



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

Regular Meeting

Wednesday, October 16, 2024  
7:00 PM

District Office  
105 East 2nd South  
Preston, ID 83263

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

1. Call to Order
2. Pledge of Allegiance
3. Appoint Temporary Clerk
4. Approve Agenda - Action Item
5. Consent Agenda - Action Item
  - 5.A. Minutes of Regular Board Meeting - Sept 18, 2024
  - 5.B. Financial Summary - Sept 2024
  - 5.C. Monthly Expenditures - Sept 2024
  - 5.D. Personnel Report - Sept 2024 (No changes to report)
6. Public Requests to Address the Board - Stakeholders may request to address the Board in open meeting by filling out the online request form at <https://psd201.org/en-us/meeting-minutes-agenda-691ac9e8>
7. Information Items
  - 7.A. Superintendent Report - "Student Achievement & Student Advancement"
8. Action Items
  - 8.A. Approve/Deny 10-Year Facility Plan
  - 8.B. Approve/Deny Financial Audit FY24
9. Policy - Action Item
  - 9.A. Policy 1st Reading
  - 9.B. Policy 2nd Reading
  - 9.C. Policy Amendment
10. Executive Session - Pursuant to Idaho Code 74-206(1)(b) to consider the evaluation, dismissal, or disciplining of or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student
11. Resume Open Session
12. ACTION: Approve/Deny Employee 1012 Request Release from Contract
13. Adjourn



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

Special Hearings

Wednesday, September 4, 2024  
7:00 PM

District Office  
105 East 2nd South  
Preston, ID 83263

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

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

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

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

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

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

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



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

Special Hearing & Work Session

Thursday, September 12, 2024  
7:00 PM

District Office  
105 East 2nd South  
Preston, ID 83263

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

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

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

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

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

6. **Grounds for Termination**

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

7. **Impact on Students**

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

8. **Employee's Performance Evaluation**

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

9. **Violation of District Policies**

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

10. **Code of Ethics Violations**

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

11. **Final Questions and Statements**

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

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

7. **Action Items**

Item was removed from agenda

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

Item was removed from agenda.

9. **Resume Open Session**

Item was removed from agenda.

10. **Possible Action from Hearing**

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

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

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

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

11. **Work Session - Technology Discussion**

12. **Technology Issues**

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

13. **Network Stability**

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

14. **Metrics and Monitoring**

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

15. **IT Staffing and Help Desk**

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

16. **Project Management**

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

17. **Future Plans and Priorities**

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

12. Adjourn

Motion to adjourn

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

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



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

Regular Meeting

Wednesday, September 18, 2024  
7:00 PM

District Office  
105 East 2nd South  
Preston, ID 83263

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

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

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

New Certified PSD Employees - 2024-25

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

~~Jensen, Amy: School Nurse~~

~~Burbank, Koltn: HS English~~

~~Christensen, Ladd: HS Math~~

~~Nelson, W Cody: HS Math~~

~~Johnson, Ty: JH English~~

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

~~Meek, Rhett: HS Business~~

~~Slade, Abby: HS Counselor~~

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

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

~~Hamblin, Haley: JH Math~~

~~Meek, Jennifer: JH Counselor~~

~~Nielsen, Rebecca: Pioneer SLP~~

~~Simonson, Hadlee: Pioneer SLP~~

~~Smith, Brinkley: Kindergarten~~

~~Thornley, Christy: Pioneer 2nd~~

~~Hooton, Michael: Pioneer 2nd~~

~~Lindhardt, Liz: Pioneer 2nd~~

~~Marler, Sarah: Pioneer 2nd~~

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

**Cultural Learning Trip**

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

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

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

**PLC Goals**

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

**ELA and Math Goals**

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

**PBIS Implementation**

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

**Tech Report**

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

**Technology Update**

9/17/24 School Concerns from Administrators

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

HeadStart:

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

Pioneer:

Lab computer sound not working

Oakwood:

Two new classrooms need phones (installed)

Two rooms need projectors (shipment lost, reordered)

Junior High:

Adobe needed in lab (order through state Adobe liaison)

High School:

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

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

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

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

District:

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

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

\*Technology Monitoring currently in place

Network/Internet online/offline

Network/Internet utilization

Network/Internet content

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

Based on the last work session, IT is

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

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

**Construction Update**

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

**Oakwood Pod 6 Construction Timeline for Completion**

September 16-20

Wall Tiles

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

Ceiling Vents

September 23-27

Wall Tiles

Ceiling Tile

Carpet

Trim

Doors

September 30-October 4

Continuation of Wall Tiles, Trim, and Doors if necessary

Whiteboards

Projectors

Access Points

Phones

Speakers

October 7-10

Move Title I and Instructional Specialist into the area

8. Action Items

8.A. Continuous Improvement Plan (CIP)

**CIP Report**

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

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

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

*Yea: 4, Nay: 0, Absent: 1*

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

Item was tabled.

8.C. Declaration of Surplus Property

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

Motion to put the following items up for surplus.

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

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

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

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

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

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

*Yea: 4, Nay: 0, Absent: 1*

8.D. Addition of Women's Wrestling Program

**Wrestling Report**

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

Girls Wrestling Program Proposals from Ben Szabo:

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

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

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

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

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

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

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

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

*Absent*

*Yea: 4, Nay: 0, Absent: 1*

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

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

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

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

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

*Absent*

*Yea: 4, Nay: 0, Absent: 1*

9. Policy - Action Item

9.A. Policy 1st Reading

SECTION 400: PERSONNEL

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

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

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

SECTION 500: STUDENTS

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

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

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

#### SECTION 600: EDUCATIONAL PROGRAMS

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

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

#### SECTION 800: BUSINESS PROCEDURES

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

SECTION 900: BUILDINGS & SITES

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

SECTION 1000: COMMUNITY RELATIONS

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

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

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

*Yea: 4, Nay: 0, Absent: 1*

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

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

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

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

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

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

11. Resume Open Session

Resume Open Session

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

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

12. Action Item from the Executive Session

Terminate employe A contract.

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

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

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

13. Adjourn

Adjourn meeting.

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

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



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

Regular Meeting

Wednesday, August 21, 2024  
7:00 PM

District Office  
105 East 2nd South  
Preston, ID 83263

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

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

No requests for public comment were received.

## 7. Information Items

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

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

## 8. Action Items

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

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

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

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

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

*Yea: 4, Nay: 0, Absent: 1*

8.B. RC Car Club Proposal - Preston High

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

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

*Yea: 4, Nay: 0, Absent: 1*

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

**PRESTON HIGH SCHOOL**

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

## PRESTON JUNIOR HIGH

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

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

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

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

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

### 9. Policy - Action Item

#### 9.A. Policy 1st Reading

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

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

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

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

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

### 11. Resume Open Session

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

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

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

12. Action Items from the Executive Session

- Approve/Deny Release from Contract - Employee A

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

*Yea: 4, Nay: 0, Absent: 1*

13. Adjourn

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

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

*Yea: 4, Nay: 0, Absent: 1*

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

09/11/2024 05:40 PM

User ID: MCKENSHEL

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

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

09/11/2024 05:40 PM

User ID: MCKENSHEL

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**PRESTON HIGH SCHOOL**

**General Ledger Report**

**Financial Report**

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

**From Acct:** 1  
**To Acct:** 999999

**Activity Accounts**

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

**PRESTON HIGH SCHOOL**

**General Ledger Report**

**Financial Report**

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

**From Acct:** 1  
**To Acct:** 999999

**Activity Accounts**

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

**PRESTON HIGH SCHOOL**

**General Ledger Report**

**Financial Report**

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

**From Acct:** 1  
**To Acct:** 999999

**Activity Accounts**

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

**GL Accounts**

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

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

Bookkeeper: \_\_\_\_\_ Date: \_\_/\_\_/\_\_  
 Principal: \_\_\_\_\_ Date: \_\_/\_\_/\_\_

## PRESTON HIGH SCHOOL

August 2024

|                   |           |
|-------------------|-----------|
| <b>From Date:</b> | 8/1/2024  |
| <b>To Date:</b>   | 8/31/2024 |

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

## PRESTON HIGH SCHOOL

August 2024

|                   |           |
|-------------------|-----------|
| <b>From Date:</b> | 8/1/2024  |
| <b>To Date:</b>   | 8/31/2024 |

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

**Total of all Checks Selected: \$107,437.40**

Account Detail Report  
Franklin County High School

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

**Deposits:**

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

**Checks:**

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

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

**PRESTON JR HIGH SCHOOL**

**General Ledger Report**

**Financial Report**

**PJH Financials August 2024**

**Activity Accounts**

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

**From Acct:** 1  
**To Acct:** 999999

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

**PRESTON JR HIGH SCHOOL**

**General Ledger Report**

**Financial Report**

**PJH Financials August 2024**

**Activity Accounts**

|                   |            |
|-------------------|------------|
| <b>From Date:</b> | 8/1/2024   |
| <b>To Date:</b>   | 08/31/2024 |

|                   |        |
|-------------------|--------|
| <b>From Acct:</b> | 1      |
| <b>To Acct:</b>   | 999999 |

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

**GL Accounts**

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

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

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

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

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

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

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

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

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

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

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

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

**Detail Check Register**

**Checking Account: 1**

**GENERAL CHECKING**

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

**Detail Check Register**

Checking Account: 1

**GENERAL CHECKING**

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

**Detail Check Register**

**Checking Account: 1**

**GENERAL CHECKING**

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

**Detail Check Register**

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

**Detail Check Register**

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

**Detail Check Register**

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

Checking Account: 1

GENERAL CHECKING

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

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

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

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

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

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

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

**Detail Check Register**

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

**Detail Check Register**

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

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

Checking Account: 1

GENERAL CHECKING

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

**Detail Check Register**

**Checking Account: 1**

**GENERAL CHECKING**

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

**Detail Check Register**

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

**Detail Check Register**

**Checking Account: 1**

**GENERAL CHECKING**

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

\*Denotes Expensed Invoice Item

Checking Account ID: 1

Total without Voids: 1,075,792.95

**Detail Check Register**

**Checking Account: 2**

**CHILD NUTRITION CHECKING**

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

\*Denotes Expensed Invoice Item

Checking Account ID: 2

Total without Voids: 79,889.49

Preston Joint School District No. 201

Personnel Report

Recommended Hires

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

Recommended Acceptance of Resignation/Termination/Retirement

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

Recommended Acceptance of Change of Assignment

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

The slide features a solid orange background. A large white circle is centered on the page. The text "PBIS Basics" is written in a bold, black, sans-serif font in the center of the white circle. On the left side of the white circle, there is a dashed teal line that follows the curve of the circle. At the bottom right edge of the white circle, there is a small, solid lime green circle.

# PBIS Basics

# Traditional Approach

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

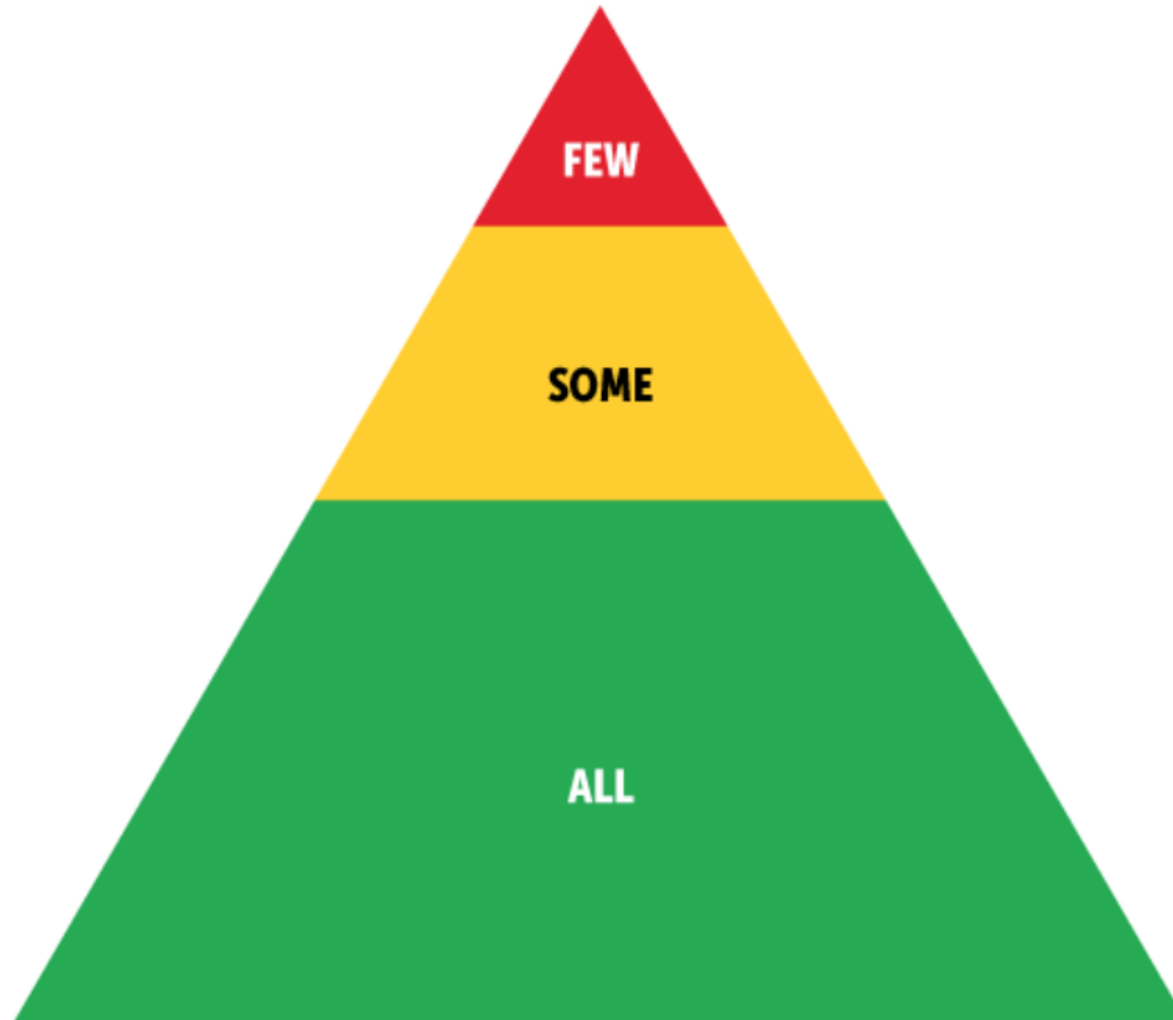


# PBIS is...

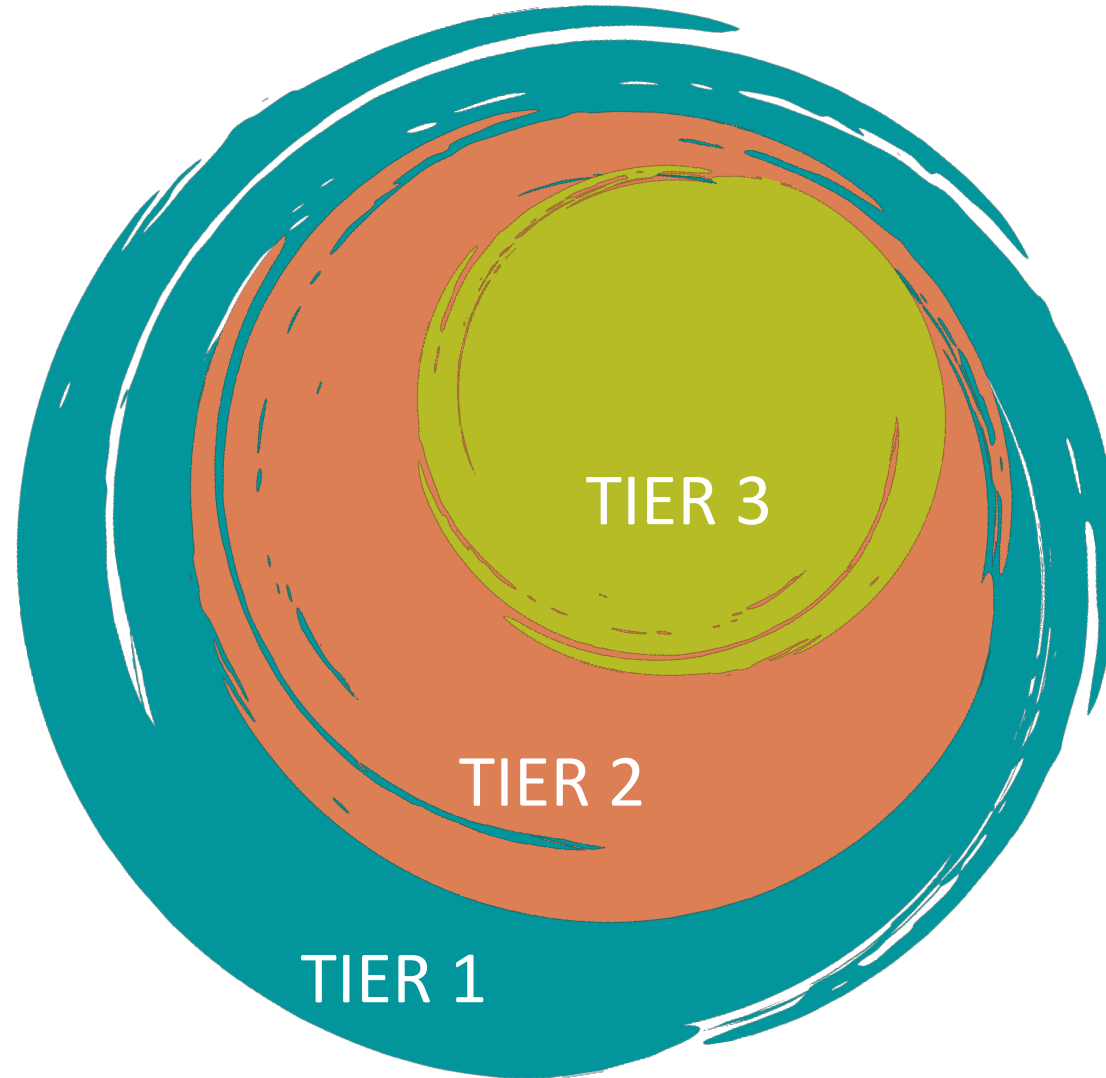
- Proactive: encourage positive behavior
- Preventative: stops challenging behavior before it starts



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

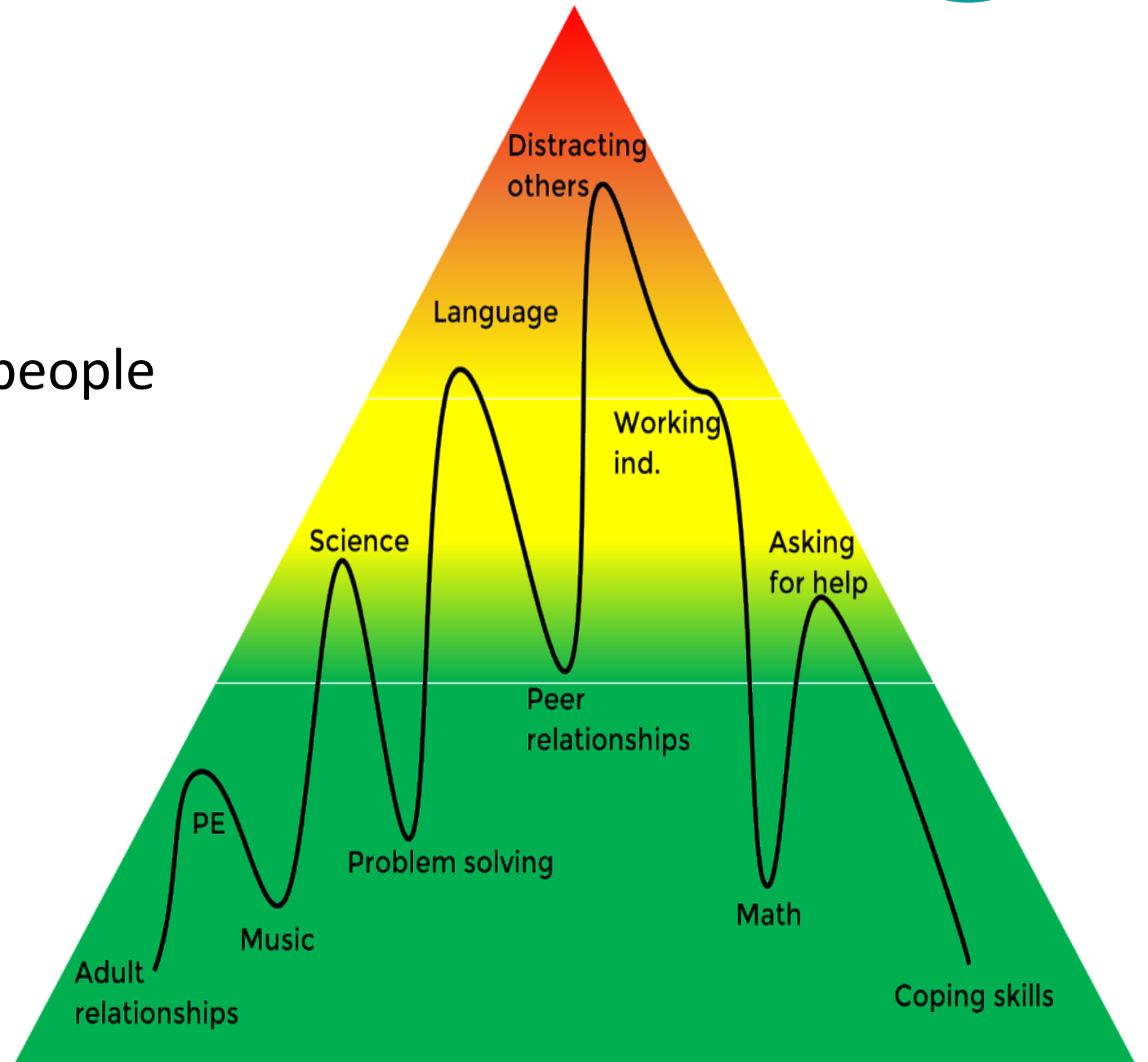


# Positive Behavioral Interventions & Supports is an Evidence-Based 3-Tier Framework



# Student Needs Vary

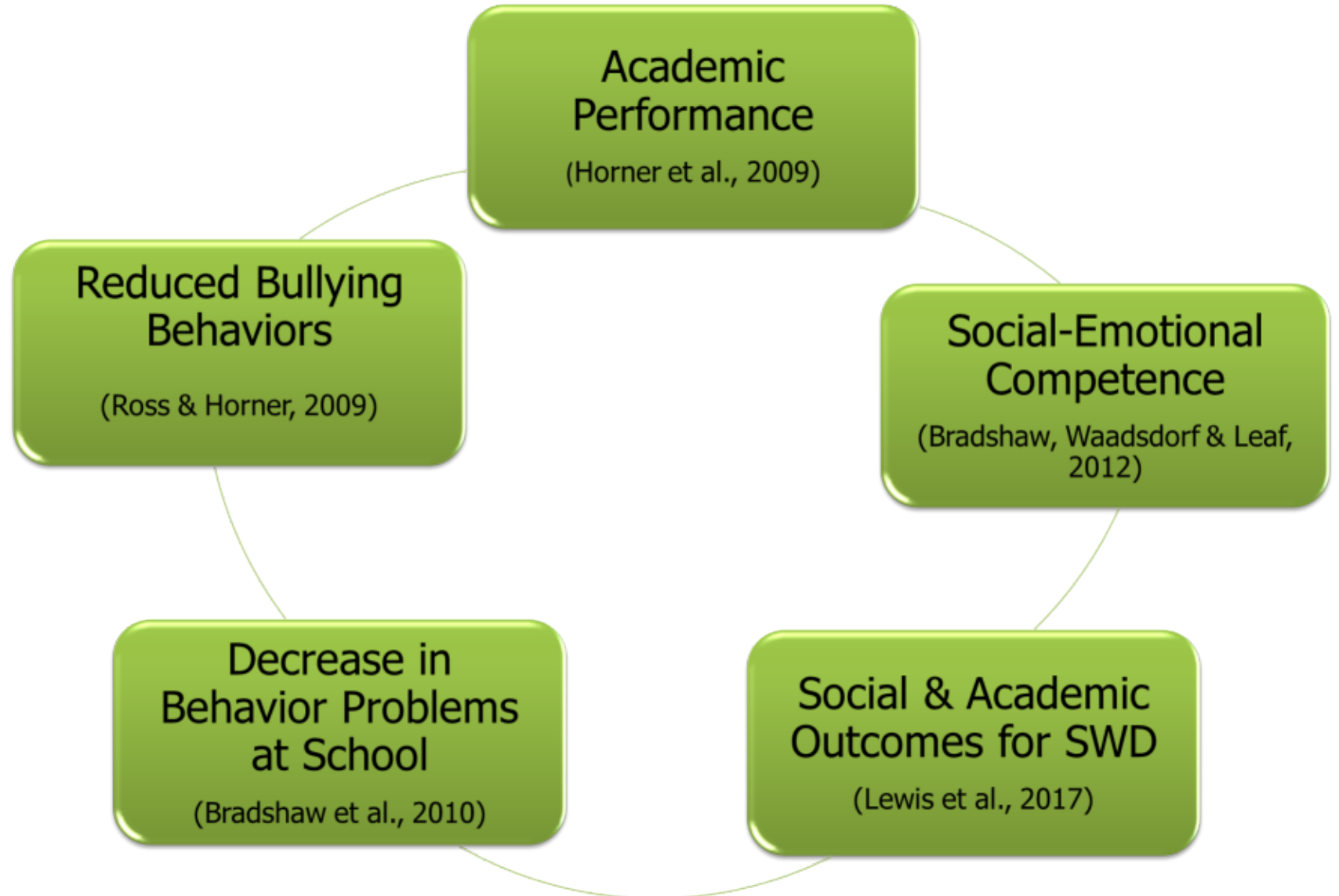
- Label strengths and needs not people
- No such thing as “tier 3 kids”



# Key Components of PBIS Implementation

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

# Improved Student Outcomes

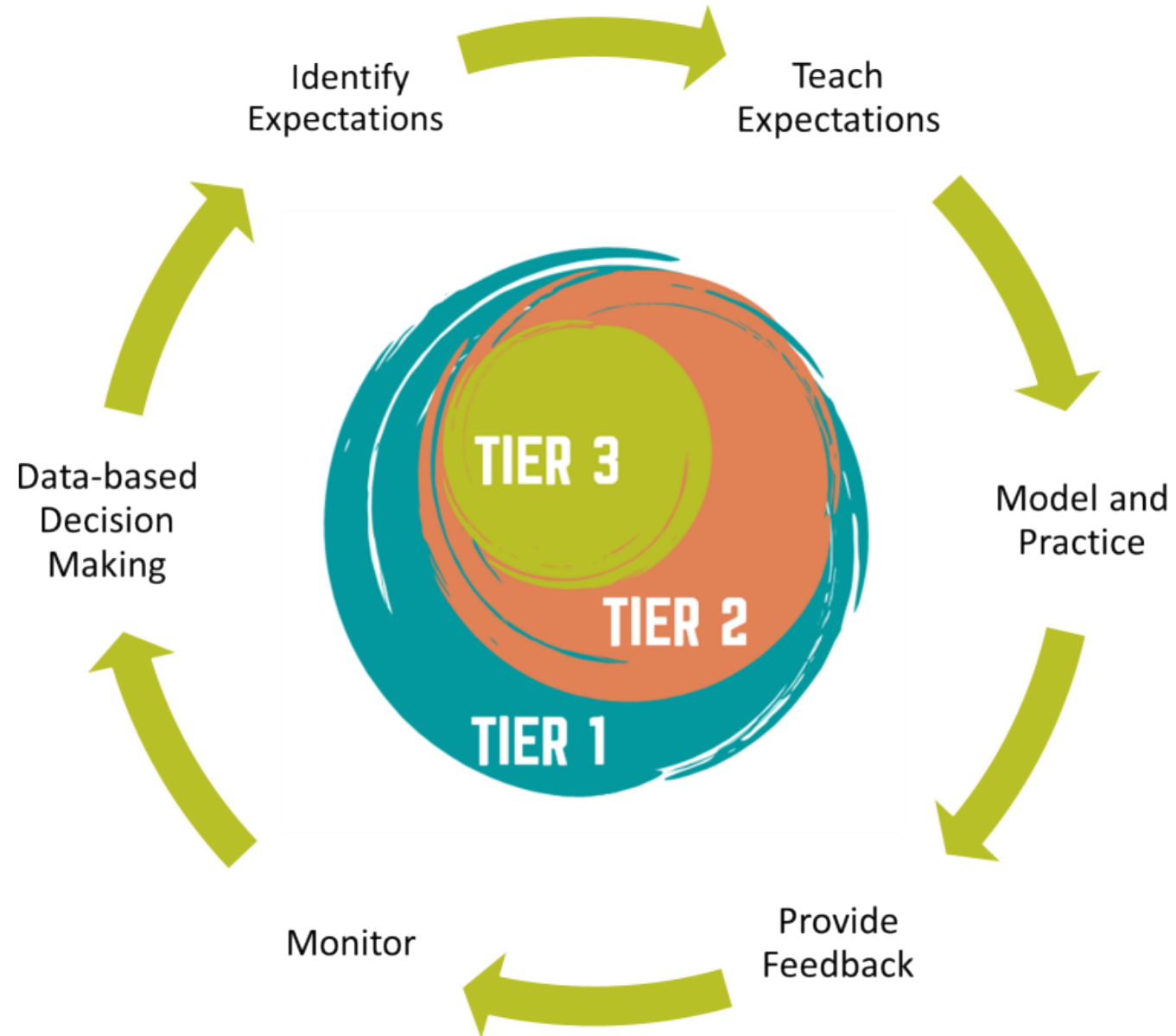


# Behavior...

- Is learned
- Is purposeful
- Continues because it works



# Teaching Behavioral Expectations





Acknowledging  
Appropriate  
Behavior

# Preston School District's Values

## Pioneer

**P** -roblem solve

**A** -lways care

**W** -ork hard

**S** -how respect

## Oakwood

**S** -afe

**O** -n target

**A** -ccountable

**R** -espectful

## PJh/PHS

**P** -repared

**R** -espectful

**I** -ntegrity

**D** -etermined

**E** -ngaged



# Building Meaningful Relationships

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

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

-Pam Leo



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

—Erin Green, Director of National Training at Boys Town



Thank You!

Any questions?

# PLCS AND STUDENT LEARNING

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PRESTON JR. HIGH 2024

# WHAT ARE PLCS?

---

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

# ESSENTIAL LEARNING OUTCOMES... (FOR FACULTY)

---

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

# 3 Big Ideas of a PLC...

## CREATE

### Focus on Learning

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

## COLLABORATE

### Build a Collaborative Culture

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

## CELEBRATE

### Focus on Results

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

# Professional Learning Community Defined

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

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

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

# Cultural Shift: ALL Students Can Learn at High Levels

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

# 4 PLC QUESTIONS

## HOW WE DO THE WORK...

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

# ESSENTIAL LEARNING STANDARDS

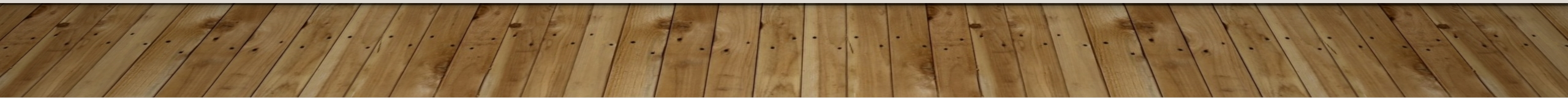
- “We must get insanely clear about what students must know and be able to do!”
  - Mike Mattos

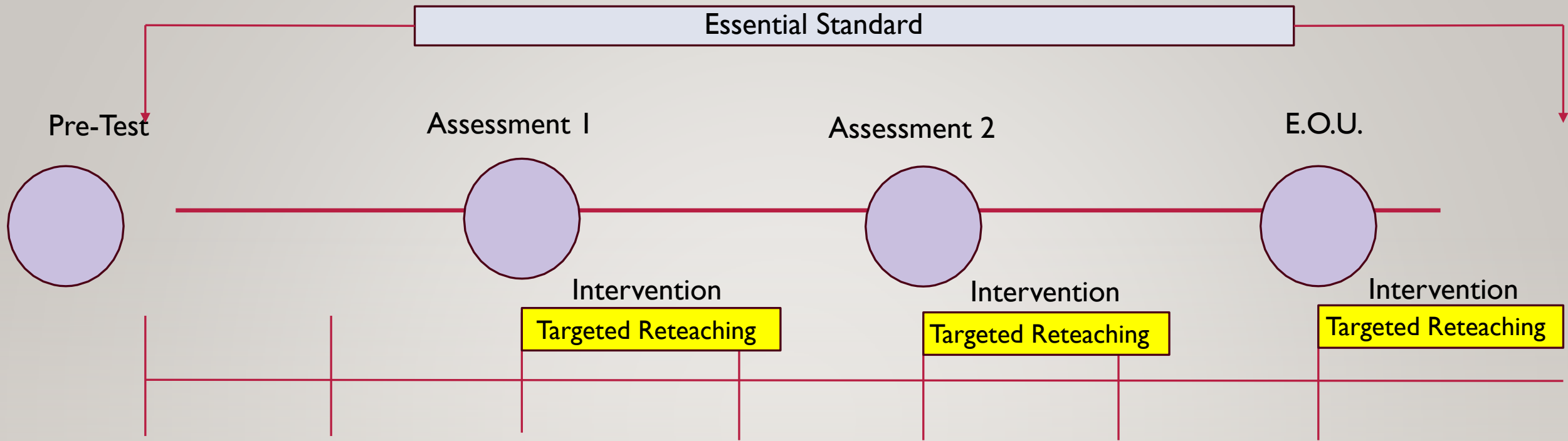
*Nice to Know versus Got to Know*

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

- Dr. Robert Marzano

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

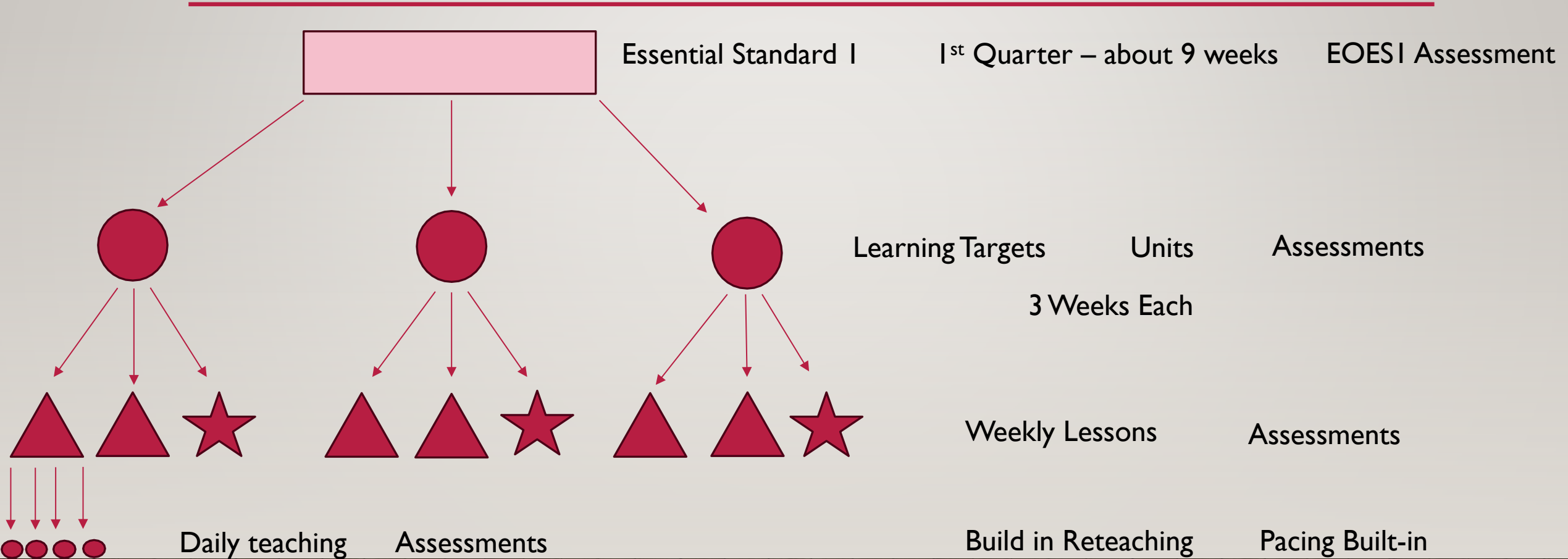




- ✦ Pick 1 Essential Standard that you are guaranteeing the students will learn for the 1<sup>st</sup> Quarter – Proficient target is 80% (every student hits 80%)
- ✦ Pick 2 to 3 Learning Targets for your Essential Standard
- ✦ Write the Pre-test and E.O.U. assessment
- ✦ Write the Target Assessments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

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

# WHAT THIS LOOKS LIKE...





# Collective Teacher Efficacy

Domain. **School**

Sub-domain. **Leadership**

| Mean Effect Size | # of Meta Analyses | # of Studies |
|------------------|--------------------|--------------|
| <b>1.57</b>      | <b>1</b>           | <b>26</b>    |

Description of research.

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

# TRADITIONAL SCHOOL VERSUS PLC SCHOOL

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

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

**NO OPT OUT Learning Culture...**

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

**NO OPT OUT Learning Culture...**

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

# **NO OPT OUT = System of Support**

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

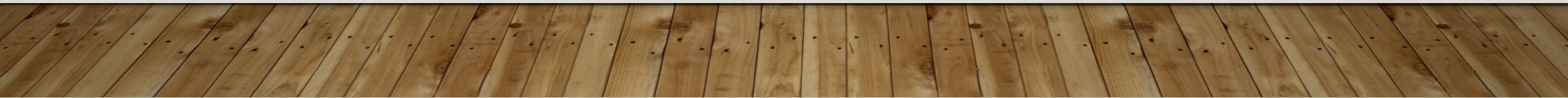
# **NO OPT OUT LEARNING...**

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

**...IS DOING THE WORK**

**EVERY STUDENT MUST DEMONSTRATE PROFICIENCY!**

**- WHAT DOES PROFICIENCY LOOK LIKE IN YOUR COURSE?**



# TIME FOR CHANGE

## Traditions

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

## PLC and RTI System of Support

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

# GRADE FOR LEARNING!

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

## RETAKES?



**Taught It.**



**Students  
learned it  
to  
proficiency!**

# MISTAKES AND BARRIERS TO IMPLEMENTATION

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

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



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

**MATH Goals**

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

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

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

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

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

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

**ELA Goals**

**Final Goals:**

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

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

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

# CONTINUOUS IMPROVEMENT PLAN (2024-2025)

## METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

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

### METRICS

|   |   |
|---|---|
| LINK to LEA / District Report Card with | <a href="https://idahoschools.org/districts/201/profile">https://idahoschools.org/districts/201/profile</a> |
|---|---|

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

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

# CONTINUOUS IMPROVEMENT PLAN (2024-2025)

## METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

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

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

# CONTINUOUS IMPROVEMENT PLAN (2024-2025)

## METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

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

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

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

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

#### Section III.B: Narrative on Measuring Literacy Progress

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

# CONTINUOUS IMPROVEMENT PLAN (2024-2025)

## METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

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

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

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

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

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

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

# CONTINUOUS IMPROVEMENT PLAN (2024-2025)

## METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

### **Section V: Report of Progress Narrative (required)**

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

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

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

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

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

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

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

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# CONTINUOUS IMPROVEMENT PLAN (2024-2025)

## METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

NOTES:

# CONTINUOUS IMPROVEMENT PLAN (2024-2025)

## METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

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

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

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

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

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

## CONTINUOUS IMPROVEMENT PLAN (2024-2025)

### METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

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

## CONTINUOUS IMPROVEMENT PLAN (2024-2025)

### METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

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

# CONTINUOUS IMPROVEMENT PLAN (2024-2025)

## METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

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

# CONTINUOUS IMPROVEMENT PLAN (2024-2025)

## METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

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

**Student Club Risk Management Plan**

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

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

**What are the purposes and goals of the club?**

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

**What are the responsibilities of club members?**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

There is no specialized training required of the sponsor.

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

The rules for the PALM club will be as follows:

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

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

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

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

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

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

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User ID: MCKENSHEL

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

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

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User ID: MCKENSHEL

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| <u>Account Number</u>       | <u>Description</u>   | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|-----------------------------|--|-------------------------|----------------------|-----------------------|
| <b>Fund: 265 MINI GRANT</b> |  |                         |                      |                       |
| <u>Current Assets</u>       |  |                         |                      |                       |
| 265 111100                  | CASH IN BANK   | 15,000.00               | 0.00                 | 15,000.00             |
|                             | Current Assets Subtotal:   | <u>15,000.00</u>        | <u>0.00</u>          | <u>15,000.00</u>      |
|                             | <span style="border: 1px solid black; padding: 2px;">Total Assets and Deferred Outflows of Resources:</span>                   | <u>15,000.00</u>        | <u>0.00</u>          | <u>15,000.00</u>      |
| <u>Fund Balance</u>         |  |                         |                      |                       |
| 265 320100                  | DESIGNATED FUND BALANCE  | 15,000.00               | 0.00                 | 15,000.00             |
|                             | Fund Balance Subtotal:   | <u>15,000.00</u>        | <u>0.00</u>          | <u>15,000.00</u>      |
|                             | <span style="border: 1px solid black; padding: 2px;">Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</span> | <u>15,000.00</u>        | <u>0.00</u>          | <u>15,000.00</u>      |

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

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

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

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

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

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

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

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

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

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

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

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

Account Detail Report  
Franklin County High School

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

**Deposits:**

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

**Checks:**

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

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

**PRESTON HIGH SCHOOL**

**General Ledger Report**

**Financial Report**

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

**From Acct:** 1  
**To Acct:** 999999

**Activity Accounts**

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

PRESTON HIGH SCHOOL

General Ledger Report

Financial Report

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

From Acct: 1  
To Acct: 999999

Activity Accounts

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

**PRESTON HIGH SCHOOL**

**General Ledger Report**

**Financial Report**

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

**From Acct:** 1  
**To Acct:** 999999

**Activity Accounts**

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

**GL Accounts**

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

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

Bookkeeper: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_  
 Principal: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_

**Detail Check Register**

**Checking Account: 1**

**GENERAL CHECKING**

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

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

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

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

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

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

**Detail Check Register**

**Checking Account: 1**

**GENERAL CHECKING**

|          |            |                          |                  |        |
|----------|------------|--------------------------|------------------|--------|
| 99344280 | 08/31/2024 | August 2024 Grounds Fuel | 100 665 410 0000 | 709.86 |
| 99344280 | 08/31/2024 | August 2024 Admin Travel | 100 681 422 0000 | 130.56 |

Check Number: 356      Check Type: Automatic Payment      Check Date: 09/26/2024      Vendor: AMAZONCAPI      AMAZON CAPITAL SERVICES      Check Total: 783.58

| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
|-----------------------|---------------------|------------------|---------------------------|--------------------------------|----------------------|
| 1LLQ-7GLM-XWLF        | 09/23/2024          | 91724            | Misc. Supplies            | 250 621 410 0000 000 001       | 698.49               |
| 1NKQ-DN36--34X7       | 09/11/2024          | 82424            | Misc. Supplies            | 257 521 410 0000               | 24.92                |
| 1PX9-76HC-HXCJ        | 09/14/2024          | 91324            | Cabinet Locks             | 257 521 410 0000               | 24.50                |
| 1QPM-F4QN-1GPR        | 09/10/2024          | 82724a           | Wall Organizer            | 257 521 410 0000               | 14.98                |
| 1V4F-FTWP-TMNC        | 07/09/2024          |                  | Industrial Air Plug       | 100 681 426 0000               | 20.69                |

Check Number: 357      Check Type: Automatic Payment      Check Date: 09/26/2024      Vendor: VISA      VISA      Check Total: 5,265.49

| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
|-----------------------|---------------------|------------------|---------------------------|--------------------------------|----------------------|
| 083124-Lance          | 08/31/2024          |                  | Tucanos Brazilian Grill   | 100 632 380 0000               | 272.24               |
| 083124-Lance          | 08/31/2024          |                  | Residence Inn             | 100 632 380 0000               | 2,310.00             |
| 083124-Lance          | 08/31/2024          |                  | ParkBoi 9th Front         | 100 632 380 0000               | 15.00                |
| 083124-Lance          | 08/31/2024          |                  | Marriott Townplace Suites | 100 632 380 0000               | 516.00               |
| 083124-Lance          | 08/31/2024          |                  | Polar Bear                | 100 632 380 0000               | 33.67                |
| 083124-Lori           | 08/31/2024          |                  | Hilton Garden Inn         | 100 632 380 0000               | (42.90)              |
| 083124-Lori           | 08/31/2024          |                  | Hilton Garden Inn         | 100 632 380 0000               | (42.90)              |
| 083124-Lori           | 08/31/2024          |                  | Homes 2 Suites            | 100 632 380 0000               | 417.00               |
| 083124-Lori           | 08/31/2024          |                  | Tritech Forensics         | 100 632 410 0000               | 149.46               |
| 083124-Lori           | 08/31/2024          |                  | JotForm                   | 100 632 410 0000               | 234.00               |
| 083124-Lori           | 08/31/2024          |                  | Costco                    | 250 621 410 0000 000 001       | 946.06               |
| 083124-Shelby         | 08/31/2024          |                  | School Nurse Training     | 100 632 380 0000               | 265.48               |
| 083124-Shelby         | 08/31/2024          |                  | Walmart                   | 100 632 410 0000               | 35.23                |
| 083124-Shelby         | 08/31/2024          |                  | CCI JSign                 | 100 632 410 0000               | 19.99                |
| 083124-Shelby         | 08/31/2024          |                  | Gossners                  | 100 632 410 0000               | 126.44               |
| 083124-Shelby         | 08/31/2024          |                  | USPS                      | 100 632 410 0000               | 10.72                |

Check Number: 4072      Check Type: Check      Check Date: 09/10/2024      Vendor: STREARYAN      Ryan Stream      Check Total: 19,800.00

| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
|-----------------------|---------------------|------------------|---------------------------|--------------------------------|----------------------|
| 20240910              | 09/10/2024          |                  | Ryan Stream Services      | 250 621 300 0000 000 001       | 19,800.00            |

Check Number: 4073      Check Type: Check      Check Date: 09/12/2024      Vendor: AIDISTRIB      A & I Distributors      Check Total: 3,823.41

| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
|-----------------------|---------------------|------------------|---------------------------|--------------------------------|----------------------|
| 4103720               | 08/14/2024          |                  | Bus Oil, Antifreeze       | 100 681 425 0000               | 3,823.41             |

Check Number: 4074      Check Type: Check      Check Date: 09/12/2024      Vendor: ALSCO      ALSCO      Check Total: 176.52

| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
|-----------------------|---------------------|------------------|---------------------------|--------------------------------|----------------------|
| LBLA2512517           | 08/07/2024          |                  | Bus Shop Laundry          | 100 681 330 0000               | 50.95                |
| LBLA2514295           | 08/14/2024          |                  | Bus Shop Laundry          | 100 681 330 0000               | 74.62                |
| LBLA2516117           | 08/21/2024          |                  | Bus Shop Laundry          | 100 681 330 0000               | 50.95                |

**Detail Check Register**

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

**Detail Check Register**

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

**Detail Check Register**

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

**Detail Check Register**

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

**Detail Check Register**

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

**Detail Check Register**

**Checking Account: 1**

**GENERAL CHECKING**

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

**Detail Check Register**

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

**Detail Check Register**

Checking Account: 1

**GENERAL CHECKING**

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

**Detail Check Register**

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

**Detail Check Register**

**Checking Account: 1**

**GENERAL CHECKING**

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

Checking Account: 1

GENERAL CHECKING

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

**Detail Check Register**

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

**Detail Check Register**

**Checking Account: 1**

**GENERAL CHECKING**

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

\*Denotes Expensed Invoice Item

Checking Account ID: 1

Total without Voids: 491,233.46

**Detail Check Register**

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

Checking Account: 2

CHILD NUTRITION CHECKING

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

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

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

**Detail Check Register**

**Checking Account: 2**

**CHILD NUTRITION CHECKING**

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

\*Denotes Expensed Invoice Item

Checking Account ID: 2

Total without Voids: 71,264.58



Idaho Department  
of Education

# Student Growth to Proficiency

On the Idaho Standards Achievement Test



# Changes to the ISAT/IDAA Growth Model

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

This model was informed by:

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

# Why was a change made?



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

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

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

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

| <b>Level 1</b> |           |           | <b>Level 2</b> |           |           | <b>Level 3</b> |           |           | <b>Level 4</b>                 |
|----------------|-----------|-----------|----------------|-----------|-----------|----------------|-----------|-----------|--------------------------------|
| <b>1a</b>      | <b>1b</b> | <b>1c</b> | <b>2a</b>      | <b>2b</b> | <b>2c</b> | <b>3a</b>      | <b>3b</b> | <b>3c</b> | <b>Level 4<br/>not divided</b> |

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

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

**Goal:**  
Move **up** one tertile.

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

**Goal:**  
Maintain the current tertile.

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

**Goal:**  
Maintain a score anywhere in Level 4 range

## Level 1- Below Basic and Level 2-Basic

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

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

## Level 3- Proficient

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

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

## Level 4- Advanced

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

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



**FY24 AUDIT SUMMARY**

**To: Preston School District No. 201**

*Auditor's Reports Section*

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

*Financial Performance Section*

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

*Other Recommendations or Comments*

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

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

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

**Tim Hoyt, CPA, CMA**  
Quest CPAs PLLC

# Preston School District No. 201

Year Ended June 30, 2024

## Audited Financial Statements



**PRESTON SCHOOL DISTRICT NO. 201**

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**PRESTON SCHOOL DISTRICT NO. 201**

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## **Independent Auditor's Report**

Board of Trustees  
Preston School District No. 201

### **Report on the Audit of the Financial Statements**

#### ***Qualified and Unmodified Opinions***

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

#### ***Qualified Opinion on the Governmental Activities***

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

#### ***Unmodified Opinions on All Other Opinion Units Described Below***

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

#### ***Basis for Qualified and Unmodified Opinions***

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

### ***Matter Giving Rise to the Qualified Opinion on the Governmental Activities***

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

### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditor's Responsibility for the Audit of the Financial Statements***

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

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

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

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

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

### ***Required Supplementary Information***

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

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

### ***Supplementary Information***

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

### **Other Reporting Required by *Government Auditing Standards***

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

### ***Quest CPAs PLLC***

Meridian, Idaho  
October 4, 2024

**PRESTON SCHOOL DISTRICT NO. 201**

Statement of Net Position

June 30, 2024

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

**PRESTON SCHOOL DISTRICT NO. 201**

Statement of Activities

Year Ended June 30, 2024

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

**PRESTON SCHOOL DISTRICT NO. 201**

Balance Sheet - Governmental Funds

June 30, 2024

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

**PRESTON SCHOOL DISTRICT NO. 201**

Balance Sheet - Governmental Funds

June 30, 2024

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

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

**Total Governmental Fund Balances** \$11,718,553

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

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

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

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

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

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

**PRESTON SCHOOL DISTRICT NO. 201**

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

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

**PRESTON SCHOOL DISTRICT NO. 201**

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

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

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

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

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

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

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

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

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

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

**PRESTON SCHOOL DISTRICT NO. 201**

Statement of Fiduciary Net Position

June 30, 2024

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

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

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

**PRESTON SCHOOL DISTRICT NO. 201**  
Notes to Financial Statements

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**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

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

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

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

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

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

## PRESTON SCHOOL DISTRICT NO. 201

### Notes to Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

## PRESTON SCHOOL DISTRICT NO. 201

### Notes to Financial Statements

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

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

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

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

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

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

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

## PRESTON SCHOOL DISTRICT NO. 201

### Notes to Financial Statements

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

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

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

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

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

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

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

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

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

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

**PRESTON SCHOOL DISTRICT NO. 201**  
Notes to Financial Statements

**B. CASH AND INVESTMENTS**

Cash and investments consist of the following at year end:

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

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

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

**Interest rate risk:**

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

**Credit rate risk:**

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

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

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

**PRESTON SCHOOL DISTRICT NO. 201**  
Notes to Financial Statements

**C. RECEIVABLES**

Receivables consist of the following at year end:

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

**D. CAPITAL ASSETS**

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

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

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

**PRESTON SCHOOL DISTRICT NO. 201**  
Notes to Financial Statements

**E. LONG-TERM LIABILITIES**

Changes in long-term liabilities are as follows:

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

**F. PENSION PLAN**

*Plan description*

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

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

*Pension benefits*

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

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

*Member and employer contributions*

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

**PRESTON SCHOOL DISTRICT NO. 201**

Notes to Financial Statements

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

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

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

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

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

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

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

**PRESTON SCHOOL DISTRICT NO. 201**

Notes to Financial Statements

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

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

*Actuarial assumptions*

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

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

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

*Contributing members, service retirement members, and beneficiaries*

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

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

**PRESTON SCHOOL DISTRICT NO. 201**

Notes to Financial Statements

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

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

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

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

*Discount rate*

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

**PRESTON SCHOOL DISTRICT NO. 201**  
Notes to Financial Statements

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

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

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

*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](http://www.persi.idaho.gov).

*Impact on the School's net position*

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

**G. INTERFUND BALANCES AND TRANSFERS**

Interfund balances at year end consist of the following:

|                    | <b>Due From Fund</b>     |                    |
|--------------------|--------------------------|--------------------|
| <b>Due To Fund</b> | Nonmajor<br>Governmental | <b>Total</b>       |
| General            | <u>\$1,636,899</u>       | <u>\$1,636,899</u> |
| <b>Total</b>       | <u>\$1,636,899</u>       | <u>\$1,636,899</u> |

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

**PRESTON SCHOOL DISTRICT NO. 201**

Notes to Financial Statements

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Interfund transfers during the year consist of the following:

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

**H. TAX ABATEMENTS**

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

**PRESTON SCHOOL DISTRICT NO. 201**

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

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

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

**PRESTON SCHOOL DISTRICT NO. 201**

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

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

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

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

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

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

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

**Schedule of Employer Contributions**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**PRESTON SCHOOL DISTRICT NO. 201**

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

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

**PRESTON SCHOOL DISTRICT NO. 201**

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

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

**PRESTON SCHOOL DISTRICT NO. 201**

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

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

**PRESTON SCHOOL DISTRICT NO. 201**

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

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

**PRESTON SCHOOL DISTRICT NO. 201**

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

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

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

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

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

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

**NOTES:**

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

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

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



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

Board of Trustees  
Preston School District No. 201

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

**Report on Internal Control Over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

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

### **Purpose of this Report**

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

### ***Quest CPAs PLLC***

Meridian, Idaho  
October 4, 2024



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

Board of Trustees  
Preston School District No. 201

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

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

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

#### ***Basis for Opinion on Each Major Federal Program***

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

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

#### ***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control Over Compliance**

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

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

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

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

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

***Quest CPAs PLLC***

Meridian, Idaho  
October 4, 2024

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

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**SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report being issued: Unmodified

- Each Major Fund
- Aggreg Remain Fund Info

Qualified

- Gov't Activities

*Internal control over financial reporting:*

Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

Noncompliance material to the financial statements noted? No

**FEDERAL AWARDS**

*Internal control over major programs:*

Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

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

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

Major program identification:

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

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

Auditee qualified as a low-risk auditee? No

|                 |      |                     |
|-----------------|------|---------------------|
| <b>School</b>   | 0096 | PRESTON HIGH SCHOOL |
| <b>Building</b> |      | Site-Level          |
| <b>Addition</b> |      |                     |

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

|                 |      |                     |
|-----------------|------|---------------------|
| <b>School</b>   | 0096 | PRESTON HIGH SCHOOL |
| <b>Building</b> | 0096 | Preston Sr H S      |
| <b>Addition</b> | 1    | Original Structure  |

**Building Condition - Full**

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

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

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

**Building Condition - Full**

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

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

|                 |      |                                       |
|-----------------|------|---------------------------------------|
| <b>School</b>   | 0096 | PRESTON HIGH SCHOOL                   |
| <b>Building</b> | 0096 | Preston Sr H S Cafeteria/Media Center |
| <b>Addition</b> | 1    | Original Structure                    |

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

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

|                 |      |                       |
|-----------------|------|-----------------------|
| <b>School</b>   | 0096 | PRESTON HIGH SCHOOL   |
| <b>Building</b> | 0096 | Preston H S Band Bldg |
| <b>Addition</b> | 1    | Original Structure    |

**Building Condition - Full**

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

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

|                 |      |                        |
|-----------------|------|------------------------|
| <b>School</b>   | 0096 | PRESTON HIGH SCHOOL    |
| <b>Building</b> | 0096 | Craner Vocational Bldg |
| <b>Addition</b> | 1    | Original Structure     |

**Building Condition - Full**

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

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

|                 |      |                             |
|-----------------|------|-----------------------------|
| <b>School</b>   | 1170 | FRANKLIN COUNTY HIGH SCHOOL |
| <b>Building</b> | 01   | Franklin County High        |
| <b>Addition</b> | 1    | Original Structure          |

**Building Condition - Full**

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

Notes: ongoing issue with network connectivity

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

|                 |      |                        |
|-----------------|------|------------------------|
| <b>School</b>   | 0291 | PRESTON JR HIGH SCHOOL |
| <b>Building</b> | 0291 | Preston Jr H S         |
| <b>Addition</b> | 1    | Original Structure     |

**Building Condition - Full**

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

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

|                 |      |                           |
|-----------------|------|---------------------------|
| <b>School</b>   | 0497 | OAKWOOD ELEMENTARY SCHOOL |
| <b>Building</b> | 0497 | Oakwood Elem School       |
| <b>Addition</b> | 1    | Original Structure        |

**Building Condition - Full**

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

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

|                 |      |   |
|-----------------|------|---|
| <b>School</b>   | 0497 | OAKWOOD ELEMENTARY SCHOOL                   |
| <b>Building</b> | 0497 | Pioneer Elem Annex Bldg                     |
| <b>Addition</b> | 1    | Classroom Hallway Between Pioneer & Oakwood |

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

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

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

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

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

|                 |      |                           |
|-----------------|------|---------------------------|
| <b>School</b>   | 0499 | PIONEER ELEMENTARY SCHOOL |
| <b>Building</b> | 01   | Original Pioneer          |
| <b>Addition</b> | 1    | Original Structure        |

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

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

|                 |      |                           |
|-----------------|------|---------------------------|
| <b>School</b>   | 0499 | PIONEER ELEMENTARY SCHOOL |
| <b>Building</b> | 02   | Pioneer New Classrooms    |
| <b>Addition</b> | 1    | New Classrooms & Gym      |

**Building Condition - Full**

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

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

## Ten Year Plan – Preston School

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

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

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

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

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

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

## chool District

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

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

| FY 2030         | FY 2031         | FY 2032         | FY 2033         | FY 2034         |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| \$3,000         | \$5,000         | \$3,000         | \$5,000         | \$5,000         |
| \$1,000         | \$1,000         | \$1,000         | \$3,000         | \$3,000         |
| \$2,000         | \$8,000         | \$2,000         | \$8,000         | \$8,000         |
| \$2,000         | \$1,000         | \$2,000         | \$1,000         | \$1,000         |
| \$10,000        | \$8,000         | \$10,000        | \$8,000         | \$8,000         |
| \$5,000         | \$5,000         | \$5,000         | \$8,000         | \$8,000         |
| \$1,000         | \$1,000         | \$1,000         | \$1,000         | \$1,000         |
| \$2,000         | \$2,000         | \$2,000         | \$2,000         | \$2,000         |
| \$3,000         | \$5,000         | \$5,000         | \$5,000         | \$5,000         |
|                 |                 |                 |                 |                 |
| \$2,000         | \$3,500         | \$2,000         | \$3,500         | \$5,000         |
| <b>\$31,000</b> | <b>\$39,500</b> | <b>\$33,000</b> | <b>\$44,500</b> | <b>\$46,000</b> |

| FY 2030         | FY 2031         | FY 2032         | FY 2033         | FY 2034         |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| \$4,000         | \$3,000         | \$3,000         | \$4,000         | \$3,000         |
| \$6,000         | \$6,000         | \$6,000         | \$6,000         | \$6,000         |
| \$2,000         | \$2,000         | \$2,000         | \$2,000         | \$2,000         |
| \$2,000         | \$1,000         | \$1,000         | \$2,000         | \$1,000         |
| \$12,000        | \$12,000        | \$12,000        | \$12,000        | \$12,000        |
| \$2,000         | \$2,000         | \$2,000         | \$2,000         | \$2,000         |
| \$8,000         | \$8,000         | \$8,000         | \$8,000         | \$8,000         |
| \$20,000        | \$20,000        | \$10,000        | \$20,000        | \$20,000        |
| \$2,000         | \$2,000         | \$2,000         | \$2,000         | \$2,000         |
|                 |                 |                 |                 |                 |
| \$3,000         | \$3,000         | \$3,000         | \$3,000         | \$3,000         |
| <b>\$61,000</b> | <b>\$59,000</b> | <b>\$49,000</b> | <b>\$61,000</b> | <b>\$59,000</b> |

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

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

# 3-Year Technology Plan - PSD

## Student Device Refresh

### Elementary Schools:

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

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

2025 – 3<sup>rd</sup> Grade – Non-Touch Screen

2026 – 4<sup>th</sup> Grade – Non-Touch Screen

2027 – 5<sup>th</sup> Grade – Non-Touch Screen

2028 – Kindergarten – Touch Screen

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

---

### Junior High School:

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

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

---

### High School:

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

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

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

---

### **Franklin County High School:**

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

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

---

## **Lab Device Refresh**

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

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

2025 – Pioneer Lab

2026 – IDLA Lab

2027 – No labs are old enough

2028 – Oakwood Lab

2029 – Junior High Lab

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

---

## **Teacher Device Refresh'**

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

Makes under review:

Lenovo

Dell

HP

Dynabook

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

---

## **Network Device Refresh**

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

Network Refresh Occurred 2024 – 2025 School year.

The next Refresh will occur 2029 – 2030 School year.

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

---

## **Security Cameras**

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

Info is coming soon.

---

## **Cabling Infrastructure**

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

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

## Technology Update

10/16/24

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

### Pioneer

Nothing new reported to IT Director

### Oakwood

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

### PJH

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

### PHS

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

New gym centralization. Should be done next week.

### FCHS

No new report

## Construction Update

10/16/24

### Elementary Pods

ADA ramp poured on outside doors to new rooms

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

### Track

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

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

(had previously added some conduit at the finish line)

### Junior High

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

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

### High School Fields

Field Markings/ cleaning up after games

# Technology Update – 17 July 2024

## (21 August 2024 Update)

## (16 October 2024 Update)

### Technology Goals: Improve the Internet and Keep Students Safe

#### Phase 1: Network Centralization

Timeline: 10 October 2023 - 31 July 2024

Estimated Cost: \$50,000

Action:

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

#### Phase 2: Network Refresh

Timeline: 15 July 2024 – 16 August 2024

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

Action:

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

### **Phase 3: Hardware Device Upgrades**

Timeline: 12 June 2024 – 12 August 2024

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

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

#### Pioneer

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

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

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

#### Oakwood

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

#### Junior High

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

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

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

#### High School

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

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

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

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

Replaced two (2) mobile student labs with new devices

Replaced devices in the fixed computer lab.

#### Staff

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

(IT handing out 30 right now in August)

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

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

(\$18,000)

(Securely installed at the end of August 2024)

# Preston School Board Policies

## SECTION 800: BUSINESS PROCEDURES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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