	
PROGRAM: 303	(19.15)	135.66	0.00	116.51	0.00	116.51	
305.3.000.201 CLUB-SOURCES OF STRENGTH	.00	615.00	.00	615.00	.00	615.00	
PROGRAM: 305	0.00	615.00	0.00	615.00	0.00	615.00	
315.3.000.201 CLUB-STEM	.00	.00	.00	.00	.00	.00	
PROGRAM: 315	0.00	0.00	0.00	0.00	0.00	0.00	
316.3.000.201 CLUB-SKI	4,318.73	140.00	.00	4,458.73	.00	4,458.73	
PROGRAM: 316	4,318.73	140.00	0.00	4,458.73	0.00	4,458.73	
318.3.000.201 CLUB-SPECIAL OLYMPICS	.00	.00	.00	.00	.00	.00	
PROGRAM: 318	0.00	0.00	0.00	0.00	0.00	0.00	
320.3.000.201 CLUB-TECHNOLOGY	(988.53)	.00	.00	(988.53)	.00	(988.53)	
PROGRAM: 320	(988.53)	0.00	0.00	(988.53)	0.00	(988.53)	
350.3.000.201 INSTRUCTIONAL-GENERAL	.00	.00	(30.00)	(30.00)	.00	(30.00)	
PROGRAM: 350	0.00	0.00	(30.00)	(30.00)	0.00	(30.00)	
351.3.000.201 INSTRUCTION-RENAISSANCE	.00	.00	.00	.00	.00	.00	
PROGRAM: 351	0.00	0.00	0.00	0.00	0.00	0.00	

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
354.3.000.201 INSTRUCTION-ART	.00	.00	.00	.00	.00	.00
PROGRAM: 354	0.00	0.00	0.00	0.00	0.00	0.00
355.3.000.201 INSTRUCTION-BAND	100.48	180.00	.00	280.48	.00	280.48
PROGRAM: 355	100.48	180.00	0.00	280.48	0.00	280.48
356.3.000.201 INSTRUCTION-CHEERLEADING	.00	308.00	(125.00)	183.00	.00	183.00
356.3.200.201 INSTRUCTION-CHEER UNIFORM	4,919.35	867.93	(10,157.24)	(4,369.96)	(210.00)	(4,579.96)
356.3.203.201 INSTRUCTION-CHEERLEADING CAMP	414.00	473.50	.00	887.50	.00	887.50
356.3.204.201 INSTRUCTION-CHOREOGRAPHY/GYM	427.50	570.50	(225.00)	773.00	(409.00)	364.00
356.3.205.201 INSTRUCTION-CHEERLEADING PR YR DEBT	(4,752.06)	.00	.00	(4,752.06)	.00	(4,752.06)
PROGRAM: 356	1,008.79	2,219.93	(10,507.24)	(7,278.52)	(619.00)	(7,897.52)
358.3.000.201 INSTRUCTION-CHOIR	(19.02)	749.50	(60.00)	670.48	.00	670.48
358.3.205.201 INSTRUCTION-CHOIR TRIP	.00	.00	.00	.00	.00	.00
PROGRAM: 358	(19.02)	749.50	(60.00)	670.48	0.00	670.48
360.3.000.201 INSTRUCTION-DANCE/DRILL	.00	.00	(4,880.00)	(4,880.00)	.00	(4,880.00)
360.3.200.201 INSTRUCTION-DANCE/DRILL UNIF	.00	4,157.28	(580.00)	3,577.28	(6,725.00)	(3,147.72)
360.3.203.201 INSTRUCTION-DANCE/DRILL CAMP	.00	20.00	.00	20.00	.00	20.00
360.3.205.201 INSTRUCTION-DANCE PR YR DEBT	(1,582.27)	.00	.00	(1,582.27)	.00	(1,582.27)
PROGRAM: 360	(1,582.27)	4,177.28	(5,460.00)	(2,864.99)	(6,725.00)	(9,589.99)
363.3.000.201 INSTRUCTION-EXPLORATORY 6TH GR	.00	.00	.00	.00	.00	.00
PROGRAM: 363	0.00	0.00	0.00	0.00	0.00	0.00
364.3.000.201 INSTRUCTION-HOME EC	(368.07)	.00	.00	(368.07)	.00	(368.07)
364.3.364.201 INSTRUCTION-FACS CLASS	.00	.00	.00	.00	.00	.00
PROGRAM: 364	(368.07)	0.00	0.00	(368.07)	0.00	(368.07)

103

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
366.3.000.201 INSTRUCTION-LIFE SKILLS	.00	.00	.00	.00	.00	.00
PROGRAM: 366	0.00	0.00	0.00	0.00	0.00	0.00
368.3.000.201 INSTRUCTION-MEDIA	1,100.06	131.92	(348.22)	883.76	(146.97)	736.79
PROGRAM: 368	1,100.06	131.92	(348.22)	883.76	(146.97)	736.79
370.3.000.201 INSTRUCTION-ORCHESTRA	953.32	675.00	(44.48)	1,583.84	(200.10)	1,383.74
PROGRAM: 370	953.32	675.00	(44.48)	1,583.84	(200.10)	1,383.74
372.3.000.201 INSTRUCTION-PHYSICAL EDUCATION	1,409.02	.00	(32.88)	1,376.14	.00	1,376.14
372.3.720.201 INSTRUCTION-TOWEL AND LOCKER	35.00	.00	.00	35.00	.00	35.00
372.3.721.201 INSTRUCTION-BOWLING FEE	4,627.63	1,112.75	.00	5,740.38	(456.00)	5,284.38
PROGRAM: 372	6,071.65	1,112.75	(32.88)	7,151.52	(456.00)	6,695.52
374.3.000.201 INSTRUCTION-SHOP	85.32	.00	.00	85.32	.00	85.32
374.3.700.201 INSTRUCTION-SHOP 7TH & 8TH	.00	.00	.00	.00	.00	.00
PROGRAM: 374	85.32	0.00	0.00	85.32	0.00	85.32
501.3.000.201 FACULTY VENDING	.00	.00	(263.37)	(263.37)	(150.00)	(413.37)
PROGRAM: 501	0.00	0.00	(263.37)	(263.37)	(150.00)	(413.37)
551.3.000.201 DUE TO DSC-TEXTBOOK FINES	.00	.00	.00	.00	.00	.00
PROGRAM: 551	0.00	0.00	0.00	0.00	0.00	0.00
552.3.000.201 DUE TO DSC-OTHER	.00	1,898.00	.00	1,898.00	.00	1,898.00
PROGRAM: 552	0.00	1,898.00	0.00	1,898.00	0.00	1,898.00
553.3.000.201 DUE TO DSC-LAPTOP REPLACE FINE	.00	.00	.00	.00	.00	.00
PROGRAM: 553	0.00	0.00	0.00	0.00	0.00	0.00
600.3.000.201 OVER/SHORT	.00	.00	.00	.00	.00	.00
PROGRAM: 600	0.00	0.00	0.00	0.00	0.00	0.00

104

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
GRAND TOTALS	27,998.55	38,917.54	(31,104.12)	35,811.97	(26,469.82)	9,342.15

End of Report

105

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance	
100.3.000.202 STUDENT ACITIVITIES CASH ACCOUNT	.00	.00	.00	.00	.00	.00	
100.3.111.202 WEB STORE FEES-WEST	.00	223.25	(262.46)	(39.21)	.00	(39.21)	
100.3.112.202 SALES TAX	1.47	1,707.38	(1,530.82)	178.03	.00	178.03	
PROGRAM: 100	1.47	1,930.63	(1,793.28)	138.82	0.00	138.82	106
103.3.000.202 STUDENT ACTIVITY PETTY CASH ACCOUNT	(200.00)	.00	(847.56)	(1,047.56)	.00	(1,047.56)	
PROGRAM: 103	(200.00)	0.00	(847.56)	(1,047.56)	0.00	(1,047.56)	
200.3.000.202 ATHLETICS	513.85	216.61	(7,644.86)	(6,914.40)	.00	(6,914.40)	
200.3.200.202 ATHLETICS-SPIRIT PACKS	.00	1,553.64	(73.96)	1,479.68	.00	1,479.68	
200.3.206.202 ATHLETICS-STAFF CLOTHING	.00	2,899.84	(1,288.00)	1,611.84	.00	1,611.84	
200.3.207.202 ATHLETICS-GATE RECEIPTS	.00	5,449.07	.00	5,449.07	(3,500.00)	1,949.07	
200.3.209.202 ATHLETICS-REGION IV TOURNAMENT	.00	.00	.00	.00	.00	.00	
200.3.210.202 MVA	555.65	.00	.00	555.65	.00	555.65	
PROGRAM: 200	1,069.50	10,119.16	(9,006.82)	2,181.84	(3,500.00)	(1,318.16)	
206.3.000.202 ATHLETICS-FOOTBALL	.00	.00	.00	.00	.00	.00	
206.3.200.202 ATHLETICS-FOOTBALL UNIFORMS	.00	.00	.00	.00	.00	.00	
206.3.201.202 ATHLETICS-FOOTBALL FUNDRAISER	.00	.00	.00	.00	.00	.00	
206.3.203.202 ATHLETICS-FOOTBALL CAMP	.00	.00	.00	.00	.00	.00	
PROGRAM: 206	0.00	0.00	0.00	0.00	0.00	0.00	
212.3.000.202 ATHLETICS-TRACK	.00	.00	(55.00)	(55.00)	.00	(55.00)	
PROGRAM: 212	0.00	0.00	(55.00)	(55.00)	0.00	(55.00)	
214.3.000.202 ATHLETICS-WRESTLING	.00	1,000.00	(600.00)	400.00	(175.00)	225.00	
214.3.200.202 ATHLETICS-WRESTLING UNIFORMS	.00	.00	(1,980.00)	(1,980.00)	.00	(1,980.00)	
PROGRAM: 214	0.00	1,000.00	(2,580.00)	(1,580.00)	(175.00)	(1,755.00)	

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
250.3.000.202 GENERAL ACCOUNT	.00	.00	.00	.00	.00	.00
PROGRAM: 250	0.00	0.00	0.00	0.00	0.00	0.00
251.3.000.202 CONCESSIONS	8,729.73	1,487.74	(2,175.16)	8,042.31	(632.90)	7,409.41
PROGRAM: 251	8,729.73	1,487.74	(2,175.16)	8,042.31	(632.90)	7,409.41 107
252.3.000.202 VENDING DEP/STAFF RECOGNITION	2,681.06	.00	.00	2,681.06	(191.02)	2,490.04
PROGRAM: 252	2,681.06	0.00	0.00	2,681.06	(191.02)	2,490.04
253.3.000.202 ACTIVITY CARDS/ACTIVITIES	9,577.41	5,359.08	(18.00)	14,918.49	.00	14,918.49
PROGRAM: 253	9,577.41	5,359.08	(18.00)	14,918.49	0.00	14,918.49
254.3.000.202 ANNUALS	3,691.64	5,028.65	.00	8,720.29	.00	8,720.29
PROGRAM: 254	3,691.64	5,028.65	0.00	8,720.29	0.00	8,720.29
255.3.000.202 SCHOOL PLANNERS/HANDBOOKS	.00	.00	.00	.00	.00	.00
PROGRAM: 255	0.00	0.00	0.00	0.00	0.00	0.00
256.3.000.202 LOCKERS-HALLWAY	.00	.00	.00	.00	.00	.00
PROGRAM: 256	0.00	0.00	0.00	0.00	0.00	0.00
257.3.000.202 INTEREST	.00	3.49	.00	3.49	.00	3.49
PROGRAM: 257	0.00	3.49	0.00	3.49	0.00	3.49
259.3.000.202 STUDENT BODY FUNDRAISER	.00	.00	.00	.00	.00	.00
259.3.259.202 SCHOOL IMPROVEMENT FUND RAISE	5,677.50	.00	(224.00)	5,453.50	.00	5,453.50
PROGRAM: 259	5,677.50	0.00	(224.00)	5,453.50	0.00	5,453.50
260.3.000.202 SPECIAL INTEREST FUNDRAISER	.00	.00	.00	.00	.00	.00
260.3.260.202 GIFT OF GREEN	.00	.00	.00	.00	.00	.00
PROGRAM: 260	0.00	0.00	0.00	0.00	0.00	0.00
300.3.000.202 STUDENT COUNCIL	911.18	274.18	(2,966.28)	(1,780.92)	.00	(1,780.92)

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
PROGRAM: 300	911.18	274.18	(2,966.28)	(1,780.92)	0.00	(1,780.92)
301.3.000.202 CLUB-ANNUAL	(955.00)	.00	.00	(955.00)	.00	(955.00)
PROGRAM: 301	(955.00)	0.00	0.00	(955.00)	0.00	(955.00)
303.3.000.202 CLUB-BUILDERS	1,604.05	.00	.00	1,604.05	.00	1,604.05
PROGRAM: 303	1,604.05	0.00	0.00	1,604.05	0.00	1,604.05
305.3.000.202 CLUB-SOURCES OF STRENGTH	277.59	1,254.12	(588.00)	943.71	.00	943.71
PROGRAM: 305	277.59	1,254.12	(588.00)	943.71	0.00	943.71
308.3.000.202 CLUB-HERITAGE	4.18	.00	.00	4.18	.00	4.18
PROGRAM: 308	4.18	0.00	0.00	4.18	0.00	4.18
316.3.000.202 CLUB-SKI	5,974.03	.00	(1,076.00)	4,898.03	.00	4,898.03
PROGRAM: 316	5,974.03	0.00	(1,076.00)	4,898.03	0.00	4,898.03
318.3.000.202 CLUB-SPECIAL OLYMPICS	27.30	.00	.00	27.30	.00	27.30
PROGRAM: 318	27.30	0.00	0.00	27.30	0.00	27.30
320.3.000.202 CLUB-TECHNOLOGY	454.90	296.00	.00	750.90	.00	750.90
PROGRAM: 320	454.90	296.00	0.00	750.90	0.00	750.90
350.3.000.202 INSTRUCTIONAL-GENERAL	5,306.15	35.00	(366.06)	4,975.09	.00	4,975.09
PROGRAM: 350	5,306.15	35.00	(366.06)	4,975.09	0.00	4,975.09
351.3.000.202 INSTRUCTION-RENAISSANCE	225.47	.00	.00	225.47	(50.00)	175.47
PROGRAM: 351	225.47	0.00	0.00	225.47	(50.00)	175.47
354.3.000.202 INSTRUCTION-ART	.00	.00	.00	.00	.00	.00
PROGRAM: 354	0.00	0.00	0.00	0.00	0.00	0.00
355.3.000.202 INSTRUCTION-BAND	.00	270.00	(392.40)	(122.40)	.00	(122.40)
PROGRAM: 355	0.00	270.00	(392.40)	(122.40)	0.00	(122.40)

108

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
356.3.000.202 INSTRUCTION-CHEERLEADING	.00	1,197.00	(8,262.07)	(7,065.07)	.00	(7,065.07)
356.3.200.202 INSTRUCTION-CHEER UNIFORM	.00	2,877.39	(197.50)	2,679.89	.00	2,679.89
356.3.203.202 INSTRUCTION-CHEERLEADING CAMP	.00	.00	.00	.00	.00	.00
356.3.204.202 INSTRUCTION-CHOREOGRAPHY	.00	.00	.00	.00	.00	.00
356.3.205.202 INSTRUCTION-CHEERLEADING PR YR DEBT	(5,921.30)	.00	.00	(5,921.30)	.00	(5,921.30)
PROGRAM: 356	(5,921.30)	4,074.39	(8,459.57)	(10,306.48)	0.00	(10,306.48)
358.3.000.202 INSTRUCTION-CHOIR	.00	747.50	(60.00)	687.50	.00	687.50
358.3.205.202 INSTRUCTION-CHOIR TRIP	.00	.00	.00	.00	.00	.00
PROGRAM: 358	0.00	747.50	(60.00)	687.50	0.00	687.50
360.3.000.202 INSTRUCTION-DANCE/DRILL	154.55	618.06	(2,993.83)	(2,221.22)	.00	(2,221.22)
360.3.200.202 INSTRUCTION-DANCE/DRILL UNIF	.00	2,816.98	(1,443.75)	1,373.23	.00	1,373.23
360.3.203.202 INSTRUCTION-DANCE/DRILL CAMP	.00	1,740.00	(304.00)	1,436.00	.00	1,436.00
PROGRAM: 360	154.55	5,175.04	(4,741.58)	588.01	0.00	588.01
363.3.000.202 INSTRUCTION-EXPLORATORY 6TH GR	.00	.00	.00	.00	.00	.00
PROGRAM: 363	0.00	0.00	0.00	0.00	0.00	0.00
364.3.000.202 INSTRUCTION-HOME EC	.00	.00	.00	.00	.00	.00
364.3.364.202 INSTRUCTION-FACS CLASS	497.57	.00	(38.23)	459.34	.00	459.34
364.3.600.202 INSTRUCTION-HOME EC 6TH GR	323.58	.00	.00	323.58	.00	323.58
PROGRAM: 364	821.15	0.00	(38.23)	782.92	0.00	782.92
368.3.000.202 INSTRUCTION-MEDIA	590.27	23.32	.00	613.59	(12.00)	601.59
368.3.368.202 INSTRUCTION-ACC READER	.00	.00	.00	.00	.00	.00
PROGRAM: 368	590.27	23.32	0.00	613.59	(12.00)	601.59
370.3.000.202 INSTRUCTION-ORCHESTRA	1,213.26	360.00	.00	1,573.26	.00	1,573.26

109

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance	
PROGRAM: 370	1,213.26	360.00	0.00	1,573.26	0.00	1,573.26	
372.3.000.202 INSTRUCTION-PHYSICAL EDUCATION	.00	.00	.00	.00	.00	.00	
372.3.720.202 INSTRUCTION-TOWEL AND LOCKER	2,072.35	.00	.00	2,072.35	.00	2,072.35	
372.3.721.202 INSTRUCTION-BOWLING FEE	994.10	1,620.00	.00	2,614.10	.00	2,614.10	
PROGRAM: 372	3,066.45	1,620.00	0.00	4,686.45	0.00	4,686.45	110
374.3.000.202 INSTRUCTION-SHOP	.00	.00	.00	.00	.00	.00	
374.3.600.202 INSTRUCTION-SHOP 6TH GR	.00	.00	.00	.00	.00	.00	
374.3.700.202 INSTRUCTION-SHOP 7TH & 8TH	.00	.00	.00	.00	.00	.00	
PROGRAM: 374	0.00	0.00	0.00	0.00	0.00	0.00	
551.3.000.202 DUE TO DSC-TEXTBOOK FINES-DAN	.54	.00	.00	.54	.00	.54	
PROGRAM: 551	0.54	0.00	0.00	0.54	0.00	0.54	
552.3.000.202 DUE TO DSC-OTHER	359.61	2,940.00	.00	3,299.61	.00	3,299.61	
PROGRAM: 552	359.61	2,940.00	0.00	3,299.61	0.00	3,299.61	
553.3.000.202 DUE TO DSC-LAPTOP REPLACE FINE	.00	.00	.00	.00	.00	.00	
PROGRAM: 553	0.00	0.00	0.00	0.00	0.00	0.00	
600.3.000.202 OVER/SHORT	.00	.00	.00	.00	.00	.00	
PROGRAM: 600	0.00	0.00	0.00	0.00	0.00	0.00	
GRAND TOTALS	45,342.69	41,998.30	(35,387.94)	51,953.05	(4,560.92)	47,392.13	

End of Report

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

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☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
100.3.111.301 WEB STORE FEES-MINICO	.00	529.64	(715.66)	(186.02)	.00	(186.02)
100.3.112.301 SALES TAX	12.61	5,720.03	(6.22)	5,726.42	.00	5,726.42
PROGRAM: 100	12.61	6,249.67	(721.88)	5,540.40	0.00	5,540.40
103.3.000.301 STUDENT ACTIVITY PETTY CASH ACCOUNT	.00	.00	.00	.00	.00	.00
PROGRAM: 103	0.00	0.00	0.00	0.00	0.00	0.00
200.3.000.301 ATHLETICS	6,862.57	135.00	(21,429.49)	(14,431.92)	(220.10)	(14,652.02)
200.3.200.301 ATHLETICS-SPIRIT PACKS	.00	.00	.00	.00	.00	.00
200.3.206.301 ATHLETICS-STAFF CLOTHING	.00	.00	.00	.00	.00	.00
200.3.207.301 ATHLETICS-GATE RECEIPTS	.00	18,215.10	.00	18,215.10	.00	18,215.10
200.3.209.301 ATHLETICS-REGION IV TOURNAMENT	.00	.00	.00	.00	.00	.00
200.3.210.301 ATHLETICS-RED HALVERSON	.00	.00	.00	.00	.00	.00
200.3.211.301 ATHLETICS MEMORIAL DONATION	5,822.57	.00	.00	5,822.57	.00	5,822.57
PROGRAM: 200	12,685.14	18,350.10	(21,429.49)	9,605.75	(220.10)	9,385.65
201.3.000.301 ATHLETICS-BASEBALL	4,218.00	.00	(568.94)	3,649.06	.00	3,649.06
201.3.200.301 ATHLETICS-BASEBALL UNIFORMS	.00	.00	.00	.00	.00	.00
201.3.201.301 ATHLETICS-BASEBALL FUNDRAISERS	.00	.00	.00	.00	.00	.00
PROGRAM: 201	4,218.00	0.00	(568.94)	3,649.06	0.00	3,649.06
202.3.000.301 ATHLETICS-BASKETBALL BOYS	9,636.30	.00	(3,678.50)	5,957.80	(3,742.27)	2,215.53
202.3.200.301 ATHLETICS-BB BOYS UNIFORMS	.00	.00	.00	.00	(5,184.00)	(5,184.00)
202.3.201.301 ATHLETICS-BB BOYS FUNDRAISERS	.00	5,820.17	(760.76)	5,059.41	.00	5,059.41
PROGRAM: 202	9,636.30	5,820.17	(4,439.26)	11,017.21	(8,926.27)	2,090.94
203.3.000.301 ATHLETICS-BASKETBALL GIRLS	1,468.88	5,064.00	(4,020.77)	2,512.11	(4,844.28)	(2,332.17)
203.3.200.301 ATHLETICS-BB GIRLS UNIFORMS	(3,997.68)	.00	.00	(3,997.68)	.00	(3,997.68)

111

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
203.3.201.301 ATHLETICS-BB GIRLS FUNDRAISERS	8,585.72	5,823.00	(780.76)	13,627.96	.00	13,627.96
PROGRAM: 203	6,056.92	10,887.00	(4,801.53)	12,142.39	(4,844.28)	7,298.11
204.3.000.301 ATHLETICS-BOWLING	3,771.86	.00	.00	3,771.86	.00	3,771.86
PROGRAM: 204	3,771.86	0.00	0.00	3,771.86	0.00	3,771.86
205.3.000.301 ATHLETICS-CROSS COUNTRY	876.97	250.00	(557.50)	569.47	(200.00)	369.47
PROGRAM: 205	876.97	250.00	(557.50)	569.47	(200.00)	369.47
206.3.000.301 ATHLETICS-FOOTBALL	6,644.51	3,150.00	(13,631.60)	(3,837.09)	(1,765.62)	(5,602.71)
206.3.200.301 ATHLETICS-FOOTBALL UNIFORMS	.00	613.20	(5,146.97)	(4,533.77)	.00	(4,533.77)
206.3.201.301 ATHLETICS-FOOTBALL FUNDRAISERS	.00	20,145.00	.00	20,145.00	.00	20,145.00
206.3.202.301 ATHLETICS-SPARTAN MOMS	186.53	345.00	(460.97)	70.56	(141.72)	(71.16)
206.3.203.301 ATHLETICS-FOOTBALL CAMP	.00	2,390.00	(125.00)	2,265.00	.00	2,265.00
206.3.205.301 TRIP	.00	.00	.00	.00	.00	.00
206.3.206.301 STAFF CLOTHING	125.00	.00	.00	125.00	.00	125.00
PROGRAM: 206	6,956.04	26,643.20	(19,364.54)	14,234.70	(1,907.34)	12,327.36
207.3.000.301 ATHLETICS-GOLF	5,621.77	4,725.00	.00	10,346.77	.00	10,346.77
207.3.200.301 ATHLETICS-GOLF UNIFORMS	.00	.00	.00	.00	.00	.00
207.3.208.301 ATHLETICS-GOLF TOURNAMENT	.00	.00	.00	.00	.00	.00
PROGRAM: 207	5,621.77	4,725.00	0.00	10,346.77	0.00	10,346.77
208.3.000.301 ATHLETICS-SOCCER BOYS	901.37	518.76	(625.00)	795.13	.00	795.13
208.3.200.301 ATHLETICS-SOCCER BOYS UNIFORM	.00	.00	.00	.00	.00	.00
PROGRAM: 208	901.37	518.76	(625.00)	795.13	0.00	795.13
209.3.000.301 ATHLETICS-SOCCER GIRLS	625.23	.00	(296.31)	328.92	(150.00)	178.92
209.3.200.301 ATHLETICS-SOCCER GIRLS UNIFORM	.00	113.21	(359.64)	(246.43)	.00	(246.43)
PROGRAM: 209	625.23	113.21	(655.95)	82.49	(150.00)	(67.51)

112

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

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210.3.000.301 ATHLETICS-SOFTBALL	3,984.08	.00	(561.75)	3,422.33	(280.00)	3,142.33	
210.3.200.301 ATHLETICS-SOFTBALL UNIFORMS	.00	.00	.00	.00	.00	.00	
PROGRAM: 210	3,984.08	0.00	(561.75)	3,422.33	(280.00)	3,142.33	
211.3.000.301 ATHLETICS-TENNIS	1,385.81	225.47	.00	1,611.28	.00	1,611.28	113
PROGRAM: 211	1,385.81	225.47	0.00	1,611.28	0.00	1,611.28	
212.3.000.301 ATHLETICS-TRACK	3,418.46	.00	(87.50)	3,330.96	.00	3,330.96	
PROGRAM: 212	3,418.46	0.00	(87.50)	3,330.96	0.00	3,330.96	
213.3.000.301 ATHLETICS-VOLLEYBALL	2,026.57	4,519.00	(5,569.86)	975.71	(100.00)	875.71	
213.3.200.301 ATHLETICS-VOLLEYBALL UNIFORMS	.00	1,910.34	.00	1,910.34	.00	1,910.34	
PROGRAM: 213	2,026.57	6,429.34	(5,569.86)	2,886.05	(100.00)	2,786.05	
214.3.000.301 ATHLETICS-WRESTLING	7,824.12	4,614.50	(175.00)	12,263.62	(6,486.96)	5,776.66	
214.3.200.301 ATHLETICS-WRESTLING UNIFORMS	.00	.00	.00	.00	.00	.00	
214.3.201.301 ATHLETICS-WRESTLING FUNDRAISE	.00	.00	(2,573.98)	(2,573.98)	.00	(2,573.98)	
PROGRAM: 214	7,824.12	4,614.50	(2,748.98)	9,689.64	(6,486.96)	3,202.68	
216.3.000.301 CLASS 2016	500.00	.00	.00	500.00	.00	500.00	
PROGRAM: 216	500.00	0.00	0.00	500.00	0.00	500.00	
217.3.000.301 CLASS 2017	158.71	.00	.00	158.71	.00	158.71	
PROGRAM: 217	158.71	0.00	0.00	158.71	0.00	158.71	
218.3.000.301 CLASS 2018	500.00	.00	.00	500.00	.00	500.00	
PROGRAM: 218	500.00	0.00	0.00	500.00	0.00	500.00	
219.3.000.301 CLASS 2019	60.00	.00	.00	60.00	.00	60.00	
PROGRAM: 219	60.00	0.00	0.00	60.00	0.00	60.00	
220.3.000.301 CLASS 2020	500.00	.00	.00	500.00	.00	500.00	

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
PROGRAM: 220	500.00	0.00	0.00	500.00	0.00	500.00
221.3.000.301 CLASS 2021	500.00	.00	(1,037.44)	(537.44)	.00	(537.44)
PROGRAM: 221	500.00	0.00	(1,037.44)	(537.44)	0.00	(537.44)
222.3.000.301 CLASS 2022	5,143.82	2,735.85	(828.96)	7,050.71	(101.02)	6,949.69
PROGRAM: 222	5,143.82	2,735.85	(828.96)	7,050.71	(101.02)	6,949.69
223.3.000.301 CLASS 2023	704.86	.00	(374.18)	330.68	(146.62)	184.06
PROGRAM: 223	704.86	0.00	(374.18)	330.68	(146.62)	184.06
224.3.000.301 CLASS 2024	655.79	.00	(277.61)	378.18	(59.35)	318.83
PROGRAM: 224	655.79	0.00	(277.61)	378.18	(59.35)	318.83
225.3.000.301 CLASS 2025	.00	55.66	(290.11)	(234.45)	.00	(234.45)
PROGRAM: 225	0.00	55.66	(290.11)	(234.45)	0.00	(234.45)
250.3.000.301 GENERAL ACCOUNT	813.47	.00	.00	813.47	.00	813.47
250.3.250.301 PARKING PERMITS	9,684.54	3,415.00	(1,467.12)	11,632.42	(1,161.00)	10,471.42
PROGRAM: 250	10,498.01	3,415.00	(1,467.12)	12,445.89	(1,161.00)	11,284.89
251.3.000.301 CONCESSIONS	2,145.02	6,564.66	(12,258.48)	(3,548.80)	(2,634.58)	(6,183.38)
PROGRAM: 251	2,145.02	6,564.66	(12,258.48)	(3,548.80)	(2,634.58)	(6,183.38)
252.3.000.301 VENDING DEP/STAFF RECOGNITION	1,241.04	545.55	(991.06)	795.53	(2,115.53)	(1,320.00)
PROGRAM: 252	1,241.04	545.55	(991.06)	795.53	(2,115.53)	(1,320.00)
253.3.000.301 ACTIVITY CARDS/ACTIVITIES	4,685.87	18,101.33	(562.25)	22,224.95	.00	22,224.95
PROGRAM: 253	4,685.87	18,101.33	(562.25)	22,224.95	0.00	22,224.95
254.3.000.301 YEARBOOKS	1,287.40	14,386.85	(6,693.75)	8,980.50	.00	8,980.50
PROGRAM: 254	1,287.40	14,386.85	(6,693.75)	8,980.50	0.00	8,980.50
257.3.000.301 INTEREST	218.03	30.73	.00	248.76	.00	248.76
PROGRAM: 257	218.03	30.73	0.00	248.76	0.00	248.76

114

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance	
259.3.000.301 STUDENT BODY FUNDRAISER	.00	.00	.00	.00	.00	.00	
259.3.259.301 SCHOOL IMPROVEMENT FUND	9,145.73	.00	.00	9,145.73	.00	9,145.73	
PROGRAM: 259	9,145.73	0.00	0.00	9,145.73	0.00	9,145.73	
260.3.000.301 SPECIAL INTEREST FUND RAISER	426.88	.00	.00	426.88	.00	426.88	115
260.3.260.301 GIFT OF GREEN	336.29	.00	.00	336.29	.00	336.29	
PROGRAM: 260	763.17	0.00	0.00	763.17	0.00	763.17	
300.3.000.301 STUDENT COUNCIL	9,437.15	3,401.21	(6,496.84)	6,341.52	(258.92)	6,082.60	
PROGRAM: 300	9,437.15	3,401.21	(6,496.84)	6,341.52	(258.92)	6,082.60	
301.3.000.301 CLUB-ANNUAL	2,321.39	410.00	.00	2,731.39	.00	2,731.39	
PROGRAM: 301	2,321.39	410.00	0.00	2,731.39	0.00	2,731.39	
302.3.000.301 CLUB-ART	49.59	.00	.00	49.59	.00	49.59	
PROGRAM: 302	49.59	0.00	0.00	49.59	0.00	49.59	
304.3.000.301 CLUB-BUSINESS	576.70	.00	(91.12)	485.58	.00	485.58	
304.3.304.301 CLUB-MR MHS	.00	.00	.00	.00	.00	.00	
PROGRAM: 304	576.70	0.00	(91.12)	485.58	0.00	485.58	
305.3.000.301 CLUB-DRUG FREE YOUTH	1,803.29	.00	(12.92)	1,790.37	.00	1,790.37	
305.3.305.301 CLUB-HOPE SQUAD	823.93	201.88	729.73	1,755.54	(500.46)	1,255.08	
PROGRAM: 305	2,627.22	201.88	716.81	3,545.91	(500.46)	3,045.45	
306.3.000.301 CLUB-FCCLA	263.71	.00	.00	263.71	.00	263.71	
PROGRAM: 306	263.71	0.00	0.00	263.71	0.00	263.71	
307.3.000.301 CLUB-FFA	11,175.52	9,024.79	(27,644.32)	(7,444.01)	(16,901.73)	(24,345.74)	
307.3.201.301 CLUB FFA FUNDRAISERS	.00	14,003.42	.00	14,003.42	.00	14,003.42	
PROGRAM: 307	11,175.52	23,028.21	(27,644.32)	6,559.41	(16,901.73)	(10,342.32)	

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
309.3.000.301 CLUB-KEY	56.23	30.00	.00	86.23	.00	86.23
PROGRAM: 309	56.23	30.00	0.00	86.23	0.00	86.23
310.3.000.301 CLUB-LEO	327.24	443.40	381.00	1,151.64	(142.38)	1,009.26
PROGRAM: 310	327.24	443.40	381.00	1,151.64	(142.38)	1,009.26
311.3.000.301 CLUB-M CLUB	260.59	.00	.00	260.59	.00	260.59
PROGRAM: 311	260.59	0.00	0.00	260.59	0.00	260.59
312.3.000.301 CLUB-MINICO BALLROOM	.00	.00	.00	.00	.00	.00
PROGRAM: 312	0.00	0.00	0.00	0.00	0.00	0.00
313.3.000.301 CLUB-NHS	971.82	.00	(385.00)	586.82	.00	586.82
PROGRAM: 313	971.82	0.00	(385.00)	586.82	0.00	586.82
314.3.000.301 CLUB-RODEO	3,303.26	.00	(3,303.26)	.00	.00	.00
PROGRAM: 314	3,303.26	0.00	(3,303.26)	0.00	0.00	0.00
315.3.000.301 CLUB-SCIENCE	2,105.87	919.00	(833.28)	2,191.59	(720.18)	1,471.41
PROGRAM: 315	2,105.87	919.00	(833.28)	2,191.59	(720.18)	1,471.41
316.3.000.301 CLUB-SKI	814.49	.00	.00	814.49	.00	814.49
PROGRAM: 316	814.49	0.00	0.00	814.49	0.00	814.49
317.3.000.301 CLUB-SPANISH	231.33	.00	.00	231.33	.00	231.33
PROGRAM: 317	231.33	0.00	0.00	231.33	0.00	231.33
318.3.000.301 CLUB-SPIRIT (RED ZONE)	758.44	.00	.00	758.44	.00	758.44
PROGRAM: 318	758.44	0.00	0.00	758.44	0.00	758.44
319.3.000.301 CLUB-SWIM TEAM	1,763.84	5,797.74	(4,244.30)	3,317.28	(565.63)	2,751.65
PROGRAM: 319	1,763.84	5,797.74	(4,244.30)	3,317.28	(565.63)	2,751.65
321.3.000.301 CLUB-TSA INDUSTRIAL TECH	.00	.00	.00	.00	.00	.00
PROGRAM: 321	0.00	0.00	0.00	0.00	0.00	0.00

116

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
322.3.000.301 CLUB-YOUNG REPUBLICAN	516.18	.00	.00	516.18	.00	516.18
PROGRAM: 322	516.18	0.00	0.00	516.18	0.00	516.18
325.3.000.301 CLUB-TRAP	437.27	.00	.00	437.27	.00	437.27
PROGRAM: 325	437.27	0.00	0.00	437.27	0.00	437.27 117
350.3.000.301 INSTRUCTIONAL-GENERAL	4,723.65	3.00	(385.63)	4,341.02	(352.66)	3,988.36
PROGRAM: 350	4,723.65	3.00	(385.63)	4,341.02	(352.66)	3,988.36
351.3.000.301 INSTRUCTION-RENAISSANCE	1,661.03	.00	.00	1,661.03	(120.00)	1,541.03
PROGRAM: 351	1,661.03	0.00	0.00	1,661.03	(120.00)	1,541.03
352.3.000.301 INSTRUCTION-ADV PLACEMENT	5.20	.00	.00	5.20	.00	5.20
352.3.521.301 INSTRUCTION-PSAT	253.38	16.00	.00	269.38	.00	269.38
352.3.522.301 INSTRUCTION-PLAN TEST	292.56	.00	.00	292.56	.00	292.56
352.3.523.301 INSTRUCTION-IDLA FEES	570.00	75.00	.00	645.00	.00	645.00
PROGRAM: 352	1,121.14	91.00	0.00	1,212.14	0.00	1,212.14
354.3.000.301 INSTRUCTION-ART	184.02	35.85	.00	219.87	.00	219.87
354.3.540.301 INSTRUCTION-ART BAIRD	2.89	410.36	(206.62)	206.63	(559.55)	(352.92)
PROGRAM: 354	186.91	446.21	(206.62)	426.50	(559.55)	(133.05)
355.3.000.301 INSTRUCTION-BAND	2,255.16	1,453.58	(2,024.66)	1,684.08	.00	1,684.08
355.3.550.301 INSTRUCTION-PIANO REPAIR	.00	.00	.00	.00	.00	.00
355.3.551.301 INSTRUCTION-BAND UNIFORMS	.00	.00	(1,734.35)	(1,734.35)	.00	(1,734.35)
355.3.552.301 INSTRUCTION-BAND INSTRUMENT	.00	.00	.00	.00	.00	.00
PROGRAM: 355	2,255.16	1,453.58	(3,759.01)	(50.27)	0.00	(50.27)
356.3.000.301 INSTRUCTION-CHEERLEADING	1,147.52	13,993.62	(1,379.20)	13,761.94	(801.04)	12,960.90
356.3.200.301 INSTRUCTION-CHEER UNIFORM	(17,597.38)	657.50	415.14	(16,524.74)	.00	(16,524.74)

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
356.3.203.301 INSTRUCTION-CHEER CAMP	.00	960.00	(83.93)	876.07	.00	876.07
356.3.204.301 INSTRUCTION-CHOREOGRAPHY	.00	.00	.00	.00	.00	.00
356.3.205.301 INSTRUCTION-CHEER TRIP	.00	.00	.00	.00	.00	.00
PROGRAM: 356	(16,449.86)	15,611.12	(1,047.99)	(1,886.73)	(801.04)	(2,687.77)
357.3.000.301 INSTRUCTION-CHEMISTRY	1,265.43	.00	.00	1,265.43	.00	1,265.43
PROGRAM: 357	1,265.43	0.00	0.00	1,265.43	0.00	1,265.43
358.3.000.301 INSTRUCTION-CHOIR	7,632.38	61.31	(3,342.98)	4,350.71	(6,486.58)	(2,135.87)
358.3.205.301 INSTRUCTION-MUSIC TOUR	.00	.00	.00	.00	.00	.00
358.3.358.301 INSTRUCTION-MADRIGAL DINNER	.00	.00	.00	.00	.00	.00
PROGRAM: 358	7,632.38	61.31	(3,342.98)	4,350.71	(6,486.58)	(2,135.87)
359.3.000.301 INSTRUCTION-DANCE FORCE	12,731.34	2,339.80	(126.44)	14,944.70	.00	14,944.70
359.3.200.301 INSTRUCTION-DANCE UNIFORMS	949.03	3,353.80	(7,280.91)	(2,978.08)	(3,401.64)	(6,379.72)
359.3.203.301 INSTRUCTION-DANCE FORCE CAMP	.00	.00	.00	.00	.00	.00
359.3.204.301 INSTRUCTION-CHOREOGRAPHY	466.00	.00	(1,000.00)	(534.00)	.00	(534.00)
359.3.205.301 INSTRUCTION-DANCE FORCE TRIP	.00	.00	.00	.00	.00	.00
PROGRAM: 359	14,146.37	5,693.60	(8,407.35)	11,432.62	(3,401.64)	8,030.98
362.3.000.301 INSTRUCTION-DRIVERS ED	.00	675.00	(125.00)	550.00	.00	550.00
362.3.362.301 INSTRUCTION-DR ED IDLA FEES	.00	300.00	.00	300.00	.00	300.00
PROGRAM: 362	0.00	975.00	(125.00)	850.00	0.00	850.00
365.3.000.301 INSTRUCTION-JOURNALISM	197.91	.00	.00	197.91	.00	197.91
PROGRAM: 365	197.91	0.00	0.00	197.91	0.00	197.91
366.3.000.301 INSTRUCTION-LIFE SKILLS	199.90	.00	100.00	299.90	.00	299.90
PROGRAM: 366	199.90	0.00	100.00	299.90	0.00	299.90

118

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
367.3.000.301 INSTRUCTION-LIFE SPORTS	1,303.28	3,925.00	(3,212.00)	2,016.28	(400.00)	1,616.28
PROGRAM: 367	1,303.28	3,925.00	(3,212.00)	2,016.28	(400.00)	1,616.28
368.3.000.301 INSTRUCTION-MEDIA	672.77	44.38	.00	717.15	.00	717.15
PROGRAM: 368	672.77	44.38	0.00	717.15	0.00	717.15
369.3.000.301 INSTRUCTION-OPERETTA	10,484.61	.00	.00	10,484.61	.00	10,484.61
PROGRAM: 369	10,484.61	0.00	0.00	10,484.61	0.00	10,484.61
370.3.000.301 INSTRUCTION-ORCHESTRA	7,576.61	2,323.29	(150.00)	9,749.90	(1,716.08)	8,033.82
370.3.205.301 INSTRUCTION-ORCHESTRA TRIP	4,126.00	.00	.00	4,126.00	.00	4,126.00
370.3.370.301 INSTRUCTION-COWBOY DINNER	.00	28.30	.00	28.30	.00	28.30
PROGRAM: 370	11,702.61	2,351.59	(150.00)	13,904.20	(1,716.08)	12,188.12
371.3.000.301 INSTRUCTION-PHOTO & GRAPHIC	.00	.00	.00	.00	.00	.00
PROGRAM: 371	0.00	0.00	0.00	0.00	0.00	0.00
372.3.000.301 INSTRUCTION-PHYSICAL EDUCATION	174.00	.00	.00	174.00	.00	174.00
372.3.721.301 INSTRUCTION-PE BOWLING	(1,595.00)	1,200.00	(840.00)	(1,235.00)	(2,100.00)	(3,335.00)
PROGRAM: 372	(1,421.00)	1,200.00	(840.00)	(1,061.00)	(2,100.00)	(3,161.00)
373.3.000.301 INSTRUCTION-SCIENCE	.59	.00	(125.27)	(124.68)	.00	(124.68)
373.3.373.301 INSTRUCTION-SCIENCE FUNDRAISER	.00	.00	.00	.00	.00	.00
PROGRAM: 373	0.59	0.00	(125.27)	(124.68)	0.00	(124.68)
375.3.000.301 INSTRUCTION-SPEECH/DEBATE	2,553.80	.00	.00	2,553.80	.00	2,553.80
PROGRAM: 375	2,553.80	0.00	0.00	2,553.80	0.00	2,553.80
376.3.000.301 INSTRUCTION-WEIGHTS	5,112.77	40.00	.00	5,152.77	.00	5,152.77
PROGRAM: 376	5,112.77	40.00	0.00	5,152.77	0.00	5,152.77
390.3.000.301 VOC INSTRUCTION-GREENHOUSE	5,667.84	.00	.00	5,667.84	.00	5,667.84

119

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance	
390.3.901.301 VOC INSTRUCTION-GREENHOUSE SALES	9,467.12	.00	.00	9,467.12	.00	9,467.12	
PROGRAM: 390	15,134.96	0.00	0.00	15,134.96	0.00	15,134.96	
391.3.000.301 VOC INSTRUCTION-AG SHOP	1,231.38	1,523.58	(199.00)	2,555.96	(530.00)	2,025.96	
391.3.911.301 VOC INSTRUCTION-SHOP SUPPLIES	177.97	.00	(1,199.88)	(1,021.91)	(1,108.99)	(2,130.90)	120
PROGRAM: 391	1,409.35	1,523.58	(1,398.88)	1,534.05	(1,638.99)	(104.94)	
392.3.000.301 VOC INSTRUCTION-DIESEL	3,010.29	.00	.00	3,010.29	.00	3,010.29	
392.3.900.301 VOC INSTRUCTION-DIESEL SKILLS	497.97	.00	.00	497.97	.00	497.97	
PROGRAM: 392	3,508.26	0.00	0.00	3,508.26	0.00	3,508.26	
393.3.931.301 VOC-INSTRUCTION-BUSINESS STELY	.00	4,550.00	.00	4,550.00	.00	4,550.00	
393.3.932.301 VOC INSTRUCTION-BUSINESS KILLOY	1,037.95	33.58	(441.84)	629.69	.00	629.69	
393.3.934.301 VOC INSTRUCTION-VID MULTIMEDIA	1,839.76	.00	.00	1,839.76	.00	1,839.76	
PROGRAM: 393	2,877.71	4,583.58	(441.84)	7,019.45	0.00	7,019.45	
394.3.000.301 VOC INSTRUCTION-INFO TECH	617.73	.00	.00	617.73	.00	617.73	
394.3.900.301 VOC INSTRUCTION-INFO TECH SKILLS	540.74	.00	.00	540.74	(776.00)	(235.26)	
PROGRAM: 394	1,158.47	0.00	0.00	1,158.47	(776.00)	382.47	
395.3.000.301 VOC INSTRUCTION-PREENGINEERING	1,911.81	.00	.00	1,911.81	.00	1,911.81	
395.3.951.301 VOC INSTRUCTION- ACADEMY	.00	.00	.00	.00	.00	.00	
395.3.952.301 VOC INSTRUCTION-MANUFACTURING	.00	100.00	.00	100.00	.00	100.00	
395.3.953.301 VOC INSTRUCTION- COPIES	.00	.00	.00	.00	.00	.00	
PROGRAM: 395	1,911.81	100.00	0.00	2,011.81	0.00	2,011.81	
396.3.000.301 VOC INSTRUCTION-CONSTRUCTION	14,066.55	832.57	(7,077.92)	7,821.20	(1,777.41)	6,043.79	
396.3.900.301 VOC INSTRUCTION-CONSTR SKILLS	7,147.86	2,205.67	(2,949.06)	6,404.47	(2,283.32)	4,121.15	
396.3.961.301 VOC INSTRUCTION-TINY HOUSE	21,604.29	.00	(4,513.25)	17,091.04	(9,000.00)	8,091.04	

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
PROGRAM: 396	42,818.70	3,038.24	(14,540.23)	31,316.71	(13,060.73)	18,255.98
397.3.000.301 VOC INSTRUCTION-FOOD LAB	1,842.20	.00	(400.00)	1,442.20	.00	1,442.20
397.3.971.301 VOC INSTRUCTION-BRUTUS BAKERY	.00	.00	.00	.00	.00	.00
397.3.972.301 VOC INSTRUCTION-SPARTAN BISTRO	489.55	.00	.00	489.55	.00	489.55
PROGRAM: 397	2,331.75	0.00	(400.00)	1,931.75	0.00	1,931.75
398.3.000.301 VOC INSTRUCTION-CLOTHING	140.87	.00	18.47	159.34	.00	159.34
PROGRAM: 398	140.87	0.00	18.47	159.34	0.00	159.34
399.3.000.301 VOC INSTRUCTION-CERT NURSING	(313.99)	325.95	(1,076.45)	(1,064.49)	(2,821.50)	(3,885.99)
PROGRAM: 399	(313.99)	325.95	(1,076.45)	(1,064.49)	(2,821.50)	(3,885.99)
400.3.000.301 ESL SCHOLARSHIP	368.54	.00	.00	368.54	.00	368.54
PROGRAM: 400	368.54	0.00	0.00	368.54	0.00	368.54
401.3.000.301 MISSMHS	294.34	.00	.00	294.34	.00	294.34
PROGRAM: 401	294.34	0.00	0.00	294.34	0.00	294.34
402.3.000.301 PRIVATE SCHOLARSHIP	1,000.00	.00	.00	1,000.00	.00	1,000.00
PROGRAM: 402	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00
500.3.000.301 SCHOOL CLIMATE	.00	610.64	(1,688.61)	(1,077.97)	(345.00)	(1,422.97)
500.3.500.301 SUNSHINE FUND	.00	.00	.00	.00	.00	.00
PROGRAM: 500	0.00	610.64	(1,688.61)	(1,077.97)	(345.00)	(1,422.97)
552.3.000.301 DUE TO DSC-LAP TOP INSURANCE	.00	3,640.00	.00	3,640.00	.00	3,640.00
PROGRAM: 552	0.00	3,640.00	0.00	3,640.00	0.00	3,640.00
553.3.000.301 DUE TO DSC-LAPTOP REPLACE FINE	.00	1,025.00	.00	1,025.00	.00	1,025.00
PROGRAM: 553	0.00	1,025.00	0.00	1,025.00	0.00	1,025.00

121

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
GRAND TOTALS	266,696.76	211,636.27	(169,842.84)	308,490.19	(83,002.12)	225,488.07

End of Report

122

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activities Summary Report

Fiscal Year: 2021-2022

From: 7/1/2021

To: 10/31/2021

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☐ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance	
100.3.112.492 SALES TAX-MT H	.00	8.97	.00	8.97	.00	8.97	
103.3.000.492 STUDENT ACTIVITY PETTY CASH ACCOUNT	.00	.00	.00	.00	.00	.00	
221.3.000.492 CLASS 2021	.00	60.00	.00	60.00	(79.96)	(19.96)	
250.3.000.492 GENERAL ACCOUNT	45.97	.00	.00	45.97	.00	45.97	123
252.3.000.492 VENDING DEP/STAFF RECOGNITION	1,529.70	278.95	(31.00)	1,777.65	(62.38)	1,715.27	
253.3.000.492 ACTIVITY	.00	.00	.00	.00	.00	.00	
254.3.000.492 ANNUALS	138.66	.00	.00	138.66	.00	138.66	
257.3.000.492 INTEREST	65.84	2.04	.00	67.88	.00	67.88	
259.3.000.492 STUDENT BODY FUNDRAISER	.00	.00	.00	.00	.00	.00	
259.3.259.492 SCHOOL IMPROVEMENT FUND RAISE	3,560.37	.00	.00	3,560.37	.00	3,560.37	
260.3.000.492 SPEC INTER FUNDRAISER-VETERANS	947.80	.00	.00	947.80	.00	947.80	
300.3.000.492 STUDENT COUNCIL	1,439.37	.00	.00	1,439.37	(628.35)	811.02	
304.3.000.492 CLUB-BUSINESS	376.56	.00	(62.68)	313.88	.00	313.88	
305.3.000.492 CLUB-SOURCES OF STRENGTH	545.99	.00	.00	545.99	.00	545.99	
325.3.000.492 CLUB-FISHING	50.00	.00	.00	50.00	.00	50.00	
340.3.000.492 INSTRUCTION-DAYCARE	19,698.82	919.00	(78.59)	20,539.23	(123.36)	20,415.87	
351.3.000.492 INSTRUCTIONAL-RENAISSANCE	404.14	.00	.00	404.14	.00	404.14	
393.3.000.492 VOC INSTRUCTION-BUS/ACCOUNTING PHOENIX PUBLISHING	566.93	266.33	.00	833.26	(218.77)	614.49	
500.3.500.492 SUNSHINE FUND	93.89	60.00	(2.97)	150.92	.00	150.92	
GRAND TOTALS	29,464.04	1,595.29	(175.24)	30,884.09	(1,112.82)	29,771.27	

End of Report

GENERAL FUND MONTHLY SUMMARY REVISED TO DATE

		REVENUES:															
	BEG BUDGET	REVISED	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APR	MAY	JUNE	RECEIVABLE	TOTAL	
LOCAL:																	
SUPPLEMENTAL LEVY/REA	\$ 2,265,000	\$ 2,265,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
TAX PENALTY/INTEREST	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
TUITION	\$ -	\$ -	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
BANK/POOL INTEREST	\$ 45,000	\$ 45,000	\$ -	\$ 306	\$ 860	\$ 1,038	\$ 680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 2,884	
OTHER LOCAL REV/GRANTS,1	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 3,801	\$ -	\$ 574	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 4,375	
SECONDARY ACTIVITY DUTY	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
ISBA & INSURANCE DIVIDEND	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -					\$ -			\$ -	
ERATE	\$ 115,000	\$ 115,000				\$ -	\$ -		\$ -	\$ -				\$ -		\$ -	
ARTEC REIMB	\$ 700,000	\$ 700,000	\$ 1,494		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1,494	
OTHER FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
STATE:																	
STATE BASE SUPPORT	\$ 20,176,000	\$ 20,176,000		\$ 12,421,556	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ 12,421,556	
TRANSPORTATION	\$ 1,450,000	\$ 1,450,000								\$ -	\$ -		\$ -	\$ -		\$ -	
BENEFIT APPORTIONMENT	\$ 2,757,000	\$ 2,757,000								\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
OTHER STATE PAYMENTS,2	\$ 323,000	\$ 323,000	\$ -	\$ -	\$ 18,780	\$ 559,099	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 577,879	
TUITION EQUIVALENCY	\$ 180,000	\$ 180,000												0.00		\$ 124 -	
LOTTERY/MAINT MATCH	\$ 325,000	\$ 325,000		\$ 287,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 287,601	
PROP TAX REPLACEMENT	\$ 120,000	\$ 120,000	\$ -	\$ 19,213		\$ 19,213		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 38,426	
OTHER:																	
INDIRECT COSTS TRANSFER	\$ 280,000	\$ 280,000												\$ -		\$ -	
GENERAL FUND	\$ 28,806,000	\$ 28,806,000	\$ 1,494	\$ 12,728,676	\$ 23,441	\$ 579,350	\$ 1,254	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,334,215	
ADDITIONAL STATE GRANTS IN GENERAL FUND:																	
STATE SPECIAL FUNDS 3	\$ 1,197,000	\$ 1,197,000		\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
TOTAL GEN PLUS GRANTS	\$ 30,003,000	\$ 30,003,000	\$ 1,494	\$ 12,728,676	\$ 23,441	\$ 579,350	\$ 1,254	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,334,215	
PROJ CARRYOVER	\$ 1,800,000	\$ -															
GRAND TOTAL BUDGET	\$ 31,803,000	\$ 30,003,000															
EXPENDITURES:																	
	BEG BUDGET	REVISED	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APR	MAY	JUNE	ACCRUAL/ENCUMBRANCE		
SALARIES	\$ 16,826,000	\$ 16,826,000	\$ 276,839	\$ 338,065	\$ 1,416,913	\$ 1,422,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 3,454,267	
BENEFITS	\$ 6,657,000	\$ 6,657,000	\$ 88,475	\$ 475,407	\$ 505,299	\$ 503,913	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1,573,094	
PURCHASED SERVICES	\$ 1,647,000	\$ 1,647,000	\$ 69,072	\$ 90,176	\$ 182,294	\$ 132,697	\$ 80,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 554,543	
SUPPLIES	\$ 2,361,000	\$ 2,361,000	\$ 166,218	\$ 245,804	\$ 852,826	\$ 133,353	\$ 121,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1,519,220	
CAPITAL OUTLAY	\$ 50,000	\$ 50,000	\$ 62,972	\$ 78,783	\$ 303,508	\$ 14,508	\$ 66,115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 525,886	
INSURANCE & JUDGEMENTS	\$ 192,000	\$ 192,000	\$ 196,556	\$ -	195	\$ 1,079	\$ 234	\$ -	\$ -	0	\$ -	\$ -	\$ -	\$ -		\$ 198,064	
TRANSFER PLANT/FS/BOND	\$ 2,570,000	\$ 2,370,000		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
CONTINGENCY	\$ 1,500,000	\$ 1,500,000														\$ -	
	\$ 31,803,000	\$ 31,603,000	\$ 860,132	\$ 1,228,235	\$ 3,261,035	\$ 2,207,999	\$ 267,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,825,073	
ACTUAL CASH FLOWS TO DATE:																	
															JULY/AUG ACCRUAL/DEFERRAL		
DEFERED RECEIVABLE																\$ -	
REVENUES																\$ -	\$ 13,334,215
EXPENDITURES																\$ -	\$ 7,825,073
FUND BALANCE JUNE 30	\$ 2,515,316		\$ 1,656,678	\$ 13,157,119	\$ 9,919,525	\$ 8,290,875	\$ 8,024,458	\$ 8,024,458	\$ 8,024,458	\$ 8,024,458	\$ 8,024,458	\$ 8,024,458	\$ 8,024,458	\$ 8,024,458	\$ 8,024,458		
1 Cobra, rebates, restitution, patronage, insurance claims, jury duty, bldg rental,transportation,fingerprinting, matching, NNU,CAP ED, Idaho Lives Grant, Workforce & STEM																	
2Professional Development, IT funding, Leadership,Strategic Plan Training																	
3 LEP/Math &Science/Fast Forward/Literacy/Career Counseling/ISAT/GT/Fuel Up to Play																	
PROJECTED ENDING FUND BALANCE																	

FOOD SERVICE MONTHLY SUMMARY REVISED TO DATE

	BEG BUDGET	REVISED	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APR	MAY	JUNE	RECEIVABLE	TOTAL
LOCAL:																
INTEREST				\$ 37	\$ 60	\$ 62	\$ 53									\$ 212
LOCAL LUNCH REVENUE	\$ 10,000	\$ 10,000														\$ -
LOCAL ADULT LUNCH	\$ 10,000	\$ 10,000														\$ -
OTHER LOCAL	\$ 10,000	\$ 10,000														\$ -
FEDERAL:																
FEDERAL LUNCH REVENUE	\$ 1,400,000	\$ 1,400,000		\$ 79,300	\$ 75,094	\$ 207,447	\$ 208,462									\$ 570,304
FEDERAL BREAKFAST REVENUE	\$ 340,000	\$ 340,000			\$ 13,773	\$ 48,535	\$ 48,528									\$ 110,837
OTHER FEDERAL/FF&V	\$ 170,000	\$ 170,000		\$ 134,692												\$ 134,692
INTERFUND MATCH	\$ 45,000	\$ 45,000														\$ -
TOTAL FOOD SERVICE REVENUE	\$ 1,985,000	\$ 1,985,000	\$ -	\$ 214,029	\$ 88,927	\$ 256,044	\$ 257,044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 816,044
FUND BALANCE FORWARD	\$ 1,985,000	\$ 1,985,000														
EXPENDITURES:																
SALARIES	\$ 549,600	\$ 549,600	\$ 24,387	\$ 21,685	\$ 43,241	\$ 45,697										\$ 135,009
BENEFITS	\$ 385,400	\$ 385,400	\$ 5,354	\$ 37,289	\$ 29,414	\$ 29,698										\$ 101,755
PURCHASED SERVICES	\$ 70,000	\$ 70,000	\$ 56	\$ 1,504	\$ 11,575	\$ 3,587	\$ 16,589									\$ 33,312
SUPPLIES	\$ 980,000	\$ 980,000	\$ 3,740	\$ 25,358	\$ 150,740	\$ 62,407	\$ 126,993									\$ 369,238
EQUIPMENT																\$ -
INDIRECT COSTS	\$ -	\$ -														\$ -
	\$ 1,985,000	\$ 1,985,000	\$ 33,537	\$ 85,836	\$ 234,970	\$ 141,390	\$ 143,582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 639,315
ACTUAL CASH FLOWS TO DATE:															JULY/AUG ACCRUAL/RECEIVABLE	
		REVENUES	\$ -	\$ 214,029	\$ 88,927	\$ 256,044	\$ 257,044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 816,044
		EXPENSES	\$ (33,537)	\$ (85,836)	\$ (234,970)	\$ (141,390)	\$ (143,582)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (639,315)
FUND BALANCE JUNE 30	\$ 564,890		\$ 531,353	\$ 659,546	\$ 513,503	\$ 628,158	\$ 741,619	\$ 741,619	\$ 741,619	\$ 741,619	\$ 741,619	\$ 741,619	\$ 741,619	\$ 741,619	\$ 741,619	
															\$ 741,619	
															ESTIMATED	FUND BALANCE

BOND FUND MONTHLY SUMMARY REVISED TO DATE

REVENUES:																	
	BEG BUDGET	REVISED	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APR	MAY	JUNE	RECEIVABLE	TOTAL	
LOCAL:																	
BOND LEVY TAXES CERTIFIED	\$ 1,530,000	\$ 1,530,000														\$ -	
BOND PENALTY & FEES	\$ 10,000	\$ 10,000														\$ -	
INTEREST	\$ 10,000	\$ 10,000		\$ 194	\$ 175	\$ 167	\$ 161									\$ 698	
BOND PROCEEDS																	
STATE:																	
BOND EQUALIZATION	\$ 350,000	\$ 350,000		\$ 186,787												\$ 186,787	
OTHER:																	
INTERFUND TRANSFERS																	
TOTAL BOND REVENUE	\$ 1,900,000	\$ 1,900,000	\$ -	\$ 186,982	\$ 175	\$ 167	\$ 161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,485	
FUND BALANCE FORWARD	\$ -	\$ -															
	\$ 1,900,000	\$ 1,900,000															
EXPENDITURES:																	
126																	
DEBT SERVICE	\$ 2,046,000	\$ 4,346,000	\$ 1,438,324	\$ 278,025												\$ 1,716,349	
PROJECTED CASH FLOW			\$ (1,438,324)	\$ (1,251,343)	\$ (1,529,192)	\$ (1,529,026)	\$ (1,528,864)	\$ (1,528,864)	\$ (1,528,864)	\$ (1,528,864)	\$ (1,528,864)	\$ (1,528,864)	#####	\$ (1,528,864)	\$ (1,528,864)		
															projected	fund balance	
ACTUAL CASH FLOWS TO DATE:																	
JULY/AUG																	
ACCRUAL/DEFERRAL																	
REVENUES			\$ -	\$ 186,982	\$ 175	\$ 167	\$ 161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
EXPENSES			\$ (1,438,324)	\$ -	\$ (278,025)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (1,716,349)	
ROJ FUND BALANCE JUNE 30	\$ 2,309,142		\$ 870,818	\$ 1,057,799	\$ 779,950	\$ 780,116	\$ 780,278	\$ 780,278	\$ 780,278	\$ 780,278	\$ 780,278	\$ 780,278	\$ 780,278	\$ 780,278	\$ 780,278	\$ 780,278	
															projected fund balance		

PLANT FACILITIES MONTHLY SUMMARY REVISED TO DATE

REVENUES:																	
	BEG BUDGET	REVISED	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APR	MAY	JUNE	RECEIVABLE	ACTUAL TOTAL	
LOCAL:																	
OTHER REIMBURSEMENTS	\$ 1,000	\$ 1,000														\$ -	-
FIXED ASSETS PROCEEDS																\$ -	-
STATE:																\$ -	-
BUS DEPRECIATION TRANS	\$ 225,000	\$ 225,000														\$ -	-
OTHER:																\$ -	-
SUPPLEMENTAL TRANSFER	\$ 2,100,000	\$ 2,100,000														\$ -	-
TOTAL PLANT REVENUE	\$ 2,326,000	\$ 2,326,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
FUND BALANCE FORWARD	\$ -																
	\$ 2,326,000	\$ 2,326,000															
EXPENSES:																	
	BEG BUDGET	REVISED	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APR	MAY	JUNE	ACCRUALS	ACTUAL TOTAL	127
SCHOOL BLDG IMPROVE	\$ 495,000	\$ 495,000			\$ 23,792											\$ 23,792	
SCHOOL BLDG EQUIPMENT	\$ 528,000	\$ 528,000		\$ 154,056												\$ 154,056	
SITE IMPROVEMENT	\$ 143,000	\$ 143,000														\$ -	
OTHER BLDG IMPROVE	\$ 560,000	\$ 560,000		\$ 8,813	\$ 19,040		\$ 5,890									\$ 33,743	
OTHER EQUIPMENT	\$ 100,000	\$ 100,000		\$ 47,797			\$ 14,656									\$ 62,453	
VEHICLE	\$ -	\$ -														\$ -	
SITE ACQUISITION	\$ -	\$ -														\$ -	
BUS PURCHASE/ LEASE	\$ 500,000	\$ 500,000	\$ 67,323	\$ 316,298	\$ 73,200											\$ 456,821	
	\$ 2,326,000	\$ 2,326,000	\$ 67,323	\$ 526,964	\$ 116,032	\$ -	\$ 20,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 730,865	
ACTUAL CASH FLOWS TO DATE:																	
REVENUES			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
EXPENSES			\$ (67,323)	\$ (526,964)	\$ (116,032)	\$ -	\$ (20,546)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (730,865)	
FUND BALANCE JUNE 30	\$ 499,376		\$ 432,053	\$ (94,911)	\$ (210,943)	\$ (210,943)	\$ (231,489)	\$ (231,489)	\$ (231,489)	\$ (231,489)	\$ (231,489)	\$ (231,489)	\$ (231,489)	\$ (231,489)	\$ (231,489)	\$ (231,489)	
																	projected fund balance
																	\$ (231,489)

STATE AND FEDERAL GRANTS

STATE.FED GRANTS

REVENUES:																
	BEG BUDGET	REVISED	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APR	MAY	JUNE	RECEIVABLE	TOTAL
LOCAL:																
LOCAL FEES	\$ 10,000	\$ 10,000														\$ -
STATE:																\$ -
STATE REVENUES	\$ 1,279,000	\$ 1,279,000				\$ 162,939	\$ 161,537									\$ 324,476
FEDERAL:																
FEDERAL REVENUE	\$ 10,246,500	\$ 10,246,500			\$ 40,616	\$ 15,440										\$ 56,057
INTERFUND TRANSFERS	\$ 80,000	\$ 80,000														\$ -
TOTAL FEDERAL REV	\$ 11,615,500	\$ 11,615,500	\$ -	\$ -	\$ 40,616	\$ 178,379	\$ 161,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,533
																128
EXPENDITURES:																
	BEG BUDGET	REVISED	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APR	MAY	JUNE	ACCRUALS/ENCUMBRANCES	
SALARIES	\$ 3,945,500	\$ 3,945,500	\$ 52,055	\$ 18,707	\$ 302,556	\$ 323,293										\$ 696,611
BENEFITS	\$ 2,004,900	\$ 2,004,900	\$ 9,440	\$ 7,725	\$ 136,100	\$ 142,486										\$ 295,751
PURCHASED SERVICES	\$ 441,100	\$ 441,100	\$ 18,638	\$ 8,561	\$ 36,568	\$ 70,539	\$ 62,552									\$ 196,859
SUPPLIES	\$ 460,000	\$ 460,000	\$ 47,603	\$ 53,545	\$ 76,888	\$ 79,733	\$ 10,683									\$ 268,451
EQUIPMENT	\$ 67,000	\$ 67,000		\$ 6,924	\$ 6,489	\$ 7,049										\$ 20,462
INDIRECT COSTS/TRANSFERS	\$ 4,697,000	\$ 4,697,000														\$ -
	\$ 11,615,500	\$ 11,615,500	\$ 127,735	\$ 95,462	\$ 558,601	\$ 623,101	\$ 73,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,478,134
															JULY/AUG ACCRUAL/RECEIVABLE	
ACTUAL CASH FLOWS TO DATE:																
REVENUES			\$ -	\$ -	\$ 40,616	\$ 178,379	\$ 161,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,533
EXPENSES			\$ (127,735)	\$ (95,462)	\$ (558,601)	\$ (623,101)	\$ (73,235)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,478,134)
DJ FUND BALANCE JUNE 30	\$ -		\$ (127,735)	\$ (223,197)	\$ (741,182)	#####	#####	\$ (1,097,601)	\$ (1,097,601)	\$ (1,097,601)	#####	#####	\$ (1,097,601)	\$ (1,097,601)	\$ (1,097,601)	

TITLE OF CONFERENCE						DESTINATION					CHECK ONE							
MINICO CHOIR/ORCHESTRA TOUR						ANAHEIM, CALIFORNIA					IN-RADIUS		OUT-RADIUS		X			
PURPOSE OF CONFERENCE						REPORT TO: (CIRCLE ONE)					STUDENT TRAVEL OVERNIGHT <u>Y</u> /N						Y	
STUDENTS WILL COMPETE IN THE MUSIC IN THE PARKS COMPETITION						BOARD STAFF TEAM					# STUDENTS		63		# CHAPERONES		19	
REQUESTS THAT ARE REQUIRED BY GRANT, GOVERNMENTAL RULES AND REGULATIONS, OR CONSIDERED IMPERATIVE TO THE OPERATION OF THE DISTRICT ARE SUBJECT TO APPROVAL. THE DEADLINE FOR ALL TRIP REQUESTS ARE THE FIRST MONDAY EACH MONTH. OUT OF RADIUS AND STUDENT REQUESTS ARE REVIEWED AT THE SEPTEMBER BOARD MEETING.																		
FUNDING SOURCE (MARK ONE)																		
DISTRICT PD		SPECIAL ED		ACTIVITIES		X												
FEDERAL		SAFETY		VOCATION														
NAMES OF ATTENDEES	DATE(S) OF TRAVEL	MEALS				MILEAGE			Y/N	PARKING BAGGAGE	RENTAL CAR SHUTTLE TAXI	SUB	REGISTRATION	AIRFARE	LODGING	TOTAL STAFF REIMB		
		BREAKFAST \$10	LUNCH \$15	DINNER IN-STATE \$20 OUT-STATE \$30		DESTINATION CITY OR AIRPORT	MILES	TOTAL .45 PER MILE										
CHOIR/ORCH STUDENTS	MAR 21-26, 2022				\$ -	ANAHEIM, CA			N		\$ 16,298 <i>Bus</i>		900/STUDENT			\$ 14,973		
				\$ -														
				\$ -														
				\$ -														
JEFF COLLIER	MAR 21-26, 2022				\$ -	ANAHEIM, CA			N									
				\$ -														
				\$ -														
				\$ -														
MEAGEN ANDREW	MAR 21-26, 2022				\$ -	ANAHEIM, CA			N									
				\$ -														
				\$ -														
				\$ -														
CHAPERONES	MAR 21-26, 2022				\$ -	ANAHEIM, CA			N				900/PERSON					
				\$ -														
				\$ -														
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				\$ -														
		\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ 16,298			\$ 14,973				

Cost per person includes:

- transportation
- lodging
- meals
- event fees

OFFICE USE ONLY			
ALL FORMS MUST BE TYPED. INCOMPLETE TRAVEL REQUESTS WILL BE RETURNED FOR ADDITIONAL INFORMATION.			
PERDIEM REIMBURSED AHEAD FOR OUT OF RADIUS TRAVEL. RECIEPTS REQUIRED FOR NON PERDIEM EXPENSES INCURRED.			
BUDGET CODE:	CHOIR/ORCHESTRA	PROGRAM DIRECTOR INITIALS:	TOTAL COST OF REQUEST \$ 31,271
SIGNATURE(S) OF SUPERVISOR/ADMINISTRATOR: <i>James Ramsey</i> - need itinerary			
SIGNATURE OF SUPERINTENDENT: <i>James Ramsey</i>			BOARD APPROVAL DATE

TITLE OF CONFERENCE						DESTINATION					CHECK ONE							
PURPOSE OF CONFERENCE						REPORT TO: (CIRCLE ONE)					STUDENT TRAVEL OVERNIGHT Y/N							
STUDENTS WILL SEE THE NEWEST BUILDING TECHNIQUES, PRACTICES, AND PRODUCTS						BOARD STAFF TEAM					# STUDENTS		16		# CHAPERONES		2	
REQUESTS THAT ARE REQUIRED BY GRANT, GOVERNMENTAL RULES AND REGULATIONS, OR CONSIDERED IMPERATIVE TO THE OPERATION OF THE DISTRICT ARE SUBJECT TO APPROVAL. THE DEADLINE FOR ALL TRIP REQUESTS ARE THE FIRST MONDAY EACH MONTH. RADIUS AND STUDENT REQUESTS ARE REVIEWED AT THE SEPTEMBER BOARD MEETING.											FUNDING SOURCE (MARK ONE)							
											DISTRICT PD		SPECIAL ED		ACTIVITIES		X	
											FEDERAL		SAFETY		VOCAATION			
NAMES OF ATTENDEES	DATE(S) OF TRAVEL	MEALS				MILEAGE			Y/N	PARKING BAGGAGE	RENTAL CAR SHUTTLE TAXI	SUB	REGISTRATION	AIRFARE	LODGING	TOTAL STAFF REIMB		
		BREAKFAST \$10	LUNCH \$15	DINNER IN-STATE \$20 OUT-STATE \$30		DESTINATION CITY OR AIRPORT	MILES	TOTAL .45 PER MILE									DISTRICT CAR AVAILABLE	
SKILLS USA STUDENTS	FEB 7-11, 2022				\$ -	ORLANDO, FLORIDA	350		N		BUS \$ 1,225 to SLG		\$ 1,280	\$ 6,400	\$ 1,800			
				\$ -														
				\$ -														
				\$ -														
BRENT VANEVRY	FEB 7-11, 2022				\$ -	ORLANDO, FLORIDA			N			\$ 300	\$ 80	\$ 400	\$ 450			
				\$ -														
				\$ -														
				\$ -														
DONNA CAMERON	FEB 7-11, 2022				\$ -	ORLANDO, FLORIDA			N			\$ 300	\$ 80	\$ 400	\$ 450			
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		\$ -	\$ -	\$ -	\$ -			\$ -			\$ -	\$ 1,225	\$ 600	\$ 1,440	\$ 7,200	\$ 2,700		

Cost per student
\$1,000

OFFICE USE ONLY			
ALL FORMS MUST BE TYPED. INCOMPLETE TRAVEL REQUESTS WILL BE RETURNED FOR ADDITIONAL INFORMATION.			
PERDIEM REIMBURSED AHEAD FOR OUT OF RADIUS TRAVEL. RECEIPTS REQUIRED FOR NON PERDIEM EXPENSES INCURRED.			
BUDGET CODE:	SKILLS	PROGRAM DIRECTOR INITIAL:	TOTAL COST OF REQUEST
		BVS PMC	\$ 13,165
SIGNATURE(S) OF SUPERVISOR/ADMINISTRATOR:			
<i>[Signature]</i>			
SIGNATURE OF SUPERINTENDENT:			BOARD APPROVAL DATE
<i>[Signature]</i>			

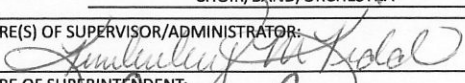
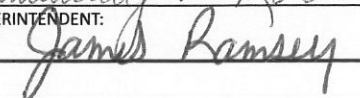
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OFFICE USE ONLY			
ALL FORMS MUST BE TYPED. INCOMPLETE TRAVEL REQUESTS WILL BE RETURNED FOR ADDITIONAL INFORMATION.			
PERDIEM REIMBURSED AHEAD FOR OUT OF RADIUS TRAVEL. RECIEPTS REQUIRED FOR NON PERDIEM EXPENSES INCURRED.			
BUDGET CODE:	CHEER	PROGRAM DIRECTOR INITIAL:	TOTAL COST OF REQUEST \$ 2,111
SIGNATURE(S) OF SUPERVISOR/ADMINISTRATOR: (K.K.)			
SIGNATURE OF SUPERINTENDENT:			BOARD APPROVAL DATE

MINIDOKA COUNTY JOINT SCHOOL DISTRICT #331

TITLE OF CONFERENCE						DESTINATION						CHECK ONE							
ALL STATE MUSIC/ADVISOR INSERVICE						NAMPA, IDAHO						IN-RADIUS		X		OUT-RADIUS			
												PURPOSE OF CONFERENCE						REPORT TO: (CIRCLE ONE)	
STUDENTS CHOSEN BY AUDITION PARTICIPATE IN STATE MUSIC						BOARD STAFF TEAM						# STUDENTS		5		# CHAPERONES		3	
												REQUESTS THAT ARE REQUIRED BY GRANT, GOVERNMENTAL RULES AND REGULATIONS, OR CONSIDERED IMPERATIVE TO THE OPERATION OF THE DISTRICT OUT OF ARE SUBJECT TO APPROVAL. THE DEADLINE FOR ALL TRIP REQUESTS ARE THE FIRST MONDAY EACH MONTH. RADIUS AND STUDENT REQUESTS ARE REVIEWED AT THE SEPTEMBER BOARD MEETING.							
NAMES OF ATTENDEES	DATE(S) OF TRAVEL	MEALS				MILEAGE			Y/N	PARKING BAGGAGE	RENTAL CAR SHUTTLE TAXI	SUB	REGISTRATION	AIRFARE	LODGING	TOTAL STAFF REIMB			
		BREAKFAST \$10	LUNCH \$15	DINNER IN-STATE \$20 OUT-STATE \$30		DESTINATION CITY OR AIRPORT	MILES	TOTAL .45 PER MILE									DISTRICT CAR AVAILABLE	DISTRICT PD FEDERAL	SPECIAL ED SAFETY
CHOIR/BAND/ORCH STUDENTS	FEB 2-5, 2022				\$ -	NAMPA	360		N		\$ 1,260 <i>Bus</i>		\$ 750		\$ 477				
				\$ -															
				\$ -															
				\$ -															
JEFF COLLIER	Feb 2, 2022		\$ 15	\$ 20	\$ 35	NAMPA	360		N			\$ 150	\$ 150		\$ 209	\$ 120			
	Feb 3, 2022		\$ 15	\$ 20	\$ 35														
	Feb 4, 2022		\$ 15		\$ 15														
	Feb 5, 2022		\$ 15	\$ 20	\$ 35														
BRETT BARKER	Feb 2, 2022		\$ 15	\$ 20	\$ 35	NAMPA	360		N			\$ 150	\$ 150		\$ 209	\$ 120			
	Feb 3, 2022		\$ 15	\$ 20	\$ 35														
	Feb 4, 2022		\$ 15		\$ 15														
	Feb 5, 2022		\$ 15	\$ 20	\$ 35														
MEAGEN ANDREW	Feb 2, 2022		\$ 15	\$ 20	\$ 35	NAMPA	360		N			\$ 150	\$ 150		\$ 209	\$ 120			
	Feb 3, 2022		\$ 15	\$ 20	\$ 35														
	Feb 4, 2022		\$ 15		\$ 15														
	Feb 5, 2022		\$ 15	\$ 20	\$ 35														
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		\$ -	\$ 180	\$ 180	\$ 360			\$ -	\$ -	\$ -	\$ 1,260	\$ 450	\$ 1,200	\$ 1,104	360				

OFFICE USE ONLY

ALL FORMS MUST BE TYPED. INCOMPLETE TRAVEL REQUESTS WILL BE RETURNED FOR ADDITIONAL INFORMATION.		
PERDIEM REIMBURSED AHEAD FOR OUT OF RADIUS TRAVEL. RECIEPTS REQUIRED FOR NON PERDIEM EXPENSES INCURRED.		
BUDGET CODE: CHOIR/BAND/ORCHESTRA	PROGRAM DIRECTOR INITIAL: _____	TOTAL COST OF REQUEST \$ 4,374
SIGNATURE(S) OF SUPERVISOR/ADMINISTRATOR: 		
SIGNATURE OF SUPERINTENDENT: 		BOARD APPROVAL DATE



ONE BOOK, ONE SCHOOL

a new reading initiative

We are super excited to begin a new reading initiative here at Acequia Elementary – “One Book, One School”. Our goal is to bring everyone together including our families through the joy of reading. We want to provide an environment where our imaginations are set free through literature. By choosing one picture book, students and staff will come together and share thoughts, ideas, and a passion for reading. Each book has an overall theme that will be incorporated into our designated social skills time.

The monthly book will be introduced during the first week of the month. The students will be read to here at school & will have an opportunity to share a recorded reading via social media with you at home. We encourage all families to use this opportunity to come together to read and carry on discussions about the story. On our monthly newsletter, you will find some ideas and questions that you can use to bring the book to life. While the at home activities are voluntary, we do encourage participation when possible.

Our goal is to teach students the love for reading. It is our hope that everyone will “jump in” to our new book!

The reveal will take place on Monday, October 11th. Follow along on social media... A newsletter will be sent home with different activities and questions that go along with the book.

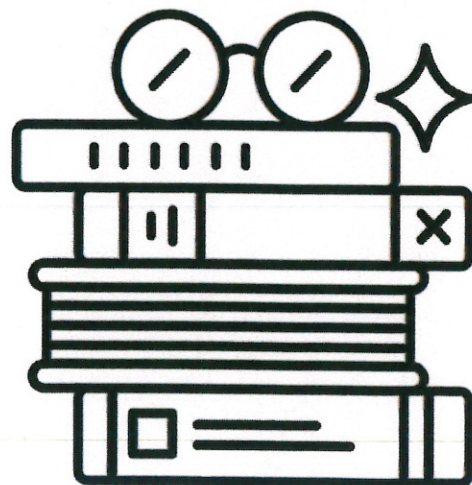
SOCIAL MEDIA

Instagram: [acequia.eagles](https://www.instagram.com/acequia.eagles)

Facebook: Acequia Elementary School

Website: www.minidokaschools.org (click on our school)

Follow us!¹³⁴





CANNONBALL IN

by tara martin

From the shallow end of the pool, Olivia watches the flippers, the graceful divers, and her favorite—the cannonballers! Wave after wave, she wishes she could make a splash. But she's afraid! In the deep end of the pool, she can't reach the bottom. Plus the dabblers are there, sitting on the side of the pool and laughing at her!

With a little encouragement from her dad and a whole lot of gumption, Olivia heads to the diving board. *But will she be brave enough to take the leap?*

**IF YOU HAVE A HEARTBEAT,
THIS ONE IS FOR YOU!
DON'T LET THE FEAR OF
DOUBT PARALYZE YOU.
CANNONBALL IN! EMBRACE
YOUR FULL POTENTIAL.
TODAY IS YOUR DAY!**

-TARA MARTIN

QUESTIONS TO CONSIDER...

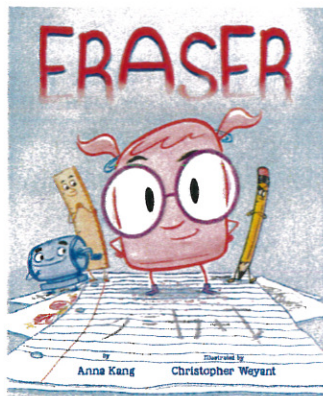
- ✓ What were your key takeaways about Cannonball In?
- ✓ How do you respectfully deal with the dabblers in your life?
- ✓ What is something you would like to "Cannonball In" and try?
- ✓ How do you relate with the jumpers in Cannonball In?
- ✓ Who is someone you look up to and why?

PARENT TIP: VOCABULARY

When introducing new words to your young learner, keep the following four helpful hints in mind:

1. First, provide a simple, kid-friendly definition for the new word: *Enormous means that something is really, really big.*
2. Second, provide a simple, kid-friendly example that makes sense within their daily life: *Remember that really big watermelon we got at the grocery store? That was an enormous watermelon!*
3. Third, encourage your child to develop their own example: *What enormous thing can you think of? Can you think of something really big that you saw today? That's right! The bulldozer near the park was enormous! Those tires were huge.*
4. Last, keep your new words active within your house. Over the next few days and weeks, take advantage of opportunities to use each new vocabulary word in conversation. Take the time to share new words and build your child's vocabulary. You'll be enormously glad you did!

Vocabulary Words: massive, descend, tender, refuse, snark, ¹³⁵abaze, dabblers



ERASER *by anna kang*

Eraser is always cleaning up everyone else's mistakes. Except for Ruler and Pencil Sharpener, none of the other school supplies seem to appreciate her. They all love how sharp Pencil is and how Tape and Glue help everyone stick together. Eraser wants to create so that she can shine like the others. She decides to give it a try, but it's not until the rubber meets the road that Eraser begins to understand a whole lot about herself.

DISCUSSION TOPICS...

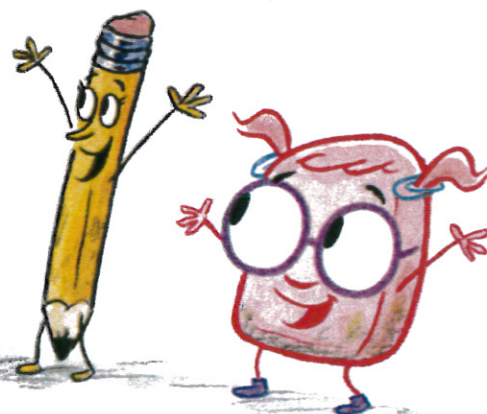
- ✓ What gifts might you have that make you unique?
- ✓ Which character in the book would you want to take on a vacation & why?
- ✓ What five words describes Eraser?
- ✓ What does hard work look like?
- ✓ What can we learn from this story?



AT SCHOOL THIS MONTH...

Staff members will recognize students for their actions in different areas such as persistence, hard work, success, teamwork, friendship, & making mistakes. Your child will receive a personalized card & a phone call home from the principal on the recognition. The card will be a token to pick an eraser out at the office!

LISTEN TO THE STORY



FROM THE ILLUSTRATOR....



LEARN HOW TO
DRAW ERASER

"I drew hundreds and hundreds of sketches of Eraser before I finally created one that I felt captured the spirit of this indefatigable dreamer. I thought it was fitting that I made so many mistakes and redrew so many illustrations for a book that celebrates mistakes. Many thanks to all of the erasers who helped me on my drawing board along the way." - Christopher Weyant

Request to Address the Board

Date: 11/15/21

Name: Amber Batemph (Please Print)

Subject Matter Desiring to Address:

Presentation addressing the topic of
discussion being held on December 9, 2021
at the Parent advisory meeting

Check if any of the below identified subject matters are matters you wish to address in your presentation to the Board:

- ☐ The hiring of a public school employee.
- ☐ The qualifications of any individual employed/prospective employee.
- ☐ The evaluation or performance of any individual employed by the District.
- ☐ A complaint or concern about any individual employed by the District.
- ☐ A complaint or concern about any student enrolled at the District.

****Please deliver a completed copy of this form to the Board's Clerk prior to the commencement of the Board Meeting.**

ADOPTED: April 18, 2016

Request to Address the Board

Date: 11-15-21

Name: Tared orten (Please Print)

Subject Matter Desiring to Address:

Parental Rights
Resolution as parents as primary stakeholders

Check if any of the below identified subject matters are matters you wish to address in your presentation to the Board:

- ☐ The hiring of a public school employee.
- ☐ The qualifications of any individual employed/prospective employee.
- ☐ The evaluation or performance of any individual employed by the District.
- ☐ A complaint or concern about any individual employed by the District.
- ☐ A complaint or concern about any student enrolled at the District.

**Please deliver a completed copy of this form to the Board's Clerk prior to the commencement of the Board Meeting.

ADOPTED: April 18, 2016

Student Rules for the Monarch

1. Recognize student petition of rights
2. 24 hour notice for tests and quizzes
3. 5 min per day to discuss new rules
4. Will not make suggestions to do other student's work
5. 10 min time to self-govern

Monarch's rules

1. No getting out of seat for any reason
2. No talking or noise unless granted permission
3. No chair of leaning on table.
4. 6 min per day for officiator at all times
5. 10 min time to self-govern



An American History simulation where students build, maintain, and experiment with self-governance for the 21st century.

"In the beginning of the simulation, I seriously hated it. But now I have the ability to make choices and self-govern, History class is fun." -Connor

"Remember the goal we're trying to reach—the ideal balance, which will allow for more freedom while at the same time keep us orderly. Rules are protections, not restraints." -Katie

"In this simulation, you're living in the moment! Enjoy it! It really is an experience that you'll never forget." -Reygan

"Self-government is possible if we realize just how powerful, thoughtful and intelligent we can be." -Austin

"It was hard. No lie. I went through the freedom-from-ruler's-law process and realized what freedom means. I sure won't take it for granted now." -Emily

"I'm just a teenager! What can I do? I can't vote, I have no power in my government, how is anyone going to listen to what I have to say?" I believed those same things myself. My assumptions were proven wrong." -Samuel



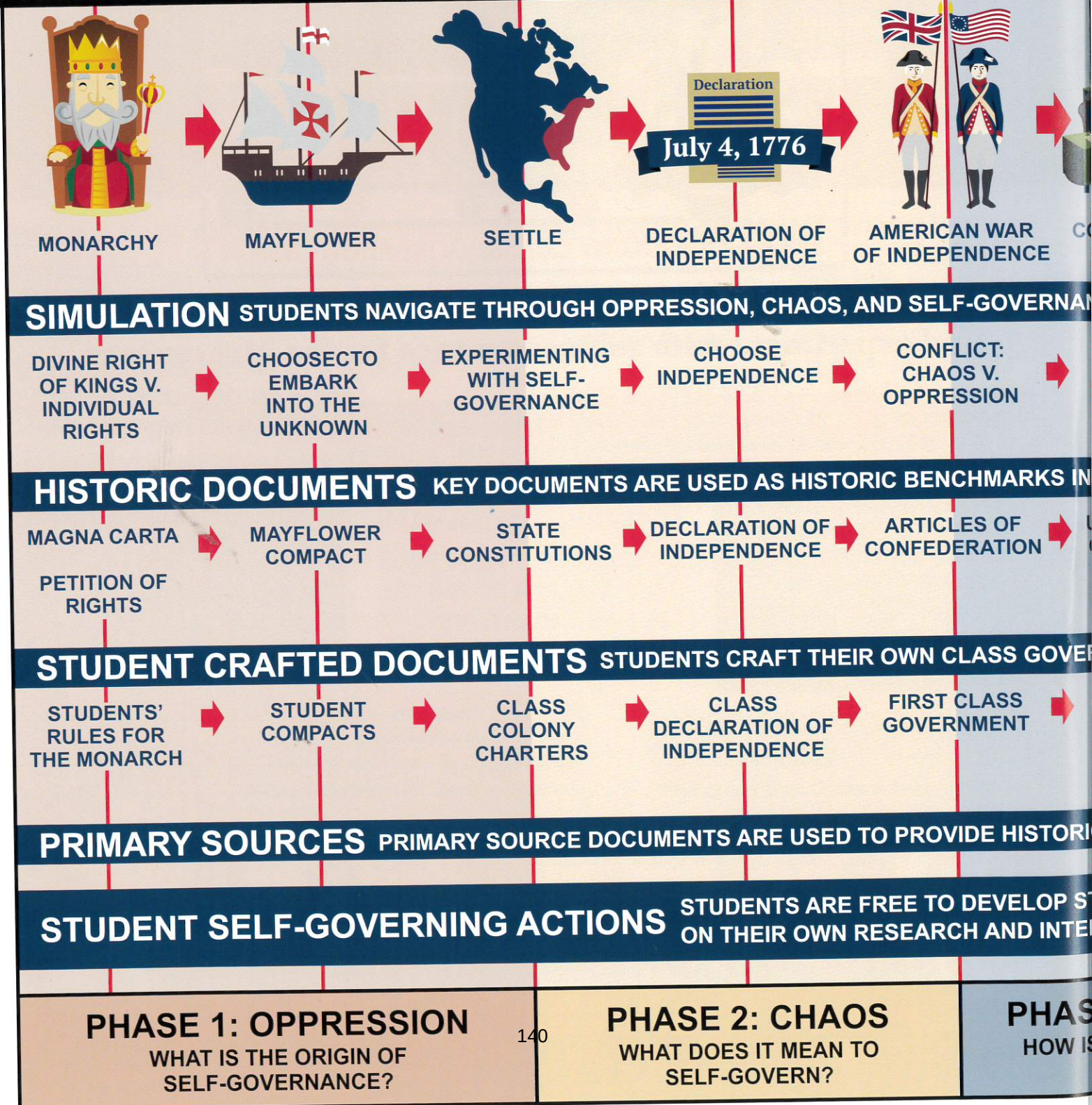
Do you have what it takes to self-govern?
selfgovernmentworks.com

A PARALLEL TO AMERICAN HISTORY

Social studies simulations traditionally model legislative bodies, court proceedings, or elections. They simulate the current structure of the United States, falling short in teaching how the United States system came into existence and why it is structured the way it is.

Self-Government Works does not simulate the current system, it simulates the process of discovering, building, and maintaining self-government. It is not reenactment of history, but parallels history. As students learn American history they experience re

AMERICAN HISTORY USE YOUR EXISTING AMERICAN HISTORY CURRICULUM AND SUPPLEMENT



ent self-governance in the classroom. They experience
a oppression, have the choice to remove themselves
al from oppression, create their own system of
government, and learn to maintain that system.



"To be honest, it was the first time I have ever been excited to learn about history...I actually wanted to go home and keep the learning process going and obtain as much information as possible." -Camille

PLEMENT WITH SELF-GOVERNMENT WORKS RESOURCES.



AMERICAN HISTORY

10-13 WEEKS

The Self-Government Works simulation is designed for an American History class. It is not a replacement for your existing curriculum, but is a customizable supplement.

Each of the four phases are intended to span one week, with two to three weeks between phases for your existing instruction. There are a few interim lessons and activities intended for use between the phases to keep the simulation progressing.

U.S. GOVERNMENT

3-7 WEEKS

The simulation provides foundational instruction to better prepare the student for greater insight and interest in government. When students learn how and why the United States came to be, they become far more engaged in the subject.

The simulation can be adapted for a U.S. Government class by conducting each unit consecutively, or with one week between phases.

"GOING THROUGH THIS SIMULATION IS A KEY TOOL TO BE PREPARED TO GO INTO THE REAL WORLD. I KNOW WHAT IT MEANS TO SELF-GOVERN AND UNDERSTAND WHY IT'S SO IMPORTANT TO HAVE A FREE SOCIETY." -JOSH



"IT WAS SO COOL. MANY OF US SPENT OUR OWN TIME OUTSIDE OF CLASS STUDYING HISTORY, NEGOTIATING, AND STRATEGIZING—SELF-GOVERNING. I EVEN THINK JOHN LOCKE IS AWESOME! CRAZY...RIGHT?" -LAINE



Students forge their independence through self-governing practices both inside and outside of the classroom.

SIMULATION OBJECTIVES

1. Students will gain an in-depth knowledge of how self-government works.
2. Students will identify and apply the historical connection to the development of self-governance.
3. Students will recognize the impact their choices have on their individual and collective self-governance.
4. Students will develop leadership and diplomatic skills.
5. Students will conclude self-governance is worth the struggle.

5 VALUABLE FREEDOMS

1. Freedom to Make Choices
2. Freedom to Experience the Outcome
3. Freedom to Analyze the Outcomes
4. Freedom to Learn and Try Again
5. Freedom to Fail and/or Succeed

SELF-GOVERNMENT WORKS PACK

- TEACHER'S GUIDE
- TRAINING VIDEOS
- INSTRUCTIONAL VIDEOS
- STUDENT PRIMARY SOURCE WORKBOOK*
- POCKET CONSTITUTION AND DECLARATION*



*consumable

"I have learned so much about my country and about unity. How to stand as one and come together to make peace and equality for all. I never thought that I could learn stuff like this. It made me a better person, go deeper, and find myself. I think everyone should have the chance to do this simulation."

-Connor



DEVELOPED BY:



BELLEVUE
UNIVERSITY

CREATORS:

Bill Norton, Liberty Creek

Cara Palmer, Self-Governing Scholar

Mark Herr & Pam Leslie, Center for Self Governance

142

CONTACT BILL NORTON AT 602-910-0290

selfgovernmentworks.com

FACILITY REPORT

Facility / Business No: E-331-0002 / 8532

Inspector: JEFF HARRIS

Inspection Date: 09/20/2021

Owner: Minidoka County Dist #331

310 10th St

RUPERT, ID 83350

Location:

Dist #331 Maintenance Shop/Warehouse

1018 D ST

RUPERT, ID 83350

Contact: Michelle VanLeuven

Contact Phone: 2084361254

Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested. Include the Business number or State ID number with your response.

Recommendations:

(9/27/2021 6:15 AM JHA)

1. 1910.212(a)(3) Point of operation guarding.
Small hand grinder missing guard.

2. 1910.212(b) Machines designed for a fixed location shall be securely anchored to prevent walking or moving.
Drill press needs to be anchored.

Vehicle storage.

3. 1910.253(b)(2)(ii) Inside of buildings, cylinders shall be stored in a well-protected, well-ventilated, dry location, at least 20 feet from highly combustible materials such as oil or excelsior. Cylinders should be stored in definitely assigned places away from elevators, stairs, or gangways. Assigned storage spaces shall be located where cylinders will not be knocked over or damaged by passing or falling objects, or subject to tampering by unauthorized persons.

Argon tank needs to be secured.

4. 1910.22(a)(1) All places of employment, passageways, storerooms, service rooms, and walking-working surfaces are kept in a clean, orderly, and sanitary condition.

Recommend racking pipe Etc. that is on floor , Potential trip hazard.

FACILITY REPORT

Facility / Business No: E-331-0005 / 8535

Inspector: JEFF HARRIS

Inspection Date: 09/20/2021

Owner: Minidoka County Dist #331

310 10th St

RUPERT, ID 83350

Location:

District #331 Bus Garage

311 7TH ST

RUPERT, ID 83350

Contact: Michelle VanLeuven

Contact Phone: 2084361254

Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested. Include the Business number or State ID number with your response.

Recommendations:

(9/27/2021 7:24 AM JHA)

1. 5th REPEAT: 1910.141(a)(3)(i) All places of employment shall be kept clean to the extent that the nature of the work allows.

General note throughout this facility that need housekeeping.

2. IFC 315.3.1 Ceiling clearance. Storage shall be maintained 2 feet or more below the ceiling in nonsprinklered areas of buildings or a minimum of 18 inches below sprinkler head deflectors in sprinklered areas of buildings. West side storage area.

3. 1910.213(i)(1) All portions of the saw blade shall be enclosed or guarded, except for the working portion of the blade between the bottom of the guide rolls and the table.
Table saw missing guarding.

4. 1910.303(b)(7)(iv) There shall be no damaged parts that may adversely affect safe operation or mechanical strength of the equipment, such as parts that are broken, bent, cut, or deteriorated by corrosion, chemical action, or overheating.
Orange extension cord needs strain relief repaired.

5. 1910.22(a)(1) All places of employment, passageways, storerooms, service rooms, and walking-working surfaces are kept in a clean, orderly, and sanitary condition.
Filter room has trip hazards from multiple items on floor.
Also North parking lot has an area that has significant trip hazard next to curb.

Wash Bay.

6. 1910.141(b)(2)(ii) Construction of nonpotable water systems or systems carrying any other nonpotable substance shall be such as to prevent backflow or backsiphonage into a potable water system. Hotsey machine doesn't appear to have backflow protection on water supply.

7. 1910.141(a)(3)(i) All places of employment shall be kept clean to the extent that the nature of the work allows.
Recommend removal & cleanup of old unuseadble items.

Please fax, email or mail your written response or request for extension to:

Idaho Division of Building Safety
1090 E Watertower Street, Suite 150
Meridian, ID 83642

Office: 1-800-955-3044
Fax: 1-208-855-9689
E-mail: safety@dbs.idaho.gov

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83350

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
292 W 100 S
RUPERT, ID 83350

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Facility / Business No: E-331-0008 / 8538

Minico High School English Wing

Completed: 09/20/2021

Recommendations:

(9/27/2021 10:28 AM JHA)

1. 3rd. REPEAT: 1. REPEAT: 1910.22(a)(3) Walking-working surfaces are maintained free of hazards such as sharp or protruding objects, loose boards, corrosion, leaks, spills, snow, and ice.
North Steps have potential trip hazards.

Facility / Business No: E-331-0009 / 8539

Minico High School

Completed: 09/20/2021

Recommendations:

(9/27/2021 12:10 PM JHA)

1. 1910.305(g)(1)(iv)(A) There is an extension cord in use as a substitute for the fixed wiring of a structure. Upper East custodial Blue cord. Extension cords for temporary use.

2. 1910.37(a)(4) Safeguards designed to protect employees during an emergency (e.g., sprinkler systems, alarm systems, fire doors, exit lighting) must be in proper working order at all times. IBC 1010.1.3: Door opening force. the door latch shall release when subjected to a 15-pound force.
Multiple fire doors blocked with wedge . apparently magnetic hold open not operable.

3. 1910.141(a)(3)(i) All places of employment shall be kept clean to the extent that the nature of the work allows.
Recommend Housekeeping in room # 219, 141 & Instrument storage

4. 1910.176(b) Storage of material shall not create a hazard. Bags, containers, bundles, etc., stored in tiers shall be stacked, blocked, interlocked and limited in height so that they are stable and secure against sliding or collapse.
Recommend securing tall shelf in Rm. # 222.

5. 1910.308(b)(2) Emergency illumination shall include all required means of egress lighting, illuminated exit signs, and all other lights necessary to provide illumination. Where emergency lighting is necessary, the system shall be so arranged that the failure of any individual lighting element, such as the burning out of a light bulb, cannot leave any space in total darkness.

Recommend Exit & Emergency light in Sound & Lighting for Auditorium.

6. 1910.305(g)(1)(iii) The flexible cord shall be equipped with an attachment plug and shall be energized from an approved receptacle outlet.

Piggy back in Rm. # 121, & 134.

7. 1910.305(g)(1)(iv)(D) Flexible electric cords are not allowed to be attached to building surfaces.

Green cord over doorway in Rm. # 134.

8. 1910.37(b)(4) If the direction of travel to the exit or exit discharge is not immediately apparent, signs must be posted along the exit access indicating the direction of travel to the nearest exit and exit discharge. Additionally, the line-of-sight to an exit sign must clearly be visible at all times.

Please fax, email or mail your written response or request for extension to:

Idaho Division of Building Safety
1090 E Watertower Street, Suite 150
Meridian, ID 83642

Office: 1-800-955-3044
Fax: 1-208-855-9669
E-mail: safety@ids.idaho.gov

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83350

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
292 W 100 S
RUPERT, ID 83350

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

General note throughout facility to have emergency evacuation maps properly posted in class rooms that include Primary & Secondary routes of egress.

Facility / Business No: E-331-0010 / 8540	Minico High School Greenhouse	Completed: 09/20/2021
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Recommendations:

(9/27/2021 10:31 AM JHA)

No unsafe or hazardous conditions noted on this date.

Facility / Business No: E-331-0012 / 8542	Minico High School Industrial Art	Completed: 09/20/2021
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Recommendations:

(9/27/2021 12:14 PM JHA)

1. 3rd. REPEAT: 1910.151(c) Where the eyes or body of any person may be exposed to injurious corrosive materials, suitable facilities for quick drenching or flushing of the eyes and body shall be provided within the work area for immediate emergency use. ANSI Z358.1-Facilities for quick drenching or flushing shall meet the requirements of ANSI Standard Z358.1. and the first aid requirements of the chemicals or materials being used.: Eye wash spray head(s) have residue: Activate eye wash at least weekly Eyewash appears to have insufficient flow.

Facility / Business No: E-331-0020 / 8550	Minico High School Field House	Completed: 09/20/2021
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Recommendations:

(9/27/2021 10:57 AM JHA)

1.3rd. REPEAT: IFC 3404.3.4.4 Flammable liquids in excess of 10 Gal. shall be stored in an approved flammable storage cabinet.

Excess flammables, Aerosol paint.

2.3rd. REPEAT: 1910.37(b)(1) Each exit route must be adequately lighted so that an employee with normal vision can see along the exit route.

High piled storage obstructing emergency light.

3. 1910.151(c) Where the eyes or body of any person may be exposed to injurious corrosive materials, suitable facilities for quick drenching or flushing of the eyes and body shall be provided within the work area for immediate emergency use.

Custodial area missing eyewash.

4. 1910.308(b)(2) Emergency illumination shall include all required means of egress lighting, illuminated exit signs, and all other lights necessary to provide illumination. Where emergency lighting is necessary, the system shall be so arranged that the failure of any individual lighting element, such as the burning out of a light bulb, cannot leave any space in total darkness.

Emergency light not operable when tested.

Please fax, email or mail your written response or request for extension to:

Idaho Division of Building Safety
1090 E Watertower Street, Suite 150
Meridian, ID 83642

Office: 1-800-955-3044
Fax: 1-208-855-9669
E-mail: safety@dbs.idaho.gov

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83350

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
292 W 100 S
RUPERT, ID 83350

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvavleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Facility / Business No: E-331-0060 / 8590

Minico HS Warburton Field Bully Brn/Lawn Completed: 09/20/2021

Recommendations:

(9/27/2021 11:06 AM JHA)

No unsafe or hazardous conditions noted on this date.

Facility / Business No: E-331-0069 / 8599

Minico High School Multipurpose Bldg Completed: 09/20/2021

Recommendations:

(9/27/2021 11:12 AM JHA)

1. 1910.37(a)(3) Exit routes must be free and unobstructed. No materials or equipment may be placed, either permanently or temporarily, within the exit route. The exit access must not go through a room that can be locked, such as a bathroom, to reach an exit or exit discharge, nor may it lead into a dead-end corridor. Stairs or a ramp must be provided where the exit route is not substantially level.
Multiple paths of egress are obstructed.

Facility / Business No: E-331-0072 / 8602

Minico HS Ag Metal Fab Bldg Completed: 09/20/2021

Recommendations:

(9/27/2021 11:49 AM JHA)

1. 1910.151(c) Where the eyes or body of any person may be exposed to injurious corrosive materials, suitable facilities for quick drenching or flushing of the eyes and body shall be provided within the work area for immediate emergency use.
Eyewash flow is inadequate.

Please fax, email or mail your written response or request for extension to:

Idaho Division of Building Safety
1090 E Watertower Street, Suite 150
Meridian, ID 83642

Office: 1-800-955-3044
Fax: 1-208-855-9669
E-mail: safety@dbs.idaho.gov

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83350

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
1805 H ST
RUPERT, ID 83350

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Facility / Business No: E-331-0011 / 8541

East Minico Jr High School

Completed: 09/20/2021

Recommendations:

(9/27/2021 7:01 AM JHA)

1. 1910.37(b)(4) If the direction of travel to the exit or exit discharge is not immediately apparent, signs must be posted along the exit access indicating the direction of travel to the nearest exit and exit discharge. Additionally, the line-of-sight to an exit sign must clearly be visible at all times.

General note throughout facility to properly post emergency evacuation maps in class rooms that provide Primary & Secondary routes of egress.

2. 1910.151(c) Where the eyes or body of any person may be exposed to injurious corrosive materials, suitable facilities for quick drenching or flushing of the eyes and body shall be provided within the work area for immediate emergency use.

Eyewash in custodial not working properly.

3. 1910.37(b)(6) Each exit sign must be illuminated to a surface value of at least five foot-candles (54 lux) by a reliable light source and be distinctive in color. Self-luminous or electroluminescent signs that have a minimum luminance surface value of at least .06 footlamberts are permitted.

NW Hall South doorway, & East weight room. Exit signs not operable on backup when tested.

4. General Duty Clause: 5. Duties (a) Each employer (1) shall furnish each of his employees employment and a place of employment which are free from recognized hazards that are causing or are likely to cause death or serious physical harm to his employees.

Frayed pads on some equipment in weight room unable to be properly sanitized. Recommend repair or replacement of pads.

5. 1910.37(d)(2) During repairs or alterations, employees must not occupy a workplace unless the exit routes required by this subpart are available and existing fire protections are maintained, or until alternate fire protection is furnished that provides an equivalent level of safety.

Missing ceiling tiles in Rm. # 202, & NE hall .

6. 1910.176(b) Storage of material shall not create a hazard. Bags, containers, bundles, etc., stored in tiers shall be stacked, blocked, interlocked and limited in height so that they are stable and secure against sliding or collapse. Recommend securing tal shelf in room # 201.

7. 1910.305(a)(2)(ix) All lamps for general illumination shall be protected from accidental contact or breakage by a suitable fixture or lampholder with a guard.

SE emergency light in Gym broken.

8. 1910.37(a)(4) Safeguards designed to protect employees during an emergency (e.g., sprinkler systems, alarm systems, fire doors, exit lighting) must be in proper working order at all times. IBC 1010.1.3: Door opening force. the door latch shall release when subjected to a 15-pound force.

Please fax, email or mail your written response or request for extension to:

Idaho Division of Building Safety
1090 E Watertower Street, Suite 150
Meridian, ID 83642

Office: 1-800-955-3044
Fax: 1-208-855-9689
E-mail: safety@dbs.idaho.gov

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83350

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
1805 H ST
RUPERT, ID 83350

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

East Auditorium door too hard to open.

Facility / Business No: E-331-0048 / 8578

East Minico Jr HS Athletic Fields

Completed: 09/20/2021

Recommendations:

(9/27/2021 7:03 AM JHA)

No unsafe or hazardous conditions noted on this date.

Please fax, email or mail your written response or request for extension to:

Idaho Division of Building Safety
1090 E Watertower Street, Suite 150
Meridian, ID 83642

Office: 1-800-955-3044
Fax: 1-208-855-9669
E-mail: safety@ids.idaho.gov

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83360

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
155 S 600 W
PAUL, ID 83347

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Facility / Business No: E-331-0013 / 8543

West Minico Jr High School

Completed: 09/20/2021

Recommendations:

(9/27/2021 6:40 AM JHA)

1. 1910.37(b)(6) Each exit sign must be illuminated to a surface value of at least five foot-candles (54 lux) by a reliable light source and be distinctive in color. Self-luminous or electroluminescent signs that have a minimum luminance surface value of at least .06 footlamberts are permitted.

There is an exit sign that has broken housing that needs to be repaired or replaced.

2. 1910.37(b)(4) If the direction of travel to the exit or exit discharge is not immediately apparent, signs must be posted along the exit access indicating the direction of travel to the nearest exit and exit discharge. Additionally, the line-of-sight to an exit sign must clearly be visible at all times.

General note throughout facility to properly post emergency evacuation maps in class rooms that provide direction for primary & Secondary route of egress.

Facility / Business No: E-331-0041 / 8571

West Minico Jr HS Ancrs Booth & Bichrs

Completed: 09/20/2021

Recommendations:

(9/27/2021 6:43 AM JHA)

No unsafe or hazardous conditions noted on this date.

FACILITY REPORT

Facility / Business No: E-331-0019 / 8549

Inspector: JEFF HARRIS

Inspection Date: 09/20/2021

Owner: Minidoka County Dist #331

310 10th St

RUPERT, ID 83350

Location:

District Service Center

310 10TH ST

RUPERT, ID 83350

Contact: Michelle VanLeuven

Contact Phone: 2084361254

Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested. Include the Business number or State ID number with your response.

Recommendations:

(9/27/2021 9:26 AM JHA)

1. IFC 315.3.1 Ceiling clearance. Storage shall be maintained 2 feet or more below the ceiling in nonsprinklered areas of buildings or a minimum of 18 inches below sprinkler head deflectors in sprinklered areas of buildings. Room # 218.

2. 1910.37(b)(6) Each exit sign must be illuminated to a surface value of at least five foot-candles (54 lux) by a reliable light source and be distinctive in color. Self-luminous or electroluminescent signs that have a minimum luminance surface value of at least .06 footlamberts are permitted.
Exit sign by restroom not operable when tested.

3. 1910.141(a)(3)(i) All places of employment shall be kept clean to the extent that the nature of the work allows. Recommend Housekeeping for the Stage area.

Please fax, email or mail your written response or request for extension to:

Idaho Division of Building Safety
1090 E Watertower Street, Suite 150
Meridian, ID 83642

Office: 1-800-955-3044
Fax: 1-208-855-9669
E-mail: safety@dbs.idaho.gov

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83350

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
201 N 1ST W
PAUL, ID 83347

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. ~~Corrections need not be completed to respond.~~ Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Facility / Business No: E-331-0021 / 8551

Paul Elementary School

Completed: 09/20/2021

Recommendations:

(9/27/2021 9:33 AM JHA)

1. 3rd. REPEAT: General Duty Clause: 5. Duties (a) Each employer (1) shall furnish each of his employees employment and a place of employment which are free from recognized hazards that are causing or are likely to cause death or serious physical harm to his employees.

3rd. Grade exit door slams shut. Also 5th Grade exit door.

2. 1910.22(d)(1) Walking-working surfaces are inspected, regularly and as necessary, and maintained in a safe condition.

S. Central egress walkway has potential trip hazard.

Please fax, email or mail your written response or request for extension to:

Idaho Division of Building Safety
1090 E Watertower Street, Suite 160
Meridian, ID 83642

Office: 1-800-955-3044
Fax: 1-208-855-9669
E-mail: safety@ids.idaho.gov

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83350

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
201 N 1ST W
PAUL, ID 83347

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvaanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Facility / Business No: E-331-0058 / 8588

Paul Elem School Playground

Completed: 09/20/2021

Recommendations:

(9/27/2021 9:36 AM JHA)

1.3rd. REPEAT: CPSC Handbook 5.3.2.1.4 Use zone - The use zone should extend six feet.
Retaining curb too close to play apparatus.

Maintenance shop.

1. 1910.212(b) Machines designed for a fixed location shall be securely anchored to prevent walking or moving.
Drill press needs to be anchored.

2. 1910.303(g)(1)(i)(B) The width of working space in front of the electric equipment shall be the width of the equipment or 30 in., whichever is greater. In all cases, the working space shall permit at least a 90-degree opening of equipment doors or hinged panels.
Electrical panel obstructed.

3. 1910.212(a)(3) Point of operation guarding.
Hand grinder missing guard.

4. 1910.253(b)(2)(ii) Inside of buildings, cylinders shall be stored in a well-protected, well-ventilated, dry location, at least 20 feet from highly combustible materials such as oil or excelsior. Cylinders should be stored in definitely assigned places away from elevators, stairs, or gangways. Assigned storage spaces shall be located where cylinders will not be knocked over or damaged by passing or falling objects, or subject to tampering by unauthorized persons.
Cylinders need to be secured.

5. 1910.157(c)(1) The employer shall provide portable fire extinguishers and shall mount, locate and identify them so that they are readily accessible to employees without subjecting the employees to possible injury.
Fire extinguisher is obstructed.

6. 1910.242(a) Each employer shall be responsible for the safe condition of tools and equipment used by employees, including tools and equipment which may be furnished by employees.
On date of inspection DBS inspector noted that Comalong that is attached to ceiling rafters not an approved method for hoisting, rafters not rated for attaching & lifting heavy objects.

Please email your written response to safety@dbs.idaho.gov. Please include your Facility/Business Number in the reply.

Office: 1-800-955-3044
Fax: 1-208-855-9669
E-mail: safety@dbs.idaho.gov

FACILITY REPORT

Facility / Business No: E-331-0024 / 8554

Inspector: JEFF HARRIS

Inspection Date: 09/20/2021

Owner: Minidoka County Dist #331

310 10th St

RUPERT, ID 83350

Location:

Mt Harrison High School

1431 17TH ST

Heyburn, ID 83336

Contact: Michelle VanLeuven

Contact Phone: 2084361254

Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested. Include the Business number or State ID number with your response.

Recommendations:

(9/27/2021 7:46 AM JHA)

1. 2nd. REPEAT: 1910.151(c) Where the eyes or body of any person may be exposed to injurious corrosive materials, suitable facilities for quick drenching or flushing of the eyes and body shall be provided within the work area for immediate emergency use.

Recommend eyewash in Boller room & room # 16 Science.

2. 1910.37(d)(2) During repairs or alterations, employees must not occupy a workplace unless the exit routes required by this subpart are available and existing fire protections are maintained, or until alternate fire protection is furnished that provides an equivalent level of safety.

Recommend closing up Attic access in closet.

Please fax, email or mail your written response or request for extension to:

Idaho Division of Building Safety
1090 E Watertower Street, Suite 150
Meridian, ID 83642

Office: 1-800-955-3044
Fax: 1-208-855-9669
E-mail: safety@dbb.idaho.gov

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83350

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
202 18TH ST
RUPERT, ID 83350

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Facility / Business No: E-331-0025 / 8555

Rupert Elementary School

Completed: 09/20/2021

Recommendations:

(9/27/2021 6:27 AM JHA)

12nd. REPEAT: 1910.151(c) Where the eyes or body of any person may be exposed to injurious corrosive materials, suitable facilities for quick drenching or flushing of the eyes and body shall be provided within the work area for immediate emergency use. ANSI Z358.1-Facilities for quick drenching or flushing shall meet the requirements of ANSI Standard Z358.1, and the first aid requirements of the chemicals or materials being used.: Eye wash spray head(s) have residue: Activate eye wash at least weekly
509 Janitors closet eyewash is too intense. Recommend cleaning hard water in diffuser head.

2.2nd REPEAT: 1910.308(b)(2) Emergency illumination shall include all required means of egress lighting, illuminated exit signs, and all other lights necessary to provide illumination. Where emergency lighting is necessary, the system shall be so arranged that the failure of any individual lighting element, such as the burning out of a light bulb, cannot leave any space in total darkness.
Multiple emergency lights & exit signs not operable when tested.

3. 1910.305(a)(2)(ix) All lamps for general illumination shall be protected from accidental contact or breakage by a suitable fixture or lampholder with a guard.
Recommend light cover over light in walkin cooler in kitchen.

Facility / Business No: E-331-0055 / 8585

Rupert Elem School Playground

Completed: 09/20/2021

Recommendations:

(9/27/2021 6:31 AM JHA)

1. REPEAT: . CPSC Handbook 5.3.2.1.4 Use zone - The use zone for to fro swings is double the height if the center bar measured to the front & back from the center line of the swing.
West swing use zone is short

Please email your written response to safety@dbb.idaho.gov. Please include your Facility/Business Number in the reply.

Office: 1-800-855-3044
Fax: 1-208-855-9669
E-mail: safety@dbb.idaho.gov

FACILITY REPORT

Facility / Business No: E-331-0033 / 8563

Inspector: JEFF HARRIS

Inspection Date: 09/20/2021

Owner: Minidoka County Dist #331

310 10th St

RUPERT, ID 83350

Location:

Rupert Food Services Building

429 12TH ST

RUPERT, ID 83350

Contact: Michelle VanLeuven

Contact Phone: 2084361254

Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested. Include the Business number or State ID number with your response.

Recommendations:

(9/27/2021 7:08 AM JHA)

No unsafe or hazardous conditions noted on this date.

Please email your written response to safety@dbb.idaho.gov. Please include your Facility/Business Number in the reply.

Office: 1-800-955-3044
Fax: 1-208-855-9669
E-mail: safety@dbb.idaho.gov

FACILITY REPORT

Facility / Business No: E-331-0083 / 8613

Inspector: JEFF HARRIS

Inspection Date: 09/20/2021

Owner: Minidoka County Dist #331

310 10th St

RUPERT, ID 83350

Location:

Juvenile Detention Classroom

718 H ST

RUPERT, ID 83350

Contact: Michelle VanLeuven

Contact Phone: 2084361254

Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested. Include the Business number or State ID number with your response.

Recommendations:

(9/27/2021 6:20 AM JHA)

No unsafe or hazardous conditions noted on this date.

Please fax, email or mail your written response or request for extension to:

Idaho Division of Building Safety
1090 E Watertower Street, Suite 150
Meridian, ID 83642

Office: 1-800-955-3044
Fax: 1-208-855-9669
E-mail: safety@dbs.idaho.gov

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83360

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
1151 7TH ST
HEYBURN, ID 83336

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Facility / Business No: E-331-0200 / 14163

Heyburn Elementary School

Completed: 09/20/2021

Recommendations:

(9/27/2021 8:09 AM JHA)

1. 1910.37(a)(4) Safeguards designed to protect employees during an emergency (e.g., sprinkler systems, alarm systems, fire doors, exit lighting) must be in proper working order at all times. IBC 1010.1.3: Door opening force. the door latch shall release when subjected to a 15-pound force.
East RH fire door too hard to open.

2. 1910.305(e)(1) Cabinets, cutout boxes, fittings, boxes, and panelboard enclosures. Cabinets, cutout boxes, fittings, boxes, and panelboard enclosures in damp or wet locations shall be installed so as to prevent moisture or water from entering and accumulating within the enclosures. The enclosures shall be weatherproof in wet locations.
West side outdoor receptical missing cover.

3. 1910.151(c) Where the eyes or body of any person may be exposed to injurious corrosive materials, suitable facilities for quick drenching or flushing of the eyes and body shall be provided within the work area for immediate emergency use. ANSI Z358.1-Facilities for quick drenching or flushing shall meet the requirements of ANSI Standard Z358.1. and the first aid requirements of the chemicals or materials being used.: Eye wash spray head(s) have residue: Activate eye wash at least weekly
West custodial eyewash needs attention.

4. IFC 605.3.1 Labeling: Doors into electrical control panel rooms shall be marked with a plainly visible and legible sign stating ELECTRICAL ROOM or similar approved wording. The disconnecting means for each service, feeder or branch circuit originating on a switchboard or panelboard shall be legibly and durably marked to indicate its purpose unless such purpose is clearly evident
Recommend labeling doors to electrical rooms.

5. General Duty Clause: 5. Duties (a) Each employer (1) shall furnish each of his employees employment and a place of employment which are free from recognized hazards that are causing or are likely to cause death or serious physical harm to his employees.

General note & Reminder for teachers to (KEEP OUT OF REACH OF CHILDERS) hazardous chemicals ETC.

Facility / Business No: E-331-0207 / 14161

Heyburn Elementary Playground

Completed: 09/20/2021

Recommendations:

(9/27/2021 8:20 AM JHA)

CPSC Handbook 4.1 Maintenance Inspections - All playground areas and equipment should be inspected for excessive wear, deterioration, and and potential hazards. (Appendix A - Suggested General Maintenance Checklists)

Please fax, email or mail your written response or request for extension to:

Idaho Division of Building Safety
1090 E Watertower Street, Suite 150
Meridian, ID 83642

Office: 1-800-955-3044
Fax: 1-208-855-9669
E-mail: safety@dbs.idaho.gov

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83350

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
360 N 350 E
RUPERT, ID 83350

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Facility / Business No: E-331-0300 / 14160

Acequia Elementary School

Completed: 09/20/2021

Recommendations:

(9/27/2021 7:30 AM JHA)

1.2nd. REPEAT: 1910.151(c) Where the eyes or body of any person may be exposed to injurious corrosive materials, suitable facilities for quick drenching or flushing of the eyes and body shall be provided within the work area for immediate emergency use.

ANSI Z358.1-Facilities for quick drenching or flushing shall meet the requirements of ANSI Standard Z358.1. and the first aid requirements of the chemicals or materials being used.: Eye wash spray head(s) have residue: Activate eye wash at least weekly
Eye wash in both west custodial & Kitchen ran excessively hot when tested .

Facility / Business No: E-331-0307 / 14156

Acequia Elementary School Playground

Completed: 09/20/2021

Recommendations:

(9/27/2021 7:37 AM JHA)

1. CPSC Handbook 4.1 Maintenance Inspections - All playground areas and equipment should be inspected for excessive wear, deterioration, and and potential hazards. (Appendix A - Suggested General Maintenance Checklists)
Bottom of Blue slide broken .

Please email your written response to safety@dbb.idaho.gov. Please include your Facility/Business Number in the reply.

Office: 1-800-955-3044
Fax: 1-208-855-9689
E-mail: safety@dbb.idaho.gov

FACILITY REPORT

Facility / Business No: E-331-0308 / 16921

Inspector: JEFF HARRIS

Inspection Date: 09/20/2021

Owner: Minidoka County Dist #331

310 10th St

Rupert, ID 83350

Location:

Baseball Practice Facility

292 W 100 S

RUPERT, ID 83350

Contact: Michelle VanLeuven

Contact Phone: 2084361254

Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested. Include the Business number or State ID number with your response.

Recommendations:

(9/27/2021 10:15 AM JHA)

No unsafe or hazardous conditions noted on this date.

FACILITY REPORT

Facility / Business No: E-331-0002 / 8532

Inspector: JEFF HARRIS

Inspection Date: 09/20/2021

Owner: Minidoka County Dist #331

310 10th St

RUPERT, ID 83350

Location:

Dist #331 Maintenance Shop/Warehouse

1018 D ST

RUPERT, ID 83350

Contact: Michelle VanLeuven

Contact Phone: 2084361254

Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested. Include the Business number or State ID number with your response.

Recommendations:

(9/27/2021 6:15 AM JHA)

1. 1910.212(a)(3) Point of operation guarding. **ACTION: REPLACED GUARD**
Small hand grinder missing guard.

2. 1910.212(b) Machines designed for a fixed location shall be securely anchored to prevent walking or moving.
Drill press needs to be anchored. **ACTION: CHAINED TO WALL**

Vehicle storage.

3. 1910.253(b)(2)(II) Inside of buildings, cylinders shall be stored in a well-protected, well-ventilated, dry location, at least 20 feet from highly combustible materials such as oil or excelsior. Cylinders should be stored in definitely assigned places away from elevators, stairs, or gangways. Assigned storage spaces shall be located where cylinders will not be knocked over or damaged by passing or falling objects, or subject to tampering by unauthorized persons.

Argon tank needs to be secured. **ACTION: ANCHORED TO WALL. MOVED TO ASSIGNED AREA**

4. 1910.22(a)(1) All places of employment, passageways, storerooms, service rooms, and walking-working surfaces are kept in a clean, orderly, and sanitary condition.

Recommend racking pipe Etc. that is on floor, Potential trip hazard.

Actions

1 Rep/ace guard

FACILITY REPORT

Facility / Business No: E-331-0005 / 8535

Inspector: JEFF HARRIS

Owner: Minidoka County Dist #331

Inspection Date: 09/20/2021

310 10th St

RUPERT, ID 83350

Location:

District #331 Bus Garage

311 7TH ST

RUPERT, ID 83350

Contact: Michelle VanLeuven

Contact Phone: 2084361254

Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested. Include the Business number or State ID number with your response.

Recommendations:

(9/27/2021 7:24 AM JHA)

1. 5th REPEAT: 1910.141(a)(3)(i) All places of employment shall be kept clean to the extent that the nature of the work allows.

General note throughout this facility that need housekeeping. ACTION: HOUSEKEEPING NOTIFIED
WILL CLEAN UP AREA

2. IFC 315.3.1 Ceiling clearance. Storage shall be maintained 2 feet or more below the ceiling in nonsprinklered areas of buildings or a minimum of 18 inches below sprinkler head deflectors in sprinklered areas of buildings. West side storage area. ACTION: OBJECTS MOVED

3. 1910.213(i)(1) All portions of the saw blade shall be enclosed or guarded, except for the working portion of the blade between the bottom of the guide rolls and the table.

Table saw missing guarding. ACTION: NEW GUARD ADDED

4. 1910.303(b)(7)(iv) There shall be no damaged parts that may adversely affect safe operation or mechanical strength of the equipment, such as parts that are broken, bent, cut, or deteriorated by corrosion, chemical action, or overheating.

Orange extension cord needs strain relief repaired. ACTION: EXTENSION CORD REMOVED
AND REPAIRED

5. 1910.22(a)(1) All places of employment, passageways, storerooms, service rooms, and walking-working surfaces are kept in a clean, orderly, and sanitary condition.

Filter room has trip hazards from multiple items on floor. CUSTODIAN NOTIFIED. AREA CLEANED
Also North parking lot has an area that has significant trip hazard next to curb. WORKING ON GETTING
TRIP HAZARD FIXED

Wash Bay

6. 1910.141(b)(2)(ii) Construction of nonpotable water systems or systems carrying any other nonpotable substance shall be such as to prevent backflow or backsiphonage into a potable water system. Hotsey machine doesn't appear to have backflow protection on water supply.

7. 1910.141(a)(3)(i) All places of employment shall be kept clean to the extent that the nature of the work allows. Recommend removal & cleanup of old unuseable items.

Replace with RP. Remove Any Hydrant
& manifold

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83350

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
292 W 100 S
RUPERT, ID 83350

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Facility / Business No: E-331-0008 / 8538

Minico High School English Wing

Completed: 09/20/2021

Recommendations:

(9/27/2021 10:28 AM JHA)

1. 3rd. REPEAT: 1. REPEAT: 1910.22(a)(3) Walking-working surfaces are maintained free of hazards such as sharp or protruding objects, loose boards, corrosion, leaks, spills, snow, and ice.
North Steps have potential trip hazards.

Action Replace steps
grind High points

Facility / Business No: E-331-0009 / 8539

Minico High School

Completed: 09/20/2021

Recommendations:

(9/27/2021 12:10 PM JHA)

1. 1910.305(g)(1)(iv)(A) There is an extension cord in use as a substitute for the fixed wiring of a structure. Upper East custodial Blue cord. Extension cords for temporary use.

ACTION: WORKING ON GETTING NEW PERMANENT WIRE

2. 1910.37(a)(4) Safeguards designed to protect employees during an emergency (e.g., sprinkler systems, alarm systems, fire doors, exit lighting) must be in proper working order at all times.
opening force. the door latch shall release when subjected to a 15-pound force.

IBC 1010.1.3: Door

Multiple fire doors blocked with wedge. apparently magnetic hold open not operable.

REMOVED ALL WEDGES. WORKING ON FIXING MAGNETS

3. 1910.141(a)(3)(i) All places of employment shall be kept clean to the extent that the nature of the work allows.

Recommend Housekeeping in room # 219, 141 & Instrument storage

CUSTODIAN NOTIFIED. AREAS CLEANED UP

4. 1910.176(b) Storage of material shall not create a hazard. Bags, containers, bundles, etc., stored in tiers shall be stacked, blocked, interlocked and limited in height so that they are stable and secure against sliding or collapse.

Recommend securing tall shelf in Rm. # 222.

TEACHER NOTIFIED. SHELF SECURED.

5. 1910.308(b)(2) Emergency illumination shall include all required means of egress lighting, illuminated exit signs, and all other lights necessary to provide illumination. Where emergency lighting is necessary, the system shall be so arranged that the failure of any individual lighting element, such as the burning out of a light bulb, cannot leave any space in total darkness.

Recommend Exit & Emergency light in Sound & Lighting for Auditorium.

LIGHTING BEING REPAIRED

6. 1910.305(g)(1)(iii) The flexible cord shall be equipped with an attachment plug and shall be energized from an approved receptacle outlet.

Piggy back in Rm. # 121, & 134.

ACTION: PIGGY BACK REMOVED

7. 1910.305(g)(1)(iv)(D) Flexible electric cords are not allowed to be attached to building surfaces.

Green cord over doorway in Rm. # 134.

ACTION: NOTIFIED TEACHER. CORD REMOVED

8. 1910.37(b)(4) If the direction of travel to the exit or exit discharge is not immediately apparent, signs must be posted along the exit access indicating the direction of travel to the nearest exit and exit discharge. Additionally, the line-of-sight to an exit sign must clearly be visible at all times.

163

ACTION: WORKING ON DIRECTION AND ACCESS SIGNS

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83350

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
292 W 100 S
RUPERT, ID 83350

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

General note throughout facility to have emergency evacuation maps properly posted in class rooms that include Primary & Secondary routes of egress.

Facility / Business No: E-331-0010 / 8540	Minico High School Greenhouse	Completed: 09/20/2021
Recommendations: (9/27/2021 10:31 AM JHA) No unsafe or hazardous conditions noted on this date.		

Facility / Business No: E-331-0012 / 8542	Minico High School Industrial Art	Completed: 09/20/2021
Recommendations: (9/27/2021 12:14 PM JHA) 1. 3rd. REPEAT: 1910.151(c) Where the eyes or body of any person may be exposed to injurious corrosive materials, suitable facilities for quick drenching or flushing of the eyes and body shall be provided within the work area for immediate emergency use. ANSI Z358.1-Facilities for quick drenching or flushing shall meet the requirements of ANSI Standard Z358.1. and the first aid requirements of the chemicals or materials being used.: Eye wash spray head(s) have residue: Activate eye wash at least weekly Eyewash appears to have insufficient flow.		

Action
Clean
Inspect

Facility / Business No: E-331-0020 / 8550	Minico High School Field House	Completed: 09/20/2021
Recommendations: (9/27/2021 10:57 AM JHA) 1.3rd. REPEAT: IFC 3404.3.4.4 Flammable liquids in excess of 10 Gal. shall be stored in an Approved flammable storage cabinet. Excess flammables , Aerosol paint. FLAMMABLES REMOVED		

2.3rd. REPEAT: 1910.37(b)(1) Each exit route must be adequately lighted so that an employee with normal vision can see along the exit route.

High piled storage obstructing emergency light. REMOVED OBSTRUCTION

3. 1910.151(c) Where the eyes or body of any person may be exposed to injurious corrosive materials, suitable facilities for quick drenching or flushing of the eyes and body shall be provided within the work area for immediate emergency use.

Custodial area missing eyewash.

4. 1910.308(b)(2) Emergency Illumination shall include all required means of egress lighting, illuminated exit signs, and all other lights necessary to provide illumination. Where emergency lighting is necessary, the system shall be so arranged that the failure of any individual lighting element, such as the burning out of a light bulb, cannot leave any space in total darkness.

Emergency light not operable when tested. ACTION: REPLACED BATTERIES LIGHT NOW WORKING

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83350

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
292 W 100 S
RUPERT, ID 83350

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvavleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Facility / Business No: E-331-0060 / 8590

Minico HS Warburton Field Bully Brn/Lawn Completed: 09/20/2021

Recommendations:

(9/27/2021 11:06 AM JHA)

No unsafe or hazardous conditions noted on this date.

Facility / Business No: E-331-0069 / 8599

Minico High School Multipurpose Bldg Completed: 09/20/2021

Recommendations:

(9/27/2021 11:12 AM JHA)

1. 1910.37(a)(3) Exit routes must be free and unobstructed. No materials or equipment may be placed, either permanently or temporarily, within the exit route. The exit access must not go through a room that can be locked, such as a bathroom, to reach an exit or exit discharge, nor may it lead into a dead-end corridor. Stairs or a ramp must be provided where the exit route is not substantially level.

Multiple paths of egress are obstructed. REMOVED OBSTRUCTION AREA CLEANED

Facility / Business No: E-331-0072 / 8602

Minico HS Ag Metal Fab Bldg Completed: 09/20/2021

Recommendations:

(9/27/2021 11:49 AM JHA)

1. 1910.151(c) Where the eyes or body of any person may be exposed to injurious corrosive materials, suitable facilities for quick drenching or flushing of the eyes and body shall be provided within the work area for immediate emergency use.

Eyewash flow is inadequate.

Action clean inspect

Please fax, email or mail your written response or request for extension to:

Idaho Division of Building Safety
1090 E Watertower Street, Suite 150
Meridian, ID 83842

Office: 1-800-855-3044
Fax: 1-208-855-9669
E-mail: safety@ids.idaho.gov

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83350

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
1805 H ST
RUPERT, ID 83350

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. ~~Corrections need not be completed to respond.~~ Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Facility / Business No: E-331-0011 / 8541

East Minico Jr High School

Completed: 09/20/2021

Recommendations:

(9/27/2021 7:01 AM JHA)

1. 1910.37(b)(4) If the direction of travel to the exit or exit discharge is not immediately apparent, signs must be posted along the exit access indicating the direction of travel to the nearest exit and exit discharge. Additionally, the line-of-sight to an exit sign must clearly be visible at all times.

General note throughout facility to properly post emergency evacuation maps in class rooms that provide Primary & Secondary routes of egress.

ALL EVACUATION MAPS HAVE BEEN POSTED UP IN CLASSROOMS

2. 1910.151(c) Where the eyes or body of any person may be exposed to injurious corrosive materials, suitable facilities for quick drenching or flushing of the eyes and body shall be provided within the work area for immediate emergency use.

Eyewash in custodial not working properly. *ACTION: WORKING ON REPLACING EYEWASH*

3. 1910.37(b)(6) Each exit sign must be illuminated to a surface value of at least five foot-candles (54 lux) by a reliable light source and be distinctive in color. Self-luminous or electroluminescent signs that have a minimum luminance surface value of at least .06 footlamberts are permitted.

NW Hall South doorway, & East weight room. Exit signs not operable on backup when tested. *REPLACING BATTERIES EXIT SIGNS WORKING PROPERLY*

4. General Duty Clause: 5. Duties (a) Each employer (1) shall furnish each of his employees employment and a place of employment which are free from recognized hazards that are causing or are likely to cause death or serious physical harm to his employees.

Frayed pads on some equipment in weight room unable to be properly sanitized. Recommend repair or replacement of pads. *WORKING ON REPLACING PADS IN WEIGHT ROOM*

5. 1910.37(d)(2) During repairs or alterations, employees must not occupy a workplace unless the exit routes required by this subpart are available and existing fire protections are maintained, or until alternate fire protection is furnished that provides an equivalent level of safety.

Missing ceiling tiles in Rm. # 202, & NE hall. *CEILING TILES REPLACED WITH NEW*

6. 1910.176(b) Storage of material shall not create a hazard. Bags, containers, bundles, etc., stored in tiers shall be stacked, blocked, interlocked and limited in height so that they are stable and secure against sliding or collapse. Recommend securing tal shelf in room # 201. *SHELF SECURED TO WALL*

7. 1910.305(a)(2)(ix) All lamps for general illumination shall be protected from accidental contact or breakage by a suitable fixture or lampholder with a guard.

SE emergency light in Gym broken. *ACTION: ATTEMPTING TO REPLACE EMERGENCY LIGHT*

8. 1910.37(a)(4) Safeguards designed to protect employees during an emergency (e.g., sprinkler systems, alarm systems, fire doors, exit lighting) must be in proper working order at all times. IBC 1010.1.3: Door opening force. the door latch shall release when subjected to a 15-pound force.

Please fax, email or mail your written response or request for extension to:

Idaho Division of Building Safety
1090 E Watertower Street, Suite 150
Meridian, ID 83642

Office: 1-800-955-3044
Fax: 1-208-855-9669
E-mail: safety@dbs.idaho.gov

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83350

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
1805 H ST
RUPERT, ID 83350

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

East Auditorium door too hard to open. ACTION: DOOR LATCH ADJUSTED. WORKING PROPERLY

Facility / Business No: E-331-0048 / 8578

East Minico Jr HS Athletic Fields

Completed: 09/20/2021

Recommendations:

(9/27/2021 7:03 AM JHA)

No unsafe or hazardous conditions noted on this date.

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83350

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
155 S 600 W
PAUL, ID 83347

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Facility / Business No: E-331-0013 / 8543

West Minico Jr High School

Completed: 09/20/2021

Recommendations:

(9/27/2021 6:40 AM JHA)

1. 1910.37(b)(6) Each exit sign must be illuminated to a surface value of at least five foot-candles (54 lux) by a reliable light source and be distinctive in color. Self-luminous or electroluminescent signs that have a minimum luminance surface value of at least .06 footlamberts are permitted.

There is an exit sign that has broken housing that needs to be repaired or replaced.

*ACTION: BROKEN HOUSING WILL
BE REPLACED*

2. 1910.37(b)(4) If the direction of travel to the exit or exit discharge is not immediately apparent, signs must be posted along the exit access indicating the direction of travel to the nearest exit and exit discharge. Additionally, the line-of-sight to an exit sign must clearly be visible at all times.

General note throughout facility to properly post emergency evacuation maps in class rooms that provide direction for primary & Secondary route of egress.

*EMERGENCY EVACUATION MAPS HAVE BEEN PLACED
IN ALL CLASSROOMS*

Facility / Business No: E-331-0041 / 8571

West Minico Jr HS Ancrs Booth & Bichrs

Completed: 09/20/2021

Recommendations:

(9/27/2021 6:43 AM JHA)

No unsafe or hazardous conditions noted on this date.

Please email your written response to safety@dbb.idaho.gov. Please include your Facility/Business Number in the reply.

Office: 1-800-955-3044
Fax: 1-208-855-9869
E-mail: safety@dbb.idaho.gov

FACILITY REPORT

Facility / Business No: E-331-0019 / 8549

Inspector: JEFF HARRIS

Inspection Date: 09/20/2021

Owner: Minidoka County Dist #331

310 10th St

RUPERT, ID 83350

Location:

District Service Center

310 10TH ST

RUPERT, ID 83350

Contact: Michelle VanLeuven

Contact Phone: 2084361254

Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested. Include the Business number or State ID number with your response.

Recommendations:

(9/27/2021 9:26 AM JHA)

1. IFC 315.3.1 Ceiling clearance. Storage shall be maintained 2 feet or more below the ceiling in nonsprinklered areas of buildings or a minimum of 18 inches below sprinkler head deflectors in sprinklered areas of buildings.

Room # 218. ACTION: OBJECTS HAVE BEEN REMOVED FOR PROPER CLEARANCE

2. 1910.37(b)(6) Each exit sign must be illuminated to a surface value of at least five foot-candles (54 lux) by a reliable light source and be distinctive in color. Self-luminous or electroluminescent signs that have a minimum luminance surface value of at least .06 footlamberts are permitted.

Exit sign by restroom not operable when tested. REPLACED BATTERIES SIGN WORKING PROPERLY

3. 1910.141(a)(3)(i) All places of employment shall be kept clean to the extent that the nature of the work allows.

Recommend Housekeeping for the Stage area. NOTIFIED CUSTODIAN, AREA CLEANED

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83350

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
1805 H ST
RUPERT, ID 83350

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Facility / Business No: E-331-0011 / 8541

East Minico Jr High School

Completed: 09/20/2021

Recommendations:

(9/27/2021 7:01 AM JHA)

1. 1910.37(b)(4) If the direction of travel to the exit or exit discharge is not immediately apparent, signs must be posted along the exit access indicating the direction of travel to the nearest exit and exit discharge. Additionally, the line-of-sight to an exit sign must clearly be visible at all times.

General note throughout facility to properly post emergency evacuation maps in class rooms that provide Primary & Secondary routes of egress.

EMERGENCY EVACUATION SIGNS HAVE BEEN POSTED IN ALL CLASSROOMS

2. 1910.151(c) Where the eyes or body of any person may be exposed to injurious corrosive materials, suitable facilities for quick drenching or flushing of the eyes and body shall be provided within the work area for immediate emergency use.

Eyewash in custodial not working properly.

Done Replaced, 1 New

3. 1910.37(b)(6) Each exit sign must be illuminated to a surface value of at least five foot-candles (54 lux) by a reliable light source and be distinctive in color. Self-luminous or electroluminescent signs that have a minimum luminance surface value of at least .06 footlamberts are permitted.

NW Hall South doorway, & East weight room. Exit signs not operable on backup when tested.

*BATTERIES REPLACED
EXIT SIGNS WORKING
PROPERLY*

4. General Duty Clause: 5. Duties (a) Each employer (1) shall furnish each of his employees employment and a place of employment which are free from recognized hazards that are causing or are likely to cause death or serious physical harm to his employees.

Frayed pads on some equipment in weight room unable to be properly sanitized. Recommend repair or replacement of pads.

ACTION: WORKING ON REPLACING PADS

5. 1910.37(d)(2) During repairs or alterations, employees must not occupy a workplace unless the exit routes required by this subpart are available and existing fire protections are maintained, or until alternate fire protection is furnished that provides an equivalent level of safety.

Missing ceiling tiles in Rm. # 202, & NE hall.

CEILING TILES REPLACED WITH NEW

6. 1910.176(b) Storage of material shall not create a hazard. Bags, containers, bundles, etc., stored in tiers shall be stacked, blocked, interlocked and limited in height so that they are stable and secure against sliding or collapse.

Recommend securing tal shelf in room # 201.

SHELF SECURED TO WALL

7. 1910.305(a)(2)(ix) All lamps for general illumination shall be protected from accidental contact or breakage by a suitable fixture or lampholder with a guard.

SE emergency light in Gym broken.

EMERGENCY LIGHT REPLACED. WORKING PROPERLY

8. 1910.37(a)(4) Safeguards designed to protect employees during an emergency (e.g., sprinkler systems, alarm systems, fire doors, exit lighting) must be in proper working order at all times.
opening force. the door latch shall release when subjected to a 15-pound force.

IBC 1010.1.3: Door

Please fax, email or mail your written response or request for extension to:

Idaho Division of Building Safety
1090 E Watertower Street, Suite 150
Meridian, ID 83642

Office: 1-800-855-3044
Fax: 1-208-855-9669
E-mail: safety@ids.idaho.gov

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83350

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
201 N 1ST W
PAUL, ID 83347

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvaanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Facility / Business No: E-331-0058 / 8588

Paul Elem School Playground

Completed: 09/20/2021

Recommendations:

(9/27/2021 9:36 AM JHA)

1.3rd. REPEAT: CPSC Handbook 5.3.2.1.4 Use zone - The use zone should extend six feet.

Retaining curb too close to play apparatus.

PLAY APPARATUS REMOVED

Maintenance shop.

1. 1910.212(b) Machines designed for a fixed location shall be securely anchored to prevent walking or moving.

Drill press needs to be anchored.

DRILL PRESS ANCHORED TO FLOOR

2. 1910.303(g)(1)(i)(B) The width of working space in front of the electric equipment shall be the width of the equipment or 30 in., whichever is greater. In all cases, the working space shall permit at least a 90-degree opening of equipment doors or hinged panels.

Electrical panel obstructed.

OBSTRUCTION REMOVED

3. 1910.212(a)(3) Point of operation guarding.

Hand grinder missing guard.

GUARD REPLACED

4. 1910.253(b)(2)(ii) Inside of buildings, cylinders shall be stored in a well-protected, well-ventilated, dry location, at least 20 feet from highly combustible materials such as oil or excelsior. Cylinders should be stored in definitely assigned places away from elevators, stairs, or gangways. Assigned storage spaces shall be located where cylinders will not be knocked over or damaged by passing or falling objects, or subject to tampering by unauthorized persons.

Cylinders need to be secured.

CYLINDERS CHAINED TO WALL

5. 1910.157(c)(1) The employer shall provide portable fire extinguishers and shall mount, locate and identify them so that they are readily accessible to employees without subjecting the employees to possible injury.

Fire extinguisher is obstructed.

OBSTRUCTION REMOVED

6. 1910.242(a) Each employer shall be responsible for the safe condition of tools and equipment used by employees, including tools and equipment which may be furnished by employees.

On date of inspection DBS inspector noted that Comalong that is attached to ceiling rafters not an approved method for hoisting, rafters not rated for attaching & lifting heavy objects.

COMALONG REMOVED

FACILITY REPORT

Facility / Business No: E-331-0024 / 8554

Inspector: JEFF HARRIS

Owner: Minidoka County Dist #331

Inspection Date: 09/20/2021

310 10th St

RUPERT, ID 83350

Location:

Mt Harrison High School

1431 17TH ST

Heyburn, ID 83336

Contact: Michelle VanLeuven

Contact Phone: 2084361254

Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested. Include the Business number or State ID number with your response.

Recommendations:

(9/27/2021 7:46 AM JHA)

1. 2nd REPEAT: 1910.151(c) Where the eyes or body of any person may be exposed to injurious corrosive materials, suitable facilities for quick drenching or flushing of the eyes and body shall be provided within the work area for immediate emergency use.

Recommend eyewash in Boiler room & room # 16 Science.

2. 1910.37(d)(2) During repairs or alterations, employees must not occupy a workplace unless the exit routes required by this subpart are available and existing fire protections are maintained, or until alternate fire protection is furnished that provides an equivalent level of safety.

Recommend closing up Attic access in closet.

Action Boiler Rm Done last year
Rm 16 on order Install new
ATTIC ACCESS CLOSED

Please fax, email or mail your written response or request for extension to:

Idaho Division of Building Safety
1090 E Watertower Street, Suite 150
Meridian, ID 83642

Office: 1-800-955-3044
Fax: 1-208-855-9669
E-mail: safety@dbs.idaho.gov

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83350

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
202 18TH ST
RUPERT, ID 83350

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Facility / Business No: E-331-0025 / 8555

Rupert Elementary School

Completed: 09/20/2021

Recommendations:

(9/27/2021 6:27 AM JHA)

12nd. REPEAT: 1910.151(c) Where the eyes or body of any person may be exposed to injurious corrosive materials, suitable facilities for quick drenching or flushing of the eyes and body shall be provided within the work area for immediate emergency use.

ANSI Z358.1-Facilities for quick drenching or flushing shall meet the requirements of ANSI Standard Z358.1. and the first aid requirements of the chemicals or materials being used.: Eye wash spray head(s) have residue: Activate eye wash at least weekly
509 Janitors closet eyewash is to intense. Recommend cleaning hard water in diffuser head.

Action
clean
Inspect

2.2nd REPEAT: 1910.308(b)(2) Emergency illumination shall include all required means of egress lighting, illuminated exit signs, and all other lights necessary to provide illumination. Where emergency lighting is necessary, the system shall be so arranged that the failure of any individual lighting element, such as the burning out of a light bulb, cannot leave any space in total darkness.

Multiple emergency lights & exit signs not operable when tested.

REPLACED BATTERIES. NOW WORKING PROPERLY

3. 1910.305(a)(2)(ix) All lamps for general illumination shall be protected from accidental contact or breakage by a suitable fixture or lampholder with a guard.

Recommend light cover over light in walkin cooler in kitchen.

NOTIFIED KITCHEN STAFF. WORKING ON REPLACING LIGHT COVER

Facility / Business No: E-331-0055 / 8585

Rupert Elem School Playground

Completed: 09/20/2021

Recommendations:

(9/27/2021 6:31 AM JHA)

1. REPEAT: . CPSC Handbook 5.3.2.1.4 Use zone - The use zone for to fro swings is double the height if the center bar measured to the front & back from the center line of the swing.

West swing use zone is short

REMOVED SWINGS

Please email your written response to safety@dbb.idaho.gov. Please include your Facility/Business Number in the reply.

Office: 1-800-955-3044
Fax: 1-208-856-9869
E-mail: safety@dbb.idaho.gov

FACILITY REPORT

Facility / Business No: E-331-0033 / 8563

Inspector: JEFF HARRIS

Inspection Date: 09/20/2021

Owner: Minidoka County Dist #331

310 10th St

RUPERT, ID 83350

Location:

Rupert Food Services Building

429 12TH ST

RUPERT, ID 83350

Contact: Michelle VanLeuven

Contact Phone: 2084361254

Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. ~~Corrections need not be completed to respond.~~ Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested. Include the Business number or State ID number with your response.

Recommendations:

(9/27/2021 7:08 AM JHA)

No unsafe or hazardous conditions noted on this date.

Please email your written response to safety@dbb.idaho.gov. Please include your Facility/Business Number in the reply.

Office: 1-800-855-3044
Fax: 1-208-855-9669
E-mail: safety@dbb.idaho.gov

FACILITY REPORT

Facility / Business No: E-331-0083 / 8613

Inspector: JEFF HARRIS

Inspection Date: 09/20/2021

Owner: Minidoka County Dist #331

310 10th St

RUPERT, ID 83350

Location:

Juvenile Detention Classroom

718 H ST

RUPERT, ID 83350

Contact: Michelle VanLeuven

Contact Phone: 2084361254

Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. ~~Corrections need not be completed to respond.~~ Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested. Include the Business number or State ID number with your response.

Recommendations:

(9/27/2021 6:20 AM JHA)

No unsafe or hazardous conditions noted on this date.

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83350

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
1151 7TH ST
HEYBURN, ID 83336

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Facility / Business No: E-331-0200 / 14163

Heyburn Elementary School

Completed: 09/20/2021

Recommendations:

(9/27/2021 8:09 AM JHA)

1. 1910.37(a)(4) Safeguards designed to protect employees during an emergency (e.g., sprinkler systems, alarm systems, fire doors, exit lighting) must be in proper working order at all times. IBC 1010.1.3: Door opening force. the door latch shall release when subjected to a 15-pound force.
East RH fire door too hard to open. *ADJUSTED DOOR. WORKING PROPERLY NOW*

2. 1910.305(e)(1) Cabinets, cutout boxes, fittings, boxes, and panelboard enclosures. Cabinets, cutout boxes, fittings, boxes, and panelboard enclosures in damp or wet locations shall be installed so as to prevent moisture or water from entering and accumulating within the enclosures. The enclosures shall be weatherproof in wet locations.
West side outdoor receptical missing cover. *COVER REPLACED*

3. 1910.151(c) Where the eyes or body of any person may be exposed to injurious corrosive materials, suitable facilities for quick drenching or flushing of the eyes and body shall be provided within the work area for immediate emergency use. ANSI Z358.1-Facilities for quick drenching or flushing shall meet the requirements of ANSI Standard Z358.1. and the first aid requirements of the chemicals or materials being used.: Eye wash spray head(s) have residue: Activate eye wash at least weekly
West custodial eyewash needs attention.

*Action
clean
Inspect*

4. IFC 605.3.1 Labeling: Doors into electrical control panel rooms shall be marked with a plainly visible and legible sign stating ELECTRICAL ROOM or similar approved wording. The disconnecting means for each service, feeder or branch circuit originating on a switchboard or panelboard shall be legibly and durably marked to indicate its purpose unless such purpose is clearly evident
Recommend labeling doors to electrical rooms. *PUT UP NEW LABELS*

5. General Duty Clause: 5. Duties (a) Each employer (1) shall furnish each of his employees employment and a place of employment which are free from recognized hazards that are causing or are likely to cause death or serious physical harm to his employees.

General note & Reminder for teachers to (KEEP OUT OF REACH OF CHILDERS) hazardous chemicals ETC. *NOTIFIED TEACHERS
CHEMICALS REMOVED*

Facility / Business No: E-331-0207 / 14161

Heyburn Elementary Playground

Completed: 09/20/2021

Recommendations:

(9/27/2021 8:20 AM JHA)

CPSC Handbook 4.1 Maintenance Inspections - All playground areas and equipment should be inspected for excessive wear, deterioration, and and potential hazards. (Appendix A - Suggested General Maintenance Checklists)

ACTION: ALL DISTRICT PLAYGROUNDS WILL BE INSPECTED

Please fax, email or mail your written response or request for extension to:

Idaho Division of Building Safety
1090 E Watertower Street, Suite 150
Meridian, ID 83642

Office: 1-800-855-3044
Fax: 1-208-855-9669
E-mail: safety@ids.idaho.gov

GROUPED FACILITY REPORT

Owner: Minidoka County Dist #331
310 10th St
RUPERT, ID 83350

Inspector: JEFF HARRIS
Inspection Date: 09/20/2021

Location:
360 N 350 E
RUPERT, ID 83350

Contact: Michelle VanLeuven
Contact Phone: 2084361254
Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Facility / Business No: E-331-0300 / 14160

Acequia Elementary School

Completed: 09/20/2021

Recommendations:

(9/27/2021 7:30 AM JHA)

1.2nd. REPEAT: 1910.151(c) Where the eyes or body of any person may be exposed to injurious corrosive materials, suitable facilities for quick drenching or flushing of the eyes and body shall be provided within the work area for immediate emergency use. ANSI Z358.1-Facilities for quick drenching or flushing shall meet the requirements of ANSI Standard Z358.1, and the first aid requirements of the chemicals or materials being used.: Eye wash spray head(s) have residue: Activate eye wash at least weekly Eye wash in both west custodial & Kitchen ran excessively hot when tested .

Action
change
supply

Facility / Business No: E-331-0307 / 14156

Acequia Elementary School Playground

Completed: 09/20/2021

Recommendations:

(9/27/2021 7:37 AM JHA)

1. CPSC Handbook 4.1 Maintenance Inspections - All playground areas and equipment should be inspected for excessive wear, deterioration, and and potential hazards. (Appendix A - Suggested General Maintenance Checklists)

Bottom of Blue slide broken .

ORDERED NEW PARTS . SOON TO BE REPAIRED

Please email your written response to safety@dbb.idaho.gov. Please include your Facility/Business Number in the reply.

Office: 1-800-955-3044
Fax: 1-208-855-9689
E-mail: safety@dbb.idaho.gov

FACILITY REPORT

Facility / Business No: E-331-0308 / 16921

Inspector: JEFF HARRIS

Inspection Date: 09/20/2021

Owner: Minidoka County Dist #331

310 10th St

Rupert, ID 83350

Location:

Baseball Practice Facility

292 W 100 S

RUPERT, ID 83350

Contact: Michelle VanLeuven

Contact Phone: 2084361254

Contact E-mail: mvanleuven@minidokaschools.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested. Include the Business number or State ID number with your response.

Recommendations:

(9/27/2021 10:15 AM JHA)

No unsafe or hazardous conditions noted on this date.

Technology Department

Technology Director: Branan Hardcastle

Technology Department Members: Cameron Jackson, James Thomas, Taylor Seaton, Andrew Kontos

October 2021 Report

Resolved Projects	School/Dept. Impacted
New Camera System Installed	EMS
Network Scope Change	All
Camera Repairs/Installs	HES, MHS, HHS
New Intercom Headend Unit	WMS, PES

Tickets

Submitted	Resolved
Total: 232 Staff: 108 Students: 124	Total: 227 Staff: 103 Students: 124

Upcoming Projects

- Computer lab replacements
- MHS New Intercom headend unit
- Meraki device deployment
- Access Point upgrades
- Network Switch installs



ELL and Migrant Program Updates November 2021

The English Language Learner program has seen some changes this year. There are currently 724 ELL students being served in our district. Fifty one students are in their first year of school. Five hundred seventeen are in their second year or more of the program. Fifty-eight students exited the program in June after passing a very rigid ACCESS test in February and they are currently being monitored in their first year of exiting. Eighty-nine students are in their second year of monitoring after passing the ACCESS test. Eight students are in their third and fourth year of monitoring after passing the ACCESS test. I am excited to see that we are exiting students and am pleased to see the progress that the students at the Newcomer Center are making. The ACCESS test will be given again in February. Training for our test coordinators will be done in January from Andrew Bennett of the Idaho State Department of Education.

The Migrant Education Program is off to a great start this school year. The monthly PAC (Parent Advisory Committee) meeting was held on Wednesday, November 3rd. Here are the highlights of that meeting: We currently have parent representatives from Acequia, Mount Harrison Junior High, Saint Nicholas, Rupert Elementary, PreSchool, and Minico High School. We would like to extend the invitation to other parents to join our monthly PAC. We will look for a parent representative for Heyburn Elementary, West Minico, and East Minico. We ended the 2020-2021 school year with 481 students and have 369 students at this time. Norma Gonzalez and Jamie Garza are busy recruiting and contacting new families that have moved into our area. The idea was brought up of having a jump start at the end of July or early August. The parents felt that the summer session in June was enough and that a jump start at the beginning of the year would not be well attended because of the county fair and families trying to get in something fun before school begins.

Mr. David Hernandez and Mrs. Julie Espinoza from the Newcomer Program were introduced to the committee. We are currently serving 18 students in the morning and 10 students in the afternoon. Many committee members expressed their gratitude for this program. The committee also met Mr. Josh Anderson, our new Preschool teacher, and welcomed back Mrs. Daisy Diaz. Our preschool is currently serving 8 students in the morning and 12 students in the afternoon.

On October 4th we hosted representatives from ISU, BSU, UofI, Community Council, Idaho Central Credit Union, and Advanced Opportunities at Mount Harrison High School. This was a joint venture with Cassia County. Unfortunately it was in the middle of the harvest season and not well attended. The committee discussed a better time for a parent event and decided we would hold an event in August before school starts. Topics will be: help with registration, how to use PowerSchool, and resources in the community and at schools. Migrant PreSchool and Special Education preschool are coming together to provide a parent night on Wednesday, November 10th. Our spring parent activity will be in February. We will look at presenting the following topics: Mental Health, make and take family games, preparing for State tests.

Minidoka County School District
Monthly Maintenance Report
October 8, 2021

Sept. - 164 New Requests
291 Work in Progress
138 Complete

Oct. — 97 New Requests
289 Work in Progress
99 Complete

Maintenance Department Updates

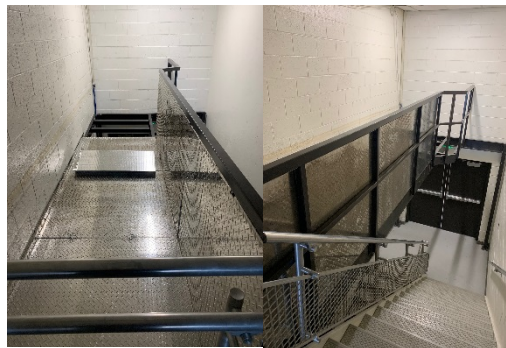
Current Projects:

East

1. New door knobs and key cores are 98% complete.
2. ADA lift was delivered; the mezzanine is being built.

West

1. ADA lift was delivered; the mezzanine is starting to be installed.



2. New door knobs and key cores are 98% complete.

Paul

1. HVAC Phase 5 is in the process of getting started.

Minidoka County School District
Monthly Maintenance Report
October 8, 2021

Minico

1. Front vestibule Access Control started
2. Well is completed.



3. Concession/Bathrooms went for bid.

Mt. Harrison High School

1. Washer and Dryer

Mt. Harrison Jr. High School/ District Office

1. Shower is getting installed.
2. New signage



Minidoka County School District
Monthly Maintenance Report
October 8, 2021

Work orders that have been completed:

HVAC – Working on heating, and preventative maintenance.

Plumbing –Toilets, sinks, sprinklers and irrigation.

Grounds – Delivering supplies, cleaning schools, yard work, mowing lawns and spraying weeds.

Minidoka County School District

District Facilities Committee Meeting

October 13, 2021

12:00 p.m. Welcome and lunch

Reviewing the following items-

1. Budget
2. Review of Monthly Maintenance Report
3. Current Projects

Minico – Concession/Restrooms

Front vestibule is almost complete.

East – ADA Lift – the mezzanine is built.

West – ADA Lift - the mezzanine is built.

Paul – HVAC Phase 5 will be started soon.

Mt. Harrison – Washer and dryer complete.

Mt. Harrison and District Office – Shower is 50% complete.

Signage complete.

4. Wrestling
5. Heyburn Drop-off repainting
6. Concessions at Minico plans approved
7. Parking at Minico
8. Johnson Controls
9. Drop off at Acequia
10. Drop off at Rupert

Facilities Committee

Minidoka County School District

Food Service Report

NOVEMBER 2021

Howdy to you all,

Well another month has flown by. I read a comment the other day that said it seems like one minutes goes by every 30 seconds. It seems that is true most of the time. We just keep moving on and somedays it is not so easily done.

We continue to have problems ordering some food items. The hardest items to buy right now are portions cups, lids and any disposable containers or trays. We are also having problems getting some chicken and egg products. We have to check with our vendors frequently to see if products are in stock. If they we hurry and order what we need. The other issue we face right now is that we are seeing 10 – 30 % increases in our costs every week. We still are hoping it gets better after the first of the year.

In the month of October, we saw our numbers for lunch continue to go up at most schools, not all. Some schools seem to have leveled off. We served 48,283 lunches in October 2021, which is an average of 3,018 per day. That is the highest daily average I have seen since I started working here. Last October we averaged 2,122 lunches per day. For breakfast we served 19,707 for an average of 1,232. We averaged 995 for October of 2020. We are feeding more in our middle schools by about 100 per day compared to last year for lunch.

Our reimbursement for October 2021 was \$256,990.33 and last year's was \$195,467.13, although last year we were also receiving the higher reimbursement rate for lunches.

Thank you all for your service to the district and we hope you all have a Wonderful Thanksgiving Holiday.

Russ

BREAKFAST MEALS SERVED SCH/YR-18/19

MONTH	FREE	REDUCED	PAID	SERVED	
AUGUST	3,607	544	689	4,840	
SEPTEMBER	13,856	2,368	2,475	18,699	
OCTOBER	15,138	2,548	2,851	20,537	
NOVEMBER	13,065	2,395	2,795	18,255	
DECEMBER	9,517	1,806	2,064	13,387	
JANUARY	12,640	2,354	2,539	17,533	
FEBRUARY	12,811	2,255	2,605	17,671	
MARCH	11,541	2,115	2,360	16,016	
APRIL	16,940	3,081	3,311	23,332	
MAY	17,228	2,869	3,203	23,300	
TOTAL	126,343	22,335	24,892	173,570	

LUNCH MEALS SERVED SCH/YR-18/19

MONTH	FREE	REDUCED	PAID	SERVED	SCH YR 17-18
AUGUST	10,428	2,787	5,165	18,380	21,711
SEPTEMBER	28,945	7,433	13,888	50,266	54,052
OCTOBER	31,016	7,531	16,059	54,606	52,186
NOVEMBER	26,395	6,316	13,915	46,626	46,516
DECEMBER	20,411	5,048	11,306	36,765	29,151
JANUARY	26,801	6,544	14,180	47,525	52,505
FEBRUARY	25,582	6,087	13,431	45,100	40,974
MARCH	22,891	5,371	11,635	39,897	42,156
APRIL	32,448	7,679	16,182	56,309	53,132
MAY	31,484	7,082	14,681	53,247	54,470
TOTAL	256,401	61,878	130,442	448,721	446,853

BREAKFAST MEALS SERVED SCH/YR-19-20

MONTH	FREE	REDUCED	PAID	SERVED	SCH YR 18-19
AUGUST	4,871	744	916	6,531	4,840
SEPTEMBER	15,162	3,135	2,952	21,249	18,699
OCTOBER	16,123	3,727	3,822	23,672	20,537
NOVEMBER	12,026	2,879	2,983	17,888	18,255
DECEMBER	10,093	2,387	2,575	15,055	13,387
JANUARY	11,324	2,703	2,874	16,901	17,533
FEBRUARY	12,618	2,974	3,142	18,734	17,671
MARCH					
APRIL					
MAY					
TOTAL					

LUNCH MEALS SERVED SCH/YR-19-20

MONTH	FREE	REDUCED	PAID	SERVED	SCH YR 18-19
AUGUST	12,680	2,654	5,837	21,171	18,380
SEPTEMBER	31,178	8,501	14,782	54,461	50,266
OCTOBER	32,607	9,368	17,335	59,310	54,606
NOVEMBER	23,799	6,923	12,567	43,289	46,516
DECEMBER	21,272	6,365	11,986	39,623	36,765
JANUARY	24,518	7,301	13,115	44,934	52,505
FEBRUARY	26,629	7,666	13,936	48,231	40,974
MARCH					
APRIL					
MAY					
TOTAL					

BREAKFAST MEALS SERVED SCYR 20-21

MONTH	FREE	REDUCED	PAID	SERVED	SCYR 19-20
AUGUST	2,823	685	744	4,252	6,531
SEPTEMBER	10,690	2,741	3,200	16,631	21,249
OCTOBER	16,913			16,913	23,672
NOVEMBER	11,808			11,808	17,888
DECEMBER	11,944			11,944	15,055
JANUARY	21,078			21,078	16,901
FEBRUARY	23,300			23,300	18,734
MARCH	20,880			20,880	
APRIL					
MAY					
TOTAL	119,436			126,806	120,030

LUNCH MEALS SERVED SCYR 20-21

MONTH	FREE	REDUCED	PAID	SERVED	SCYR 19-20
AUGUST	8,525	2,657	5,187	16,369	21,171
SEPTEMBER	22,569	6,625	12,193	41,387	54,461
OCTOBER	36,082			36,082	59,310
NOVEMBER	27,237			27,237	43,289
DECEMBER	26,936			26,936	39,623
JANUARY	47,482			47,482	44,934
FEBRUARY	48,880			48,880	48,231
MARCH	43,586			43,586	
APRIL					
MAY					
TOTAL	261,297			287,959	311,019

BREAKFAST MEALS SERVED SCYR 21-22

MONTH	FREE	REDUCED	PAID	SERVED	SCYR 20-21
AUGUST	5,593			5,593	4,252
SEPTEMBER	19,710			19,710	16,631
OCTOBER	19,707			19,707	16,913
NOVEMBER					11,808
DECEMBER					11,944
JANUARY					21,078
FEBRUARY					23,300
MARCH					20,880
APRIL					25,414
MAY					22,643
TOTAL	45,010			45,010	174,863

LUNCH MEALS SERVED SCYR 21-22

MONTH	FREE	REDUCED	PAID	SERVED	SCYR 20-21
AUGUST	17,393			17,393	16,369
SEPTEMBER	48,048			48,048	41,387
OCTOBER	48,283			48,283	36,082
NOVEMBER					27,237
DECEMBER					26,936
JANUARY					47,482
FEBRUARY					48,880
MARCH					43,586
APRIL					52,525
MAY					46,426
TOTAL	113,724			113,724	386,910

Transportation's Report

November 2021 Board Report

It has been a tough year in the transportation department. We have been working on early release days and emergency release days. We have come up with a plan that we believe will work without having lost kids (we hope). Schools will have different release times as they did last year.

We have lost one driver due to surgery and currently have two more that will be going in for a surgery later in November. Unless something changes, we they will be gone until after Christmas. We have one driver that plans to go to just a sub-driver and be gone until January 15 on a seasonal job. We have one driver that has turned in her resignation and will be done on the 23rd of November. We are currently work on training one gentleman on his CDL but he will not be available until the middle of December. We are very concerned about the our time until Christmas. We do not know what we will be able to do yet if we have much sickness in the department. At this point it is looking like we will have three mechanics, the drivers' trainer and secretary driving school bus possibly daily.

From August to the end of October we have had four bus accidents all involving other vehicles of some sort.

We have issued 11 tickets this month, three of which were suspended for fighting.

We had Drivers' Appreciation Week last month and had a lot of fun doing different daily activities.

We would like to welcome all new board member and thank you all for your service.

Thank you

Ryan Edwards

Transportation Supervisor

Emergency/Early Out Plan

RUPERT 12:30 p.m.	EAST 1:00 – 1:15 p.m.
032	163 to Acequia @ 1:00p.m.
175	113 to Acequia @ 1:00p.m.
201	202 @ 1:15p.m.
202	175 @ 1:15p.m.
114	
117 (081)	
	West 1:00p.m.
Heyburn 12:30p.m. Early 1:20p.m. late	183 to Heyburn
181 E 181 Late kids @ school for later buses	192 to Heyburn
192 Late kids @ school for later buses	174 to Heyburn
174 E. 174 L	144 to Paul
183 E. 183 L	115 to Paul
116 E 116 L	062 to Paul
103 L	
	Minico 1:00 – 1:15 p.m.
MHJH 12:30 p.m.	181 to Heyburn
163 to Acequia	103 to Heyburn
192 to Paul	143 to Paul
202 To East	145 to Paul
	154 to Acequia
MHHS 12:40 p.m.	134 to Acequia
145	032 to Rupert
	201 to Rupert
Paul 1:20 p.m.	Acequia 1:20 -1:30 p.m.
191	163
164	114
143	113
144	133
145	134
115	154
182	117
062	
183	
153 Early 12:50p.m.	

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

**BASIC FINANCIAL STATEMENTS
AND
SELECTED OTHER FINANCIAL INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

TABLE OF CONTENTS

<u>Audited Financial Statements</u>	<u>Page</u>
Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-11
Government-Wide Financial Statements:	
Statement of Net Position	12
Statement of Activities	13
Fund Financial Statements:	
Balance Sheet – Governmental Funds	14-15
Reconciliation of the Governmental Funds Balance Sheet to Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes	
In Fund Balances – Governmental Funds	17-18
Reconciliation of Statement of Revenue, Expenditures, and Changes	
In Fund Balances of Governmental Funds to the Statement of Activities	19
Statement of Net Position – Fiduciary Funds	20
Statement of Changes in Net Position – Fiduciary Funds	21
Notes to Financial Statements	22-38
<u>Required Supplementary Information</u>	
Pension Plan Required Supplementary Information	40
Schedule of Revenues, Expenditures and Changes in Fund Balance –	
- General Fund Budget and Actual	41
- Food Service Fund Budget and Actual	42
- Debt Service Fund Budget and Actual	43
- Plant Facilities Fund Budget and Actual	44
- Notes to Required Supplementary Information Financial Statements	45
<u>Supplemental Information</u>	
Combining Balance Sheet	47-48
Combining Statement of Revenue and Expenditures and Changes in Fund Balance	49-50
Statement of Revenues, Expenditures and Changes in Fund Balance –	
- Other Non-Major Funds	52-61
- School Activity Funds	62-71
<u>Uniform Guidance, Supplementary Financial Report</u>	
Uniform Guidance, Supplementary Financial Report Table of Contents	73
Independent Auditor's Report on Compliance and on Internal Control	
Over Financial Reporting Based on an Audit of Financial Statements	
Performed in Accordance With <i>Government Auditing Standards</i>	74-75
Independent Auditor's Report on Compliance for Each Major Program and on	
Internal Control Over Compliance Required by Uniform Guidance	76-77
Schedule of Expenditures of Federal Awards	78
Notes to Schedule of Expenditures of Federal Awards	79
Schedule of Findings and Questioned Costs	80
Management Comment Letter	81

INDEPENDENT AUDITOR'S REPORT

To the Superintendent and Board of Trustees
Minidoka Joint School District No. 331

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Minidoka Joint School District No. 331 (the "District"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Qualified Opinion

Governmental Accounting Standards Board Statement No. 75 ("GASB 75") has not been implemented. In accordance with GASB 75, deferred inflows, deferred outflows, net other postemployment benefits (OPEB) assets or liabilities, and expenses relating to the reporting for postemployment benefits other than pensions are required to be determined and reported. These items would affect assets, liabilities and net position on the Statement of Net Position and expenses on the Statement of Activities. The amount by which this departure would affect the assets, liabilities, net position and expenses has not been determined.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Minidoka Joint School District No. 331 as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of employer's share of net pension liability and of employer contributions, and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a 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, or 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, combining and individual nonmajor fund and fiduciary fund financial statements, and supplemental information are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the fiduciary fund financial statements, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 to 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, the fiduciary 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.

The introductory and supplemental information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2021, on our consideration of the Minidoka Joint School District No. 331's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 District's internal control over financial reporting and compliance.

Poulsen VanLeuven & Catmull

Burley, Idaho
November 10, 2021



Minidoka County School District No. 331

Board Members

Bonnie Heins, Chairman
Russ Suchan, Vice Chairman
Rick Parker, Trustee
Mary Anderson, Trustee
Jeff Gibson, Trustee

Administration

James Ramsey, Superintendent
Kerri Tibbitts, Board Clerk
Michelle DeLuna, Business Manager

MANAGEMENT'S DISCUSSION & ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

The Minidoka County School District's discussion and analysis of financial performance provides an overall review of the District's financial activities for the year ending June 30, 2021. The intent of this discussion and analysis is to look at the District's financial performance as a whole. This should be read in conjunction with the financial statements, which immediately follow this section.

Financial Position

- The District saw an increase in funding and reimbursements from the State from \$26,642,275 in fiscal year 2020 to \$28,007,586 in fiscal year 2021, or an increase of 5.1% in all funds. The difference stemmed from an increase due to the enrollment calculation and funding provided from state sources and state ESSER distributions.
- Local revenue in all funds decreased from \$6,165,710 in fiscal year 2020 to \$6,123,304 in fiscal year 2021, a decrease of .7%. These decreases primarily stem from the loss of ARTEC funds reimbursed to the district, a judgement on the assessment of Amalgamated Sugar for taxes and decreases in interest rates but was offset by ERATE funding.
- Total General Fund revenues accounted for \$30,180,428 or 72.1% of all District revenues. Non-General Fund revenues in the form of charges for services, operating grants, capital grants and contributions accounted for \$11,647,042 or 27.9% of all revenues totaling \$41,827,470.
- The District General Fund fund-balance increased by \$615,423 from \$1,899,893 in fiscal year 2020 to \$2,515,316 in fiscal year 2021. The District was able to maintain a General Fund Operating Reserve equivalent to 6.2% of its General Fund revenue. This was more than the 5% goal of the district. These funds were not apportioned. In July 2020, the District initially reserved \$800,000 of its General Fund fund-balance within the contingency, and at year end the balance increased to \$1,900,000. This was due primarily to ESSER stimulus revenue, savings from several staff not partaking in the district health benefit plan and undesignated fund balances from the previous year.
- The District transferred \$950,000 from the General Fund to the Permanent Improvement Capital Projects Fund to cover capital projects that are considered a fixed asset. The School District also transferred \$41,288 to the Food Service Fund to match employee benefits and \$237,632 of depreciation was transferred to Plant Facilities to cover the cost to lease buses.
- The Minidoka County School district continued to participate in and be the fiscal agent for the ARTEC Charter School and ARTEI Charter School. Minidoka County Schools received \$69,990 in reimbursements from the ARTEC Charter School and \$204,855 from ARTEI Charter School in 2020-2021 to cover 6 FTE teacher salaries and benefits, equipment, building rental, and support services. This was a partial payment according to our MOU's due to the discrepancy of the way the State calculated enrollment and funded the Charter schools. The District also received \$33,336 in ESSER purchases for ARTEC/ARTEI teachers, \$99,750 to cover the administrative personnel assigned to the ARTEC & ARTEI Charter School which serves Region IV participating districts and \$61,000 for fiscal agent fees.

196

Minidoka County School District Management's Discussion and Analysis For the Year Ended June 30, 2021

Overview of the Financial Statements

The District-wide financial statements are organized to provide an understanding of the fiscal performance of the District as a whole in a manner similar to a private sector business. The basic financial statements consist of two kinds of statements that present different views of the District's financial activities.

These statements utilize the accrual basis of accounting. This basis of accounting recognizes the financial effects of events when they occur, without regard to the timing of cash flows related to the events.

- The Statement of Net Position and Statement of Activities provide information on a district-wide basis. The statements present an aggregate view of the District's finances. District-wide statements contain useful long-term information, as well as information for the completed fiscal year.
- The remaining statements are fund financial statements that focus on individual funds and financial activities of the District. Fund statements generally report operations in more detail than the district-wide statements.

District-Wide Financial Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The two district-wide statements report the District's net position and how they have changed. Comparative data to the prior year is provided in Exhibit 1 and 2. Net position, the difference between the District's position and liabilities, are one way to measure the District's overall financial position.

- Increases or decreases in the District's net assets are one indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall financial condition of the District, additional non-financial factors, such as changes in the District's property tax base and the condition of school buildings and other facilities should be considered.

In the district-wide financial statements, the District's activities are all classified as governmental activities. Governmental activities include all regular and special education, all educational support activities, administration, transportation, and food services. Most of the activities are supported by property taxes and state formula driven support.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds and not on the district as a whole. Funds are accounting devices the District uses to keep track of sources of funding and spending on particular programs and to demonstrate compliance with various regulatory requirements.

These statements utilize the modified accrual basis of accounting. This basis of accounting recognizes revenues in the period that they become measurable and available. It recognizes expenditures in the period that they become measurable, funded through available resources and payable within a current period.

- Some funds are required by state law and by bond covenants.
- The District establishes other funds to control and manage money designated for particular purposes or to show that it is properly using certain revenues, like grants.
- Most of the District's activities are represented in governmental funds, which generally focus on (1) how cash and other financial assets, which are readily converted to cash, flow in and out, and (2) the balances left at year-end that are available for funding future basic services. Consequently, the governmental funds statements provide a detailed short-term view that helps determine whether there are more or fewer financial

Minidoka County School District Management's Discussion and Analysis For the Year Ended June 30, 2021

resources that can be spent in the near future to finance the District's programs. Governmental fund information does not report on long-term commitments as is reported in the district-wide statements.

- Fiduciary funds are used to account for assets held by the District in its capacity as agent or trustee. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. The fiduciary activities have been excluded from the District's district-wide financial statements because the District cannot use these assets to finance its operations.

The School District as a Whole

Net position, which is the difference between total assets and total liabilities, is one indicator of the financial condition of the District. When revenues exceed expenses, the result is an increase in net position. When expenses exceed revenues, the result is a decrease in net position. The District's net position, as measured in the Statement of Net Position (Exhibit 1), can be one way to measure the District's financial position. Over time increases or decreases in the District's net position are one indicator of whether its financial position is improving, deteriorating, or remaining essentially the same. However, it should be noted that the District's goal and mission is to provide success for each child's education and is not necessarily to generate "profits" as companies and corporations do. For this reason, many other non-financial factors should be considered in assessing the overall position of the District.

The District's net position increased in year 2020-2021. Its net position is now \$12,413,591 compared to \$11,652,523 (as restated) last year, a difference of \$761,068.

EXHIBIT 1 **STATEMENT OF NET POSITION**

ASSETS	<u>2019-2020</u>	<u>2020-2021</u>
Current and Other Assets	\$8,185,000	\$10,432,887
Capital Assets	<u>\$26,295,438</u>	<u>\$25,413,839</u>
Total Assets	\$34,480,438	\$35,846,726
 Deferred Outflow of Resources	 \$3,385,668	 \$5,152,063
 LIABILITIES		
Long-Term Liabilities	\$19,118,931	\$23,737,551
Other Liabilities	<u>\$4,158,469</u>	<u>\$4,346,852</u>
Total Liabilities	\$23,277,400	\$28,084,403
 Deferred Inflow of Resources	 \$2,936,183	 \$500,795
 NET POSITION		
Invested in Capital Assets, Net of Debt	\$13,319,320	\$14,012,792
Unrestricted	<u>-\$1,666,797</u>	<u>-\$1,599,201</u>
Total Net Position	<u>\$11,652,523</u>	<u>\$12,413,591</u>

Minidoka County School District Management's Discussion and Analysis

For the Year Ended June 30, 2021

Governmental Activities

Exhibit 2 shows the changes in net position between the difference of revenues and expenses and compares them to the prior year. For fiscal year 2020-21, Grants and Entitlements accounted for 72.6% of the revenue and Property Taxes made up 10%. Instructional Programs accounted for 51.8% of total District expenses and Support Services expenses made up 41.4%.

EXHIBIT 2 **CHANGES IN NET POSITION**

REVENUES	<u>2019-2020</u>	<u>2020-2021</u>
Program Revenues		
Charges for Services	\$388,564	\$1,073,723
Operating Grants and Contributions	\$3,374,875	\$5,277,150
General Revenues:		
Property Taxes	\$4,359,748	\$4,200,732
Grants and Entitlements	\$28,722,673	\$30,386,217
Other	\$1,452,253	\$860,755
Total Revenues	<u>\$38,298,113</u>	<u>\$41,798,577</u>
 PROGRAM EXPENSES		
Instructional	\$18,624,022	\$21,544,157
Support Services	\$15,360,610	\$17,234,097
Non-Instructional	\$2,238,767	\$2,125,789
Interest and Fees	\$720,194	\$651,420
Total Expense	<u>\$36,943,593</u>	<u>\$41,555,463</u>
 Increase/Decrease in Net Position	 <u>\$1,354,520</u>	 <u>\$243,114</u>

Instructional expenses include activities directly dealing with teaching of pupils and the interaction between teacher and pupil.

Support Services expenses include:

- Guidance, health services, improvement of instruction for staff and library services.
- School Administration; including building principals and office staff.
- District Administration expenses associated with administrative and financial supervision of the district. It also includes expenses related to planning, research, development and evaluation of support services, as well as the reporting of his information internally and to the public.
- Operation of Plant and Maintenance activities involved with keeping the school grounds, buildings, and equipment in an effective working condition.
- Transportation activities involved with the conveyance of students to and from school as well as to and from school activities.

Non Instructional expenses include:

- Food Services preparation, delivery, and servicing of breakfast, lunches and snacks to students.
- Community Services expenses related to student activities provided by the School District which are designed to provide opportunities for pupils to participate in school events, public events or a combination of these for the purpose of motivation, enjoyment and skill improvement.
- Principal payments on bonds for facility acquisition and construction as well as annual plant facilities projects for renovations, HVAC and building additions to keep the buildings maintained and comfortable for student use.

Interest and Fiscal Charges involves the transactions associated with the payment of interest on debt held by the District.

Minidoka County School District Management's Discussion and Analysis For the Year Ended June 30, 2021

Exhibit 3 shows the excess of revenues and other financing sources over expenditures and other financing (uses) for the governmental funds for the fiscal years ending June 30, 2020 and 2021.

EXHIBIT 3 **STATEMENT OF REVENUES AND EXPENDITURE** **GOVERNMENTAL FUNDS**

Property taxes	4,343,133	4,232,752	(110,381)
Child nutrition lunches	327,807	91,675	(236,132)
Interest	128,813	32,487	(96,326)
Other local revenue	1,365,957	1,766,390	400,433
State support	26,642,275	28,007,586	1,365,311
Federal revenues	5,469,023	7,696,580	2,227,557
Total revenues	<u>38,277,008</u>	<u>41,827,470</u>	<u>3,550,462</u>

EXPENDITURES

Instructional programs	19,112,972	20,166,765	1,053,793
Support service programs	13,071,123	15,102,935	2,153,568
Non-Instruction programs (Incl. commodities)	2,245,598	2,069,873	(175,725)
Capital asset program	620,144	565,092	(176,808)
Debt service	2,790,629	2,577,341	(213,288)
Total expenditures	<u>37,840,466</u>	<u>40,482,006</u>	<u>2,641,540</u>

OTHER FINANCING SOURCES

Transfers in	1,279,916	1,705,579	425,663
Transfers out	(1,279,916)	(1,705,579)	(425,663)
Debt/bond issuance	-	214,620	214,620
Total other financing sources	<u>-</u>	<u>214,620</u>	<u>214,620</u>

NET CHANGE IN FUND BALANCES

<u>436,542</u>	<u>1,560,084</u>	<u>1,123,542</u>
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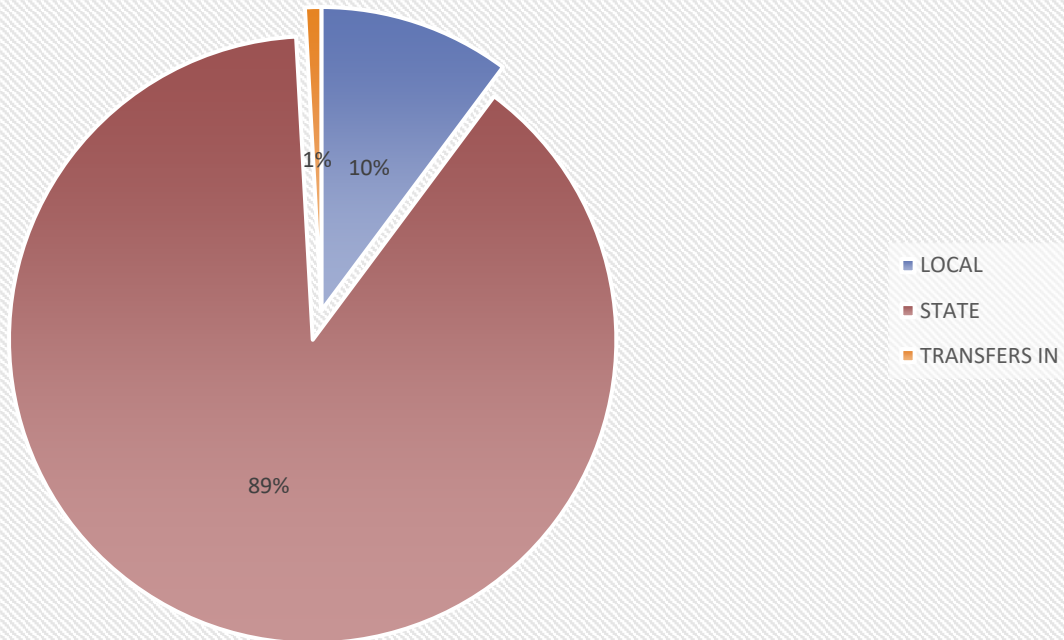
Debt Service

At June 30, 2021, the School District had \$10,755,000 in outstanding debt for bond levies, with a \$1,510,000 payment due within one year. The District also has three 4 year capital leases and one 3 year capital lease for 11 buses with an outstanding debt of \$528,590. The principal payment of \$261,501 is due within one year.

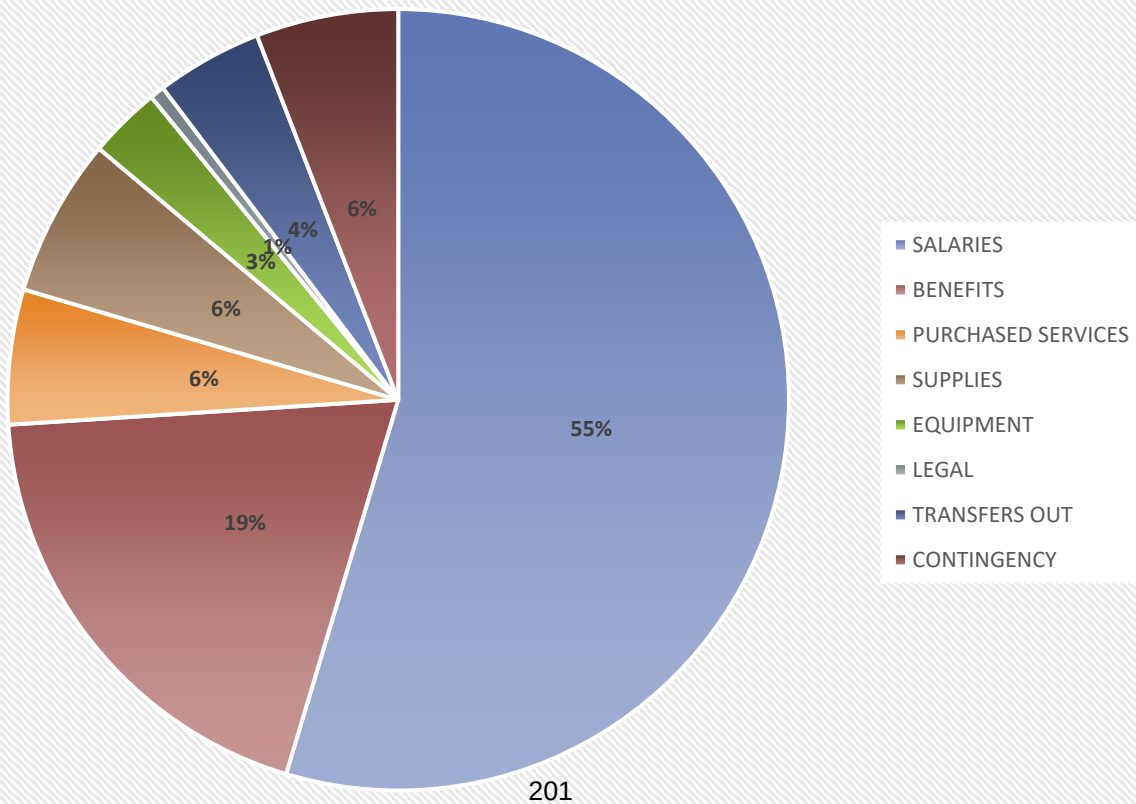
Minidoka County School District Management's Discussion and Analysis For the Year Ended June 30, 2021

EXHIBIT 4

GENERAL FUND REVENUES 2020-2021



GENERAL FUND EXPENDITURES 2020-2021



Minidoka County School District Management's Discussion and Analysis For the Year Ended June 30, 2021

General Fund Budgeting Highlights

The School District's budget is prepared according to Idaho law and is based on accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The proposed budget is formally adopted in June for the subsequent year. The most significant budgeted fund is the General Fund. The budget is then often amended later in the fiscal year, typically in June, following determination of the first attendance period, placement of certified staff, and certification of all levies on property taxes. Exhibit 4 shows the amended 2020-2021 revenues and expenditures in graphical comparison. State appropriations made up 88.9% of the total general fund revenues and salary and benefits comprised 74% of the general fund expenditures. The 2020-21 amended budget resulted in appropriations increasing \$1,463,700. This represents a 5% increase from the adopted budget. Increased and re-appropriated state revenues, ERATE reimbursements, under budgeted general fund grants as well as matching fund grant all contributed to the revenue change.

For the General Fund, the revised budget calculated income estimate was \$30,383,700. The original budget estimate from the adopted budget was \$28,920,000. During fiscal year 2020-2021, the District's original budget was \$3,276,500 for property taxes and other revenue and \$25,298,500 for other inter-governmental revenues. The School District received \$3,096,146 in property and other revenues and \$27,084,282 in other inter-governmental revenue.

Capital Assets

At the end of the fiscal year 2020-2021, the School District had \$25,291,811 invested in land, building, furniture and equipment, and vehicles qualifying as fixed assets.

Exhibit 5 shows fiscal 2020-2021 capital asset balances compared to 2019-2020.

EXHIBIT 5

CAPITAL ASSETS (Net of Depreciation) AS OF JUNE 30th

	<u>2019-2020</u>	<u>2020-2021</u>
Land	749,487	749,487
Buildings and Improvements	20,097,567	19,590,602
Furniture and Equipment	4,255,193	3,849,059
Vehicles	1,193,191	1,102,663
Totals	<u>26,295,438</u>	<u>25,291,811</u>

Overall capital assets decreased \$1,003,715 from fiscal year 2019-2020 to fiscal year 2020-2021.

General Fund Balance

At fiscal year end, the fund balance for the General fund was \$2,515,316. Below Exhibit 6 shows designations, contingencies, and reserves budgeted for payment in the fiscal year 2020-2021. These designations are necessary because of the June 30 year-end that imposes a budget deadline for all projects. They are budgeted projects that (1) could not be finished and paid by June 30, 2021, (2) could not be initiated before June 30, 2021, (3) are designated to a reserved fund or grant, or (4) are used to help balance the 2021-2022 year budget.

Minidoka County School District Management's Discussion and Analysis For the Year Ended June 30, 2021

EXHIBIT 6 FUND BALANCE DESIGNATIONS

2020-2021 FUND BALANCE (carryover)	<u><u>2,515,316</u></u>
Designations:	
General Fund Grants and designations	172,600
Contingency 21-22	1,500,000
Balance 21-22 General Budget Expenditures	400,000
Undesignated	442,716
Total Encumbrances & Designations	<u><u>2,515,316</u></u>

The General Fund balances documented in Exhibit 6 above include designations as well as contingencies. The total amount of budgeted contingency for the 2021-2022 school year is \$1,500,000 or 5% of the total General Fund. The Districts goal has been to maintain the General Fund contingency at the 5.0% level recommended. For the 2020-2021 school year ending on June 30, 2021 the General Fund contingency was \$1,900,000 or 6.2% of the total budget in the General Fund. Exhibit 7 shows historical data of ending fund balances in the General Fund.

EXHIBIT 7 HISTORICAL YEAR END GENERAL FUND BALANCE TOTALS

<u>Fiscal Year</u>	<u>Fund Balance as of June 30th</u>
2020-21	\$2,515,316*
2019-20	\$1,899,895*
2018-19	\$1,351,688
2017-18	\$1,567,848
2016-17	\$1,566,127**
2015-16	\$1,753,102
2014-15	\$1,633,150
2013-14	\$ 920,954
2012-13	\$ 490,844
2011-12	\$1,042,265
2010-11	\$2,314,201***
2009-10	\$1,730,219
2008-09	\$1,204,885
2007-08	\$1,349,393
2006-07	\$1,643,453
2005-06	\$1,731,679
2004-05	\$1,536,147

*One time ESSER stimulus money used to transfer expenditures helped to increase fund balances.

**Medicaid Fund balance moved to Fund 260

***One time State funding was awarded on July 1 for previous year.

Minidoka County School District Management's Discussion and Analysis For the Year Ended June 30, 2021

EXHIBIT 8 **HISTORICAL ENROLLMENT DATA (PK-12 including Charter School students)**

<u>Fiscal Year</u>	<u>Student Population</u>	<u>FTE Certified Teachers</u>
2020-21	4264	253.7
2019-20	4394	254.8
2018-19	4336	247.5
2017-18	4265	246.1
2016-17	4259	241.8
2015-16	4220	232.5
2014-15	4175	227.8
2013-14	4145	219
2012-13	4012	213.5
2011-12	4043	236
2010-11	4037	236.3
2009-10	3996	244.3
2008-09	3991	245.8

Economic Factors and the Budget

The Minidoka County School District is financially stable having established a firm economic base on the funds received from the State of Idaho. The Board of Trustees continues to be conservative in planning ahead to protect the public trust with regard to the use of public funds. The economic outlook for the District and State of Idaho is improving as shown in the stability of our fund balances and from the help of Federal funds through the impact of the Covid Pandemic.

The Minidoka County School District must educate minority student populations that require costly special program funding. Current figures show that Limited English Proficiency students comprise 12.6% of the Minidoka student population and Special Education students comprise 12.9% of the population. Communities in the District include many households that function at a poverty level as indicated by a 2021 Federal Free and Reduced Lunch rate of 63.8% across all schools in the district.

The financial performance of the District has been affected by a variety of economic factors including changes in the way public schools are funded and the reallocation of the distributions in specific line items and categories by the state. After several years of decreases in funding due to declining enrollment and the economy, the district has seen an increase in revenues in recent years, allowing the district to increase staff to the levels allowed by state funding. Exhibit 8 provides enrollment and certified staff data for the years encompassing 2008-2021.

In accordance to the Negotiated Agreement for the 2020-2021 school year, the certificated salary schedule had 3 Residency rungs and 11 Proficiency rungs with a \$2,000 and \$3,500 increment for credits of BA+24 or MA respectively, with the exception of the employees who were "Above State Salary Schedule". Additional loyalty bonuses for 20 year, 25 years and 30+ years. The salary schedule was re-negotiated mid-term to allow staff to move on the schedule from the previous year's salary schedule agreement with a minimum certified salary of \$40,000. The Certificated Salary Schedule for the 2020-2021 was based on a 190 day contract.

Contacting the School District's Financial Management Team

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the School District's finances and to show the District's ongoing accountability for the money it receives. If you have questions about this report or need additional financial information please contact the business office at the District Service Center at (208) 436-4727 or 310 10th St., Rupert, Idaho 83350.

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF NET POSITION AS OF JUNE 30, 2021

Assets:

Cash and Cash Equivalents	6,028,567
Restricted Cash	451,043
Receivables:	
Property Taxes	1,356,887
State of Idaho	704,448
Federal	1,870,696
Other	21,246
Construction in Progress	122,028
Capital Assets, Net	25,291,811
Total Assets	35,846,726

Deferred Outflows of Resources:

Deferred Outflow of Resources From Pensions	5,152,063
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Liabilities

Accounts Payable	135,683
Salaries and Contracts Payable	3,735,426
Accrued Interest	169,161
Unearned Revenue	165,871
Accrued Vacation Pay	140,711
Long Term Liabilities:	
Due Within One Year	1,768,453
Due in More Than One Year	9,510,566
Net Pension Liability	12,458,532
Total Liabilities	28,084,403

Deferred Inflows of Resources:

Deferred Inflow of Resources From Pensions	472,670
Deferred Gain on Refunding	28,125

Net Position

Net Investment in Capital Assets	14,012,792
Unrestricted	(1,599,201)
Total Net Position	12,413,591

See accompanying notes to financial statements.

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF ACTIVITIES FOR THE YEAR ENDING JUNE 30, 2021

		Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
	<u>Expenses</u>				
Governmental Activities					
Instruction:					
Elementary	6,330,539	-	44,654	-	(6,285,885)
Secondary	9,988,931	53,508	1,447,314	-	(8,488,109)
Alternative	1,344,822	-	-	-	(1,344,822)
Special	3,482,773	-	-	-	(3,482,773)
School Activity	155,731	-	-	-	(155,731)
Summer School	186,631	-	-	-	(186,631)
Detention	54,730	-	-	-	(54,730)
Support Services:					
Special Guidance	959,834	-	-	-	(959,834)
Special Services	1,737,858	916,865	-	-	(820,993)
Instruction Improvement	2,427,979	-	-	-	(2,427,979)
Board of Education	54,070	-	-	-	(54,070)
District Administration	662,746	-	-	-	(662,746)
School Administration	3,557,298	-	-	-	(3,557,298)
Business Operation	392,442	-	-	-	(392,442)
Buildings Operation and Maintenance	4,468,018	5,150	-	-	(4,462,868)
Transportation	2,973,846	6,525	1,531,259	-	(1,436,062)
Non-Instructional Services	2,125,789	91,675	2,253,923	-	219,809
Interest and Fiscal Charges	651,420	-	-	-	(651,420)
Total Governmental Activities	41,555,457	1,073,723	5,277,150	-	(35,204,584)
General Revenues:					
Property Taxes Levied for:					
General Operations					1,948,772
Supplemental					2,251,960
Grants and Entitlements not Restricted to Specific Programs					30,386,217
Investment Earnings					32,487
Miscellaneous					828,267
Total General Revenues					35,447,703
Change in Net Position					243,119
Net Position Beginning of Year, as restated					12,170,472
Net Position End of Year					12,413,591

See accompanying notes to financial statements.

MINIDOKA JOINT SCHOOL DISTRICT NO 331

BALANCE SHEET GOVERNMENTAL FUNDS AS OF JUNE 30, 2021

	<u>General</u>	<u>Food Service</u>	<u>Debt Service</u>	<u>Plant Facility</u>
<u>Assets:</u>				
Equity in Pooled Cash and				
Cash Equivalents	3,991,179	356,688	1,680,700	-
Restricted Cash	-	-	-	-
Receivables:				
Property Taxes	731,397	-	625,490	-
State of Idaho	690,974	-	-	-
Federal	-	350,577	-	-
Other	20,995	52	199	-
Interfund Loan Receivable	621,157	-	28,852	499,376
	<u>6,055,702</u>	<u>707,317</u>	<u>2,335,241</u>	<u>499,376</u>
Total Assets				
	<u>6,055,702</u>	<u>707,317</u>	<u>2,335,241</u>	<u>499,376</u>
<u>Liabilities:</u>				
Accounts Payable	106,376	26,436	-	-
Salaries and Contracts Payable	2,795,296	115,992	-	-
Interfund Loan Payable	608,654	-	-	-
Unearned Revenue	-	-	-	-
	<u>3,510,326</u>	<u>142,428</u>	<u>-</u>	<u>-</u>
Total Liabilities				
	<u>3,510,326</u>	<u>142,428</u>	<u>-</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue - Property Taxes	30,060	-	26,099	-
Total Deferred Inflows of Resources	<u>30,060</u>	<u>-</u>	<u>26,099</u>	<u>-</u>
<u>Fund Balances:</u>				
Restricted For:				
Food Service	-	564,889	-	-
Debt Service	-	-	2,309,142	-
Plant Facility	-	-	-	499,376
Committed For:				
Subsequent Year Designations	1,500,000	-	-	-
Unassigned	1,015,316	-	-	-
	<u>2,515,316</u>	<u>564,889</u>	<u>2,309,142</u>	<u>499,376</u>
Total Fund Balances				
	<u>2,515,316</u>	<u>564,889</u>	<u>2,309,142</u>	<u>499,376</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>6,055,702</u>	<u>707,317</u>	<u>2,335,241</u>	<u>499,376</u>

See accompanying notes to financial statements.

Other Governmental Funds	Total Governmental Funds
-	6,028,567
451,043	451,043
-	-
-	1,356,887
13,474	704,448
1,520,117	1,870,694
-	21,246
80,427	1,229,812
<u>2,065,061</u>	<u>11,662,697</u>
2,876	135,688
824,112	3,735,400
621,158	1,229,812
165,872	165,872
1,614,018	5,266,772
-	56,159
<u>-</u>	<u>56,159</u>
-	564,889
-	2,309,142
-	499,376
-	1,500,000
451,043	1,466,359
451,043	6,339,766
<u>2,065,061</u>	<u>11,662,697</u>

MINIDOKA JOINT SCHOOL DISTRICT NO 331

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO STATEMENT OF NET POSITION AS OF JUNE 30, 2021

Total Governmental Fund Balance	6,339,766
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Amounts reported for the 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. These assets consist of:

Capital Assets	25,291,811	
Total Capital Assets		25,413,839

Net pension assets and liabilities as well as pension-related deferred outflows
and deferred inflows of resources are recognized in the government-wide
statements and include:

Net Pension Liability	(12,458,532)	
Deferred Outflows of Resources From Pensions	5,152,063	
Deferred Inflows of Resources From Pensions	(472,670)	
Total Pension Related		(7,779,139)

Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the fund statements.	56,141
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Some liabilities are not due and payable in the current period and therefore are
not reported in the fund statements. Those liabilities consist of:

Bond Payable:		
Due Within One Year	(1,768,453)	
Due in More Than One Year	(9,510,566)	
Deferred Gain on Bond Refunding	(28,125)	
Accrued Interest on Bonds	(169,161)	
Accrued Vacation Pay	(140,711)	
Total Liabilities		(11,617,016)

Net Position of Governmental Activities	12,413,591
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See accompanying notes to financial statements.

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDING JUNE 30, 2021

	<u>General</u>	<u>Food Service</u>	<u>Debt Service</u>	<u>Plant Facility</u>
Revenues:				
Property Taxes, Penalty and Interest	2,283,358	-	1,949,394	-
Tuition	39,932	-	-	-
Earnings on Investments	29,184	786	2,517	-
Lunches	-	91,675	-	-
Other Local Revenue	743,672	-	-	65,921
State	27,084,282	-	369,329	-
Federal	-	2,253,923	-	-
Total Revenues	30,180,428	2,346,384	2,321,240	65,921
Expenditures:				
Instruction:				
Elementary	5,357,304	-	-	-
Secondary	6,860,527	-	-	-
Alternative	1,156,677	-	-	-
Special	2,569,479	-	-	-
School Activity	143,871	-	-	-
Summer School	75,195	-	-	-
Detention	50,968	-	-	-
Support Services:				
Special Guidance	806,894	-	-	-
Special Services	428,470	-	-	-
Instruction Improvement	1,478,953	-	-	-
Board of Education	54,070	-	-	-
District Administration	609,314	-	-	-
School Administration	1,970,923	-	-	-
Business Operation	364,969	-	-	-
Buildings Operation and Maintenance	4,764,104	-	-	565,092
Transportation	1,927,665	-	-	-
Non-Instructional Services	2,981	2,008,465	-	-
Principal Retirement	-	-	1,599,984	311,735
Interest and Fiscal Charges	200,000	-	444,952	20,670
Total Expenditures	28,822,364	2,008,465	2,044,936	897,497
Excess (Deficit) Revenues Over Expenditures	1,358,064	337,919	276,304	(831,576)
Other Financing Sources (Uses):				
Debt/Bond Issuance	214,620	-	-	-
Operating Transfers In	271,659	41,288	-	1,187,632
Operating Transfers (Out)	(1,228,920)	-	-	-
Total Other Financing Sources (Uses)	(742,641)	41,288	-	-
Net Change in Fund Balances	615,423	379,207	276,304	356,056
Fund Balance at Beginning of Year	1,899,893	185,682	2,032,838	143,320
Fund Balance at End of Year	2,515,316	564,889	2,309,142	499,376

See accompanying notes to financial statements.

Other Governmental Funds	Total Governmental Funds
-	4,232,752
-	39,932
-	32,487
-	91,675
916,865	1,726,458
553,975	28,007,586
<u>5,442,657</u>	<u>7,696,580</u>
6,913,497	41,827,470
587,266	5,944,570
2,488,429	9,348,956
98,700	1,255,377
680,329	3,249,808
-	143,871
98,020	173,215
-	50,968
87,412	894,306
1,256,571	1,685,041
1,269,396	2,748,349
-	54,070
-	609,314
-	1,970,923
-	364,969
83,547	5,412,743
647	1,928,312
58,427	2,069,873
-	1,911,719
-	<u>665,622</u>
<u>6,708,744</u>	<u>40,482,006</u>
204,753	1,345,464
-	214,620
205,000	1,705,579
<u>(476,659)</u>	<u>(1,705,579)</u>
<u>(271,659)</u>	<u>214,620</u>
(66,906)	1,560,084
<u>517,949</u>	<u>4,779,682</u>
<u>451,043</u>	<u>6,339,766</u>

MINIDOKA JOINT SCHOOL DISTRICT NO 331

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES AS OF JUNE 30, 2021

Net Change in Fund Balances - Total Governmental Funds	1,560,084
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Amounts reported for the governmental activities in the statement of activities are different because:

Governmental 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. In the current period, these amounts are:

Capital Outlay	1,378,355	
Construction in Progress	122,028	
Depreciation Expense	(2,381,982)	
Depreciation Expense in Excess of Capital Outlay		(881,599)

Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Further, long term obligations are recorded as other financing resources in the governmental funds but increase the long-term liabilities in the statement of net position. In the current year, these amounts consist of:

Long-term Bond Proceeds	(214,620)	
Bond Principal Payments	1,911,719	
Amortization of Deferred Gain on Bond Refunding	3,125	
Principal Payments in Excess of Long-term Proceeds		1,700,224

Net differences between pension system contributions recognized	(2,117,061)
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Revenues that will not be collected for several months after the School District's fiscal year end are not considered "available" revenues and are deferred in the governmental funds. Deferred revenue changed as follows:

Property Taxes (Decrease)	(32,020)
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Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Net Decrease (Increase) in Accrued Interest	14,202	
Net Decrease (Increase) in Vacation Leave Pay	(711)	
		13,491

Change in Net Position of Governmental Activities	243,119
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See accompanying notes to financial statements.

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF NET POSITION FIDUCIARY FUNDS AS OF JUNE 30, 2021

	<u>Private Purpose Trust</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	<u>32,831</u>
Total Assets	<u>32,831</u>
Liabilities	
Due to Student Groups	<u>-</u>
Total Liabilities	<u>-</u>
Net Position	
Held in Trust for Scholarships	<u>32,831</u>
Total Net Position	<u><u>32,831</u></u>

See accompanying notes to financial statements.

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF CHANGES IN NET POSITION FIDUCIARY FUNDS AS OF JUNE 30, 2021

	<u>Private Purpose Trust</u>
Additions:	
Donations	15,024
Deductions:	
Scholarship Awards	(15,718)
Net Position - Beginning of Year	<u>33,525</u>
Net Position - End of Year	<u><u>32,831</u></u>

See accompanying notes to financial statements.

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The School District operates under a Board of Trustees elected by the people within each trustee's zone. The Board shall have power to make bylaws, rules and regulations consistent with the laws of the State of Idaho and the State Board of Education in managing the school affairs.

The accounting policies of the School District are to conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

1. Scope of Entity

All funds and account groups of the School District as directed and defined by the National Council on Governmental Reporting Accounting are included in this basic financial report.

2. Basis of Presentation

The School District's basic financial statements consist of government-wide statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements that provide a more detailed level of financial information.

a. Government-wide Financial Statements:

The Statement of Net Position and the Statement of Activities display information about the School District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The Statement of Net Position presents the financial condition of the governmental activities of the School District at year end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the School District's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the School District. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the School District.

b. Fund Financial Statements:

During the year, the School District segregates transactions related to certain School District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the School District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary fund is reported by type.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

3. Fund Accounting

GOVERNMENTAL FUNDS

Governmental funds are used to account for the government's general activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for un-matured interest on general long-term debt, which is recognized when the obligations are expected to be liquidated with expendable available financial resources. Property taxes, franchise taxes, licenses, interest and special assessments are susceptible to accrual. Sales taxes collected and held by the state at year-end on behalf of the government are also recognized as revenue. Other receipts and taxes become measurable and available when the cash is received by the government and are recognized as revenue at that time.

Expenditures are recorded when the liability is incurred.

Formal budgetary accounting is employed as a management control for all funds of the District. Annual operating budgets are adopted each fiscal year through passage of an annual budget ordinance and amended as required for the General Fund, Special Revenue Funds, and Debt Service Fund, and the same basis of accounting is used to reflect actual revenues and expenditures/expenses recognized on a generally accepted accounting principles basis. Budgets for certain Capital Projects Funds are made on a project basis, spanning more than one fiscal year. Budgetary control is exercised at the departmental level or by projects.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is used in governmental funds.

Encumbrances outstanding at the year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities of the present year because the commitments will be honored in the subsequent year.

Encumbrances outstanding at the year-end have materially lapsed.

Grant revenues are recorded for financial reporting purposes when the School District has met the qualifications for the respective grants. Various reimbursement procedures are used for grant awards received by the School District. Consequently, timing differences between expenditures and program reimbursements can exist at the beginning and end of the year. Accrued balances at year end represent an excess of expenditures over cash reimbursements received to date. Deferred balances at year end represent an excess of cash reimbursements received over reimbursable expenditures to date. Generally, accrued or deferred balances caused by differences in the timing of cash reimbursements and expenditures will be reversed in the remaining grant period.

The District reports the following major governmental funds:

General Fund – This fund is the District's primary operating fund, it accounts for all activities of the general government, except those required to be accounted for in another fund.

Food Service Fund – This fund accounts for the food preparation services provided by the District.

Debt Service Fund – This fund provides for the repayment of long-term debt obligations.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Plant Facility Fund – This fund accounts for purchase of minor capital assets, along with the maintenance and repair of all District facilities.

GASB Statement No. 54 provided new categories for reporting fund balances in governmental funds. The categories and descriptions are as follows:

Non-spendable Fund Balance – Amounts which are considered non-spendable because they are not available for current use (such as fund balance associated with inventories, long-term receivables, and prepaid expenditures).

Restricted Fund Balance – Amounts which are constrained by externally imposed legal restrictions, or by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Amounts which are constrained for specific purposes, imposed by formal action of the School Board by ordinance, or resolution. Committed fund balances cannot be used for other purposes unless the government uses that same action to modify or rescind a fund balance commitment.

Other (Nonmajor) Governmental Funds

- Title I-A Basic
- ESSR (CARES Act)
- Title I-C Migrant
- Title I – Program Improvement
- Special Education and Preschool Grants
- Title II-A Improving Teacher Quality
- Medicaid
- Perkins III Professional Tech Act
- COPS Security Grant
- Character Ed Grant
- Student Body Activity Funds
- Title VI – B –
- Title III ESEA LEP
- Other Combined Small Federal Grants
- Combined State Grants

FIDUCIARY FUNDS

Private Purpose Trust

- Birrer Scholarship Fund
- Private Scholarship Donation

4. Measurement Focus

a. Government-wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the School District are included on the Statement on Net Position. Internal activity between funds has been eliminated.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

b. Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

5. Taxes

Taxes are recorded as revenue when levied from the various counties. The balances to be collected and remitted by the various counties per the county records are recorded as a receivable. The amounts collected after 60 days of yearend are recorded as deferred inflows of resources.

The bases of accounting described above are in accordance with generally accepted accounting principles.

6. Budgetary Data

The budgets are set based on resources available and/or appropriations necessary for each fiscal year by program and fund.

At least 28 days prior to its annual meeting, the Board of Trustees of the School District shall have a budget prepared and a public hearing held thereon. A copy of the budget shall be available for public inspection and a summary statement of the budget for the ensuing year shall be published, including amounts budgeted for the prior year, which shall be included for purposes of comparison. Within 14 days after the budget public hearing, the Board shall adopt the budget for the ensuing year.

Once the budget is approved, it can be amended at the Function and Fund level only by unanimous approval of the Board of Trustees of the School District. Amendments are presented to the Board at their regular meetings. Each amendment must have unanimous Board approval. Such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after fiscal year-end as dictated by law.

7. Component Units

No component units exist that are connected to the School District.

8. Capital Assets

Capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide Statement of Net Position but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The School District maintains a capitalization threshold of five thousand dollars. The School District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

All reported capital assets except for land and land improvements are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Useful Lives
Office computers and library books	5 Yr.
Lab, AV, business machines, and communication equipment	10 Yr.
Mowers/tractors, kitchen, shop, and custodial equipment	15 Yr.
Outdoor equipment	20 Yr.
Building remodels	25 Yr.
Buildings & Additions	30 Yr.

9. Capital Leases

Capital leases are recorded at the inception of the leases as expenditures and other financing sources in governmental fund financial statements at the present value of the future minimum lease payments using the stated or implicit interest rate in the leases. Lease payments are recorded as expenditures on the due date. Capital leases are recorded as a liability in the government-wide financial statements at the time of inception and the corresponding asset is recorded in the capital asset section on the Statement of Net Position.

10. General Long-Term Debt

Unmatured long-term debt is presented in the government-wide financial statements. Repayment of all long-term debt, except accrued vacation pay, is recorded in the Debt Service Fund. Payment of accrued vacation pay will be made from the General and Special Revenue Funds incurring the expenditure. Interest expense on long-term debt is recorded when due.

11. Restricted and Unrestricted Resources

The District has the policy of using restricted resources first before using unrestricted resources.

12. Cash and Cash Equivalents

Cash and Cash equivalents consist of cash on deposit and certificates of deposit.

13. Deferred Outflows/Inflows of Resources

The School District has implemented GASB No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position and No. 65, Items Previously Reported as Assets and Liabilities. These new standards establish accounting and financial reporting for deferred outflows/inflows of resources and the concept of net position as the residual of all other elements presented in a Statement of Net Position.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The School District has one item that qualifies for reporting in this category. This item only arises under the full accrual basis of accounting. Accordingly, this item, Deferred Outflow of Resources From Pensions, is reported only on the Statement of Net Position.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available. Deferred Outflow of Resources From Pensions is only reported in the government-wide financial statements. The Statement of Net Position report defers pension cost, which will be recognized as an inflow of resources in the period in which the amounts are applied. The other item, deferred gain on bond refunding, is only reported on the government-wide Statement of Net Position. A deferred gain on refunding results from the difference in the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

14. Pensions

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from 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.

NOTE B – CASH AND INVESTMENTS

The School District accounts for its cash and cash equivalents on a pooled basis whereby total cash is pooled in the general ledger account. Each fund has a positive or negative equity in the general ledger cash depending upon the net effect of its receipts and disbursements activity. In effect, the funds with negative cash balances are borrowing from those with positive balances.

Interest Rate Risk – The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – The District has no investment policy which would further limit its investment choices beyond those stated in Idaho Code. All deposits are either FDIC insured or fully collateralized, with securities held in trust by the financial institutions but not in the name of Minidoka County School District.

Concentration of Credit Risk – The District places no limit on the amount the District may invest in any one issuer.

Custodial Credit Risk, Deposits – Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. The District's pooled and non-pooled deposits are categorized to give an indication of the level of risk assumed by the District at fiscal year-end. The cash is recorded in terms of United States currency.

District and Fiduciary cash balances at year end are as follows:

	Book Balance				Total
	Bank Balance	Collateralized or FDIC insured and held by the District or the District's agent in the District's name	Uncollateralized, uninsured, or unregistered and held in the District's name	Uncollateralized, uninsured, or unregistered and not held in the District's name	
Financial Institutions	2,226,567	1,522,076	-	-	1,522,076
State Investment Pool	4,990,354	4,990,358	-	-	4,990,365
Total	7,216,921	6,512,434	-	-	6,512,441
Less Amounts Reported on the Fiduciary Funds Statement of Net Position:					
Private Purpose Trust					(32,831)
Government Wide Cash Report on Statement of Net Position					6,479,610

NOTE C – TAXES RECEIVABLE

Minidoka, Cassia, Jerome, and Lincoln counties serve as collecting agents for taxes levied by the School District. Property taxes are certified to the County officials each September and recorded on the books of each county as taxes owing during the month of November. Taxes are due in two installments at December 20 and June 20 following the levy date.

Taxes receivable are stated at taxes levied less amounts collected and canceled. The Counties maintain individual taxpayer records. Because the County has the right to take tax deeds on property for the collection of real property taxes, no allowance for uncollectible taxes receivable has been established. Deferred revenue has been recorded as recommended by NCGA Interpretation #3 - "Revenue Recognition" for collections 60 days after year end.

County	2020 Levy	2019 Levy	2018 Levy	2017 Levy	2016 Levy	Total
Minidoka	1,219,233	25,527	11,905	0	-	1,256,665
Cassia	24,282	545	396	-	-	25,223
Jerome	40,852	959	-	98.00	-	41,909
Lincoln	33,090	-	-	-	-	33,090
	1,317,457	27,031	12,301	98	-	1,356,887

NOTE D – STATE RECEIVABLE

The State receivable amount represents the final 2020-2021 apportionment of State funds for the School District along with state grant receivables.

NOTE E – FEDERAL RECEIVABLE

The federal government provides resources for certain programs conducted by the School District (e.g., school lunch, title and migrant programs). Each program is funded separately and distinctly, e.g., some are dollar amount requests of approved funds while others are dollar amount reimbursements for expenditures incurred. The amounts receivable represent accrual for reimbursement of program expenditures financed temporarily by other Special Revenue Funds.

NOTE F – CONSTRUCTION IN PROGRESS

The School District had one construction open construction project for HVAC replacement at Paul Elementary totaling \$122,028 as of June 30, 2021

NOTE G – CAPITAL ASSETS

All purchased capital assets are valued at cost when historical records are available. When no historical records are available, fixed assets are valued at estimated historical cost. Fixed asset activity for the 2021 fiscal year is reflected as follows:

NOTE G – CAPITAL ASSETS (Cont.)

	6/30/2020	Additions	Disposals	6/30/2021
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	749,487	-	-	749,487
Capital Assets, Being Depreciated:				
Buildings	52,808,546	847,206	(33,938)	53,621,814
Furniture and Equipment	12,336,153	316,529	(784,228)	11,868,454
Vehicles	4,820,837	214,620	-	5,035,457
 Total Capital Assets Being Depreciated	 69,965,536	 1,378,355	 (818,166)	 70,525,725
 Less Accumulated Depreciation:				
Buildings	(32,710,979)	(1,354,171)	33,938	(34,031,212)
Furniture and Equipment	(8,080,960)	(722,663)	784,228	(8,019,395)
Vehicles	(3,627,646)	(305,148)	-	(3,932,794)
 Total Accumulated Depreciation	 (44,419,585)	 (2,381,982)	 818,166	 (45,983,401)
 Capital Assets, Net of Depreciation	 26,295,438	 (1,003,627)	 -	 25,291,811

Depreciation expense was charged to governmental functions as follows:

Instruction:	
Elementary	705,530
Secondary	733,797
Support Services	
School Administration	3,090
Other	939,565
 Total Depreciation	 <u>2,381,982</u>

As of June 30, 2021, the District had capital leases included in the schedule of capital assets of \$2,553,818 – \$52,650 and \$2,501,168 shown in furniture and equipment and vehicles, respectively. The accumulated depreciation related to these capital leases was \$1,496,337 – \$15,794 and \$1,480,543 shown in furniture and equipment and vehicles, respectively.

NOTE H – ACCOUNTS PAYABLE

Accounts payable consist of goods and services acquired prior to the fiscal year end and approved for payment by the School District's July School Board Meeting.

NOTE I – SALARIES AND CONTRACTS PAYABLE

It is the policy of the School District to pay contracted personnel over a 12-month period beginning July, August or September (depending on the time of starting their position). Since the fiscal year ends June 30 and most of the personnel have completed their contract, an outstanding obligation of funds is required to be paid in July and August following the fiscal year end.

Included, along with salaries, are accrued employee benefits for health, dental, life insurance, retirement, unused personal leave benefit, and payroll taxes on the contracted balance of salaries for the 2021 fiscal school year.

NOTE J – LONG TERM LIABILITIES AND CAPITAL LEASES

Change in Long Term-Debt:

Beginning Long-Term Debt	12,976,118
Add Additional Debt Proceeds	-
Less Scheduled Principal Payments Debt Service Fund	(1,697,099)
Ending Long-Term Liabilities	<u>11,279,019</u>

The District issued \$4,950,000 General Obligation Bonds to advance refund term bonds in the amount of \$5,045,000. The general obligation bonds were issued at a premium of \$559,090 and, after paying issuance costs of \$92,128, the net proceeds were \$5,416,962. The net proceeds from the issuance of the general obligation bonds were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the term bonds are called. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds were removed from the school districts government wide financial statements. As a result of the advance refunding, the District reduced its total debt service requirements by \$95,000, which resulted in an economic gain of \$235,267. The District was funded by these bonds on October 19, 2011. Terms of the bonds are payments every August 1 and February 1 through the year 2021 with a true interest cost of 3.862%. The payments by year are as follows:

Fiscal Year	Interest	Principal	Total
2021-22	13,900	695,000	708,900
Total	13,900	695,000	708,900

The District issued \$10,770,000 General Obligation Bonds to advance refund term bonds in the amount of \$10,820,000. The general obligation bonds were issued at a premium of \$1,113,414 and, after paying issuance costs of \$147,702, the net proceeds were \$11,735,712. The net proceeds from the issuance of the general obligation bonds were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the term bonds are called. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds were removed from the school districts government wide financial statements. The District was funded by these bonds on April 17, 2014. Terms of the bonds are payments every August 15 and February 15 through the year 2026 with a true interest costs ranging from 1.38% to 4%.

The reacquisition price exceeded the net carrying amount of the old debt by \$50,000. This amount is reported as a deferred outflow of resources and amortized over the remaining life of the refunding debt. The District advance refunded the general obligation bonds to reduce its total debt service payments by \$771,771 to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$656,280.

NOTE J – LONG TERM LIABILITIES AND CAPITAL LEASES (Cont.)

The payments by year are as follows:

Fiscal Year	Interest	Principal	Total
2021-22	300,225	575,000	875,225
2022-23	264,700	1,345,000	1,609,700
2023-24	209,800	1,400,000	1,609,800
2024-25	152,700	1,455,000	1,607,700
2025-26	93,300	1,515,000	1,608,300
Thereafter	31,500	1,575,000	1,606,500
Total	1,052,225	7,865,000	8,917,225

The District issued \$2,650,000 General Obligation Bonds to advance refund term bonds in the amount of \$2,665,000. The general obligation bonds were issued at a premium of \$381,103 and, after paying issuance costs of \$88,562, the net proceeds were \$2,942,541. The net proceeds from the issuance of the general obligation bonds were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the term bonds are called. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds were removed from the school districts government wide financial statements. The District was funded by these bonds on May 25, 2016. Terms of the bonds are payments every September 15 and March 15 through the year 2028 with a true interest cost of 3.406%.

The reacquisition price exceeded the net carrying amount of the old debt by \$15,000. This amount is reported as a deferred outflow of resources and amortized over the remaining life of the refunding debt. The District advance refunded the general obligation bonds to reduce its total debt service payments by \$384,358 to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$358,899.

The payments by year are as follows:

Fiscal Year	Interest	Principal	Total
2021-22	71,250	240,000	311,250
2022-23	61,450	250,000	311,450
2023-24	51,250	260,000	311,250
2024-25	40,650	270,000	310,650
2025-26	31,050	280,000	311,050
Thereafter	40,725	895,000	935,725
Total	296,375	2,195,000	2,491,375

NOTE J – LONG TERM LIABILITIES AND CAPITAL LEASES (Cont.)

The District entered into a five year capital lease on June 27, 2017 for three Blue Bird school buses. The District is required to maintain minimum amounts of liability and collision insurance. The titles of the vehicles are held by the Bank until the final lease payment is made. The lease payments by year are as follows:

<u>Fiscal Year</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2021-22	1,845	64,060	65,905
Total	1,845	64,060	65,905

The District entered into a five year capital lease on January 15, 2018 for three Blue Bird school buses. The District is required to maintain minimum amounts of liability and collision insurance. The titles of the vehicles are held by the Bank until the final lease payment is made. The lease payments by year are as follows:

<u>Fiscal Year</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2021-22	3,803	63,520	67,323
2022-23	1,941	65,382	67,323
Total	5,744	128,902	134,646

The District entered into a five year capital lease on May 17, 2019 for three Blue Bird school buses. The District is required to maintain minimum amounts of liability and collision insurance. The titles of the vehicles are held by the Bank until the final lease payment is made. The lease payments by year are as follows:

<u>Fiscal Year</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2021-22	7,287	60,721	68,008
2022-23	4,949	63,059	68,008
2023-24	2,521	65,451	67,972
Total	14,757	189,231	203,988

The District entered into a three year capital lease on July 20, 2020 for two Blue Bird school buses. The District is required to maintain minimum amounts of liability and collision insurance. The titles of the vehicles are held by the Bank until the final lease payment is made. The lease payments by year are as follows:

<u>Fiscal Year</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2021-22	3,049	70,151	73,200
2022-23	1,539	71,661	73,200
Total	4,588	141,812	146,400

NOTE K – ACCRUED VACATION PAY

School District employees are granted vacation and sick leave in varying amounts. Vacation days are for full-time classified and certified employees who are assigned a twelve-month work schedule. Vacation days are earned after one year of continuous employment and are granted based on years of employment. If there are unused vacation days at the end of the year, up to five days can be carried to the next year. The maximum that can be earned in any year is 20 days for employees who have been with the District in excess of twenty-one years. The Board of Directors occasionally exempts this policy under special circumstances. In the event of termination, an employee is reimbursed for accumulated vacation days up to 25 days. Amounts accrued for vacation pay will be provided out of future resources of the School District.

Also, employees are given four days of personal leave per fiscal year. Personal leave days not used at the end of the fiscal year can be paid as additional compensation to the employee at year end. Any unpaid personal leave benefit has been accrued with salaries and contracts payable.

NOTE L – UNEARNED REVENUE

Unearned revenue, as of June 30, 2021, consists of grant and Medicaid funds received but not yet expended.

NOTE M – DEFINED BENEFIT PENSION PLAN

Plan Description

The School District 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.

NOTE M – DEFINED BENEFIT PENSION PLAN (Cont.)

The contribution rates for employees are set by statute at 60% of the employer rate. As of June 30, 2020 it was 7.16%. The employer contribution rate is set by the Retirement Board and was 11.94% of covered compensation. The District's contributions were \$2,398,228 for the year ended June 30, 2021.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the District reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the Employer'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, 2020 and 2019, the District's proportion was .5365126 percent and .5381483 percent, respectively.

For the year ended June 30, 2021, the School District recognized pension expense (revenue) of \$2,117,061. At June 30, 2021, the School District 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	\$ 1,427,987	\$ 406,799
Changes in assumptions or other inputs	\$ 210,697	-
Net difference between projected and actual earnings on pension plan investments	\$ 973,394	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	\$ 141,757	\$ 65,871
Employer contributions subsequent to the measurement date	<u>\$ 2,398,228</u>	<u>-</u>
Total	<u>\$ 5,152,063</u>	<u>\$ 472,670</u>

The \$2,398,228 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2022.

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, 2019 the beginning of the measurement periods ended June 30, 2020 and 2019 are 4.7 and 4.8 years.

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

Year Ended Date:

2021	\$ 47,881
2022	\$ 550,709
2023	\$ 747,317
2024	\$ 939,336
2025	\$ (4,076)

NOTE M – DEFINED BENEFIT PENSION PLAN (Cont.)

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, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.75%
Salary inflation	3.75%
Investment rate of return	7.05%, net of investment expenses
Cost-of-living adjustments	1%

Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

An experience study was performed for the period July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions other than mortality. The Total Pension Liability as of June 30, 2020 is based on the results of an actuarial valuation date July 1, 2020.

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 January 1, 2020.

NOTE M – DEFINED BENEFIT PENSION PLAN (Cont.)

Capital Market Assumptions

Asset Class		Target Allocation	Long-Term Expected Nominal Rate of Return (Arithmetic)	Long-Term Expected Real Rate of Return (Arithmetic)
Core Fixed Income	Barclays Aggregate	30.00%	3.05%	0.80%
Broad US Equities	Wilshire 5000/Russell 3000	55.00%	8.30%	6.05%
Developed Foreign Equities	MSCI EAFE/World ex US	15.00%	8.45%	6.20%
Assumed Inflation - Mean			2.25%	2.25%
Assumed Inflation - Standard Deviation			1.50%	1.50%
Portfolio Arithmetic Mean Return			6.75%	4.50%
Portfolio Standard Deviation			12.54%	12.54%
Portfolio Long-Term (Geometric) Expected Rate of Return			6.13%	3.77%
Assumed Investment Expenses			0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses			5.73%	3.37%
Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expenses				4.19%
Portfolio Standard Deviation				14.16%
Valuation Assumptions Chosen by PERSI Board				
Long-Term Expected Real Rate of Return, Net of Investment Expenses				4.05%
Assumed Inflation				3.00%
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses				7.05%

Discount Rate

The discount rate used to measure the total pension liability was 7.05%. 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 liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

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

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 7.05 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05 percent) or 1-percentage-point higher (8.05 percent) than the current rate:

	1% Decrease (6.05%)	Current Discount Rate (7.05%)	1% Increase (8.05%)
Employer's proportionate share of the net pension liability (asset)	\$25,549,036	\$12,458,532	\$1,634,819

NOTE M – DEFINED BENEFIT PENSION PLAN (Cont.)*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.

NOTE O – RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases commercial insurance to manage the risks of loss.

NOTE P – INTERFUND TRANSFERS

Transfer From Fund	Purpose	Transfer to Fund	Amount
General Fund	Required Benefits Reimbursement	Food Service Fund	41,288
General Fund	Levy Funds Transfer	Plant Facility Fund	1,187,632
Title I-A Fund	Indirect Cost Transfer	General Fund	30,864
Title I-C Fund	Indirect Cost Transfer	General Fund	8,135
Title VI-B Fund	Indirect Cost Transfer	General Fund	30,477
Title II-A Fund	Indirect Cost Transfer	General Fund	120,731
Combined Small Federal Grants	Indirect Cost Transfer	General Fund	86,452
Title I-A Fund	Grant Transferability	Medicaid Fund	200,000
Total			1,705,579

NOTE Q – INTERFUND RECEIVABLES AND PAYABLES

Interfund Payable	Purpose	Interfund Receivable	Amount
Title I-A ESEA	Pooled Cash	General	63,424
Title I Program Improvement	Pooled Cash	General	205,211
Title I-C Migrant	Pooled Cash	General	25,099
Title VI-B Special Ed	Pooled Cash	General	119,118
Title II-A ESEA Improving Teachers	Pooled Cash	General	45,006
Medicaid Fund	Pooled Cash	General	68,658
Perkins III Professional Tech Act	Pooled Cash	General	54,457
Combined Federal Grants	Pooled Cash	General	27,441
Combined State Grants	Pooled Cash	General	9,116
ESSR - CARES Act	Pooled Cash	General	3,628
General	Pooled Cash	Plant Facilities	499,376
General	Pooled Cash	Debt Service	28,852
General	Pooled Cash	Combined Federal Grants	836
General	Pooled Cash	Combined State Grants	79,590
Total			1,229,812

NOTE R – RELATED PARTY TRANSACTIONS

The District has an agreement with ARTEC and ARTEI Charter Schools to provide facilities, equipment, materials and services for programs. Along with this agreement ARTEC and ARTEI reimburse the district for direct cost related to ARTEC students. During the last fiscal year, the school district received \$435,595 in revenue from ARTEC and ARTEI.

NOTE S – COVID-19

The District's operations may be affected by the recent and ongoing outbreak of the coronavirus disease 2019 (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. The ultimate disruption which may be caused by the outbreak is uncertain; however, it may result in a material adverse impact on the District's fund balance, operations, and cash flows. Possible effects may include, but are not limited to, disruption to the District's customers and revenue, absenteeism in the District's labor workforce, unavailability of products and supplies used in operations, and a decline in value of assets held by the Company, including property and equipment and marketable securities.

NOTE T – PRIOR PERIOD RESTATEMENT

As of July 1, 2020, the District adopted GASB Statement No. 84, Fiduciary Activities. The implementation of this standard requires governments to report activities associated with student clubs and activities in the General Purpose Financial Statements. The fund balance and the net position must be restated as of June 30, 2020. Fund balance and net position as of June 30, 2020 was restated to retroactively report the beginning net cash and fund balance and net position. The restatement of fund balance is identified as follows:

Beginning fund Balance Non Major Funds as previously reported at June 30, 2020	\$ -
Prior Period Adjustment - Implementation of GASB 84	
Student Activity Accounts	<u>517,949</u>
Fund Balance Restated at June 30, 2020	\$ 517,949

The restatement of net position is identified as follows:

Beginning Government-wide Net Position s as previously reported at June 30, 2020	\$ 11,652,523
Prior Period Adjustment - Implementation of GASB 84	
Student Activity Accounts	<u>517,949</u>
Fund Balance Restated at June 30, 2020	\$ 12,170,472

NOTE U – SUBSEQUENT EVENTS

Management for the Company reviewed subsequent events as of November 10, 2021, which was the date the report was available to be issued, and was not aware of any subsequent events that needed to be disclosed.

REQUIRED SUPPLEMENTARY INFORMATION

MINIDOKA JOINT SCHOOL DISTRICT NO 331

PENSION PLAN REQUIRED SUPPLEMENTARY INFORMATION FOR YEAR ENDED JUNE 30, 2021 WITH 2020 PERSI DATA

Schedule of Employer's Share of Net Pension Liability PERSI - Base Plan Last 10 Fiscal Years *

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Employer's portion of net pension liability	0.536513%	0.538148%	0.532139%	0.524525%	0.528318%	0.528303%	0.539394%	233
Employer's proportionate share of the net pension liability	\$12,458,532	\$6,142,813	\$7,849,142	\$8,244,634	\$10,709,819	\$6,956,894	\$3,970,780	
Employer's covered-employee payroll	\$20,085,662	\$19,104,193	\$18,277,695	\$17,254,519	\$16,365,809	\$15,459,367	\$14,797,625	
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	62.03%	32.15%	42.94%	47.78%	65.44%	45.00%	26.83%	
Plan fiduciary net position as a percentage of liability	94.95%	93.79%	91.69%	90.68%	87.26%	91.38%	94.95%	

* GASB Statement No. 68 requires ten years of information to be presented in the table. However, until a full 10-year trend is compiled, the School District will present information for those years for which information is available.

Data reported is measured as of July 1 of the prior year.

Schedule of Employer Contributions PERSI - Base Plan Last 10 Fiscal Years *

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily required contribution	\$2,398,228	\$2,281,041	\$2,069,035	\$1,953,212	\$1,852,610	\$1,750,002	\$1,675,091
Contributions in relation to the statutorily required contribution	\$2,398,228	\$2,288,729	\$2,074,467	\$1,953,212	\$1,852,610	\$1,750,002	\$1,675,091
Contribution (deficiency) excess	(\$0)	\$7,688	\$5,432	\$0	\$0	\$0	\$0
Employer's covered-employee payroll	\$20,085,662	\$19,104,193	\$18,277,695	\$17,254,519	\$16,365,809	\$15,459,367	\$14,797,625
Contributions as a percentage of covered-employee payroll	11.94%	11.94%	11.32%	11.32%	11.32%	11.32%	11.32%

* GASB Statement No. 68 requires ten years of information to be presented in the table. However, until a full 10-year trend is compiled, the School District will present information for those years for which information is available.

Data reported is measured as of July 1 of the prior year.

MINIDOKA JOINT SCHOOL DISTRICT NO 331

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GENERAL FUND BUDGET AND ACTUAL FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Property Taxes, Penalty and Interest	2,262,000	2,278,000	2,283,358	5,358
Tuition	-	38,000	39,932	1,932
Earnings on Investments	125,000	50,000	29,184	(20,816)
Other Local Revenue	889,500	731,500	743,672	12,172
State	25,298,500	27,021,200	27,084,282	63,082
Total Revenues	28,575,000	30,118,700	30,180,428	61,728
<u>Expenditures:</u>				
<u>Instruction:</u>				
Elementary	6,172,467	5,425,658	5,357,304	68,354
Secondary	6,813,902	6,942,816	6,860,527	82,289
Alternative	1,098,501	1,149,301	1,156,677	(7,376)
Special	2,531,142	2,587,032	2,569,479	17,553
School Activity	142,043	143,843	143,871	(28)
Summer School	83,793	75,887	75,195	692
Detention	963	51,979	50,968	1,011
<u>Support Services:</u>				
Special Guidance	763,056	840,079	806,894	33,185
Special Services	412,874	428,740	428,470	270
Instruction Improvement	1,221,097	1,603,898	1,478,953	124,945
Board of Education	50,000	54,000	54,070	(70)
District Administration	599,169	608,172	609,314	(1,142)
School Administration	1,969,090	1,974,576	1,970,923	3,653
Business Operation	374,264	385,064	364,969	20,095
Buildings Operation and Maintenance	3,965,639	4,666,055	4,764,104	(98,049)
Transportation	1,876,000	2,008,000	1,927,665	80,335
Non-Instructional Services	-	17,600	2,981	14,619
Interest and Fiscal Charges	265,000	200,000	200,000	-
Contingency	800,000	1,900,000	-	1,900,000
Total Expenditures	29,139,000	31,062,700	28,822,364	2,240,336
Excess (Deficit) Revenues Over Expenditures	(564,000)	(944,000)	1,358,064	2,302,064
<u>Other Financing Sources (Uses):</u>				
Debt Issuance	-	-	214,620	214,620
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers In	345,000	265,000	271,659	6,659
Operating Transfers (Out)	(1,431,000)	(1,221,000)	(1,228,920)	(7,920)
Net Change in Fund Balances	(1,650,000)	(1,900,000)	615,423	2,515,423
Fund Balance at Beginning of Year	1,650,000	1,900,000	1,899,893	(107)
Fund Balance at End of Year	-	-	2,515,316	2,515,316

MINIDOKA JOINT SCHOOL DISTRICT NO 331

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOOD SERVICE FUND BUDGET AND ACTUAL FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues:</u>				
Earnings on Investments	5,000	1,000	786	(214)
Lunches	368,000	93,000	91,675	(1,325)
Federal	1,526,000	2,172,000	2,253,923	81,923
	<u>1,899,000</u>	<u>2,266,000</u>	<u>2,346,384</u>	<u>80,384</u>
Total Revenues	1,899,000	2,266,000	2,346,384	80,384
<u>Expenditures:</u>				
<u>Support Services:</u>				
Non-Instructional Services	1,944,000	2,496,000	2,008,465	487,535
	<u>1,944,000</u>	<u>2,496,000</u>	<u>2,008,465</u>	<u>487,535</u>
Total Expenditures	1,944,000	2,496,000	2,008,465	487,535
Excess (Deficit) Revenues Over Expenditures	(45,000)	(230,000)	337,919	567,919
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	45,000	45,000	41,288	(3,712)
Net Change in Fund Balances	-	(185,000)	379,207	564,207
Fund Balance at Beginning of Year	-	185,000	185,682	682
Fund Balance at End of Year	<u>-</u>	<u>-</u>	<u>564,889</u>	<u>564,889</u>

MINIDOKA JOINT SCHOOL DISTRICT NO 331

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES DEBT SERVICE FUND BUDGET AND ACTUAL FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Property Taxes, Penalty and Interest	1,686,000	1,935,000	1,949,394	14,394
Earnings on Investments	10,000	10,000	2,517	(7,483)
State	350,000	369,000	369,329	329
	<u>2,046,000</u>	<u>2,314,000</u>	<u>2,321,240</u>	<u>7,240</u>
Total Revenues	2,046,000	2,314,000	2,321,240	7,240
<u>Expenditures:</u>				
Principal Retirement	1,600,000	1,600,000	1,599,984	16
Interest and Fiscal Charges	446,000	446,000	444,952	1,048
	<u>2,046,000</u>	<u>2,046,000</u>	<u>2,044,936</u>	<u>1,064</u>
Total Expenditures	2,046,000	2,046,000	2,044,936	1,064
Excess (Deficit) Revenues Over Expenditures	-	268,000	276,304	8,304
<u>Other Financing Sources (Uses):</u>				
Operating Transfers (Out)	-	(2,300,000)	-	2,300,000
Net Change in Fund Balances	-	(2,032,000)	276,304	2,308,304
Fund Balance at Beginning of Year	-	2,032,000	2,032,838	838
Fund Balance at End of Year	<u>-</u>	<u>-</u>	<u>2,309,142</u>	<u>2,309,142</u>

MINIDOKA JOINT SCHOOL DISTRICT NO 331

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES PLANT FACILITIES FUND BUDGET AND ACTUAL FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Other Local Revenue	10,000	23,000	65,921	42,921
Total Revenues	10,000	23,000	65,921	42,921
<u>Expenditures:</u>				
<u>Support Services:</u>				
Buildings Operation and Maintenance	1,396,000	1,342,000	565,092	776,908
Principal Retirement	-	-	311,735	(311,735)
Interest and Fiscal Charges	-	-	20,670	(20,670)
Total Expenditures	1,396,000	1,342,000	897,497	444,503
Excess (Deficit) Revenues Over Expenditures	(1,386,000)	(1,319,000)	(831,576)	487,424
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	1,386,000	1,176,000	1,187,632	11,632
Net Change in Fund Balances	-	(143,000)	356,056	499,056
Fund Balance at Beginning of Year	-	143,000	143,320	320
Fund Balance at End of Year	-	-	499,376	499,376

MINIDOKA JOINT SCHOOL DISTRICT NO. 331
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Basis of Presentation

The Schedules of Revenues, Expenditures and Changes in Fund Balance have been prepared on the modified accrual basis of accounting.

Budgetary Legal Requirements

Idaho codified law prescribes the budgetary procedures to be followed by the School District as follows:

- A. No later than 28 days prior to the District's annual meeting school board will prepare a budget in accordance with guide lines prescribed by the state of Idaho superintendent.
- B. The School Board will hold a public hearing concerning the proposed budget.
- C. No longer than 14 days after the public hearing the board shall adopt a budget for the ensuing school year.
- D. As necessary, due to unanticipated resources and expenditures, the School Board can amend the adopted budget by resolution

SUPPLEMENTAL INFORMATION

MINIDOKA JOINT SCHOOL DISTRICT NO 331

**COMBINING BALANCE SHEET - NON-MAJOR FUNDS
AS OF JUNE 30, 2021**

	Title I-A ESEA Improving Basic	ESSR (CARES Act)	Title I-C ESEA Migrant	Title I- Program Improvement	Title VI-B Special Ed and Preschool	Title II-A ESEA Improving Teacher	Medicaid
<u>Assets</u>							
Restricted Cash	-	-	-	-	-	-	-
Receivables:							
State of Idaho	-	-	-	-	-	-	-
Federal	209,415	3,628	56,597	618,571	243,906	45,006	222,958
Interfund Loan Receivable	-	-	-	-	-	-	-
Total Assets	<u>209,415</u>	<u>3,628</u>	<u>56,597</u>	<u>618,571</u>	<u>243,906</u>	<u>45,006</u>	<u>222,958</u>
<u>Liabilities</u>							
Accounts Payable	103	-	1,102	-	-	-	-
Salaries and Contracts Payable	145,888	-	30,396	413,360	124,788	-	49,004
Interfund Loan Payable	63,424	3,628	25,099	205,211	119,118	45,006	68,658
Unearned Revenue	-	-	-	-	-	-	105,296
Total Liabilities	<u>209,415</u>	<u>3,628</u>	<u>56,597</u>	<u>618,571</u>	<u>243,906</u>	<u>45,006</u>	<u>222,958</u>
<u>Fund Equity</u>							
Fund Balance:							
Undesignated	-	-	-	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Equity	<u>209,415</u>	<u>3,628</u>	<u>56,597</u>	<u>618,571</u>	<u>243,906</u>	<u>45,006</u>	<u>222,958</u>

Perkins III Professional Tech Act	COPS - Security Grant	Character Ed Grant	Student Body Activity Funds	Combined Small Federal Grants	Combined State Grants	Total
-	-	-	451,043	-	-	451,043
-	-	-	-	-	13,474	13,474
60,863	-	-	-	54,732	4,441	1,520,117
-	-	-	-	837	79,590	80,427
<u>60,863</u>	<u>-</u>	<u>-</u>	<u>451,043</u>	<u>55,569</u>	<u>97,505</u>	<u>2,065,061</u>
680	-	-	-	-	991	2,876
5,726	-	-	-	27,291	27,659	824,112
54,457	-	-	-	27,441	9,116	621,158
-	-	-	-	837	59,739	165,872
60,863	-	-	-	55,569	97,505	1,614,018
<u>-</u>	<u>-</u>	<u>-</u>	<u>451,043</u>	<u>-</u>	<u>-</u>	<u>451,043</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>451,043</u>	<u>-</u>	<u>-</u>	<u>451,043</u>
<u>60,863</u>	<u>-</u>	<u>-</u>	<u>451,043</u>	<u>55,569</u>	<u>97,505</u>	<u>2,065,061</u>

MINIDOKA JOINT SCHOOL DISTRICT NO 331

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS - ACTUAL
AS OF JUNE 30, 2021**

	Title I-A ESEA Improving Basic	ESSR (CARES Act)	Title I-C ESEA Migrant	Title I- Program Improvement	Title VI-B Special Ed and Preschool	Title II-A ESEA Improving Teacher	Medicaid
<u>Revenues:</u>							
Other Local Revenue	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-
Federal	797,146	70,581	267,481	1,200,414	988,111	143,430	932,258
Total Revenues	797,146	70,581	267,481	1,200,414	988,111	143,430	932,258
<u>Expenditures:</u>							
Instructional	887,482	9,843	173,191	1,200,414	681,480	6,807	299,450
Support Services	82,623	60,738	79,977	-	276,154	15,892	432,808
Non-Instructional	1,177	-	6,178	-	-	-	-
Total Expenditures	971,282	70,581	259,346	1,200,414	957,634	22,699	732,258
Excess (Deficit) Revenues Over Expenditures	(174,136)	-	8,135	-	30,477	120,731	200,000
Other Financing Sources (Uses):							
Operating Transfers In	205,000	-	-	-	-	-	-
Operating Transfers (Out)	(30,864)	-	(8,135)	-	(30,477)	(120,731)	(200,000)
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-	-	-	-
Fund Balance at End of Year	-	-	-	-	-	-	-

Perkins III Professional Tech Act	COPS - Security Grant	Character Ed Grant	Student Body Activity Funds	Combined Small Federal Grants	Combined State Grants	Total
-	-	-	916,865	-	-	916,865
-	-	-	-	-	553,975	553,975
60,266	443,336	277,445	-	262,189	-	5,442,657
60,266	443,336	277,445	916,865	262,189	553,975	6,913,497
60,266	-	277,445	-	168,502	196,179	3,961,059
-	443,336	-	983,771	7,235	306,724	2,689,258
-	-	-	-	-	51,072	58,427
60,266	443,336	277,445	983,771	175,737	553,975	6,708,744
-	-	-	(66,906)	86,452	-	204,753
-	-	-	-	-	-	205,000
-	-	-	-	(86,452)	-	(476,659)
-	-	-	(66,906)	-	-	(66,906)
-	-	-	517,949	-	-	517,949
-	-	-	451,043	-	-	451,043

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TITLE I-A FUND BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues:</u>				
Federal	773,800	796,800	797,146	346
Total Revenues	773,800	796,800	797,146	346
<u>Expenditures:</u>				
<u>Instruction:</u>				
Elementary	501,014	540,014	541,543	(1,529)
Secondary	279,500	246,500	247,239	(739)
Alternative	75,586	98,586	98,700	(114)
<u>Support Services:</u>				
Instruction Improvement	82,000	81,000	81,375	(375)
Buildings Operation and Maintenance	-	1,000	1,248	(248)
Non-Instructional Services	9,700	9,700	1,177	8,523
Total Expenditures	947,800	976,800	971,282	5,518
Excess (Deficit) Revenues Over Expenditures	(174,000)	(180,000)	(174,136)	5,864
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	205,000	195,000	205,000	10,000
Operating Transfers (Out)	(31,000)	(15,000)	(30,864)	(15,864)
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	-	-	-	-

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ESSR - CARES ACT FUND BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues:</u>				
Federal	-	77,000	70,581	(6,419)
Total Revenues	-	77,000	70,581	(6,419)
<u>Expenditures:</u>				
<u>Instruction:</u>				
Elementary	-	11,000	9,843	1,157
Instruction Improvement	-	59,000	53,744	5,256
Buildings Operation and Maintenance	-	7,000	6,994	6
Total Expenditures	-	77,000	70,581	6,419
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	-	-	-	-

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TITLE I-C MIGRANT FUND BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Federal	328,000	473,000	267,481	(205,519)
Total Revenues	328,000	473,000	267,481	(205,519)
<u>Expenditures:</u>				
<u>Instruction:</u>				
Elementary	-	-	336	(336)
Secondary	103,000	114,000	107,973	6,027
Summer School	95,000	230,000	64,882	165,118
<u>Support Services:</u>				
Special Guidance	107,000	103,000	79,100	23,900
Instruction Improvement	-	2,000	877	1,123
Non-Instructional Services	9,500	9,500	6,178	3,322
Total Expenditures	314,500	458,500	259,346	199,154
Excess (Deficit) Revenues Over Expenditures	13,500	14,500	8,135	(6,365)
<u>Other Financing Sources (Uses):</u>				
Operating Transfers (Out)	(13,500)	(14,500)	(8,135)	6,365
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	-	-	-	-

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TITLE VI-B SPECIAL ED AND PRESCHOOL FUND BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Federal	997,000	1,119,000	988,111	(130,889)
Total Revenues	997,000	1,119,000	988,111	(130,889)
<u>Expenditures:</u>				
<u>Instruction:</u>				
Special	686,592	779,592	680,329	99,263
Summer School	2,060	2,060	1,151	909
<u>Support Services:</u>				
Special Services	274,348	294,348	272,794	21,554
Instruction Improvement	-	9,000	3,360	5,640
Total Expenditures	963,000	1,085,000	957,634	127,366
Excess (Deficit) Revenues Over Expenditures	34,000	34,000	30,477	(3,523)
<u>Other Financing Sources (Uses):</u>				
Operating Transfers (Out)	(34,000)	(34,000)	(30,477)	3,523
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	-	-	-	-

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES IMPROVING TEACHER FUND BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Federal	148,000	159,000	143,430	(15,570)
Total Revenues	148,000	159,000	143,430	(15,570)
<u>Expenditures:</u>				
<u>Instruction:</u>				
Elementary	14,000	17,000	4,407	12,593
Secondary	14,000	12,000	2,400	9,600
<u>Support Services:</u>				
Instruction Improvement	-	15,000	15,892	(892)
Total Expenditures	28,000	44,000	22,699	21,301
Excess (Deficit) Revenues Over Expenditures	120,000	115,000	120,731	5,731
<u>Other Financing Sources (Uses):</u>				
Operating Transfers (Out)	(120,000)	(115,000)	(120,731)	(5,731)
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	-	-	-	-

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES MEDICAID FUND BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Federal	<u>1,100,000</u>	<u>1,000,000</u>	<u>932,258</u>	<u>(67,742)</u>
Total Revenues	<u>1,100,000</u>	<u>1,000,000</u>	<u>932,258</u>	<u>(67,742)</u>
<u>Expenditures:</u>				
<u>Instruction:</u>				
Secondary	272,000	298,000	299,450	(1,450)
<u>Support Services:</u>				
Instruction Improvement	<u>563,000</u>	<u>502,000</u>	<u>432,808</u>	<u>69,192</u>
Total Expenditures	<u>835,000</u>	<u>800,000</u>	<u>732,258</u>	<u>67,742</u>
Excess (Deficit) Revenues Over Expenditures	265,000	200,000	200,000	-
Operating Transfers (Out)	<u>(265,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES PERKINS III PROFESSIONAL TECH ACT FUND BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Federal	<u>58,000</u>	<u>61,000</u>	<u>60,266</u>	<u>(734)</u>
Total Revenues	<u>58,000</u>	<u>61,000</u>	<u>60,266</u>	<u>(734)</u>
<u>Expenditures:</u>				
<u>Instruction:</u>				
Secondary	<u>58,000</u>	<u>61,000</u>	<u>60,267</u>	<u>733</u>
Total Expenditures	<u>58,000</u>	<u>61,000</u>	<u>60,267</u>	<u>733</u>
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES COPS SECURITY GRANT FUND BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Federal	-	-	443,336	443,336
Total Revenues	-	-	443,336	443,336
<u>Expenditures:</u>				
<u>Support Services:</u>				
Instruction Improvement	-	-	443,336	(443,336)
Total Expenditures	-	-	443,336	(443,336)
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	-	-	-	-

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES CHARACTER ED GRANT FUND BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Federal	-	275,000	277,445	2,445
Total Revenues	-	275,000	277,445	2,445
<u>Expenditures:</u>				
<u>Instruction:</u>				
Elementary	-	-	-	-
Secondary	-	275,000	277,445	(2,445)
Total Expenditures	-	275,000	277,445	(2,445)
Excess (Deficit) Revenues Over Expenditures	-	-	-	-
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	-	-	-	-
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	-	-	-	-

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES COMBINED SMALL FEDERAL FUNDS BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Federal	225,000	300,000	262,189	(37,811)
Total Revenues	225,000	300,000	262,189	(37,811)
<u>Expenditures:</u>				
<u>Instruction:</u>				
Elementary	49,500	27,500	28,736	(1,236)
Secondary	87,000	110,000	99,467	10,533
Summer School	-	33,000	31,987	1,013
<u>Support Services:</u>				
Special Guidance	-	30,000	8,312	21,688
Instruction Improvement	3,500	19,500	6,588	12,912
Transportation	-	-	647	(647)
Total Expenditures	140,000	220,000	175,737	44,263
Excess (Deficit) Revenues Over Expenditures	85,000	80,000	86,452	6,452
<u>Other Financing Sources (Uses):</u>				
Operating Transfers (Out)	(85,000)	(80,000)	(86,452)	(6,452)
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	-	-	-	-

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES COMBINED STATE FUNDS BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
State	556,000	608,500	553,975	(54,525)
Total Revenues	556,000	608,500	553,975	(54,525)
<u>Expenditures:</u>				
<u>Instruction:</u>				
Elementary	-	3,000	2,401	599
Secondary	178,000	184,500	193,775	(9,275)
Alternative	-	-	3	(3)
<u>Support Services:</u>				
Instruction Improvement	321,000	292,000	231,419	60,581
Buildings Operation and Maintenance	-	75,000	75,305	(305)
Non-Instructional Services	57,000	54,000	51,072	2,928
Total Expenditures	556,000	608,500	553,975	54,525
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	-	-	-	-

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

ACEQUIA ELEMENTARY SCHOOL ACTIVITIES FUND FOR THE YEAR ENDING JUNE 30, 2021

	Cash Balance 6/30/2020	Receipts	Transfers	Disbursed	Cash Balance 6/30/2021
Webstore Fees	-	8		(7)	1
Sales Tax	-	7	-	(7)	-
General Account	3,256	1,781	-	(3,258)	1,779
Activity Fund	17	615	-	(617)	15
School Improvement Fund	820	-	-	-	820
Instruction - Kindergarten	93	125		(45)	173
Instruction - Kindergarten Activity	-	13	-	(13)	-
Instruction - Kinderkamp	300	-	-	(300)	-
Instruction - Media	116	-	-	-	116
School Climate Fund	2,297	743	(82)	(1,228)	1,730
Sunshine Fund	647	1,079	82	(1,460)	348
Total	7,546	4,371	-	(6,935)	4,982

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

RUPERT ELEMENTARY SCHOOLS ACTIVITIES FUND FOR THE YEAR ENDING JUNE 30, 2021

	<u>Cash Balance 6/30/2020</u>	<u>Receipts</u>	<u>Transfers</u>	<u>Disbursed</u>	<u>Cash Balance 6/30/2021</u>
Webstore Fees	-	8	-	(8)	-
Sales Tax	-	-	-	-	-
General Account	4,592	5,675	-	(6,860)	3,407
Activity Fund	-	637	-	(637)	-
School Improvement	20,942	30,143	-	(15,620)	35,465
Club-K Kids	136	-	-	-	136
Instruction - Kindergarten	-	-	-	-	-
Instruction - Kindergarten Activity	712	-	-	(644)	68
Insturction - Kinderkamp	200	676	-	(876)	-
Instruction - Media	-	279	-	(69)	210
School Climate	<u>1,517</u>	<u>3,307</u>	<u>-</u>	<u>(1,379)</u>	<u>3,445</u>
Total	<u><u>28,099</u></u>	<u><u>40,725</u></u>	<u><u>-</u></u>	<u><u>(26,093)</u></u>	<u><u>42,731</u></u>

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

HEYBURN ELEMENTARY SCHOOL ACTIVITIES FUND FOR THE YEAR ENDING JUNE 30, 2021

	Cash Balance 6/30/2020	Receipts	Transfers	Disbursed	Cash Balance 6/30/2021
Webstore Fees	-	70	-	(70)	-
Sales Tax	-	83	-	(83)	-
General Account	2,094	2,475	-	(2,393)	2,176
Activity Fund	5,079	3,735	-	(5,326)	3,488
School Improvement Fund	1,521	-	-	(501)	1,020
Instruction - Kindergarten	440	91	-	(501)	30
Instruction - Kindergarten Activity	-	-	-	-	-
Instruction - Media	327	217	-	-	544
School Climate	4,705	1,669	-	(2,615)	3,759
Sunshine Fund	1,536	217	-	(1,753)	-
Total	15,702	8,557	-	(13,242)	11,017

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

PAUL ELEMENTARY SCHOOL ACTIVITIES FUND FOR THE YEAR ENDING JUNE 30, 2021

	Cash Balance 6/30/2020	Receipts	Transfers	Disbursed	Cash Balance 6/30/2021
Webstore Fees	-	256	-	(256)	-
Sales Tax	-	13	-	(13)	-
General Account	9,084	2,928	-	(1,787)	10,225
Activity Fund	6,941	2,132	-	(3,701)	5,372
School Improvement Fund	385	-	-	-	385
Instruction - Kindergarten	288	445	-	(300)	433
Instruction - Kinderkamp	19,324	-	-	(19,324)	-
Instruction - Media	4,202	2,370	-	(138)	6,434
Total	40,224	8,144	-	(25,519)	22,849

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

EAST MINICO MIDDLE SCHOOL ACTIVITIES FUND FOR THE YEAR ENDING JUNE 30, 2021

Activity	Cash Balance 6/30/2020	Receipts	Transfers	Disbursed	Cash Balance 6/30/2021
Student Activities Cash Account					-
Webstore Fees	-				-
Sales Tax	-	2,919		(2,881)	38
Athletics	-	15,820		(15,820)	-
Athletics-Uniforms	-	3,108		(3,108)	-
Athletics-Staff Clothing	-	1,030		(1,030)	-
Athletics-Gate Receipts	-	7,410		(7,410)	-
Athletics-Basketball Boys	57	-		(10)	47
Athletics-Basketball Boys 7th	(13)	26		-	13
Athletics-Basketball Girls	658	1,778		(1,834)	602
Athletics-Football	1,206	-		(613)	593
Athletics-Football Uniforms	-	53		(53)	-
Athletics-Football Fundraiser	-				-
Athletics-Football Camp	-				-
Athletics-Football 7th	590			(230)	360
Athletics-Wrestling	47	300		(347)	-
Athletics-Wrestling Uniforms	-				-
Class 2022	-				-
General Account	-				-
Concessions	1,023	3,450		(3,150)	1,323
Vending	333	5,675		(6,358)	(350)
Activity Cards	2,435	4,567		(1,690)	5,312
Annuals	3,052	6,697		(5,199)	4,550
School Planners/Handbooks	-	136		(603)	(467)
Interest	75	15		(90)	-
Student Body Fundraiser	8,829	13,118		(20,155)	1,792
School Improvement Fundraiser	-				-
Special Interest Fundraiser	472	224			696
Gift of Green	-				-
Student Council	2,727	4,400		(4,312)	2,815
Club-Annual	(34)	34			-
Club-Builders	100	434		(553)	(19)
Club-Drug Free Youth	-				-
Club-STEM	(319)	319			-
Club-Ski	3,922	9,300		(8,903)	4,319
Club-Special Olympics	180	-		(180)	-
Club-Technology	717	170		(1,875)	(988)
Instructional-General	640	-		(640)	-
Instruction-Renaissance	180	-		(180)	-
Instruction-Art	5	-		(5)	-
Instruction-Band	4	160		(64)	100
Instruction-Cheerleading Trip	(5,336)	20,521		(14,175)	1,010
Instruction-Choir	451	23		(513)	(39)
Instruction-Choir Trip	-				-
Instruction-Dance/Drill	(1)	5,142		(6,762)	(1,621)
Instruction-Home Ec	(1,324)	955			(369)
Instruction-Facs Class	-				-
Instruction-Life Skills	311			(311)	-
Instruction-Media	388	758		(46)	1,100
Instruction-Orchestra	1,085	387		(518)	954
Instruction-Physical Education	60	1,349			1,409
Instruction-Towel And Locker	10	15		-	25
Instruction-Bowling Fee	5,948	470		(1,790)	4,628
Instruction-Shop	85	-		-	85
Instruction-Shop 7Th & 8Th	-				-
Faculty Vending	-				-
Due to Dsc-Laptop Replacemen Fine	-	595		-	595
Due To Dsc-Other	19	1,465		(1,484)	-
Over/Short	-				-
Total	28,582	112,823	-	(112,892)	28,513

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

WEST MINICO MIDDLE SCHOOL ACTIVITIES FUND FOR THE YEAR ENDING JUNE 30, 2021

Activity	Cash Balance 6/30/2020	Receipts	Transfers	Disbursed	Cash Balance 6/30/2021
Web Store Fees	-	-	-	-	-
Sales Tax	-	1,768	-	(1,959)	(191)
Athletics	9,485	13,095	-	(21,510)	1,070
Athletics-Spirit Packs	-	-	-	-	-
Athletics-Staff Clothing	-	-	-	-	-
Athletics-Gate Reciepts	-	-	-	-	-
Athletics-Region IV Tournament	-	-	-	-	-
Athletics-Football Uniforms	18	25	-	(43)	-
General Account	110	297	-	(407)	-
Concessions	9,442	1,935	-	(2,647)	8,730
Vending	1,685	2,016	-	(1,020)	2,681
Activity Cards	7,455	4,561	-	(2,255)	9,761
Annuaals	5,330	7,254	-	(8,798)	3,786
School Planners/Handbooks	4	-	-	(4)	-
Interest	4	27	-	(31)	-
School Improvement Fund Raise	9,646	191	-	(4,160)	5,677
Student Council	847	1,432	-	(1,367)	912
Club-Annual	(535)	-	-	(420)	(955)
Club-Builders	1,604	-	-	-	1,604
Club-Sources of Strength	461	100	-	(284)	277
Club-Heritage	4	-	-	-	4
Club-Ski	2,848	8,820	-	(5,694)	5,974
Club-Special Olympics	27	-	-	-	27
Club-Technology	455	-	-	-	455
Instructional-General	8,075	209	-	(3,005)	5,279
Instruction-Renaissance	525	-	-	(300)	225
Instruction-Art	49	-	-	(49)	-
Instruction-Band	(1,092)	1,092	-	-	-
Instruction-Cheerleading	918	5,718	-	(12,558)	(5,922)
Instruction-Choir	276	108	-	(384)	-
Instruction-Dance/Drill	1,243	8,892	-	(9,981)	154
Instruction-Facs Class	822	38	-	(38)	822
Instruction-Media	579	41	-	(29)	591
Instruction-Orchestra	2,041	450	-	(1,278)	1,213
Instruction-Towel And Locker	3,058	9	-	-	3,067
Instruction-Shop 7th & 8th	(522)	522	-	-	-
Due To Dsc-Textbook Fines-Dan	1	-	-	-	1
Due to Dsc-Laptop Replament	-	460	-	-	460
Due To Dsc-Other	2,090	2,360	-	(4,060)	390
Total	66,953	61,420	-	(82,281)	46,092

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

MINICO HIGH SCHOOL ACTIVITIES FUND FOR THE YEAR ENDING JUNE 30, 2021

Activity	Cash Balance 6/30/20	Receipts	Transfers	Disbursements	Cash Balance 6/30/21
Web Store Fees	-	633		(633)	-
Sales Tax	-	19,316		(19,314)	2
Athletics	20,943	79,474		(87,731)	12,686
Athletics-Baseball	4,261	36,206		(36,249)	4,218
Athletics-Basketball Boys	10,961	15,950		(17,274)	9,637
Athletics-Basketball Girls	4,491	14,817		(13,251)	6,057
Athletics-Bowling	4,760	5,669		(6,657)	3,772
Athletics-Cross Country	963	491		(577)	877
Athletics-Football	6,885	45,856		(45,783)	6,958
Athletics-Golf	4,983	1,813		(1,175)	5,621
Athletics-Soccer Boys	552	547		(198)	901
Athletics-Soccer Girls	181	1,334		(890)	625
Athletics-Softball	508	20,449		(16,972)	3,985
Athletics-Tennis	1,484	1,953		(2,051)	1,386
Athletics-Track	3,591	60		(231)	3,420
Athletics-Volleyball	4,522	3,256		(5,750)	2,028
Athletics-Wrestling	4,890	49,095		(46,161)	7,824
Class 2016	500				500
Class 2017	159				159
Class 2018	500				500
Class 2019	-	60			60
Class 2020	500	312		(312)	500
Class 2021	919	15,215		(15,634)	500
Class 2022	1,365	6,661		(2,882)	5,144
Class 2023	321	384			705
Class 2024	500	156			656
Class 2025	-				-
General Account	-		1,112	(1,671)	(559)

Activity	Cash Balance 6/30/20	Receipts	Transfers	Disbursements	Cash Balance 6/30/21
Parking Permits	9,865	2,295	(1,112)	(1,364)	9,684
Concessions	7,393	10,561		(15,810)	2,144
Vending	715	4,539		(4,015)	1,239
Activity Cards	1,871	26,248		(23,585)	4,534
Yearbooks	2,960	16,415		(18,182)	1,193
Interest	342	358			700
School Improvement Fund	8,953	193			9,146
Special Interest Fundraiser	-		427		427
Gift Of Green	646	4,272	(427)	(4,155)	336
Student Council	2,034	16,387		(8,984)	9,437
Club-Annual	2,350	540		(569)	2,321
Club-Art	111			(62)	49
Club-Business	669	991		(1,084)	576
Club-Mr Mhs	-				-
Club-Drug Free Youth	1,765	192	(109)	(44)	1,804
Club-Hope Squad	98	2,928	109	(2,312)	823
Club-Fccla	492	601		(829)	264
Club-Ffa	22,237	38,345		(49,407)	11,175
Club-Key	39	135		(117)	57
Club-Leo	-	771		(443)	328
Club-M Club	261				261
Club-Minico Ballroom	-				-
Club-Nhs	1,312	605		(946)	971
Club-Rodeo	4,558	16,036		(17,290)	3,304
Club-Science	2,163	5,227		(5,284)	2,106
Club-Ski	814	3,080		(3,080)	814
Club-Spanish	231				231
Club-Spirit (Red Zone)	775			(17)	758
Club-Swim Team	3,859	5,504		(7,600)	1,763
Club-Tsa Industrial Tech	-				-
Club-Young Republican	516				516
Club-Trap	437				437
Instructional-General	4,918	686		(880)	4,724
Instruction-Renaissance	1,115	546			1,661
Instruction-Adv Placement	-		80	(75)	5
Instruction-Psat	248	102	(5)	(92)	253
Instruction-Plan Test	293				293
Instruction-Idla Fees	-	645	(75)		570
Instruction-Aerobics	-				-
Instruction-Art	556	7	453	(826)	190
Instruction-Art Baird	439	1,193	(453)	(1,176)	3
Instruction-Art Call	-				-
Instruction-Band	3,481	819		(2,044)	2,256
Instruction-Piano Repair	120			(120)	-
Instruction-Band Uniforms	-				-
Instruction-Band Instrument	-				-
Instruction-Cheerleading	5,281	33,053		(54,783)	(16,449)
Instruction-Chemistry	1,265				1,265
Instruction-Choir	19,655	2,878		(14,860)	7,673

Activity	Cash Balance 6/30/20	Receipts	Transfers	Disbursements	Cash Balance 6/30/21
Instruction-Dance Force	12,822	27,078		(25,715)	14,185
Instruction-Drama	-				-
Instruction-Drivers Ed	725	20,025		(20,750)	-
Instruction-Home Ec	-				-
Instruction-Journalism	198				198
Instruction-Life Skills	200				200
Instruction-Life Sports	3,537	590		(2,823)	1,304
Instruction-Media	594	79			673
Instruction-Operetta	7,248	13,272		(10,036)	10,484
Instruction-Orchestra	20,221	4,318		(12,837)	11,702
Instruction-Photo & Graphic	-				-
Instruction-Physical Education	-				-
Instruction-Pe Bowling	199	8,750		(10,360)	(1,411)
Instruction-Science	53	408		(459)	2
Instruction-Science Fundraiser	-				-
Instruction-Speech/Debate	2,553				2,553
Instruction-Weights	5,053	60			5,113
Voc Instruction-Greenhouse	10,605	9,682		(5,153)	15,134
Voc Instruction-Floral Design	-				-
Voc Instruction-Ag Shop	54	2,486	203	(1,512)	1,231
Voc Instruction-Shop Supplies	1,928		(203)	(1,547)	178
Voc Instruction-Diesel	3,402		(372)	(20)	3,010
Voc Instruction-Diesel Skills	-	126	372		498
Voc Instruction-Bus/Accounting	-		328	(328)	-
Voc Instruction-Business Stely	-				-
Voc Instruction-Business Killoy	1,254	410	(298)		1,366
Voc Instruction-Business Shipen	-				-
Voc Instruction-Vid Multimedia	890	980	(30)		1,840
Voc Instruction-Info Tech	618				618
Voc Instruction-Info Tech Skills	541				541
Voc Instruction-Preengineering	(292)	2,258	(54)		1,912
Voc Instruction- Academy	59			(59)	-
Voc Instruction-Manufacturing	1,747	399	54	(2,200)	-
Voc Instruction- Copies	260			(260)	-
Voc Instruction-Construction	31,617	46,960		(35,759)	42,818
Voc Instruction-Food Lab	2,768	30		(956)	1,842
Voc Instruction-Spartan Bistro	490				490
Voc Instruction-Clothing	970			(828)	142
Voc Instruction-Cert Nursing	(308)	3,228		(3,235)	(315)
Esl Scholarship	369	-			369
Missmhs	294	-			294
Private Scholarship	-	1,000			1,000
School Climate	137	3,136		(3,272)	1
Due to DSC-Laptop Insurance	-	4,280		(4,310)	(30)
Due to DSC-Laptop Replace Fine	-	1,980		(3,105)	(1,125)
	304,382	667,394	-	(706,955)	264,821

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

MT. HARRISON HIGH SCHOOL
FOR THE YEAR ENDING JUNE 30, 2021

	Cash Balance 6/30/2020	Receipts	Transfers	Disbursed	Cash Balance 6/30/2021
Sales Tax	-	114	-	(114)	-
Class 2021	-	1,800	-	(1,800)	-
Class 2022	-	500	-	-	500
Senior Spotlight	-	-	-	-	-
General Account	87	20	-	(61)	46
Concessions	-	-	-	-	-
Vending	1,763	1,599	-	(1,833)	1,529
Annuaals	190	308	-	(360)	138
Interest	56	10	-	-	66
Student Body Fundraiser	-	-	-	-	-
School Improvement Fund	3,459	-	-	101	3,560
Special Interest Fundraiser-Veterans	748	400	-	(200)	948
Student Council	294	2,257	-	(1,112)	1,439
Club-Business	347	155	-	(125)	377
Club-Sources Of Strength	923	1,263	-	(1,640)	546
Club-Fishing	50	-	-	-	50
Instruction-Daycare	17,622	4,791	-	(2,714)	19,699
Instructional-Renaissance	404	-	-	-	404
Voc Instruction-Bus/Accounting	433	134	-	-	567
Due to Dsc Laptop Replacement Fine	-	70	-	-	70
Sunshine Fund	84	10	-	-	94
Total	26,460	13,431	-	(9,858)	30,033

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

**UNIFORM GUIDANCE
SUPPLEMENTARY FINANCIAL REPORT**

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

**UNIFORM GUIDANCE
SUPPLEMENTARY FINANCIAL REPORT**

TABLE OF CONTENTS

Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	74-75
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	76-77
Schedule of Expenditures of Federal Awards	78
Notes to Schedule of Expenditures of Federal Awards	79
Schedule of Findings and Questioned Costs	80

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

To the Superintendent and Board of Trustees
Minidoka Joint School District No. 331

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 Minidoka Joint School District No. 331 (the District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 10, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 a 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 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Poulsen VanLeuven & Catmull

Poulsen VanLeuven & Catmull PA
November 10, 2021

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Superintendent and Board of Trustees
Minidoka Joint School District No. 331

Report on Compliance for Each Major Federal Program

We have audited Minidoka Joint School District No. 331's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District, 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, 2021.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Poulsen VanLeuven & Catmull

Poulsen VanLeuven & Catmull PA
November 10, 2021

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR END JUNE 30, 2021

Description	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
Department of Agriculture			
Passed Through State Department of Education			
School Breakfast Program	10.553	202020N850347	39,173
National School Lunch Program	10.555	202020N850347	154,238
Commodities	10.555	Not Applicable	73,672
Summer Food Service Program	10.559	202121N109947	1,623,661
Total Child Nutrition Cluster			1,890,744
Fresh Fruit and Vegetable Program	10.582	202120L160347	44,049
Total Dept of Agriculture			1,934,793
Department of the Treasury			
Passed Through State Department of Education			
Coronavirus Relief Fund	21.019	20-1892-0-1-806	1,651,480
Total Dept of Treasury			1,651,480
United States Department of Justice			
Public Safety Partnership and Community Policing Grants	20.601	Not Applicable	443,336
Total Dept of Justice			443,336
Department of Education			
Passed Through State Department of Education			
Title 1 Basic Concentration*	84.010	S010A180012	1,028,749
Handicapped State Grants	84.027	H027A200088	943,457
Handicapped Preschool	84.173	H173A200030	44,654
Total Special Ed Cluster			988,111
Migrant Education - Basic State Formula	84.011	S011A200012	265,687
Carl Perkins Vocational Ed Basic	84.048	V048A190012	60,266
Migrant Education Coordination Program	84.144	S144F190012	1,794
Gear Up Grant	84.334	P334S180012	60,512
English Language Acquisition Grants	84.365	S365A200012	69,088
Improving Teacher Quality	84.367	S367A200011	143,430
School Improvement Grants	84.377	S377A160013	6,406
Student Support and Academic Enrichment Program	84.424	S424A200013	98,933
CARES Act ESSR	84.425	S425D210043	1,270,994
Total State Department of Education			3,993,970
Total Federal Financial Assistance			8,023,579

See accompanying notes.

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards is a summary of the activity of the School District's federal award programs presented on the accrual basis of accounting in accordance with generally accepted accounting principles. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance, *Audit of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operation of the District, it is not intended to and does not present the financial position or changes in net position of Minidoka Joint School District #331.

NOTE B – FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received.

**MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses a qualified opinion on the financial statements of Minidoka Joint School District #331.
2. No reportable deficiencies disclosed during the audit of the financial statements are reported in the report of internal control dated November 10, 2021. None of the conditions are reported as a material weakness.
3. No instances of noncompliance material to the financial statements were disclosed during the audit.
4. No material reportable conditions were discovered during the audit of the Major Federal Award Programs.
5. The auditor's report on compliance for the Major Federal Award Programs for Minidoka Joint School District #331 expresses an unqualified opinion.
6. The audit did not disclose any audit findings.
7. The programs tested as major programs include:
 - 84.425 - Education Stabilization Fund Under The CARES Act
 - 21.019 – Coronavirus Relief Fund
 - 16.710 – Public Safety Partnership and Community Policing Grants
8. The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
9. Minidoka Joint School District #331 was determined to be a high-risk Auditee.

B. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

<u>Finding</u>	<u>Reportable Condition</u>	<u>Questioned Cost</u>
None	None	None

C. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

Management Letter Comments

To the Board of Trustees of the
Minidoka Joint School District No. 331
Rupert, Idaho 83350

In planning and performing our audit of the general-purpose financial statements of Minidoka Joint School District No. 331 for the year ended June 30, 2021, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure. However, we noted certain matters involving the internal control structure and its operation that are not considered to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect Minidoka Joint School District No. 331's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Printed Signatures on Purchase Orders

During our audit, we reviewed the purchase order submission, review, and approval process. It was noted that for vendors who require a signed purchase order, the District's accounting system has a feature that allows for printed signatures on these purchase orders. These printed signatures do not require the actual approval of the signee and are not part of the purchase order approval process. It is simply a feature that allows for signatures to be printed on the form for vendors that require them. We recommend that the District review its policies regarding printing signatures on approved purchase orders and limit printing of signatures on approved purchase orders to those who actually review the purchase order and electronically approved it in the District's accounting system.

We appreciated working with and the assistance and responsiveness of District personnel during the audit. We also note management's ability and sensitivity to display and communicate an appropriate attitude regarding internal control and the financial reporting process. We are available to discuss these matters with you as needed.

This communication is intended solely for the information and use of management and the Board and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Poulsen VanLeuven & Catmull
Poulsen VanLeuven & Catmull PA
November 10, 2021

The Board of Trustees encourages parents/guardians to be involved in their student's school activities and academic progress.

The Board is mandated to adhere to laws, rules, and regulations including the Constitution of the State of Idaho, the rules of the Idaho State Board of Education (Idaho Administrative Procedures Act), the rules and regulations of the Idaho State Department of Education, the laws, rules and regulations of the federal government and the U.S. Department of Education as well as educational provisions outlined in the Idaho Code. These mandates include the requirement stated at Article IX, Section 1 of the Idaho Constitution that it is "... the duty of the Legislature of Idaho to maintain a general, uniform and thorough system of public, free common schools."

Based upon the above provisions, as well as the State's mandated requirements for advancement and graduation, the District has established its practices, policies, and procedures as well as the approved curriculum and assessment program. The failure to follow the District's practices, policies, and procedures as well as the school's curriculum and assessment program amounts to the District's violation of state and/or federal laws, rules, and regulations, including but not limited to the failure to provide a general, thorough, free and uniform system of public education as well as putting the District's operations and funding in jeopardy.

Parents, guardians and students are expected to abide by the District's practices, policies, and procedures governing the operation of the schools which are required by various state and/or federal laws, rules, and regulations. However, a student's parent/guardian has the right to reasonable academic accommodation if the accommodation does not substantially impact District staff and resources, including employee working conditions, safety and supervision on school premises for school activities and the efficient allocation of expenditures. The District will strive to balance the rights of parents/guardians, the educational needs of other students, the academic and behavioral impacts to a classroom, a teacher's workload and the assurance of the safe and efficient operations of the school.

If a parent has an objection to the District's implementation of various mandates through the District's practices, policies and procedures, or if a parent/guardian would like to request reasonable academic accommodation the appropriate avenue for the parent is to first seek to address such concerns through communication with the school's administration. Should that avenue not resolve the situation, the parent should bring their concerns to the Superintendent. If the parent is still not satisfied they are free to address such concerns with the Board of Trustees in conformance with Board policy regarding public participation at Board meetings.

A parent who has objection to their child's participation in the District's adopted curriculum and/or the District's implementation of practices, policies, and procedures in accordance with educational mandates, on the basis that it harms the child or impairs the parents' firmly held beliefs, values, or principles, may withdraw their child from the activity, class, or program. A parent/guardian who chooses to not have their child participate in the provided educational activity, shall be responsible for identification and provision of non-disruptive alternative educational activities for their child during any time of objection, at no cost to the District. The final decision as to the placement of such alternative educational activity shall be at the discretion of the District, with input of the parent, consistent with the requirements for

advancement and graduation and consistent with the reasonable accommodation requirements outlined above.

Access to Learning Materials

Parents/guardians are entitled to review all learning materials, instructional materials, and other teaching aids used in the classroom of their student. Parents/guardian can request access to learning materials by contact the school's administration during school hours.

Notice

The District shall annually provide parents/guardians with notice of their rights as specified in this policy.



LEGAL REFERENCE:

Idaho Code §	Idaho Constitution Article IX
I.C. § 32-1010	Intent of the Legislature – Parental Rights
I.C. § 32-1012	Parental Right to Direct the Education of Children
I.C. § 32-1213	Interference with Fundamental Parental Rights
	Restricted
I.C. § 33-6001	Parental Rights
I.C. § 33-6002	Annual Notice of Parental Rights
I.D.A.P.A. 08,	Titles .01, .02, .03 and .04

ADOPTED: November 16, 2015

AMENDED/REVISED: January 16, 2017

CROSS REFERENCE: Policy 442.00 Parent Involvement
Policy 176.00 Public Participation in Board Meetings
Policy 310.00 School Age, Entrance, Placement and Transfer
Policy 326.00 Homeless Education
Policy 338.00 504 Students

It shall be the policy of the Board of Education of the Minidoka County Joint School District No. 331 (MCSD) to build a partnership of shared responsibilities with students and their families to achieve the District goals of increased student learning and development, consistent with section 1118 of the Elementary and Secondary Education Act (ESEA).

District Policy Development

The District may receive Title I funds only if it conducts outreach consistent with federal law to all parents and family members and implements programs, activities, and procedures for the involvement of parents and family members in programs assisted under Title I. Such programs, activities, and procedures shall be planned and implemented following meaningful consultation with the parents of participating children.

The District shall develop jointly with, agree on with, and distribute to, parents and family members of participating children a written parent and family engagement policy. The policy will establish the District's expectations and objectives for meaningful parent and family involvement, and specifically describe how the District will:

1. **Demonstrate Joint Development of Engagement Plan:** The District shall involve parents and family members in jointly developing the District's Plan; and
2. **Coordinate Assistance and Support:** The District shall provide the coordination, technical assistance, and other support necessary to assist and build the capacity of all participating schools within the District in planning and implementing effective parent and family involvement activities to improve student academic achievement and school performance, which may include meaningful consultation with employers, business leaders, and philanthropic organizations, or individuals with expertise in effectively engaging parents and family members in education; and
3. **Coordinate with Other Programs:** The District shall coordinate and integrate its parent and family engagement strategies to the extent feasible and appropriate, with the District's other relevant federal, state, and local programs; and
4. **Conduct Annual Program Evaluation:** The District shall conduct, with the meaningful involvement of parents and family members, an annual evaluation of the content and effectiveness of its parent and family engagement policy in improving the academic quality of all its schools receiving Title I funds, including identification of:
 - a. The barriers to greater participation by parents in improvement plan activities (with particular attention paid to parents who are economically disadvantaged, are disabled, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background);
 - b. The needs of parents and family members to assist with the learning of their children, including engaging with school personnel and teachers; and
 - c. The strategies that will be implemented to support successful school and family interactions.

5. **Implement Evaluation Findings:** The District shall use the findings of the evaluation performed pursuant to Paragraph 4, above, to design evidence-based strategies for more effective parental involvement, and to revise, if necessary, the District's parent and family engagement policy described herein; and
6. **Establish a Parent Advisory Board:** The District shall involve parents in the activities of the schools receiving Title I funds, which may include establishing a parent advisory board comprised of a sufficient number and representative group of parents or family members served by the District to adequately represent the needs of the population served by the District for the purpose of developing, revising, and reviewing the District's Parent and Family Engagement Policy.

School-Level Policy Development

Each Title I school shall jointly develop with, and distribute to, parents and family members of participating children a written parent and family engagement policy, agreed on by such parents, that shall describe the means for carrying out the requirements of paragraphs 1 through 4 below. Parents shall be notified of the policy in an understandable and uniform format and, to the extent practicable, provided in a language the parents can understand. Such policy shall be made available to the local community and updated periodically to meet the changing needs of parents and the school. In the event a school has an existing parent and family engagement policy that applies to all parents and family members, that school may amend its policy, if necessary, to meet the requirements of this policy. Similarly, if the District has an existing district-level parent and family engagement policy that applies to all parents and family members in all schools served by the District, it may amend that policy, if necessary, to meet the requirements of this policy.

1. **Parental Involvement:** All District schools receiving Title I funds shall:
 - a. Convene an annual meeting, at a convenient time, to which all parents of participating children shall be invited and encouraged to attend, to inform parents of their school's programs, to explain the requirements of this policy, and the right of the parents to be involved; and
 - b. Offer a flexible number of meetings, such as meetings in the morning or evening, and may provide, with reserved Title I funds, transportation, child care, or home visits, as such services relate to parental involvement; and
 - c. Involve parents, in an organized, ongoing, and timely way, in the planning, review, and improvement of the District's and school's available programs, including the planning, review, and improvement of the school's parent and family engagement policy and the joint development of the school wide program plan, except that if a school has in place a process or procedure for involving parents in the joint planning and design of the school's programs, the school may use that process or procedure, if such existing process or procedure already includes an adequate representation of parents of Title I qualifying children; and
 - d. Provide parents of participating children:
 - i. Timely information about qualifying programs;

- ii. A description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the achievement levels of the challenging State academic standards; and
 - iii. If requested by parents, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children, and respond to any such suggestions as soon as practicably possible.
 - iv. If the school-wide program plan is not satisfactory to the parents of participating children, the school shall submit any and all parent comments on the plan to the District at the time the school first makes the plan available to the District.
2. **School-Parent Compact to Achieve High Student Academic Achievement:** As a component of the school-level parent and family engagement policy developed under this policy, each school shall jointly develop with the parents of Title I children a school-parent compact that describes how parents, the entire school staff, and students will share the responsibility for improved student academic achievement and identify the means by which the school and parents will build and develop a partnership to help children achieve the challenging state academic standards. Such compact shall:
- a. Describe the school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables the children to meet the challenging State academic standards, and the ways in which each parent will be responsible for supporting their children's learning; volunteering in their child's classroom; and participating, as appropriate, in decisions relating to the education of their children and positive use of extracurricular time; and
 - b. Address the importance of communication between teachers and parents on an ongoing basis through, at a minimum:
 - i. Parent-teacher conferences in elementary schools, at least annually, during which the compact shall be discussed as the compact relates to the individual child's achievement;
 - ii. Frequent reports to parents on their children's progress;
 - iii. Reasonable access to staff, opportunities to volunteer and participate in their child's class, and observation of classroom activities; and
 - iv. Ensuring regular two-way, meaningful communication between family members and school staff, and, to the extent practicable, in a language that family members can understand.

District and School Level Development

- 1. **Empowering Parents:** To ensure effective involvement of parents and to support a partnership among the school, parents, and the community to improve student academic achievement, both the District and each school within the District:
 - a. Shall provide assistance to parents of children served by the school or District, as appropriate, in understanding such topics as the challenging state academic standards, state and local academic assessments, the requirements of this policy, and how to

- monitor a child's progress and work with educators to improve the achievement of their children; and
- b. Shall provide materials and training to help parents work with their children to improve their children's achievement, such as literacy training and using technology (including education about the harms of copyright piracy), as appropriate, to foster parental involvement; and
 - c. Shall educate teachers, specialized instructional support personnel, principals, and other school leaders, and other staff, with the assistance of parents, in the value and utility of parental participation, and in how to reach out to, communicate with, and work with parents as equal partners, to implement and coordinate parent programs, and to build ties between parents and the schools; and
 - d. Shall, to the extent feasible and appropriate, coordinate and integrate parental involvement in programs and activities with other available federal, state, and local programs, including public preschool programs, and conduct other activities, such as parent resource centers, that encourage and support parents to more fully participate in the education of their children; and
 - e. Shall ensure that information related to school and parent programs, meetings, and other activities is sent to the parents of participating children in a format and, to the extent practicable, in a language the parents can understand; and
 - f. May involve parents in the development of training for teachers, principals, and other educators to improve the effectiveness of such training; and
 - g. May provide necessary literacy training for parents from Title I funds in the event the District has exhausted all other reasonably available sources of funding for such training; and
 - h. May pay reasonable and necessary expenses associated with local parental involvement activities, including transportation and child care costs, to enable parents to participate in school-related meetings and training sessions; and
 - i. May train parents to enhance the involvement of other parents; and
 - j. May arrange school meetings at a variety of times, or conduct in-home conferences between teachers or other educators, who work directly with participating children, with parents who are unable to attend such conferences at school, in order to maximize parental involvement and participation; and
 - k. May adopt and implement model approaches to improving parental involvement; and
 - l. May establish a districtwide parent advisory council to provide advice on all matters related to parental involvement in programs supported under Title I; and
 - m. May develop appropriate roles for community-based organizations and businesses in parent involvement activities;
 - n. Shall provide such other reasonable support for parental involvement activities under this section as parents may request; and

- o. Shall inform parents and organizations of the existence of the program .
- 2. **Accessibility of Information for Parents:** In carrying out the parent and family engagement requirements of this policy, the District and participating schools, to the extent practicable, shall provide opportunities for the informed participation of parents and family members (including parents and family members who have limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children), including providing information and school reports in a format and, to the extent practicable, in a language such parents understand.

LEGAL REFERENCE: **20 U.S.C. § 6311 State Plans**
 20 U.S.C. § 6312 Local Education Agency Plans
 20 U.S.C. § 6318 Parental Involvement

ADOPTED: March 15, 2004

AMENDED/REVISED: October 19, 2009; February 22, 2016; December 11, 2017

REFER TO: 442.00P

CROSS REFERENCE: **Policy 176.00 Public Participation in Board Meetings**
 Policy 440.00 Parental Rights

It shall be the policy of the Board of Education of the Minidoka County Joint School District No. 331 (MCSD) to build a partnership of shared responsibilities with students and their families to achieve the District goals of increased student learning and development, consistent with section 1118 of the Elementary and Secondary Education Act (ESEA).

District Policy Development

The District may receive Title I funds only if it conducts outreach consistent with federal law to all parents and family members and implements programs, activities, and procedures for the involvement of parents and family members in programs assisted under Title I. Such programs, activities, and procedures shall be planned and implemented following meaningful consultation with the parents of participating children.

The District shall develop jointly with, agree on with, and distribute to, parents and family members of participating children a written parent and family engagement policy. The policy will establish the District's expectations and objectives for meaningful parent and family involvement, and specifically describe how the District will:

1. **Demonstrate Joint Development of Engagement Plan:** The District shall involve parents and family members in jointly developing the District's Plan; and
2. **Coordinate Assistance and Support:** The District shall provide the coordination, technical assistance, and other support necessary to assist and build the capacity of all participating schools within the District in planning and implementing effective parent and family involvement activities to improve student academic achievement and school performance, which may include meaningful consultation with employers, business leaders, and philanthropic organizations, or individuals with expertise in effectively engaging parents and family members in education; and
3. **Coordinate with Other Programs:** The District shall coordinate and integrate its parent and family engagement strategies to the extent feasible and appropriate, with the District's other relevant federal, state, and local programs; and
4. **Conduct Annual Program Evaluation:** The District shall conduct, with the meaningful involvement of parents and family members, an annual evaluation of the content and effectiveness of its parent and family engagement policy in improving the academic quality of all its schools receiving Title I funds, including identification of:
 - a. The barriers to greater participation by parents in improvement plan activities (with particular attention paid to parents who are economically disadvantaged, are disabled, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background);
 - b. The needs of parents and family members to assist with the learning of their children, including engaging with school personnel and teachers; and
 - c. The strategies that will be implemented to support successful school and family interactions.

5. **Implement Evaluation Findings:** The District shall use the findings of the evaluation performed pursuant to Paragraph 4, above, to design evidence-based strategies for more effective parental involvement, and to revise, if necessary, the District's parent and family engagement policy described herein; and
6. **Establish a Parent Advisory Board:** The District shall involve parents in the activities of the schools receiving Title I funds, which may include establishing a parent advisory board comprised of a sufficient number and representative group of parents or family members served by the District to adequately represent the needs of the population served by the District for the purpose of developing, revising, and reviewing the District's Parent and Family Engagement Policy.

School-Level Policy Development

Each Title I school shall jointly develop with, and distribute to, parents and family members of participating children a written parent and family engagement policy, agreed on by such parents, that shall describe the means for carrying out the requirements of paragraphs 1 through 4 below. Parents shall be notified of the policy in an understandable and uniform format and, to the extent practicable, provided in a language the parents can understand. Such policy shall be made available to the local community and updated periodically to meet the changing needs of parents and the school. In the event a school has an existing parent and family engagement policy that applies to all parents and family members, that school may amend its policy, if necessary, to meet the requirements of this policy. Similarly, if the District has an existing district-level parent and family engagement policy that applies to all parents and family members in all schools served by the District, it may amend that policy, if necessary, to meet the requirements of this policy.

1. **Parental Involvement:** All District schools receiving Title I funds shall:
 - a. Convene an annual meeting, at a convenient time, to which all parents of participating children shall be invited and encouraged to attend, to inform parents of their school's programs, to explain the requirements of this policy, and the right of the parents to be involved; and
 - b. Offer a flexible number of meetings, such as meetings in the morning or evening, and may provide, with reserved Title I funds, transportation, child care, or home visits, as such services relate to parental involvement; and
 - c. Involve parents, in an organized, ongoing, and timely way, in the planning, review, and improvement of the District's and school's available programs, including the planning, review, and improvement of the school's parent and family engagement policy and the joint development of the school wide program plan, except that if a school has in place a process or procedure for involving parents in the joint planning and design of the school's programs, the school may use that process or procedure, if such existing process or procedure already includes an adequate representation of parents of Title I qualifying children; and
 - d. Provide parents of participating children:
 - i. Timely information about qualifying programs;

- ii. A description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the achievement levels of the challenging State academic standards; and
 - iii. If requested by parents, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children, and respond to any such suggestions as soon as practicably possible.
 - iv. If the school-wide program plan is not satisfactory to the parents of participating children, the school shall submit any and all parent comments on the plan to the District at the time the school first makes the plan available to the District.
2. **School-Parent Compact to Achieve High Student Academic Achievement:** As a component of the school-level parent and family engagement policy developed under this policy, each school shall jointly develop with the parents of Title I children a school-parent compact that describes how parents, the entire school staff, and students will share the responsibility for improved student academic achievement and identify the means by which the school and parents will build and develop a partnership to help children achieve the challenging state academic standards. Such compact shall:
- a. Describe the school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables the children to meet the challenging State academic standards, and the ways in which each parent will be responsible for supporting their children's learning; volunteering in their child's classroom; and participating, as appropriate, in decisions relating to the education of their children and positive use of extracurricular time; and
 - b. Address the importance of communication between teachers and parents on an ongoing basis through, at a minimum:
 - i. Parent-teacher conferences in elementary schools, at least annually, during which the compact shall be discussed as the compact relates to the individual child's achievement;
 - ii. Frequent reports to parents on their children's progress;
 - iii. Reasonable access to staff, opportunities to volunteer and participate in their child's class, and observation of classroom activities; and
 - iv. Ensuring regular two-way, meaningful communication between family members and school staff, and, to the extent practicable, in a language that family members can understand.

District and School Level Development

- 1. **Empowering Parents:** To ensure effective involvement of parents and to support a partnership among the school, parents, and the community to improve student academic achievement, both the District and each school within the District:
 - a. Shall provide assistance to parents of children served by the school or District, as appropriate, in understanding such topics as the challenging state academic standards, state and local academic assessments, the requirements of this policy, and how to

- monitor a child's progress and work with educators to improve the achievement of their children; and
- b. Shall provide materials and training to help parents work with their children to improve their children's achievement, such as literacy training and using technology (including education about the harms of copyright piracy), as appropriate, to foster parental involvement; and
 - c. Shall educate teachers, specialized instructional support personnel, principals, and other school leaders, and other staff, with the assistance of parents, in the value and utility of parental participation, and in how to reach out to, communicate with, and work with parents as equal partners, to implement and coordinate parent programs, and to build ties between parents and the schools; and
 - d. Shall, to the extent feasible and appropriate, coordinate and integrate parental involvement in programs and activities with other available federal, state, and local programs, including public preschool programs, and conduct other activities, such as parent resource centers, that encourage and support parents to more fully participate in the education of their children; and
 - e. Shall ensure that information related to school and parent programs, meetings, and other activities is sent to the parents of participating children in a format and, to the extent practicable, in a language the parents can understand; and
 - f. May involve parents in the development of training for teachers, principals, and other educators to improve the effectiveness of such training; and
 - g. May provide necessary literacy training for parents from Title I funds in the event the District has exhausted all other reasonably available sources of funding for such training; and
 - h. May pay reasonable and necessary expenses associated with local parental involvement activities, including transportation and child care costs, to enable parents to participate in school-related meetings and training sessions; and
 - i. May train parents to enhance the involvement of other parents; and
 - j. May arrange school meetings at a variety of times, or conduct in-home conferences between teachers or other educators, who work directly with participating children, with parents who are unable to attend such conferences at school, in order to maximize parental involvement and participation; and
 - k. May adopt and implement model approaches to improving parental involvement; and
 - l. May establish a districtwide parent advisory council to provide advice on all matters related to parental involvement in programs supported under Title I; and
 - m. May develop appropriate roles for community-based organizations and businesses in parent involvement activities;
 - n. Shall provide such other reasonable support for parental involvement activities under this section as parents may request; and

- o. Shall inform parents and organizations of the existence of the program .
- 2. **Accessibility of Information for Parents:** In carrying out the parent and family engagement requirements of this policy, the District and participating schools, to the extent practicable, shall provide opportunities for the informed participation of parents and family members (including parents and family members who have limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children), including providing information and school reports in a format and, to the extent practicable, in a language such parents understand.

LEGAL REFERENCE: **20 U.S.C. § 6311 State Plans**
 20 U.S.C. § 6312 Local Education Agency Plans
 20 U.S.C. § 6318 Parental Involvement

ADOPTED: March 15, 2004

AMENDED/REVISED: October 19, 2009; February 22, 2016; December 11, 2017

REFER TO: 442.00P

CROSS REFERENCE: **Policy 176.00 Public Participation in Board Meetings**
 Policy 440.00 Parental Rights

Minidoka County School District

Superintendent's Report

November 15, 2021

October	18-22	School Bus Safety Week
	19	Kiwanis Luncheon
		Acequia Elementary – Supplemental Levy
	20	Region IV Superintendent Meeting, CSI
		ARTEC/ARTEI Board Meeting, CSI
	21	West Minico – Admin Meeting
	22	Heyburn Elementary – Supplemental Levy
		MHHS – Supplemental Levy
		MHJH – Supplemental Levy
	25	DAT Meeting
November	26	*Kiwanis Luncheon – Supplemental Levy
	27	**Rotary Luncheon – Supplemental Levy
	1	Maintenance Meeting
	2	Election Day
		Administration Meeting – Covid Protocols, Early Release Days
		Machine Operator's Apprenticeship Program – MHHS
	3	ISN – Zoom Meeting
	8	Agenda Review
		Machine Apprenticeship Program Meeting
	10	Policy Review Committee Meeting
Upcoming Events	11	PPAT Meeting
	12	Safety Meeting
	15	Board Meeting
	November 17	ARTEC/ARTEI Meeting
	17-19	ISBA Convention
November	22	DAT Meeting
	24-26	Thanksgiving

*Kiwanis Every Tuesday

**Rotary Every Wednesday



Minidoka County School District #331

"Empowering Students for Success"

Board Members

Bonnie Heins, Chair
Russ Suchan, Vice Chair
Jeff Gibson, Trustee

Dr. Rick Parker, Trustee
Mary Andersen, Trustee

Administration

Mr. James Ramsey, Superintendent
Kerri Tibbitts, Board Clerk
Michelle DeLuna, Business Manager

November 15, 2021

To the Minidoka County School Board of Trustees:

It is my recommendation that the Governor's Substitute and Classified Money allocated to our District in the amount of \$145,000 and must be spent by December 15, 2021 is distributed as follows:

- Substitutes who work 25 days or more from August – December 15 will receive a \$300 bonus.
- The remainder of the funds will go towards a \$300 bonus for all full-time classified employees. Part-time employees will receive a bonus which is prorated depending upon the number of hours worked.

This will cost the District \$151,273 which is a difference of \$6,273. The District will pay the additional amount out of general funds.

Respectfully,

James Ramsey
Superintendent
Minidoka County School District

November 15, 2021

Regular Board Meeting Addendum

Personnel Recommendation/Requests for Board Consideration

All recommendations are pending Board approval and District Office receiving state mandated paperwork.

Stipend(s), 2021-2022

OPTION 2 is recommended to give every classified and substitute employee a retention bonus from the ESSER & GEER funds:

Full time employees \$300.00

Part time employees \$150.00

Employees that are less than 20 hours per week will be prorated according to time worked.

Substitute Teachers that work 30 days within the timeframe of October 1st – December 15th will receive a \$300.00 bonus.

GOVERNOR SUB AND CLASSIFIED MONEY

\$145,000

OPTION 1

SEPT SUBSTITUTE PAY PD OCT 25	\$ 16,523.00	ACTUAL
OCT SUBSTITUTE PAY PAY NOV 25	\$ 17,000.00	EST
NOV SUBSTITUTE PAY ENC/POSTED BY DEC 15	\$ 17,000.00	EST
30 SUBS WORK 25 DAY FROM AUG-DEC 15 \$250 BONUS(INC FICA)	\$ 8,100.00	EST
260 CLASSIFIED STAFF HIRED BY DEC 1 \$250 BONUS(INC PERSI AND FICA)	<u>\$ 78,000.00</u>	EST
	\$ 136,623.00	

OPTION 2

SEPT SUBSTITUTE PAY PD OCT 25	\$ 16,523.00	ACTUAL
OCT SUBSTITUTE PAY PAY NOV 25	\$ 17,000.00	EST
NOV SUBSTITUTE PAY ENC/POSTED BY DEC 15	\$ 17,000.00	EST
30 SUBS WORK 25 DAY FROM AUG-DEC 15 \$300 BONUS(INC FICA)	\$ 9,750.00	EST
260 CLASSIFIED STAFF HIRED BY DEC 1 \$300 BONUS(INC PERSI AND FICA)	<u>\$ 91,000.00</u>	EST
	\$ 151,273.00	

East Minico E-sports Proposal

There are very few extracurricular opportunities for our non-athletes in the middle schools, and there are exactly zero competitive opportunities for them. The goal of this team is to get students involved in after school activities who would otherwise be disengaged after 3:45. We would also like to open doors to them for the future. Colleges are starting to treat Esports like they do basketball or volleyball. They recruit high school stars for their Esports teams and help them pay their way through college. Boise State gave out \$100,000 worth of scholarships to Esports competitors last year, and they plan to give \$150,000 this year.

Details:

- Mitchell Young and Dustin Heath will be the East Minico coaches.
- Practices will be held twice a week on average following the model of Burley High School.
- We will be working with the newly created Magic Valley Esports league which has several high schools (Burley and Minico included) and a number of middle schools.
- There are five or six games that high schools usually compete with. It was suggested that we start simple and focus on Rocket League and Smash Bros. We can build from there as interest grows.
- We are working with the tech department to make sure our computers have the right specs to run the games.
- The games are free to play, and require no bussing or travel.
- After speaking with other Magic Valley Esports teams, we have decided that a \$15 fee is reasonable for the team members to join the team.

Minico High School eSports League



Minico High School eSports is looking for students who excel in a team environment, are eager for coaching and feedback, and want to contribute to Minico Athletics as a leader in eSports. We will be competing against other Magic Valley High School teams.

For this first season we will be keeping things as simple and cost effective as we can. The games we will be concentrating on this school year are: Rocket League, Smash Bros and Valorant. Rocket League and Valorant will be played on a PC platform. Smash Bros will be played on the Nintendo Switch if they are available.

Requirements

- Availability for the team is **Wednesday** (and occasionally on a scheduled **Friday**) from **4:00 PM** to **5:30 PM**. Players must be enrolled full time at Minico to be a member of the esports teams. Players must maintain a 2.5 GPA and have good attendance to be eligible to participate in matches or scrims and must abide by the rules set out in the Minico High School student athletic handbook

Team Benefits include:

- Scheduled season / arranged scrims
- Coaching by fellow teammates
- Gear / Jerseys
- Potential for travel
- Potential for scholarships/financial aid opportunities

Requirements include:

- Maintain grades and academic performance
- Maintain competitive preparation and readiness
- Attendance at team practices and selected matches
- Uphold the “Spartan Code”, Student-athlete conduct agreement
- Maintain guidelines outlined in Minico High School student athletic handbook

Players’ communication, gameplay, and replays will be evaluated by coaches, faculty, and analysts during and after to find the best composition for a competitive season. Evaluation and rubric scores will not be public or shared. Some details may be shared individually with the player individually for personal improvement.

Criteria/Grading	Excellent	Average	Needs Improvement
Communication	Regularly communicates with clear and accurate call outs during the game, utilizing correct vocabulary and specific locations. Remains focused and does not add fluff or clutter to the channel with off-topic information.	Periodically communicates during the game with accurate information. Seldomly communicates with vague, inaccurate, or off-topic information.	Seldomly communicates accurate information during the game. Often uses incorrect vocabulary and communicates with unnecessary, misleading, and off-topic information.
Teampay & Role	Regularly fulfills their role in team comp. Never attempts to abandon their role and make the star play. Is always supporting their teammates and remains focused on their <u>role's</u> responsibilities.	Often falls back to solo-play decision making. Will sometimes be out of position or off target, but will quickly recover from mistakes and attempt to remain focused on the team strategy.	Often adopts his/her own version of the team's strategy. Will attempt to make the 'hero play' or be out of position frequently. May abandon their role and responsibilities to attempt and play someone else's role or position.
Attitude	Is proactive and conducts themselves as a natural leader towards their team. Is constantly giving supportive comments and advice. Regularly remains focused and is always eager to learn and grow as a player. Admits to their own mistakes and actively works to correct them.	May sometimes point out mistakes in a negative tone, although does not intend to. Rarely lets their emotions get the best of them and overall is consistently very focused and a team player.	Often wants to learn and progress as a player, but generally fails to rebound from mistakes or misplays. Often lets their emotions take over and influence the team and their own gameplay. May take criticism and advice personally.

Your son/daughter wishes to participate in the Minico High School eSports League. The cost for membership is \$10.00. The fees will help cover the costs of travel. eSports will be held afterschool on **Wednesdays** from **4:00pm to 5:30pm**. There is no after school transportation for this club; students in the club will need a ride or permission to walk home afterschool.

Sincerely,
Donna Cameron
eSports Advisor

eSports League Permission Slip

I give my son/daughter, _____, permission to participate in the eSports League at Minico High School.

How will they get home? (Check one) Walk _____ Be Picked Up _____

Parent/Guardian Printed

Signature: _____

Date: _____

Please include an emergency contact name and two phone numbers:

Emergency Contact #1 _____

Emergency Contact #2 _____

Please return slip to Mrs. Cameron before student is eligible to participate.

MINICO EGAMING FUNDRAISER

We would like to host mini gaming competitions open to the students of the high school.
We would charge an
entry fee of around \$5 to compete.

Donna Cameron

Jeannie Coulson
Minico High School
FCCLA Adviser
292 W 100 S
Rupert, Idaho 83350

Minidoka School District Board Members
310 10th Street
Rupert, Idaho 83350

Dear Board Members,

I am reaching out to request the opportunity to hold two fundraisers for the student organization Family Career and Community Leaders of America (FCCLA) for this academic year 2021-2022. The Family Consumer Science Department at Minico High School has had a reorganization in leadership due to change in staff within our department. By allowing us the opportunity to hold two fundraisers we would be able to support students as they strive to qualify for State and National FCCLA in the Spring of 2022.

We would also like to request that we raise our membership dues from the preapproved dollar amount of \$15 to \$30. The membership dues at both the State and National level have both increased in recent years, which would warrant an increase in membership dues at the district level.

Thank you for your consideration in this manner. We really appreciate your time. If you have any questions, you may contact me at jcoulson@minidokaschools.org.

Sincerely,

Jeannie Coulson
FCCLA Adviser

West Minico Student Council is hoping to do a fundraiser for our local VFW. Our idea is to have students bring their loose change to their first hour class. Whichever first hour brings the most change will receive donuts.

Student council will take all of the change collected and donate it to the Rupert Elks VFW fundraiser.

Please let me know if this works, or if you have any questions or concerns. We would like to start this fundraiser (hopefully) this week.

Thank you,
Mikayla Simcoe

2022 Proposed ISBA Resolutions

Resolutions representing the aims and purposes of the Idaho School Boards Association (ISBA) legislative and otherwise, shall be considered one of the most important functions of the Annual Convention. Resolutions adopted at the Annual Convention automatically remain valid policy of the ISBA for a period of two years unless otherwise acted upon.
(ISBA Bylaws, Article X)

No.*	Resolution	Submitted by *Resolutions will list all districts or schools that have sponsored the resolution.
1	Career Ladder Placement for Out of State Teachers and Administrators	Kimberly School District Filer School District
2	Hiring Flexibility on Licensed Counselors	Bonneville School District
3	**School Age Accountability Requirements	Caldwell School District
4	Authority of School Board Members	Caldwell School District
5	Support for Idaho's Content Standards	Boise School District
6	**K-12 Funding Formula Principles	Boise School District
7	Career Ladder Records Storage	Boise School District
8	**Discussion of Sale of Public Property in Executive Session	Moscow School District
9	Consistent Priorities for ISBA Advocacy	ISBA Executive Board

*Resolutions were numbered pursuant to the order in which they were received.

**Indicates the resolution was previously an approved ISBA Resolution that expired.

***Strikethrough indicates the resolution was pulled.

The ISBA Executive Board adopted the following as guiding principles for ISBA's advocacy work in 2022:

1. ISBA supports legislation that provides for local governance and decision making.
2. ISBA is committed to supporting legislation that creates safe and inclusive environments for all students and staff, without regard to race, ethnicity, socioeconomic status, gender, ability, sexual orientation, national origin, immigration status, or native tongue.
3. ISBA believes the state should provide school districts and charter schools with full funding of current and future funding formulas.
4. ISBA opposes any legislation that violates federal laws or the state constitution.
5. ISBA opposes unfunded mandates and will continue to advocate for funding for currently existing mandates.
6. ISBA supports legislation that allows school districts and charter schools to provide competitive compensation for all school employees in order to attract and retain quality staff.
7. ISBA supports legislation, policies, and initiatives that prepare young children for success in the K-12 education system and in life.

2022 PROPOSED ISBA RESOLUTION NO. 1

CAREER LADDER PLACEMENT FOR OUT OF STATE TEACHERS AND ADMINISTRATORS

WHEREAS, the recruitment of highly effective experienced teachers is essential to the academic achievement of students in the Idaho public school system; and

WHEREAS, the State of Idaho is experiencing a shortage of teachers in the various grade levels and subject areas; and

WHEREAS, out of state teachers are only placed on either the R1, P1, or AP1 allocation cell dependent upon experience; and

WHEREAS, current Idaho administrators wishing to return to the classroom will not be placed above the P1 cell; and

WHEREAS, many Idaho school districts and charter schools are absorbing the additional cost of paying out of state teachers above the state allocation;

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association work with the Idaho Legislature to amend Idaho Code to create a mechanism to attract administrators and out-of-state teachers to teach in Idaho public schools. This could include and is not limited to utilizing the method used for CTE teachers and/or allowing a “grace period” for such applicants to meet the performance criteria and be placed accordingly on the career ladder.

STATEMENT OF PURPOSE

This change in Idaho Code and/or administrative rule would allow Idaho school districts and charter schools to attract experienced out of state teachers and current Idaho administrators without having to absorb the additional cost and free up monies at the district/charter level.

Submitted by Kimberly School District No. 414

Submitted by Filer School District No. 413

Submitted by Wendell School District No. 232

Submitted by Castleford School District No. 417

Submitted by Blaine County School District No. 61

Submitted by Plummer-Worley School District No. 44

RECOMMENDATION OF THE ISBA EXECUTIVE BOARD: DO PASS

Starr Olsen of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.

LICENSED COUNSELORS

WHEREAS, more than ever, Idaho students need social and emotional support from trained and licensed mental health professionals; and

WHEREAS, Idaho Code §33-1212 states that “counseling offered at Idaho public schools should be flexible and responsive”; and

WHEREAS, Idaho Code §33-1212 includes licensed social workers within the definition of a school counselor, but omits licensed professional counselors and licensed clinical professional counselors.

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association work with the Idaho legislature to amend Idaho Code §33-1212 to also allow licensed professional counselors or licensed clinical professional counselors as provided by chapter 32, title 54, Idaho Code, to be included within the scope of the legal definition of school counselors, provided they meet the requirements of the State Board of Education.

STATEMENT OF PURPOSE

This resolution directs the Idaho School Boards Association (ISBA) to work with the legislature to amend existing statute to allow school districts more flexibility in addressing the mental, social, and emotional needs of students by allowing districts to hire LPCs (Licensed Professional Counselors) and LCPCs (Licensed Clinical Professional Counselors) as school counselors. This amendment will align the requirements for these professionals more closely with the requirements for licensed social workers, whom school districts are currently permitted to hire as school counselors.

Submitted by Bonneville Joint School District No. 93

ISBA EXECUTIVE BOARD RECOMMENDATION: DO PASS

Margy Hall of the ISBA Executive Board will address the Executive Board’s recommendation to the membership at the Business Session of the Annual Convention.

2022 PROPOSED ISBA RESOLUTION NO. 3

ALIGNING IDAHO'S SCHOOL AGE AND PUBLIC SCHOOL ACCOUNTABILITY REQUIREMENTS

WHEREAS, Idaho's high school graduation requirements include student participation in a college entrance exam and the state provides entrance exams free of charge in the spring of the student's 11th grade or junior year, when most students are older than 16 years; and

WHEREAS, Idaho's high school graduation requirements include students earning math credits during the 12th grade or senior year, when most students are 17 years or older; and

WHEREAS, Idaho's formula for determining graduation rates for high school accountability is based on four-year cohorts, including two years when most public school students are older than 16; and

WHEREAS, Idaho high schools are accountable for reaching at least a 90 percent graduation goal; and

WHEREAS, Idaho's high schools are accountable for college and career readiness as measured by student participation in advanced opportunities courses; including Advanced Placement, Dual Credit, international baccalaureate, and career technical courses completed by the 12th grade or senior year; when most students are 17 years or older; and

WHEREAS, Idaho's high schools are accountable for college and career readiness as measured by student acquiring industry recognized professional or technical certifications which are completed in the 12th grade or senior year, when most students are 17 years or older; and

WHEREAS, Idaho has not amended its school age requirements to align with its expectations of student achievement in public education;

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association shall draft legislation to align Idaho Code Section 33-202, Idaho Code, with the state's accountability requirements for public schools by changing the required school age from 16 to 18, unless the pupil has graduated early or has received their GED.

STATEMENT OF PURPOSE

Idaho's accountability measures for high schools rely upon students completing academic requirements, participating in college level work, and mastering industry level skills during a four-year window. Two of those four years occur in the final two years of

high school, when most students are older than 16. Section 33-202, Idaho Code, should be amended to support state accountability expectations for schools by changing the required school age from 16 to 18, unless the pupil has graduated early or has received their GED.

Supporting Data and Information:

<http://www.sde.idaho.gov/assessment/accountability/files/accountability-results/2018/Graduation-Rate.pdf>

<http://www.sde.idaho.gov/assessment/accountability/files/accountability-results/2018/Graduation-Rate.pdf>

Submitted by Caldwell School District No. 132

ISBA EXECUTIVE BOARD RECOMMENDATION: DO PASS

Karen Pyron of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.

2022 PROPOSED ISBA RESOLUTION NO. 5

SUPPORT FOR IDAHO'S CONTENT STANDARDS

WHEREAS, Idaho's current content standards are reviewed on a rotating 6-year cycle (5-year for Career Technical Education standards); and

WHEREAS, Idaho's current content standards were developed and revised through a standards review process which includes a robust series of stakeholder meetings where a committee reviewed the current standards and considered possible changes that are warranted; and

WHEREAS, standards review committees consist of K-12 educators, representatives from higher education, Idaho's citizens, and parents from different regions of the state; and

WHEREAS, Idaho's current content standards represent robust performance standards coupled with supporting content written in an unbiased way that encourages problem-solving and critical thinking; and

WHEREAS, Idaho's current content standards contain a planned scope and sequence of practices and content from kindergarten to high school, ensuring that students will interact with a broad variety of concepts throughout their education; and

WHEREAS, Idaho's content standards are approved by the Idaho State Board of Education and undergo a 21 day open public comment period before that approval where anyone can weigh in on the proposed revisions; and

WHEREAS, districts and schools across Idaho have invested significant resources of time and money into the professional development and curricular materials aligned to these standards.

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association work to ensure that the integrity of the Idaho Content Standards and their Supporting Content sections, which are incorporated by reference into IDAPA 08.02.03.004.01 and approved by the Legislature, are maintained and reauthorized by the Idaho Legislature.

STATEMENT OF PURPOSE

Idaho's current content standards represent the work of a broad group of stakeholders

and have garnered widespread support from citizens across Idaho. Districts and schools have invested significant resources of time and money into the professional development and curricular materials aligned to these standards. In recent years, Idaho's content standards have come under scrutiny based on unfounded accusations that have not been tied to specific standards. These accusations have led the Idaho Legislature to attempt to revise content standards without the input of educational stakeholders. Attempts to revise content standards without stakeholder involvement represent a significant step backward in our efforts to prepare students with the 21st-century learning skills that will be necessary to fulfill the labor needs of our state's ever-growing job market. Repeal and/or delay in the adoption of Idaho's content standards would result in a significant financial impact on Districts and Charter Schools as they have to adopt a new curriculum and retrain teachers on the standards and curriculum tied to those standards.

Submitted by Boise School District No. 1

RECOMMENDATION OF THE ISBA EXECUTIVE BOARD: DO PASS

Michelle Lippert of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.

2022 PROPOSED ISBA RESOLUTION NO. 6

K-12 FUNDING FORMULA PRINCIPLES

WHEREAS, the Constitution of the State of Idaho states: “it shall be the duty of the Legislature of Idaho, to establish and maintain a general, uniform and thorough system of public, free common schools;” and

WHEREAS, 93 of the 115 school districts in Idaho have supplemental levies to maintain operations; and

WHEREAS, many school districts are not able to pass supplemental levies or to pass supplemental levies that are adequate to meet their needs; and

WHEREAS the Idaho Legislature does not provide funds for the construction and maintenance of facilities; and

WHEREAS, these practices have resulted in a public school system that is neither uniform nor thorough; and

WHEREAS, the funding formula will be used to drive and distribute over half a billion dollars in state funds to Local Education Agencies (LEAs).

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association shall work with the Idaho Legislature to adopt a funding formula that is based upon the following principles:

- Predictability: It should have the ability to accurately predict and budgets in coming years;
- Adequacy: It should provide sufficient funding for districts and charter schools to provide essentials to students;
- Transparency: The process should be clear,
- Stability: There should be no sharp drops in funding from year to year,
- Equitability: It should differentiate between LEAs in a way that recognizes their unique needs,
- Honors the experience of staff,
- Honors the education of staff,
- Holds harmless: No LEA should lose funding, i.e., the cost per pupil is not lower than the current funding model; and the new model should take into account growing enrollment.

STATEMENT OF PURPOSE

For three years, a K-12 public school funding formula legislative interim committee worked to develop a proposal for a new K-12 funding formula. While the proposed model was not approved, the 2019 Legislature did approve HB 293, which established definitions to be used in a Student-Based Funding Formula (SBFF) model that was to be considered by the 2020 Legislature. During the 2021 Legislative Session, the SBFF model was not addressed, leaving the issue unresolved for Idaho's students, educators, and taxpayers. We believe that having a standard of fundamental guiding principles provides a measure against which ideas can be weighed and evaluated. These guiding principles represent a philosophical direction for funding public schools and reflect some of the concerns identified with the proposed model that was released in 2019.

Submitted by Boise School District No. 1

RECOMMENDATION OF THE ISBA EXECUTIVE BOARD: DO PASS

Ken Hart of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.

2022 PROPOSED ISBA RESOLUTION NO. 7

STORAGE OF TRANSCRIPTS FOR CAREER LADDER EDUCATION ALLOCATION AND ADMINISTRATIVE EDUCATION FACTOR

WHEREAS, Idaho Code §§ 33-1004B(8) and 33-1004A(3) requires transcribed credits and degrees or transcripts, respectively to be on file with the teacher certification department for the Career Ladder Education Allocation and Administrative Education Factor; and

WHEREAS, that requirement has been in statute for many years, and the language found in the Career Ladder legislation and statutes is similar to that pre-existing language; and

WHEREAS, the State Department of Education already collects certified staff transcripts as part of an educator's application for initial certification and the five-year certificate renewal cycle; and

WHEREAS, school districts currently keep all certified transcripts in each employee's personnel file and submit the data described in these statutes through annual ISEE uploads; and

WHEREAS, annual independent financial audits include a process of verification of the education allocation, ensuring that the credits we have reported to the State Department of Education are true and accurate; and

WHEREAS, the State Department of Education asked Districts and Charters to submit copies of teachers transcripts, highlighting and verifying courses and degrees earned to determine an individual's education allocation as part of the Career Ladder Education Allocation and Administrative Education Factor rather than utilizing the data submitted through ISEE; and

WHEREAS, the requested process of printing transcripts for all of our certificated staff, and highlighting applicable courses, credits, and degrees would have presented a significant burden on Districts in both staff time and financial resources; and

WHEREAS, the State Department of Education has agreed to put a stay on this request for the Fiscal Year 2022 and will continue to accept the data that is submitted through ISEE and verified by auditors while they work with the Legislature to explore solutions.

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association shall work with the Idaho Legislature to amend Idaho Code §§ 33-1004B(8) and 33-1004A(3) allowing the transcripts needed to verify Career Ladder Education Allocation and Administrative Education Factor to be kept on file with local school districts or charter schools, the data necessary to verify degrees and credits will be submitted through ISEE and verified through the annual financial audits, rather than being kept on file with the teacher certification department of the Idaho State Department of Education.

STATEMENT OF PURPOSE

The requirement that transcripts be on file in the teacher certification department of the Idaho State Department of Education has been a requirement for many years and was incorporated into the Career ladder legislation as a way to confirm the Career Ladder Education Allocation. Since the adoption of Idaho's ISEE data collection system, this information has been uploaded to the State Department of Education or State Board of Education by Districts for funding purposes before the Career Ladder and since the Career Ladder was adopted. Annual financial audits include a process to verify credits and degrees for the education allocation, ensuring that the credits we have reported to the State Department of Education are true and accurate. The request by the Idaho State Department of Education for all school districts and charter schools to submit the transcripts of certified employees, and highlighting applicable courses, credits, and degrees earned, to validate and confirm their educational credits and degrees for Career Ladder Education Allocation and Administrative Education Factor would present a significant burden on school districts and charter schools in both staff time and financial resources. By amending §§ 33-1004B(8) and 33-1004A(3) to allow the transcripts needed to verify Career Ladder Education Allocation and Administrative Education Factor to be kept on file with local school districts, submitted through ISEE, and verified through the annual financial audits, we will continue a practice that has been working for several years, ensure the accuracy of the data, and avoid unnecessary reporting burdens for districts and charter schools.

Submitted by Boise School District No. 1

RECOMMENDATION OF THE ISBA EXECUTIVE BOARD: DO PASS

Alan Erickson of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.

2022 ISBA PROPOSED RESOLUTION NO.8

DISCUSSION OF SALE OF PUBLIC PROPERTY WITHIN EXECUTIVE SESSION

WHEREAS, Section 74-206 (c), Idaho Code, allows a governing body of a public agency to go into Executive Session to consider acquiring “an interest in real property which is not owned by a public agency”; and

WHEREAS, Idaho Code does not allow executive session discussions regarding the sale of real property either to a public agency, commercial entity, or private individual; and

WHEREAS, upon receipt of an offer to a public agency for the purchase of real property, a governing body needs to discuss acceptable counteroffers and other applicable conditions regarding such sale.

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association work with the Idaho Legislature to amend Idaho Code to include language to allow deliberations within executive session on the sale of real property which is owned by a public agency for the sole purpose of discussing possible minimal acceptable bid amounts for the sale of real property.

STATEMENT OF PURPOSE

A school district or charter school must be able to discuss within executive session, prior to receiving bid offers, the possible amount acceptable as a reasonable offer. If an interested party makes an offer on real property, a public agency needs to have had the opportunity to privately discuss what a reasonable offer would be without public knowledge of their final acceptable price. If these deliberations take place in open meetings, the interested party will have a large advantage over the school district or charter school by knowing what the minimal acceptable price is and make the an offer matching that amount. This is detrimental to the interest of the school district patrons if they do not receive the most competitive bid possible. This also is a major impact on rural school systems where there is typically only one interested buyer.

Submitted by Moscow School District No. 281

Submitted by the Board of Directors of the Moscow Charter School

RECOMMENDATION OF THE ISBA EXECUTIVE BOARD: DO PASS

Brian Pyper of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.

ISBA PROPOSED RESOLUTION NO. 09

STREAMLINING CONSISTENT ISBA LEGISLATIVE PRIORITIES

WHEREAS, the members of the Idaho School Boards Association play an important and active role in determining the legislative priorities of the Idaho School Boards Association; and

WHEREAS, the members of the Idaho School Boards Association bring legislative priorities annually through submission of ISBA Resolutions which expire – unless acted upon – every two years; and

WHEREAS, instead of asking ISBA members to renew expiring resolutions that have already passed the membership, the ISBA Executive Board has compiled a list of priorities which reflect the will of the Members; and

WHEREAS, nothing in this resolution prevents any member from bringing forward new resolutions or editing prior resolutions;

WHEREAS, this resolution may be reviewed and amended every other year but continues to streamline long standing priorities of ISBA Members; and

WHEREAS, ISBA members have consistently passed ISBA Resolutions that:

1. Retains the ability for local school board members to have proper governing authority of their schools – especially in the area of school safety and security and advocating for more flexibility on K-12 budgets.
2. Calling upon the State of Idaho to consider more productive options for funding school facilities – including, but not limited to – amending the 2/3 Supermajority Requirement for facility bonds or creating alternative funding streams for school facilities.
3. Opposing Idaho's public, taxpayer funds from being allocated – in any manner – away from Idaho's public schools and into private and parochial schools who maintain no accountability to the taxpayers or to the State of Idaho.
4. Opposing legislation that creates more undue burden on public schools – including unfunded mandates or removing necessary tools for school funding.

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association continues these legislative priorities if they may again be legislatively reviewed in advance of the 2023 Legislative session.

STATEMENT OF PURPOSE

ISBA members have consistently brought ISBA Resolutions on these matters. Some of these priorities may never be fully accomplished (such as, opposing school vouchers), and others may take more time to accomplish. Instead of asking each resolution to be renewed, this streamlines the process and provides an avenue for other consistent priorities to be included in one Resolution.

Submitted by the ISBA Executive Board

ISBA EXECUTIVE BOARD RECOMMENDATION: DO PASS

Jason Sevy of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

**BASIC FINANCIAL STATEMENTS
AND
SELECTED OTHER FINANCIAL INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

TABLE OF CONTENTS

<u>Audited Financial Statements</u>	<u>Page</u>
Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-11
Government-Wide Financial Statements:	
Statement of Net Position	12
Statement of Activities	13
Fund Financial Statements:	
Balance Sheet – Governmental Funds	14-15
Reconciliation of the Governmental Funds Balance Sheet to Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes	
In Fund Balances – Governmental Funds	17-18
Reconciliation of Statement of Revenue, Expenditures, and Changes	
In Fund Balances of Governmental Funds to the Statement of Activities	19
Statement of Net Position – Fiduciary Funds	20
Statement of Changes in Net Position – Fiduciary Funds	21
Notes to Financial Statements	22-38
<u>Required Supplementary Information</u>	
Pension Plan Required Supplementary Information	40
Schedule of Revenues, Expenditures and Changes in Fund Balance –	
- General Fund Budget and Actual	41
- Food Service Fund Budget and Actual	42
- Debt Service Fund Budget and Actual	43
- Plant Facilities Fund Budget and Actual	44
- Notes to Required Supplementary Information Financial Statements	45
<u>Supplemental Information</u>	
Combining Balance Sheet	47-48
Combining Statement of Revenue and Expenditures and Changes in Fund Balance	49-50
Statement of Revenues, Expenditures and Changes in Fund Balance –	
- Other Non-Major Funds	52-61
- School Activity Funds	62-71
<u>Uniform Guidance, Supplementary Financial Report</u>	
Uniform Guidance, Supplementary Financial Report Table of Contents	73
Independent Auditor's Report on Compliance and on Internal Control	
Over Financial Reporting Based on an Audit of Financial Statements	
Performed in Accordance With <i>Government Auditing Standards</i>	74-75
Independent Auditor's Report on Compliance for Each Major Program and on	
Internal Control Over Compliance Required by Uniform Guidance	76-77
Schedule of Expenditures of Federal Awards	78
Notes to Schedule of Expenditures of Federal Awards	79
Schedule of Findings and Questioned Costs	80
Management Comment Letter	81

INDEPENDENT AUDITOR'S REPORT

To the Superintendent and Board of Trustees
Minidoka Joint School District No. 331

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Minidoka Joint School District No. 331 (the "District"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Qualified Opinion

Governmental Accounting Standards Board Statement No. 75 ("GASB 75") has not been implemented. In accordance with GASB 75, deferred inflows, deferred outflows, net other postemployment benefits (OPEB) assets or liabilities, and expenses relating to the reporting for postemployment benefits other than pensions are required to be determined and reported. These items would affect assets, liabilities and net position on the Statement of Net Position and expenses on the Statement of Activities. The amount by which this departure would affect the assets, liabilities, net position and expenses has not been determined.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Minidoka Joint School District No. 331 as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of employer's share of net pension liability and of employer contributions, and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a 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, or 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, combining and individual nonmajor fund and fiduciary fund financial statements, and supplemental information are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the fiduciary fund financial statements, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 to 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, the fiduciary 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.

The introductory and supplemental information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2021, on our consideration of the Minidoka Joint School District No. 331's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 District's internal control over financial reporting and compliance.

Poulsen VanLeuven & Catmull

Burley, Idaho
November 10, 2021



Minidoka County School District No. 331

Board Members

Bonnie Heins, Chairman
Russ Suchan, Vice Chairman
Rick Parker, Trustee
Mary Anderson, Trustee
Jeff Gibson, Trustee

Administration

James Ramsey, Superintendent
Kerri Tibbitts, Board Clerk
Michelle DeLuna, Business Manager

MANAGEMENT'S DISCUSSION & ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

The Minidoka County School District's discussion and analysis of financial performance provides an overall review of the District's financial activities for the year ending June 30, 2021. The intent of this discussion and analysis is to look at the District's financial performance as a whole. This should be read in conjunction with the financial statements, which immediately follow this section.

Financial Position

- The District saw an increase in funding and reimbursements from the State from \$26,642,275 in fiscal year 2020 to \$28,007,586 in fiscal year 2021, or an increase of 5.1% in all funds. The difference stemmed from an increase due to the enrollment calculation and funding provided from state sources and state ESSER distributions.
- Local revenue in all funds decreased from \$6,165,710 in fiscal year 2020 to \$6,123,304 in fiscal year 2021, a decrease of .7%. These decreases primarily stem from the loss of ARTEC funds reimbursed to the district, a judgement on the assessment of Amalgamated Sugar for taxes and decreases in interest rates but was offset by ERATE funding.
- Total General Fund revenues accounted for \$30,180,428 or 72.1% of all District revenues. Non-General Fund revenues in the form of charges for services, operating grants, capital grants and contributions accounted for \$11,647,042 or 27.9% of all revenues totaling \$41,827,470.
- The District General Fund fund-balance increased by \$615,423 from \$1,899,893 in fiscal year 2020 to \$2,515,316 in fiscal year 2021. The District was able to maintain a General Fund Operating Reserve equivalent to 6.2% of its General Fund revenue. This was more than the 5% goal of the district. These funds were not apportioned. In July 2020, the District initially reserved \$800,000 of its General Fund fund-balance within the contingency, and at year end the balance increased to \$1,900,000. This was due primarily to ESSER stimulus revenue, savings from several staff not partaking in the district health benefit plan and undesignated fund balances from the previous year.
- The District transferred \$950,000 from the General Fund to the Permanent Improvement Capital Projects Fund to cover capital projects that are considered a fixed asset. The School District also transferred \$41,288 to the Food Service Fund to match employee benefits and \$237,632 of depreciation was transferred to Plant Facilities to cover the cost to lease buses.
- The Minidoka County School district continued to participate in and be the fiscal agent for the ARTEC Charter School and ARTEI Charter School. Minidoka County Schools received \$69,990 in reimbursements from the ARTEC Charter School and \$204,855 from ARTEI Charter School in 2020-2021 to cover 6 FTE teacher salaries and benefits, equipment, building rental, and support services. This was a partial payment according to our MOU's due to the discrepancy of the way the State calculated enrollment and funded the Charter schools. The District also received \$33,336 in ESSER purchases for ARTEC/ARTEI teachers, \$99,750 to cover the administrative personnel assigned to the ARTEC & ARTEI Charter School which serves Region IV participating districts and \$61,000 for fiscal agent fees.

316

Minidoka County School District Management's Discussion and Analysis For the Year Ended June 30, 2021

Overview of the Financial Statements

The District-wide financial statements are organized to provide an understanding of the fiscal performance of the District as a whole in a manner similar to a private sector business. The basic financial statements consist of two kinds of statements that present different views of the District's financial activities.

These statements utilize the accrual basis of accounting. This basis of accounting recognizes the financial effects of events when they occur, without regard to the timing of cash flows related to the events.

- The Statement of Net Position and Statement of Activities provide information on a district-wide basis. The statements present an aggregate view of the District's finances. District-wide statements contain useful long-term information, as well as information for the completed fiscal year.
- The remaining statements are fund financial statements that focus on individual funds and financial activities of the District. Fund statements generally report operations in more detail than the district-wide statements.

District-Wide Financial Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The two district-wide statements report the District's net position and how they have changed. Comparative data to the prior year is provided in Exhibit 1 and 2. Net position, the difference between the District's position and liabilities, are one way to measure the District's overall financial position.

- Increases or decreases in the District's net assets are one indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall financial condition of the District, additional non-financial factors, such as changes in the District's property tax base and the condition of school buildings and other facilities should be considered.

In the district-wide financial statements, the District's activities are all classified as governmental activities. Governmental activities include all regular and special education, all educational support activities, administration, transportation, and food services. Most of the activities are supported by property taxes and state formula driven support.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds and not on the district as a whole. Funds are accounting devices the District uses to keep track of sources of funding and spending on particular programs and to demonstrate compliance with various regulatory requirements.

These statements utilize the modified accrual basis of accounting. This basis of accounting recognizes revenues in the period that they become measurable and available. It recognizes expenditures in the period that they become measurable, funded through available resources and payable within a current period.

- Some funds are required by state law and by bond covenants.
- The District establishes other funds to control and manage money designated for particular purposes or to show that it is properly using certain revenues, like grants.
- Most of the District's activities are represented in governmental funds, which generally focus on (1) how cash and other financial assets, which are readily converted to cash, flow in and out, and (2) the balances left at year-end that are available for funding future basic services. Consequently, the governmental funds statements provide a detailed short-term view that helps determine whether there are more or fewer financial

Minidoka County School District Management's Discussion and Analysis For the Year Ended June 30, 2021

resources that can be spent in the near future to finance the District's programs. Governmental fund information does not report on long-term commitments as is reported in the district-wide statements.

- Fiduciary funds are used to account for assets held by the District in its capacity as agent or trustee. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. The fiduciary activities have been excluded from the District's district-wide financial statements because the District cannot use these assets to finance its operations.

The School District as a Whole

Net position, which is the difference between total assets and total liabilities, is one indicator of the financial condition of the District. When revenues exceed expenses, the result is an increase in net position. When expenses exceed revenues, the result is a decrease in net position. The District's net position, as measured in the Statement of Net Position (Exhibit 1), can be one way to measure the District's financial position. Over time increases or decreases in the District's net position are one indicator of whether its financial position is improving, deteriorating, or remaining essentially the same. However, it should be noted that the District's goal and mission is to provide success for each child's education and is not necessarily to generate "profits" as companies and corporations do. For this reason, many other non-financial factors should be considered in assessing the overall position of the District.

The District's net position increased in year 2020-2021. Its net position is now \$12,413,591 compared to \$11,652,523 (as restated) last year, a difference of \$761,068.

EXHIBIT 1 **STATEMENT OF NET POSITION**

ASSETS	<u>2019-2020</u>	<u>2020-2021</u>
Current and Other Assets	\$8,185,000	\$10,432,887
Capital Assets	<u>\$26,295,438</u>	<u>\$25,413,839</u>
Total Assets	\$34,480,438	\$35,846,726
 Deferred Outflow of Resources	 \$3,385,668	 \$5,152,063
 LIABILITIES		
Long-Term Liabilities	\$19,118,931	\$23,737,551
Other Liabilities	<u>\$4,158,469</u>	<u>\$4,346,852</u>
Total Liabilities	\$23,277,400	\$28,084,403
 Deferred Inflow of Resources	 \$2,936,183	 \$500,795
 NET POSITION		
Invested in Capital Assets, Net of Debt	\$13,319,320	\$14,012,792
Unrestricted	<u>-\$1,666,797</u>	<u>-\$1,599,201</u>
Total Net Position	<u>\$11,652,523</u>	<u>\$12,413,591</u>

Minidoka County School District Management's Discussion and Analysis For the Year Ended June 30, 2021

Governmental Activities

Exhibit 2 shows the changes in net position between the difference of revenues and expenses and compares them to the prior year. For fiscal year 2020-21, Grants and Entitlements accounted for 72.6% of the revenue and Property Taxes made up 10%. Instructional Programs accounted for 51.8% of total District expenses and Support Services expenses made up 41.4%.

EXHIBIT 2 **CHANGES IN NET POSITION**

REVENUES	<u>2019-2020</u>	<u>2020-2021</u>
Program Revenues		
Charges for Services	\$388,564	\$1,073,723
Operating Grants and Contributions	\$3,374,875	\$5,277,150
General Revenues:		
Property Taxes	\$4,359,748	\$4,200,732
Grants and Entitlements	\$28,722,673	\$30,386,217
Other	\$1,452,253	\$860,755
Total Revenues	<u>\$38,298,113</u>	<u>\$41,798,577</u>
 PROGRAM EXPENSES		
Instructional	\$18,624,022	\$21,544,157
Support Services	\$15,360,610	\$17,234,097
Non-Instructional	\$2,238,767	\$2,125,789
Interest and Fees	\$720,194	\$651,420
Total Expense	<u>\$36,943,593</u>	<u>\$41,555,463</u>
 Increase/Decrease in Net Position	 <u>\$1,354,520</u>	 <u>\$243,114</u>

Instructional expenses include activities directly dealing with teaching of pupils and the interaction between teacher and pupil.

Support Services expenses include:

- Guidance, health services, improvement of instruction for staff and library services.
- School Administration; including building principals and office staff.
- District Administration expenses associated with administrative and financial supervision of the district. It also includes expenses related to planning, research, development and evaluation of support services, as well as the reporting of his information internally and to the public.
- Operation of Plant and Maintenance activities involved with keeping the school grounds, buildings, and equipment in an effective working condition.
- Transportation activities involved with the conveyance of students to and from school as well as to and from school activities.

Non Instructional expenses include:

- Food Services preparation, delivery, and servicing of breakfast, lunches and snacks to students.
- Community Services expenses related to student activities provided by the School District which are designed to provide opportunities for pupils to participate in school events, public events or a combination of these for the purpose of motivation, enjoyment and skill improvement.
- Principal payments on bonds for facility acquisition and construction as well as annual plant facilities projects for renovations, HVAC and building additions to keep the buildings maintained and comfortable for student use.

Interest and Fiscal Charges involves the transactions associated with the payment of interest on debt held by the District.

Minidoka County School District Management's Discussion and Analysis For the Year Ended June 30, 2021

Exhibit 3 shows the excess of revenues and other financing sources over expenditures and other financing (uses) for the governmental funds for the fiscal years ending June 30, 2020 and 2021.

EXHIBIT 3 **STATEMENT OF REVENUES AND EXPENDITURE** **GOVERNMENTAL FUNDS**

Property taxes	4,343,133	4,232,752	(110,381)
Child nutrition lunches	327,807	91,675	(236,132)
Interest	128,813	32,487	(96,326)
Other local revenue	1,365,957	1,766,390	400,433
State support	26,642,275	28,007,586	1,365,311
Federal revenues	5,469,023	7,696,580	2,227,557
Total revenues	<u>38,277,008</u>	<u>41,827,470</u>	<u>3,550,462</u>
EXPENDITURES			
Instructional programs	19,112,972	20,166,765	1,053,793
Support service programs	13,071,123	15,102,935	2,153,568
Non-Instruction programs (Incl. commodities)	2,245,598	2,069,873	(175,725)
Capital asset program	620,144	565,092	(176,808)
Debt service	2,790,629	2,577,341	(213,288)
Total expenditures	<u>37,840,466</u>	<u>40,482,006</u>	<u>2,641,540</u>
OTHER FINANCING SOURCES			
Transfers in	1,279,916	1,705,579	425,663
Transfers out	(1,279,916)	(1,705,579)	(425,663)
Debt/bond issuance	-	214,620	214,620
Total other financing sources	<u>-</u>	<u>214,620</u>	<u>214,620</u>
NET CHANGE IN FUND BALANCES	<u>436,542</u>	<u>1,560,084</u>	<u>1,123,542</u>

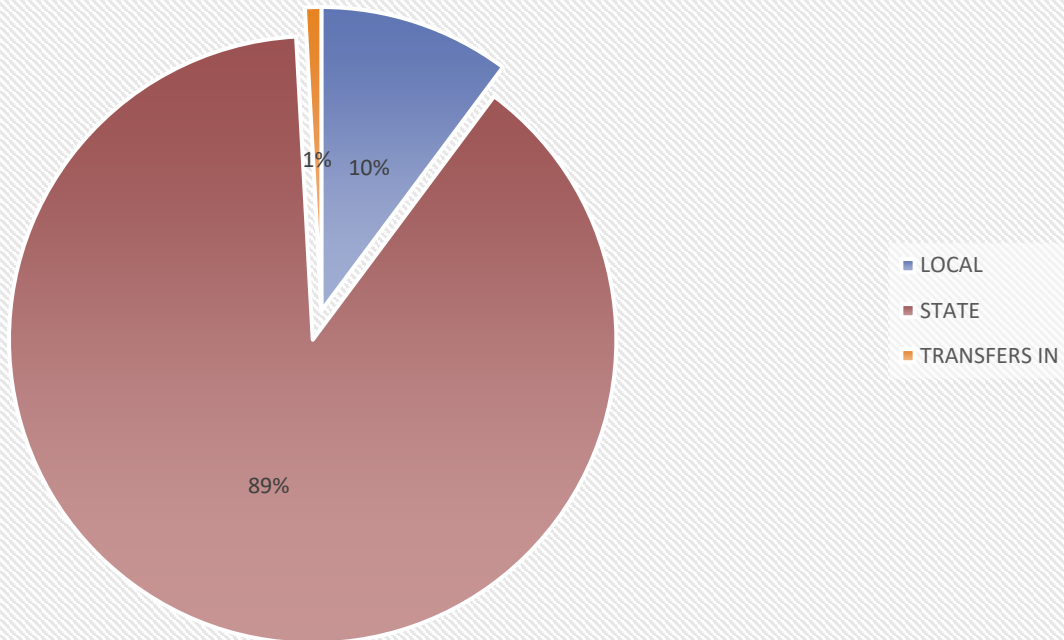
Debt Service

At June 30, 2021, the School District had \$10,755,000 in outstanding debt for bond levies, with a \$1,510,000 payment due within one year. The District also has three 4 year capital leases and one 3 year capital lease for 11 buses with an outstanding debt of \$528,590. The principal payment of \$261,501 is due within one year.

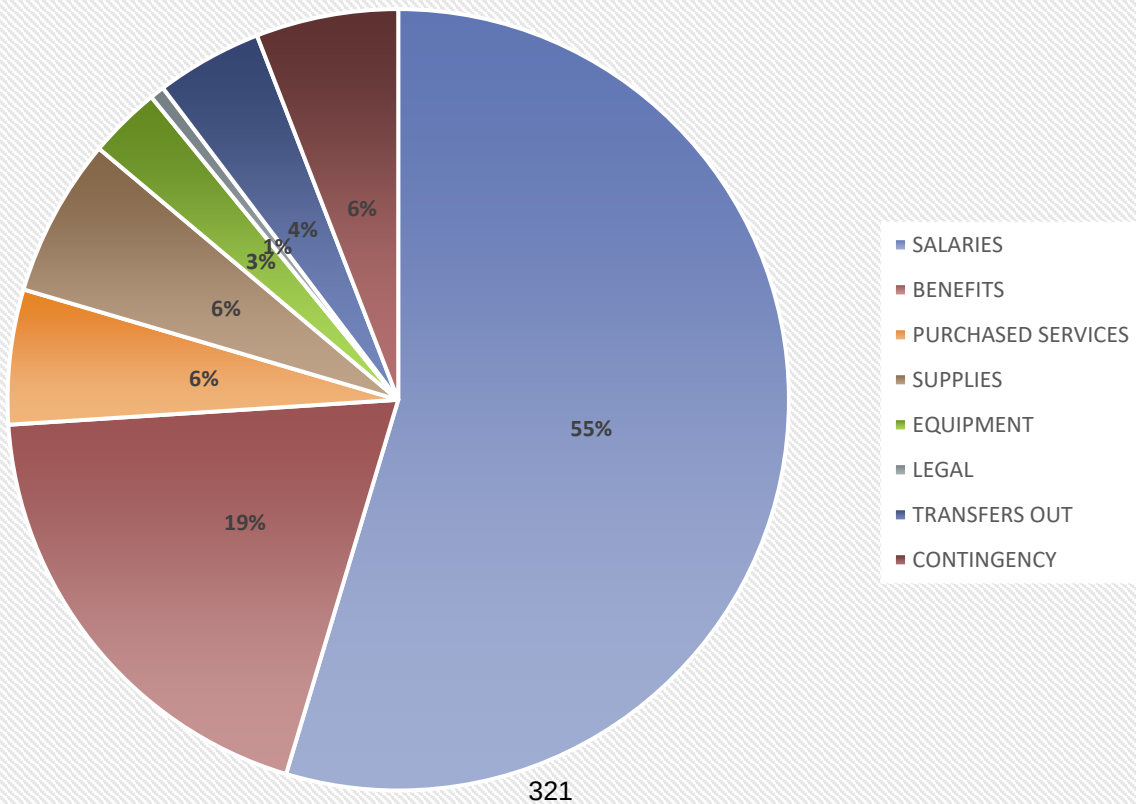
Minidoka County School District Management's Discussion and Analysis For the Year Ended June 30, 2021

EXHIBIT 4

GENERAL FUND REVENUES 2020-2021



GENERAL FUND EXPENDITURES 2020-2021



Minidoka County School District Management's Discussion and Analysis For the Year Ended June 30, 2021

General Fund Budgeting Highlights

The School District's budget is prepared according to Idaho law and is based on accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The proposed budget is formally adopted in June for the subsequent year. The most significant budgeted fund is the General Fund. The budget is then often amended later in the fiscal year, typically in June, following determination of the first attendance period, placement of certified staff, and certification of all levies on property taxes. Exhibit 4 shows the amended 2020-2021 revenues and expenditures in graphical comparison. State appropriations made up 88.9% of the total general fund revenues and salary and benefits comprised 74% of the general fund expenditures. The 2020-21 amended budget resulted in appropriations increasing \$1,463,700. This represents a 5% increase from the adopted budget. Increased and re-appropriated state revenues, ERATE reimbursements, under budgeted general fund grants as well as matching fund grant all contributed to the revenue change.

For the General Fund, the revised budget calculated income estimate was \$30,383,700. The original budget estimate from the adopted budget was \$28,920,000. During fiscal year 2020-2021, the District's original budget was \$3,276,500 for property taxes and other revenue and \$25,298,500 for other inter-governmental revenues. The School District received \$3,096,146 in property and other revenues and \$27,084,282 in other inter-governmental revenue.

Capital Assets

At the end of the fiscal year 2020-2021, the School District had \$25,291,811 invested in land, building, furniture and equipment, and vehicles qualifying as fixed assets.

Exhibit 5 shows fiscal 2020-2021 capital asset balances compared to 2019-2020.

EXHIBIT 5

CAPITAL ASSETS (Net of Depreciation) AS OF JUNE 30th

	<u>2019-2020</u>	<u>2020-2021</u>
Land	749,487	749,487
Buildings and Improvements	20,097,567	19,590,602
Furniture and Equipment	4,255,193	3,849,059
Vehicles	1,193,191	1,102,663
Totals	<u>26,295,438</u>	<u>25,291,811</u>

Overall capital assets decreased \$1,003,715 from fiscal year 2019-2020 to fiscal year 2020-2021.

General Fund Balance

At fiscal year end, the fund balance for the General fund was \$2,515,316. Below Exhibit 6 shows designations, contingencies, and reserves budgeted for payment in the fiscal year 2020-2021. These designations are necessary because of the June 30 year-end that imposes a budget deadline for all projects. They are budgeted projects that (1) could not be finished and paid by June 30, 2021, (2) could not be initiated before June 30, 2021, (3) are designated to a reserved fund or grant, or (4) are used to help balance the 2021-2022 year budget.

Minidoka County School District Management's Discussion and Analysis For the Year Ended June 30, 2021

EXHIBIT 6 FUND BALANCE DESIGNATIONS

2020-2021 FUND BALANCE (carryover)	<u><u>2,515,316</u></u>
Designations:	
General Fund Grants and designations	172,600
Contingency 21-22	1,500,000
Balance 21-22 General Budget Expenditures	400,000
Undesignated	442,716
Total Encumbrances & Designations	<u><u>2,515,316</u></u>

The General Fund balances documented in Exhibit 6 above include designations as well as contingencies. The total amount of budgeted contingency for the 2021-2022 school year is \$1,500,000 or 5% of the total General Fund. The Districts goal has been to maintain the General Fund contingency at the 5.0% level recommended. For the 2020-2021 school year ending on June 30, 2021 the General Fund contingency was \$1,900,000 or 6.2% of the total budget in the General Fund. Exhibit 7 shows historical data of ending fund balances in the General Fund.

EXHIBIT 7 HISTORICAL YEAR END GENERAL FUND BALANCE TOTALS

<u>Fiscal Year</u>	<u>Fund Balance as of June 30th</u>
2020-21	\$2,515,316*
2019-20	\$1,899,895*
2018-19	\$1,351,688
2017-18	\$1,567,848
2016-17	\$1,566,127**
2015-16	\$1,753,102
2014-15	\$1,633,150
2013-14	\$ 920,954
2012-13	\$ 490,844
2011-12	\$1,042,265
2010-11	\$2,314,201***
2009-10	\$1,730,219
2008-09	\$1,204,885
2007-08	\$1,349,393
2006-07	\$1,643,453
2005-06	\$1,731,679
2004-05	\$1,536,147

*One time ESSER stimulus money used to transfer expenditures helped to increase fund balances.

**Medicaid Fund balance moved to Fund 260

***One time State funding was awarded on July 1 for previous year.

Minidoka County School District Management's Discussion and Analysis For the Year Ended June 30, 2021

EXHIBIT 8

HISTORICAL ENROLLMENT DATA (PK-12 including Charter School students)

<u>Fiscal Year</u>	<u>Student Population</u>	<u>FTE Certified Teachers</u>
2020-21	4264	253.7
2019-20	4394	254.8
2018-19	4336	247.5
2017-18	4265	246.1
2016-17	4259	241.8
2015-16	4220	232.5
2014-15	4175	227.8
2013-14	4145	219
2012-13	4012	213.5
2011-12	4043	236
2010-11	4037	236.3
2009-10	3996	244.3
2008-09	3991	245.8

Economic Factors and the Budget

The Minidoka County School District is financially stable having established a firm economic base on the funds received from the State of Idaho. The Board of Trustees continues to be conservative in planning ahead to protect the public trust with regard to the use of public funds. The economic outlook for the District and State of Idaho is improving as shown in the stability of our fund balances and from the help of Federal funds through the impact of the Covid Pandemic.

The Minidoka County School District must educate minority student populations that require costly special program funding. Current figures show that Limited English Proficiency students comprise 12.6% of the Minidoka student population and Special Education students comprise 12.9% of the population. Communities in the District include many households that function at a poverty level as indicated by a 2021 Federal Free and Reduced Lunch rate of 63.8% across all schools in the district.

The financial performance of the District has been affected by a variety of economic factors including changes in the way public schools are funded and the reallocation of the distributions in specific line items and categories by the state. After several years of decreases in funding due to declining enrollment and the economy, the district has seen an increase in revenues in recent years, allowing the district to increase staff to the levels allowed by state funding. Exhibit 8 provides enrollment and certified staff data for the years encompassing 2008-2021.

In accordance to the Negotiated Agreement for the 2020-2021 school year, the certificated salary schedule had 3 Residency rungs and 11 Proficiency rungs with a \$2,000 and \$3,500 increment for credits of BA+24 or MA respectively, with the exception of the employees who were "Above State Salary Schedule". Additional loyalty bonuses for 20 year, 25 years and 30+ years. The salary schedule was re-negotiated mid-term to allow staff to move on the schedule from the previous year's salary schedule agreement with a minimum certified salary of \$40,000. The Certificated Salary Schedule for the 2020-2021 was based on a 190 day contract.

Contacting the School District's Financial Management Team

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the School District's finances and to show the District's ongoing accountability for the money it receives. If you have questions about this report or need additional financial information please contact the business office at the District Service Center at (208) 436-4727 or 310 10th St., Rupert, Idaho 83350.

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF NET POSITION AS OF JUNE 30, 2021

Assets:

Cash and Cash Equivalents	6,028,567
Restricted Cash	451,043
Receivables:	
Property Taxes	1,356,887
State of Idaho	704,448
Federal	1,870,696
Other	21,246
Construction in Progress	122,028
Capital Assets, Net	25,291,811
Total Assets	35,846,726

Deferred Outflows of Resources:

Deferred Outflow of Resources From Pensions	5,152,063
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Liabilities

Accounts Payable	135,683
Salaries and Contracts Payable	3,735,426
Accrued Interest	169,161
Unearned Revenue	165,871
Accrued Vacation Pay	140,711
Long Term Liabilities:	
Due Within One Year	1,768,453
Due in More Than One Year	9,510,566
Net Pension Liability	12,458,532
Total Liabilities	28,084,403

Deferred Inflows of Resources:

Deferred Inflow of Resources From Pensions	472,670
Deferred Gain on Refunding	28,125

Net Position

Net Investment in Capital Assets	14,012,792
Unrestricted	(1,599,201)
Total Net Position	12,413,591

See accompanying notes to financial statements.

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF ACTIVITIES FOR THE YEAR ENDING JUNE 30, 2021

		Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
	<u>Expenses</u>				
Governmental Activities					
Instruction:					
Elementary	6,330,539	-	44,654	-	(6,285,885)
Secondary	9,988,931	53,508	1,447,314	-	(8,488,109)
Alternative	1,344,822	-	-	-	(1,344,822)
Special	3,482,773	-	-	-	(3,482,773)
School Activity	155,731	-	-	-	(155,731)
Summer School	186,631	-	-	-	(186,631)
Detention	54,730	-	-	-	(54,730)
Support Services:					
Special Guidance	959,834	-	-	-	(959,834)
Special Services	1,737,858	916,865	-	-	(820,993)
Instruction Improvement	2,427,979	-	-	-	(2,427,979)
Board of Education	54,070	-	-	-	(54,070)
District Administration	662,746	-	-	-	(662,746)
School Administration	3,557,298	-	-	-	(3,557,298)
Business Operation	392,442	-	-	-	(392,442)
Buildings Operation and Maintenance	4,468,018	5,150	-	-	(4,462,868)
Transportation	2,973,846	6,525	1,531,259	-	(1,436,062)
Non-Instructional Services	2,125,789	91,675	2,253,923	-	219,809
Interest and Fiscal Charges	651,420	-	-	-	(651,420)
Total Governmental Activities	41,555,457	1,073,723	5,277,150	-	(35,204,584)
General Revenues:					
Property Taxes Levied for:					
General Operations					1,948,772
Supplemental					2,251,960
Grants and Entitlements not Restricted to Specific Programs					30,386,217
Investment Earnings					32,487
Miscellaneous					828,267
Total General Revenues					35,447,703
Change in Net Position					243,119
Net Position Beginning of Year, as restated					12,170,472
Net Position End of Year					12,413,591

See accompanying notes to financial statements.

MINIDOKA JOINT SCHOOL DISTRICT NO 331

BALANCE SHEET GOVERNMENTAL FUNDS AS OF JUNE 30, 2021

	<u>General</u>	<u>Food Service</u>	<u>Debt Service</u>	<u>Plant Facility</u>
<u>Assets:</u>				
Equity in Pooled Cash and				
Cash Equivalents	3,991,179	356,688	1,680,700	-
Restricted Cash	-	-	-	-
Receivables:				
Property Taxes	731,397	-	625,490	-
State of Idaho	690,974	-	-	-
Federal	-	350,577	-	-
Other	20,995	52	199	-
Interfund Loan Receivable	621,157	-	28,852	499,376
	<u>6,055,702</u>	<u>707,317</u>	<u>2,335,241</u>	<u>499,376</u>
Total Assets				
	<u>6,055,702</u>	<u>707,317</u>	<u>2,335,241</u>	<u>499,376</u>
<u>Liabilities:</u>				
Accounts Payable	106,376	26,436	-	-
Salaries and Contracts Payable	2,795,296	115,992	-	-
Interfund Loan Payable	608,654	-	-	-
Unearned Revenue	-	-	-	-
	<u>3,510,326</u>	<u>142,428</u>	<u>-</u>	<u>-</u>
Total Liabilities				
	<u>3,510,326</u>	<u>142,428</u>	<u>-</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue - Property Taxes	30,060	-	26,099	-
Total Deferred Inflows of Resources	<u>30,060</u>	<u>-</u>	<u>26,099</u>	<u>-</u>
<u>Fund Balances:</u>				
Restricted For:				
Food Service	-	564,889	-	-
Debt Service	-	-	2,309,142	-
Plant Facility	-	-	-	499,376
Committed For:				
Subsequent Year Designations	1,500,000	-	-	-
Unassigned	1,015,316	-	-	-
	<u>2,515,316</u>	<u>564,889</u>	<u>2,309,142</u>	<u>499,376</u>
Total Fund Balances				
	<u>2,515,316</u>	<u>564,889</u>	<u>2,309,142</u>	<u>499,376</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>6,055,702</u>	<u>707,317</u>	<u>2,335,241</u>	<u>499,376</u>

See accompanying notes to financial statements.

Other Governmental Funds	Total Governmental Funds
-	6,028,567
451,043	451,043
-	
-	1,356,887
13,474	704,448
1,520,117	1,870,694
-	21,246
80,427	1,229,812
<u>2,065,061</u>	<u>11,662,697</u>
2,876	135,688
824,112	3,735,400
621,158	1,229,812
165,872	165,872
1,614,018	5,266,772
-	56,159
<u>-</u>	<u>56,159</u>
-	564,889
-	2,309,142
-	499,376
-	1,500,000
451,043	1,466,359
451,043	6,339,766
<u>2,065,061</u>	<u>11,662,697</u>

MINIDOKA JOINT SCHOOL DISTRICT NO 331

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO STATEMENT OF NET POSITION AS OF JUNE 30, 2021

Total Governmental Fund Balance	6,339,766
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Amounts reported for the 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. These assets consist of:

Capital Assets	25,291,811	
Total Capital Assets		25,413,839

Net pension assets and liabilities as well as pension-related deferred outflows
and deferred inflows of resources are recognized in the government-wide
statements and include:

Net Pension Liability	(12,458,532)	
Deferred Outflows of Resources From Pensions	5,152,063	
Deferred Inflows of Resources From Pensions	(472,670)	
Total Pension Related		(7,779,139)

Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the fund statements.	56,141
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Some liabilities are not due and payable in the current period and therefore are
not reported in the fund statements. Those liabilities consist of:

Bond Payable:		
Due Within One Year	(1,768,453)	
Due in More Than One Year	(9,510,566)	
Deferred Gain on Bond Refunding	(28,125)	
Accrued Interest on Bonds	(169,161)	
Accrued Vacation Pay	(140,711)	
Total Liabilities		(11,617,016)

Net Position of Governmental Activities	12,413,591
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See accompanying notes to financial statements.

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDING JUNE 30, 2021

	<u>General</u>	<u>Food Service</u>	<u>Debt Service</u>	<u>Plant Facility</u>
Revenues:				
Property Taxes, Penalty and Interest	2,283,358	-	1,949,394	-
Tuition	39,932	-	-	-
Earnings on Investments	29,184	786	2,517	-
Lunches	-	91,675	-	-
Other Local Revenue	743,672	-	-	65,921
State	27,084,282	-	369,329	-
Federal	-	2,253,923	-	-
Total Revenues	30,180,428	2,346,384	2,321,240	65,921
Expenditures:				
Instruction:				
Elementary	5,357,304	-	-	-
Secondary	6,860,527	-	-	-
Alternative	1,156,677	-	-	-
Special	2,569,479	-	-	-
School Activity	143,871	-	-	-
Summer School	75,195	-	-	-
Detention	50,968	-	-	-
Support Services:				
Special Guidance	806,894	-	-	-
Special Services	428,470	-	-	-
Instruction Improvement	1,478,953	-	-	-
Board of Education	54,070	-	-	-
District Administration	609,314	-	-	-
School Administration	1,970,923	-	-	-
Business Operation	364,969	-	-	-
Buildings Operation and Maintenance	4,764,104	-	-	565,092
Transportation	1,927,665	-	-	-
Non-Instructional Services	2,981	2,008,465	-	-
Principal Retirement	-	-	1,599,984	311,735
Interest and Fiscal Charges	200,000	-	444,952	20,670
Total Expenditures	28,822,364	2,008,465	2,044,936	897,497
Excess (Deficit) Revenues Over Expenditures	1,358,064	337,919	276,304	(831,576)
Other Financing Sources (Uses):				
Debt/Bond Issuance	214,620	-	-	-
Operating Transfers In	271,659	41,288	-	1,187,632
Operating Transfers (Out)	(1,228,920)	-	-	-
Total Other Financing Sources (Uses)	(742,641)	41,288	-	-
Net Change in Fund Balances	615,423	379,207	276,304	356,056
Fund Balance at Beginning of Year	1,899,893	185,682	2,032,838	143,320
Fund Balance at End of Year	2,515,316	564,889	2,309,142	499,376

See accompanying notes to financial statements.

Other Governmental Funds	Total Governmental Funds
-	4,232,752
-	39,932
-	32,487
-	91,675
916,865	1,726,458
553,975	28,007,586
<u>5,442,657</u>	<u>7,696,580</u>
6,913,497	41,827,470
587,266	5,944,570
2,488,429	9,348,956
98,700	1,255,377
680,329	3,249,808
-	143,871
98,020	173,215
-	50,968
87,412	894,306
1,256,571	1,685,041
1,269,396	2,748,349
-	54,070
-	609,314
-	1,970,923
-	364,969
83,547	5,412,743
647	1,928,312
58,427	2,069,873
-	1,911,719
-	<u>665,622</u>
<u>6,708,744</u>	<u>40,482,006</u>
204,753	1,345,464
-	214,620
205,000	1,705,579
<u>(476,659)</u>	<u>(1,705,579)</u>
<u>(271,659)</u>	<u>214,620</u>
(66,906)	1,560,084
<u>517,949</u>	<u>4,779,682</u>
<u>451,043</u>	<u>6,339,766</u>

MINIDOKA JOINT SCHOOL DISTRICT NO 331

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES AS OF JUNE 30, 2021

Net Change in Fund Balances - Total Governmental Funds	1,560,084
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Amounts reported for the governmental activities in the statement of activities are different because:

Governmental 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. In the current period, these amounts are:

Capital Outlay	1,378,355	
Construction in Progress	122,028	
Depreciation Expense	(2,381,982)	
Depreciation Expense in Excess of Capital Outlay		(881,599)

Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Further, long term obligations are recorded as other financing resources in the governmental funds but increase the long-term liabilities in the statement of net position. In the current year, these amounts consist of:

Long-term Bond Proceeds	(214,620)	
Bond Principal Payments	1,911,719	
Amortization of Deferred Gain on Bond Refunding	3,125	
Principal Payments in Excess of Long-term Proceeds		1,700,224

Net differences between pension system contributions recognized	(2,117,061)
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Revenues that will not be collected for several months after the School District's fiscal year end are not considered "available" revenues and are deferred in the governmental funds. Deferred revenue changed as follows:

Property Taxes (Decrease)	(32,020)
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Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Net Decrease (Increase) in Accrued Interest	14,202	
Net Decrease (Increase) in Vacation Leave Pay	(711)	
		13,491

Change in Net Position of Governmental Activities	243,119
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See accompanying notes to financial statements.

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF NET POSITION FIDUCIARY FUNDS AS OF JUNE 30, 2021

	<u>Private Purpose Trust</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	<u>32,831</u>
Total Assets	<u>32,831</u>
Liabilities	
Due to Student Groups	<u>-</u>
Total Liabilities	<u>-</u>
Net Position	
Held in Trust for Scholarships	<u>32,831</u>
Total Net Position	<u><u>32,831</u></u>

See accompanying notes to financial statements.

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF CHANGES IN NET POSITION FIDUCIARY FUNDS AS OF JUNE 30, 2021

	<u>Private Purpose Trust</u>
Additions:	
Donations	15,024
Deductions:	
Scholarship Awards	(15,718)
Net Position - Beginning of Year	<u>33,525</u>
Net Position - End of Year	<u><u>32,831</u></u>

See accompanying notes to financial statements.

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The School District operates under a Board of Trustees elected by the people within each trustee's zone. The Board shall have power to make bylaws, rules and regulations consistent with the laws of the State of Idaho and the State Board of Education in managing the school affairs.

The accounting policies of the School District are to conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

1. Scope of Entity

All funds and account groups of the School District as directed and defined by the National Council on Governmental Reporting Accounting are included in this basic financial report.

2. Basis of Presentation

The School District's basic financial statements consist of government-wide statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements that provide a more detailed level of financial information.

a. Government-wide Financial Statements:

The Statement of Net Position and the Statement of Activities display information about the School District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The Statement of Net Position presents the financial condition of the governmental activities of the School District at year end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the School District's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the School District. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the School District.

b. Fund Financial Statements:

During the year, the School District segregates transactions related to certain School District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the School District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary fund is reported by type.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

3. Fund Accounting

GOVERNMENTAL FUNDS

Governmental funds are used to account for the government's general activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for un-matured interest on general long-term debt, which is recognized when the obligations are expected to be liquidated with expendable available financial resources. Property taxes, franchise taxes, licenses, interest and special assessments are susceptible to accrual. Sales taxes collected and held by the state at year-end on behalf of the government are also recognized as revenue. Other receipts and taxes become measurable and available when the cash is received by the government and are recognized as revenue at that time.

Expenditures are recorded when the liability is incurred.

Formal budgetary accounting is employed as a management control for all funds of the District. Annual operating budgets are adopted each fiscal year through passage of an annual budget ordinance and amended as required for the General Fund, Special Revenue Funds, and Debt Service Fund, and the same basis of accounting is used to reflect actual revenues and expenditures/expenses recognized on a generally accepted accounting principles basis. Budgets for certain Capital Projects Funds are made on a project basis, spanning more than one fiscal year. Budgetary control is exercised at the departmental level or by projects.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is used in governmental funds.

Encumbrances outstanding at the year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities of the present year because the commitments will be honored in the subsequent year.

Encumbrances outstanding at the year-end have materially lapsed.

Grant revenues are recorded for financial reporting purposes when the School District has met the qualifications for the respective grants. Various reimbursement procedures are used for grant awards received by the School District. Consequently, timing differences between expenditures and program reimbursements can exist at the beginning and end of the year. Accrued balances at year end represent an excess of expenditures over cash reimbursements received to date. Deferred balances at year end represent an excess of cash reimbursements received over reimbursable expenditures to date. Generally, accrued or deferred balances caused by differences in the timing of cash reimbursements and expenditures will be reversed in the remaining grant period.

The District reports the following major governmental funds:

General Fund – This fund is the District's primary operating fund, it accounts for all activities of the general government, except those required to be accounted for in another fund.

Food Service Fund – This fund accounts for the food preparation services provided by the District.

Debt Service Fund – This fund provides for the repayment of long-term debt obligations.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Plant Facility Fund – This fund accounts for purchase of minor capital assets, along with the maintenance and repair of all District facilities.

GASB Statement No. 54 provided new categories for reporting fund balances in governmental funds. The categories and descriptions are as follows:

Non-spendable Fund Balance – Amounts which are considered non-spendable because they are not available for current use (such as fund balance associated with inventories, long-term receivables, and prepaid expenditures).

Restricted Fund Balance – Amounts which are constrained by externally imposed legal restrictions, or by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Amounts which are constrained for specific purposes, imposed by formal action of the School Board by ordinance, or resolution. Committed fund balances cannot be used for other purposes unless the government uses that same action to modify or rescind a fund balance commitment.

Other (Nonmajor) Governmental Funds

- Title I-A Basic
- ESSR (CARES Act)
- Title I-C Migrant
- Title I – Program Improvement
- Special Education and Preschool Grants
- Title II-A Improving Teacher Quality
- Medicaid
- Perkins III Professional Tech Act
- COPS Security Grant
- Character Ed Grant
- Student Body Activity Funds
- Title VI – B –
- Title III ESEA LEP
- Other Combined Small Federal Grants
- Combined State Grants

FIDUCIARY FUNDS

Private Purpose Trust

- Birrer Scholarship Fund
- Private Scholarship Donation

4. Measurement Focus

a. Government-wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the School District are included on the Statement on Net Position. Internal activity between funds has been eliminated.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

b. Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

5. Taxes

Taxes are recorded as revenue when levied from the various counties. The balances to be collected and remitted by the various counties per the county records are recorded as a receivable. The amounts collected after 60 days of yearend are recorded as deferred inflows of resources.

The bases of accounting described above are in accordance with generally accepted accounting principles.

6. Budgetary Data

The budgets are set based on resources available and/or appropriations necessary for each fiscal year by program and fund.

At least 28 days prior to its annual meeting, the Board of Trustees of the School District shall have a budget prepared and a public hearing held thereon. A copy of the budget shall be available for public inspection and a summary statement of the budget for the ensuing year shall be published, including amounts budgeted for the prior year, which shall be included for purposes of comparison. Within 14 days after the budget public hearing, the Board shall adopt the budget for the ensuing year.

Once the budget is approved, it can be amended at the Function and Fund level only by unanimous approval of the Board of Trustees of the School District. Amendments are presented to the Board at their regular meetings. Each amendment must have unanimous Board approval. Such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after fiscal year-end as dictated by law.

7. Component Units

No component units exist that are connected to the School District.

8. Capital Assets

Capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide Statement of Net Position but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The School District maintains a capitalization threshold of five thousand dollars. The School District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

All reported capital assets except for land and land improvements are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Useful Lives
Office computers and library books	5 Yr.
Lab, AV, business machines, and communication equipment	10 Yr.
Mowers/tractors, kitchen, shop, and custodial equipment	15 Yr.
Outdoor equipment	20 Yr.
Building remodels	25 Yr.
Buildings & Additions	30 Yr.

9. Capital Leases

Capital leases are recorded at the inception of the leases as expenditures and other financing sources in governmental fund financial statements at the present value of the future minimum lease payments using the stated or implicit interest rate in the leases. Lease payments are recorded as expenditures on the due date. Capital leases are recorded as a liability in the government-wide financial statements at the time of inception and the corresponding asset is recorded in the capital asset section on the Statement of Net Position.

10. General Long-Term Debt

Unmatured long-term debt is presented in the government-wide financial statements. Repayment of all long-term debt, except accrued vacation pay, is recorded in the Debt Service Fund. Payment of accrued vacation pay will be made from the General and Special Revenue Funds incurring the expenditure. Interest expense on long-term debt is recorded when due.

11. Restricted and Unrestricted Resources

The District has the policy of using restricted resources first before using unrestricted resources.

12. Cash and Cash Equivalents

Cash and Cash equivalents consist of cash on deposit and certificates of deposit.

13. Deferred Outflows/Inflows of Resources

The School District has implemented GASB No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position and No. 65, Items Previously Reported as Assets and Liabilities. These new standards establish accounting and financial reporting for deferred outflows/inflows of resources and the concept of net position as the residual of all other elements presented in a Statement of Net Position.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The School District has one item that qualifies for reporting in this category. This item only arises under the full accrual basis of accounting. Accordingly, this item, Deferred Outflow of Resources From Pensions, is reported only on the Statement of Net Position.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available. Deferred Outflow of Resources From Pensions is only reported in the government-wide financial statements. The Statement of Net Position report defers pension cost, which will be recognized as an inflow of resources in the period in which the amounts are applied. The other item, deferred gain on bond refunding, is only reported on the government-wide Statement of Net Position. A deferred gain on refunding results from the difference in the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

14. Pensions

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from 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.

NOTE B – CASH AND INVESTMENTS

The School District accounts for its cash and cash equivalents on a pooled basis whereby total cash is pooled in the general ledger account. Each fund has a positive or negative equity in the general ledger cash depending upon the net effect of its receipts and disbursements activity. In effect, the funds with negative cash balances are borrowing from those with positive balances.

Interest Rate Risk – The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – The District has no investment policy which would further limit its investment choices beyond those stated in Idaho Code. All deposits are either FDIC insured or fully collateralized, with securities held in trust by the financial institutions but not in the name of Minidoka County School District.

Concentration of Credit Risk – The District places no limit on the amount the District may invest in any one issuer.

Custodial Credit Risk, Deposits – Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. The District's pooled and non-pooled deposits are categorized to give an indication of the level of risk assumed by the District at fiscal year-end. The cash is recorded in terms of United States currency.

District and Fiduciary cash balances at year end are as follows:

	Book Balance				Total
	Bank Balance	Collateralized or FDIC insured and held by the District or the District's agent in the District's name	Uncollateralized, uninsured, or unregistered and held in the District's name	Uncollateralized, uninsured, or unregistered and not held in the District's name	
Financial Institutions	2,226,567	1,522,076	-	-	1,522,076
State Investment Pool	4,990,354	4,990,358	-	-	4,990,365
Total	7,216,921	6,512,434	-	-	6,512,441
Less Amounts Reported on the Fiduciary Funds Statement of Net Position:					
Private Purpose Trust					(32,831)
Government Wide Cash Report on Statement of Net Position					6,479,610

NOTE C – TAXES RECEIVABLE

Minidoka, Cassia, Jerome, and Lincoln counties serve as collecting agents for taxes levied by the School District. Property taxes are certified to the County officials each September and recorded on the books of each county as taxes owing during the month of November. Taxes are due in two installments at December 20 and June 20 following the levy date.

Taxes receivable are stated at taxes levied less amounts collected and canceled. The Counties maintain individual taxpayer records. Because the County has the right to take tax deeds on property for the collection of real property taxes, no allowance for uncollectible taxes receivable has been established. Deferred revenue has been recorded as recommended by NCGA Interpretation #3 - "Revenue Recognition" for collections 60 days after year end.

County	2020 Levy	2019 Levy	2018 Levy	2017 Levy	2016 Levy	Total
Minidoka	1,219,233	25,527	11,905	0	-	1,256,665
Cassia	24,282	545	396	-	-	25,223
Jerome	40,852	959	-	98.00	-	41,909
Lincoln	33,090	-	-	-	-	33,090
	1,317,457	27,031	12,301	98	-	1,356,887

NOTE D – STATE RECEIVABLE

The State receivable amount represents the final 2020-2021 apportionment of State funds for the School District along with state grant receivables.

NOTE E – FEDERAL RECEIVABLE

The federal government provides resources for certain programs conducted by the School District (e.g., school lunch, title and migrant programs). Each program is funded separately and distinctly, e.g., some are dollar amount requests of approved funds while others are dollar amount reimbursements for expenditures incurred. The amounts receivable represent accrual for reimbursement of program expenditures financed temporarily by other Special Revenue Funds.

NOTE F – CONSTRUCTION IN PROGRESS

The School District had one construction open construction project for HVAC replacement at Paul Elementary totaling \$122,028 as of June 30, 2021

NOTE G – CAPITAL ASSETS

All purchased capital assets are valued at cost when historical records are available. When no historical records are available, fixed assets are valued at estimated historical cost. Fixed asset activity for the 2021 fiscal year is reflected as follows:

NOTE G – CAPITAL ASSETS (Cont.)

	6/30/2020	Additions	Disposals	6/30/2021
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	749,487	-	-	749,487
Capital Assets, Being Depreciated:				
Buildings	52,808,546	847,206	(33,938)	53,621,814
Furniture and Equipment	12,336,153	316,529	(784,228)	11,868,454
Vehicles	4,820,837	214,620	-	5,035,457
 Total Capital Assets Being Depreciated	 69,965,536	 1,378,355	 (818,166)	 70,525,725
 Less Accumulated Depreciation:				
Buildings	(32,710,979)	(1,354,171)	33,938	(34,031,212)
Furniture and Equipment	(8,080,960)	(722,663)	784,228	(8,019,395)
Vehicles	(3,627,646)	(305,148)	-	(3,932,794)
 Total Accumulated Depreciation	 (44,419,585)	 (2,381,982)	 818,166	 (45,983,401)
 Capital Assets, Net of Depreciation	 26,295,438	 (1,003,627)	 -	 25,291,811

Depreciation expense was charged to governmental functions as follows:

Instruction:	
Elementary	705,530
Secondary	733,797
Support Services	
School Administration	3,090
Other	939,565
 Total Depreciation	 <u>2,381,982</u>

As of June 30, 2021, the District had capital leases included in the schedule of capital assets of \$2,553,818 – \$52,650 and \$2,501,168 shown in furniture and equipment and vehicles, respectively. The accumulated depreciation related to these capital leases was \$1,496,337 – \$15,794 and \$1,480,543 shown in furniture and equipment and vehicles, respectively.

NOTE H – ACCOUNTS PAYABLE

Accounts payable consist of goods and services acquired prior to the fiscal year end and approved for payment by the School District's July School Board Meeting.

NOTE I – SALARIES AND CONTRACTS PAYABLE

It is the policy of the School District to pay contracted personnel over a 12-month period beginning July, August or September (depending on the time of starting their position). Since the fiscal year ends June 30 and most of the personnel have completed their contract, an outstanding obligation of funds is required to be paid in July and August following the fiscal year end.

Included, along with salaries, are accrued employee benefits for health, dental, life insurance, retirement, unused personal leave benefit, and payroll taxes on the contracted balance of salaries for the 2021 fiscal school year.

NOTE J – LONG TERM LIABILITIES AND CAPITAL LEASES

Change in Long Term-Debt:

Beginning Long-Term Debt	12,976,118
Add Additional Debt Proceeds	-
Less Scheduled Principal Payments Debt Service Fund	(1,697,099)
Ending Long-Term Liabilities	<u>11,279,019</u>

The District issued \$4,950,000 General Obligation Bonds to advance refund term bonds in the amount of \$5,045,000. The general obligation bonds were issued at a premium of \$559,090 and, after paying issuance costs of \$92,128, the net proceeds were \$5,416,962. The net proceeds from the issuance of the general obligation bonds were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the term bonds are called. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds were removed from the school districts government wide financial statements. As a result of the advance refunding, the District reduced its total debt service requirements by \$95,000, which resulted in an economic gain of \$235,267. The District was funded by these bonds on October 19, 2011. Terms of the bonds are payments every August 1 and February 1 through the year 2021 with a true interest cost of 3.862%. The payments by year are as follows:

Fiscal Year	Interest	Principal	Total
2021-22	13,900	695,000	708,900
Total	13,900	695,000	708,900

The District issued \$10,770,000 General Obligation Bonds to advance refund term bonds in the amount of \$10,820,000. The general obligation bonds were issued at a premium of \$1,113,414 and, after paying issuance costs of \$147,702, the net proceeds were \$11,735,712. The net proceeds from the issuance of the general obligation bonds were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the term bonds are called. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds were removed from the school districts government wide financial statements. The District was funded by these bonds on April 17, 2014. Terms of the bonds are payments every August 15 and February 15 through the year 2026 with a true interest costs ranging from 1.38% to 4%.

The reacquisition price exceeded the net carrying amount of the old debt by \$50,000. This amount is reported as a deferred outflow of resources and amortized over the remaining life of the refunding debt. The District advance refunded the general obligation bonds to reduce its total debt service payments by \$771,771 to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$656,280.

NOTE J – LONG TERM LIABILITIES AND CAPITAL LEASES (Cont.)

The payments by year are as follows:

Fiscal Year	Interest	Principal	Total
2021-22	300,225	575,000	875,225
2022-23	264,700	1,345,000	1,609,700
2023-24	209,800	1,400,000	1,609,800
2024-25	152,700	1,455,000	1,607,700
2025-26	93,300	1,515,000	1,608,300
Thereafter	31,500	1,575,000	1,606,500
Total	1,052,225	7,865,000	8,917,225

The District issued \$2,650,000 General Obligation Bonds to advance refund term bonds in the amount of \$2,665,000. The general obligation bonds were issued at a premium of \$381,103 and, after paying issuance costs of \$88,562, the net proceeds were \$2,942,541. The net proceeds from the issuance of the general obligation bonds were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the term bonds are called. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds were removed from the school districts government wide financial statements. The District was funded by these bonds on May 25, 2016. Terms of the bonds are payments every September 15 and March 15 through the year 2028 with a true interest cost of 3.406%.

The reacquisition price exceeded the net carrying amount of the old debt by \$15,000. This amount is reported as a deferred outflow of resources and amortized over the remaining life of the refunding debt. The District advance refunded the general obligation bonds to reduce its total debt service payments by \$384,358 to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$358,899.

The payments by year are as follows:

Fiscal Year	Interest	Principal	Total
2021-22	71,250	240,000	311,250
2022-23	61,450	250,000	311,450
2023-24	51,250	260,000	311,250
2024-25	40,650	270,000	310,650
2025-26	31,050	280,000	311,050
Thereafter	40,725	895,000	935,725
Total	296,375	2,195,000	2,491,375

NOTE J – LONG TERM LIABILITIES AND CAPITAL LEASES (Cont.)

The District entered into a five year capital lease on June 27, 2017 for three Blue Bird school buses. The District is required to maintain minimum amounts of liability and collision insurance. The titles of the vehicles are held by the Bank until the final lease payment is made. The lease payments by year are as follows:

<u>Fiscal Year</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2021-22	1,845	64,060	65,905
Total	1,845	64,060	65,905

The District entered into a five year capital lease on January 15, 2018 for three Blue Bird school buses. The District is required to maintain minimum amounts of liability and collision insurance. The titles of the vehicles are held by the Bank until the final lease payment is made. The lease payments by year are as follows:

<u>Fiscal Year</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2021-22	3,803	63,520	67,323
2022-23	1,941	65,382	67,323
Total	5,744	128,902	134,646

The District entered into a five year capital lease on May 17, 2019 for three Blue Bird school buses. The District is required to maintain minimum amounts of liability and collision insurance. The titles of the vehicles are held by the Bank until the final lease payment is made. The lease payments by year are as follows:

<u>Fiscal Year</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2021-22	7,287	60,721	68,008
2022-23	4,949	63,059	68,008
2023-24	2,521	65,451	67,972
Total	14,757	189,231	203,988

The District entered into a three year capital lease on July 20, 2020 for two Blue Bird school buses. The District is required to maintain minimum amounts of liability and collision insurance. The titles of the vehicles are held by the Bank until the final lease payment is made. The lease payments by year are as follows:

<u>Fiscal Year</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2021-22	3,049	70,151	73,200
2022-23	1,539	71,661	73,200
Total	4,588	141,812	146,400

NOTE K – ACCRUED VACATION PAY

School District employees are granted vacation and sick leave in varying amounts. Vacation days are for full-time classified and certified employees who are assigned a twelve-month work schedule. Vacation days are earned after one year of continuous employment and are granted based on years of employment. If there are unused vacation days at the end of the year, up to five days can be carried to the next year. The maximum that can be earned in any year is 20 days for employees who have been with the District in excess of twenty-one years. The Board of Directors occasionally exempts this policy under special circumstances. In the event of termination, an employee is reimbursed for accumulated vacation days up to 25 days. Amounts accrued for vacation pay will be provided out of future resources of the School District.

Also, employees are given four days of personal leave per fiscal year. Personal leave days not used at the end of the fiscal year can be paid as additional compensation to the employee at year end. Any unpaid personal leave benefit has been accrued with salaries and contracts payable.

NOTE L – UNEARNED REVENUE

Unearned revenue, as of June 30, 2021, consists of grant and Medicaid funds received but not yet expended.

NOTE M – DEFINED BENEFIT PENSION PLAN

Plan Description

The School District 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.

NOTE M – DEFINED BENEFIT PENSION PLAN (Cont.)

The contribution rates for employees are set by statute at 60% of the employer rate. As of June 30, 2020 it was 7.16%. The employer contribution rate is set by the Retirement Board and was 11.94% of covered compensation. The District's contributions were \$2,398,228 for the year ended June 30, 2021.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the District reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the Employer'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, 2020 and 2019, the District's proportion was .5365126 percent and .5381483 percent, respectively.

For the year ended June 30, 2021, the School District recognized pension expense (revenue) of \$2,117,061. At June 30, 2021, the School District 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	\$ 1,427,987	\$ 406,799
Changes in assumptions or other inputs	\$ 210,697	-
Net difference between projected and actual earnings on pension plan investments	\$ 973,394	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	\$ 141,757	\$ 65,871
Employer contributions subsequent to the measurement date	<u>\$ 2,398,228</u>	<u>-</u>
Total	<u>\$ 5,152,063</u>	<u>\$ 472,670</u>

The \$2,398,228 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2022.

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, 2019 the beginning of the measurement periods ended June 30, 2020 and 2019 are 4.7 and 4.8 years.

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

Year Ended Date:

2021	\$ 47,881
2022	\$ 550,709
2023	\$ 747,317
2024	\$ 939,336
2025	\$ (4,076)

NOTE M – DEFINED BENEFIT PENSION PLAN (Cont.)

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, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.75%
Salary inflation	3.75%
Investment rate of return	7.05%, net of investment expenses
Cost-of-living adjustments	1%

Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

An experience study was performed for the period July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions other than mortality. The Total Pension Liability as of June 30, 2020 is based on the results of an actuarial valuation date July 1, 2020.

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 January 1, 2020.

NOTE M – DEFINED BENEFIT PENSION PLAN (Cont.)

Capital Market Assumptions

Asset Class		Target Allocation	Long-Term Expected Nominal Rate of Return (Arithmetic)	Long-Term Expected Real Rate of Return (Arithmetic)
Core Fixed Income	Barclays Aggregate	30.00%	3.05%	0.80%
Broad US Equities	Wilshire 5000/Russell 3000	55.00%	8.30%	6.05%
Developed Foreign Equities	MSCI EAFE/World ex US	15.00%	8.45%	6.20%
Assumed Inflation - Mean			2.25%	2.25%
Assumed Inflation - Standard Deviation			1.50%	1.50%
Portfolio Arithmetic Mean Return			6.75%	4.50%
Portfolio Standard Deviation			12.54%	12.54%
Portfolio Long-Term (Geometric) Expected Rate of Return			6.13%	3.77%
Assumed Investment Expenses			0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses			5.73%	3.37%
Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expenses				4.19%
Portfolio Standard Deviation				14.16%
Valuation Assumptions Chosen by PERSI Board				
Long-Term Expected Real Rate of Return, Net of Investment Expenses				4.05%
Assumed Inflation				3.00%
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses				7.05%

Discount Rate

The discount rate used to measure the total pension liability was 7.05%. 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 liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

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

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 7.05 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05 percent) or 1-percentage-point higher (8.05 percent) than the current rate:

	1% Decrease (6.05%)	Current Discount Rate (7.05%)	1% Increase (8.05%)
Employer's proportionate share of the net pension liability (asset)	\$25,549,036	\$12,458,532	\$1,634,819

NOTE M – DEFINED BENEFIT PENSION PLAN (Cont.)*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.

NOTE O – RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases commercial insurance to manage the risks of loss.

NOTE P – INTERFUND TRANSFERS

Transfer From Fund	Purpose	Transfer to Fund	Amount
General Fund	Required Benefits Reimbursement	Food Service Fund	41,288
General Fund	Levy Funds Transfer	Plant Facility Fund	1,187,632
Title I-A Fund	Indirect Cost Transfer	General Fund	30,864
Title I-C Fund	Indirect Cost Transfer	General Fund	8,135
Title VI-B Fund	Indirect Cost Transfer	General Fund	30,477
Title II-A Fund	Indirect Cost Transfer	General Fund	120,731
Combined Small Federal Grants	Indirect Cost Transfer	General Fund	86,452
Title I-A Fund	Grant Transferability	Medicaid Fund	200,000
Total			1,705,579

NOTE Q – INTERFUND RECEIVABLES AND PAYABLES

Interfund Payable	Purpose	Interfund Receivable	Amount
Title I-A ESEA	Pooled Cash	General	63,424
Title I Program Improvement	Pooled Cash	General	205,211
Title I-C Migrant	Pooled Cash	General	25,099
Title VI-B Special Ed	Pooled Cash	General	119,118
Title II-A ESEA Improving Teachers	Pooled Cash	General	45,006
Medicaid Fund	Pooled Cash	General	68,658
Perkins III Professional Tech Act	Pooled Cash	General	54,457
Combined Federal Grants	Pooled Cash	General	27,441
Combined State Grants	Pooled Cash	General	9,116
ESSR - CARES Act	Pooled Cash	General	3,628
General	Pooled Cash	Plant Facilities	499,376
General	Pooled Cash	Debt Service	28,852
General	Pooled Cash	Combined Federal Grants	836
General	Pooled Cash	Combined State Grants	79,590
Total			1,229,812

NOTE R – RELATED PARTY TRANSACTIONS

The District has an agreement with ARTEC and ARTEI Charter Schools to provide facilities, equipment, materials and services for programs. Along with this agreement ARTEC and ARTEI reimburse the district for direct cost related to ARTEC students. During the last fiscal year, the school district received \$435,595 in revenue from ARTEC and ARTEI.

NOTE S – COVID-19

The District's operations may be affected by the recent and ongoing outbreak of the coronavirus disease 2019 (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. The ultimate disruption which may be caused by the outbreak is uncertain; however, it may result in a material adverse impact on the District's fund balance, operations, and cash flows. Possible effects may include, but are not limited to, disruption to the District's customers and revenue, absenteeism in the District's labor workforce, unavailability of products and supplies used in operations, and a decline in value of assets held by the Company, including property and equipment and marketable securities.

NOTE T – PRIOR PERIOD RESTATEMENT

As of July 1, 2020, the District adopted GASB Statement No. 84, Fiduciary Activities. The implementation of this standard requires governments to report activities associated with student clubs and activities in the General Purpose Financial Statements. The fund balance and the net position must be restated as of June 30, 2020. Fund balance and net position as of June 30, 2020 was restated to retroactively report the beginning net cash and fund balance and net position. The restatement of fund balance is identified as follows:

Beginning fund Balance Non Major Funds as previously reported at June 30, 2020	\$ -
Prior Period Adjustment - Implementation of GASB 84	
Student Activity Accounts	<u>517,949</u>
Fund Balance Restated at June 30, 2020	\$ 517,949

The restatement of net position is identified as follows:

Beginning Government-wide Net Position s as previously reported at June 30, 2020	\$ 11,652,523
Prior Period Adjustment - Implementation of GASB 84	
Student Activity Accounts	<u>517,949</u>
Fund Balance Restated at June 30, 2020	\$ 12,170,472

NOTE U – SUBSEQUENT EVENTS

Management for the Company reviewed subsequent events as of November 10, 2021, which was the date the report was available to be issued, and was not aware of any subsequent events that needed to be disclosed.

REQUIRED SUPPLEMENTARY INFORMATION

MINIDOKA JOINT SCHOOL DISTRICT NO 331

PENSION PLAN REQUIRED SUPPLEMENTARY INFORMATION FOR YEAR ENDED JUNE 30, 2021 WITH 2020 PERSI DATA

Schedule of Employer's Share of Net Pension Liability PERSI - Base Plan Last 10 Fiscal Years *

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Employer's portion of net pension liability	0.536513%	0.538148%	0.532139%	0.524525%	0.528318%	0.528303%	0.539394%	353
Employer's proportionate share of the net pension liability	\$12,458,532	\$6,142,813	\$7,849,142	\$8,244,634	\$10,709,819	\$6,956,894	\$3,970,780	
Employer's covered-employee payroll	\$20,085,662	\$19,104,193	\$18,277,695	\$17,254,519	\$16,365,809	\$15,459,367	\$14,797,625	
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	62.03%	32.15%	42.94%	47.78%	65.44%	45.00%	26.83%	
Plan fiduciary net position as a percentage of liability	94.95%	93.79%	91.69%	90.68%	87.26%	91.38%	94.95%	

* GASB Statement No. 68 requires ten years of information to be presented in the table. However, until a full 10-year trend is compiled, the School District will present information for those years for which information is available.

Data reported is measured as of July 1 of the prior year.

Schedule of Employer Contributions PERSI - Base Plan Last 10 Fiscal Years *

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily required contribution	\$2,398,228	\$2,281,041	\$2,069,035	\$1,953,212	\$1,852,610	\$1,750,002	\$1,675,091
Contributions in relation to the statutorily required contribution	\$2,398,228	\$2,288,729	\$2,074,467	\$1,953,212	\$1,852,610	\$1,750,002	\$1,675,091
Contribution (deficiency) excess	(\$0)	\$7,688	\$5,432	\$0	\$0	\$0	\$0
Employer's covered-employee payroll	\$20,085,662	\$19,104,193	\$18,277,695	\$17,254,519	\$16,365,809	\$15,459,367	\$14,797,625
Contributions as a percentage of covered-employee payroll	11.94%	11.94%	11.32%	11.32%	11.32%	11.32%	11.32%

* GASB Statement No. 68 requires ten years of information to be presented in the table. However, until a full 10-year trend is compiled, the School District will present information for those years for which information is available.

Data reported is measured as of July 1 of the prior year.

MINIDOKA JOINT SCHOOL DISTRICT NO 331

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GENERAL FUND BUDGET AND ACTUAL FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Property Taxes, Penalty and Interest	2,262,000	2,278,000	2,283,358	5,358
Tuition	-	38,000	39,932	1,932
Earnings on Investments	125,000	50,000	29,184	(20,816)
Other Local Revenue	889,500	731,500	743,672	12,172
State	25,298,500	27,021,200	27,084,282	63,082
Total Revenues	28,575,000	30,118,700	30,180,428	61,728
<u>Expenditures:</u>				
<u>Instruction:</u>				
Elementary	6,172,467	5,425,658	5,357,304	68,354
Secondary	6,813,902	6,942,816	6,860,527	82,289
Alternative	1,098,501	1,149,301	1,156,677	(7,376)
Special	2,531,142	2,587,032	2,569,479	17,553
School Activity	142,043	143,843	143,871	(28)
Summer School	83,793	75,887	75,195	692
Detention	963	51,979	50,968	1,011
<u>Support Services:</u>				
Special Guidance	763,056	840,079	806,894	33,185
Special Services	412,874	428,740	428,470	270
Instruction Improvement	1,221,097	1,603,898	1,478,953	124,945
Board of Education	50,000	54,000	54,070	(70)
District Administration	599,169	608,172	609,314	(1,142)
School Administration	1,969,090	1,974,576	1,970,923	3,653
Business Operation	374,264	385,064	364,969	20,095
Buildings Operation and Maintenance	3,965,639	4,666,055	4,764,104	(98,049)
Transportation	1,876,000	2,008,000	1,927,665	80,335
Non-Instructional Services	-	17,600	2,981	14,619
Interest and Fiscal Charges	265,000	200,000	200,000	-
Contingency	800,000	1,900,000	-	1,900,000
Total Expenditures	29,139,000	31,062,700	28,822,364	2,240,336
Excess (Deficit) Revenues Over Expenditures	(564,000)	(944,000)	1,358,064	2,302,064
<u>Other Financing Sources (Uses):</u>				
Debt Issuance	-	-	214,620	214,620
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers In	345,000	265,000	271,659	6,659
Operating Transfers (Out)	(1,431,000)	(1,221,000)	(1,228,920)	(7,920)
Net Change in Fund Balances	(1,650,000)	(1,900,000)	615,423	2,515,423
Fund Balance at Beginning of Year	1,650,000	1,900,000	1,899,893	(107)
Fund Balance at End of Year	-	-	2,515,316	2,515,316

MINIDOKA JOINT SCHOOL DISTRICT NO 331

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOOD SERVICE FUND BUDGET AND ACTUAL FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues:</u>				
Earnings on Investments	5,000	1,000	786	(214)
Lunches	368,000	93,000	91,675	(1,325)
Federal	1,526,000	2,172,000	2,253,923	81,923
	<u>1,899,000</u>	<u>2,266,000</u>	<u>2,346,384</u>	<u>80,384</u>
Total Revenues	1,899,000	2,266,000	2,346,384	80,384
<u>Expenditures:</u>				
<u>Support Services:</u>				
Non-Instructional Services	1,944,000	2,496,000	2,008,465	487,535
	<u>1,944,000</u>	<u>2,496,000</u>	<u>2,008,465</u>	<u>487,535</u>
Total Expenditures	1,944,000	2,496,000	2,008,465	487,535
Excess (Deficit) Revenues Over Expenditures	(45,000)	(230,000)	337,919	567,919
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	45,000	45,000	41,288	(3,712)
Net Change in Fund Balances	-	(185,000)	379,207	564,207
Fund Balance at Beginning of Year	-	185,000	185,682	682
Fund Balance at End of Year	<u>-</u>	<u>-</u>	<u>564,889</u>	<u>564,889</u>

MINIDOKA JOINT SCHOOL DISTRICT NO 331

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES DEBT SERVICE FUND BUDGET AND ACTUAL FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Property Taxes, Penalty and Interest	1,686,000	1,935,000	1,949,394	14,394
Earnings on Investments	10,000	10,000	2,517	(7,483)
State	350,000	369,000	369,329	329
	<u>2,046,000</u>	<u>2,314,000</u>	<u>2,321,240</u>	<u>7,240</u>
Total Revenues	2,046,000	2,314,000	2,321,240	7,240
<u>Expenditures:</u>				
Principal Retirement	1,600,000	1,600,000	1,599,984	16
Interest and Fiscal Charges	446,000	446,000	444,952	1,048
	<u>2,046,000</u>	<u>2,046,000</u>	<u>2,044,936</u>	<u>1,064</u>
Total Expenditures	2,046,000	2,046,000	2,044,936	1,064
Excess (Deficit) Revenues Over Expenditures	-	268,000	276,304	8,304
<u>Other Financing Sources (Uses):</u>				
Operating Transfers (Out)	-	(2,300,000)	-	2,300,000
Net Change in Fund Balances	-	(2,032,000)	276,304	2,308,304
Fund Balance at Beginning of Year	-	2,032,000	2,032,838	838
Fund Balance at End of Year	<u>-</u>	<u>-</u>	<u>2,309,142</u>	<u>2,309,142</u>

MINIDOKA JOINT SCHOOL DISTRICT NO 331

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES PLANT FACILITIES FUND BUDGET AND ACTUAL FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues:</u>				
Other Local Revenue	<u>10,000</u>	<u>23,000</u>	<u>65,921</u>	<u>42,921</u>
Total Revenues	<u>10,000</u>	<u>23,000</u>	<u>65,921</u>	<u>42,921</u>
<u>Expenditures:</u>				
<u>Support Services:</u>				
Buildings Operation and Maintenance	1,396,000	1,342,000	565,092	776,908
Principal Retirement	-	-	311,735	(311,735)
Interest and Fiscal Charges	<u>-</u>	<u>-</u>	<u>20,670</u>	<u>(20,670)</u>
Total Expenditures	<u>1,396,000</u>	<u>1,342,000</u>	<u>897,497</u>	<u>444,503</u>
Excess (Deficit) Revenues Over Expenditures	(1,386,000)	(1,319,000)	(831,576)	487,424
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	<u>1,386,000</u>	<u>1,176,000</u>	<u>1,187,632</u>	<u>11,632</u>
Net Change in Fund Balances	-	(143,000)	356,056	499,056
Fund Balance at Beginning of Year	<u>-</u>	<u>143,000</u>	<u>143,320</u>	<u>320</u>
Fund Balance at End of Year	<u>-</u>	<u>-</u>	<u>499,376</u>	<u>499,376</u>

MINIDOKA JOINT SCHOOL DISTRICT NO. 331
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Basis of Presentation

The Schedules of Revenues, Expenditures and Changes in Fund Balance have been prepared on the modified accrual basis of accounting.

Budgetary Legal Requirements

Idaho codified law prescribes the budgetary procedures to be followed by the School District as follows:

- A. No later than 28 days prior to the District's annual meeting school board will prepare a budget in accordance with guide lines prescribed by the state of Idaho superintendent.
- B. The School Board will hold a public hearing concerning the proposed budget.
- C. No longer than 14 days after the public hearing the board shall adopt a budget for the ensuing school year.
- D. As necessary, due to unanticipated resources and expenditures, the School Board can amend the adopted budget by resolution

SUPPLEMENTAL INFORMATION

MINIDOKA JOINT SCHOOL DISTRICT NO 331

**COMBINING BALANCE SHEET - NON-MAJOR FUNDS
AS OF JUNE 30, 2021**

	Title I-A ESEA Improving Basic	ESSR (CARES Act)	Title I-C ESEA Migrant	Title I- Program Improvement	Title VI-B Special Ed and Preschool	Title II-A ESEA Improving Teacher	Medicaid
<u>Assets</u>							
Restricted Cash	-	-	-	-	-	-	-
Receivables:							
State of Idaho	-	-	-	-	-	-	-
Federal	209,415	3,628	56,597	618,571	243,906	45,006	222,958
Interfund Loan Receivable	-	-	-	-	-	-	-
Total Assets	<u>209,415</u>	<u>3,628</u>	<u>56,597</u>	<u>618,571</u>	<u>243,906</u>	<u>45,006</u>	<u>222,958</u>
<u>Liabilities</u>							
Accounts Payable	103	-	1,102	-	-	-	-
Salaries and Contracts Payable	145,888	-	30,396	413,360	124,788	-	49,004
Interfund Loan Payable	63,424	3,628	25,099	205,211	119,118	45,006	68,658
Unearned Revenue	-	-	-	-	-	-	105,296
Total Liabilities	<u>209,415</u>	<u>3,628</u>	<u>56,597</u>	<u>618,571</u>	<u>243,906</u>	<u>45,006</u>	<u>222,958</u>
<u>Fund Equity</u>							
Fund Balance:							
Undesignated	-	-	-	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Equity	<u>209,415</u>	<u>3,628</u>	<u>56,597</u>	<u>618,571</u>	<u>243,906</u>	<u>45,006</u>	<u>222,958</u>

Perkins III Professional Tech Act	COPS - Security Grant	Character Ed Grant	Student Body Activity Funds	Combined Small Federal Grants	Combined State Grants	Total
-	-	-	451,043	-	-	451,043
-	-	-	-	-	13,474	13,474
60,863	-	-	-	54,732	4,441	1,520,117
-	-	-	-	837	79,590	80,427
<u>60,863</u>	<u>-</u>	<u>-</u>	<u>451,043</u>	<u>55,569</u>	<u>97,505</u>	<u>2,065,061</u>
680	-	-	-	-	991	2,876
5,726	-	-	-	27,291	27,659	824,112
54,457	-	-	-	27,441	9,116	621,158
-	-	-	-	837	59,739	165,872
60,863	-	-	-	55,569	97,505	1,614,018
<u>-</u>	<u>-</u>	<u>-</u>	<u>451,043</u>	<u>-</u>	<u>-</u>	<u>451,043</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>451,043</u>	<u>-</u>	<u>-</u>	<u>451,043</u>
<u>60,863</u>	<u>-</u>	<u>-</u>	<u>451,043</u>	<u>55,569</u>	<u>97,505</u>	<u>2,065,061</u>

MINIDOKA JOINT SCHOOL DISTRICT NO 331

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS - ACTUAL
AS OF JUNE 30, 2021**

	Title I-A ESEA Improving Basic	ESSR (CARES Act)	Title I-C ESEA Migrant	Title I- Program Improvement	Title VI-B Special Ed and Preschool	Title II-A ESEA Improving Teacher	Medicaid
<u>Revenues:</u>							
Other Local Revenue	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-
Federal	797,146	70,581	267,481	1,200,414	988,111	143,430	932,258
Total Revenues	797,146	70,581	267,481	1,200,414	988,111	143,430	932,258
<u>Expenditures:</u>							
Instructional	887,482	9,843	173,191	1,200,414	681,480	6,807	299,450
Support Services	82,623	60,738	79,977	-	276,154	15,892	432,808
Non-Instructional	1,177	-	6,178	-	-	-	-
Total Expenditures	971,282	70,581	259,346	1,200,414	957,634	22,699	732,258
Excess (Deficit) Revenues Over Expenditures	(174,136)	-	8,135	-	30,477	120,731	200,000
Other Financing Sources (Uses):							
Operating Transfers In	205,000	-	-	-	-	-	-
Operating Transfers (Out)	(30,864)	-	(8,135)	-	(30,477)	(120,731)	(200,000)
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-	-	-	-
Fund Balance at End of Year	-	-	-	-	-	-	-

Perkins III Professional Tech Act	COPS - Security Grant	Character Ed Grant	Student Body Activity Funds	Combined Small Federal Grants	Combined State Grants	Total
-	-	-	916,865	-	-	916,865
-	-	-	-	-	553,975	553,975
60,266	443,336	277,445	-	262,189	-	5,442,657
60,266	443,336	277,445	916,865	262,189	553,975	6,913,497
60,266	-	277,445	-	168,502	196,179	3,961,059
-	443,336	-	983,771	7,235	306,724	2,689,258
-	-	-	-	-	51,072	58,427
60,266	443,336	277,445	983,771	175,737	553,975	6,708,744
-	-	-	(66,906)	86,452	-	204,753
-	-	-	-	-	-	205,000
-	-	-	-	(86,452)	-	(476,659)
-	-	-	(66,906)	-	-	(66,906)
-	-	-	517,949	-	-	517,949
-	-	-	451,043	-	-	451,043

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TITLE I-A FUND BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Federal	773,800	796,800	797,146	346
Total Revenues	773,800	796,800	797,146	346
<u>Expenditures:</u>				
<u>Instruction:</u>				
Elementary	501,014	540,014	541,543	(1,529)
Secondary	279,500	246,500	247,239	(739)
Alternative	75,586	98,586	98,700	(114)
<u>Support Services:</u>				
Instruction Improvement	82,000	81,000	81,375	(375)
Buildings Operation and Maintenance	-	1,000	1,248	(248)
Non-Instructional Services	9,700	9,700	1,177	8,523
Total Expenditures	947,800	976,800	971,282	5,518
Excess (Deficit) Revenues Over Expenditures	(174,000)	(180,000)	(174,136)	5,864
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	205,000	195,000	205,000	10,000
Operating Transfers (Out)	(31,000)	(15,000)	(30,864)	(15,864)
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	-	-	-	-

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ESSR - CARES ACT FUND BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues:</u>				
Federal	-	77,000	70,581	(6,419)
Total Revenues	-	77,000	70,581	(6,419)
<u>Expenditures:</u>				
<u>Instruction:</u>				
Elementary	-	11,000	9,843	1,157
Instruction Improvement	-	59,000	53,744	5,256
Buildings Operation and Maintenance	-	7,000	6,994	6
Total Expenditures	-	77,000	70,581	6,419
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	-	-	-	-

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TITLE I-C MIGRANT FUND BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Federal	328,000	473,000	267,481	(205,519)
Total Revenues	328,000	473,000	267,481	(205,519)
<u>Expenditures:</u>				
<u>Instruction:</u>				
Elementary	-	-	336	(336)
Secondary	103,000	114,000	107,973	6,027
Summer School	95,000	230,000	64,882	165,118
<u>Support Services:</u>				
Special Guidance	107,000	103,000	79,100	23,900
Instruction Improvement	-	2,000	877	1,123
Non-Instructional Services	9,500	9,500	6,178	3,322
Total Expenditures	314,500	458,500	259,346	199,154
Excess (Deficit) Revenues Over Expenditures	13,500	14,500	8,135	(6,365)
<u>Other Financing Sources (Uses):</u>				
Operating Transfers (Out)	(13,500)	(14,500)	(8,135)	6,365
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	-	-	-	-

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TITLE VI-B SPECIAL ED AND PRESCHOOL FUND BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Federal	997,000	1,119,000	988,111	(130,889)
Total Revenues	997,000	1,119,000	988,111	(130,889)
<u>Expenditures:</u>				
<u>Instruction:</u>				
Special	686,592	779,592	680,329	99,263
Summer School	2,060	2,060	1,151	909
<u>Support Services:</u>				
Special Services	274,348	294,348	272,794	21,554
Instruction Improvement	-	9,000	3,360	5,640
Total Expenditures	963,000	1,085,000	957,634	127,366
Excess (Deficit) Revenues Over Expenditures	34,000	34,000	30,477	(3,523)
<u>Other Financing Sources (Uses):</u>				
Operating Transfers (Out)	(34,000)	(34,000)	(30,477)	3,523
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	-	-	-	-

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES IMPROVING TEACHER FUND BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Federal	148,000	159,000	143,430	(15,570)
Total Revenues	148,000	159,000	143,430	(15,570)
<u>Expenditures:</u>				
<u>Instruction:</u>				
Elementary	14,000	17,000	4,407	12,593
Secondary	14,000	12,000	2,400	9,600
<u>Support Services:</u>				
Instruction Improvement	-	15,000	15,892	(892)
Total Expenditures	28,000	44,000	22,699	21,301
Excess (Deficit) Revenues Over Expenditures	120,000	115,000	120,731	5,731
<u>Other Financing Sources (Uses):</u>				
Operating Transfers (Out)	(120,000)	(115,000)	(120,731)	(5,731)
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	-	-	-	-

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES MEDICAID FUND BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Federal	<u>1,100,000</u>	<u>1,000,000</u>	<u>932,258</u>	<u>(67,742)</u>
Total Revenues	<u>1,100,000</u>	<u>1,000,000</u>	<u>932,258</u>	<u>(67,742)</u>
<u>Expenditures:</u>				
Instruction:				
Secondary	<u>272,000</u>	<u>298,000</u>	<u>299,450</u>	<u>(1,450)</u>
Support Services:				
Instruction Improvement	<u>563,000</u>	<u>502,000</u>	<u>432,808</u>	<u>69,192</u>
Total Expenditures	<u>835,000</u>	<u>800,000</u>	<u>732,258</u>	<u>67,742</u>
Excess (Deficit) Revenues Over Expenditures	<u>265,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Operating Transfers (Out)	<u>(265,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES PERKINS III PROFESSIONAL TECH ACT FUND BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Federal	<u>58,000</u>	<u>61,000</u>	<u>60,266</u>	<u>(734)</u>
Total Revenues	<u>58,000</u>	<u>61,000</u>	<u>60,266</u>	<u>(734)</u>
<u>Expenditures:</u>				
<u>Instruction:</u>				
Secondary	<u>58,000</u>	<u>61,000</u>	<u>60,267</u>	<u>733</u>
Total Expenditures	<u>58,000</u>	<u>61,000</u>	<u>60,267</u>	<u>733</u>
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES COPS SECURITY GRANT FUND BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Federal	-	-	443,336	443,336
Total Revenues	-	-	443,336	443,336
<u>Expenditures:</u>				
<u>Support Services:</u>				
Instruction Improvement	-	-	443,336	(443,336)
Total Expenditures	-	-	443,336	(443,336)
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	-	-	-	-

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES CHARACTER ED GRANT FUND BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Federal	-	275,000	277,445	2,445
Total Revenues	-	275,000	277,445	2,445
<u>Expenditures:</u>				
<u>Instruction:</u>				
Elementary	-	-	-	-
Secondary	-	275,000	277,445	(2,445)
Total Expenditures	-	275,000	277,445	(2,445)
Excess (Deficit) Revenues Over Expenditures	-	-	-	-
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	-	-	-	-
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	-	-	-	-

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES COMBINED SMALL FEDERAL FUNDS BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
Federal	225,000	300,000	262,189	(37,811)
Total Revenues	225,000	300,000	262,189	(37,811)
<u>Expenditures:</u>				
<u>Instruction:</u>				
Elementary	49,500	27,500	28,736	(1,236)
Secondary	87,000	110,000	99,467	10,533
Summer School	-	33,000	31,987	1,013
<u>Support Services:</u>				
Special Guidance	-	30,000	8,312	21,688
Instruction Improvement	3,500	19,500	6,588	12,912
Transportation	-	-	647	(647)
Total Expenditures	140,000	220,000	175,737	44,263
Excess (Deficit) Revenues Over Expenditures	85,000	80,000	86,452	6,452
<u>Other Financing Sources (Uses):</u>				
Operating Transfers (Out)	(85,000)	(80,000)	(86,452)	(6,452)
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	-	-	-	-

MINIDOKA JOINT SCHOOL DISTRICT NO 331

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES COMBINED STATE FUNDS BUDGET AND ACTUAL (NON-MAJOR) FOR THE YEAR ENDING JUNE 30, 2021

	<u>Budget Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Revenues:</u>				
State	556,000	608,500	553,975	(54,525)
Total Revenues	556,000	608,500	553,975	(54,525)
<u>Expenditures:</u>				
<u>Instruction:</u>				
Elementary	-	3,000	2,401	599
Secondary	178,000	184,500	193,775	(9,275)
Alternative	-	-	3	(3)
<u>Support Services:</u>				
Instruction Improvement	321,000	292,000	231,419	60,581
Buildings Operation and Maintenance	-	75,000	75,305	(305)
Non-Instructional Services	57,000	54,000	51,072	2,928
Total Expenditures	556,000	608,500	553,975	54,525
Net Change in Fund Balances	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	-	-	-	-

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

ACEQUIA ELEMENTARY SCHOOL ACTIVITIES FUND FOR THE YEAR ENDING JUNE 30, 2021

	Cash Balance 6/30/2020	Receipts	Transfers	Disbursed	Cash Balance 6/30/2021
Webstore Fees	-	8		(7)	1
Sales Tax	-	7	-	(7)	-
General Account	3,256	1,781	-	(3,258)	1,779
Activity Fund	17	615	-	(617)	15
School Improvement Fund	820	-	-	-	820
Instruction - Kindergarten	93	125		(45)	173
Instruction - Kindergarten Activity	-	13	-	(13)	-
Instruction - Kinderkamp	300	-	-	(300)	-
Instruction - Media	116	-	-	-	116
School Climate Fund	2,297	743	(82)	(1,228)	1,730
Sunshine Fund	647	1,079	82	(1,460)	348
Total	<u>7,546</u>	<u>4,371</u>	<u>-</u>	<u>(6,935)</u>	<u>4,982</u>

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

RUPERT ELEMENTARY SCHOOLS ACTIVITIES FUND FOR THE YEAR ENDING JUNE 30, 2021

	<u>Cash Balance 6/30/2020</u>	<u>Receipts</u>	<u>Transfers</u>	<u>Disbursed</u>	<u>Cash Balance 6/30/2021</u>
Webstore Fees	-	8	-	(8)	-
Sales Tax	-	-	-	-	-
General Account	4,592	5,675	-	(6,860)	3,407
Activity Fund	-	637	-	(637)	-
School Improvement	20,942	30,143	-	(15,620)	35,465
Club-K Kids	136	-	-	-	136
Instruction - Kindergarten	-	-	-	-	-
Instruction - Kindergarten Activity	712	-	-	(644)	68
Insturction - Kinderkamp	200	676	-	(876)	-
Instruction - Media	-	279	-	(69)	210
School Climate	<u>1,517</u>	<u>3,307</u>	<u>-</u>	<u>(1,379)</u>	<u>3,445</u>
Total	<u><u>28,099</u></u>	<u><u>40,725</u></u>	<u><u>-</u></u>	<u><u>(26,093)</u></u>	<u><u>42,731</u></u>

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

HEYBURN ELEMENTARY SCHOOL ACTIVITIES FUND FOR THE YEAR ENDING JUNE 30, 2021

	Cash Balance 6/30/2020	Receipts	Transfers	Disbursed	Cash Balance 6/30/2021
Webstore Fees	-	70	-	(70)	-
Sales Tax	-	83	-	(83)	-
General Account	2,094	2,475	-	(2,393)	2,176
Activity Fund	5,079	3,735	-	(5,326)	3,488
School Improvement Fund	1,521	-	-	(501)	1,020
Instruction - Kindergarten	440	91	-	(501)	30
Instruction - Kindergarten Activity	-	-	-	-	-
Instruction - Media	327	217	-	-	544
School Climate	4,705	1,669	-	(2,615)	3,759
Sunshine Fund	1,536	217	-	(1,753)	-
Total	15,702	8,557	-	(13,242)	11,017

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

PAUL ELEMENTARY SCHOOL ACTIVITIES FUND FOR THE YEAR ENDING JUNE 30, 2021

	Cash Balance 6/30/2020	Receipts	Transfers	Disbursed	Cash Balance 6/30/2021
Webstore Fees	-	256	-	(256)	-
Sales Tax	-	13	-	(13)	-
General Account	9,084	2,928	-	(1,787)	10,225
Activity Fund	6,941	2,132	-	(3,701)	5,372
School Improvement Fund	385	-	-	-	385
Instruction - Kindergarten	288	445	-	(300)	433
Instruction - Kinderkamp	19,324	-	-	(19,324)	-
Instruction - Media	4,202	2,370	-	(138)	6,434
Total	40,224	8,144	-	(25,519)	22,849

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

EAST MINICO MIDDLE SCHOOL ACTIVITIES FUND FOR THE YEAR ENDING JUNE 30, 2021

Activity	Cash Balance 6/30/2020	Receipts	Transfers	Disbursed	Cash Balance 6/30/2021
Student Activities Cash Account					-
Webstore Fees	-				-
Sales Tax	-	2,919		(2,881)	38
Athletics	-	15,820		(15,820)	-
Athletics-Uniforms	-	3,108		(3,108)	-
Athletics-Staff Clothing	-	1,030		(1,030)	-
Athletics-Gate Receipts	-	7,410		(7,410)	-
Athletics-Basketball Boys	57	-		(10)	47
Athletics-Basketball Boys 7th	(13)	26		-	13
Athletics-Basketball Girls	658	1,778		(1,834)	602
Athletics-Football	1,206	-		(613)	593
Athletics-Football Uniforms	-	53		(53)	-
Athletics-Football Fundraiser	-				-
Athletics-Football Camp	-				-
Athletics-Football 7th	590			(230)	360
Athletics-Wrestling	47	300		(347)	-
Athletics-Wrestling Uniforms	-				-
Class 2022	-				-
General Account	-				-
Concessions	1,023	3,450		(3,150)	1,323
Vending	333	5,675		(6,358)	(350)
Activity Cards	2,435	4,567		(1,690)	5,312
Annuals	3,052	6,697		(5,199)	4,550
School Planners/Handbooks	-	136		(603)	(467)
Interest	75	15		(90)	-
Student Body Fundraiser	8,829	13,118		(20,155)	1,792
School Improvement Fundraiser	-				-
Special Interest Fundraiser	472	224			696
Gift of Green	-				-
Student Council	2,727	4,400		(4,312)	2,815
Club-Annual	(34)	34			-
Club-Builders	100	434		(553)	(19)
Club-Drug Free Youth	-				-
Club-STEM	(319)	319			-
Club-Ski	3,922	9,300		(8,903)	4,319
Club-Special Olympics	180	-		(180)	-
Club-Technology	717	170		(1,875)	(988)
Instructional-General	640	-		(640)	-
Instruction-Renaissance	180	-		(180)	-
Instruction-Art	5	-		(5)	-
Instruction-Band	4	160		(64)	100
Instruction-Cheerleading Trip	(5,336)	20,521		(14,175)	1,010
Instruction-Choir	451	23		(513)	(39)
Instruction-Choir Trip	-				-
Instruction-Dance/Drill	(1)	5,142		(6,762)	(1,621)
Instruction-Home Ec	(1,324)	955			(369)
Instruction-Facs Class	-				-
Instruction-Life Skills	311			(311)	-
Instruction-Media	388	758		(46)	1,100
Instruction-Orchestra	1,085	387		(518)	954
Instruction-Physical Education	60	1,349			1,409
Instruction-Towel And Locker	10	15		-	25
Instruction-Bowling Fee	5,948	470		(1,790)	4,628
Instruction-Shop	85	-		-	85
Instruction-Shop 7Th & 8Th	-				-
Faculty Vending	-				-
Due to Dsc-Laptop Replacemen Fine	-	595		-	595
Due To Dsc-Other	19	1,465		(1,484)	-
Over/Short	-				-
Total	28,582	112,823	-	(112,892)	28,513

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

WEST MINICO MIDDLE SCHOOL ACTIVITIES FUND FOR THE YEAR ENDING JUNE 30, 2021

Activity	Cash Balance 6/30/2020	Receipts	Transfers	Disbursed	Cash Balance 6/30/2021
Web Store Fees	-	-	-	-	-
Sales Tax	-	1,768	-	(1,959)	(191)
Athletics	9,485	13,095	-	(21,510)	1,070
Athletics-Spirit Packs	-	-	-	-	-
Athletics-Staff Clothing	-	-	-	-	-
Athletics-Gate Reciepts	-	-	-	-	-
Athletics-Region IV Tournament	-	-	-	-	-
Athletics-Football Uniforms	18	25	-	(43)	-
General Account	110	297	-	(407)	-
Concessions	9,442	1,935	-	(2,647)	8,730
Vending	1,685	2,016	-	(1,020)	2,681
Activity Cards	7,455	4,561	-	(2,255)	9,761
Annuaals	5,330	7,254	-	(8,798)	3,786
School Planners/Handbooks	4	-	-	(4)	-
Interest	4	27	-	(31)	-
School Improvement Fund Raise	9,646	191	-	(4,160)	5,677
Student Council	847	1,432	-	(1,367)	912
Club-Annual	(535)	-	-	(420)	(955)
Club-Builders	1,604	-	-	-	1,604
Club-Sources of Strength	461	100	-	(284)	277
Club-Heritage	4	-	-	-	4
Club-Ski	2,848	8,820	-	(5,694)	5,974
Club-Special Olympics	27	-	-	-	27
Club-Technology	455	-	-	-	455
Instructional-General	8,075	209	-	(3,005)	5,279
Instruction-Renaissance	525	-	-	(300)	225
Instruction-Art	49	-	-	(49)	-
Instruction-Band	(1,092)	1,092	-	-	-
Instruction-Cheerleading	918	5,718	-	(12,558)	(5,922)
Instruction-Choir	276	108	-	(384)	-
Instruction-Dance/Drill	1,243	8,892	-	(9,981)	154
Instruction-Facs Class	822	38	-	(38)	822
Instruction-Media	579	41	-	(29)	591
Instruction-Orchestra	2,041	450	-	(1,278)	1,213
Instruction-Towel And Locker	3,058	9	-	-	3,067
Instruction-Shop 7th & 8th	(522)	522	-	-	-
Due To Dsc-Textbook Fines-Dan	1	-	-	-	1
Due to Dsc-Laptop Replament	-	460	-	-	460
Due To Dsc-Other	2,090	2,360	-	(4,060)	390
Total	66,953	61,420	-	(82,281)	46,092

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

MINICO HIGH SCHOOL ACTIVITIES FUND FOR THE YEAR ENDING JUNE 30, 2021

Activity	Cash Balance 6/30/20	Receipts	Transfers	Disbursements	Cash Balance 6/30/21
Web Store Fees	-	633		(633)	-
Sales Tax	-	19,316		(19,314)	2
Athletics	20,943	79,474		(87,731)	12,686
Athletics-Baseball	4,261	36,206		(36,249)	4,218
Athletics-Basketball Boys	10,961	15,950		(17,274)	9,637
Athletics-Basketball Girls	4,491	14,817		(13,251)	6,057
Athletics-Bowling	4,760	5,669		(6,657)	3,772
Athletics-Cross Country	963	491		(577)	877
Athletics-Football	6,885	45,856		(45,783)	6,958
Athletics-Golf	4,983	1,813		(1,175)	5,621
Athletics-Soccer Boys	552	547		(198)	901
Athletics-Soccer Girls	181	1,334		(890)	625
Athletics-Softball	508	20,449		(16,972)	3,985
Athletics-Tennis	1,484	1,953		(2,051)	1,386
Athletics-Track	3,591	60		(231)	3,420
Athletics-Volleyball	4,522	3,256		(5,750)	2,028
Athletics-Wrestling	4,890	49,095		(46,161)	7,824
Class 2016	500				500
Class 2017	159				159
Class 2018	500				500
Class 2019	-	60			60
Class 2020	500	312		(312)	500
Class 2021	919	15,215		(15,634)	500
Class 2022	1,365	6,661		(2,882)	5,144
Class 2023	321	384			705
Class 2024	500	156			656
Class 2025	-				-
General Account	-		1,112	(1,671)	(559)

Activity	Cash Balance 6/30/20	Receipts	Transfers	Disbursements	Cash Balance 6/30/21
Parking Permits	9,865	2,295	(1,112)	(1,364)	9,684
Concessions	7,393	10,561		(15,810)	2,144
Vending	715	4,539		(4,015)	1,239
Activity Cards	1,871	26,248		(23,585)	4,534
Yearbooks	2,960	16,415		(18,182)	1,193
Interest	342	358			700
School Improvement Fund	8,953	193			9,146
Special Interest Fundraiser	-		427		427
Gift Of Green	646	4,272	(427)	(4,155)	336
Student Council	2,034	16,387		(8,984)	9,437
Club-Annual	2,350	540		(569)	2,321
Club-Art	111			(62)	49
Club-Business	669	991		(1,084)	576
Club-Mr Mhs	-				-
Club-Drug Free Youth	1,765	192	(109)	(44)	1,804
Club-Hope Squad	98	2,928	109	(2,312)	823
Club-Fccla	492	601		(829)	264
Club-Ffa	22,237	38,345		(49,407)	11,175
Club-Key	39	135		(117)	57
Club-Leo	-	771		(443)	328
Club-M Club	261				261
Club-Minico Ballroom	-				-
Club-Nhs	1,312	605		(946)	971
Club-Rodeo	4,558	16,036		(17,290)	3,304
Club-Science	2,163	5,227		(5,284)	2,106
Club-Ski	814	3,080		(3,080)	814
Club-Spanish	231				231
Club-Spirit (Red Zone)	775			(17)	758
Club-Swim Team	3,859	5,504		(7,600)	1,763
Club-Tsa Industrial Tech	-				-
Club-Young Republican	516				516
Club-Trap	437				437
Instructional-General	4,918	686		(880)	4,724
Instruction-Renaissance	1,115	546			1,661
Instruction-Adv Placement	-		80	(75)	5
Instruction-Psat	248	102	(5)	(92)	253
Instruction-Plan Test	293				293
Instruction-Idla Fees	-	645	(75)		570
Instruction-Aerobics	-				-
Instruction-Art	556	7	453	(826)	190
Instruction-Art Baird	439	1,193	(453)	(1,176)	3
Instruction-Art Call	-				-
Instruction-Band	3,481	819		(2,044)	2,256
Instruction-Piano Repair	120			(120)	-
Instruction-Band Uniforms	-				-
Instruction-Band Instrument	-				-
Instruction-Cheerleading	5,281	33,053		(54,783)	(16,449)
Instruction-Chemistry	1,265				1,265
Instruction-Choir	19,655	2,878		(14,860)	7,673

Activity	Cash Balance 6/30/20	Receipts	Transfers	Disbursements	Cash Balance 6/30/21
Instruction-Dance Force	12,822	27,078		(25,715)	14,185
Instruction-Drama	-				-
Instruction-Drivers Ed	725	20,025		(20,750)	-
Instruction-Home Ec	-				-
Instruction-Journalism	198				198
Instruction-Life Skills	200				200
Instruction-Life Sports	3,537	590		(2,823)	1,304
Instruction-Media	594	79			673
Instruction-Operetta	7,248	13,272		(10,036)	10,484
Instruction-Orchestra	20,221	4,318		(12,837)	11,702
Instruction-Photo & Graphic	-				-
Instruction-Physical Education	-				-
Instruction-Pe Bowling	199	8,750		(10,360)	(1,411)
Instruction-Science	53	408		(459)	2
Instruction-Science Fundraiser	-				-
Instruction-Speech/Debate	2,553				2,553
Instruction-Weights	5,053	60			5,113
Voc Instruction-Greenhouse	10,605	9,682		(5,153)	15,134
Voc Instruction-Floral Design	-				-
Voc Instruction-Ag Shop	54	2,486	203	(1,512)	1,231
Voc Instruction-Shop Supplies	1,928		(203)	(1,547)	178
Voc Instruction-Diesel	3,402		(372)	(20)	3,010
Voc Instruction-Diesel Skills	-	126	372		498
Voc Instruction-Bus/Accounting	-		328	(328)	-
Voc Instruction-Business Stely	-				-
Voc Instruction-Business Killoy	1,254	410	(298)		1,366
Voc Instruction-Business Shipen	-				-
Voc Instruction-Vid Multimedia	890	980	(30)		1,840
Voc Instruction-Info Tech	618				618
Voc Instruction-Info Tech Skills	541				541
Voc Instruction-Preengineering	(292)	2,258	(54)		1,912
Voc Instruction- Academy	59			(59)	-
Voc Instruction-Manufacturing	1,747	399	54	(2,200)	-
Voc Instruction- Copies	260			(260)	-
Voc Instruction-Construction	31,617	46,960		(35,759)	42,818
Voc Instruction-Food Lab	2,768	30		(956)	1,842
Voc Instruction-Spartan Bistro	490				490
Voc Instruction-Clothing	970			(828)	142
Voc Instruction-Cert Nursing	(308)	3,228		(3,235)	(315)
Esl Scholarship	369	-			369
Missmhs	294	-			294
Private Scholarship	-	1,000			1,000
School Climate	137	3,136		(3,272)	1
Due to DSC-Laptop Insurance	-	4,280		(4,310)	(30)
Due to DSC-Laptop Replace Fine	-	1,980		(3,105)	(1,125)
	304,382	667,394	-	(706,955)	264,821

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

MT. HARRISON HIGH SCHOOL
FOR THE YEAR ENDING JUNE 30, 2021

	Cash Balance 6/30/2020	Receipts	Transfers	Disbursed	Cash Balance 6/30/2021
Sales Tax	-	114	-	(114)	-
Class 2021	-	1,800	-	(1,800)	-
Class 2022	-	500	-	-	500
Senior Spotlight	-	-	-	-	-
General Account	87	20	-	(61)	46
Concessions	-	-	-	-	-
Vending	1,763	1,599	-	(1,833)	1,529
Annuaals	190	308	-	(360)	138
Interest	56	10	-	-	66
Student Body Fundraiser	-	-	-	-	-
School Improvement Fund	3,459	-	-	101	3,560
Special Interest Fundraiser-Veterans	748	400	-	(200)	948
Student Council	294	2,257	-	(1,112)	1,439
Club-Business	347	155	-	(125)	377
Club-Sources Of Strength	923	1,263	-	(1,640)	546
Club-Fishing	50	-	-	-	50
Instruction-Daycare	17,622	4,791	-	(2,714)	19,699
Instructional-Renaissance	404	-	-	-	404
Voc Instruction-Bus/Accounting	433	134	-	-	567
Due to Dsc Laptop Replacement Fine	-	70	-	-	70
Sunshine Fund	84	10	-	-	94
Total	26,460	13,431	-	(9,858)	30,033

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

**UNIFORM GUIDANCE
SUPPLEMENTARY FINANCIAL REPORT**

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

**UNIFORM GUIDANCE
SUPPLEMENTARY FINANCIAL REPORT**

TABLE OF CONTENTS

Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	74-75
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	76-77
Schedule of Expenditures of Federal Awards	78
Notes to Schedule of Expenditures of Federal Awards	79
Schedule of Findings and Questioned Costs	80

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

To the Superintendent and Board of Trustees
Minidoka Joint School District No. 331

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 Minidoka Joint School District No. 331 (the District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 10, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 a 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 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Poulsen VanLeuven & Catmull

Poulsen VanLeuven & Catmull PA
November 10, 2021

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Superintendent and Board of Trustees
Minidoka Joint School District No. 331

Report on Compliance for Each Major Federal Program

We have audited Minidoka Joint School District No. 331's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District, 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, 2021.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Poulsen VanLeuven & Catmull

Poulsen VanLeuven & Catmull PA
November 10, 2021

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR END JUNE 30, 2021

Description	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
Department of Agriculture			
Passed Through State Department of Education			
School Breakfast Program	10.553	202020N850347	39,173
National School Lunch Program	10.555	202020N850347	154,238
Commodities	10.555	Not Applicable	73,672
Summer Food Service Program	10.559	202121N109947	1,623,661
Total Child Nutrition Cluster			1,890,744
Fresh Fruit and Vegetable Program	10.582	202120L160347	44,049
Total Dept of Agriculture			1,934,793
Department of the Treasury			
Passed Through State Department of Education			
Coronavirus Relief Fund	21.019	20-1892-0-1-806	1,651,480
Total Dept of Treasury			1,651,480
United States Department of Justice			
Public Safety Partnership and Community Policing Grants	20.601	Not Applicable	443,336
Total Dept of Justice			443,336
Department of Education			
Passed Through State Department of Education			
Title 1 Basic Concentration*	84.010	S010A180012	1,028,749
Handicapped State Grants	84.027	H027A200088	943,457
Handicapped Preschool	84.173	H173A200030	44,654
Total Special Ed Cluster			988,111
Migrant Education - Basic State Formula	84.011	S011A200012	265,687
Carl Perkins Vocational Ed Basic	84.048	V048A190012	60,266
Migrant Education Coordination Program	84.144	S144F190012	1,794
Gear Up Grant	84.334	P334S180012	60,512
English Language Acquisition Grants	84.365	S365A200012	69,088
Improving Teacher Quality	84.367	S367A200011	143,430
School Improvement Grants	84.377	S377A160013	6,406
Student Support and Academic Enrichment Program	84.424	S424A200013	98,933
CARES Act ESSR	84.425	S425D210043	1,270,994
Total State Department of Education			3,993,970
Total Federal Financial Assistance			8,023,579

See accompanying notes.

MINIDOKA JOINT SCHOOL DISTRICT NO. 331

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards is a summary of the activity of the School District's federal award programs presented on the accrual basis of accounting in accordance with generally accepted accounting principles. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance, *Audit of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operation of the District, it is not intended to and does not present the financial position or changes in net position of Minidoka Joint School District #331.

NOTE B – FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received.

**MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses a qualified opinion on the financial statements of Minidoka Joint School District #331.
2. No reportable deficiencies disclosed during the audit of the financial statements are reported in the report of internal control dated November 10, 2021. None of the conditions are reported as a material weakness.
3. No instances of noncompliance material to the financial statements were disclosed during the audit.
4. No material reportable conditions were discovered during the audit of the Major Federal Award Programs.
5. The auditor's report on compliance for the Major Federal Award Programs for Minidoka Joint School District #331 expresses an unqualified opinion.
6. The audit did not disclose any audit findings.
7. The programs tested as major programs include:
 - 84.425 - Education Stabilization Fund Under The CARES Act
 - 21.019 – Coronavirus Relief Fund
 - 16.710 – Public Safety Partnership and Community Policing Grants
8. The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
9. Minidoka Joint School District #331 was determined to be a high-risk Auditee.

B. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

<u>Finding</u>	<u>Reportable Condition</u>	<u>Questioned Cost</u>
None	None	None

C. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

Management Letter Comments

To the Board of Trustees of the
Minidoka Joint School District No. 331
Rupert, Idaho 83350

In planning and performing our audit of the general-purpose financial statements of Minidoka Joint School District No. 331 for the year ended June 30, 2021, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure. However, we noted certain matters involving the internal control structure and its operation that are not considered to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect Minidoka Joint School District No. 331's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Printed Signatures on Purchase Orders

During our audit, we reviewed the purchase order submission, review, and approval process. It was noted that for vendors who require a signed purchase order, the District's accounting system has a feature that allows for printed signatures on these purchase orders. These printed signatures do not require the actual approval of the signee and are not part of the purchase order approval process. It is simply a feature that allows for signatures to be printed on the form for vendors that require them. We recommend that the District review its policies regarding printing signatures on approved purchase orders and limit printing of signatures on approved purchase orders to those who actually review the purchase order and electronically approved it in the District's accounting system.

We appreciated working with and the assistance and responsiveness of District personnel during the audit. We also note management's ability and sensitivity to display and communicate an appropriate attitude regarding internal control and the financial reporting process. We are available to discuss these matters with you as needed.

This communication is intended solely for the information and use of management and the Board and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Poulsen VanLeuven & Catmull
Poulsen VanLeuven & Catmull PA
November 10, 2021

POLICY TITLE: Head Lice Procedure**Minidoka County Joint School District # 331****POLICY NO:****D386.60P****PAGE 1 of 1**

1. The student is to be sent to the office for a head check. Maintain student's confidentiality as much as possible throughout this procedure. If available, the nurse will perform the head check. If unavailable, the secretary will perform the head check.
2. The head check will consist of the nurse or secretary going through the student's hair in sections (with gloves on) to see if lice or nits can be detected; this will be done in a private area with adequate lighting, not visible to other students.
3. If no lice or nits are detected, the student will be sent back to class.
4. If lice or nits are detected, student's guardians will be notified that proper treatment of head lice will need to occur at home. Nurse or secretary will educate the student and guardian on the topics of: how to avoid spreading head lice, proper treatment for head lice, and how to sanitize the home and other necessary items. An educational handout will also be sent home with the student.
5. Whether or not the student is to be sent home depends on the severity of the lice infestation - this will be determined by the nurse, secretary, and parent's discretion. The CDC recommends that students diagnosed with live head lice do not need to be sent home early from school. Please refer to the CDC's [Head Lice Information for Schools](#) document for exact information.
6. The student will either go back to class or will wait to be picked up by their guardian (if this was the determined course of action).
7. The secretary or school nurse should follow up with the teacher on what course of action was decided. Refer staff to this procedure as needed.

Routine classroom screening for head lice should not occur, per the American Academy of Pediatrics (<https://pediatrics.aappublications.org/content/135/5/e1355>)

ADOPTED:**AMENDED:****LEGAL REFERENCE: IC § 33-512**

Each year, the Board of Trustees shall create a collaborative Continuous Improvement Plan designed to improve student achievement in the District, assess and prioritize needs, and measure outcomes.

The Board shall work with the Superintendent to engage students, parents, teachers, administrators and community members as appropriate in the strategic planning process.

The District Continuous Improvement Plan shall:

1. Be data driven, specifically in student outcomes, and shall include, but not be limited to analysis of demographic data, student achievement and growth data, graduation rates, and college and career readiness;
2. Set clear and measurable targets based on student outcomes;
3. Include a clearly developed and articulated vision and mission;
4. Include key indicators for monitoring performance; and
5. Include a report of progress toward the previous year's improvement goals.

Multiple measures shall be used to determine student readiness and improvement. At a minimum, the Board shall set a benchmark for each of the following metrics:

1. **Career and College Readiness:** The number and percentage of students meeting the college ready benchmark in mathematics and English Language Arts on a state recognized college entrance exam. Improvement shall be measured by year over year growth in the percentage of students meeting the college readiness benchmark.
2. **High School Readiness:** The number and percentage of students meeting proficient or advanced on the 8th grade Idaho Standards Achievement Test in mathematics and English language usage. Improvement shall be measured by year over year growth in the percentage of students scoring proficient or advanced.
3. **Middle School Readiness:** The number and percentage of students meeting proficient or advanced on the 5th grade Idaho Standards Achievement Test in mathematics and English language usage. Improvement shall be measured by year over year growth in the percentage of students scoring proficient or advanced.
4. **4th Grade Reading Readiness:** The number and percentage of students reading at grade level on the spring 3rd grade statewide reading assessment. Improvement shall be measured by year over year growth in the percentage of students scoring at grade level.
5. **3rd Grade Reading Readiness:** The number and percentage of students reading at grade level on the spring 2nd grade statewide reading assessment. Improvement shall be measured by year over year growth in the percentage of students scoring at grade level.
6. **2nd Grade Reading Readiness:** The number and percentage of students reading at grade level on the spring 1st grade statewide reading assessment. Improvement shall be measured by year over year growth in the percentage of students scoring at grade level.

7. 1st Grade Reading Readiness

The number and percentage of students reading at grade level on the spring kindergarten statewide reading assessment. Improvement shall be measured by year over year growth in the percentage of students scoring at grade level.

8. Include the individual staff performance on each of the performance criteria defined in 33-1001, Idaho Code, including measurable student achievement, student success indicator targets, and the percentage of students meeting those targets. Data will be aggregated by grade range, subject, or performance indicator as determined by Idaho's Commission for Education Excellence through the office of the State Board of Education and;

8.9. Include a report of progress toward the previous year's improvement goals

The Board may engage in planning training to assist in the process and the development of the plan and may use the following assessment tools for measuring student achievement and growth:

1. Idaho Standards Achievement Tests (ISAT), including interim ISAT assessments;
2. Student learning objectives;
3. Teacher-constructed assessments of student growth;
4. Pre and post-tests, including district-adopted tests;
5. Performance-based assessments;
6. Idaho Reading Indicators, which is a required assessment tool for applicable staff;
7. College entrance exams or preliminary college entrance exams such as PSAT, SAT, PACT, and ACT;
8. Advanced placement exams;
9. Career technical exams;
- 1.10. The number of business or industry certificates or credentials earned by students in an approved career technical education program;
- 2.11. The number of students enrolled in career technical education courses that are part of a program that culminates with business or industry certificates or credentials.

The Board shall continuously monitor progress towards the targets for student outcomes included in the plan by using relevant data to measure growth. Such progress shall be included in the Board's annual evaluation of the Superintendent.

The Continuous Improvement Plan shall be made available to the public by being posted on the District's website. The plan must be reviewed, updated annually, and posted no later than October 1 each year.



LEGAL REFERENCE: Idaho Code § 33-320 Continuous Improvement Plans and Training

IDAPA 08.02.01.80

Planning and Training

ADOPTED: October 20, 2014

AMENDED/REVISED: September 21, 2015; March 13, 2017

CROSS REFERENCE: Policy 424.00 Public Access to District Records

Each year, the Board of Trustees shall create a collaborative Continuous Improvement Plan designed to improve student achievement in the District, assess and prioritize needs, and measure outcomes.

The Board shall work with the Superintendent to engage students, parents, teachers, administrators and community members as appropriate in the strategic planning process.

The District Continuous Improvement Plan shall:

1. Be data driven, specifically in student outcomes, and shall include, but not be limited to analysis of demographic data, student achievement and growth data, graduation rates, and college and career readiness;
2. Set clear and measurable targets based on student outcomes;
3. Include a clearly developed and articulated vision and mission;
4. Include key indicators for monitoring performance; and
5. Include a report of progress toward the previous year's improvement goals.

Multiple measures shall be used to determine student readiness and improvement. At a minimum, the Board shall set a benchmark for each of the following metrics:

1. **Career and College Readiness:** The number and percentage of students meeting the college ready benchmark in mathematics and English Language Arts on a state recognized college entrance exam. Improvement shall be measured by year over year growth in the percentage of students meeting the college readiness benchmark.
2. **High School Readiness:** The number and percentage of students meeting proficient or advanced on the 8th grade Idaho Standards Achievement Test in mathematics and English language usage. Improvement shall be measured by year over year growth in the percentage of students scoring proficient or advanced.
3. **Middle School Readiness:** The number and percentage of students meeting proficient or advanced on the 5th grade Idaho Standards Achievement Test in mathematics and English language usage. Improvement shall be measured by year over year growth in the percentage of students scoring proficient or advanced.
4. **4th Grade Reading Readiness:** The number and percentage of students reading at grade level on the spring 3rd grade statewide reading assessment. Improvement shall be measured by year over year growth in the percentage of students scoring at grade level.
5. **3rd Grade Reading Readiness:** The number and percentage of students reading at grade level on the spring 2nd grade statewide reading assessment. Improvement shall be measured by year over year growth in the percentage of students scoring at grade level.
6. **2nd Grade Reading Readiness:** The number and percentage of students reading at grade level on the spring 1st grade statewide reading assessment. Improvement shall be measured by year over year growth in the percentage of students scoring at grade level.

7. **1st Grade Reading Readiness**

The number and percentage of students reading at grade level on the spring kindergarten statewide reading assessment. Improvement shall be measured by year over year growth in the percentage of students scoring at grade level.

8. Include the individual staff performance on each of the performance criteria defined in 33-1001, Idaho Code, including measurable student achievement, student success indicator targets, and the percentage of students meeting those targets. Data will be aggregated by grade range, subject, or performance indicator as determined by Idaho's Commission for Education Excellence through the office of the State Board of Education and;

8.9. Include a report of progress toward the previous year's improvement goals

The Board may engage in planning training to assist in the process and the development of the plan and may use the following assessment tools for measuring student achievement and growth:

1. Idaho Standards Achievement Tests (ISAT), including interim ISAT assessments;
2. Student learning objectives;
3. Teacher-constructed assessments of student growth;
4. Pre and post-tests, including district-adopted tests;
5. Performance-based assessments;
6. Idaho Reading Indicators, which is a required assessment tool for applicable staff;
7. College entrance exams or preliminary college entrance exams such as PSAT, SAT, PACT, and ACT;
8. Advanced placement exams;
9. Career technical exams;
- 1.10. The number of business or industry certificates or credentials earned by students in an approved career technical education program;
- 2.11. The number of students enrolled in career technical education courses that are part of a program that culminates with business or industry certificates or credentials.

The Board shall continuously monitor progress towards the targets for student outcomes included in the plan by using relevant data to measure growth. Such progress shall be included in the Board's annual evaluation of the Superintendent.

The Continuous Improvement Plan shall be made available to the public by being posted on the District's website. The plan must be reviewed, updated annually, and posted no later than October 1 each year.



LEGAL REFERENCE: Idaho Code § 33-320 Continuous Improvement Plans and Training

IDAPA 08.02.01.80 Planning and Training

ADOPTED: October 20, 2014

AMENDED/REVISED: September 21, 2015; March 13, 2017

CROSS REFERENCE: Policy 424.00 Public Access to District Records

POLICY TITLE: Head Lice Procedure**Minidoka County Joint School District # 331****POLICY NO:****D386.60P****PAGE 1 of 1**

1. The student is to be sent to the office for a head check. Maintain student's confidentiality as much as possible throughout this procedure. If available, the nurse will perform the head check. If unavailable, the secretary will perform the head check.
2. The head check will consist of the nurse or secretary going through the student's hair in sections (with gloves on) to see if lice or nits can be detected; this will be done in a private area with adequate lighting, not visible to other students.
3. If no lice or nits are detected, the student will be sent back to class.
4. If lice or nits are detected, student's guardians will be notified that proper treatment of head lice will need to occur at home. Nurse or secretary will educate the student and guardian on the topics of: how to avoid spreading head lice, proper treatment for head lice, and how to sanitize the home and other necessary items. An educational handout will also be sent home with the student.
5. Whether or not the student is to be sent home depends on the severity of the lice infestation - this will be determined by the nurse, secretary, and parent's discretion. The CDC recommends that students diagnosed with live head lice do not need to be sent home early from school. Please refer to the CDC's [Head Lice Information for Schools](#) document for exact information.
6. The student will either go back to class or will wait to be picked up by their guardian (if this was the determined course of action).
7. The secretary or school nurse should follow up with the teacher on what course of action was decided. Refer staff to this procedure as needed.

Routine classroom screening for head lice should not occur, per the American Academy of Pediatrics (<https://pediatrics.aappublications.org/content/135/5/e1355>)

ADOPTED:**AMENDED:****LEGAL REFERENCE: IC § 33-512**

The Minidoka County Joint School District No. 331 recognizes that the use of drugs and alcohol prevents staff from peak performance. It is therefore the policy of the Minidoka County Joint School District No. 331 to provide a drug, alcohol and tobacco free workplace for all employees within the district. By enacting this policy, the District is further complying with the Drug-Free Workplace Act of 1988, all Department of Transportation procedures as established in 49 CFR Part 40 Drug Testing Program, the Omnibus Transportation Employee Testing Act of 1991 and the State Board of Education Resolution Regarding Smoking in Public Schools, and various other State and Federal laws.

The Board of Trustees hereby notifies all employees of Minidoka County Joint School District No. 331 that the unlawful manufacture, distribution, dispensation, possession, use of or being under the influence of, any controlled substance, immediately prior to the commencement of work, on any school premises, or on any school assignment and/or school activity, is prohibited. The term "controlled substance" in this policy means all controlled substances listed in the Idaho Uniform Controlled Substances Act in Title 37, Chapter 12, Idaho Code and schedules I through V of § 202 of the Controlled Substances Act (21 U.S.C. 812). This policy further prohibits alcoholic beverages as though defined as a controlled substance. Violation of this policy by any employee will be cause for disciplinary action up to, and including, termination. Compliance with this policy is a mandatory condition of employment with the District.

Tobacco in all its forms is also prohibited from use on any school properties, on any school assignment, and/or school activity.

Provisions:

The provisions relating to this policy address the following:

A. Drug Free Workplace - Employees

1. The District shall provide the following information to all employees in their new employee packet and upon request of any other employee:
 - a. A copy of this policy and related procedures.
 - b. Available drug counseling, rehabilitation, or other assistance programs relating to drug use.
2. Any employee of the District convicted under any criminal drug statute for a violation occurring on any school premises, or at any school assignment and/or school activity, must notify the building Principal, or the employee's supervisor, no later than five (5) calendar days after such conviction. Such notification shall be in writing and signed by the employee.
3. Upon the District receiving notice of a conviction as described in paragraph 3, or upon any violation by an employee of this policy, the employee shall immediately be suspended without pay, pending a review by the District. The review will be conducted within thirty (30) days of the employee's suspension, at which time the District shall:

- a. Take appropriate personnel action against such employee up to, and including, termination;
 - b. Require such employee to successfully participate in a drug abuse assistance or rehabilitation program approved for such purposes by Federal, State, or local health, law enforcement, or other appropriate agency.
4. If any employee has knowledge relating to drug use by any other employee, he/she shall provide that information immediately to his/her supervisor.
5. The District ~~may~~will require drug and/or alcohol testing of any employee reasonably suspected of being under the influence of illegal drugs, controlled substances, intoxicating substances and/or alcohol while on duty at a District building or at a District-sponsored activity, function, or event, regardless of location.
 - a. Reasonable suspicion means a good faith suspicion, based on objective facts, which is sufficient for a person to conclude that the employee is using or appears to be presently under the influence of illegal drugs, controlled substances, intoxicating substances and/or alcohol. Reasonable suspicion is more than a mere hunch that an employee is using or is under the influence of alcohol and/or drugs.
 - b. Reasonable suspicion may be established through a variety of factors either observed by the Superintendent or designee or reports from persons who report suspected drug or alcohol use by an employee, if the report stems from an individual who bases such report upon articulable observations concerning one or more factors of concern. The factors include but are not limited to the following:
 - i. Personal observation of possession, use or sale of illegal drugs, controlled substances, intoxicating substances and/or alcohol.
 - ii. Apparent impairment or other physical indicators such as odor of illegal drugs or alcohol.
 - iii. Decrease in productivity not reasonably attributable to other causes.
 - iv. Erratic behavior or dramatic changes in normal behavior.
 - v. An employee involved in any accident while operating district vehicles or equipment will be required to submit to a drug and alcohol test if there is injury to property or person, due to insurance and liability.
6. When there is a reasonable suspicion of possession of a controlled substance by an employee, the District shall notify the appropriate law enforcement agency for any action said agency deems appropriate.

B. Notification of Testing Results

1. All test results from the testing laboratory will be forwarded to the Superintendent or designee through the third party drug/alcohol testing provider, as represented by a Medical Review Officer (MRO). Drug or alcohol test results will only be reported to the Superintendent or designee.

2. Prior to informing the Superintendent or designee of a prospective or current employee's positive results, the employee will be offered an opportunity to personally discuss the positive results with the MRO or designee. The MRO will follow up on such information as is deemed appropriate. An employee who is taking a prescription drug that may have been the cause of a positive test result will be asked to provide the name of the medication and the identity of the prescribing physician for verification. If this is verified, the employee's test result will be reported as negative. If, after consideration of the situation, the MRO determines the results of the positive test are valid, that result will be conveyed to the Superintendent or designee along with the identity of the drug causing the positive result.
3. If the employee cannot be located, the MRO or designee may request that the Superintendent or designee arrange for the employee to contact the MRO as soon as possible to discuss the results of the positive test. The MRO will communicate a positive result to the Superintendent or designee without discussing the result with the employee if the employee expressly declines the opportunity to discuss the results of the test or the driver is instructed to contact the MRO, but fails to do so within 24 hours.

C. Drug and Alcohol Testing –Transportation

1. In order to assure safety those transporting students are expected to be in suitable mental and physical condition to act appropriately and perform their jobs satisfactorily.
 - a. The drinking of alcoholic beverages or use of other drugs, during meal breaks, and/or during working hours is prohibited, whether on or off district property.
 - b. Employees reporting or returning to work whose behavior reflects the consumption of alcohol or other drugs will be temporarily relieved of duty and may be referred for a medical evaluation.
 - c. When prescribed or over-the counter drugs may affect behavior and performance; employees are to advise their supervisor that they are taking such drugs for medical reasons. Where use of such drugs adversely affects job performance, the employee will be relieved of his/her job duties temporarily.
2. A medical evaluation may be required if there is concern about the employee's fitness to transport students.
 - a. Where there is reasonable cause, an employee may be asked to report to a district-designated physician or medical clinic on district time and at district expense for a fitness for duty examination. This could involve appropriate testing, including possible urine or blood screens as determined by the district.
 - b. Employees will be asked to authorize the release of tests to the district. The Consent Release Form (Form 524.00F2)) is attached and made part of this policy by inclusion.

- c. The decision to go for a medical evaluation is voluntary, but if the examination is refused or if consent release form is not signed, the employee may be disciplined up to and including termination.
 - d. Those having positive screens may be required to complete a chemical dependency evaluation as part of the medical procedure.
- 3. Approximately fifty percent (50%) of transportation drivers will be randomly tested annually at the District's expense. This will include the random selection of 10% of all employees who drive District owned vehicles on a regular basis.
 - a. Names will be drawn at random for alcohol and drug testing.
 - b. Actual date and time of testing of those whose names are drawn will occur without prior notice and on a schedule as determined by the District Transportation Supervisor.
 - c. When notified, the driver will report for signing the Consent Release Form (Form 542.00F2) and testing within thirty (30) minutes of notice.
 - d. Failure by the driver to report, when notified, will result in disciplinary action up to and including termination.
 - e. The consent form, (Form 542.00F2) authorizes the physician or medical clinic to submit the testing results to the Minidoka County Joint School District #331.
 - f. Positive results from the drug and alcohol screening test will make the employee subject to disciplinary action up to and including termination. Results will be communicated to the applicant as per D.O.T. Policy, as previously referenced.
 - g. Any employee who has a positive test result may within seven (7) working days request that the same sample be retested by a mutually agreed upon laboratory. The employee will be responsible for the cost of the second testing. If the retest results in a negative test outcome, Minidoka County School District will reimburse the cost of the retest and the employee shall be reinstated with back pay.
- 4. The District may require a driver to be tested for illegal drugs or alcohol when there is reasonable suspicion to believe that a driver is under the influence of illegal drugs or alcohol while at work.
- 5. Post-Accident
 - a. A driver operating a vehicle for the district that is involved in an accident may be tested for both illegal drugs and alcohol as soon as practical following the accident. Alcohol testing must be administered within eight hours and drug testing within thirty-two hours of the accident to be considered valid under DOT regulations.
 - b. Any driver required to be tested under this section must remain readily available for such testing and may not consume alcohol within eight hours of the accident. A driver who is involved in an accident must comply with all instructions given to him/her relative to taking a drug and alcohol test.

6. Return to Duty

Any driver that tests positive for illegal drugs or alcohol and complies with Policy 524 Employee Drugs, Alcohol and Tobacco will also be required to take, and pass, a drug and/or alcohol test at their own expense. Thereafter, such driver shall be subject to unannounced random testing at least six more times within the following twelve months at their own expense in compliance with DOT regulations.

D. Tobacco

1. Consistent with the Idaho State Board of Education resolution dated March 18, 1994, all employees are prohibited from smoking or using any tobacco or vaping product in all buildings and on all property owned or leased by the district, in all school transportation vehicles, and at all school activities.
2. Minidoka County District #331 employees are prohibited from possessing tobacco products on any school premises.



**LEGAL REFERENCE: Idaho Code 72-1701, et seq.
Drug Free Workplace Act of 1988**

ADOPTED: September 17, 1990

**AMENDED/REVISED: December 17, 1990; May 16, 1995; November 15, 1999;
April 21, 2014; July 15, 2019**

The Board of Trustees of Minidoka County Joint School District No. 331 recognizes the importance of ongoing training for district employees. The Board supports local training as a top priority.

The District has available a number of vehicles for employee use. The use of District vehicles should be used instead of personal vehicles whenever possible. If an employee chooses to take their own vehicle when a District vehicle is scheduled to go to an event, and there is room available in the District vehicle, the employee will not receive a mileage reimbursement.

Travel Allowances and Expenses

Every District employee and Board Member will be reimbursed for travel expenses while traveling outside of the District and engaged in official District business. All travel expenses must be reported on the established travel expense and voucher forms and for employees, approval must be granted prior to traveling by the employee's supervisor and the Superintendent.

The District Business Office will be responsible for the development of procedures and forms to be used in connection with travel-expense claims and reimbursements.

Overtime by classified staff during travel must be submitted in accordance with Policy 596.00
Overtime: Classified Personnel.

General Provisions

1. This policy is applicable to all employees of the school district.
2. Compensation for all trips must be approved by the Board of Trustees.
3. If an employee cancels an approved trip, the employee is responsible for all costs associated with the cancellation.

Documentation of Expenses

Expenses not in compliance with this policy shall not be reimbursed or paid by the District.

Prior to reimbursement of actual and necessary expenses, the District employee or Board Member must submit a detailed receipt indicating the date, purpose, and nature of the expense for each claim item and any appropriate travel expense or voucher form. Expenses requiring prior approval must also include a copy of the written prior approval. Employees shall submit their receipts, travel expense forms, and voucher forms to their immediate supervisor or the Superintendent. The Superintendent and Board Members shall submit such documentation to the Business Office. Failure to provide a detailed receipt will make the expense non-reimbursable.

In exceptional circumstances, the District may allow a claim without a proper receipt. Written documentation explaining the exceptional circumstances will be maintained as part of the District's record of the claim.

The Board directs the Superintendent to promulgate procedures specifying which expenses shall be reimbursable for travel of different distances and durations.

1. Per diem does not require receipts.

2. Travel arrangements will generally be made by the building or District Travel Coordinator not by the employee.
3. With authorization from the Superintendent, employees who are taking Minidoka students on official school sponsored trips may make arrangements for pre-paid trip expenses. All student overnight trips require prior trustee approval. Requests are due to trustees (through the clerk) at least 16 (sixteen) weeks in advance of travel and at least two weeks in advance of the regular board meeting.
4. Staff members who attend workshops, trainings, or conferences with any District reimbursement is expected to share knowledge gained with other staff in the building and/or district.
5. Unforeseen emergency travel may be approved by the Superintendent or his/her designee.
6. Travel within a radius of 300 miles may be approved by the Superintendent without prior approval of the Board.

Each employee seeking reimbursement for travel expenses related to their employment with the District should gain prior approval for the trip from their immediate supervisor and fill out the appropriate online travel form and submit it to the District Service Center (DSC) for reimbursement or for advanced payment. Advanced per diem payment will only be given when travel is out of radius and/or includes more than a two-night stay. All other travel expenses will be paid as a reimbursement unless approved in advance by the Superintendent for extenuating circumstances.

Rate Per Mile

Mileage will be reimbursed at the federal rate.

Calculation of Mileage

The mileage calculation must not exceed the mileage reported between cities and towns on the District Mileage Chart.

Meal Allowance

The District will pay the meal allowances listed below.

Employees should take advantage of meals offered by the sponsor of the program and/or convention, including food at trade shows and continental breakfasts. Meal allowances or expenses will not be paid for meals provided by program sponsors or hotels.

Maximum meal allowances are listed below:

<u>In-State</u>	<u>Out-of-State</u>
\$10.00 Breakfast	\$10.00 Breakfast
\$15.00 Lunch	\$15.00 Lunch
\$20.00 Dinner	\$30.00 Dinner

In accordance with IRS rules meal allowances are only allowed as part of overnight travel. If lunch is not provided as part of a full day conference or workshop, then the District will not reimburse an employee for lunch.

Lodging

Motel rooms should be practical and clean. Extravagant and overly expensive lodging should be avoided. Exceptions to this standard would include lodging at hotels where programs or seminars are being held.

Movies and In-Room Charges

Movie expenses are not reimbursable by the District. In-room food or snacks will not be reimbursed by the District unless part of daily meal per diem rate. Room-service charges are not reimbursable. Charges for internet or connectivity services as required by work assignments are reimbursable.

Travel Related Expenses

Receipts for travel-related expenses should be kept and submitted for reimbursement. Charges for parking and transportation for work related travel are covered by the District. Rental cars should be economy class unless a larger vehicle is needed for more employees.

Bar Expenses

Bar or alcoholic drink expenses are not reimbursable by the District.

In District Travel

District employees are to use District vehicles whenever they are available for In-District travel.

District employees and Board Members shall be reimbursed for actual and necessary expenses incurred within the District while attending to District business. Mileage driven for pre-approved In-District travel shall be reimbursed originating from Rupert Idaho. It is the responsibility of the Board to review travel within the District by the Superintendent or by Board Members.

Meals incurred inside the District shall not be reimbursed, except for banquets attended to represent the District.

Out of District Travel

Travel outside of the District must be pre-approved. Board Members shall obtain Board approval prior to incurring out of District expenses, and employees shall obtain prior approval from their supervisor and the Superintendent.

The District will only provide per diem expenses or reimbursement spent for food while on out of District trips requiring an overnight stay, unless lunch is not provided as part of the event.

District employees and Board Members shall be reimbursed for actual and necessary expenditures incurred outside the District.

Wherever possible carpooling should be considered to minimize travel costs.

In-Radius Travel

Travel requests within a 300-mile radius from the District are considered In-Radius and may be

approved by the Superintendent without prior approval of the Board. In-radius requests should be submitted at least 30 days prior to travel.

1. All employees of Minidoka County Joint School District No. 331 who travel and/or request reimbursement for their out-of-district travel will complete an online "Leave/Travel Form." This form will also be used for all reimbursed out-of-district activities.
2. All "Leave/Travel Forms" must be signed by the employee requesting the funds and approved by the principal and/or the Superintendent or his/her designee. This form will be kept updated on the current mileage and meal reimbursement prices.
3. Any reimbursed mileage will generally be calculated using the "Minidoka County Mileage Chart," which is on file at the District Office, and should account for mileage from Rupert Idaho to the approved destination.
4. Principals, coaches and athletic/activities directors do not have to have official IHSA business approved under the "Travel Request Form," but must notify supervisors in advance of the travel. In all cases, principals, coaches and athletic directors are to share rides if possible and to otherwise minimize travel costs.
5. Administrators attending regularly scheduled In-Radius state and regional meetings do not need to fill out a "Travel Request Form" unless requesting reimbursement or per diem, but should notify the Superintendent in advance of the travel.
6. Employees shall request sales tax exemption for in-state lodging.

Out-of-Radius Travel

Travel requests outside a 300-mile radius from the District are considered Out-of-Radius.

1. Unless a requirement of a grant the district has received or as assigned by a district administrator/supervisor, employee requests for out-of-radius travel will be limited to one (1) such approved trip per contracted school year, regardless of the funding source.
2. Any out-of-radius travel by an employee of the District must have such travel request approved in advance by the building principal and Superintendent, or Superintendent's designee. Any employee wishing to travel out-of-radius must submit a request to the Board at least 160 days prior to the trip.

When airline travel is the most appropriate means of travel, the district will pay for the cost of one (1) round-trip airline ticket for each employee approved to travel. A person choosing to drive will be paid at the district mileage rate or the cost equal to one round-trip airline ticket to the same destination, whichever is least expensive. All airline travel should be arranged by the District Travel Coordinator.

Unforeseen emergency travel may be approved by the Superintendent without prior Board approval.

Travel Costs Under Federal Award

Travel costs are the expenses for transportation, lodging, food, and related items incurred by employees who travel on official business under a federal award. Such costs may be charged on

an actual cost basis, or on a per diem mileage basis, or on a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, shall be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the District in its regular operations. If these costs are charged directly to the federal award, the District will maintain documentation justifying the following:

1. Participation of the individual is necessary to the federal award; and
2. The costs are consistent with this policy and any related procedures.

Temporary dependent care costs above and beyond regular dependent care that directly results from travel to conferences are allowable provided that:

1. The costs are a direct result of the individual's travel for the federal award;
2. The costs are consistent with this policy and any related procedures; and
3. Are temporary, lasting only during the travel period.

Travel costs for dependents are unallowable, except for travel of duration of six months or more with prior approval of the federal awarding agency.

Airfare costs in excess of the basic, least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would:

1. Require circuitous routing;
2. Require travel during unreasonable hours;
3. Excessively prolong travel;
4. Result in additional costs that would offset the transportation savings; or
5. Offer accommodations not reasonably adequate for the traveler's medical needs.

LEGAL REFERENCE:	Idaho Code 33-701	Fiscal Year
	Payment and	
	Accounting	Funds
	2C.F.R. § 474	Travel Costs

ADOPTED: September 19, 1995

AMENDED/REVISED: November 21, 1995; November 19, 1996; August 5, 1997; October 1, 1997; March 1, 1999; December 15, 2003; February 21, 2006; September 16, 2013; February 13, 2017; December 11, 2017; February 24, 2020

The Board adopts this procedure to establish guidelines, obligations, and expectations of employees who, within the scope of their employment, have occasion to operate District-owned vehicles and equipment, or personal vehicles for official ~~d~~District purposes.

District Vehicles and Equipment

Authorization for Use

Minidoka School District employees shall operate ~~d~~District-owned vehicles and equipment only when the employee:

1. Is authorized by their position and/or supervisor to act as the operator of a vehicle or piece of equipment;
2. Holds a valid Idaho operator's license for each class of vehicle or piece of equipment they are approved to operate. The ~~d~~District may verify license status by checking motor vehicle records; and
3. Has demonstrated, to the supervisor's satisfaction, that they are qualified to operate the vehicle or piece of equipment.

Responsibilities of Vehicle/Equipment Operator

Employees operating ~~d~~District vehicles and equipment shall:

1. Inspect vehicles or equipment before operating to ensure the vehicle or equipment will function in a safe manner;
2. Refrain from eating, texting, or engaging in any activity which may distract an individual from safely operating a vehicle or piece of equipment;
3. Operate such vehicles and equipment in a safe, responsible manner, and in compliance with State laws and regulations governing vehicle use;
4. Pull off to a safe area and stop driving to use a cell phone in a vehicle unless utilizing a hands-free ~~device~~~~devise~~;
5. Be personally responsible for traffic fines, court appearances, and other personal judgments or penalties arising from their violation of traffic laws while operating such vehicles or equipment;
6. Refrain from operating any such vehicles or equipment when under the influence of controlled substances, medications, or mental or physical conditions which could impair their ability to properly operate a vehicle or piece of equipment;
7. Return such vehicles and equipment daily to the ~~D~~~~d~~istrict facility designated for that vehicle or piece of equipment unless it is taken to the operator's residence as authorized described in this procedure;
8. If the vehicle or piece of equipment is taken to the operator's residence as authorized by this procedure, the operator shall ensure the vehicle or equipment is made available for routine maintenance as well as unscheduled maintenance when required;

9. Report any loss, redaction, or suspension of their operator license or endorsements status to their supervisor as soon as they are notified of the licensing status change;
10. Report all accidents immediately to the supervisor and/or to the Risk Management Specialist so that they can be reported to the District's insurance carrier. All Commercial Driver's License (CDL) holders shall comply with federal and ~~s~~State laws regarding the reporting of accidents, citations, or driving convictions and shall immediately report such occurrences to their supervisor;
11. Use of ~~d~~District fueling cards and facilities, maintenance and repair facilities, and supplies shall be limited to bona fide District vehicles and equipment. District materials and facilities shall not be used for personal benefit;
12. Not allow other persons to use their refueling card or request that others allow them to use refueling cards which are not assigned to them; and
13. Be evaluated in connection with their use of ~~d~~District vehicles and equipment as part of their annual job performance review.

Prohibited Conduct of Vehicle/Equipment Operator

Any employee involved in one or more of the following circumstances while operating ~~d~~District vehicles and equipment will immediately lose their operational authorization:

1. Unlawful use, distribution, dispensing, manufacture, or possession of a controlled substance;
2. Operating any ~~d~~District vehicle or piece of equipment while under the influence of alcohol, any drug, or the combined influence of alcohol and any drug;
3. Use of any ~~d~~District vehicle or piece of equipment for illegal or unauthorized purposes;
4. Operating a vehicle or piece of equipment in a manner which endangers the safety or life of others;
5. Clearly negligent use of ~~d~~District owned vehicles or ~~pieces~~piece of equipment.
6. Smoking is not allowed in any ~~d~~District owned vehicle.

Any employee convicted of any of the items listed in this section of this procedure, regardless of whether it occurred while operating a ~~d~~District vehicle or piece of equipment, may be permanently prohibited from operating ~~d~~District vehicles and equipment, and/or subject to disciplinary action, up to and including termination.

Emergency Call Out

In specific instances, the ~~s~~Superintendent and/or department directors may establish specific positions and/or classes of employees who are subject to emergency callout. These employees or classes of employees may be assigned a ~~d~~District vehicle to keep at their personal residence in order to more quickly respond to emergency circumstances. Employees so designated, may be changed at any time by the Superintendent and/or department director without consultation or negotiation with the affected employee or classes of employees. When an employee is designated to have a ~~d~~District vehicle at their residence for emergency callout use, the vehicle shall not be used for personal purposes.

Provisions:

1. All school buses and other district vehicles will be brought to the Rupert school bus yard to be washed.
2. All district vehicles (Driver's Ed, Maintenance, Food Service, Vans, district car, etc), which are parked in the compound, will be washed on a regular basis.
3. It is the responsibility of the driver of any designated van to make sure that the interior of the van is clean. Paper, bottles and debris of any kind are to be removed. The floors are to be swept, and seats and dash wiped down in preparation for the next group.
4. Transportation employees, as assigned by the Transportation Supervisor, will wash district vehicles.
5. Buses that travel over all paved roads will be washed in the winter months (December through February) at least two times per month.
6. The buses that travel on non- paved roads will be washed at least two times per month but may be washed four times per month. More are permitted if necessary with prior direction or approval from the transportation supervisor/designee.
7. Bus interiors are to be cleaned. Floors are to be kept free of paper and debris by sweeping daily or as needed. Seats are to be wiped down and cleaned as needed but not less than once per week. Dash and driver's area is to be cleaned and free from dust and debris by wiping down the dash area and sweeping around the garbage can area and seat area as often as needed, but not less than every other day. Each bus driver of each bus will have the primary responsibility of washing the outside and cleaning the interiors of his/her bus. All users of vehicles owned and maintained by the dDistrict shall adhere to the cleaning and disinfection protocols outlined by the dDistrict.
8. School bus technicians shall have first priority in the use of the wash bay for the purpose of steam cleaning the fleet's engines. This needs to be done to comply with state law and regulations.
9. The wash bay is to be kept clean from debris and other items properly stored after each use.
10. Heat controls are not to be changed except by those having authority to do so as designated by the Transportation Supervisor/designee.

District-Owned Vehicles Provided to Employees

The dDistrict owns vehicles which certain employees use for commuting to and from work and for other District-related travel. Any mileage driven in a dDistrict-owned vehicle that is not for official dDistrict business will be considered a taxable fringe benefit to the employee driving the vehicle. This taxable fringe benefit will be in addition to the employee's annual salary and will be reported on the individual employee's W-4.

Records of mileage and use other than official dDistrict business must be recorded in a diary or log.

Unauthorized personal use of the vehicles or failure to report personal mileage and use may be subject to disciplinary action up to and including termination of employment. No employee, friend, associate, or family member of any employee may use a ~~d~~District-owned vehicle for personal use other than the minimal personal use by the employee.

This policy and taxable fringe benefit will be reviewed annually to verify that the policy is in compliance with IRS regulations.

Disposal of Vehicles and Equipment

All vehicles and equipment shall be disposed of only by sales events and methods which are approved by the Board and by rules adopted by the ~~s~~State for disposal of surplus property. Each sales event must be approved individually by the Board. Revenue received from the sale of school buses will be placed in a separate account and used only for the purchase of school buses.

Accident Management Procedures

The Minidoka County School District establishes the following guidelines for reporting, investigating, and documenting all accidents, collisions, and incidents involving ~~d~~District vehicles and equipment:

1. All accidents/collisions/vandalism (herein collectively referred to as “accidents”) involving ~~d~~District vehicles, regardless of the amount of damages or personal injuries sustained, shall be reported immediately to the driver’s supervisor and/or any other identified ~~d~~District personnel. Failure to report an accident shall be cause for disciplinary action;
2. An employee involved in any accident while operating ~~d~~District vehicles or equipment ~~may will~~ be required to submit to a drug and alcohol test if there is injury to property or person, due to insurance and liability. Failure to submit to a drug and alcohol test; or testing positive for drug use; or prohibited levels of alcohol as outlined in applicable law; shall be subject to disciplinary action, up to and including termination;
3. An accident report shall be completed within twenty-four (24) hours of any accident regardless of the amount of damage sustained to any ~~d~~District vehicle or equipment;
4. All accidents shall be investigated by a designated ~~d~~District Safety Coordinator or his or her designee;
5. All accidents involving any personnel injury and/or accidents for which the estimated damages exceed one-thousand dollars (\$1,000) shall be reviewed by the Safety Committee.
6. The Safety Committee shall hold a fact-finding meeting to determine if the accident was preventable or non-preventable.
 - a. The driver involved in the accident has the right to attend the fact-finding meeting to explain the situation and answer questions of the ~~c~~Committee;
 - b. The ~~c~~Committee shall inform the driver of their findings in a timely manner; and
 - c. An employee may appeal the findings and recommendations of the ~~c~~Committee by following the appeals procedure outlined in the District Grievance Procedure

7. Administrative actions shall be taken based on the findings and recommendations of the Committee as follows:
 - a. If the accident was non-preventable, a statement to that effect shall be included in the employee's personnel file and no disciplinary action will be recommended.
 - b. If the accident was preventable, procedures of remediation and disciplinary action shall be implemented according to the degree of culpability, severity of the accident, and service record of the employee.
8. Driver Education instructors shall not be disciplined under these driver accident guidelines for vehicle accidents resulting from the actions of student drivers who are operating ~~d~~District vehicles under the instructor's supervision, as part of the District Driver Education course unless a valid investigation by the ~~d~~District or a court of law finds the instructor was grossly negligent in their instruction or driving supervision.

Definitions

"Equipment" for purposes of this procedure means utility vehicles, construction and lawn equipment.

"Vehicle" for purposes of this procedure means buses, vans, passenger vehicles, and maintenance and delivery trucks.



LEGAL REFERENCE: Standards for Idaho School Buses and Operations
Idaho Department of Education, Idaho's School Bus Driver
Training Classroom Curriculum

AMENDED: September 18, 2017; September 20, 2020

The Healthy, Hunger-Free Kids Act of 2010 requires that the parents, students, District staff, administrators, Trustees, food services staff, school health professionals, teachers of physical education, and the public be allowed to provide input on the development of this policy. This model policy is intended only as a starting point for this dialogue.

It is the goal of the Minidoka School District to strive to make a significant contribution to the general well-being, mental and physical capacity, and learning ability of each student and afford them the opportunity to fully participate in the education process. The Minidoka School District promotes healthy schools by supporting wellness, good nutrition, and regular physical activity as a part of the total learning environment. The District supports a healthy environment where children learn and participate in positive dietary and lifestyle practices. By facilitating learning through the support and promotion of good nutrition and physical activity, our school contributes to the basic health status of children. Improved health optimizes student performance potential and ensures that no child is left behind.

Healthy eating is demonstrably linked to reduced morbidity and risk of mortality from many chronic diseases.

The Board directs the Superintendent to inform and update the public, including parents, students, and others in the community, about the content and implementation of the wellness policy. Such information may be provided on the District website, through dissemination of student handbooks, or in any other manner the Superintendent may deem appropriate.

Goals for Wellness Promotion

The District shall review and consider evidence-based approaches in establishing goals for school based activities to promote student wellness. This may include review of the “Smarter Lunchroom” tools and strategies.

To ensure the health and well- being of all students, it is the policy of the District to:

1. Address the goals outlined in Policy 834.00.00 Nutrition

The District shall also take measures to promote nutrition and physical activity, engage in nutrition education, and conduct wellness activities. For this purpose, the District may:

1. Ensure that all District schools become certified as a Healthier US Schools Challenge schools and/or enroll as a Team Nutrition schools;
2. Host at least one health fair each year;
3. Draft and regularly distribute a wellness newsletter for students and parents;
4. Review Smarter Lunchroom Movement best practices and evaluate each school’s ability to implement them;

5. Promote healthy eating patterns through classroom nutrition education coordinated with the comprehensive health education program including education, health, and food services;
6. Provide physical education each week to elementary and middle school students;
7. Offer a recognition or reward program for students who exhibit healthy behaviors.
8. Start a walking or physical activity club at each school;
9. Offer after school physical activity programs;
10. Ensure students have access to hand-washing facilities prior to meals;
11. Annually evaluate the marketing and promotion of the school meal program;
12. Share school meal nutrition information with students and families;
13. Offer students taste-testing or menu planning opportunities;
14. Participate in Farm to School activities and/or have a school garden;
15. Advertise and promote nutritious foods and beverages on school grounds;
16. Offer nutritious foods and beverages at lower prices than other foods and beverages;
17. Offer fruits or non-fried vegetables everywhere foods are sold;
18. Use student feedback to improve the quality of the school meal programs;
19. Offer a staff wellness program;
20. Provide District staff with adequate pre-service and ongoing in-service training that focuses on program administration, nutrition, physical activity, safety, the importance of modeling healthy behaviors, and strategies for behavioral change; and
21. Participate in community partnerships to support wellness programs, projects, events, or activities.

To promote student health and reduce childhood obesity, the District requires all schools within the District to comply with the nutrition standards established by the USDA with respect to all food that is available on school grounds during the school day. The District shall:

1. Ensure that foods sold at school during the school day meet or exceed the nutritional standards required by the USDA's National School Lunch Program, the National School Breakfast Program, and the Smart Snacks in Schools regulations standards. Exceptions can be made for infrequent food sales fundraisers that occur no more than the number of times determined appropriate by the Idaho State Department of Education during the school year and are not held during school meal times. Fundraisers will be tracked at each school site by a designee of the Superintendent in charge of compliance at that site;
2. Ensure that non-compliant and non-exempt fundraising food sales will not occur on school grounds during the school day. The District operates under United States Department of Agriculture (USDA) program regulations of the National School Lunch Program, National School Breakfast Program, and the Smart Snacks in Schools regulations. These regulations apply to food sold during the school day in school stores,

vending machines, and other venues. (Note: There are many healthy fundraising options available to schools including selling books, fresh produce, school spirit merchandise, or other non-food items during the school day. Fundraising activities involving the sale of food consumed that take place outside of school, such as frozen pizza sales, are exempt from the nutrition standards.);

3. Recommend that celebrations that involve food during the school day be limited to no more than one party per class per month, and it is also recommended that each party include no more than one food or beverage that does not meet nutrition standards for Smart Snacks in Schools. The District will disseminate a list of healthy party ideas to parents and teachers.
4. Many of our students have medical conditions that involve food allergies, intolerances, diabetes, sensitivities, etc. It is the policy of the MCSD that homemade or home baked foods are not to be brought into the schools to share with other students. Food brought in for these types of activities must be commercially prepared, packaged and labeled, listing all ingredients and nutritional information and/or prepared in an approved and licensed kitchen. All allergens should be listed on label.

The USDA has no role in regulating foods brought from home, but school districts are required to set nutrition guidelines for foods served at school other than those that are sold. The Smart Snacks in Schools regulations only affect foods that are sold on school grounds during the school day. Time honored traditions like treats for birthdays, or foods at an afterschool sporting event, are not subject to those standards

Community Participation

The District shall invite parents, students, representative food service staff of the school food authority, teachers of physical education, school health professionals, the Board, school administrators, and the general public to participate in the development, implementation, and periodic review of this policy.

The Superintendent shall annually make available to the public the content of the policy and an assessment of the implementation of this policy including:

1. The extent to which schools under the jurisdiction of the District are in compliance with the wellness policy;
2. The extent to which the District's wellness policy compares to model local school wellness policies; and
3. A description of the progress made in attaining the goals of the wellness policy.

Methods of providing this information to the public may include developing or disseminating printed or electronic materials to families of school children and other members of the school community at the beginning of the school year, or posting the local wellness policies and an assessment of their implementation on the District or school website. The assessment of the implementation of the policy shall be conducted at least once every three years.

Record Retention

The District shall retain the following records relating to the wellness policy:

1. The written local school wellness policy;
2. Documentation demonstrating the community was involved in the development, implementation, and periodic review of the wellness policy;
3. Documentation of the assessment of the wellness policy; and
4. Documentation to demonstrate the public was notified annually as required by this policy.

Monitoring Compliance

The Superintendent shall designate one or more District officials or school officials to ensure that each school complies with this policy.

LEGAL REFERENCE: **Sec. 204, Child Nutrition and WIC Reauthorization Act of 2004**
 42 USC § 1758b, Local School Wellness Policy
 42 USC § 1771 et seq. Child Nutrition Act of 1966
 42 USC § 1751 et seq. National School Lunch Act
 7 CFR Parts 210 Nutrition School Lunch and School
 Breakfast Programs: Final Rule
 7 CFR § 210.30 School Nutrition Professional Standards

ADOPTED: **June 19, 2017**

AMENDED/REVISED: **December 17, 2018; January 20, 2020**

POLICY TITLE:**Nutrition****Minidoka County Joint School District # 331****POLICY NO:****834.00****PAGE 1 of 3**

It is the goal of the Minidoka County Joint School District to strive to make a significant contribution to the general well-being, mental and physical capacity, and learning ability of each student and afford them the opportunity to fully participate in the education process. The Minidoka County Joint School District promotes healthy schools by supporting wellness, good nutrition, and regular physical activity as a part of the total learning environment. The District supports a healthy environment where children learn and participate in positive dietary and lifestyle practices. By facilitating learning through the support and promotion of good nutrition and physical activity, our school contributes to the basic health status of children.

Minidoka County Schools will maintain and continue to support the guidelines for reimbursable school meals as regulated and issued by the USDA. This includes the school breakfast program, the school lunch program, and any other snack, fruit, or vegetable program as requested to help enhance the academic performance of our students.

Minidoka County School District will encourage vendors to work with and support this district by providing healthy choices of foods, snacks, and beverages in vending machines. It is our intent to provide healthier choices with the promotion of healthy foods including fruits, vegetables, whole grains, and low fat dairy products. Nutritional information may be provided wherever snacks are sold. Our intent is that by providing nutritional information, students will begin to choose healthy snacks over foods and drinks of minimal nutritional value. Minidoka County School District encourages healthy school parties and the use of non-food rewards.

Healthy eating is demonstrably linked to reduced morbidity and risk of mortality from many chronic diseases.

Nutritional information will be placed on the Minidoka County School's website.

Minidoka County School District will continue to promote and encourage staff development for child nutrition, directors, managers, and cafeteria workers according to their levels of responsibilities.

School administrators will be responsible to see that their school complies with the Nutrition and Wellness policy. Once each year, they will report on how their school is progressing regarding nutrition and wellness.

The Nutrition, Health and Wellness committee will convene at least once each year to review the Health and Wellness policy. This may include administrators, patrons, school board trustees, and the Food Service Director or designee.

Definition

For the purposes of this policy the school day is defined as midnight before to thirty (30) minutes after the end of the instructional school day.

Goals for Wellness Promotion

To ensure the health and well-being of all students, it is the policy of the District to:

1. Ensure that all children have access to adequate and healthy food choices on scheduled school days at reasonable prices;
2. Ensure that foods sold at school during the school day meet or exceed the nutritional standards required by National School Lunch Program, the National School Breakfast Program, and the Smart Snacks in Schools standards. Exceptions can be made for infrequent food sales fundraisers that occur no more than the number of times determined appropriate by the Idaho State Department of Education during the school year and are not held during school meal times;
3. Ensure that non-exempt fundraising food sales will not occur on school grounds during the school day. The District operates under United States Department of Agriculture (USDA) program regulations of the National School Lunch Program, National School Breakfast Program, and the Smart Snacks in Schools standards. This includes food sold during the school day in school stores, vending machines, and other venues. (Note: There are many healthy fundraising options available to schools including selling books, fresh produce, school spirit merchandise, or other non-food items during the school day. Fundraising activities that take place outside of school, such as frozen pizza sales, are exempt from the nutrition standards.);
4. Schools should limit celebrations that involve food during the school day to no more than one party per class per month. It is recommended that each party include no more than one food or beverage that does not meet nutrition standards for Smart Snacks in Schools.

Note: The USDA has no role in regulating foods brought from home. The Smart Snacks in Schools standards only affect foods that are sold on school grounds during the school day. Time honored traditions like treats for birthdays, or foods at an afterschool sporting event, are not subject to those standards.

5. Many of our students have medical conditions that involve food allergies, intolerances, diabetes, sensitivities, etc. It is the policy of the MCSD that homemade or home baked foods are not to be brought into the schools to share with other students. Food brought in for these types of activities must be commercially prepared, packaged and labeled, listing all ingredients and nutritional information and/or prepared in an approved and licensed kitchen. All allergens should be listed on label.
6. Support and promote dietary habits contributing to students' health and academic performance. All foods available on school grounds and at school-sponsored activities during the school day should meet or exceed the Smart Snacks in Schools nutrition standards. Wholesome foods produced in Idaho should be available and actively promoted in a healthy school environment. Emphasis should be placed on foods that are nutrient dense per calorie. Foods should be served with consideration of variety, appeal, taste, safety, and packaging to ensure high quality meals;
7. Provide a comprehensive learning environment for developing and practicing lifelong wellness (physical/social/emotional/mental);

8. Coordinate school food service with the healthy lifestyles policy to reinforce messages about healthy eating and to ensure that foods offered promote good nutrition and contribute to the development of lifelong, healthy eating habits;
9. Promote healthy eating patterns through classroom nutrition education coordinated with the comprehensive health education program including education, health, and food services;
10. Provide District staff with adequate pre-service and ongoing in-service training that focuses on strategies for behavioral change regarding student nutrition, and
11. Involve family members and the community in supporting and reinforcing nutrition education and the promotion of healthy eating and lifestyles.
12. An assessment of the District's implementation of Policy 832.00 Student Wellness will be conducted at least every three (3) years with a triennial assessment, including progress towards meeting the goals of the District available to the public.

Nutrition Standards

To promote student health and reduce childhood obesity, the District requires all schools within the District to comply with the nutrition standards established by the USDA with respect to all food that is available on school grounds during the school day.

Monitoring Compliance

The Superintendent shall designate one or more District officials or school officials to ensure that each school or department complies with this policy.

**LEGAL REFERENCE:**

**42 USC 1751 et seq; Sec. 204 Child Nutrition and WIC
Reauthorization Act of 2004
Pub.L. 111-296 Healthy
Hunger-Free Kids Act of 2010
7 CFR Parts 210 Nutrition School Lunch and
School Breakfast Programs:
Final Rule Smart Snacks in
School Regulations by the
United States Department of
Agriculture**

ADOPTED: March 15, 2006

**AMENDED/REVISED: October 19, 2015; June 19, 2017; November 19, 2018;
January 20, 2020**

The District strives to ensure that all students read at or above grade level by the end of third grade. In order to achieve this goal, the District shall establish a reading intervention program, in addition to core reading instruction, that is aligned with Idaho State Board of Education's Comprehensive Literacy Plan. The District's reading intervention program will include research-based literacy instructional practices, student engagement, and effective interventions.

Definition

Idaho has adopted the International Literacy Association definition of literacy. Literacy is defined as the ability to identify, understand, interpret, create, compute, and communicate using visual, audible, and digital materials across disciplines in any context.

Intervention Program

The District will provide a research based reading intervention programs to all kindergarten through third grade students identified with a reading deficiency as determined by the statewide reading assessments.

The program will provide intensive development in phonemic awareness, phonics, fluency, vocabulary, text comprehension, and decoding intervention as applicable to the grade level.

The District will monitor the reading progress of each student's reading skills throughout the school year and adjust instruction according to student needs.

The program will provide a minimum of 60 hours of supplemental instruction for students in kindergarten through grade 3 who score below basic on the reading screening assessment and a minimum of 30 hours of supplemental instruction for students in kindergarten through grade 3 who score basic on the reading screening assessment.

Reading Improvement Plan

Any student in kindergarten through third grade who exhibits a deficiency in reading based upon the statewide assessment shall receive an individual reading improvement plan. Any student who has been identified as not proficient through a local literacy assessment may also be put on a reading improvement plan. The District shall notify parent(s) or guardian(s) as outlined below once the deficiency has been identified and request their participation in developing the plan.

The reading improvement plan shall be created by the teacher, principal, parent(s) or guardian(s), and other pertinent school personnel, including staff assigned library duties, if applicable, no later than 30 days after the identification of the reading deficiency. The plan will describe the reading intervention services the student will receive to remedy the reading deficit.

If, after a good faith effort, the District is unable to engage the parent(s)/guardian(s) in the development of the student's reading improvement plan within 15 days of notification, school personnel may move forward with the creation of the student's reading improvement plan without parental participation.

Students who are on a reading improvement plan and have been identified through the statewide assessment to be at grade level may be transitioned off of the reading improvement plan. The District shall notify the parents or guardians in advance of transitioning students off of their reading improvement plan.

Parental Notification

The parent(s) or guardian(s) of any student in kindergarten through third grade who exhibits a deficiency in reading at any time during the school year shall be notified in writing of the student's reading deficiency.

The Board hereby directs the Superintendent or designee to assist schools with providing written notification to the parent(s) or guardian(s) of any student who has not met grade-level proficiency.

The initial notification must include the following:

1. A statement that his or her student has been identified as having a deficiency in reading and a reading improvement plan will be established by the teacher, principal, other applicable school personnel and the parent(s)/guardian(s);
2. A description of the current services that are provided to the student; and
3. A description of the available reading intervention and supplemental instructional services and supports that could be provided to the student that are designed to address the identified areas of reading deficiency.

Following development of the plan, the parent(s)/guardian(s) will be provided with:

1. A description of the reading intervention and supplemental instructional services and support that will be provided to the student that are designed to address the identified areas of reading deficiency; and
2. Strategies for parent(s)/guardian(s) to use at home in helping their student to succeed in reading.

At the conclusion of each school year, or earlier if it has been determined that the student is proficient and is no longer in need of intervention, the parent or guardian will be updated on the student's progress, including any recommendation for placement.

Student Records

The assessment scores and interventions recommended and implemented shall be maintained in the permanent record of each student.

Literacy Training for School Board Members

All trustees elected or appointed after July 1, 2021 shall participate in at least one board member orientation focused on:

1. State and District-level resources available for literacy intervention and improvements;
2. School, District and State level data available to track progress on student literacy proficiency and growth toward proficiency; and

3. How to set measure goals for improving student proficiency

By June 30, 2023, or following this date if directed by the State Board of Education, every Trustee shall participate in at least one board member orientation or the literacy intervention orientation and training provided by the State Board of Education.

Reporting

Annually by October 1, the District shall report to the Idaho State Department of Education ~~the~~ in their annual Continuous Improvement Plan the following information on the prior school year:

1. By grade, the number and percentage of all students in grades kindergarten through third performing at the basic or below basic level on local and statewide assessments in reading; and
2. By grade, the number and percentage of all students in grades kindergarten through third performing at the proficient or higher level on local and statewide assessments in reading.



LEGAL REFERENCE:	I.C. § 33-1614<u>1805</u>	Reading Instruction/Intervention
	I.C. § 33-1615<u>1806</u>	Reading Assessment
	I.C. § 33-1616<u>1807</u>	Literacy Intervention
	I.C. § 33-1809	<u>Accountability and Continuous Improvement</u>

ADOPTED: January 16, 2017

AMENDED/REVISED:

It shall be the policy of the Minidoka County Joint School District No. 331 to encourage the use of school buildings and facilities by community groups when such use is of a nature that serves the best interest of the community. However, the Board of Trustees reserves the right to deny the use of any school district facility to any organization not complying with the policy and procedures adopted by the Board.

The availability of facilities shall be determined by the Superintendent of Schools or his/her designee and the principal of the school involved. In all instances, the use of the facilities by the school will come first. The District retains sole discretion to revoke authorization for use or rental of School District facilities, or to deny approval of use or rental of School District facilities as the District believes are appropriate.

Provisions

The following provisions shall be used to comply with this policy:

1. General Requirements for Facilities Use

- a. The use of school facilities will ordinarily be on a first come first serve basis for eligible organizations, except that school related activities shall have priority.
- b. Requests for the use of all school facilities by outside organizations shall be made to the principal of the school involved. Time and dates shall be approved by the principal. All such requests must be signed by the person responsible for the agency applying using form 480.00F. Any requests for use of facilities must be made at least five (5) days ahead of event
- c. School facilities will not be used on holidays. The District retains the right to cancel or terminate any and all activities due to an emergency situation or closure.
- d. Facilities will be used strictly for those purposes for which they are designed. No automobile shows, animal shows/games, home & energy fairs or similar types of activities will be allowed in gymnasiums.
- e. Use of facilities during the summer will be scheduled around the summer maintenance calendar.
- f. Summer athletic field use should be scheduled with the Athletic Director and/or Building Principal by no later than June 15th.
- g. A master calendar will be used by buildings to avoid conflicts with scheduling. All activities that use school facilities will be recorded on the building master calendar (activities include; all sports, clubs, plays, group meetings, fundraisers, camps, open gym, weight room use, etc.).
- h. All groups are expected to adhere to the Drug Free School Policy 830.40. No smoking, vaping, tobacco products, illegal drugs, or alcoholic beverages are allowed on any school property.

- i. No weapons shall be permitted on school property (concealed or open carry) other than by law enforcement pursuant to applicable statute, or the very limited exceptions identified in state and/or federal law, unless written pre-authorization is obtained by the District. This prohibition shall include security personnel for such an event, which requires District approval for presence and possession of a weapon.
- j. All groups must complete and have approved a Minidoka County School District Facility Use Agreement at least five (5) days prior to the date of the event or effective rental date.
- k. The principal or designee will give a copy of the Facility Use Agreement to the head custodian to ensure that custodial services and HVAC adjustments are made for the group ahead of time, if necessary.
- l. Custodial and/or rental fees may apply to any group using school facilities if use requires additional custodial services or occurs outside of regularly scheduled custodial work hours.
- m. Keys to school buildings and other school facilities will not be issued to anyone not employed by the District nor will they be lent to others, such as friends or relatives.
- n. No school building or facility shall be used for any purpose which could result in picketing, rioting, disturbing the peace, or damage to property or for any purpose prohibited by law.
- o. Restroom facilities immediately adjacent to the space being occupied should be used.
- p. No access shall be permitted to other rooms or equipment, including storage rooms in the building unless coordinated and designated by the approved Facility Use Agreement.
- q. Any group/organization using school buildings must assign one person to be accountable for supervision of the group and responsible for all actions of that group.
- r. All groups who use school facilities must provide adequate supervision for participants and spectators. If a group or individual exhibits undue disorder or disregard for school property, the school reserves the right to suspend or revoke privileges for facility use.
- s. All participants and spectators should remain in contracted areas. Unsupervised students and unauthorized individuals may be asked to leave school premises by District employees, including custodial staff.
- t. All groups using school facilities shall be held accountable and responsible for damages, and shall assume responsibility for payment of all damage done during the time the facilities are in use. Damage done to a school building, equipment, furniture, or fixtures, whether willful or through negligence, shall be paid for in full by the person or persons involved, or if children, by the parents. The principal and/or maintenance supervisor will estimate the cost for repair and/or replacement, which will be billed to the group or organization using the facility.
- u. All groups using school facilities are responsible for inspecting all equipment and reporting any pre-existing damage prior to use.

SECTION 400: COMMUNITY RELATIONS

- v. All groups and/or individuals using school facilities after school hours should be aware of and in conformity with all fire and life-saving safety regulations and evacuation procedures in case of an emergency. Organizations and those working with the event must familiarize themselves with the fire exits and locations of fire extinguishers. Exits must not be blocked. Chairs and tables should not exceed the limits of the space and should not be placed in aisles or doorways. Extension cords are not to pose a safety hazard (no piggybacks). Hallways should be kept clear
- w. All groups and organizations who are allowed to use District facilities shall be required to indemnify and hold harmless the district, the Board, and all employees of the district against any and all claims, liabilities, damages, losses, action, or cause of action that may be sustained to persons or property resulting from the occupancy and use of district facilities and/or equipment.
- x. All groups must complete Minidoka County School District Waiver or Liability and Indemnity Agreement prior to the date of the event or effective use date.

Types of Facility Use and Related Fees

School Related Group Use

- a. Schools and school facilities may be used at no charge by school-related non-profit groups and organizations for activities directly related to school or the betterment of the community, including, but not limited to, staff in service meetings/ trainings, student body assemblies, pep rallies, student body elections, school sponsored clubs, plays, athletic or music events, Boosters, PTA/ PTO functions, district athletic organizations, adult education classes, extension classes, and evening classes sponsored by the school district, the State Department of Education, the University of Idaho, Idaho State University, or any recognized college, the Idaho High School Activities Association (IHSAA) for tournament or play-in games, funeral of a current employee or a currently enrolled student, with written approval from the principal or designee of the building involved. Once approved, the event shall be added to the building master calendar.
- b. Traveling athletic teams from other Idaho schools shall be allowed to use district athletic fields or gymnasiums for practice or sleeping accommodations with superintendent and principal approval at no charge.
- c. Weight rooms are only to be used with adequate adult supervision and under the direction of the coach, building principal, or designee.
- d. Minidoka School District seniors are allowed to use facilities for the completion of their senior project without charge. Students will have to have an advisor present during the entire time they are using the facility and a student activity form will need to be filled out.

Non-Profit/Non-School Related Group Use

- a. Non-profit youth group organizations may use the buildings without charge provided they are used at times when use does not interfere with the normal functioning of the school.

- b. Non-profit community organizations composed of small numbers of people, such as farm groups, civic groups, religious groups, fire or irrigation districts or any other non-profit group may use school facilities for an occasional meeting place without a fee provided it is held at a time when it does not interfere with the normal functioning of the school and they show proof of non-profit status.
- c. ~~Joint~~ Use Facility Agreements: Interagency agreements, e.g. City/School District, including, but not limited to, city youth and adult programs, law enforcement agency training, National Guard, firefighters, police, State Department of Education and other government agency may use facilities free of charge, unless a separate agreement is established between the district and the agency, provided they are used at times when use does not interfere with the normal functioning of the school.
- d. No charge will be made for any school building as a public polling place.
- e. Non-profit organizations providing services to students residing outside the school district boundaries who use facilities for community or scholarship use may be charged a fee if such use is for an extended time period as outlined in the attached fee schedule.

For Profit or Commercial Organizations/Groups:

- a. Commercial groups, private party functions, political rallies or promotions by organizations and/or individuals for profit making or fund raising or when using buildings as a rental facility may be charged a rental fee and, if used outside of regularly scheduled custodial work hours an additional custodial fee will apply (see attached fee schedule).
- b. The rental of any part of building or grounds for the purpose of money making projects must be negotiated among the parties involved, the building principal and the superintendent or his/her designee, based upon the merits of the activity. The building principal, vice principal, or designee, is the only person authorized in the building to rent the facilities of that building.

Kitchen Usage

- a. Any non-profit group may use the kitchen for serving coffee, punch, cookies, etc., free of charge provided no kitchen equipment is used. If the kitchen is not cleaned when leaving, a fee will be charged.
- b. When any group uses the kitchen to prepare food or use kitchen equipment in any school building, an additional fee shall be charged, and the school lunch manager or his/her designee assigned to that kitchen shall be employed by the group to take care of the kitchen for a \$15.00 per hour fee. If a rental fee also applies, the salary of the employee will be in addition to the rental fee. The group will pay the salary and any fee that applies directly to the school and forwarded to the District Office.

Athletic Fields Use

- a. Athletic fields are to be used only for the purpose for which they were designed and maintained. Requests for exceptions are to be handled individually upon merit, through the principal of the school involved.

- b. Commercial sponsored radio broadcasts of athletic events are permitted with approval from the principal of the school or schools involved provided that they are not in violation of (Idaho High School Athletic Association) IHSAA guidelines.
- c. Out of town athletic teams may use athletic fields for the cost of operation provided the use of the same does not interfere with local use.
- d. A fee may be charged to groups who require the use of lights on athletic fields.

Those using any athletic fields shall not make any alterations, additions, or improvements to the premises or any part thereof at any time.

Equipment Use

- a. It shall be the policy of the schools not to lend technology equipment. The only exception to this would be as a joint venture with either civic or other public supported institutions. In any event, such a venture must be handled through the building principal or their designee. Building staff exemptions may occur in accordance with the building principal or their designee.
- b. The same regulations apply to school owned trucks, pickups, etc.
- c. If additional equipment (tables, chairs, risers, etc.) is needed from other buildings, there may be a pick-up and delivery fee charged.

Custodial Support Use

- a. The cost for custodial staff is included in the rental charge if an event occurs during normal custodial working hours.
- b. If facilities are used when custodians are not regularly scheduled to be on duty, like during weekends, or additional services are required by the custodians, the cost of the custodial service will be charged as outlined in the fee schedule to the scheduling organization.

Fees

- a. School rental fees will be based upon the number of hours the facility is used, and will be assessed to cover the period from the time the building is opened to the renter, to the time all members of the renting party have left the facility, including the time required to clean the facility.
- b. Fees (other than custodial charges) will be assessed by the day, number of hours (if less than ½ day), or attendance (if over 500) and assigned to the building used according to the attached fee schedule.
- c. Rates will be calculated at one and one half (1 1/2) times the rate on Saturday evenings and two (2) times the rate on Sunday.
- d. Lights/utilities are included in the rental rates for indoor activities.
- e. Use of outdoor field lights is an additional cost (see fee schedule).
- f. Special setup fees may be charged for setup of such things as tables and/or chairs, a portable stage, an orchestra pit, or other special arrangements.

- g. Groups requesting the use of special equipment may pay an additional fee as outlined in the fee schedule for the use of such equipment. If a school employee is required to operate such equipment, the salary of said employee will be paid by the group requesting such service. The salary will be paid directly to the school and forwarded to the District Office. Pre-arranged long term rental for leagues within the School District will be charged as outlined in the fee schedule.
- h. All fees will be collected by the school prior to the event or use, documented properly, and forwarded to the District Office and used to pay appropriate departments/staff/utilities.
- i. If an event, not affiliated with the District, chooses to pay district employees directly, such arrangements must be approved as part of the Facility Use Application.
- j. Questions about the school facility use are to be directed to the principal of the school, the Superintendent, or his/her designee.
- k. Appeals concerning rental use must be made in writing to the Board of Trustees.

Commented [1]: changes to address where money goes

Commented [2R2]: Looks good

LEGAL REFERENCE: Idaho Code 33-601, 33-602
ADOPTED: Original Adoption Date Unknown
RATIFIED: August 21, 2006
AMENDED/REVISED: May 21, 2009, July 19, 2010; May 18, 2015;
November 21, 2016
REFER TO FORMS: 480.00F1, 480.00F2

Fee Schedule

School-Related Use <i>(if no extra services are required)</i>	No Charge
Non-Profit/Non-School Related Use <i>(if no extra services are required)</i>	No Charge
Profit-making Use	% of take if over \$1000.00
Long-term League Rental <i>(whichever is less)</i>	\$40/night or \$800.00
High School Auditorium	\$300.00.00/day
High School Athletic Fields/Track	\$350.00/day
High School Classroom	\$130.00/day
High School Gymnasium	\$340.00/day
High School Multipurpose Gymnasium	\$300.00/day
Middle School Commons	\$130.00/day
Middle School Classrooms	\$130.00/day
Middle School Auditorium	\$270.00/day
Middle School Gymnasium	\$270.00/day
Elementary School Commons	\$130.00/day
Elementary School Classroom	\$130.00/day
Elementary School Gymnasium	\$225.00/day
Kitchen Use Charge	\$225.00/day
Kitchen Staff Charge – per cook	\$15.00/hour
Custodial Services Charge - per custodian	\$15.00/hour
Outdoor Field Lights Charge - additional	\$20.00/hour
Technical Staff Charge – per staff member	\$12.00/hour
Stagehand Charge – per stagehand	\$10.00/hour
Special Set-up Charge – per person	\$15.00/hour
Equipment Use Charge - additional	\$10.00
Equipment Pick-up/Delivery Charge – additional	\$10.00
Extended Use Charge for Non-Profit Groups	
• 1-5 days = listed rates	
• 6-10 days = 30% discount	
• 11-25 days = 50% discount	
• 26 or more days = 70% discount	

SECTION 400: COMMUNITY RELATIONS

Definitions

Category 1 Certificated Employees: Certificated personnel hired on a limited one-year contract after August 1st or the spouse of a Trustee hired under the limited provisions of Section 33-507(3), Idaho Code.

Category 2 Certificated Employees: Certificated personnel in the first and second years of continuous employment within the same school district.

Category 3 Certificated Employees: Certificated personnel in the third year of continuous employment by the same school district.

Renewable Contract Certificated Employees: With the exception of Interim Certificate holders, upon being offered a contract for a fourth full consecutive year of employment as a certificated teacher, certificated personnel may automatically renew their employment with this District, for the next school year, by timely returning their contract.

The District shall have the option to grant renewable contract status when it hires a certificated employee who has been on a renewable contract with another Idaho school district or who has out-of-state experience which would otherwise qualify the certificated employee for renewable contract status in Idaho. Alternatively, the District can place the certificated employee on a Category 3 contract.

Retired: Certificated personnel receiving retirement benefits from the public employee retirement system of Idaho, except those who received benefits under the early retirement program previously provided by the State, hired as at-will employees.

Interim Certificate Holder: A certificated employee who holds an interim certificate while they pursue an alternate route to certification must complete at least nine semester credits annually toward the completion of their alternate route to certification and meet their annual progress goals toward the completion of the alternate route. The District may take action to terminate or non-renew a teacher with an interim certificate who fails to meet these requirements. Such termination or non-renewal shall be carried out in accordance with State law and administrative rules and District policy. Personnel who hold an interim certificate and/or emergency authorization and have not been issued their five-year renewable certificate shall not exceed a Category 3 Contract until conditions have been met.

Notice

1. Category 1 certificated employees' contracts are specifically offered for the limited duration of the ensuing school year, and no further notice is required by the District to terminate the contract at the conclusion of the contract year.

2. Category 2 certificated employees shall be provided a written statement of reason for non-reemployment by no later than July 1st and are not entitled to a review of the reasons or decision not to reemploy by the Board.
3. Category 3 certificated employees shall be provided a written statement of reason for non-reemployment by no later than July 1st and shall, upon written request, be given the opportunity for an informal review of such decision by the Board. The parameters for the informal review will be determined by the Board. Before the Board determines not to renew the contract for the unsatisfactory performance of category 3 certificated employees, such employees shall be entitled to a defined period of probation as established by the Board, following at least one evaluation. In no case shall the probationary period be less than eight weeks. The probation shall be preceded by written notice from the Board, with the reasons for the probationary period and the areas of work which are deficient and with provisions for adequate supervision and evaluation of the employees' performance during the probationary period.
4. Contracts for all renewable contracted certificated employees shall be issued by July 1st. All employees on renewable contracts must timely return their contract. The employee's failure to timely return a renewable contract may be interpreted by the Board as a declination of the right to automatic renewal or the offer of another contract. Before the Board determines not to renew the contract for the unsatisfactory performance of renewable contracted certificated employees, such employees shall be entitled to a defined period of probation as established by the Board, following an observation, evaluation, or partial evaluation. The probation shall be preceded by written notice from the Board, or its designee, with the reasons for the probationary period and with provisions for adequate supervision and evaluation of the employees' performance during the probationary period.
5. Contracts for retired teachers are specifically offered for the limited duration of the ensuing school year, and no further notice is required by the District to terminate the contract at the conclusion of the contract year.

Supplemental Contracts

An extra duty assignment is, and extra duty supplemental contracts may be issued for, an assignment which is not part of a certificated employee's regular teaching duties. A supplemental contract for extra duties shall be separate and apart from the certificated employee's underlying contract (Category 1, 2, 3 or renewable) and no property rights shall attach. A written notice of non-reissuance of the extra duty supplemental contract with a written statement of reasons shall be provided. Upon written request, the certificated employee shall be given the opportunity for an informal review of such decision by the Board. The parameters for the informal review will be determined by the Board. The contract shall be in a form approved by the state superintendent of public instruction.

An extra day assignment is, and supplemental extra day contracts, may be issued for, an assignment of days of service in addition to the standard contract length used for the majority of certificated employees of the District. Such additional days may be in service of the same activities as the employee's regular teaching duties. Any such extra day contracts shall provide the same daily rate of pay and rights to due process and procedures as provided by the certificated employee's underlying contract (Category 1, 2, 3 or renewable). The contract shall be in a form approved by the state superintendent of public instruction.

Delivery of Contract

Delivery of a contract may be made only in person, by certified mail, return receipt requested, or electronically, return receipt requested. If delivery is made in person, the delivery must be acknowledged by a signed receipt.

If a District delivers contracts via electronic means, with return electronic receipt, and the District has not received a returned signed contract and has not received an electronic read receipt from the employee, the District shall then resend the original electronically delivered contract to the employee via certified mail, return receipt requested, and provide such individual with a new date for contract return.

Return of the Contract

A person who receives a proposed contract from the District shall have ten (10) _____ days ~~no less than ten days~~ from the date of delivery to sign and return the contract.

Failure to Accept or Acknowledge

Should a person willfully refuse to acknowledge receipt of the contract or if the contract is not signed and returned to the Board within the designated time period, the Board may declare the position vacant. ~~OPTIONAL:~~ Through this policy the Board delegates to the Superintendent ~~AND/OR Human Resources Director~~ ~~select one or both~~ the power, as the designee of the Board, to declare such position vacant should a signed contract not be returned within the designated period.}

Cross References: 5340
6100

Evaluation of Certificated Personnel
Superintendent

Legal References: I.C. § 33-507
I.C. § 33-513
I.C. § 33-514

I.C. § 33-514A

Limitation upon Authority of Trustees
Professional Personnel
Issuance of Annual Contracts – Support
Programs – Categories of Contracts – Optional
Placement
Issuance of Limited Contract – Category 1
Contract

I.C. § 33-515	Issuance of Renewable Contracts
I.C. § 33-515A	Supplemental Contracts
IDAPA 08.02.02.016	Idaho Interim Certificate
IDAPA 08.02.02.042	Alternate Routes to Certification

Policy History:

Adopted on:

Revised on:

Reviewed on:

Federal Debarment and Suspension

For all District programs receiving federal funds, the District shall comply with all applicable Federal regulations that restrict or prohibit transactions using Federal funds with all persons or entities that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

This limitation is directed by Executive Order 12549 which provides that “a person who is debarred or suspended shall be excluded from Federal financial and nonfinancial assistance and benefits under Federal programs and activities.” Thus, the District shall refrain from entering into any transaction with a person or entity which has been suspended or debarred by the U.S. Department of Education, or other federal agency from which the District has received federal funds.

Covered Federal Non-Procurement Transactions

Federal funds received by the District that are covered by this policy include, but are not necessarily limited to funds received from the following transactions:

1. Grants;
2. Cooperative agreements;
3. Scholarships;
4. Fellowships;
5. Contracts of assistance;
6. Loans;
7. Loan guarantees;
8. Subsidies;
9. Insurances;
10. Payments for specified uses; and
11. Donation agreements.

District’s Covered Transactions with Third Parties

This Policy applies to circumstances where the District enters into a procurement contract with a third party for goods and/or services, and intends to use covered federal funds to partially or fully purchase such goods and/or services, as more specifically described below:

A contract for goods or services is a “covered transaction” if any of the following applies:

1. The contract is awarded to the District pursuant to a non-procurement transaction listed above and the amount of the contract is expected to equal or exceed \$2530,000; or

2. The contract requires the consent of an official of a federal agency. In that case, the contract, regardless of the amount, is always considered a covered transaction, and it does not matter who awarded it. For example, it could be a subcontract awarded by a contractor at a tier below the District's non-procurement transaction; or
3. The contract is for Federally-required audit services.

In addition, a subcontract is also a covered transaction if:

1. It is awarded by a participant in a procurement transaction under a non-procurement transaction of a Federal agency that extends the coverage of Item 1 above, under "District's Covered Transactions with Third Parties"; and
2. The value of the subcontract is expected to equal or exceed \$2530,000.

District Responsibilities before Entering Into Covered Transactions - Prohibition

Prior to entering into a "covered transaction" with a third party, the District shall verify the person or entity with whom it intends to do business is not excluded or disqualified by performing any one of the following:

1. Checking the Excluded Parties List System (EPLS);*
2. Collecting a certification from that person; or
3. Adding a clause or condition to the covered transaction with that person.

** The General Services Administration maintains the EPLS and makes it available to requesting parties. When a Federal agency takes an action to exclude a person under the non-procurement or procurement debarment and suspension system, the agency enters the information about the excluded person into the EPLS. The EPLS may be accessed online at: <http://epls.arnet.gov> or <http://www.epls.gov>. If the District has a question about any person or entity on the EPLS, it should contact the point of contact for the federal agency that placed the person's name into the EPLS. The agency's point of contact is identified in the EPLS.*

In the event the third party is on the EPLS, the District shall not enter into the contemplated transaction unless and until the federal agency responsible for providing the District with the Federal funds grants a written exception.

<u>Legal Reference:</u>	<u>2 CFR § 200.213 Suspension and debarment</u>
	<u>2 CFR § 180 Guidelines to Agencies on Government-Wide Debarment and Suspension (Nonprocurement)</u>
	<u>13 CFR § 400.109 Government-wide Debarment and Suspension</u>
	<u>31 U.S.C. § 6503 Intergovernmental financing (Cash Management Improvement Act of 1990)</u>