

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

NOTICE IS HEREBY GIVEN that an **Regular Meeting** of the Board of Trustees of the Minidoka County Joint School District is posted for **Monday, December 15, 2025 at 7:00 PM** at the **District Service Center 310 10th Street Rupert, ID 83350** at which meeting the following business will be conducted:

CALL TO ORDER & ROLL CALL:

| | |
|---------------------------|---------------------------------|
| Bonnie Heins, Chair | Dr. Kenneth Cox, Superintendent |
| Rick Stimpson, Vice Chair | Kerri Tibbitts, Board Clerk |
| Russ Suchan, Trustee | Reed Cotten, School Counsel |
| Jeff Gibson, Trustee | |
| Mary Andersen, Trustee | |

1. *THE EXECUTIVE SESSION WILL BEGIN AT 5:00 P.M.*

EXECUTIVE SESSION: 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; (f) legal counsel

| | |
|--|-----|
| A. Motion to accept agreement settlement. | |
| 2. WORK SESSION - Contracting Services for Maintenance (6:00) | 2 |
| 3. CALL TO ORDER & ROLL CALL | |
| 4. VISITOR WELCOME & PLEDGE OF ALLEGIANCE | |
| 5. AGENDA APPROVAL (Action Item) | |
| 6. CONSENT AGENDA (Action Item) | |
| A. Minutes of Previous Meeting | 354 |
| B. Payment of Bills, Payroll & Treasurer's Reports, SBF & Activity Reports | 356 |
| C. Disposition of District Property/Fixed Assets (None) | |
| D. Travel Requests | 518 |
| E. Personnel | |
| 7. STUDENT REPRESENTATIVE REPORTS | |
| 8. GOOD NEWS - Minidoka Jr. High | 522 |
| 9. DISCUSSION ITEMS | |
| A. 2024-2025 School Audit | 527 |
| B. Administrator/Department/Committee/MCEA Reports | 619 |
| C. Superintendent Report | |
| D. Contracting Services for Maintenance | |
| 10. PATRON COMMENTS | |
| 11. BUSINESS (Action Items) | |
| A. Approval of 2024-2025 School Audit | 625 |
| B. East Minico Club Requests | 630 |
| C. Possible Motion for Contracting Services for Maintenance | |
| D. New/Amended/Deleted Policies | |
| 1. Policy 361.00 Student Cell Phone Use | 631 |
| 2. Policy 380.00 Student Records | 634 |
| 3. Policy 542.00 Employees Drug, Alcohol and Tobacco | 640 |
| 4. Policy 1300 District Policy | 645 |
| 5. Policy 2605 Advanced Requirements Grades 6-9 | 648 |
| 6. Policy 2800 Objectives | 650 |
| 7. Policy 4105 Public Participation in Board Meetings | 651 |
| 12. ADJOURNMENT | |

#boldsubject#

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

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



Facility Services 2025-26

Minidoka County Joint School District 331

October 3, 2025

Presented to:

Daryl Kent

Business Manager

Minidoka County Joint School District 331 2

Presented by:

Eric Gacutan

Director of Education Services

ABM | Education



October 3, 2025

Daryl Kent
Business Manager
Minidoka School District
310 10th Street
Rupert, Idaho 83350

[ABM | Education](#)

Eric Gacutan, Director of Education Services
8076 E. Executive Drive
Nampa, ID 83687
925.519.3554
eric.gacutan@abm.com

Dear Daryl,

Thank you for trusting ABM with your Facility Services outsourcing needs. With our proven experience supporting school districts such as Cassia, Nampa, Kuna, and Blackfoot through successful outsourcing transitions, we are confident that ABM is the right partner for Minidoka.

In addition, we have successfully utilized the 1-GPA cooperative purchasing agreement in several of these transitions, and we believe this is the best option moving forward for Minidoka as well.

Your custodial, grounds and facility maintenance services have a ripple effect across your district. Your mission should go beyond service to foster a partnership focused on operational excellence and student success.

Minidoka School District needs a partner that enhances the learning environment while remaining fiscally responsible toward your operating budget. **ABM is that partner.**

We offer Minidoka School District a cost-effective, quality-focused program that promotes a safer, healthier environment for students, faculty, and staff. We will help your district advance sustainability, health, efficiency, and data-driven practices to optimize resources.

Our program combines cutting-edge cleaning technologies with professional onsite leadership, supported by a strong local presence near Rupert, Idaho. Backed by an experienced regional team, we ensure consistent performance to achieve your custodial, grounds and facility maintenance service goals.

Serving K-12 schools for over 54 years, we clean 1 billion sq. ft. square feet of educational space annually and partner with 380 school districts nationwide to build inviting, safe, and sustainable environments.

Clients with us for decades attest to our service-focused mentality. ABM's work ethic centers on:

- **Our clients' needs.** Clients come to us for reliable custodial services solutions. They know we understand their needs and they appreciate that we don't provide "one-size-fits-all" answers. Yes, we're proud of our expertise but have built our business on listening to our clients.
- **Our company values.** Our relationship with you builds on respect, fairness, and dignity which is not open to compromise. Every employee at ABM puts this into action at every school location.

Eric Gacutan, Director of Education Services
8076 E. Executive Drive
Nampa, ID 83687
925.519.3554
eric.gacutan@abm.com



- **New levels of performance.** We make every effort to lead, and transform the industry through our knowledge, integrity, and professionalism, so that we expertly handle anything you ask of us.
- **Value-added relationships.** We conduct business in a way that instills a sense of confidence in our clients. We promote a sense of security that reaches beyond ABM's service competence. You'll know you choose wisely when you choose ABM.

With over 100,000 dedicated team members, and **over 500 Idaho State residents**, with our closest client being Cassia, right across the river. We prioritize safety, compliance, and environmental responsibility, rejecting shortcuts in favor of long-term value and quality.

Running a school system is a 24/7 job that requires keen attention to a multitude of important details. Contracting with a reputable facility services company means you can rest assured that your needs will be met in the most professional, cost-efficient manner. ABM offers consolidated billing, web-based service requests, quality control and reporting. The ability to assess, document, and communicate the quality of service you receive is invaluable to your bottom line and your peace of mind.

Our approach ensures safe working conditions and career growth while supporting your mission to care for the people, places, and spaces that matter most. We look forward to partnering with you to achieve these goals.

Sincerely,

A handwritten signature in black ink, appearing to read 'E. Gacutan'.

Eric Gacutan
Director of Education Solutions

Partnership Promise



"Minidoka County Joint School District has the personal commitment of our leadership that we will provide the highest levels of customer service, align our goals around what makes you successful, be timely and accurate in what we do, and reinforce a transparent partnership. Our entire organization is dedicated to serving your district, guided by ABM's core values: respect, integrity, collaboration, innovation, excellence, and trust. We measure our success based on the results we achieve for clients. We look forward to establishing a partnership in the years to come."

-Scott Camp, President, Education



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Moment for Safety

We reinforce our safety culture daily through written and oral communication. Daily, ABM releases a new **Moment for Safety** to the entire ABM enterprise. Each ABM meeting, internal or external, starts with a Moment for Safety. We owe it to our team members and clients to ensure that safety is top of mind every day.



School Building Security

- Do not open doors or allow unauthorized visitors to enter the school buildings (1)
- Always direct visitors to the school office for entry into the building
- Keep all exterior doors closed and locked (2)
- Know who to contact should you encounter an unauthorized person in the building (3)



Tres formas de combatir la gripe

- No abra las puertas ni permita que ingresen visitantes no autorizados a las dependencias escolares (1)
- Siempre dirija a los visitantes a la oficina escolar para que ingresen al edificio
- Mantenga todas las puertas exteriores cerradas con llave (2)
- Tenga claro con quién se debe comunicar si se encuentra con una persona no autorizada en el edificio (3)



Executive Summary

Destination Education

A stronger district starts here. We deliver exceptional service through customized end to end solutions.

Understanding Minidoka County Joint School District 311

Your values – shared by your students, faculty, and staff – shape the atmosphere and culture on campus. Our commitment to excellence drives us to consistently exceed expectations across your district. Your custodial services partner must understand these values and the district community, so the alignment of the program and people on your campus support your culture and future.

Customized Solutions

Your stakeholders, including students, families, faculty, and staff, all have unique needs. Our industry experience and analyses of your campus custodial services program is designed to meet these needs through service, quality, and performance throughout the day, evening, weekdays and weekends.

As a single-source partner, we have the resources to identify and capture efficiencies, automate and improve workforce management, and provide in-demand amenities to key stakeholders.

Our solution for Minidoka School District results in healthier campuses, stronger community engagement, and greater student success.

Dedicated to Education

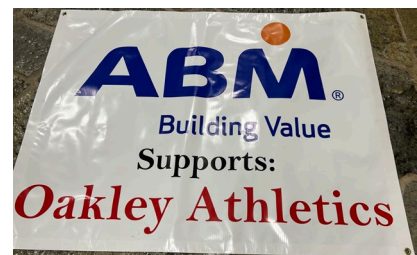
ABM's education operating segment specializes in and is solely dedicated to K-12 and higher education environments. Our team of industry leaders and subject matter experts have decades of experience dedicated to academic environments, understanding and consistently adapting to your university needs.

We partner with over 230 higher education institutions and more than 380 school districts nationwide. Unlike some competitors, our business is not dependent on any one account to provide coverage in an area. We can leverage our expansive ABM presence without sacrificing our education expertise.

We're a 116-year-old, publicly owned company—not backed by private equity. Our team members can even become owners through our internal stock program. Like Minidoka, we value transparency and long-term sustainability. This proposal isn't a short-term play—it's a commitment to a lasting partnership.

Serving Our Community

ABM's commitment to the communities we serve goes beyond custodial, grounds, or maintenance services. When we partner with you, we partner with the community. Examples of how we serve include our contribution to the Cassia community. We installed a new fence and scoreboard to enhance the community experience and strengthen our partnership.



Flexible Program




Educational institutions must remain relevant and evolve over time to meet the ever-changing landscape and expectations of their stakeholders. Our experienced management teams adapt our programs to your specific needs, ensuring the highest standards of service.

People Make the Difference

The difference between a good program and an exceptional one is the commitment of our on-site management team and frontline personnel to your campus community.

We offer dedicated, experienced management, supported by trained frontline team members who prioritize delivering the highest quality and performance to meet your specific needs.

Benefits for Minidoka County Joint School District

| GOAL | THE ABM WAY | BENEFIT TO MINIDOKA JOINT SCHOOL DISTRICT |
|---|--|--|
| Transparent Costs  | <ul style="list-style-type: none"> • Purchasing power through strategic supplier relations and nationally negotiated contracts • Aggressive fee structure • Tight financial management against industry benchmarks | <ul style="list-style-type: none"> • Best rates and new innovations • Industry and ABM best practice benchmarks • Transparent cost models • Capital investments to enhance deferred maintenance program |
| Elevated Team Member Experience  | <ul style="list-style-type: none"> • Career and skill development and training • Competitive wage rates, compensation packages, and incentive programs • Appropriate and stable staffing levels and absentee policies | <ul style="list-style-type: none"> • Stronger staff and manager hiring and retention rate • Higher quality, dedicated staff • Elevated team member morale and pride of ownership • Reliable and consistent operations • Improved quality of services and service outcomes • Improved workplace experience |
| Quality and Metrics Tracking  | <ul style="list-style-type: none"> • Our own proprietary quality assurance program SITE • Client business reviews • Customer surveys • Ongoing training programs | <ul style="list-style-type: none"> • Fast and easy inspections with a phone or tablet • Data-driven metrics to ensure accountability and continuous improvement • Evaluate employee performance • Create and share reports and dashboards • Identify at-risk areas and perform corrective action • Impress prospective students and parents • Improve health and reduce absenteeism |

Local Support & Presence



- Local management team
- Single point of contact
- Subject matter experts at your fingertips
- Corporate resources with local support

- Faster response times and assured quality through consistent local supervision
- Focus on service delivery and meeting your strategic goals
- Proper management is continually in place
- Understanding of local and regional wage rates and labor expectations

Limiting Turnover



- Screening and pre-employment interviews
- Dedicated regional talent acquisition teams
- Ongoing, structured, and consistent training
- Communication
- Discipline and re-training
- Recognition and teamwork

- Hyper-focused interview questions
- Internal employee referrals
- Team members take pride in their work
- Team members know where and how to improve
- Team members feel appreciated, valued, and safe, ensuring retention and quality of service

Safety & Security



- Screening and pre-employment interviews
- E-Verify
- Background checks, drug testing where required
- Documented Lockdown and Key Control policies

- Vetted team members
- Standard and consistent procedures for security across campus
- Peace of mind for students, faculty, and parents

Benefits of Outsourcing with ABM

We understand that outsourcing your custodial services is a significant decision. By partnering with ABM, you will optimize costs, streamline operations, and dedicate more resources to growing Minidoka County Joint School District.

As a leading provider of facilities services, we offer you the following advantages:



Prioritizing Academic Excellence

Minidoka County Joint School District should not have to choose between maintaining facilities and focusing on education. ABM recruits skilled teams to deliver high-quality services, relieving you of daily oversight for custodial services. ABM provides consolidated billing, web-based service requests, quality control, and detailed reporting. This streamlined approach supports both your goals and peace of mind.



Cost Reduction

At Minidoka School District, we understand budget constraints require schools to prioritize funding for education, often times leaving little left for facility management. **Our program achieves cost savings for Minidoka School District by eliminating subcontractor costs, increasing workforce management and lowering productivity.** Allowing us to deliver consistent, high-quality service without compromise.



Employee Retention

Team members who feel valued are more likely to stay committed to your organization. As a service provider to over 380 K-12 schools and 230 higher education institutions, we excel at retaining staff while delivering cost savings to support your budget priorities.

Our program prioritizes your incumbent team as the primary staffing source, ensuring consistency while recognizing their contributions to Minidoka County School District. When additional hiring is required, we leverage our expertise in recruitment, screening, and retention to build a reliable workforce.

We understand the challenges the staffing market has caused over the years. Our competitive wages and benefits, employee incentives, recognition program, and employee development contribute to our low turnover rates.

Academic Specialization



Like Minidoka School District, we share your commitment to education. We specialize in delivering tailored facilities services for educational institutions, ensuring efficiency and innovation. With a team exclusively dedicated to the custodial services program at Minidoka School District, we will eliminate hidden costs and deliver lasting value for your students, teachers, and administrators and the broader community.

Utilizing a Cooperative Agreement

There is a better way to buy goods and services.

It takes time, energy, and funds to create all the facets of an RFP and a request for proposal process. ABM is a proud member of half a dozen cooperative agreements including the 1GPA, Tips, BuyBoard, PCA, Equalis, and more.

The top cooperative our clients request is 1GPA because it is clear, concise, and free for colleges and universities to use. By utilizing a cooperative agreement like 1GPA, Front Range Community College can ensure the best-vetted vendor is aligned with a standard contract and scope of work, ready to begin work for you and your campuses, whenever you're ready.

CONTRACT GOALS

1Government Procurement Alliance (1GPA), is a non-profit national governmental purchasing cooperative which allows public agencies to take advantage of contracts to purchase the goods and services they need from local and national vendors. Eligible using members include:

- school districts
- charter schools
- colleges and universities
- towns
- municipalities
- counties
- states
- local governments
- federal government
- Native American communities
- fire districts
- any other political subdivision.

Members within each category listed are located throughout the country and vary in population, geographical footprint, may be rural or urban, and have a wide array of support needs within the scope of this solicitation. Contractors may provide services in one, two or all three categories (custodial, grounds and maintenance services) to be considered for contract award. 1GPA encourages firms of all sizes and capabilities to respond.

The goal of this project is to provide 1GPA Members qualified vendor options within a range of prices for the various services contained herein. The Member will contact the awarded firm(s) and complete a pre-estimate questionnaire (see sample page 27) to tailor the services listed in the Scope of Work to meet their needs and negotiate the final price within the contract price range. Although contractors are asked to provide a low-end rate for price comparison purposes, actual Member pricing may go below depending on services requested. Member pricing shall not exceed the contracted maximum price given for each service.



Operational Excellence and Client Satisfaction

Our Approach

Managing your district in today's fast-paced and complex environment demands a responsive approach that transforms data into actionable insights. At ABM, we use advanced analytics to streamline operations and solve challenges specific to your district.

Our approach includes:

- 24/7 support
- Tech integration
- Clear communication
- Expertise
- Tailored operations



Our Governance

ABM combines cutting-edge technology with structured governance to ensure smooth, efficient operations. Using advanced tools and robust performance metrics, we deliver high-quality service, maintain client satisfaction, and keep operations running smoothly.

Effective account governance is pivotal in fostering robust partnerships. Our structured approach includes:

- **Structured Management:** Specialized support at centralized, regional, and local levels for efficient operations
- **Account POC:** Primary contact ensuring compliance, quality, and continuous improvement
- **Centralized Support:** Core tasks including billing, contract compliance, and technology support
- **Regional & Local Support:** Direct relationships and compliance with local regulations and quality standards



Our Team

Our governance teams ensure strategic alignment, operational excellence, and effective service delivery:

- **Executive Governance Committee:** Oversees strategic alignment and service quality
- **Management Steering Committee:** Implements and oversees day-to-day service delivery
- **Operational Team:** Manages daily service delivery and ensures smooth operations

ABM's account management ensures seamless operations and expert governance, with dedicated support and proactive communication tailored to your facility's needs for lasting success.

Continuous Improvement

ABM drives improvement and operational excellence through reliable service delivery with structured communication ensuring our service delivery adapts seamlessly to your evolving needs.

Service Delivery

Our quality management system ensures reliable services through:

- Stable workforce, structured routines, and consistent training
- Detailed inspections to uncover trends and resolve issues promptly
- Training and incentive programs to maintain a high-performing team
- Scalable resources to meet growing client needs, including support for site expansions

Communication Structure

Our communication structure enhances service delivery through:

- Real-time access to KPIs for operational transparency
- Regular interactions and satisfaction surveys to align with your needs
- Structured meetings for continuous improvement and proactive updates

Staffing Approach

Labor is the largest expense for any facilities organization. Our methodology optimizes staff allocation to ensure performance at required levels, timely response to service requests, and minimal reliance on local service providers. Achieving the ideal staff mix maximizes the value of available human resources.

Determining the most effective staffing model for facilities services is complex. Campus size, building location, quality, design, and usage all impact task requirements, time allocation, and necessary skill sets.

We continuously monitor key performance indicators (KPIs) to evaluate productivity and align crew skills with facility needs. Reporting and performance measurements are central to our culture, supported by regular operations, coverage, and service-level discussions. These open dialogues drive informed decision-making and operational efficiency.

Our extensive experience allows us to offer deep insight into the advantages and limitations of various staffing models. Our leadership team leverages industry benchmarks, including APPA standards, to refine practices and develop innovative approaches tailored to industry needs.

Staffing Factors

Expertise and experience of the available workforce

Variety and complexity of equipment

Anticipated fluctuations: Vacations and holidays

Unanticipated fluctuations: sick days and weather-related emergencies



MINICO
SPARTANS

Staffing Adjustments

Should Minidoka School District require changes post contract award, ABM's custodial services program is designed for quick adaptability. We collaborate with schools to adjust staffing based on scope changes and operational developments.

Creating a streamlined communication structure enables the team to quickly adapt to changing needs while adjusting budgets and schedules as needed. Supported by our regional management team, we ensure seamless coordination and strong support for the onsite staff.

The management team is committed to supporting Minidoka School District by promptly addressing new priorities and work requirements. Our site manager has full authority to efficiently meet program requirements, reallocating or committing resources as needed to address changing service needs.

Subcontracted Work

What distinguishes ABM from other facility service providers is our self-performance delivery model, which is unmatched by any national competitor.

We consistently self-perform key services, including:

- Custodial
- Facility operations and maintenance
- Grounds

Our in-house expertise and best practices ensure we deliver high-quality, cost-effective services through skilled onsite staff while maximizing value.

When third-party support is necessary, our Preferred Provider Program guarantees clients receive top-tier service based on quality and cost.



Key Personnel

Below are key account personnel who will support your custodial services program.

Scott Camp – President, Education



Scott joined ABM in 2024 to lead ABM’s Education business. His role prioritizes growing our portfolio of clients and developing talent among the critical teams that support them. Scott is a senior leader with extensive operations and business development experience. He has a proven track record for building highly effective and collaborative teams and improving operational processes. Scott came to us from Iron Mountain after serving in various leadership roles over the past 20+ years, where he led a billion-dollar book of business with impressive financial results.

Ricky Dobbs – Senior Vice President of Operations



Ricky Dobbs has 20 years of facility management and building services experience. He currently oversees Higher Education and K-12 educational facilities located in Arizona, Colorado, Kansas, Oklahoma, and Texas. Ricky has held several management positions at ABM including Account Manager, Area Manager, Regional Director of Operations, and currently Senior Vice President of Operations. His experience includes but is not limited to campus/building transitions, ongoing operations, complex facilities maintenance transitions and operations, employee training, manager development, quality assurance, green and sustainability program implementation as well as human resource management and sales. He started his career at Southern Methodist University in Dallas, Texas in their Athletic Department as Asst. Athletic Director of Facilities and Game Operations and has also worked for the Dallas Cowboys in their Facilities and Game Operations department. Ricky received his B.S. in 2004 from Texas A&M University.

Logan Cox – Regional Director of Operations

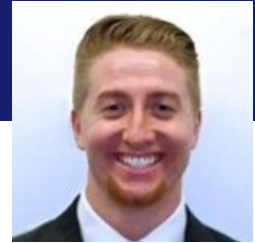


Logan has more than twelve years of operational experience with ABM and provides regional management oversight to education clients in Idaho and Nevada. His experience includes large campus transitions and ongoing operations, training, quality assurance, green and sustainability program implementation as well as human resource management.

He comes from an educational background, offering a unique and firsthand perspective into the education field in which ABM specializes. Prior to his work in this industry, he was a 4th grade elementary school teacher. Over the last twelve years, Logan has been fortunate enough to be a part of the start-up and

conversion processes in Nampa, Blackfoot, Emmett, Notus, Boise State University, University of Nevada Las Vegas, College of Southern Nevada, and Cassia County.

Peter Avitable – Senior ABM Performance Solutions Portfolio Director

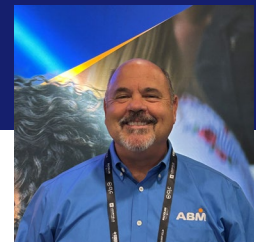


Peter joined ABM in 2020 as the New England region’s Regional Senior ABM Performance Solutions Portfolio Director with a focus on multi-service accounts. Since joining ABM, he has overseen several key accounts, including prestigious large-scale APS accounts. His leadership has been instrumental in managing complex integrated facilities, ensuring operational efficiency, and exceeding client expectations.

He is one of ABM Education’s Enhanced Facility Specialists for ABM. Currently, he manages several Harvard University locations, including Harvard Med, Harvard Real Estate, Harvard Law, Harvard FAS, and Harvard Grad. Peter's commitment to innovation and excellence has been recognized with awards such as the ABM Innovation Award and the President's Award for outstanding leadership.

Peter is an experienced operations director with a history of working in the facility service industry. His extensive career background ranges from in-field service work to managing different types of facilities like Class A high rises and critical data centers. Peter earned his bachelor’s degree in Facilities Engineering from Massachusetts Maritime Academy and a master’s degree in Facilities Management. He is a Certified Reliability Leader (CRL) and experienced with infrared thermography. He is on the board of directors for Boston’s chapter of the Association of Facilities Engineers Local 33 (AFE).

Tim Moore – Vice President of Grounds Services



Tim joined ABM in 2006 and became the leader of our education division's grounds services in 2011. He has an extensive background in the grounds industry, having developed over 100 programs for various clients in ABM’s K-12 and higher education accounts. Tim is an active member of the Sports Field Managers Association (SFMA), serving on the Board of Directors for six years. He worked with Major League Baseball for five years on fields on five continents, including fields for the Olympics and World Cup Baseball. In 2017, he earned the SFMA’s highest honor, the Harry C. Gill Memorial Award, for his contributions and being one of the most influential people in the sports field profession. Tim is a Certified Sports Field Manager, Playground Safety Inspector, and Pesticide Applicator. He earned an Associate in Horticulture from the State University of New York at Cobleskill, and a Bachelor of Management from the University of Maryland.

Jorge Melena – Regional Grounds Manager



Jorge joined ABM in 2009 and is responsible for grounds services in the western US. He has a long-standing career in the landscape industry, starting in a family-owned business. Jorge quickly developed the leadership skills needed to fulfill a senior role in managing a larger commercial landscape company. He created and developed grounds programs for several accounts for ABM, including the University of Houston, Houston Community College, the University of Texas at San Antonio, Northeast ISD, and Houston ISD.

He holds multiple commercial licenses for pesticide and irrigation in states including Texas, California, Arizona, Kansas, and Oklahoma. Additionally, he is a Certified Playground Safety Inspector.

Gordon Buntrock – National Director of Service Delivery



Gordon brings 38+ years of experience in the development of cleaning systems, program management, and operations experience in the cleaning business, as well as a consultant to customers in the education and healthcare industries.

Gordon is nationally recognized for his expertise in cleaning processes, cleaning systems integration, cleaning equipment and tools, production measurement, supplemental infection prevention technologies to include chemicals and other disinfection technologies such as UVC, production measurement and production standards development, and his ability to train and motivate management and service staff to drive productivity and profitability. He is also recognized for innovation in the cleaning business and his expertise in interior solutions which saves maintenance expenses. In his current role, Gordon drives the implementation of the *ABM Way* (company standard operating procedures and work instructions) within the education business leading to exceptional customer service delivery. He also contributes to *ABM University*, ABM's learning platform. With his expertise in infection prevention, Gordon serves on ABM's Expert Advisory Council for Enhanced Clean and Enhanced Facilities.

Polly Durning – National Director, Quality Assurance



Polly is responsible for supporting the education industry group with quality assurance protocols, quality inspections, Client Business Reviews, and client surveys. She provides training, develops documents, and monitors the use of the QA program at all accounts to ensure they meet and exceed the quality goals for the customer.

Polly attended The Ohio State University and resides in Florida and Colorado.

Mario Solis – Senior EH&S Manager, EDU



Mario is the safety subject matter expert for our education industry group across the US. He served as a facilities manager for six years and has spent nine years working for safety in facilities operations. He has been a dedicated member of ABM since 2014.

Mario earned his Bachelor's and Master of Arts Communication degrees from Eastern New Mexico University. He is bilingual in Spanish and received his Bachelor of Arts in Spanish from the same university. He holds several industry-related certifications, including OSHA 511 which he earned at the University of Texas Arlington. In addition, he is a Certified Safety Professional (CSP) through the Board of Certified Safety Professionals.

Andrea Gomez Vesga, Corporate Sustainability Manager



Andrea oversees ABM's sustainability strategy and collaborates on opportunities to add value to clients through our sustainable business services portfolio. Andrea is a graduate of the Sustainability Management program at Columbia University and an Environmental Defense Fund Corps fellow. She worked at Danone North America developing their carbon reduction strategy for their natural spring water (Evian's) supply chain. Before that, she was a sustainability consultant of WORLDLINE, a French multinational leader in the IT sector where she stood up and contributed to the setup of the company's sustainability strategy and roadmap. During her tenure, she contributed to the improvement of the company's sustainability performance, positioning it among the industry leaders in Europe in ratings like the Carbon Disclosure Project and the Dow Jones Sustainability Index.

Eric Gacutan – Director of Education Solutions, West



Eric joined ABM in 2022, servicing the East Bay, Central Valley, and Sacramento regions. He has 25 years of experience in sales and operations and over 14 of those years in the building service industry; in Restoration and Construction.

He graduated from UC Santa Barbara in 2005 with a B.A. in Philosophy.



Our People

Great people are the foundation of our success—and yours. You require the right talent to support consistent, high-quality operations. So, we prioritize finding the right talent, rewarding their performance, and fostering their development. Professionals drawn to ABM’s reputation as a great place to grow, are highly qualified, thoroughly trained, and fully supported to ensure your success.



Strategic Workforce Planning

Combining proactive planning with advanced data analytics ensures the right talent is available when needed. We analyze current and future staffing needs, prevent coverage gaps, and leverage dynamic dashboards to optimize recruitment and retention strategies, delivering the best-fit professionals for your operations.



Targeted Rapid Recruiting

Quickly attracting, identifying, and onboarding qualified candidates using targeted strategies overcomes labor market challenges and ensures uninterrupted service prices.



Seamless Screening and Onboarding

Tailored assessments ensure only the best candidates are selected, while proactive management minimizes onboarding delays, guaranteeing a smooth transition from offer to start date.



Comprehensive Retention and Growth

Personalized onboarding, robust training programs, ongoing career development, and consistent recognition reduce turnover, strengthen stability, and enhance team performance.

With our end-to-end staffing approach, you gain more than a workforce—you gain a competitive edge. By combining strategic planning, efficient recruiting, seamless onboarding, and robust retention strategies, you get:

- Highly skilled motivated professionals working toward your goals
- Efficient hiring processes to meet market demands
- Customized talent solutions that align with your business needs
- Long-term retention and professional growth that maximizes performance

Minidoka School District faces unique staffing challenges in today's fast-paced, ever-changing market. From fluctuating labor demands to talent shortages, securing the right workforce is critical to your operational success. As your trusted advisor, we bring a tailored, data-driven approach to anticipating and addressing these issues—ensuring that you always have the right people in the right roles, when you need them most. With our deep industry expertise and proactive staffing strategies, we're here to support your goals and ensure your facility operates at its peak potential.

Demand Forecasting

We leverage advanced techniques to proactively predict your staffing needs, for seamless talent acquisition and operational efficiency.



Talent Analytics

We use data-driven insights to optimize hiring, enhance performance, and reduce costs, for a high-performing workforce.



Rapid Recruiting

Our strategic approach accelerates hiring processes, so your facility stays fully staffed with qualified, dependable personnel.



Seamless Onboarding and Retention

Our personalized onboarding and retention strategies enable smooth transitions and long-term success for team members.



Empowering Growth

We foster continuous development, skill enhancement, and leadership opportunities to create a dedicated, high-performing workforce aligned with your business goals.

Retaining Valuable Knowledge and Invaluable People

People are our business, so we make sure ABM is a great place to work, learn, and grow. That's why attracting and retaining good people is our priority – and why we try to engage your incumbent workforce as early and as often as possible.

How We Work with Your Incumbent Workforce

Our human resources and transition team meets with incumbent employees early during transition to establish open communication. We provide an overview of the ABM organization, company benefits, and procedures for filling positions. We learn as much as possible and answer as many questions as we can so everyone can make informed decisions.

Before recruiting externally, we encourage current team members to apply for open positions. Our operations and human resources specialists pre-screen non-supervisory applicants, soliciting input from current management, reviewing files, and conducting personal interviews. We use qualifications, technical expertise, past employment records, and references to determine whether to extend offers and make sure we have the best people for the custodial services team.



Creating a work environment that motivates and a culture that keeps people engaged, we work as *one team*. Together, we can:

- Ensure continuity of operations
- Retain existing knowledge base
- Maintain levels of productivity and quality
- Prevent stressors that come with staff turnover

Retaining Talent through Engagement

Our team members are central to everything we do. And everyone at ABM supports them. With the tools and training to succeed and a culture that keeps them engaged, we provide our team all they need to deliver for our clients, community, and each other.

Personal and Professional Growth

To create greater career-growth opportunities and improve the connectivity and productivity of our workforce, we invest in training and development tools and our talent management capabilities. We encourage team members to pursue self-improvement and outperform expectations, and we support them with a strong commitment to continuous learning.

- Management training - supports continuing education in a range of useful topics
- Independent training initiatives - enables team members to develop skills in roles and environments where they work
- Self-directed training - ensures maximum participation throughout our teams and makes training as efficient as possible
- Specialized training - complements and certifies professional development and ensures industry and government compliance

We believe in recognizing talent and promoting from within. We prepare team members to step into management and leadership roles, focusing on developing hourly team members' customer service and communication skills, time management, delegation capabilities, management style, and various other professional skills.

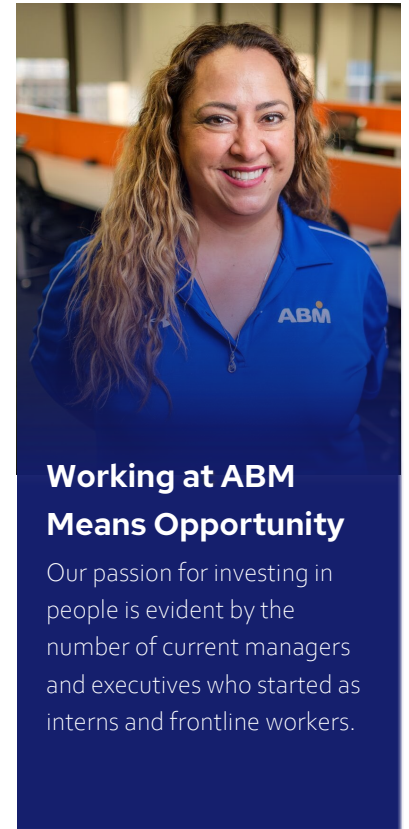
Recognition and Incentives

ABM's team member recognition program celebrates outstanding team members. Peer-to-peer recognition creates a stronger sense of belonging, improves job performance and satisfaction, and creates a positive, supportive working environment. By acknowledging team members' efforts and achievements, we reinforce behaviors that align with our values, driving engagement, excellence, and continuous improvement.

Service Awards

We reward team members at designated years-of-service milestones and provide safety incentive programs and monthly contests tailored to achieving goals. Team members receive gifts, plaques, and other recognition. Team members recognized by clients, their customers, and other third parties enter a drawing to win various prizes.

At ABM, we foster a culture where every individual is celebrated for the essential contributions they make every day. We are committed to honoring the dedication of our team members and uplifting their experiences, because we know that when our people thrive, our clients and communities do too. This value was reflected in a heartwarming moment shared at an elementary school. [Scan the QR code to see this celebration of gratitude.](#) Such acts of appreciation underscore the deep and meaningful relationships that form when team members feel seen, valued, and respected.



Working at ABM Means Opportunity

Our passion for investing in people is evident by the number of current managers and executives who started as interns and frontline workers.





Uniforms and Identification

As part of your team, we represent you, so we ensure the professional image of our team members in your facility. You choose whether our team has a typical ABM uniform, or a special one chosen to reflect the character of your district.

Team members are responsible for keeping their uniforms clean, functional, and properly presented. ABM managers constantly inspect uniform appearance, and we issue needed replacement items immediately.

Our agreement with our primary supplier Cintas, a leader in the uniform industry, lets us provide an array of well-made, high-quality apparel to choose from. Depending on Minidoka School District's requirements, typical uniforms may include:

- T-shirts, knit polo shirts, and slacks
- Windbreakers, parkas, or other outerwear
- Smocks and aprons

All team members must appropriately display an official photo ID as part of their uniform, which can be branded according to Minidoka School District's preferences.



Culture of Caring

Our ABM Cares program empowers team members to support causes that are important to them and positively impact the communities where they live, work, and play.

We offer a matching program for charitable donations and a paid day off to volunteer, as well as a donation to the charity of their choice for every 10 hours volunteered. This benefits our employees by fostering a sense of purpose and belonging, and happy team members provide better service for our clients.

Our branch offices have a network of local liaisons to provide guidance and drive engagement. The ABM Cares website enables team members to easily:

- Start a campaign for causes they believe in
- Search for charities that align with their interests
- Sign up for volunteer events in their area
- Donate funds and request an ABM match
- Track hours volunteered throughout the year

Giving back is fundamental to who we are. We have some of the most caring employees in the world, and their generosity defines our culture. Our partnership with them helps us drive our mission *to make a difference, every person, every day.*

ABM Cares



TOTAL GIVING IN 2024

\$212,000



AMBASSADORS

86



VOLUNTEER HOURS

3,255

Team Member Relief Fund (The ABM Fund)



Life can take unexpected turns. Whether it's a car accident, a medical emergency, or the aftermath of a natural disaster, these moments of hardship can be

overwhelming. We believe in looking out for one another and are proud to put that belief into action. We recently launched the ABM Cares Team Member Relief Fund ("ABM Fund"). This new fund is part of our ABM Cares program and is designed to provide emergency financial assistance to team members experiencing unforeseen hardship and was developed with our frontline in mind. This fund offers help to team members in need and creates a way for others to give back in return.

The ABM Fund offers grants of up to **\$1,000 per year to eligible full-time, U.S.-based team members** who have been with ABM for at least six months. It covers a wide range of unexpected hardships, from medical expenses not covered by insurance to natural disasters and loss of income.

We've partnered with Grant Circle by Canary, an independent and trusted third-party, to manage the fund. This ensures that team members can request support with privacy, dignity, and compassion.

By coming together, we not only provide help, but also build trust and the kind of culture that makes ABM so special.

Impact on Our People

"I'm in tears. I want to give back someday and help another colleague in need."

"This grant helped me catch up on bills, buy food, and get back to time with my granddaughter."

"I can breathe now. This program gave me relief when I had nowhere else to turn."

Up and Running

A Pain-free Transition is Possible.

Choosing a facility service vendor often means facing a potentially difficult transition process. As we begin our partnership, we prioritize a seamless transition of services. A smooth transition ensures patients, students, staff, and visitors are taken care of. We have created a specialized transition program that acknowledges your existing culture while ensuring your processes, management, and services evolve.

Through years of experience with thousands of clients, ABM has perfected a transition program that eliminates time-consuming miscommunications and disruptions. Our approach enables us to coordinate people and processes effectively without interrupting service. We focus on four essential deliverables to ensure success:

- Clear assignment of accountability at each stage
- Presentation of key contractual requirements to the local management team
- Centralized access to all transition documents for ABM stakeholders
- Development of an Operations Playbook for each site

Process Makes Perfect

Well-documented, time-tested processes for each employee at every level - the foundation of our transition program - are key to starting and staying on time and on budget. We give our clients full transparency, so you know what to expect.

Blueprint to a Smooth Transition

Our Operations Playbook contains:

- Detailed transition plan that describes specific tasks we perform before and after service installation
- Professional site management plan that outlines protocols specific to the facility and/or organization

- Comprehensive quality assurance program that helps ensure a clean, safe, and sustainable facility
- Detailed communications plan that identifies all stakeholders and enables immediate response to emergencies and daily requests

It Starts with People

For each transition, we provide a fully dedicated transition team that consists of local, regional, and national management (where applicable), transition professionals, and experts in risk management, safety, and human resources.

Estimated Timeframe

Typically, service start-up takes four to six weeks and starts within 30 days of award.





Staying Connected through Communication

There's no way to have a seamless transition if you're left in the dark. That's why our dedicated transition staff, in coordination with our local offices, meet regularly with your management to walk through each phase of the process.

- Address any issues stemming from the outgoing contractor
- Clearly communicate expectations and requirements
- Meet with and interview current employees without interrupting operations
- Note any uncompleted projects and possible disruptions to operations
- Share site-specific documentation
- Set up key and lock controls / card access
- Establishment of initial and appropriate communication and quality initiative channels with key department managers and administration

We continually gather client feedback to refine our program and improve our services.

How We Stay Connected Internally

To make sure nothing slips through the cracks on our side, we use an internal web-based collaboration site to maintain all files related to client transition projects. We can access documents from anywhere and make real-time updates as we get to know your facility.

Incumbents

We evaluate existing service personnel before outside recruiting and give them the opportunity to apply for open positions. We solicit input from existing management, review their records, and conduct personal interviews to evaluate their qualifications, technical expertise, past employment record, and references.

We establish lines of communication between our human resources team and existing staff as early as possible to explain the process and give an overview of what it's like to work with ABM. It's also an

Objectives

- Create a consistent and efficient process
- Comply with contractual and regulatory standards
- Enable benchmarking based on KPIs

Contents

- Detailed SOPs for each service
- Management instructions
- ABM and client standards

Results

- Optimize resources
- Improve performance
- Minimize expenses

opportunity for ABM to learn from them about the work environment and company culture for positions we plan to assume.

Transition Strategy

During the start-up phase, we will implement management and operating systems to ensure team members receive training and certification in service-specific areas.

Start-Up Plan

The example start-up program below shows how we become an integrated part of your workflow. As we move forward, we provide a more detailed and customized plan. Once the plan is finalized, we complete your transition timetable, identifying each task, who owns it, and its expected completion date.

| PRE-START-UP | | Week 1 | Week 2 | Week 3 | Week 4 | Week 5 | Week 6 |
|--------------------------------------|--|--------|--------|--------|--------|--------|--------|
| Contract, Insurance, Licenses | | | | | | | |
| 1 | Contract review and negotiation | | | | | | |
| 2 | Finalize contract with Minidoka School District | | | | | | |
| 3 | Order insurance certificate | | | | | | |
| 4 | Submit new business set up documentation | | | | | | |
| 5 | Summarize all final contract details and review with team | | | | | | |
| 6 | Ensure all licenses are in place | | | | | | |
| 7 | Meet with Minidoka School District stakeholders as required to outline processes and discuss draft of transition plan | | | | | | |
| Human Resources | | | | | | | |
| 1 | Meet with Minidoka School District senior leadership to develop appropriate communication plan for new hires from existing employees | | | | | | |
| 2 | Obtain current employee roster from incumbent company | | | | | | |
| 3 | Meet with Minidoka School District facility stakeholders to begin employee orientation protocols | | | | | | |
| 4 | Plan any required job fairs in coordination with Minidoka School District | | | | | | |
| 5 | Work with Minidoka School District to assist with communicating times and locations of job fairs as applicable | | | | | | |
| 6 | Ensure human resources job fair team plan and coordinate staffing of job fair locations | | | | | | |
| 7 | Conduct background checks for new ABM hires | | | | | | |
| 8 | Employee roster development and initial job scheduling | | | | | | |
| 9 | New employee paperwork completion and submission to human resources | | | | | | |

PRE-START-UP

| Tasks & Assignments | Week 1 | Week 2 | Week 3 | Week 4 | Week 5 | Week 6 |
|--|--------|--------|--------|--------|--------|--------|
| 10 Meet with current employees to conduct initial orientation to ABM | | | | | | |
| 11 Job descriptions reviewed / presented to employees | | | | | | |
| 12 Introduce and train employees on daily time keeping procedures | | | | | | |
| 13 Establish individual staff training records | | | | | | |
| 14 Implement training programs | | | | | | |
| 15 Establish employee recognition program | | | | | | |
| 16 Complete orientation checklist | | | | | | |
| 17 Plan and schedule initial training, safety awareness, safe equipment handling, PPE distribution | | | | | | |

Office and Administrative Set Up

| | | | | | | |
|---|--|--|--|--|--|--|
| 1 Establish office, IT networking and communication links | | | | | | |
| 2 Order ABM forms, manuals, and any office administrative material | | | | | | |
| 3 Implement vendor control logs and approved procurement practices | | | | | | |
| 4 Prepare weekly review for Minidoka School District liaison & administration | | | | | | |
| 5 Conduct room inventory of all buildings | | | | | | |
| 6 Order employee uniforms | | | | | | |
| 7 Obtain building access keys / codes and phone directory for each building | | | | | | |
| 8 CBR Meetings - Establish members and set dates for monthly / quarterly meetings | | | | | | |

Safety and Regulatory Compliance

| | | | | | | |
|--|--|--|--|--|--|--|
| 1 Establish SDS booklets and distribute / post according to Client policies and procedures | | | | | | |
| 2 SDS and safety rules reviewed with and issued to employees | | | | | | |
| 3 Sign off on all employee PPE distribution | | | | | | |
| 4 Review HazMat procedures with all employees | | | | | | |
| 5 Review spill management program and procedures | | | | | | |
| 6 Review lock-out-tag-out procedures | | | | | | |

Financial Management

| | | | | | | |
|---|--|--|--|--|--|--|
| 1 Review budget with transition team | | | | | | |
| 2 Establish monthly budget tracking | | | | | | |
| 3 Implement payroll procedures and communicate with employees | | | | | | |
| 4 Set up invoice approval and payment processes | | | | | | |

PRE-START-UP

| Tasks & Assignments | Week 1 | Week 2 | Week 3 | Week 4 | Week 5 | Week 6 |
|--|--------|--------|--------|--------|--------|--------|
| 5 Implement invoicing procedures with Minidoka School District | | | | | | |
| Quality Control | | | | | | |
| 1 Load geography into Quality Assurance program | | | | | | |
| 2 Implement Minidoka School District survey procedures | | | | | | |
| 3 Implement Quality Assurance program for all operations | | | | | | |
| Solution Service Program | | | | | | |
| 1 Obtain floor plans for each building | | | | | | |
| 2 Write and implement task assignments for each building | | | | | | |
| 3 Write and review lock out-tag out procedures | | | | | | |
| 4 Conduct inventory and assessment of paper towel / toilet tissue / soap dispensers | | | | | | |
| 5 Receive equipment / distribution | | | | | | |
| 6 Inventory and tag all ABM capital equipment | | | | | | |
| 7 Implement operational logbooks | | | | | | |
| 8 Implement training programs | | | | | | |
| 9 Implement Safety Tips of the Week | | | | | | |
| 10 Standard operating procedure implementation and roll out to team | | | | | | |
| 11 Plan initial labor scheduling for summer programs | | | | | | |
| 12 Ensure all equipment and supplies on ordered, received, and pre-positioned | | | | | | |
| Summer Cleaning | | | | | | |
| 1 Plan initial labor scheduling for summer cleaning program | | | | | | |
| 2 Prepare scope of work orientation and standard operating procedures | | | | | | |
| 3 Review plans and scheduling with Minidoka School District coordinators on a weekly basis then daily during summer season | | | | | | |
| Minidoka School District Sponsored & Hosted Events | | | | | | |
| 1 Review Events Calendar on a continuous basis | | | | | | |
| 2 Review and plan pre, during and post event support | | | | | | |
| 3 Plan initial labor support scheduling | | | | | | |
| 4 Monitor Events Calendar on a continuous basis throughout the year | | | | | | |



Training Built for Success

At ABM, we understand a successful custodial services program requires a well-trained, confident, and motivated team. We prioritize comprehensive and continuous training to ensure our team members deliver exceptional results, improve efficiency, and expand their skills.

Thorough Onboarding for New Team Members

From day one, ABM equips team members with the knowledge and skills to succeed. During the start-up phase, project managers and supervisors conduct site-specific classroom training sessions covering:

- Site rules and regulations
- ABM policies and procedures
- Safety and operational basics

Core Training Topics

Before starting their roles, team members complete mandatory training that emphasizes safety and operational excellence, including:



Safety Training

Proper lifting techniques, preventing slips/trips/falls, ergonomic safety, and accident prevention



OSHA Compliance

Hazard communication, chemical awareness, emergency evacuation, and accident reporting



Task Training

Step-by-step demonstrations and hands-on guidance for all job functions

Supervisors reinforce this learning with ongoing guidance and regular performance reviews.

Continuous Growth Through Recurrent Training

ABM provides ongoing training tailored to the specific needs of district. Our recurrent sessions cover advanced certifications, interdisciplinary skills, and job-specific duties. Training outcomes are closely tracked using metrics like attendance, performance tests, and quality assurance inspections. This enhances team member performance, ensures compliance with industry standards, and minimizes deficiencies. By fostering open communication and regular coaching, we help team members grow within their roles, ensuring long-term success and engagement.

On-Demand Learning for Excellence

ABM *University* is our dynamic online training platform that delivers engaging, up-to-date onboarding and professional development resources. It empowers team members to master their roles while driving better outcomes for Minidoka School District.

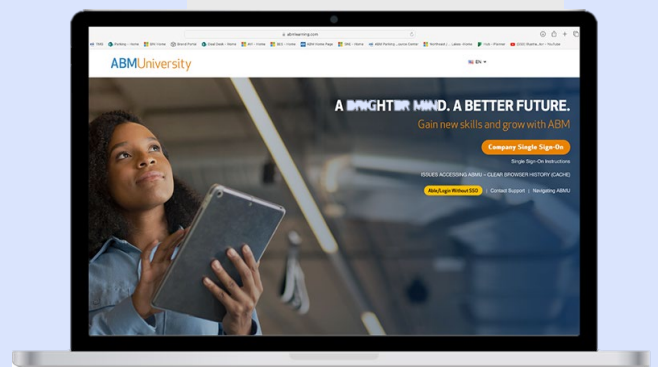
Key features:

- Continuously updated courses covering job-specific skills and infection control practices
- A diverse catalog of service-specific and career development training available anytime
- Feedback-driven course ratings to ensure effective learning experiences
- Tools for testing, assessments, and certification tracking to maintain compliance
- Self-directed learning and small group training for flexibility and skill expansion

Training is evaluated through testing, hands-on demonstrations, and quality assurance inspections. This ensures every team member is prepared to meet Minidoka School District's expectations while creating a safe, productive environment for students, teachers, and administrators.

ABM Team Members are:

- Skilled and knowledgeable in site-specific tasks and safety protocols
- Proficient in using industry-standard tools and equipment
- Committed to quality with a focus on maintaining clean, safe environments
- Highly adaptable to client needs and operational changes
- Focused on safety with strong awareness of OSHA and site-specific requirements
- Equipped to meet or exceed client expectations through reliable performance



Management Training

Developing Leaders for Excellence

At ABM, we believe investing in our team members' growth is an investment in our future. Our robust training prepares our managers to lead confidently and ensures they deliver the superior quality and service that Minidoka School District expects. Many of our managers have grown their careers from frontline roles, reflecting our commitment to career advancement and professional development.

Our management training and leadership tools ensure our people leaders are equipped to inspire and guide their teams. This dedication to growth, and a focus on actionable insights, allows ABM to retain top talent and consistently deliver exceptional service to Minidoka School District.

Comprehensive Training for Managers

Our management training program equips leaders with the skills and knowledge needed to succeed.

Key training topics include:

- Business acumen
- Client service excellence
- Communication and leadership skills
- Employment law and supervisory practices
- Software proficiency
- Safety certification and key control procedures
- Participation in professional associations
- Conferences, seminars, and specialized workshops

A Trusted Partner for Continuous Improvement

At ABM, we instill a culture of ownership and accountability in our team members, resulting in higher productivity, quality, and retention. Equipping our teams with world-class training and support, we ensure they are always ready to deliver outstanding results for Minidoka School District. Together, we can create a thriving environment that supports your mission and builds lasting value for your facilities.

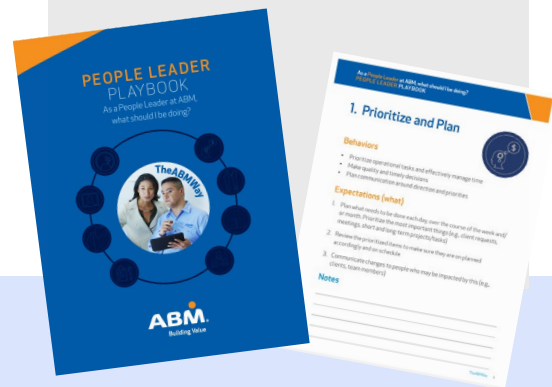
Driving Team Success

ABM's People Leader Playbook is a cornerstone of our leadership development strategy. Designed through extensive research, the playbook provides actionable insights for managers and supervisors.

The playbook outlines steps to:

- Enhance team productivity
- Motivate and engage employees
- Foster accountability
- Drive consistent results that directly benefit Minidoka School District

By empowering our managers with tools and strategies, we ensure they can lead their teams to achieve higher performance and maintain our shared commitment to excellence.



K-12 Pod Training

Our highly trained staff is one of the many reasons for our success in K-12 school districts. Our semi-annual specialized pod training program designed specifically for the K-12 environment ensures each team member properly trains to deliver the best-in-class service our clients deserve.

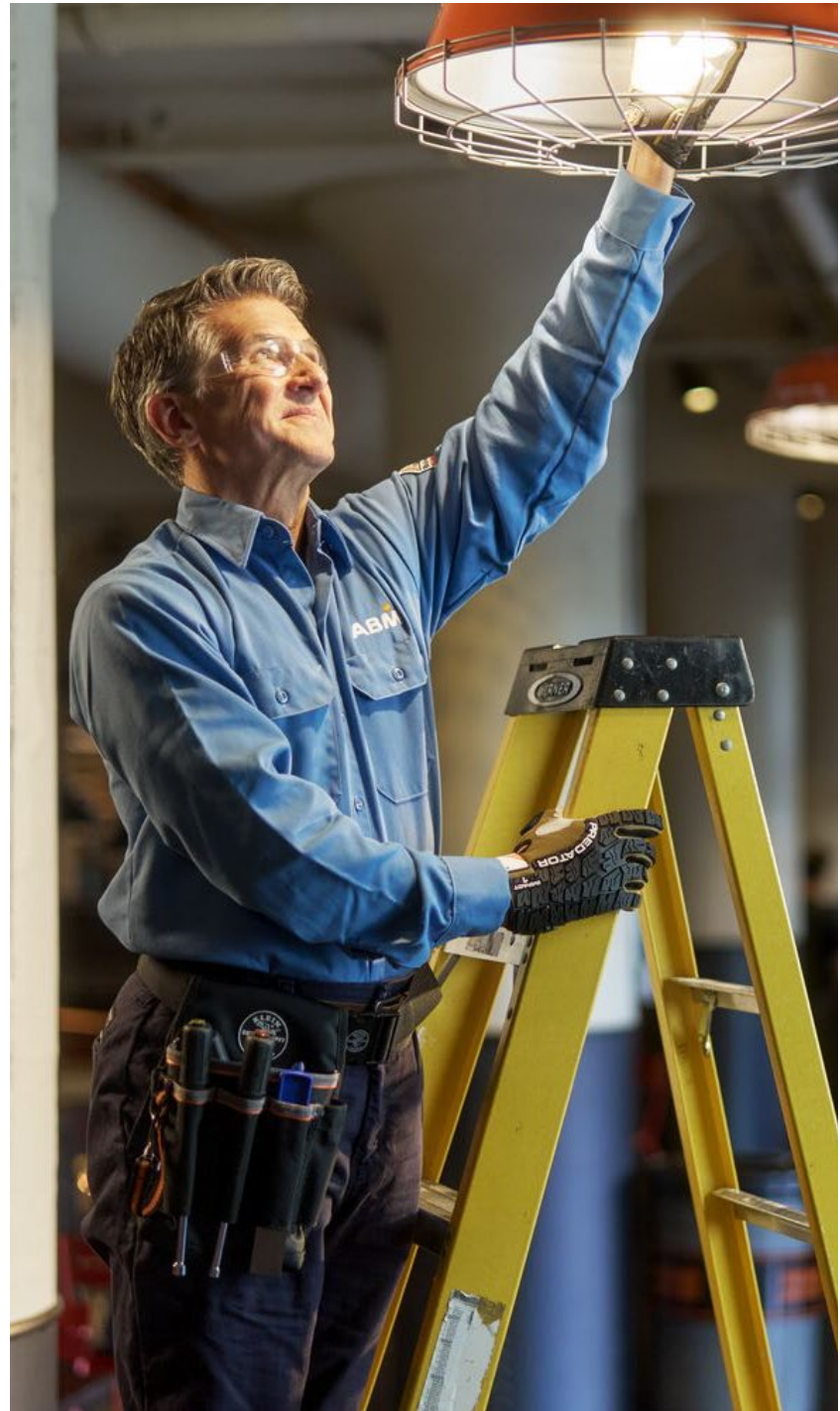


Specialized Training – Facilities Operations & Maintenance

ABM differentiates itself from the competition by delivering a robust mandatory training program which integrates web-based evaluation tools and safety and skills training with ABM's employee database to ensure 100% compliance. Ongoing maintenance training for ABM team members includes, but is not limited to:

- Maintenance Fundamentals
- Factory Training
- Mechanical Systems
- Mechanical Maintenance Applications
- Power Plant Operations
- Process Control Systems
- Rigging and Equipment Installation
- Electrical Systems
- Air Conditioning and Refrigeration
- Microprocessors
- Process Control Instrumentation
- Programmable Logic Controllers

Each team member is trained in their duties and responsibilities through a combination of on-the-job training, classroom coaching, and specialized courses. These courses offer in-depth instruction to earn industry and regulatory certifications. Continuing education, retraining, or refresher training is mandatory, where applicable. Employee training, certification and licensing records are kept up-to-date and used as a performance indicator during annual reviews.



Technical Training – The ABM Way

Team members have access to an extensive library of technical training as related to their job roles. The following are examples of the types of training we provide for maintenance staff.

Electrical

- Electrical control circuit training – Introduce employees and students to the principles and functioning of many common electronic circuits.
- Basics of industrial electricity training – Discuss the elements and applications of electricity that are common to any industrial facility and were designed in strict accordance with the current National Electrical Code.
- Electrical motor control training – Cover overload and time delay relays, schematic symbols, wiring diagrams and installing, and troubleshooting control systems.

Mechanical Maintenance

- Boiler training and boiler operator training – Teaches boiler control and operations.
- Machinery lubrication training – Covers oil types, application, storage, equipment, maintenance, and greases.
- Drive training – Familiarizes employees with a variety of industrial drives found in the workplace.
- Hydraulics training – Covers how fluids exert pressure to support and move loads.
- Pneumatics training – Provides an excellent introduction to the transfer, control, and use of energy contained in compressed and flowing air.

Basic Skills

- Blueprint-reading training – Teaches the six principal views of the blueprint and more.
- Critical thinking – Teaches employees to think critically and apply skills directly to their work.



STEVAL Technical Evaluation Tool

ABM has developed an industry leading technical evaluation system for maintenance employees, the Standard Technical Evaluation (STEVAL) tool. STEVAL allows us to identify employees' strengths and trade skills in various technical areas as well as measure their client service and management skills. The system evaluates employees in eight major and 22 minor skills categories. The basis of this evaluation program generates recommendations for those who are suited for a technical position, along with the needed skills training to fully perform the work assigned.

STEVAL Steps

- Administer STEVAL – incumbent & new staff
- Record results
- Identify applicable training subjects
- Identify candidates' aptitude
- Explore curriculum delivery options
- Determine sources of training and education
 - ABM *University*
 - SOP Hub
 - Approved Partnered Technical Vendors
 - Manufacturers
- Experience onsite skill sharing

Common Initial Training and Investment

- 106 Building Systems: 3 hours
- 171 HVACR Boilers Low Pressure License Prep: 30 hours
- 100 Plumbing and Pipe Fundamental: 8 hours
- 101 HVACR Fundamentals: 18 hours
- 156 BAS Basic DDC Programming: 18 hours

Specialized Training – Grounds

Grounds Maintenance

We provide team members with comprehensive training featuring your history, district, and goals. This approach reinforces our methods of operations while delivering high-quality results with a focus on safety.

Orientation

We prepare team members during orientation to follow Minidoka's protocols, work rules, and ABM's policies. The online portal offers self-paced webinars and modules for consistent onboarding and serves as a resource for all employees.

New Hire

New grounds technicians spend their first week working alongside an experienced technician. This hands-on experience gives them insight into the local account and helps assess their skill level while promoting safety, efficiency, and productivity.

Weekly

Weekly training sessions are included in the daily huddle and identify key points from the monthly safety and technical training topics.

Monthly

Monthly training sessions cover grounds safety, technical training for facilities operations, and site-specific safety updates. We also address any changes issued by the federal, state, or local governments.

Annual

Annual training sessions serve as a refresher of orientation and an opportunity to update any site specific, federal, state, or local requirements.

“ We use innovative processes, developed through decades of experience, to address your needs.

We collaborate with your team to create a strategic plan and ensure successful implementation.

We prioritize ongoing development for our team members.”

Technical Training

We conduct monthly technical training sessions to achieve the highest quality services for Minidoka County Joint School District. We reinforce skills, promote cross-training, and communicate industry / policy updates.

Our proposed project manager leads training tailored to each site's needs, including specialty training from our manufacturer or supplier partners.



Offering over 50 training videos, ABM has partnered with Greenius, an online safety and customer service training platform specifically designed for the landscape industry.

With built in flexibility, training can be conducted on cell phones, computers, tablets, or paper. Managers ensure every team member follows the training plan at their sites.

Training and quiz scores are tracked and used to encourage team members to apply the information learned from the courses to assigned tasks.

Chemical Safety Training

Chemical safety training is critical to the safety of Minidoka. We ensure the following safety measures:

- Proper product labeling
- Products have easy-to-read labels that surpass OSHA standards and are laminated to ensure durability
- Products are assigned a numeric and color-coded identifier to aid team members in recognizing the product
- Phone numbers provided allow the team members to call with questions and address any emergency question 24 hours a day
- Chemical-specific training for all team members
- Chemical training includes but is not limited to:
 - Online training videos on *ABM University*
 - Accessible Safety Data Sheets. SDS are maintained at each work site in addition to being available at any time by contacting our Supply Division directly

Technical training topics include:

- Working in High Temperatures
- Working in Heat
- Work Zone Training
- Vehicle Inspections
- Using Hearing Protection
- PPE Method Use & Guide
- Lawn Maintenance Safety
- Equipment Cleaning Practices
- Preventing Skin Irritation
- Lawn & Bed Edging
- Inclement Weather Safety
- Hand PPE
- Fatigue Management
- Identifying & Removing Hazards
- Pesticide General Safe Practices
- Pesticide Tips
- Riding Mower Rollover Protection
- Mobile Equipment Safety

Our Safety-first Mentality

ABM's safety-first mentality drives our commitment to a safe and compliant workplace, grounded in comprehensive health and safety policies, hands-on support, and site-specific training. From daily safety practices to hazard identification protocols, we empower our teams to recognize risks, respond effectively to incidents, and continuously promote a culture of safety across all facilities.

Health and Safety Policy

Our risk management team collaborates with operations to safeguard our team members, partners, communities, and the environment by upholding rigorous standards and procedures. To accomplish this, we train team members on:

- Completing tasks safely and identifying hazards
- Deploying emergency response procedures and addressing challenges
- Reporting accidents and using procedures to mitigate loss

Regional and Corporate Support

Our safety managers work closely with centralized regional and national experts and frontline leaders to align safety activities and meet goals.

Site-specific Training

We tailor training to each client's site and safety requirements, ensuring compliance with OSHA and other regulations while incorporating best practices from organizations like the National Safety Council. We assess incumbent staff during transitions and design non-disruptive training. Ongoing training is required throughout our team members' careers, including *Moments for Safety* and monthly safety talks.

Hazard Identification

ABM proactively trains team members to identify hazards, maintaining a hazard protocol that includes personal protective equipment, safety inspections, and safe work observation processes. We require team members to report all unsafe acts or conditions to supervisors or use our toll-free safety hotline. Team members have the authority to stop work if unsafe working conditions exist.



Safe Work Observation Program

Our frontline leaders expertly identify workplace hazards and make changes to prevent incidents.

Injury & Illness Prevention Program

Every team member, operations manager, supervisor, and site lead completes safety training and inspections designed to:

- **Keep the team safe**
- **Identify deficiencies**
- **Provide care to injured team members to expedite recovery**
- **Investigate thoroughly and enact preventive measures**

Custodial Services Program Approach

Making a Difference through Custodial Solutions

Minidoka School District benefits from a custodial services program tailored to meet your unique needs. ABM creates a personalized service delivery plan, providing skilled, qualified, and proven solutions to address your challenges.

Our custodial program approach includes open communication, proven practices, dedicated management, and industry standards of excellence. Through our partnership, we echo our mission to take care of the people, places, and spaces important to you.

In addition to the benefits below, Minidoka School District will also gain the advantage of our dedicated management team, local resources, and unmatched industry expertise. Our services enhance the learning environment by maintain a clean, welcoming community.

Self-performance and Industry Expertise

We deliver a quality, cost-effective, and uniform standard of service using our own highly qualified employees. We service hundreds of educational sites nationwide, meeting specific custodial standards and resolving site-specific issues. We analyze your requirements and provide services to keep your campus clean, making a strong impression on visitors, students, faculty, and staff.

Consistent High-quality Service Delivery

ABM creates an operations playbook that includes standard operating practices (SOPs) focused on service delivery, operational execution, and customer service to ensure we consistently provide excellent service. We document every aspect of our experience in the playbook, including benchmarks and best practices, to achieve the most successful outcomes for effective client engagement and service delivery.

Technology-enabled Workforce

ABM team members serving your campus will use our award-winning, innovative technology to drive efficiencies, lower costs and ensure compliance. We streamline service delivery by using technological tools that allow Minidoka School District and ABM to have greater access and transparency.

Guaranteed Energy and Sustainability Solutions

Minidoka School District's sustainability objectives will become ours. We will collaborate with you to achieve short-term goals, such as green cleaning, while also supporting you in identifying and meeting long-term objectives for water efficiency, energy consumption, materials, and resources. We have certified LEED APs who are ready to work on specific plans to update your systems and increase efficiencies.

Service Delivery

Using information gathered from our analysis, facility walk-throughs, and specifications provided by Minidoka School District, we will customize a plan that specifically addresses your requirements while taking advantage of our proven, documented methods.

Program Development

ABM's unique process for building custodial programs in education uses the following proprietary assessment tools to develop customized programs for our clients.

Facility Survey

Developing an effective custodial program begins with conducting a facility survey. This involves physically inspecting every area to gather essential information, such as work specifications, cleaning frequencies, shift coverage, square footage, and types of floor surfaces.

Facility Survey

| Front Office Area | Square Footage | # Lifts | Map Based | | | Floor Type | Notes |
|--------------------------|----------------|---------|-----------|-----|-----|------------|--------------|
| | | | 1st | 2nd | 3rd | | |
| Front Office/Classroom | 466 | | Metro | 1st | 2nd | FC | Front Office |
| Front Office | 1200 | | Con | 1st | 1st | FC | Front Office |
| Conference Room A | 232 | | Con | 1st | 1st | FC | Front Office |
| Conference Room B | 364 | | Con | 1st | 1st | FC | Front Office |
| Conference Room C | 364 | | Con | 1st | 1st | FC | Front Office |
| Front Office Calendars | 4376 | | Con | 1st | 1st | FC | Front Office |
| Library Center | 362 | | Con | 1st | 1st | FC | Front Office |
| Front Restrooms (2) | 288 | 16 FX | Con | 1st | 1st | FC | Front Office |
| Business Conference Room | 282 | | Con | 1st | 1st | FC | Front Office |
| 10 Inside Restrooms | 1870 | | Con | 1st | 1st | FC | Front Office |
| 10 Outside Patios | 1884 | | Con | 1st | 1st | FC | Front Office |
| 10 Dressing Rooms | 798 | | Con | 1st | 1st | FC | Front Office |
| 10 Offices | | | Con | 1st | 1st | FC | Front Office |

Capital Investment Strategy

The final step in formulating the custodial program is the development of an investment strategy for all equipment, chemicals, and supplies.

Standard Hours Value Analysis

| Area | Code | Material | Standard Hours | Standard Rate | Standard Cost | Actual Hours | Actual Rate | Actual Cost |
|--------------------------|------|----------|----------------|---------------|----------------|---------------|-------------|----------------|
| Front Office Area | | | 100.00 | 1.50 | 150.00 | 105.00 | 1.45 | 152.25 |
| Front Office | | | 200.00 | 1.50 | 300.00 | 210.00 | 1.45 | 304.50 |
| Conference Room A | | | 50.00 | 1.50 | 75.00 | 55.00 | 1.45 | 79.75 |
| Conference Room B | | | 75.00 | 1.50 | 112.50 | 80.00 | 1.45 | 116.00 |
| Conference Room C | | | 75.00 | 1.50 | 112.50 | 80.00 | 1.45 | 116.00 |
| Front Office Calendars | | | 100.00 | 1.50 | 150.00 | 105.00 | 1.45 | 152.25 |
| Library Center | | | 50.00 | 1.50 | 75.00 | 55.00 | 1.45 | 79.75 |
| Restrooms (2) | | | 150.00 | 1.50 | 225.00 | 160.00 | 1.45 | 232.00 |
| Business Conference Room | | | 50.00 | 1.50 | 75.00 | 55.00 | 1.45 | 79.75 |
| 10 Inside Restrooms | | | 200.00 | 1.50 | 300.00 | 210.00 | 1.45 | 304.50 |
| 10 Outside Patios | | | 200.00 | 1.50 | 300.00 | 210.00 | 1.45 | 304.50 |
| 10 Dressing Rooms | | | 150.00 | 1.50 | 225.00 | 160.00 | 1.45 | 232.00 |
| 10 Offices | | | 150.00 | 1.50 | 225.00 | 160.00 | 1.45 | 232.00 |
| Total Hours | | | 1000.00 | | 1500.00 | 985.00 | | 1427.25 |

Standard Hours Value Analysis

Using the collected data, we categorize the cleaning plan by area according to the statement of work to determine the appropriate workload. This determines the recommended level of labor hours needed to efficiently perform the custodial program.

Capital Investment Strategy

| Equipment | # | Cost Ea. | Total Cost | Year | Amount % | Monthly \$ | Weekly \$ |
|--------------------------------------|----|----------|------------|------|----------|---------------|--------------|
| Appreciable Equipment | | | | | | | |
| Handheld IC | 1 | 247 | 247 | 2 | 0.0048 | 18.86 | 3.68 |
| Window HEPA Backpack | 1 | 650 | 650 | 2 | 0.0486 | 30.96 | 7.05 |
| 20' 80 Speed Buffer Tow | 1 | 770 | 770 | 3 | 0.0347 | 26.23 | 6.17 |
| 20' Glass Buffing Tow | 1 | 1,133 | 1,133 | 3 | 0.0347 | 39.52 | 9.07 |
| 16 Gal Spray Air Stripper | 1 | 1,007 | 1,007 | 3 | 0.0347 | 30.23 | 7.19 |
| 12' EquiClean Extractor | 1 | 1,240 | 1,240 | 3 | 0.0347 | 43.34 | 10.00 |
| Pressure Washer | 1 | 500 | 500 | 2 | 0.0486 | 24.25 | 5.80 |
| Turbo Lava | 1 | 1,200 | 1,200 | 3 | 0.0347 | 41.64 | 9.81 |
| Repairs & Maint On Major Equip (30%) | | | | | | | |
| Other Equipment | | | | | | | |
| Broom/brushes | 1 | 76 | 76 | | 0.0003 | 6.88 | 1.58 |
| Maintenance | 10 | 42 | 420 | | 0.0003 | 37.63 | 8.79 |
| European Hlp Vac | 5 | 262 | 1,310 | | 0.0003 | - | - |
| Other | | | | | | | |
| Total | | | | | | 166.17 | 38.11 |

Labor Deployment Plan

Using the Standard Hours Value Analysis, we create a plan, that illustrates total hours, day coverage, shift coverage, and labor costs. We also identify areas for possible improvements.

Labor Deployment Plan

| Area | Mon | Tue | Wed | Thu | Fri | Sat | Sun | Total |
|-------------------|--------|---------|--------|------|-------|-----|-----|-------|
| Total Labor Hours | 6.1 | 10.7 | 5.5 | 9.3 | 9.9 | 3.3 | 5.9 | 51.4 |
| Accrued per week | | | | | | | | 9.5 |
| Total all hours | | | | | | | | 153.6 |
| Employee | # Emps | Wage | Hourly | Cost | 2 Day | | | |
| Mon-Fri 1st | 1.0 | \$ 7.00 | 7.5 | | | | | |
| Mon-Fri 2nd | 1.0 | \$ 7.25 | 7.5 | | | | | |
| Sat-Sun 1st | 1.0 | \$ 7.00 | 7.5 | | | | | |
| Sat-Sun 2nd | 1.0 | \$ 7.25 | 7.5 | | | | | |

With this information about your facility, we begin the implementation phase of the program.

Facilities Operations and Maintenance

Program Approach

Our facilities operations and maintenance (FOM) program will help Minidoka County Joint School District maintain safe, high-performing learning environments through proactive care and integrated technology. By focusing on long-term system health, we reduce disruptions, extend asset life, and drive down operating costs. This allows educators and staff to focus on what matters most, student success.





Strategic Maintenance Planning

Our reliability-centered maintenance (RCM) approach to FOM prioritizes maintenance projects based on asset criticality. By focusing resources on the most essential systems, we maximize uptime and minimize unnecessary repairs. Leveraging data points like equipment performance history, manufacturer guidelines, and operational impact helps us make informed maintenance decisions.

Preventive Maintenance

A robust preventive maintenance (PM) program will reduce your total maintenance expenditure while minimizing unexpected equipment failures and repairs. Using a mix of inspections and diagnostic testing, we can preserve your assets' value and forecast replacement needs to optimize your capital planning.

The Benefits of Preventative Maintenance

| | |
|--|--|
|  <h4>Saves Money</h4> <ul style="list-style-type: none">• Avoids costly repairs• Lowers utility bills• Reduces overall operating expenses |  <h4>Extends Equipment Life</h4> <ul style="list-style-type: none">• Prolongs equipment lifespan• Minimizes risk of catastrophic failures• Lessens need for emergency repairs |
|  <h4>Saves Energy, Improves Performance</h4> <ul style="list-style-type: none">• Enhances system efficiency• Boosts reliability/performance• Decreases energy consumption and costs |  <h4>Creating Comfortable Spaces</h4> <ul style="list-style-type: none">• Supports healthier spaces• Prevents disruptions in work environments• Identifies and resolves issues proactively |

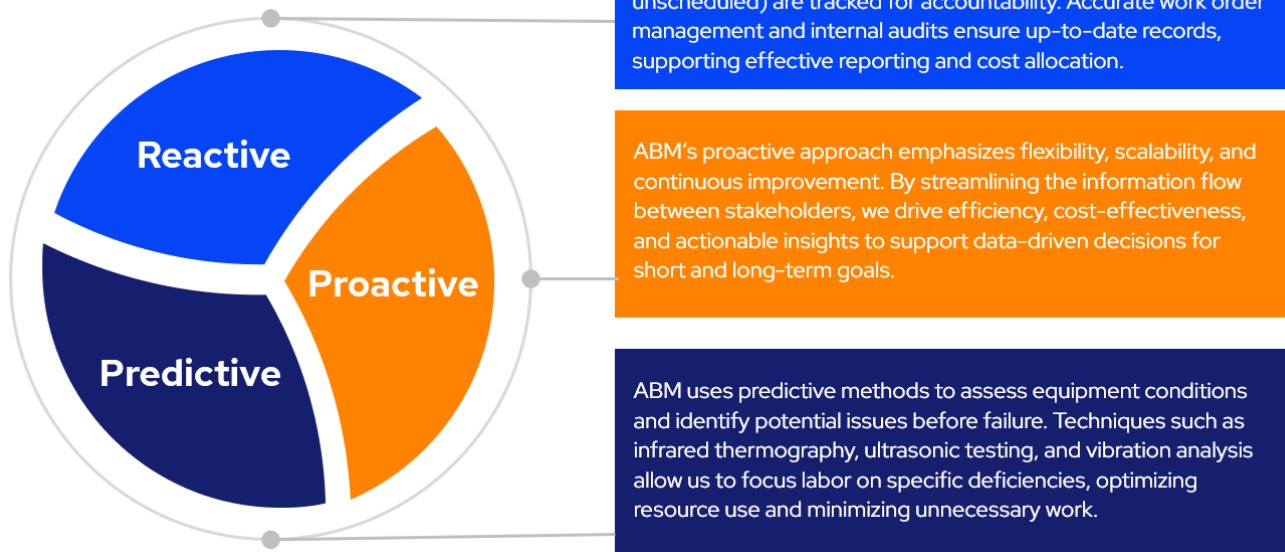
Our PM approach includes:

- **Scheduled Regular Maintenance** – Inspections, cleaning, lubrication, adjustments, and part replacements
- **Real-Time Diagnostic Testing** – Vibration analysis, thermography, and ultrasonic testing sensors
- **OEM Compliance** – Maintenance schedules aligned with manufacturer recommendations
- **Resource Optimization** – Efficient scheduling and workload balancing through mobile devices

Predictive, Proactive, and Reactive Maintenance

We will use a strategic mix of maintenance approaches based on each of your asset's specific needs and your budget priorities. Using OEM recommendations and historical data, we will determine the most cost-effective strategy for each piece of equipment. We use reactive, proactive, or predictive service models, depending on operational context.

Maintenance Service Model



Technology

We continually assess technologies for our FOM program to improve service efficiency and deliver more predictable, cost-effective outcomes for our clients. Technologies we currently implement include:

Computerized Maintenance Management System (CMMS)

Streamlines scheduling, work orders, and inventory

Internet of Things (IoT) & Sensors

Enable real-time monitoring and condition-based maintenance to extend asset life

Asset Tagging & Tracking

Asset tagging improves tracking, accountability, audits, and lifecycle management

Artificial Intelligence (AI)

Advanced models predict failures before they happen

Mobile-Enabled Workflows

Field technicians use mobile devices to process work orders, submit updates, and check inventory

Association of Physical Plant Administrators (APPA) Guidelines

Our approach aligns with the APPA service level guidelines. Aligning with APPA allows educational facilities to balance performance expectations with available funding to make sure student-facing spaces are prioritized.

| | REGRESS | REACTIVE | PLANNED | PROACTIVE | STRATEGIC |
|------------------|----------------------------|------------------------|-------------------------|-------------------------------|------------------------------------|
| | Don't fix or delay the fix | Fix it after it breaks | Fix it before it breaks | Don't just fix it, improve it | Don't just improve it, optimize it |
| <i>Rewards</i> | Short-term savings | Overtime heroes | No surprises | Competitive advantage | Best-in-class |
| <i>Motivator</i> | Meet budget | Breakdowns | Avoid Failures | Uptime | Growth |
| <i>Behavior</i> | Decaying | Responding | Discipline | Learning | Inventing |

Equipment Life Cycle

We will manage the condition of your assets over time to protect the value of your campus infrastructure while preventing inconvenient budgetary decisions. Our organizational structure means you will have a team of highly trained professionals to deliver effective and sustainable services. ABM's scale means we have an optimized supply chain that promotes efficient operational support and our day-to-day building system operations will promote reliable, uninterrupted performance.

Key Steps

For seamless implementation and a strong foundation, our program follows a structured process:

1. **Verify and Tag Equipment** – Review construction drawings and make site visits to confirm asset locations and apply equipment tags.
2. **Assign Preventive Maintenance Tasks** – Assign tasks based on equipment type, site conditions, and best practices.
3. **Estimate Time and Level Resources** – Standardize time estimates and group tasks to maximize efficiency and minimize disruption.
4. **Build Preventive Maintenance Database** – All tasks and schedules are uploaded into the CMMS, creating a centralized scheduling, tracking, and reporting system

Educational facilities must maintain safe, reliable, and efficient environments that minimize disruption and support learning. Our strategy strives for 100% uptime of both critical and non-critical assets to provide the budget stability you need. We tailor our solutions to your needs to keep your facilities comfortable and inviting so you can focus on delivering elevated learning experiences every day.

Grounds Program Overview

We manage landscape maintenance with a comprehensive program that focuses on continuous improvement, advanced technical expertise, dedicated site-based management, and support from industry professionals and corporate staff. This support enables our teams to focus on their roles more effectively. Specialized training, high-quality equipment, and a strong commitment to excellence drive our success.

Maintaining the grounds of a multi-campus school district, college, or university involves more than mowing and trimming. We strategically plan all activities to ensure safety, readiness for visitors, and minimal disruption to the educational environment.

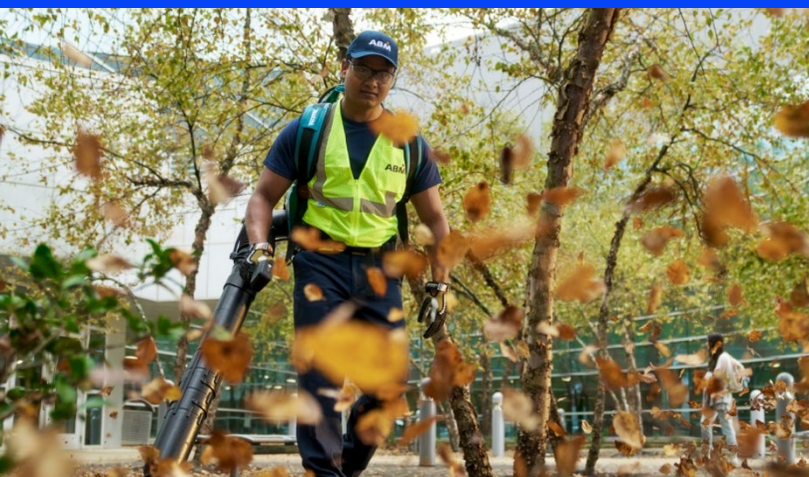
Experience and Expertise

Timothy Moore, CSFM, leads our Grounds Management team with expert assistance from Jorge Melena, CPSI, and Lance Tibbets, CSFM. Together, they have over 100 years of experience in landscape and grounds management.

Our expert management team has managed or consulted for prestigious universities, school systems, Major League Baseball, Olympic sports fields, the Little League World Series, National Football League, Minor League Baseball, International Golf Courses, and many Class A commercial sites. The team actively participates in local, state, and national conferences each year and has taught "Grounds Management 101" for facilities management organizations.

Their certifications and credentials include:

- Integrated Pest Management Coordinators
- Licensed Pesticide Applicators in multiple states
- Licensed Commercial Irrigators
- Certified Turf Grass Professionals
- Certified Professional Horticulturists
- Certified Sports Field Managers
- Certified Playground Safety Inspectors
- National Green Infrastructure Certification Program
- Certified Park Managers



Well-kept grounds create a safe environment, enhance the student experience, increase student retention, and leave lasting impressions on visitors and prospective students.

Landscape Solutions

Our landscape and grounds team delivers aesthetic excellence and superior service to include the following:

- Sports field and turf management
- Landscape installation and maintenance
- Irrigation maintenance and management
- Exterior pest and fertility management
- Snow and Ice operations
- Season floral program
- Winter Décor

Program Principles and Benefits

- Provide exceptional curb appeal throughout the campuses, every moment of every day
- Implement a rapid response time to client requests with our site-based program structure
- Remain flexible to accommodate varying climate conditions and mowing frequencies
- Ensure proven horticultural best practices and expertise
- Highlight the safety and security of landscape operations and physical facilities
- Enhance service levels and client satisfaction through proven quality control processes
- Conduct enhanced skills and technical training for all grounds team members
- Create a culture and atmosphere of ownership that promotes teamwork and productivity
- Leveraging onsite staff to drive cost efficiencies for temporary and seasonal tasks like snow removal and storm clean-up
- Maintaining grounds equipment with technical maintenance staff
- The option to streamline your vendors towards a one-vision approach with our facility services solutions

APPA GROUNDS STANDARDS

LEVEL 1: State-of-the-art maintenance applied to a high-quality diverse landscape. Associated with high-traffic urban areas, such as public squares, malls, government grounds, or college/university campuses.

LEVEL 2: High-level maintenance. Associated with well-developed public areas, malls, government grounds, or college/university campuses.

LEVEL 3: Moderate-level maintenance. Associated with locations that have Moderate to low levels of development or visitation, or with operations that, because of budget restrictions, cannot afford a higher level of maintenance.

LEVEL 4: Moderately low-level maintenance. Associated with locations affected by budget restrictions that cannot afford a high level of maintenance.

LEVEL 5: Minimum-level maintenance. Associated with locations that have severe budget restrictions.



Safety

Safety is integral to our landscape maintenance program. We provide ongoing safety training, comply with OSHA guidelines, and use equipment meeting manufacturer safety standards. All team members are equipped with Personal Protective Equipment.

Pesticide applications adhere strictly to EPA, state, county, and local regulations, incorporating Integrated Pest Management practices. Team members receive documented training before handling or applying any pesticides.



Equipment, Tools, and Supplies

We provide state-of-the-art equipment and high-quality supplies for Minidoka County Joint School District grounds program, sourced exclusively from industry-leading providers.

With our national presence, we negotiate strategic partnerships with multiple vendors nationwide. Through these partnerships, we secure technical support, environmentally friendly products, best-in-market pricing, and price stability.

We prioritize prompt ordering, large-scale procurement, and access to top-quality supplies and equipment at significant savings.



Fertilizer and Weed Control

We reduce pollution by minimizing fertilizer and pesticide use through integrated pest management, green waste recycling, and runoff reduction.

Our Weed Control Plan prioritizes environmentally safe chemicals and focuses on promoting healthy turf as the first defense. Weed management incorporates techniques like proper fertilization, mowing frequency, and irrigation.

Herbicides are used only when weeds exceed an agreed-upon threshold with Minidoka County Joint School District and must be environmentally friendly and appropriately labeled. Blanket treatments are applied only when justified by thorough scouting and documentation.



Grounds Management Log

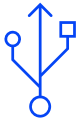
Our team members maintain a daily management log throughout the contract that records activities onsite. It contains detailed applications of all pesticides, mode, type, rates of application and results, date, time, weather conditions, and name of the licensed applicator.



Cost Savings

We will allocate sufficient staff support to serve at the highest operating capacity possible. Additionally, our program support and national buying power help continually reduce our clients' costs.

We could offer multiple services to Minidoka County Joint School District, such as custodial services and facilities maintenance, creating additional efficiency opportunities.



Technology & Sustainability

An integral part of our program is seeking sustainability technologies in the landscape industry. Our objective is to keep nutrient levels at an optimum level that supports individual healthy turf growth.

- Wisely choosing / applying fertilizers and basing them on soil test results and turf management
- Reducing or eliminating (non-organic) pesticide use, favoring more biological methods of pest control
- Improving water use for irrigation systems using environmentally friendly capital equipment and enhanced management strategies
- Utilizing greener chemicals in our weed control plan with pre- and post-emergent herbicides



Sustainable Sequenced Priorities

- Safety / Security
- Function / Usability
- Aesthetics / Beautification
 - Mowing / Pruning
 - Aerification / Porous Soil
 - Fertilization based on soil test results
 - Pest Management
 - Thatch / Density Management

Specific Initiatives for Minidoka School District

Your district encompasses its own set of distinct focal points, and require customized custodial services to meet your needs.

The key initiatives outlined below highlight essential elements of our custodial services program. We tailor our procedures to provide specific care for the areas that matter most to your schools.

Standard Cleaning Procedures

In collaboration with Minidoka School District, we develop and implement a set of standard cleaning procedures. Once trained on these procedures, personnel



use them as a baseline for quality control site inspections and performance audits.

First Impression Areas

First impression areas are critical to students, faculty, staff, and visitors.

We use a rotation-based cleaning schedule for entrances, lobbies, restrooms, hallways, and other high-traffic areas.

This ensures these spaces remain clean, tidy, odor-free and fully stocked.

Summer / Winter / Break Cleaning

We establish protocols for project cleaning and special events during school breaks and regular school sessions.

We work with Minidoka School District to customize our protocols to align with your calendars and events.



Floor Care Regimen and Maintenance

Well-maintained floor surfaces provide a positive aesthetic and protects Minidoka School District assets.

Our floor care program focuses on extending the life of the various floor assets through routine, periodic, and restorative cleaning operations.

Our resolute floor care team follows the established floor care regimen, for both hard and soft surfaces.

- Carpets are spot or fully cleaned as needed.
- Damaged tiles are identified and reported and floors are periodically stripped and refinished.
- Routine burnishing and coating are also performed to protect the surface.

Equipment

ABM uses equipment exclusively from industry-leading providers. We invest in the safest and most effective equipment to ensure efficient service delivery.

Before using any equipment, staff are trained on its proper use and maintenance.

During start-up, we will update the initial equipment list and make any substitutions or investment made without impacting school costs.

Schedules of Routine Cleaning Operations

We included our standard specifications at the end of this section for your review.

We perform cleaning tasks based on routine inspections and reports. We will also develop protocols for equipment operation, maintenance and accident preparedness.

We distribute cleaning frequency schedules to ensure all areas are properly cleaned and maintained.

Task Areas of Importance

High-traffic areas receive special attention, especially first impression areas.

We will train all team members on the proper storage and use of chemicals, including dilution control procedures. This training also includes regular safety training on hazardous materials, such as specialty floors containing asbestos and compliance with OSHA Bloodborne Pathogens standards.

When applicable, team members receive training on safety protocols for cleaning areas with special engineering concerns, such as inadequate ventilation, poor lighting, and restricted access.

Training & Best Practices

All employees receive consistent and ongoing training to ensure we provide reliable, high-quality service.

Our extensive custodial training program begins with employee orientation. Training continues throughout an employee's tenure with required monthly and annual training sessions.

By empowering our employees with comprehensive training, we minimize deficiencies and identify opportunities for improvement.

Efficient Use of Chemicals & Equipment

All team members undergo training on standard operating procedures, effective sequencing of cleaning steps and proper use of personal protective equipment (PPE).

The safety of our staff, your students, and faculty takes priority. Our team members complete regular safety training focusing on reducing and preventing injuries and exposure to hazardous materials per OSHA standards.

We implement a quarterly maintenance program that inspects and maintains the performance of custodial equipment.

SDS sheets are provided to all team members.



APPA Standards

We will work closely with you to establish custom specifications that include elements of APPA 1 and 2.

APPA Level 1: Orderly Spotlessness

- Floors and base moldings shine and /or are bright and clean; colors are fresh. There is no buildup in corners or along walls.
- All vertical and horizontal surfaces have a freshly cleaned or polished appearance and have no accumulation of dust, dirt, marks, streaks, smudges, or fingerprints. Lights all work and fixtures are clean.
- Washrooms and shower fixtures and tile gleam and are odor-free. Supplies are adequate.
- Trash containers and pencil sharpeners are clean and odor-free and hold only daily waste.

APPA Level 2: Orderly Tidiness

- Floors and base moldings shine and/or are bright and clean. There is no buildup in corners or along walls. There can be up to two days' worth of dust, dirt, stains, or streaks.
- All vertical and horizontal surfaces are clean, but marks, dust smudges and fingerprints are noticeable upon close observation. Lights all work and fixtures are clean.
- Washrooms and shower fixtures and tile gleam and are odor-free. Supplies are adequate.
- Trash containers and pencil sharpeners are clean and odor-free and hold only daily waste.

APPA standards cover both appearance and health. These standards provide the ideal baseline for auditing the quality of services and are an invaluable tool in the planning, execution, and measurement of custodial services.



Custodial Equipment

The equipment used by our service teams is standardized by ABM, offering the following key advantages:

- Improved cleaning results through optimized product and equipment selection
- Enhanced safety due to thorough employee training and familiarity with the equipment
- Reduced training time and costs by limiting equipment variety



Equipment Supply Program

ABM maintains strong partnerships with industry-leading suppliers, chemical producers, and raw material manufacturers. These relationships provide cost-control benefits and offer you the following distinct advantages:

- National long-term, fixed-price contracts with industry leaders to mitigate costs
- New, innovative products and training support
- Environmentally friendly products selected based on ABM quality standards and customer specifications
- Personalized problem solving for you and our managers
- Prompt deliveries and comprehensive training
- Centralized purchasing department for inventory control
- Consumables available for purchase and supply at an additional cost

Service and Maintenance

Optimal performance relies on a solid maintenance program. ABM uses factory-trained experts to maintain our machines and minimize downtime. Additionally, we follow manufacturer maintenance schedules to maximize up time and extend the machines' useful life.

Warranty

All Tennant® and Aztec equipment comes with a 3-year warranty which includes on site pick up to perform repairs.

- Cordless equipment (battery powered) = **3 years** – Parts, Travel & Labor
- Corded equipment = **2 years** – Parts; **1 year** – Travel & Labor

The warranty covers only defects in the equipment. It does not cover damages caused by misuse or wear on items.

Repair

ABM utilizes local Tennant and HP product service centers to maintain and repair our equipment on-site. Below is a sample of ABM's equipment repair & maintenance log.

- Track all repairs and maintenance for each piece of equipment on this form.
- One form is used for each piece of equipment.
- Once we receive the equipment sustainability log, we will send you the manufacturers cut sheet for any newer equipment. Please keep it with the corresponding sheets.
- When you retire a unit, please donate it or return it to the repair shop. Do not send it to the dumpster. Be sure to note your action on the repair sheet.

| Equipment Repair History | | | |
|--------------------------|-------|--|----------|
| Manufacturer: | | Model #: | |
| Serial Number: | | Equipment Cut Sheets must be included One sheet per piece of equipment to track any repairs | |
| Date of Purchase: | | | |
| Repair History | | | |
| Date | Hours | Part(s) | Comments |
| | | | |
| | | | |
| | | | |
| | | | |

Quality Assurance

Process Improvement

Our quality management processes help guide and shape our operations. After pinpointing areas of opportunity for growth, we develop and execute a strategic solution, based on best practices. Through planning and documentation, we give our team members the resources to optimize processes and achieve results.



Inspect

We proactively audit our service areas throughout each day and log all data collected for continuous improvement. We engage with our clients in these processes with full transparency, sharing data in regular check-ins and business reviews, as well as offering real time access to inspection results

We offer a full range of reports based on mutually agreed key performance indicators.

- ABM internal web-based inspections
- Manager and supervisors/leads
- Joint inspections with Minidoka School District, ABM senior leadership, supervisors/leads and frontline team members
- Monthly building administrator surveys
- Face-to-face meetings and ongoing communication with building staff
- Team member safety inspections

Correct



We immediately address service-related inspection feedback. Improperly cleaned or missed items found through audits will be corrected by the nearest team member. Items requiring more detailed work will be scheduled appropriately to avoid disruption of your students, teachers, and administrators.



Communicate

Data-driven continuous improvement is at the core of our operations. Real-time, readily accessible reports allow our clients and site personnel to analyze and use information to maintain service performance.

These reports provide trended statistical analysis so you can make fact-based operational decisions. These results allow us to:

- Commend team members
- Implement a specific training plan
- Improve processes
- Review employees

We can tailor a solution for your individual needs, other options available are:

- Automated communication for reduced response time
- Inspection work order tracking
- Constant access, communication, and tracking

Site Inspections



ABM uses an enterprise inspection system, designed for facility service inspections. We created this tool to:

- Review recent, relevant performance history
- Accurately record data on service levels
- Allow managers to review team member performance
- Provide real-time readily accessible reports
- Let clients participate in data collection

Grading Scale



During inspections, tasks are rated on a scale of specifications in the contract defined as "Satisfactory," "Unsatisfactory" or "Not Applicable". The total tally becomes the quality score for the site. Users grade all completed steps when servicing a room type.

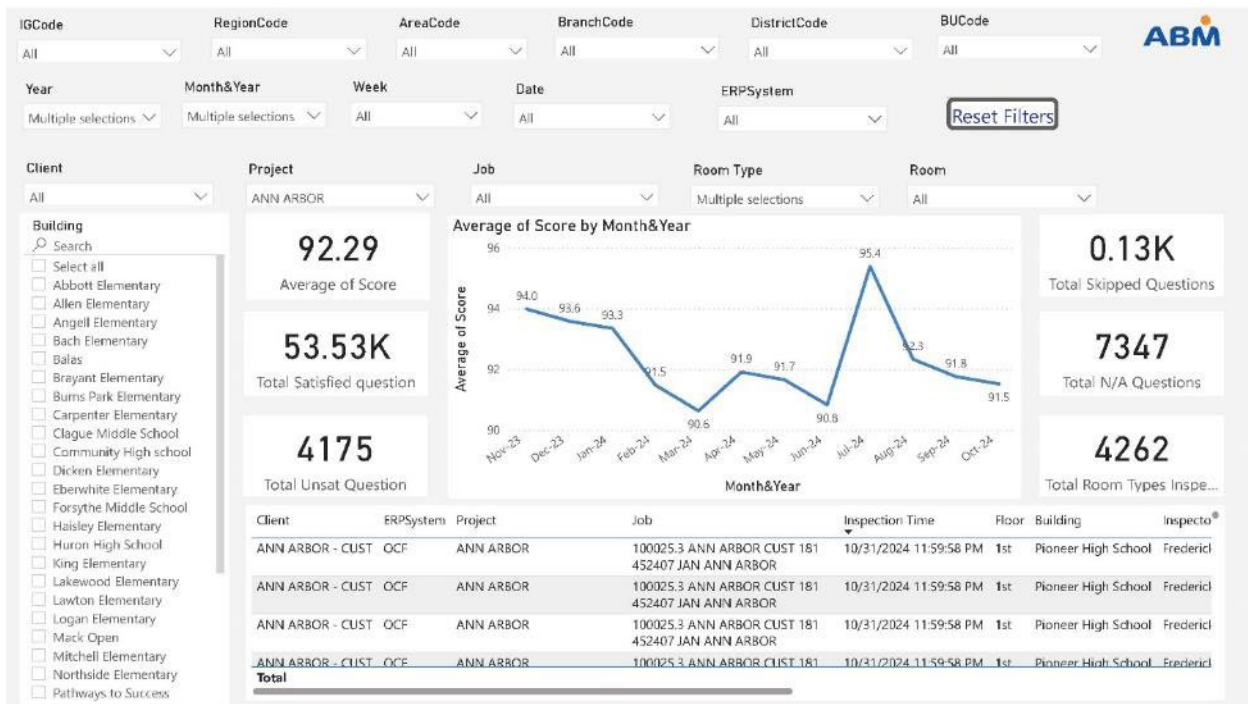
The system uses text and picture documentation to pinpoint findings and determine corrective actions. As an added value, every room type identifies maintenance items we will also review. Inspectors enter non-emergency maintenance items found, which can be viewed online or printed after the inspection is completed.



Reports

We will establish inspection frequencies for your site and set alerts to make sure inspections are completed within a specified timeframe. We provide monthly, quarterly, and/or semi-annual reports, which are broken down by:

- Entire Facility
- Individual Building
- Floor
- Inspector
- Room Type
- Question



Communication Plan

A successful partnership with Minidoka School District’s management relies on clear communication of expectations, objectives, and outcomes.

We schedule regular meetings to establish best practices, with account manager serving as your primary point of contact.

Our goal is to anticipate, understand, and plan the services needed to meet your needs. At ABM, effective communication is central to delivering exceptional customer service.

Proposed Meetings and Reviews

To ensure regular service reviews, we propose two approaches: personal meetings and joint reviews.

These meetings, scheduled at your preferred frequency, allow us to address specific needs within your district.

Accessibility and Customer Service

- Client meetings
- Client satisfaction measurements
- Customer service training and reward / acknowledgement programs
- ABM customer service request portal
- 24/7 line of communication

Sample Meeting Schedule

| FREQUENCY | PURPOSE | PERFORMED BY | MEETING WITH |
|-------------------------|--|--|-------------------------|
| Daily | Special needs | Project Manager | Minidoka Representative |
| Weekly (upon request) | Service relations and quality control inspections | Project Manager and Site Supervisor | Minidoka Representative |
| Weekly for 30 days | Service | Project Manager, Site Supervisor, District Manager and Regional Director of Operations | Minidoka Representative |
| Monthly | Service performance and quality control inspections | Project Manager, Site Supervisor, District Manager and Regional Director of Operations | Minidoka Representative |
| Client Business Reviews | Service, business issues, and service performance review | Project Manager, Site Supervisor, District Manager, Regional Director of Operations, and Regional Vice President | Minidoka Representative |

Client Business Reviews

Our management structure supports Minidoka School District through client business reviews (CBRs), ensuring a comprehensive understanding of the portfolio. The operational details and processes are pre-defined in our agreed-upon operations playbook.

Formal joint reviews occur monthly, quarterly, semi-annually, or as needed, during which we present key performance indicators (KPIs) such as quality scores, survey results, work order statuses, employee turnover, year-to-date costs versus budget, and out-of-scope costs. Your feedback is integral to these reviews and informs future goals and initiatives.

Monthly and Quarterly Client Business Reviews

Monthly and quarterly CBRs provide a formal review of our performance against expectations. These reviews highlight successes and address improvement areas. Led by account manager, these reviews engage the local team and may include regional and corporate resources.

If performance falls short, action plans are developed and discussed to resolve issues. The customizable CBR format includes:

- Expected service level reports
- Location-specific budgets
- Annual operating expense summaries, including all charges incurred by ABM
- Standard supplier reporting
- Project recommendations
- Building inspection summaries with performance evaluations

Our goal is to consistently meet contract obligations, improve performance, proactively address concerns, and promptly correct deficiencies.

Principal Report Cards and Quality Assurance

We gather client feedback through Principal Report Cards—online surveys assessing service quality, timeliness, cleanliness.

Combined with SITE inspections, these surveys, identify improvement areas, motivate management, and address potential dissatisfaction proactively.

Results are analyzed, documented, and shared with superintendents and school boards to ensure transparency and align performance with Minidoka School District’s expectations.

4. Please consider the following building areas and rate our performance. *

Components: Consider the general appearance and whether the area is maintained throughout the day. Is the area free of debris, with empty trash cans, clean vertical & horizontal surfaces? Is the area dusted, vacuumed, mopped, etc.? Are the bathrooms stocked, and all surfaces disinfected including the walls, floors, sinks, toilets? Do you find the exterior of the building and parking lots free of debris and well cared for? Do you find ABM responsive and to your requests and needs? Are any issues or concerns quickly addressed to your satisfaction?

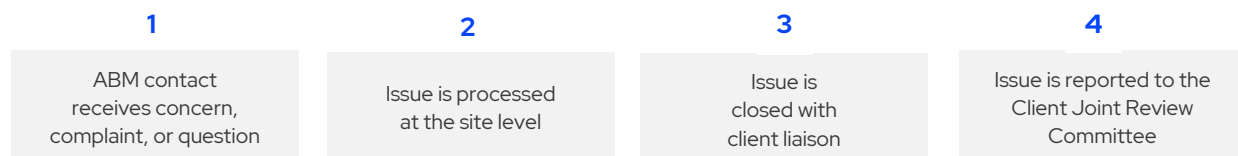
Rate Your Response A: Exceptional, C: Meets Expectations, F: Poor

| | A | B | C | D | F |
|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Hallways | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Cafeteria | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Classrooms | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Restrooms | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Outside Perimeter | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Managers Response | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Overall Cleanliness | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

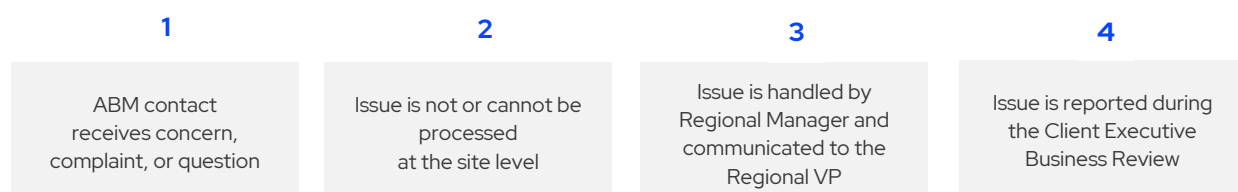
Issue Resolution and Communication

Our standard order of operations regarding any issues that require resolution is below.

Issues Resolved at Site Level



Issues Cannot Be Resolved at Site Level



Communication Cadence

The following table highlights the timing and cadence of communicating with SITE.

| STANDARD ORDER OF COMMUNICATIONS | | | | | | |
|----------------------------------|---|--|---|--|---|---|
| | Daily | | Weekly | | Monthly | |
| | Informal | Formal | Informal | Formal | Informal | Formal |
| Service Issues | • | • | • | • | | • |
| Vehicle Maintenance | | | • | | | • |
| Employee Status | • | • | | • | | • |
| Training | | | | • | | • |
| Special Projects | • | | | • | | • |
| SLAs | | | | | | • |
| Safety | • | • | | • | | • |
| Feedback | • | | | • | | • |
| Uniform/Equipment | | | • | | | • |
| Recruiting | • | | | • | | • |
| Methods of Communication | <ul style="list-style-type: none"> • Voice Mail • E-mail • Verbal • Phone | <ul style="list-style-type: none"> • Report from Supervisor • E-mail • CBRs | <ul style="list-style-type: none"> • Impromptu Meetings • General Discussions | <ul style="list-style-type: none"> • Summary • E-mail • Management Meetings • CBRs | <ul style="list-style-type: none"> • N/A | <ul style="list-style-type: none"> • Managing Meeting • Safety • Service Meeting • CBRs |

Just Ask Our Clients

| REFERENCE | Kuna School District |
|----------------|--|
| Location | Kuna, ID |
| Client Contact | Brian Graves, Assistant Superintendent |
| Phone / Email | 208.922.1000 / bgraves@kunaschools.org |
| Start Date | 2024 |
| Services | Custodial |

| REFERENCE | Nampa School District |
|----------------|--|
| Location | Nampa, ID |
| Client Contact | Cortney Stauffer, Director of Operations |
| Phone / Email | 208.468.4600 / cstauffer@nsd131.org |
| Start Date | 2013 |
| Services | Custodial |

| REFERENCE | Emmett School District |
|----------------|--|
| Location | Emmett, ID |
| Client Contact | Josh Rountree, Director of Maintenance |
| Phone / Email | 208.365.6301 / jrountree@isd221.net |
| Start Date | 2022 |
| Services | Custodial |

| REFERENCE | Boise State University Department of Athletics |
|----------------|---|
| Location | Boise, ID |
| Client Contact | Jordan Feeny, Assistant Athletic Director – Operations and Capital Projects |
| Phone / Email | 208.921.2856 / jordanfeeney@boisestate.edu |
| Start Date | 2022 |
| Services | Custodial |

| REFERENCE | Cassia School District |
|------------------|---|
| Location | Burley, ID |
| Client Contact | Sandra Miller, Superintendent |
| Phone / Email | 208.878.6600 / milsandr@cassiaschools.org |
| Start Date | 2019 |
| Services | Custodial, Grounds, and Maintenance |

| REFERENCE | Blackfoot School District |
|------------------|------------------------------------|
| Location | Blackfoot, ID |
| Client Contact | Brian Kress, Superintendent |
| Phone / Email | 208.785.8800 / kresb@d55.k12.id.us |
| Start Date | 2014 |
| Services | Custodial |

| REFERENCE | Evergreen Public Schools |
|------------------|---|
| Location | Vancouver, WA |
| Client Contact | Nicole Daltoso, Senior Director of Capital Facilities |
| Phone / Email | 360.604.4077 / Nicole.daltoso@evergreenps.org |
| Start Date | 1981 |
| Services | Custodial |

Pricing

We'll help you create new efficiencies to improve your bottom line.

To reduce costs and build lasting value for your facilities, we focus on innovative, efficient methods and the strategic management of labor and technology to eliminate unnecessary expenses while ensuring quality. Based on discussions with you, and leveraging our expertise in facility services, we identified the best practices for you and integrated them into a customized program designed to meet your service needs.

| MINIDOKA SERVICE QUOTE | |
|------------------------|---|
| Project Name | Minidoka School District Facility Services |
| Location(s) | Minidoka School District |
| Service(s) | Custodial Services, Facility Maintenance Services, and Grounds Services |
| Price* | \$3,155,149 |
| | |

*Price includes all labor, benefits, payroll taxes and insurance, supervision, cleaning supplies, and brand new equipment. Consumable supplies, such as hand soap, plastic trashcan liners, and paper products are also included in the price.

ABM at a Glance

*Rooted in Commitment
Driven by a Pursuit of Excellence*

ABM drives the possibility for a healthier, more sustainable, ever-changing world. Our diverse team of over 100,000 specialists delivers facility, engineering, and infrastructure solutions that make spaces more resilient, intelligent, and connected. We support 19 industries, serving 6+ billion square feet of space every day to improve the health, productivity, and sustainability of the places important to you.



Transforming Spaces and Places



The comfort and safety of shared environments matter. You can count on ABM as the trusted advisor for taking your facility to the next level...and the next.

Championing People



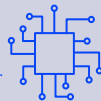
The caring nature of our interactions – with each other, our clients, and our communities defines who we are.

Advancing Sustainability



ABM is working to reduce impact on the environment, improve energy efficiency, and help clients reach corporate responsibility goals.

Inspiring Innovation



Changing the way your space operates through tech-enable solutions.

SQUARE FEET CLEANED DAILY
6+ billion

ACRES OF LANDSCAPING
55,000+

AVERAGE ENERGY SAVINGS
32%

FORTUNE 500 CHOOSING ABM
57%

CLIENTS WHO TRUST US
20,000

Driving possibility, together.

Where We've Come From

Our legacy dates back to 1909 when founder Morris Rosenberg invested just \$4.50 to start a window-cleaning business. Over the past century, ABM has grown from a solo endeavor into a dynamic, client-focused enterprise. Guided by unwavering commitment and a pursuit of excellence, our history reflects transformative growth and steadfast values. Through strategic acquisitions, we have expanded our integrated services and capabilities.

Today, we take pride in our award-winning workforce and cutting-edge automation technologies, which enhance efficiency across the thousands of physical assets we service and maintain. See our full timeline [here](#).



2024

The First of Its Kind

ABM opens a comprehensive training and testing facility to bolster microgrid and power solutions.



2009

The Century Mark

ABM celebrates 100 years with the founder's son ringing the New York Stock Exchange Closing Bell.



1933

Coast to Coast Expansion

Growing to 1,500 employees and specialized and technical services, we

2015

Newly Reshaped Vision

With Scott Salmirs as CEO, we implement industry-focused groups and centralized support.



1959

45 Cities Strong

At 50 years old, ABM has more than 6,000 employees.



1913

More than Windows

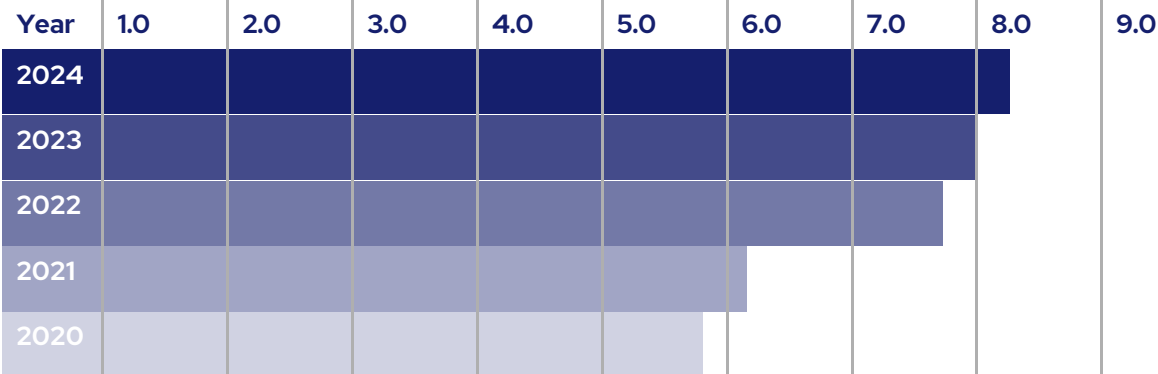
Expansion to full janitorial services updates us to American Building Maintenance Company.



Financial Stability

By faithfully serving over 20,000 clients nationwide, ABM has generated annualized revenue of more than \$8.1 billion in over 200 metro areas. ABM is Sarbanes-Oxley compliant, so we adhere to strict third-party auditing to safeguard our shareholders and clients from malicious business practices.

Revenues (billions)



Financial Highlights

We have an exceptionally transparent balance sheet comprised of a strong cash position, minimal debt, and a solid performance record boasting consecutive quarterly dividends since 1965.

| FISCAL YEAR (ENDS OCT 31) | 2024 | 2023 | 2022 | 2021 | 2020 |
|---|-----------|-----------|-----------|-----------|-----------|
| Revenue (millions) | \$8,359.4 | \$8,096.4 | \$7,806.6 | \$6,228.6 | \$5,987.6 |
| Net cash provided by continuing operating activities (millions) | \$226.7 | \$243.3 | \$20.4* | \$314.3 | \$457.5 |

ABM is also one of the largest facilities services contractors on the New York Stock Exchange. Our subsidiaries are leaders in their respective fields and are capable of independent growth as well as growth through acquisition. Our size, operational infrastructure, and financial strength enable us to offer customers a level of sophistication that translates into savings and peace of mind.

Our Annual Reports are posted online: <https://abm.gcs-web.com/financial-information/annual-reports>

Quarterly press releases are available at: <http://investor.abm.com/releases.cfm>

Recent Industry Awards

OUR USE OF TECHNOLOGY AND DATA



THE CLIENT EXPERIENCE



THE TEAM MEMBER EXPERIENCE



Experience in Education

| | | | | | | |
|---|---|---|---|--|---|---|
|  |  |  |  |  |  |  |
| CLEANING SERVICES | WASTE MANAGEMENT & RECYCLING | SPECIALTY SERVICES | HVAC SERVICES | LANDSCAPE & TURF | BUILDING ENGINEERING & MAINTENANCE | EV CHARGING |

Founded in 1909, ABM has provided building and maintenance services throughout North America for over 116 years, and we are proud to specialize in the education market. From our first university partner in the 1920s to the 380 K-12 school districts and more than 230 higher education institutions we serve today, building strong client relationships has been our focus.

Our education partnerships impact more than the districts and colleges we serve.

We create clean, healthy, and safe learning environments for over 4.5 million students who go home to parents, grandparents, aunts, uncles, friends, and other family members who benefit from the quality of our services.



Certificate of Insurance



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/25/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

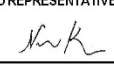
| | | |
|---|--|--------------------------------------|
| PRODUCER Willis Towers Watson Southeast, Inc. c/o 26 Century Blvd P.O. Box 305191 Nashville, TN 372305191 USA | CONTACT NAME: WTW Certificate Center | |
| | PHONE (A/C, No, Ext): 1-877-945-7378 | FAX (A/C, No): 1-888-467-2378 |
| E-MAIL ADDRESS: certificates@wtwco.com | | |
| INSURED ABM Education Services, LLC an ABM Industries Incorporated Company 4151 Ashford Dunwoody Road, Suite 600 Atlanta, GA 30319 | INSURER(S) AFFORDING COVERAGE | |
| | INSURER A: ACE American Insurance Company | NAIC # 22667 |
| | INSURER B: ACE Property & Casualty Insurance Company | 20699 |
| | INSURER C: Indemnity Insurance Company of North Ameri | 43575 |
| | INSURER D: AIG Specialty Insurance Company | 26883 |
| | INSURER E: American Home Assurance Company | 19380 |
| INSURER F: QBE Specialty Insurance Company | | 11515 |

COVERAGES CERTIFICATE NUMBER: W35894844 REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADD'L SUBR INSD WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|----------|---|---------------------|-------------------|-------------------------|-------------------------|--|---|
| A | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> \$1,000,000 SIR <input checked="" type="checkbox"/> XCU GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER: | | XSL G48949757 | 11/01/2024 | 11/01/2025 | EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 2,000,000 MED EXP (Any one person) \$ Excluded PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 6,000,000 PRODUCTS - COMPI/OP AGG \$ 2,000,000 | |
| A | AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY | | ISA H11374311 | 11/01/2024 | 11/01/2025 | COMBINED SINGLE LIMIT (Ea accident) \$ 5,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ | |
| B | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0 | | XEU G27910865 010 | 11/01/2024 | 11/01/2025 | EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000 | |
| C | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below | Y/N No | N/A | WLR C72624804 | 11/01/2024 | 11/01/2025 | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000 |
| A | Excess Workers Compensation WC-Statutory/CA-\$1M SIR OH, WA, OR, IL, MI - \$500K SIR | | WCU C72624762 | 11/01/2024 | 11/01/2025 | EL Each Accident \$1,000,000 EL Disease-Pol Limit \$1,000,000 EL Disease-Each Empl \$1,000,000 | |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 ANY PROPRIETOR/PARTNER/EXECUTIVE/ OFFICER/MEMBER are included under Excess Workers Compensation policy #WCU C72624762 SEE ATTACHED

| | |
|---|--|
| CERTIFICATE HOLDER ABM Industries Incorporated 4151 Ashford Dunwoody Road Suite 600 Atlanta, GA 30319 | CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE  |
|---|--|

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ACORD 25 (2016/03)

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SR ID: 26633087

BATCH: 3677081

AGENCY CUSTOMER ID: _____
 LOC #: _____



ADDITIONAL REMARKS SCHEDULE

Page 2 of 3

| | | | |
|--|-------------------------|--|--|
| AGENCY Willis Towers Watson Southeast, Inc. | | NAMED INSURED ABM Education Services, LLC an ABM Industries Incorporated Company 4151 Ashford Dunwoody Road, Suite 600 Atlanta, GA 30319 | |
| POLICY NUMBER See Page 1 | | EFFECTIVE DATE: See Page 1 | |
| CARRIER See Page 1 | NAIC CODE See Page 1 | | |

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,
 FORM NUMBER: 25 FORM TITLE: Certificate of Liability Insurance

Sample certificate. Evidence of Coverage.

INSURER AFFORDING COVERAGE: AIG Specialty Insurance Company NAIC#: 26883
 POLICY NUMBER: CPO 16081985 EFF DATE: 05/01/2024 EXP DATE: 05/01/2025

| TYPE OF INSURANCE: | LIMIT DESCRIPTION: | LIMIT AMOUNT: |
|----------------------------------|--------------------|---------------|
| Contractor's Pollution Liability | Each Loss | 10,000,000 |
| | Aggregate | 10,000,000 |
| | SIR | 500,000 |

INSURER AFFORDING COVERAGE: American Home Assurance Company NAIC#: 19380
 POLICY NUMBER: 080768613 EFF DATE: 05/01/2024 EXP DATE: 05/01/2025

| TYPE OF INSURANCE: | LIMIT DESCRIPTION: | LIMIT AMOUNT: |
|--------------------|--------------------|---------------|
| Property Coverage | Per Policy | \$5,000,000 |

ADDITIONAL REMARKS:
 All Risk of Physical Damage at any location including customer's premises, subject to policy terms.

INSURER AFFORDING COVERAGE: QBE Specialty Insurance Company NAIC#: 11515
 POLICY NUMBER: 130007484 EFF DATE: 07/01/2024 EXP DATE: 07/01/2025

| TYPE OF INSURANCE: | LIMIT DESCRIPTION: | LIMIT AMOUNT: |
|------------------------|----------------------|---------------|
| Professional Liability | Each Claim/Aggregate | \$5,000,000 |
| | Aggregate | \$5,000,000 |
| | Retention | \$1,000,000 |

INSURER AFFORDING COVERAGE: Federal Insurance Company NAIC#: 20281
 POLICY NUMBER: J06105798 EFF DATE: 11/01/2024 EXP DATE: 11/01/2025

| TYPE OF INSURANCE: | LIMIT DESCRIPTION: | LIMIT AMOUNT: |
|------------------------------|--------------------|---------------|
| Employee Dishonesty/Fidelity | Each Occurrence | \$5,000,000 |

ACORD 101 (2008/01)

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SR ID: 26633087 BATCH: 3677081 CERT: W35894844

AGENCY CUSTOMER ID: _____
 LOC #: _____



ADDITIONAL REMARKS SCHEDULE

Page 3 of 3

| | | | |
|--|-------------------------|--|--|
| AGENCY Willis Towers Watson Southeast, Inc. | | NAMED INSURED ABM Education Services, LLC an ABM Industries Incorporated Company 4151 Ashford Dunwoody Road, Suite 600 Atlanta, GA 30319 | |
| POLICY NUMBER See Page 1 | | EFFECTIVE DATE: See Page 1 | |
| CARRIER See Page 1 | NAIC CODE See Page 1 | | |

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,
 FORM NUMBER: 25 FORM TITLE: Certificate of Liability Insurance

INSURER AFFORDING COVERAGE: ACE American Insurance Company NAIC#: 22667
 POLICY NUMBER: ISA H11374311 EFF DATE: 11/01/2024 EXP DATE: 11/01/2025

| TYPE OF INSURANCE: | LIMIT DESCRIPTION: | LIMIT AMOUNT: |
|--------------------------------|--------------------|---------------|
| Garage Keepers Legal Liability | Limit | \$2,000,000 |

ADDITIONAL REMARKS:
 Automobile Liability includes Excess Garage Keepers Liability.

INSURER AFFORDING COVERAGE: Beazley Excess and Surplus Insurance Inc NAIC#: 17520
 POLICY NUMBER: D2CFC9240501 EFF DATE: 11/01/2024 EXP DATE: 11/01/2025

| TYPE OF INSURANCE: | LIMIT DESCRIPTION: | LIMIT AMOUNT: |
|--------------------|----------------------|---------------|
| Sexual Misconduct | Each Victim | 3000000 |
| | Total Agg | 3000000 |
| | SIR - Any One Victim | 250000 |



What to Expect from ABM

Seamless Transition

With our strong local presence in Idaho and our ability to transition over current staff, we can assure Minidoka School District a smooth transition from in-house to outsourcing your facility services.

Budgetary Savings

We have assisted similar school districts with budgetary savings of over \$1 Million over a 5 year period!

Service Excellence

With our highly trained in-house workforce, we provide services that increase efficiencies and lower your operating expenses—all while maintaining a uniform standard of service excellence.

Breadth of Services

We provide an unrivaled range of facilities solutions that keep your properties safe, clean, comfortable, and energy efficient.

Deep Industry Expertise

From our national office to our local branches, our workforce understands your industry. In over 116 years of service, we've developed the expertise to make our solutions work best for you.

**We are ready to build value for you.
Our solutions lower your operating costs,
preserve your assets, and maximize their value.**



ABM & Minidoka School District Board Meeting

December 15, 2025

ABM Idaho References



2013 - Present

- Custodial Service
- In-House Conversion
- 2.4M square feet



2019 - Present

- Custodial, Grounds, Preventative Maintenance
- In-House Conversion



2024 - Present

- Custodial Service
- In-House Conversion

ABM Idaho References



Blackfoot

School District #55



2014 - Present

- Custodial Service
- In-House Conversion



2022 - Present

- Custodial and Events
- In-House Conversion



2022 - Present

- Custodial Service
- In-House Conversion

ABM Gives Back to the Idaho K-12 Community



Hard & Soft Savings

81

December 15, 2025

Outsourcing Productivity

Time Commitment

1/3 Report managing facilities is the most time-consuming part of their job



Training Increases

Average training increases from 21.9 to 36.3 hours of formal training per year

Stress

1 in 5 leave each year due to stressors like insufficient funds and poor working conditions



Budget Savings

The average in-house custodial team costs 23% more than an outsourced team on average.⁸²

Attendance

2/3 of school-aged children miss a day or more of school due to illness or injury



Quality Improvement

1/3 of schools see an immediate improvement in quality after outsourcing.

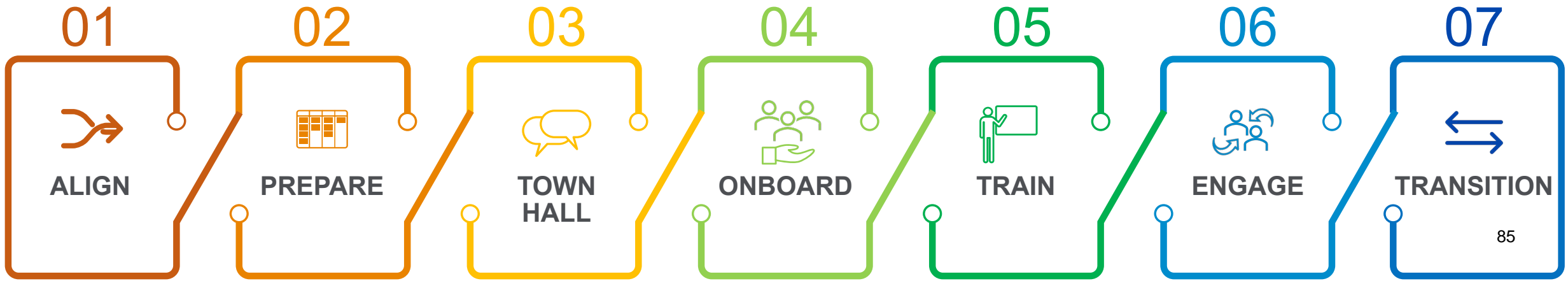
1. 6.2% Annual Budget Savings (~\$207,786 per year or \$1,038,903 over 5 years)
2. Worker's Comp
3. Recruitment Hours
4. Training Cost, Time, and Documentation
5. Software and Licensing costs
6. Office/Telecommunication Expenses
7. Unemployment
8. Saving on budget means **saving teachers**

Transition & People

84

December 15, 2025

Incumbent Staff Transition Process



OBJECTIVES

- Align HR teams
- Transition leader

- Develop startup plan, structure, & timeline

- GREAT first impressions
- Focus on incumbent staff & campus community

- Ensure GREAT candidate experience
- Efficient onboarding

- Provide GREAT training experience
- Solid foundation for growth

- Engage with front-line teams & people leaders after start date

- ABM HR Team

KEY ACTIVITIES

- Review scope of project
- Align support

- Develop startup team
- Notify COEs

- Provide overview of ABM expectations

- New Hire Process

- Collaborate on new hire experience
- Engage operations & support groups

- Team member engagement sessions
- Address questions
- Provide support

- Transition meeting
- Team alignment & understanding

Benefits to current in-house staff

- ABM will provide a 3% increase in pay to all in-house staff transitioning over to ABM
- All employees will receive benefits and a 401k
- Paid vacation days
- Town halls with all employees

86



Utilizing a Cooperative Agreement



There is a better way to buy goods and services.

It takes time, energy, and funds to create all the facets of an RFP and a request for proposal process. ABM is a proud member of half a dozen cooperative agreements including the 1GPA, Tips, BuyBoard, PCA, Equalis, and more.

The top cooperative our clients request is 1GPA because it is clear, concise, and free for colleges and universities to use. By utilizing a cooperative agreement like 1GPA, Front Range Community College can ensure the best-vetted vendor is aligned with a standard contract and scope of work, ready to begin work for you and your campuses, whenever you're ready.

CONTRACT GOALS

1Government Procurement Alliance (1GPA), is a non-profit national governmental purchasing cooperative which allows public agencies to take advantage of contracts to purchase the goods and services they need from local and national vendors. Eligible using members include:

- school districts
- charter schools
- colleges and universities
- towns
- municipalities
- counties
- states
- local governments
- federal government
- Native American communities
- fire districts
- any other political subdivision.

Members within each category listed are located throughout the country and vary in population, geographical footprint, may be rural or urban, and have a wide array of support needs within the scope of this solicitation. Contractors may provide services in one, two or all three categories (custodial, grounds and maintenance services) to be considered for contract award. 1GPA encourages firms of all sizes and capabilities to respond.

The goal of this project is to provide 1GPA Members qualified vendor options within a range of prices for the various services contained herein. The Member will contact the awarded firm(s) and complete a pre-estimate questionnaire (see sample page 27) to tailor the services listed in the Scope of Work to meet their needs and negotiate the final price within the contract price range. Although contractors are asked to provide a low-end rate for price comparison purposes, actual Member pricing may go below depending on services requested. Member pricing shall not exceed the contracted maximum price given for each service.



Executive Summary



Destination Education

A stronger district starts here. We deliver exceptional service through customized end to end solutions.

Understanding Minidoka County Joint School District 311

Your values – shared by your students, faculty, and staff – shape the atmosphere and culture on campus. Our commitment to excellence drives us to consistently exceed expectations across your district. Your custodial services partner must understand these values and the district community, so the alignment of the program and people on your campus support your culture and future.

Customized Solutions

Your stakeholders, including students, families, faculty, and staff, all have unique needs. Our industry experience and analyses of your campus custodial services program is designed to meet these needs through service, quality, and performance throughout the day, evening, weekdays and weekends.

As a single-source partner, we have the resources to identify and capture efficiencies, automate and improve workforce management, and provide in-demand amenities to key stakeholders.

Our solution for Minidoka School District results in healthier campuses, stronger community engagement, and greater student success.

Dedicated to Education

ABM's education operating segment specializes in and is solely dedicated to K-12 and higher education environments. Our team of industry leaders and subject matter experts have decades of experience dedicated to academic environments, understanding and consistently adapting to your district needs.

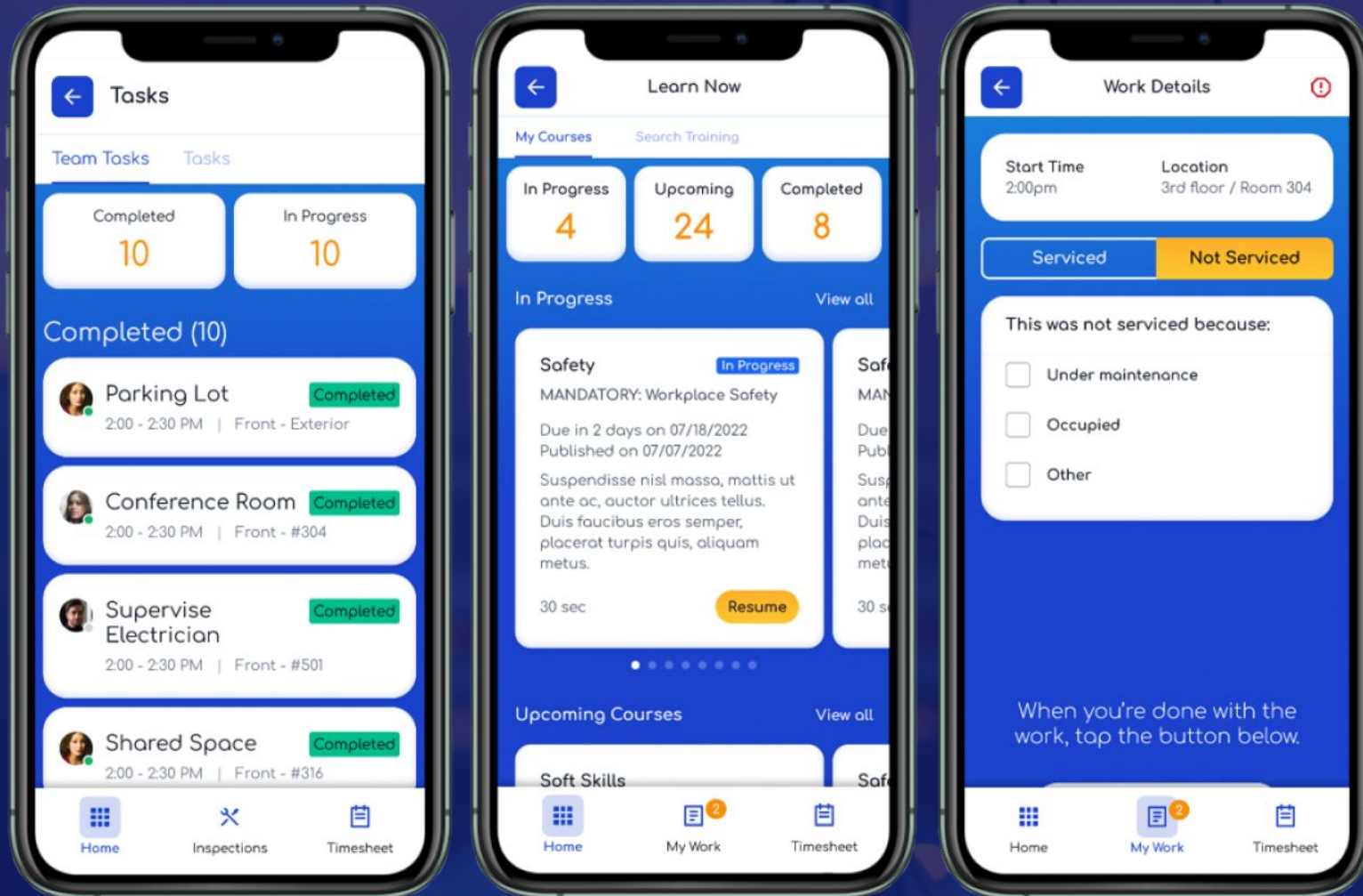
We partner with over 230 higher education institutions and more than 380 school districts nationwide. Unlike some competitors, our business is not dependent on any one account to provide coverage in an area. We can leverage our expansive ABM presence without sacrificing our education expertise.

We're a 116-year-old, publicly owned company—not backed by private equity. Our team members can even become owners through our internal stock program. Like Minidoka, we value transparency and long-term sustainability. This proposal isn't a short-term play—it's a commitment to a lasting partnership.

Team Members Stay Connected

Enabling Visibility in Real-time

Operations and the Frontline has a constant view into your facility



Team members access Connect throughout their shift

Data from the frontline is uploaded to Connect real-time, for transparency of service delivery.

- Task Checklist
- Service Validation
- SWOP Inspections
- Shift Handover Notes On-demand Training
- Kudos
- Messaging / Voice Messaging
- Live Translations
- Clock In/Clock Out
- Intrateam Chat

Gain a single source of truth in real time

Dashboard access 24/7 for greater transparency into service delivery and your facility

REAL-TIME METRICS KPIs – SLAs – Satisfaction Scores

DATA INPUTS
 Business Intelligence
 CMMS
 Energy Data
 Engineering Data
 Equipment Data
 Service Delivery Data
 ABM Team Data
 Third-party API Data
 Data from customer-specific APIs



FACILITY PERFORMANCE AND MANAGEMENT

Insights Dashboard with Core Metrics
 Safety
 Governance
 Quality
 Work Orders
 Service Location
 Talent
 Contacts

90

PREMIUM PRODUCTS

ABM Connect
Smart Routing

ABM Connect
Predictive Maintenance

ABM Connect
for Regulated Industries

ABM Connect
for Aviation

Thank You

Get in touch with us

Eric Gacutan
Director of Education Services
Eric.Gacutan@ABM.com

[ABM.com](https://www.abm.com)

[in](#) [f](#) [X](#) [▶](#)





meet the people company

Where students can shine,
grow and feel empowered.



SSC

Supporting *Students*, Building *Communities*

Our Customized Approach for Minidoka County School District



mission and values

Our values are deeply aligned with Minidoka County School District. Together, we share a commitment to excellence, community and student success:

Minidoka School District is dedicated to fostering each student's academic, emotional, and social growth through excellence, respect, and shared responsibility.

"At SSC, our purpose has always been bigger than the work we do. Every hallway we clean, every classroom we care for, every space we maintain, it all supports one shared goal - helping students thrive."

- Darryl Lomax, SSC CEO



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This proposal, designed specifically for Minidoka County School District, is confidential and proprietary to Compass Group USA Inc. (Compass). Any unauthorized dissemination to others outside your organization would irreparably harm Compass and entitle Compass to judicial equitable relief, including injunction and specific performance. This proposal is valid for 30 days after its presentation and/or delivery to you.



welcome to the people company

SSC Services for Education is the only facilities management partner focused exclusively on schools, from K-12 to higher education. Your priorities are our priorities.

We self-perform 96% of our work, delivering unmatched consistency, safety and accountability. Our hands-on approach ensures cleaner, safer campuses and a team that understands your mission.

Driven by a commitment to student well-being, we create learning environments where distractions are minimized and outcomes are maximized. With proven, education-focused processes, SSC delivers measurable cost savings and operational excellence – so Minidoka County School District can stay focused on student success.

“What is the SSC difference? It’s all about the detail work to really get the “wow” factor. When you walk into the building and turn the lights on, and you can really say “wow” about your work, that’s special.”

**– Coulter Sims, Regional Director
of Operations**



Supporting *Students*, Building *Communities*

December 10, 2025
Spencer Larsen
Superintendent

Minidoka County School District
310 10th St.
Rupert, ID 83350

Our Commitment: Supporting Student Success Through Exceptional Facilities

Dear Minidoka County School District Leadership,

At SSC, we believe every decision made in a school district should ultimately support student achievement. Your commitment to “moving the needle” for every learner is our shared purpose – and the foundation of our partnership.

Research consistently shows that well-maintained, safe and welcoming schools are essential for student learning, attendance and engagement. Our mission is to ensure that your facilities never stand in the way of student success, but instead actively contribute to it.

SSC is honored to present this proposal for comprehensive custodial, grounds and facility maintenance services for Minidoka County School District. With an exclusive focus on educational environments, we understand that operational excellence is not just about buildings – it’s about creating the conditions where students and educators can thrive.

Why SSC?

- Over 55 years of proven expertise serving schools and districts nationwide
- Trusted by more than 145 educational partners every day
- 96% client retention rate, reflecting our unwavering commitment to quality and trust
- A team of more than 10,000 dedicated professionals who care for your facilities as if they were their own

Our Impact:

- Clean, safe environments that foster higher achievement and better attendance
- Reliable operations that boost staff morale and retention
- Facilities that inspire confidence among parents, staff and the broader community

We invite you to review this proposal and connect with our references – because the true measure of our work is seen in the outcomes we help districts achieve.

We look forward to the opportunity to discuss how SSC can help Minidoka County School District keep students at the center, strengthen operational excellence and maximize every dollar for the benefit of your learners.

Nathan McCann • Regional Sales Director – West
SSC • nathan.mccann@compass-usa.com • 520-609-6518

meet
the
company

people



say **hello** to higher performance



Executive Summary

A Powerful *partnership*

Minidoka County School District and SSC



“

"I absolutely recommend SSC Services for Education. If you're looking for a partner that genuinely cares, invests in its people, delivers excellent service and brings measurable operational improvements and long-term cost savings, they are it. Their dedication, flexibility and honesty have made a huge positive difference here in Jerome, and I'm sure they'll do the same for you."

Brent Johnson, Superintendent, Jerome School District (ID)

We Heard You

Every great partnership starts with listening. You told us what matters most, and we heard you. Our proposal is custom-built to address your top priorities:

Caring for and **providing opportunities** for the district's current employees, including skill-based training and professional growth pathways.

Ensuring stability and delivering results with **proven expert leadership**.

Delivering a **seamless transition** that builds confidence and **raises expectations** for what is possible.

Maintaining a **laser focus** on supporting Minidoka's pursuit of improved **student achievement**.

Proactively leveraging training, technology and a continuous improvement model to **increase efficiency** and **enhance quality and service**.



Employee Care

SSC is proudly and unabashedly a people organization. Our team members are the foundation of our success. By caring for our team, we empower them to expertly care for our partners. Our employee turnover rate is one-fifth the industry average because our associates come first. Comprehensive benefits, technical training and clear paths to growth foster high-caliber teams dedicated to student success.

Minidoka employees transitioning to SSC can expect:

- Individual health, dental and vision insurance with \$82.82 monthly premium co-pay (same premium team members currently pay)
- One-to-one service match with Compass Group for each year of service in Minidoka County School District
- 12 sick days annually
- Four personal days annually
- Retention of current vacation benefits



“My personal experience with SSC has been one of the best experiences; since being with SSC, I have learned and grown with them. Being able to have the opportunity to do training and learning new things with a better knowledge of how things work has significantly enhanced my career by developing my leadership, strategic thinking and problem-solving skills. They have given me hands-on experience in managing operations and driving results, which has broadened my perspective and strengthened my ability to deliver value in any professional setting. Having the opportunity to grow and move up is one of the best things about SSC. Even my personal director has invested in my career, letting me learn more and thrive.”

Jewlie Wolfe, SSC Maintenance Tech, Jerome School District (ID)

For detailed information on compensation and benefits for Minidoka employees transitioning directly to SSC, please visit

pg. 190



Leadership That Inspires and Delivers

SSC understands the importance of delivering on our promises. Transparency is essential. Through our quality assurance systems, we track and analyze data to best inform our services within your district. Minidoka will have real-time access to the details of your facilities and can request specific report cadences to stay current. Our QA process includes:

- Work Order Audits
- Informal Building Walkthroughs
- Formal Inspection Tours
- Customer Surveys and Questionnaires
- Daily Inspections
- Monthly Report Cards
- Quarterly Business Reviews (QBRs)



“One of the standout qualities of SSC Services for Education is their attentive listening to our needs and concerns. They are responsive and proactive in addressing any issues that arise”

Greg Wyman, Superintendent,
J.O. Combs Unified School
District (AZ)

Building Confidence and Raising Expectations

You don't get a second chance to make a first impression. That's why SSC's STAT (Startup, Transition and Training) team is already hard at work constructing Minidoka's transition plan. Developed by subject matter experts with extensive experience in transitions, our plan is focused on building a foundation that keeps Minidoka's students, staff and families at the center of every decision. The STAT team and dedicated experts will be on-site to ensure a seamless transition, alleviate associate and community concerns, provide background checks for current associates, recruit, train and thoughtfully integrate into the Minidoka County School District family.



“This (the collaboration with SSC) is the district's largest partnership, and the transition was a major undertaking. It was not without obstacles. However, one of the standout qualities of SSC is their team's earnest desire to get it right; to meet and even exceed our expectations.”

Margot Jones, Executive Director of
Business and Finance, Kingman Unified
School District (AZ)



Our Roots in Idaho Run Deep

Minidoka County is known for its expansive, fertile plains and highly productive agricultural landscape. Our parent company, Compass Group, has a longstanding presence in the Magic Valley and throughout Idaho.

- Currently, Compass Group's impact within a 75-mile radius of Rupert exceeds **\$9 million** annually, supported by more than 160 employees.

- Including Boise, the impact grows by an additional **\$40 million, with 650 team members.**
- Compass Group purchases over **\$15 million** in goods and services from Idaho-based companies, actively supporting the local economy.
- In fiscal year 2025, Compass Group paid more than **\$26 million** in wages in Idaho and an additional **\$2 million** in total payroll tax on those wages.



SSC: The Safe, Low-Risk, High-Reward Choice

Value is essential for every school district striving for a strong return on investment. At SSC, we align our priorities with yours – because improving outcomes for every student is our shared mission.

The quality of school facilities and the reliability of operations are critical to student success. Research shows that well-maintained, efficiently managed schools lead to higher achievement, stronger attendance and greater student engagement.



“One of the standout qualities of SSC is its responsiveness to our needs and requests. They have shown an impressive ability to adapt and provide solutions that align with our objectives. This level of attentiveness has significantly impacted our operational efficiency and allowed district administrators to focus more time and energy on enhancing student learning and achievement.”

Mark Goligoski, Assistant Superintendent, Marana Unified School District (AZ)



“As a facilities director with SSC, I’m proud to say our work goes far beyond maintaining buildings; we become part of the communities we serve.”

Terrance Handyside, SSC Unit Director and Jerome School District Parent,
Jerome School District (ID)



Supporting Those Who Directly Support Students

Teaching is challenging, even under optimal conditions. SSC is passionate about creating ready-to-learn environments. Supported staff are more engaged and motivated, which leads to better teaching and support for students. Increased morale fosters creativity and a willingness to try new instructional strategies, directly benefiting student learning.



"School facilities have a direct effect on teaching and learning. Poor school conditions make it more difficult for teachers to deliver an adequate education to their students, adversely affect teachers' health and increase the likelihood that teachers will leave their school and the teaching profession."

Source: Linking School Facility Conditions to Teacher Satisfaction and Success

Experts in the Student Experience

It is the student experience that ultimately matters. You can't focus on student achievement if you have "a thousand fires" to put out elsewhere. Let us help shift your time, energy and attention away from facility management and back to where it belongs – on student achievement.

With more than 55 years of facilities experience exclusively for education partners, SSC

understands its role as an ambassador of your mission. Our program is designed with students in mind, supporting every child's health, well-being and success.

We know that students need to be in the classroom to achieve, and we understand the impact absences have on the district's budget. That's why maintaining clean, safe and well-cared-for facilities matter – it helps keep students in class, driving achievement and protecting vital funding for your district.

A well-maintained, clean learning environment doesn't just feel better – it drives results. For Minidoka, just a **1.5% increase in student attendance** can generate funding for four additional staffing units, or roughly **\$616,000 in added revenue**. Investing in facilities means investing in student success and district resources.



Financial Highlights

SSC is proud to present our proposal for comprehensive facility maintenance and management services for Minidoka County School District. We appreciate your consideration and look forward to building a collaborative partnership where the whole truly exceeds the sum of its parts.

Our financial offer is based on onsite discussions with district leadership and a thorough review of current operations.

Year 1 Pricing

\$3,563,057

Financial Highlights

- Level 3 facility condition assessment - \$185,000
 - Paid by SSC – NO charge to Minidoka
- Start up costs of \$435,232 – NO charge to Minidoka
- Signing bonuses - \$200,000
 - Year 1 - \$100,000 paid at signed contract
 - Year 2 - \$100,000 paid at conclusion of Year 1
- Added Management - \$344,003 (includes taxes and benefits)
 - Onsite Facilities Director - \$118,322
 - Onsite Custodial Manager – \$106,709
 - Onsite Facility Services Coordinator - \$71,871
 - Dedicated ground team lead - \$47,101
- Capital investment in new equipment - \$908,375
 - \$395,388 - custodial equipment
 - \$279,412 - vehicles
 - \$215,815 - landscaping equipment
 - \$17,760 - facilities maintenance equipment
 - Includes the value of a new computer maintenance management system (CMMS)
- Parts and materials annual capped budget - \$200,000
- Purchased services annual capped budget - \$150,000
- Maintenance Threshold: \$2,000

| Facilities Program | |
|---|--|
| Minidoka 2025-2026 Budget | \$3,362,935 |
| Non Allocated Expenses | |
| Minidoka Time & Resources Leadership Team | <i>How much time are you spending currently that could be reallocated to student learning and achievement?</i> |
| Human Resources | <i>Savings in recruitment, hiring, personnel matters, etc.</i> |
| Accounts Payable | <i>Free up time for other district needs</i> |
| Payroll | <i>Free up time for other district needs</i> |
| General Liability Insurance | <i>What is the captured savings for the district?</i> |
| 2025 Operating Budget | \$3,362,935 |
| FY27 Operating Budget Adjusted for CPI | \$50,444 |
| SSC Program Enhancements | |
| Staffing - Recruit, Train, & Retain | |
| Added Director of Facilities | \$90,000 |
| Added Custodial Manager | \$80,000 |
| Added Facility Services Coordinator | \$50,000 |
| Added Grounds Crew Team Lead | \$35,360 |
| Associated wage taxes and benefits | \$85,776 |
| Yearly Equipment Amortization | \$125,793 |
| Contribution to SSC Overhead | \$96,420 |
| SSC Profit | \$114,096 |
| SSC's Comprehensive Program Investment | \$4,090,824 |
| SSC Proposal | \$3,563,057 |
| Value Add | \$527,767 |

meet
the
company

people



**your partner
for inspired**

learning



Company Overview

110

Who We Are at a Glance



Custodial Services



Grounds Management



Facilities Maintenance



Project and Construction Management

145+

Partners nationwide



100%

Focused on education spaces



55+

Years of experience
Est. 1969



9K+

Acres managed per year



250M+

Square feet serviced per day*



Headquarters in Knoxville, Tennessee

1225 E. Weisgarber Road, Suite 200
FEIN: 62-1101779

10K+

Employees



“Every challenge we put on the table for them - they have stepped up to that challenge. We do have a genuine partnership.”

Dr. Lloyd Jackson, Superintendent, Texarkana Arkansas School District



*Ranging from 32,000 to 23 million square feet per day.

Associations and Certifications

SSC is proud to belong to or support the following organizations:





Supporting Students, Building Communities

Living Our Values: The Partnership Difference

From classrooms to campuses, you get specialized services with a *personal* touch



Experts in the Student Experience

With over 50 years of facilities experience dedicated exclusively to education partners, we understand our role as ambassadors of Minidoka County School District's mission. Our programs will be designed to reflect your standards and to **support the health, well-being and overall success of your students.**



Strongest Talent, Lowest Turnover

Our employee turnover rate is one-fifth the industry average because we prioritize our people. Your community will benefit from stable, self-performing account teams that bring **higher technical expertise, stronger cultural alignment and a safer, more secure environment for your students.**



Proactive Innovation and Continuous Improvement

From process automation and robotics to intuitive analytics and holistic sustainability standards, our full-service FM teams will help you achieve strategic goals more efficiently and effectively. We will continuously innovate and improve our services to align with your evolving needs and long-term vision.



Engagement Programs Tailored to Your Vision

Your priorities are our priorities. From customized sustainability initiatives to student internships, educator grants and community events, we will design engagement programs that **reflect your vision and extend our impact far beyond core services.**



Trusted Expertise. Flexible Programming

Because we **self-perform 96% of all facilities services,** we will bring unmatched technical expertise and program flexibility to your campuses. Our team will build a lasting partnership by tailoring the service approach to align with your unique culture and evolving priorities.



Global Resources Invested in Your Community

As part of the world's largest support services organization, **we will leverage unmatched financial, technical and strategic resources** to help Minidoka County School District envision greater possibilities and bring them to life within your district and community.

What Will Change When You Partner With SSC

Partnering with SSC will bring meaningful improvements to Minidoka's operations, efficiency and student learning environments. **However, one thing that will not change is our unwavering commitment to your people** – our genuine care for, and interest in, protecting the jobs of existing employees, which remains at the heart of our approach.

1

Focus on Education

You can focus on what you do best—supporting students—because you have a people-focused partner dedicated to creating clean, safe and distraction-free environments. SSC's services are designed to enhance the student experience and promote well-being, ensuring your time and energy stay where they matter most: helping every student succeed.



“Their new work order system has been a game-changer for efficiency. We've seen a dramatic reduction in the time it takes for maintenance teams to contact the person who submitted the request, and the overall completion time for maintenance tickets has dropped significantly. This improved communication and accountability means our administrators and teachers can spend more time focusing on our students.”

Brent Johnson, Superintendent,
Jerome School District (ID)

2

Improved Staff Morale

Clean, well-maintained school environments have a direct and positive impact on staff morale. When educators and support staff work in safe, orderly and welcoming spaces, they feel more valued and are better able to focus on their core mission – supporting students. (National Center for Education Statistics)

3

Leadership Matters

SSC provides a professional unit director who is not only dedicated to MCSD, but is also actively supported by engaged regional and national leadership who remain involved every step of the way. The unit director has access to the best team of subject matter experts in the industry, ensuring that challenges are met with proven solutions and innovative thinking. With strong communication and interpersonal skills, our leadership team keeps you informed, connected and confident.



4

Technology-Driven Solutions

By proactively investing in training, technology and continuous improvement, Minidoka can avoid costly emergency repairs, extend equipment life and boost energy efficiency – saving tens of thousands each year. Fewer breakdowns mean less disruption to learning, while improved air quality and reduced absenteeism directly support student success and district revenue.



6

Team Member Recognition, Retention and Training

You have enough on your plate. That's why we focus on building a stable, well-trained team Minidoka can rely on. By prioritizing team member retention and providing comprehensive professional development, we ensure consistent service that minimizes disruptions and keeps your district moving forward.

Just as important, we believe in recognizing and celebrating the dedication and achievements of our team members. Acknowledging their contributions not only boosts morale but also reinforces a culture of excellence and pride throughout the district.



5

Seamless Transition

Because SSC values the knowledge and relationships of existing on-site employees, you can be assured a smooth transition when outsourcing services. We'll help put your community at ease and provide full transparency.



7

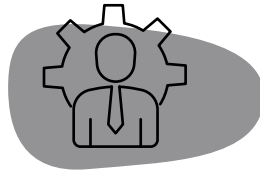
Holistic Partnerships

Improving and building on existing facility programs is a shared priority. At SSC, we work closely with you to deliver value-added services that go beyond day-to-day operations, including construction and project management, facility condition assessments and energy management. This collaborative approach supports and strengthens your long-term district strategy.

The SSC Difference

Our specialized teams, data-driven approach and financial strength provide Minidoka County School District with a trusted partner who delivers smarter solutions, greater reliability and stronger results than any competitor.

Experienced Leadership



We are committed to ensuring success. You will see this in our genuine care for all team members transitioning to SSC, the way we enthusiastically work to support all things MCSD, and the transparent way we operate our business. And you won't have to wait to meet our leadership. In Year 1, you'll meet:

- **Annual visit from Darryl Lomax, CEO** – Darryl will visit the team and celebrate their achievements and milestones. In addition, he will meet with district staff to ensure we are delivering on our promise.
- **Quarterly visits from Senior Leadership** – Engaging stakeholders and team members to ensure the necessary resources are being deployed to support the mission of MCSD.
- **Weekly/Monthly visits from Coulter Sims, Regional Director of Operations** – Providing support and evaluating processes to improve outcomes.

The SSC difference is defined by strong leadership, dedicated people, meticulous planning and a clear commitment to measuring and communicating results. This focus will set a new standard of excellence for Minidoka County School District, in support of advancing student success and enhancing teacher satisfaction across your district.

Exceptional People



Our collaborative culture promotes continuous learning and growth, ensuring you receive service from highly skilled, motivated teams empowered to deliver their best every day. Through robust engagement programs and development opportunities, we build a workforce that is not only committed to excellence but also deeply invested in supporting your district, students and community.

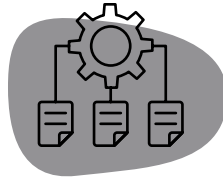
- **Dedicated HR Team** – To help your hourly associates transition over to SSC.
- **Benefit Programs** – Extensive, flexible full-time programs with additional voluntary benefit options unmatched in the industry.
- **Discount Marketplace** – Discounts for a vast array of consumer products for SSC associates.
- **GEM Program** – Hourly associate engagement program that recognizes and rewards employees.
- **Training Programs** – Specific training offerings, including safety training and active shooter training, to equip associates with essential skills and knowledge.



“SSC’s on-site and regional leadership emphasize listening. If we have concerns, they are addressed immediately. The SSC team takes pride in the buildings and the work they do. The schools are collectively “ours,” and you see that in the results. Their commitment to quality is evident in each project they undertake. “

Mark Goligoski, Assistant Superintendent, Marana Unified School District (AZ)

Customized Business Plan



A robust, dynamic and tailored plan for Minidoka County School District will be the cornerstone of success. Drawing on decades of K-12 experience and industry expertise, we have developed a comprehensive startup plan for you. This plan begins well before the contract’s go-live date, allowing us to stay ahead of challenges and ensure long-term success for your community.

- **Startup Team** – A dedicated team of managers will implement our startup plan. This team will complement the proposed on-site management team to ensure seamless execution.
- **Transition Plans** – A customized business plan designed to guarantee your complete satisfaction throughout the transition process.
- **Training** – K-12-specific training programs will be delivered to increase the competency and confidence of all your associates.
- **Standard Operating Procedures (SOPs)** – SOPs will provide a structured and consistent approach to maintaining cleanliness and safety across your facilities.
- **Associate Engagement Programs** – Recognition and financial programs designed to benefit associates and support recruitment and retention efforts at your campuses.

Success Measurement/Communication



What sets Minidoka County School District’s facilities program apart is a commitment to transparent communication and rigorous success measurement, designed to keep you fully informed and in control. Through comprehensive reporting systems, we will track progress and evaluate performance with precision, providing clear visibility into results. Open communication channels will ensure your stakeholders stay engaged, aligned and confident in the work being done, fostering a culture of accountability and continuous improvement that directly supports your goals and community success.

- **Key Performance Indicators (KPIs)** – KPIs will provide clear, quantifiable measures to track progress and performance against your specific goals.
- **Quarterly Business Reviews (QBRs)** – QBRs offer regular opportunities to share performance results and maintain open communication.
- **Monthly Report Cards** – Principals will have a formal mechanism to provide satisfaction feedback on custodial services.
- **Konect** – This web-based customer engagement tool provides real-time problem resolution and feedback to ensure swift responses to your needs.

Experienced, Dedicated Leadership



Darryl Lomax
CEO



Shannon Thornton
VP, Human Resources



Vallen Emery
Division President



Dan Bourdeau
CFO



Brian Coscia
VP, Facilities and Energy Services



Brandon Haley
VP, Grounds Management



Tim Tyler
Regional VP



Marshall Darnell
VP, Facilities and Energy Services



Katie Segura
Director, Safety



Maia Rubio
Regional HRBP

Point of Contact

Nathan McCann

nathan.mccann@compass-usa.com

520-609-6518



behind you as a team,
beside you as a *partner*

Backed by Compass Group

Driven by excellence. Uniquely delivered by SSC.



SSC is proudly backed by Compass Group, a global leader with a strong, \$28.6 billion financial foundation in North America. Just as Compass Group provides strength and stability, it allows you to focus on creating happy, healthy environments.

This support also enables valuable time and cost savings to be passed directly to Minidoka County School District. Together, we continuously find smarter, more efficient ways to serve – delivering savings while enriching your overall experience.

Awards and Recognition

- **Fortune:** World's Most Admired Companies, 2025 (Compass Group PLC)
- **Newsweek:** America's Greatest Workplaces for Diversity, 2025; America's Greatest Workplaces for Women, 2025; America's Greatest Workplaces for Mental Well-Being, 2025; America's Most Reliable Companies, 2025
- **Time:** World's Best Companies, 2024; No. 31 of 1,000 companies (Compass Group PLC)
- **The International Association for Food Protection:** Black Pearl Award, 2023

It's a

win-win

for you, your students
and your community



For more information, visit www.compass-usa.com.

Providing your school with a competitive advantage through smarter solutions, greater stability and stronger, more reliable outcomes.

Our specialized teams, data-driven approach and financial strength consistently set us apart from the competition.

Cybersecurity

We invest \$33 million each year to protect the data of Minidoka County School District, along with your employees, customers and guests, against all cyber intrusion attempts. Our cybersecurity team works around the clock so you can focus on your core business.

Human Resources: People and Labor Strategy

In addition to our specialized HR support and strong people management capabilities, we bring you the benefits of SmartLabor, our proprietary labor platform that monitors workforce performance, identifies inefficiencies, captures critical data and drives continuous improvement across your operations.

Strategic Projects

This internal team's deep knowledge of transitions and extensive experience in change management are essential to ensuring a seamless, successful start for you. Their focused support helps minimize disruption, align stakeholders and lay the foundation for long-term partnership success.

Compass Digital

Focused on innovation and engagement, this internal team of developers and data scientists delivers technology strategies and solutions tailored to meet your complex operational needs.

Envision

From strategic space design to food waste reduction, this forward-thinking team is committed to supporting your district through partnerships that drive growth while promoting the well-being of your people and our planet.

E15

By analyzing historical data and market research, this internal team uncovers patterns, correlations and actionable insights that Minidoka County School District can use to make informed decisions. This helps optimize operations and enhance the overall experience for your students, staff and community.

Balance Sheet

Our strong balance sheet, driven by a high credit rating, low debt levels and a purposeful equity raise, positions us to invest strategically in innovation, service and support for your district. While others in the industry face financial constraints, we remain agile and forward-thinking, consistently delivering the highest value to our partners.

meet
the
company

people

**our reputation
sets us** *apart*



References

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SSC Partners

The following pages include a sampling of our current partners. We hope you will reach out and speak with them about our exceptional service.

Jerome School District

Jerome, Idaho
Client since: 2025
Square feet: 702,088
Brent Johnson, Superintendent
208-324-2392
brent.johnson@jeromeschools.org

J.O. Combs Unified School District

San Tan Valley, Arizona
Client since: 2022
Square feet: 860,892
Dr. Greg Wyman, Superintendent
480-987-5307, gwyman@jocombs.org
Robert Anderson, Director of Support Services
480-987-5316, randerson@jocombs.org

Kingman Unified School District

Kingman, Arizona
Client since: 2022
Square feet: 1,294,345
Dr. Gretchen Dorner, Superintendent
928-753-5678, ex. 2016
gdorner@kUSD.org

Marana Unified School District

Marana, Arizona
Client since: 2020
Square feet: 1,806,492
Mark Goligoski
Assistant Superintendent of Operations
520-682-3243
m.j.goligoski@maranausd.org

Reference Letters

Jerome Jt. School District No. 261
District Office
125 4th Avenue West
Jerome, Idaho 83338
Telephone (208) 324-2392 • FAX (208) 324-7609



December 1, 2025

To Whom It May Concern,

I'm happy to write this recommendation for the team at SSC Services for Education. We started working with them back on July 1st of this year, and bringing them on to handle our custodial, grounds, and facility maintenance was a decision we thought about very carefully—we wanted to make sure it was the right move for our staff, our schools, and our community.

Right from the start, SSC showed they genuinely cared about every Jerome team member who joined them from the district. They went the extra mile to protect jobs, recognize years of service, and offer solid pay and benefits. It was clear their approach was always "people-first," making sure our valued staff felt respected and supported through the whole transition.

Operations and Efficiency

The skill they bring is top-notch, and it's definitely upgraded our operations. Their team is well-trained, quick to respond, and always looking for solutions.

Their new work order system has been a game-changer for efficiency. We've seen a dramatic reduction in the time it takes for maintenance teams to contact the person who submitted the request, and the overall completion time for maintenance tickets has dropped significantly. This improved communication and accountability means our administrators and teachers can spend more time focusing on our students.

Long-Term Value and Staffing

SSC has really invested in Jerome, and it shows. Not only have they given us the capacity to be fully staffed—a feat we haven't been able to achieve for many years—but this has also taken a significant load off our HR department.

Crucially, their full staffing has allowed us to shift our focus to proactive, scheduled maintenance. This strategic shift will extend the life of our facilities and end up saving the district considerable amounts of money in the long run. They truly take pride in our buildings—they treat our schools like their own—and that shared commitment has only made our partnership stronger.

Conclusion

I absolutely recommend SSC Services for Education. If you're looking for a partner that genuinely cares, invests in its people, delivers excellent service, and brings measurable operational improvements and long-term cost savings, they are it. Their dedication, flexibility, and honesty have made a huge positive difference here in Jerome, and I'm sure they'll do the same for you.

Give me a call or email if you have any questions or would like to discuss further

Best regards,

Brent Johnson Superintendent, Jerome School District



43371 N. Kenworthy Rd.
San Tan Valley, AZ 85140
(480) 987-5300 | info@jocombs.org

February 2025

To Whom It May Concern,

I am pleased to write this letter of reference for SSC Services for Education. Our district has partnered with SSC for the past two years and I remain consistently impressed with their high-quality custodial services and exceptional client support.

SSC Services for Education has demonstrated a strong commitment to maintaining the cleanliness and safety of our school facilities. Their custodial team is diligent, thorough, and reliable, ensuring that our schools are ready for learning to take place. This level of service has significantly contributed to creating a positive and healthy learning environment for our students and staff. In fact a couple of their employees have been honored by our principals as part of the District's employee of the month recognition.

One of the standout qualities of SSC Services for Education is their attentive listening to our needs and concerns. They are responsive and proactive in addressing any issues that arise, often resolving them in a timely and efficient manner. This level of attentiveness and dedication to client satisfaction is truly commendable.

Furthermore, SSC Services for Education has consistently demonstrated financial transparency in all their dealings with our district. They meet with district leadership on a quarterly basis and provide a detailed report regarding services provided to the District. Their clear and honest communication regarding costs and services have fostered a strong sense of trust and reliability. This transparency has been invaluable in managing our budget and ensuring that we receive the best possible value for our investment.

Based on our positive experience, I recommend SSC Services for Education without reservation to other school districts. Their professionalism, quality of service, and commitment to client satisfaction makes them an outstanding partner.

If you have any additional questions or require further details, please do not hesitate to contact me.

Sincerely,

Dr. Gregory A. Wyman
Superintendent

Kingman Unified School District #20

SUPERINTENDENT
Mrs. Gretchen Dörner

3033 MacDonald Ave
Kingman, AZ 86409
Phone: (928) 753-5678
Fax: (928) 753-6910

February 25, 2025

To Whom it May Concern:

I am pleased to write this letter of recommendation for SSC Services for Education. After many years of self-operating our facilities, the Kingman Unified School District made the decision to partner with SSC. This comprehensive partnership includes custodial, grounds, and facilities maintenance and management.

This is the district's largest partnership, and the transition was a major undertaking. It was not without obstacles. However, one of the standout qualities of SSC is their team's earnest desire to get it right; to meet, and even exceed our expectations.

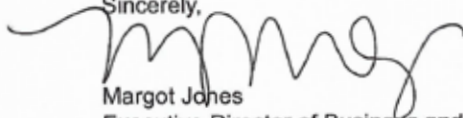
This begins with listening. SSC's onsite and corporate leadership places a strong emphasis on listening intently to critical feedback. SSC shows an impressive ability to adapt and provide solutions that align with our expectations and goals. This level of attentiveness has enhanced our operational efficiency, allowing district and school administrators to focus more time and energy where it belongs, on improving student learning and achievement.

The SSC team takes immense pride in the buildings and the work they do, treating the Kingman Schools as if they are collectively "ours." It is this shared sense of purpose that makes this partnership so valuable.

In conclusion, I wholeheartedly recommend SSC Services for Education as a partner for your school district. Their dedication to quality, flexible approach, and transparency set them apart from the competition. I am confident that choosing SSC will be a decision you won't regret.

If you have any questions or require further details, please feel free to contact me.

Sincerely,



Margot Jones
Executive Director of Business and Finance
928-753-5678



GOVERNING BOARD

Maribel Lopez, Ed.D., President
Kathryn Mikronis, Vice President
Tom Carlson, Member
Hunter Holt, Member
David Willard, Member



ADMINISTRATION

Daniel Streeter, Ed.D., Superintendent
Mark Goligoski, Assistant Superintendent
Denise Linsalata, Assistant Superintendent
Kristin Reidy, Assistant Superintendent
Joshua Bayne, Executive Director
Dan Contorno, Chief Financial Officer

September 20, 2024

To Whom It May Concern:

I am pleased to write this letter of recommendation for SSC Services for Education. Marana has a long history of contracting custodial services. We began our partnership with SSC in the spring of 2020. Throughout the past four years, SSC has delivered what it promised: consistently high-quality custodial services and a genuine value-added partner for our district.

One of the standout qualities of SSC is its responsiveness to our needs and requests. They have shown an impressive ability to adapt and provide solutions that align with our objectives. This level of attentiveness has significantly impacted our operational efficiency and allowed district administrators to focus more time and energy on enhancing student learning and achievement.

SSC's onsite and regional leadership emphasize listening. If we have concerns, they are addressed immediately. The SSC team takes pride in the buildings and the work they do. The schools are collectively "ours," and you see that in the results. Their commitment to quality is evident in each project they undertake.

Moreover, SSC's financial transparency has fostered strong trust between our organizations. They are open about their processes and costs, which has allowed us to plan effectively and allocate resources wisely. This transparency has built a sense of security about SSC's business practices, complemented by their commitment to getting the job done, no matter the challenges that arise.

In conclusion, I wholeheartedly and without reservation recommend SSC Services for Education as a partner for your school district. Their dedication to quality, flexible approach, and transparency separate them from the competition. I am confident that choosing SSC will be a decision you won't regret.

Thank you for considering this recommendation. If you have any questions or require further details, please contact me.

Cordially,

Assistant Superintendent of Operations

Inspiring students to learn today and lead tomorrow.

11279 W. Grier Road • Marana, Arizona 85653 • (520) 682-3243 • www.maranausd.org

meet
the
company

people

**a space to
dream and
shine**



Custodial Services

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Your District. Your Priorities.

our purpose

- Improving attendance through healthier, cleaner buildings.
- Optimizing the learning environment to support enhanced student outcomes.
- Building greater student pride in their schools.



It Starts With People

Based on our understanding of your square footage and scope of work, we propose:



Once background checks are cleared, we want your current associates to help create the future of custodial services at Minidoka County School District. SSC's turnover rates are one-fifth the industry average so your district will benefit from a stable, invested team that delivers every day. This stability is reinforced by our commitment to continual, quality training.

The result? Fewer disruptions, stronger relationships with campus stakeholders and a program that runs with the consistency and care you expect and deserve.

in 2025 **SSC was proud to retain 95%** of all transitioning associates.*

*This total is impacted by our stringent background check requirements



self-performing

student-focused

Flexible Teams, Consistent Results

- Custom production rates and staffing ratios that flex with your academic calendar, seasonal activity and how each space is used by your community.
- Proactive deployment of floating crews and part-time team members to keep service levels consistent during your busiest times

This built-in flexibility means we can handle high-demand moments, from major events to semester transitions, without driving up overtime costs or sacrificing quality.

Powered by Our People, Not Subcontractors

Our custodial teams are fully embedded on campus – not reliant on subcontractors. This allows us to respond quickly, adapt seamlessly and prioritize your needs at every turn. Our SOPs and duty lists are all-inclusive, supporting the full scope of custodial tasks without delay or dispute over what’s in or out of scope. We are dedicated to maintaining spaces where students can learn more effectively, your faculty can teach with confidence and your entire community can thrive.

Reduced Turnover = Cost Savings

Turnover costs time and money. By ensuring associates are engaged and set up for success, we minimize turnover and allow Minidoka County School District to focus on what matters most.

Consistency You Can Count On

Clear, comprehensive and always evolving

Consistency isn't just a process – it's a promise. Our detailed SOP protocols cover every aspect of custodial work, from daily cleaning tasks to specialized procedures, ensuring consistent, high-quality cleaning across all Minidoka County School District facilities.

To keep our teams empowered and equipped, associates have access to safety manuals, training videos, site checklists and other resources through MySSC, our virtual library of best practices. This ensures every team member has the latest tools and knowledge to do their job safely, efficiently and effectively.

A sample process checklist for a classroom – built to fit the individual spaces we're serving – is illustrated below.

Classroom Cleaning

- ✓ Lock windows and exterior doors
- ✓ Note items in need of repair
- ✓ Empty pencil sharpeners and trashcans, wiping down the exterior as needed
- ✓ Replace trash can liners
- ✓ Dust horizontal surfaces
- ✓ Clean whiteboards
- ✓ Clean glass
- ✓ Spot clean walls
- ✓ This classroom has a restroom; follow restroom procedures
- ✓ Set furniture in an orderly fashion
- ✓ Clean chairs and surfaces
- ✓ Remove gum and graffiti
- ✓ Dust mop floors
- ✓ Spot mop floors
- ✓ Turn off lights
- ✓ Lock the doors

Highlights of Our Process Include:

- Associate access to a digital library of task guidelines and best practices
- Ensuring associates know and have the appropriate PPE and supplies for each task
- Thorough work checks upon completion but prior to supervisor review
- QA database with regular reports available for Minidoka County School District.



Training for Success:

- Personal Protective Equipment (PPE)
- Hazard Communications and Chemical Safety
- Asbestos Awareness and Bloodborne Pathogen Safety
- Surface-specific care including floors, carpets, restrooms and classrooms
- Sanitation and infection control
- Customer service and campus-specific facility orientation



cleaner spaces, better attendance



Absences can be reduced by 10%-15% with thorough and consistent disinfection of bathroom surfaces, along with properly stocked handwashing supplies.

Source: United States Environmental Protection Agency

Get Ready To Be *floored*

Innovative floor care program that keeps your facilities polished and welcoming.

SSC provides both daily and restorative care to the flooring in the facilities we serve.

We use a floor care form that keeps track of the type of flooring in the various spaces of your district and what type of maintenance they need – scrub, strip, buff and beyond – to help extend their life and keep them looking their best.



We are industry leaders. Scan the QR codes to learn more from our floor care experts.



**Navigating the Challenges
of School Floor Care**



**Top Floor Care Challenges and
Best Practices for Professionals**

Cleaning Made to Order

Seasonal flexibility and daily consistency guarantees every space supports student growth



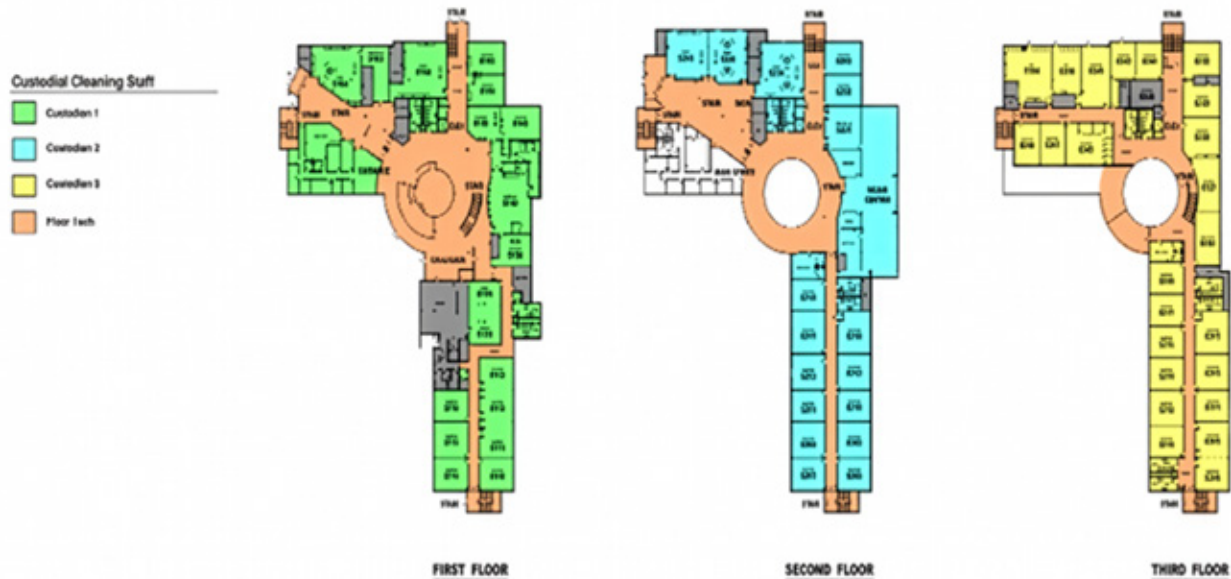
From routine classroom cleanings to large-scale events, we will deliver consistent, high-quality service that adapts seamlessly to your calendar, your spaces and your community's expectations. Our time-mapped routines and clearly defined task lists will keep daily operations efficient and reliable, while our flexible staffing approach allows for immediate adjustments in response to schedule changes or special requests.

What does that mean for Minidoka County School District?

- **Less disruption and more dependability**, even during high-traffic times like finals, orientations and campus events
- **Smarter scheduling and reduced overtime**, resulting in cost efficiency and better staff coverage
- **A cleaner, more welcoming environment** that enhances student focus and faculty productivity – every day of the year
- **Polished, presentation-ready facilities** that leave a positive impression on prospective students, parents, alumni and visitors

We implement eco-friendly practices that reduce waste, increase recycling rates and ensure proper material disposal.

Example of Custodial Zone Mapping



Custom Zones, Clear Expectations

Defined coverage that keeps your district consistently clean and cared for

Using a combination of workload analysis and site-specific walkthroughs, we will develop color-coded zone maps tailored to your facilities. These maps estimate task durations by room type, including classrooms, labs, restrooms and offices and allocate staffing resources to ensure efficiency and balance.

What does this mean for the Minidoka County School District team?

These maps will provide clear visual blueprints, transparent responsibilities, equitable workloads and consistent service delivery.

Innovation *in action*

Innovation isn't just technology; it's about giving our people the tools that let them do their best work. Our investments in innovation translate directly into more reliable, inspiring spaces.

- **Our warehouse experts** help analyze and streamline inventory.
- **We are committed to investing in state-of-the-art equipment** to further enhance our service quality while driving long-term savings.

Together, these innovations enable us to provide custodial services that achieve cost efficiency without sacrificing service quality and attention to detail.

Proactive Innovation and Continuous Improvement

From process automation and creative robotics to intuitive analytics and holistic sustainability standards, we make it easier for our clients to achieve their strategic goals.



Meet the SSC Team



“The Kaivac is one of the numerous tools that can simplify our job while maintaining the same level of quality. The result is a quick and effortless process, minimizing the time spent cleaning bathrooms.”

Ashley, Team Lead, Marana Unified School District

Healthy Spaces, Bright Futures

Every sustainable choice we make is about leaving schools healthier for students today and tomorrow.



SSC carries a complete line of Green Seal-approved, EPA-registered, eco-friendly cleaning products. In addition, our operating standards encompasses a wide variety of energy-efficient cleaning equipment, including floor and carpet cleaning machines and vacuums. These improve both air quality and infection control.



Cat Merritt,
Regional Vice President

“Aqueous ozone is a safe cleaning agent made from water, oxygen and energy inside an on-site generator. With it, we don’t have to worry about harmful side effects like chemical residue, water system contamination and volatile organic compounds.”

To read Cat’s full interview, scan the QR code.



Standards That Shine



SSC proudly holds the ISSA CIMS (Clean Industry Management Standard) and CIMS-GB (Green Building) Certification with Honors. Our cleaning program and practices demonstrate innovation and proprietary solutions, earning us the certification “with Honors” and putting us in an elite category of CIMS-certified cleaning service providers.

The CIMS-GB certification means the organization meets the U.S. Green Building Council’s green cleaning criteria for Leadership in Energy and Environmental Design (LEED) buildings. Earning this certification has ripple effects for SSC clients, allowing them to achieve points under the U.S. Green Building Council’s LEED for Existing Buildings: Operations and Maintenance (LEED EB: O&M).



Rapid Response, Reliable Action

Tailored to your needs, backed by trusted partnerships



Emergency preparedness will be integrated into daily operations so you're never caught off guard. Our readiness planning brings peace of mind to your administration and keeps learning uninterrupted for your students and faculty.

Emergencies at Minidoka County School District require fast, coordinated action tailored to your campus layouts, priorities and safety protocols. That's why we will develop site-specific emergency procedures in close collaboration with your environmental, health and safety (EHS) and campus safety teams.

Whether Minidoka County School District is facing a burst pipe, severe weather, flood, power outage or biohazard incident, our team will be ready to respond quickly and effectively. Our custodial staff are trained to act decisively while protecting safety, minimizing damage and ensuring continuity of service.

If additional resources are needed, our trusted vendor relationships and national support network allow us to escalate quickly and efficiently. Whatever the challenge, we will keep your district safe, operational and focused on its mission.

Experts saved Kingman Unified School District \$185,000 by consolidating boiler parts from two boilers, avoiding boiler rental through Trane.



proof in Action

When custodial care inspires student success

At Crawfordsville High School, the “My Jersey ... Your Impact” tradition allows student-athletes to honor faculty and staff who have made a meaningful difference in their lives. One student chose to recognize SSC custodian J. Johnson, celebrating not just his work ethic, but his positivity and compassion.

“Mr. Johnson is the most positive person at CHS. I’ve never seen him without a smile, and you can’t help but smile back when you see him. He’s so polite to everyone and respects every teacher, staff member and student. He’s helped me want to show that kind of compassion and love to everyone I interact with just like him. The world needs more people like him,” says Tyson Fuller, student-athlete at Crawfordsville High School.

“He’s more than a custodian – he’s a role model for our entire school.”

J.’s influence extends well beyond this recognition. He has been celebrated by the school for his leadership, passion and work ethic, and serves as a mentor to a work-based learning student, helping shape the next generation with the same positivity and commitment he brings to every day.

meet
the
company


people

**rooted in care,
blooming with**

pride



Grounds Management



What Matters *most* to Minidoka County School District

- Building increased taxpayer confidence in the school system through enhanced curb appeal.
- Prioritizing the safety of playgrounds and athletic playing surfaces to keep kids safe.

According to the National Center on Safe Supportive Learning Environments (NCSSLE), a well-maintained campus fosters a sense of safety and a positive school climate. First impressions count – parents, students and staff often judge a school by its exterior. A lush, well-kept lawn signals pride and care, while neglect can suggest underfunding or disorganization.



It Starts With People

Based on our understanding of your acreage and scope of work, we propose:

3 grounds technicians

1 grounds team lead



Once background checks have been cleared, our priority will be onboarding your current associates. SSC has a 95% retention rate during transitions and is committed to not just onboarding your existing team but equipping them with the tools and training to thrive. Your dedicated on-site team will benefit from multiple levels of support locally, regionally and nationally.

Expertise You Can Count On

What sets SSC apart is the caliber of our people. Our team represents one of the most credentialed and experienced groups in the industry. This depth of knowledge, combined with a robust support structure, ensures consistent, high-quality service at every client site.

Fields that inspire pride, protect athletes and set a benchmark others strive to match.

With a combined **131 years** of grounds management experience, our national team provides the strategic backbone for every SSC account. These leaders are recognized across the industry for advancing standards, contributing to professional associations and driving best practices.

Credentials at the National Level

The SSC national team provides resources that no district can match on their own.

- **Three Certified Grounds Managers (CGM)** – A distinction held by only 120 professionals nationwide. SSC employs nearly 5% of all CGMs in the U.S., bringing unmatched expertise directly to our clients.
- **Three Certified Sports Field Managers (CSFM)** – Credentialed experts in athletic turf care, ensuring fields are safe, compliant and game-day ready.
- **One ISA-Certified Arborist** – Providing specialized expertise in tree health, risk management and preservation.
- **Three Certified Playground Safety Inspectors (CPSI)** – Safeguarding spaces where student safety comes first.



The Value of a Certified Sports Field Manager

Safety starts from the ground up. Did you know 10%-15% of football and soccer concussions come from head-to-surface impacts – not player contact? A certified sports field manager (CSFM) helps prevent these injuries by maintaining synthetic turf and natural grass fields to meet strict safety standards.



Field Support Team – Expertise on the Ground

Beyond national leadership, our local teams bring this expertise to life every day. They serve as the bridge between national strategy and local execution, ensuring clients see the benefits of certification and training in action.

Credentials at the Field Level:

- Two certified grounds managers and one certified sports field manager embedded within day-to-day operations.
- ISA-certified arborists and playground safety inspectors ensuring compliance, risk reduction and specialized care.
- More than 40 additional certifications spanning horticulture, irrigation, safety and sustainability.

SSC has four certified sports field managers, an elite credential held by fewer than 1% of industry professionals – only 227 certified nationwide.

Why It Matters for Minidoka County School District

This dual-layered model, national expertise paired with local execution, means your campuses benefit from both strategic oversight and hands-on excellence. The result is:

- Consistency across every acre of your grounds.
- Immediate troubleshooting and support when challenges arise.
- Proven best practices that elevate daily performance while aligning with your long-term goals.

Our certification portfolio isn't just impressive on paper; it directly translates into safer, healthier, more sustainable landscapes that support recruitment, retention and the overall student experience.

Supporting Students: Building Communities From the Ground Up

We believe every acre of campus grounds is more than just landscape; it's a first impression, a daily environment for learning and a reflection of your institution's values. For Minidoka County School District, our tailored program delivers:

- A welcoming environment that supports recruitment and retention.
- Nationally credentialed expertise backed by award-winning practices and proven results.
- Sustainability leadership that reduces costs, protects resources and enhances student life.
- Data-driven transparency to give your team confidence in daily performance and long-term outcomes.

With SSC, you gain a strategic partner who elevates each campus experience and safeguards your resources, day in and day out.

An Award-Winning Team

We don't just meet industry standards, we set them. SSC's grounds teams are nationally recognized for innovation, quality and sustainability, earning some of the most prestigious honors in the industry.

- **PGMS Green Star Award for Excellence:** Awarded for outstanding grounds management across multiple categories, proving our commitment to operational excellence and client satisfaction.
- **PGMS Sustainability Award (2024):** Honored for eco-friendly practices that enhance beauty while minimizing environmental impact.
- **Tree Campus USA Recognition:** Advancing biodiversity and tree stewardship on college campuses.

A study of 150 students examined the effects of exposure to different rooftops between tasks. Participants viewed either a green, flowering roof space or a concrete roof during microbreaks. Results indicated that students who observed the green space showed improved attention and made fewer errors on subsequent tasks compared to those exposed to the concrete view.

Journal of Environmental Psychology



Real Talk: Here's How We Deliver

Setting our sights on a clear, custom scope

Our proposed scope is based on our current understanding of your district.



Upon award, we will perform a comprehensive grounds analysis to finalize the agreed-upon scope. Our analysis process includes:

- ✔ Interviews with key administration, users and athletic departments
- ✔ Review of grounds, landscape layout and site logistics
- ✔ Determining current service levels
- ✔ Inventory ornamental landscape, turf, athletic field, irrigation and hardscape
- ✔ Obtaining management and maintenance history
- ✔ Inventory of equipment, including condition
- ✔ Developing a staffing strategy
- ✔ Determining compliance, noncompliance and regulatory issues
- ✔ Assessing training and SOPs
- ✔ Assessing staffing levels and competencies
- ✔ Understanding better takeoff measurements for hardscape replacements and quantities
- ✔ Assessing accurate square footage and acreage
- ✔ Employing GIS data for mapping irrigation, tree inventories and equipment usage

Consistency That Elevates Your District

Your students, faculty and visitors deserve campuses that feel safe, vibrant and welcoming every single day. That's why our program is built on proven SOPs that deliver dependable, high-quality care across every corner of your grounds.

Mow-Edge-Trim (MET) Method - Precise mowing, edging and trimming for a polished, professional look.

Cultural Calendars - Tailored schedules for fertilization, pruning and irrigation so landscapes always thrive.

Horticultural Best Practices - Weed-free beds, healthy shrubs and sustainable plant care.

Impact: Campuses that look cared for every day, supporting student pride and recruitment.



Cultural Calendars - A Road Map for District Success

Great results don't happen by chance – they're planned with precision. Our site-specific cultural calendars serve as a visual road map, keeping your district beautiful and student-ready year-round.

- **Seasonal Planning** - Fertilization, pruning and treatments scheduled for peak performance.
- **Customized Approach** - Calendars developed in partnership with your local team.
- **Accountability Built In** - Clear timelines ensure transparency and consistency.

Task-Based Zone Mapping - Smarter Coverage, Better Results

We've reimagined campus coverage to maximize efficiency and quality. Instead of generic geographic zones, we use task-based crews specializing in mowing, horticulture and irrigation.

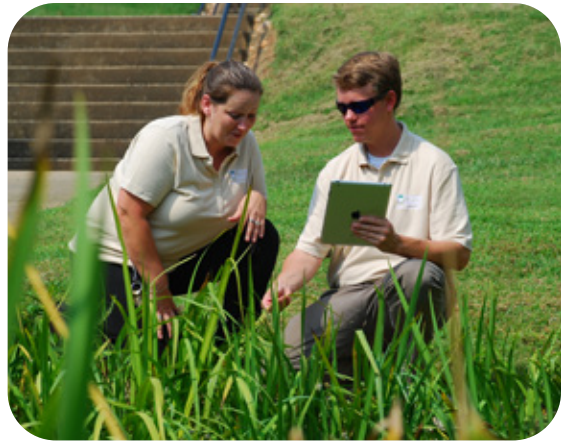
- **Dedicated Expert Crews** - Specialized focus for stronger results.
- **GIS Mapping Technology** - Ensures every acre is covered consistently.
- **Accountability and Efficiency** - Smarter operations with measurable outcomes.



Above and Beyond – More Than Maintenance

Your district needs go beyond the basics, and so do we. SSC offers a full suite of expanded services that prepare your grounds for any occasion, planned or unexpected.

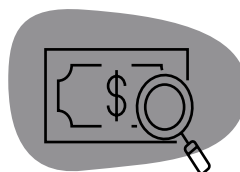
- **Specialized Services** – Storm response, event prep, tree risk assessments, athletic field care and more.
- **Flexible Options** – A transparent, menu-based system for clarity on scope and costs.
- **Service Without Friction** – We focus on solutions, not nickeling-and-diming.



Innovative Equipment – Quiet, Clean, Cutting-Edge

Innovation should make your campuses greener, safer and more enjoyable for students. That's why we leverage advanced, eco-friendly equipment that minimizes disruption while maximizing return on investment.

- **Electric Tools and Mowers** – Reduced emissions, quieter operation, safer for staff and students.
- **Battery Technology** – Less downtime and lower fuel costs.
- **Strategic Partnerships** – Preferred rates on the latest equipment passed directly to you.



Fiscal transparency and partnership: Our total cost includes equipment sourced at the most responsible price.



“When a tornado threatened to derail graduation, SSC restored our campus in time for the ceremony - it looked as though nothing had happened.”

Abbot Placid Solari, Chancellor, Belmont Abbey College

Emergency Response - Ready When It Matters Most

When the unexpected happens, your district community depends on fast, reliable recovery. Our teams are trained to respond quickly and minimize disruption.

- **Custom Plans** - Developed in collaboration with your campus safety and EHS teams.
- **Rapid Mobilization** - Detailed response procedures and call trees for immediate action.
- **Proven Dependability** - From storms to emergencies, we restore order quickly.

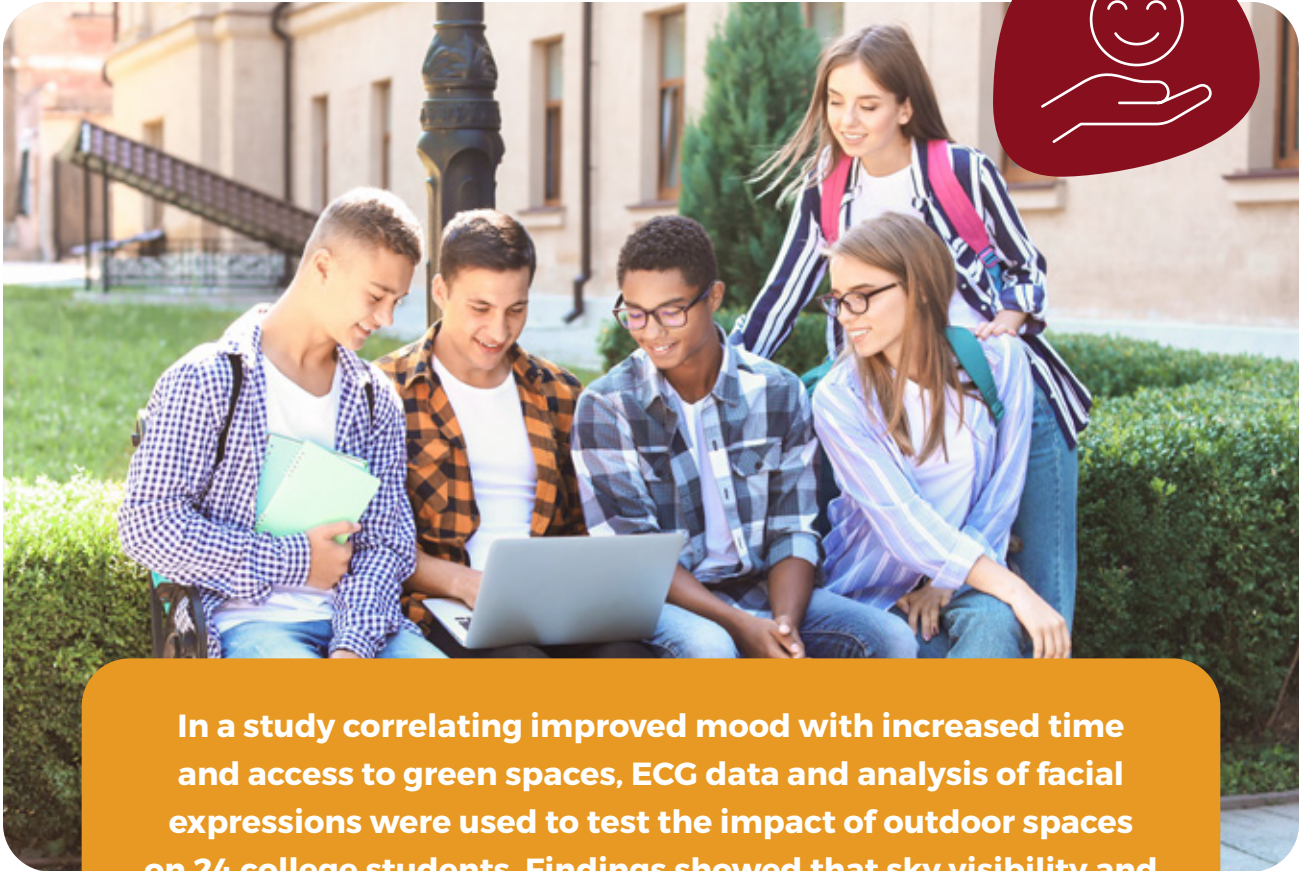
Grounds Innovation - Driving Student Success Through Smarter Care

We don't just maintain landscapes - we transform them into strategic assets that elevate the student experience and strengthen institutional pride.

- **Certified Expertise** - Among the nation's most credentialed teams with five CGMs and four CSFMs.
- **Real-Time Tools** - GPS-tracked operations, smart irrigation and data-driven resource use.
- **Customized Strategies** - Tailored approaches that advance sustainability and performance.



Confidence You Can See Every Day



In a study correlating improved mood with increased time and access to green spaces, ECG data and analysis of facial expressions were used to test the impact of outdoor spaces on 24 college students. Findings showed that sky visibility and green space visibility positively impacted students' moods.

National Library of Medicine

Your students, faculty and visitors deserve campuses that look their best every day, not just during inspections. Our QA program ensures consistent, high-quality service with real-time visibility for your team.

Dedicated QA Teams – Focused on maintaining standards across every site.

Otivy Digital Platform – Logs data directly on campus layouts for fast issue identification.

Real-Time Spot Checks – Ensures concerns are resolved quickly and effectively.

Clear Insights – Tracking tools highlight trends, progress and outcomes.

meet
the
company

people



**safety and
efficiency
that** *empower*



Facilities Management

Plant Operations and Maintenance

162

feelin' the heat?

Let Us Help You Fine-Tune a Few Things

What Matters Most to Minidoka County School District?

- A responsive work order system that ensures timely communication and resolution, building staff confidence and boosting morale.
- A comprehensive long-range facilities plan that brings clarity and enables more predictable budget forecasting.
- Raising expectations for what is possible in our district.

Your Team

Based on our understanding of your assets, square footage and scope of work, we propose:

- **1 director**
- **1 facilities service coordinator**
- **1 plumber**
- **4 general maintenance technicians**



Service Delivery Approach

Standard operating procedures (SOP) that raise the bar – comprehensive, clearly documented and built on innovation.



Your facilities need to be safe, reliable and built to support academic success.

That's why SSC's service model is anchored in a powerful system of SOPs, designed to deliver consistency, ensure compliance and minimize disruptions across your campuses.

Integrated directly into our computerized maintenance management system (CMMS), these SOPs support every service tier, from routine upkeep to complex repairs. They're continuously refined to reflect evolving safety standards, regulatory requirements and industry-leading practices, ensuring your district stays ahead of risks while operating at peak performance.

Safety manuals, training videos, site checklists and other resources are available to associates via MySSC, a virtual library that ensures team members have the most up-to-date information to do their job safely, efficiently and effectively.

This means more predictable outcomes, greater operational transparency and facilities that actively contribute to student learning, staff productivity and long-term institutional resilience.

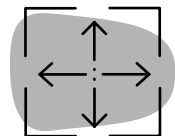
Why a CMMS Coordinator Matters

Minidoka's dedicated CMMS coordinator will turn maintenance from reactive to proactive. By centralizing work orders, tracking assets and scheduling preventive maintenance, the district gains efficiency, accountability and cost savings. Real-time data drives smarter decisions, ensures compliance and safety, and improves communication and transparency – keeping schools cleaner and safer.

SSC manages

78M+ sq. ft.

of educational space nationwide, delivering proven systems and a people-first approach to Minidoka County School District.



Smarter Facilities Through Data-Driven Decisions

Using real-time analytics to optimize performance, reduce downtime and guide long-term planning.

Leveraging data means making smarter decisions that improve facility performance, reduce disruptions and support sustainable growth. That's exactly what SSC delivers, through a technology-first approach anchored in a powerful CMMS. All maintenance data is centralized, from mobile service reports and preventive maintenance tracking to asset histories and capital planning forecasts.



You will gain full transparency and real-time visibility into service requests, work order progress and asset health. Technology isn't just an add-on – it's a core driver of maintenance excellence.

This eliminates paperwork, reduces administrative overhead and empowers your teams to respond faster and use maintenance resources more strategically, resulting in less downtime and quicker resolutions across campuses.

To provide continuous insights into equipment performance and waste systems, SSC will deploy emerging technologies such as Internet of Things or IoT-enabled condition monitoring and smart waste management solutions. These tools enable us to anticipate problems before they arise at Minidoka County School District, optimize service scheduling and reduce unnecessary expenses.

We don't just collect data – we put it to work for you. By actively monitoring maintenance activities, asset performance and workforce efficiency through real-time analytics, SSC will:

- Identify inefficiencies
- Adjust task priorities
- Prevent minor issues from escalating into costly repairs

We are committed to ensuring you stay focused on what matters most: the student experience and academic success at Minidoka County School District.

Customized Duty Lists, Flexible Workforce

Year-round readiness powered by data and aligned with your district rhythm.

Duty lists are tailored by trade, facility type and service level so your teams get targeted support, exactly where and when it's needed. These duties are integrated into our CMMS, enabling real-time tracking, total transparency and reliable execution across every building.

Seasonal adjustments are proactively built into our approach, aligning labor and resources with the evolving needs of your facilities throughout the year. These data-informed shifts help reduce equipment strain, extend asset life and prevent costly downtime, so your campuses stay operational and efficient, regardless of the season.

By syncing service delivery with the natural rhythm of your district, SSC helps Minidoka County School District maintain high-performing facilities, maximize asset value and support uninterrupted learning all year long.

Aging infrastructure, deferred maintenance and compliance pressure strain budgets and disrupt the student experience. Institutions need partners who balance cost control with performance.



Proactive Maintenance Fully Tracked

Compliance isn't optional – it's operational.

Keeping your district safe and fully functional starts with smart, proactive maintenance. SSC schedules, executes and documents all preventive tasks through our CMMS, giving both our teams and your district complete visibility into what's due, in progress or complete. Using historical data and performance trends, we:

- Continuously optimize maintenance schedules
- Reduce equipment failures
- Increase system reliability
- Extend asset life

The result: fewer unexpected repairs, lower long-term costs and infrastructure that consistently meets the needs of daily campus life at Minidoka County School District schools.

Compliance is seamlessly built into every workflow. With automated tracking, real-time reporting and fully auditable records, SSC ensures operations at Minidoka County School District's campuses meet regulatory requirements, without adding administrative burden.

Bottom line: Fewer disruptions, clearer planning and a district that runs reliably and efficiently.

We prioritize preventive maintenance with:

- Automated PM scheduling through CMMS
- Procedure tasks continually updated based on industry standards
- Utilization of vendors for specialty work to reduce cost
- Quality assurance
- Asset life cycle management
- Self-audit work orders



Prioritizing What Matters Most to Minidoka County School District

Smart triage. Seamless execution.

SSC’s intelligent, CMMS-integrated work order prioritization ensures urgent needs are addressed immediately, while preventive and deferred maintenance is scheduled based on system criticality, safety risk and operational impact.

Code By Priority
 It is the policy of SSC to have an organized system of prioritizing work requests because of the large number of tasks to be performed by the Facilities Department. This policy sets forth guidelines and procedures for this process and its purpose is to describe the procedures and guidelines to be followed to schedule and prioritize work requests so that they may be processed in a timely manner. Below are the priority codes and their descriptions.

| Code | Definition |
|----------------|---|
| Emergency (0) | Hazards to Life, Health, or Property Work. Conditions that immediately affect the continued performance of academic, student, or administrative functions. Conditions that affect the safety or health of members of the campus community or surrounding area. Immediate security issues. |
| Same Day (1) | Must be done today. A condition that causes discomfort to faculty, staff, students, or causes disruptions in the operation of a department. No Heat, No Hot Water, No AC, etc. Response time no longer than 1 Day. |
| Routine (2) | Items found to be not working that pose no threat to operations but are an eye sore or require staff to work around or be inconvenienced until repaired. Needs to be done in 3 days. |
| PM 30 Days (3) | Monthly P.M. Completed 30 days from issue. |
| PM 15 Days (4) | Quarterly P.M. Completed 15 days from issue. |
| PM 20 Days (5) | Semi-annual, annual, biennial and triennial P.M. Completed 20 days from issue. |
| Deferred (6) | Repair capital in nature requiring funding and or requires long term scheduling. 30 days or longer. |

SSC uses a computerized maintenance management system (CMMS) to manage work orders. As soon as a work order is received it needs to be assigned a priority classification. Due to the large number of requests received and limited personnel resources, there is a need for prioritizing of all work requests, even though they have already received the basic priority designations described above.

Procedure
 Following the definition above proceed to triage calls and apply the appropriate priority and initiate a work order.

Non-routine work order prioritization is performed by the Operations Manager and/or the Director. The Operations Manager (or Supervisor) is responsible for making out daily work schedules, days off roster and defining how routine or deferred work orders are dispatched.

Responsibilities for work order triage and scheduling are as follows:

- Director - Overall responsibility of all maintenance programs. Assigns priorities and schedules for major jobs.
- Operation Managers and Supervisors - Assigns work to technicians utilizing target dates and labor calendars. Plans work for technicians
- CMMS Coordinator - Performs the routine prioritization of work requests and may immediately dispatch staff when needed for urgent or priority needs as authorized by the Director.

This structured approach can be adjusted to align with your priorities and ensures no task is overlooked. Resources are directed where they deliver the greatest value, improving reliability, reducing downtime and lowering long-term costs across your campus.

What does that mean for Minidoka County School District?

Faster responses, fewer disruptions and a safer, more efficient environment for students, faculty and staff. Beyond day-to-day operations, this process generates data that supports long-term planning. By identifying performance trends and recurring repair needs, SSC will help you make smarter investments, reduce future emergencies, extend asset life and improve capital budgeting accuracy.

We've got over 176,000 completed work orders from 2025 to prove it.

Our CMMS is the backbone of the SSC maintenance program:

- High Completion Rates = Dependability
- Proactive vs. Reactive = Lower Risk and Cost
- Data-Driven Transparency = Real-Time Tracking of Site-Level Performance
- Optimized Labor Utilization = Smart Alignment of Resources on Demand
- Comprehensive Capital Planning = Smarter Budgeting



97%

work order completion rate, surpassing the industry benchmark of 80%

50/50

preventive vs. corrective balance to minimize risk and protect your assets



The Compounding Value of Preventive Maintenance

Saving Minidoka More Money Over Time



Preventive maintenance is a proven cost-saver. Unlike reactive repairs, which spike costs through emergency labor, rush shipping, and collateral damage, preventive care keeps expenses predictable and low. Here's why it matters:

- **Planned vs. Emergency** – Scheduled work avoids costly overtime and expedited parts.
- **Extend Asset Life** – Regular upkeep delays expensive replacements.
- **Prevent Collateral Damage** – Fix small issues before they cause big problems.
- **Smarter Purchasing** – Bulk orders beat last-minute rush buys.
- **Optimize Labor** – Planned tasks reduce disruptions and idle time.
- **Lower Risk** – Well-maintained facilities cut accidents, claims and insurance costs.



The return on investment is undeniable:

- **28.6%** lower cost per work order in K-12 schools
- HVAC life extended by **20%-30%**
- Boiler tune-ups save **10%-20%** in energy annually
- Up to **400% ROI** – every **\$1 spent can save \$5** in avoided repairs

Creating a Baseline for a Brighter Future

Clear insights for smarter capital planning at Minidoka County School District.

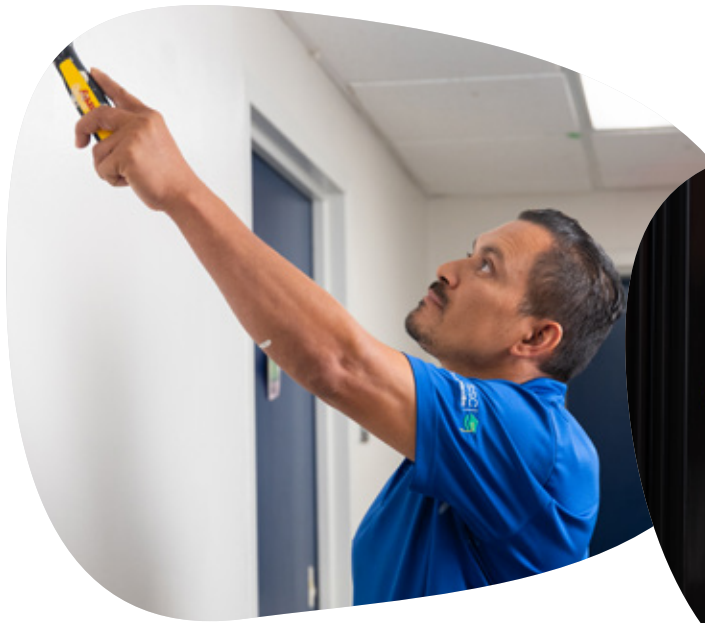


Effective capital planning starts with clarity. That's why SSC includes a Level 1 Facility Condition Assessment (FCA) as a standard part of every new partnership, providing a high-level evaluation of your campus' major building systems and estimating deferred maintenance (DM) costs with a structured, data-driven approach. We evaluate the health of your critical equipment, estimate replacement costs and analyze asset life cycles. For deeper insight, more detailed Level 2 and 3 assessments are also available. FCAs are designed to be a living initiative that grows and changes as part of our CMMS program and based on the backlog maintenance and repair standard to build your fully custom assessment.

Designed with fiscal responsibility in mind, SSC's FCA process helps focus resources on meaningful improvements, not redundant analysis. By aligning short-term needs with long-term goals, we help your team make confident, strategic decisions.

The Three Levels of Our FCA:

- **Level 1** - Building system report with deferred costs for each system.
- **Level 2** - System-level report with high-level estimates for identified projects.
- **Level 3** - Breakout of individual projects with estimates from contractors.



SSC is providing Minidoka, at no charge to the district, a level 1 facility conditions assessment - a \$180,000 value.

Our deliverables include a five- and 10-year capital outlook report for use in budgeting and long-term planning. By partnering with your leadership, SSC works to develop a long-term plan for responding to a backlog of deferred maintenance.

FCA in Action

If an SSC partner needs to replace a chiller, the work is documented and the old chiller is removed from the asset inventory. We then create a new DM work order that is added to the FCA and scheduled for replacement in 20 years. The average life of a chiller is about 20 years, so we can plan on the next replacement.

Five Ways Minidoka County School District Can Benefit From Our FCA:

- Prioritize facility investments based on clear, campus-specific data
- Extend the life of critical infrastructure through proactive planning
- Minimize unplanned outages and emergency repairs
- Improve capital budgeting accuracy and long-range forecasting
- Support funding requests with credible, third party-informed insights

We will provide your district with a trusted foundation for resilient planning, reduced risks and facilities that support student success well into the future.

Every five years, our centralized facilities maintenance team will conduct a comprehensive FCA using the live, site-specific data housed in the CMMS, providing a clear road map to align maintenance priorities with Minidoka County School District's capital goals.

The Full Scope of Support




Infrastructure expertise that protects Minidoka County School District's mission.

Our integrated maintenance teams will manage all core systems, HVAC, plumbing, electrical, fire/life safety and more, backed by deep expertise in complex infrastructure such as building automation, emergency power and energy management. Our technicians will deliver safe, compliant, high-performing service, while detailed documentation supports audits and informs smarter planning.

With a blend of tactical execution and strategic foresight, Minidoka County School District will gain a resilient, future-ready campus and an infrastructure strategy built to support your mission.

In a recent gas leak incident, our field team resolved the issue swiftly using photo-supported diagnostics, eliminating the need for a full-site dispatch.

We are focused on solving key challenges

| | | |
|---|--|--|
|  <h3>Cost Savings</h3> <p>Address deferred maintenance to prevent costly emergencies.</p> <p>Ongoing savings through proactive management and vendor partnerships.</p> |  <h3>Student Success</h3> <p>Safe, comfortable and well-functioning facilities directly improve learning outcomes.</p> <p>Parents and communities gain confidence in the institution's ability to provide a thriving environment.</p> |  <h3>Efficiency and Sustainability</h3> <p>Reduce energy, water and material use with optimized equipment.</p> <p>Lower operating costs while supporting environmental goals.</p> |
|---|--|--|

Proactive Response, Campus Continuity

Fast, coordinated action to protect Minidoka County School District and reduce disruption.

Your campus safety and continuity depend on the ability to respond quickly and effectively to the unexpected. SSC will deliver a proactive emergency response strategy built to protect your people, your infrastructure and your mission. Our trained teams are available 24/7 to respond to a wide range of incidents, from power outages and HVAC failures to water damage, hazardous material spills and fire alarms. Whether deploying pest control or coordinating with emergency services, we act quickly to minimize disruption and keep your campus safe, secure and operational.

Every site is supported by a customized emergency response plan, developed in collaboration with your teams. These plans define clear protocols, key contacts and response priorities, ensuring swift decision-making, consistent execution and full alignment with your safety expectations.

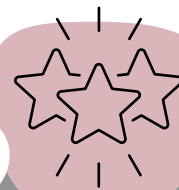
SSC will implement and maintain essential infrastructure, such as backup power systems, emergency evacuation plans and disaster recovery strategies, to reduce downtime, protect your community and support uninterrupted operations during severe weather or unexpected events.

To further support emergency readiness, we'll leverage digital tools and real-time mobile coordination to improve transparency, accelerate response times and keep all stakeholders informed.

Our trusted vendor network ensures critical resources are available without delay so your campus can recover quickly and confidently.

After each incident, SSC will conduct a root-cause analysis to identify corrective actions and prevent future recurrence.

the result?



**A safer, more resilient campus,
better equipped to respond,
recover and keep moving
forward with confidence.**



Swift Action *smart* Recovery

How SSC helped USF avoid \$200,000 in emergency repair costs.



On December 11, 2024, a failed gasket on the heating hot water (HHW) supply line caused a major leak on the 11th floor of the USF Health MDD Building, impacting seven floors. Immediate action was needed to prevent extensive damage and costly repairs.

Solution

At 6:59 p.m., USF Health alerted SSC's senior director of operations (SDO) and we immediately mobilized our response team, USF staff and a remediation contractor. By 8:30 p.m., the water supply was shut off and the system was depressurized. Over the next three days, SSC led the repair efforts while minimizing disruption to building operations.

During restoration, our SDO conducted a root-cause analysis and determined that a previous contractor had exposed the gasket to extreme heat, leading to gradual degradation and eventual failure.

Results

The SDO presented his findings to USF leadership, who engaged the original contractor. The contractor accepted liability and covered all repair and restoration costs – saving USF \$200,000

Key Takeaways

- **Rapid Response:** SSC's swift action minimized damage and prevented escalation.
- **Expert Analysis:** Root-cause investigation identified the failure and prevented recurrence.
- **Cost Avoidance:** Holding the contractor accountable saved USF \$200,000.

meet
the
company

people



Supporting Our Shared Community

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Supporting Our *shared* Community

At SSC, we go beyond maintaining facilities – we invest in people, education and community growth. Whether it's supporting a student's senior project with a classroom repair, contributing to local sports fundraisers, backing district foundations or stuffing backpacks for kids in need, we're always finding ways to add value for our partners. **We we build connections that make a difference.**





Hey Neighbor!

Our Southern Idaho Presence:



Compass Group's impact within a 75-mile radius of Rupert exceeds **\$9 million annually**, supported by more than 160 employees.

Including Boise, the impact grows by an additional **\$40 million**, with 650 team members.

Compass purchases over **\$15 million** in goods and services from Idaho-based companies, actively supporting the local economy.

In fiscal year 2025, Compass Group paid more than **\$26 million** in wages in Idaho.



"If you're looking for a partner that genuinely cares, invests in its people, delivers excellent service and brings measurable operational improvements and long-term cost savings, they are it."

Brent Johnson, Superintendent, Jerome School District (ID)

Photo source: Daniel Mayer, CC BY-SA 1.0, via Wikimedia Commons

Supporting the Communities We Serve



Having enough food available is something we often take for granted. However, food insecurity is very real and very scary. In fact, in 2023, approximately 13.5 percent of U.S. households experienced food insecurity at some point during the year.¹

In one Southern Arizona district, SSC saw the need and stepped up. During his supervisory rounds, James, the unit director,

serendipitously bumped into the district's family resource center director. SSC team members went to work after learning about the need and a particularly short supply of cereal on hand. The team announced their intention to match the number of cereal boxes donated during a recent food drive. Team SSC delivered and then some, donating nearly 300 boxes of cereal.

¹ Food Security in the U.S. – Key Statistics & Graphics | Economic Research Service. 2025. USDA ERS



China Spring ISD Clears the List

China Spring Independent School District is a rural 3,000 student SSC partner district in Texas.

Our SSC team at China Spring ISD had the joy of delivering supplies to three amazing first-year teachers. From decor and books to resources and teaching tools, their classrooms are now stocked and ready for success!

China Spring ISD was so excited about the initiative that they created a special video to celebrate the deliveries and spotlight SSC's commitment to supporting teachers.



SSC's Reach: Elevating Communities Across the U.S.

Stronger Together: Unity Day 2025

Each year on Unity Day, many of our partner schools glow orange with kindness, acceptance and inclusion.

From classrooms to cafeterias, SSC teams across the country join together to send one powerful message: every student deserves to feel seen, safe and supported.

Led by PACER's National Bullying Prevention Center, Unity Day began as a movement to inspire empathy, respect and connection. At SSC, we see that spirit in action every day.

Whether it's a warm smile in the hallway, a helping hand in the lunchroom or a team rallying to make a difference, our people show what it truly means to be stronger together. Because when we unite around kindness, amazing things happen.



Making an Impact: Clear the List 2025

A new school year means fresh notebooks, sharpened pencils and classrooms buzzing with possibility. With the right supplies in place, students walk in ready to learn – and teachers walk in knowing they have the support they need to make the year extraordinary.

That's what our Clear the List initiative is all about. This year, we proudly provided over \$40,000 in supplies to more than 100 classrooms at our partner schools.

Each wish list delivered means bright bulletin boards, cozy reading corners and essential supplies that create spaces where students can grow, shine and feel empowered together.

The right supplies don't just fill a classroom – they fuel confidence, spark curiosity and open the door to brighter futures.



Stuff the Bus: Supporting Students at Henry County Schools

The local SSC team was proud to support Henry County Schools in their back-to-school “Stuff the Bus” fundraiser by donating over \$2,000 worth of school supplies for local students.

Our team had the honor of delivering the supplies in person and capturing the moment with Dr. Lumpkin, director of the Henry County Schools Foundation, and Sophe Pope, board member for District 4.

We’re grateful for the opportunity to give back to our school communities and help students start the year off strong.



A Sweet End to Summer School at Daniel Boone Area School District

While many students are wrapping up their summer break, those in summer school and the Extended School Year (ESY) programs at Daniel Boone Area School District have been hard at work, and our SSC team has been right there with them.

To celebrate the last day of summer classes, our team surprised students with a fun and refreshing treat: Rita's Ice! The smiles, laughter and joy that filled the halls were a powerful reminder that our work goes far beyond facilities management – it's all about creating an exceptional student experience!



meet
the
company

people



**where
people and
purpose**

connect



Management Plan

We Are the *people* Company

Your team deserves exciting career paths, support at all levels and to be treated like family from Day 1.

We have built our approach around our understanding that your priorities for the Minidoka County School District team include:

- Caring for and providing opportunities for the district's current employees.
- Skill-based training and professional growth pathways
- Celebrating team members through meaningful recognition programs that boost morale and professional fulfillment

The people caring for your facilities day in and day out are true hometown heroes. Our commitment is to ensure they have what they need to be successful in your community so they don't see their role on your campus as just a job but as a fulfilling career.





Proposed Account Organization for Minidoka County School District

With SSC, you receive support locally, regionally and at a corporate level. We make sure your on-site team is given all the resources they need to be successful and grow within their role and beyond.





Proposed *organization* Model Highlights

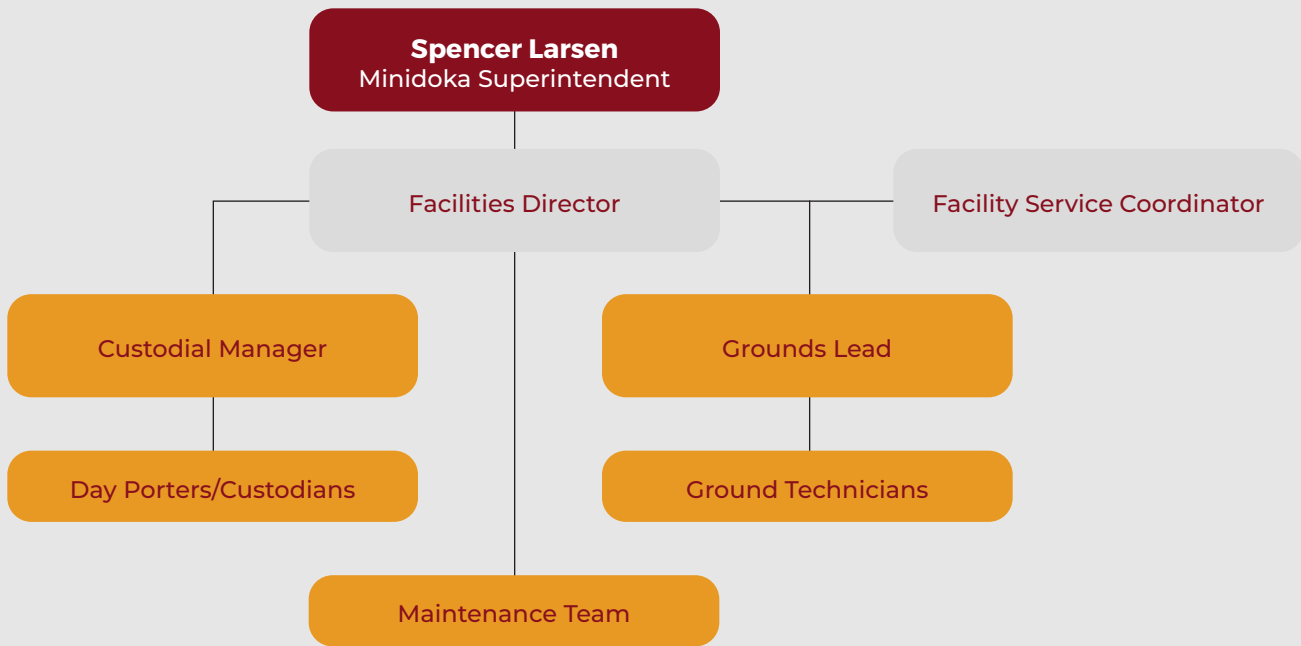
Our proposal includes the following creative solutions to balance both cost and service quality:

Protecting all existing Minidoka facilities team members as part of our transition plan.
Providing a proven, professional facility manager to lead the team with expertise and stability.

Implementing an attrition model that enables Minidoka to capture savings over time and reinvest in the program.

Prioritizing self-performing work to maximize cost savings and maintain quality control.

Delivering comprehensive professional development and training, empowering every team member to grow their skills and achieve professional fulfillment.



Our proposed organization for Minidoka County School District was built by our Technical Center of Excellence (COE). Leveraging internal benchmarks and over 55 years of experience in the education industry, we tailored our approach to align with your specific requirements and the unique aspects of your facilities, supported by insightful observations from our site tours. By leveraging Compass Group’s resources and our dedicated HR team, SSC will identify the critical skills required for each vacant position and ensure they are filled for a smooth and successful transition.

Our Dedicated Teams

Every associate we have proposed will be solely dedicated to serving Minidoka County School District. These on-site teams mean the following for Minidoka County School District:

- **Mitigated Operational Risk** - Your priorities are our team’s only priorities.
- **Cultural and Community Commitment** - We aren’t a vendor; we’re a part of the district family.
- **Familiar Faces** - Your facilities, students and staff deserve the consistency provided by team members who show up every day to get the job done.
- **Accountability and Ownership** - When leaders live, work and play in the communities they serve, there’s a point of pride in putting their name on a job well-done. Your dedicated **manager(s)** will regularly be looking for innovative ways to make the account better year after year.
- **Lower Turnover, Higher Morale** - We want leaders and associates to see their role within Minidoka County School District as a career; forming meaningful relationships across the organization and within your district is crucial.

Meet Your Team

Leading with *heart*

Darryl Lomax, CEO

I believe clean, safe spaces give students and teachers the best chance to succeed.

My job is to empower our team so every school community feels supported and cared for.



Brandon Haley, VP of Grounds Management

I make sure every campus feels welcoming and well-cared-for. From safe walkways to sustainable landscapes, our grounds set the stage for pride and community.



Dan Bourdeau, CFO

I make sure every dollar works harder for our clients.

Stewardship and transparency guide how we turn resources into real results.



Shannon Thornton, VP of Human Resources

Strong teams build strong schools. I focus on hiring, training and supporting people who care deeply about the communities they serve.



Vallen Emery, Division President

My focus is simple: making sure our teams deliver consistently great service. Every client deserves to know we're right there with them, solving challenges and celebrating wins.



Tim Tyler, Regional VP

I'm here to listen, adapt and make sure our promises turn into results. For me, success is building long-term partnerships that grow with our clients' needs.



Marshall Darnell, VP of Facilities and Energy Services



I help schools save energy, reduce costs and create safer environments. The best part of my work is knowing these improvements free up resources that go back into student success.

John Lane, VP of Facility Systems and Support



I help new clients get off to a smooth start. My role is making sure transitions feel seamless, so the focus stays where it belongs – on the students and staff.

Coulter Sims, Regional Director of Operations



Day-to-day, I keep our teams focused on what matters most: delivering reliable, responsive service that schools can count on.

Kristin Kenyon, VP of Client Success



My team and I are dedicated to retaining and deepening our client partnerships through transparent performance communications, strategic alignment touch points and continuous improvement initiatives.

Patrick Redmond, VP of Business Implementation



My passion is process. I bring the tools and structure that help our teams deliver more efficiently, so schools see results faster.

Carly Nappi, VP of Marketing and Communications



I tell the stories of the impact our teams make every day. My work helps clients see their partnership come to life and be celebrated in ways that matter.

Nathan McCann, Regional Sales Director



The right partner makes all the difference. I work with schools to understand their unique goals and challenges to help build a custom program their community will be proud of.



“SSC’s professionalism, expertise, dedication to excellence, strategic guidance and community involvement have made them an invaluable partner in our mission to provide the best possible learning environment for our students.”

Marc Faulkner, Superintendent, China Spring ISD



SSC Functional Support

Your account team will receive ongoing support from our corporate teams in human resources, recruiting, safety and training, communications and marketing, as well as finance and accounting. By having experts in all facets of the FM field manage core administrative processes, our clients are able to keep their focus on educating students.



SSC Technical Center of Excellence (COE)

SSC's Technical COE is comprised of subject matter experts with unmatched commitment to and experience in education facilities. They specialize in key areas of facilities support services including technical maintenance, energy management, custodial, grounds management and supply chain. Our COE owns the SSC facilities maintenance standard operating procedures and programs that set us apart in the industry. They're also charged with continuously identifying and deploying innovative best practices in their area of expertise for the benefit of our clients and operations teams. Our COE developed SSC's custom approach for Minidoka County School District and will be available throughout our partnership to ensure continuous improvement and assist with challenges and special projects.



client success team

Experts supporting the process

The Client Success Team (CST) is dedicated to deepening our client partnerships through transparent performance communications, ongoing strategic alignment touchpoints and infusion of continuous improvement initiatives into operations. They will support our partnership with Minidoka County School District through:

- Introductions and goal setting
- Customized performance reporting
- Strategic partnership reviews
- Client insights and feedback
- Continuous improvement
- Partnership retention and evolution

SSC Governance Structure

Our governance model emphasizes transparency, clarity and strategic alignment. Minidoka County School District will have streamlined access to operational and financial performance through structured meetings and real-time dashboards.

We propose a flexible, three-tiered governance structure that keeps teams focused on tactical, operational and strategic goals while allowing for ongoing evolution. SSC resources will be aligned with district counterparts to foster collaboration and trust.

Key meetings, shown in the infographic, highlight overall performance and individual service lines. Regular communication and reporting enable us to adapt quickly to changing business needs.

The overarching goals are to:

- Communicate clear and meaningful protocols with Minidoka County School District during transition
- Create reporting protocols in our Master Services Agreement during transition to ensure we are meeting all requirements of our contract
- Reinforce a culture of transparency, accountability and proactive engagement
- Ensure SSC's value proposition and service quality are being implemented properly through consistent data, reporting and communication
- Confirm all key stakeholders receive the right information at the right time in the right format, without redundancy, to strategically manage key business initiatives and client partnerships



Empowering People, Driving Progress

Taking care of our people – whether they are transitioning from your current team or new recruits – is the foundation of our approach.

We are dedicated to the individuals who are the heartbeat of your district. We retain 95% of transitioned associates and boast an employee retention rate more than three times greater than the industry average because we offer unmatched benefits and growth opportunities for every team member.



“My personal experience with SSC has been one of the best experiences; since being with SSC, I have learned and grown with them. Being able to have the opportunity to do training and learning new things with a better knowledge of how things work has significantly enhanced my career by developing my leadership, strategic thinking and problem-solving skills. They have given me hands-on experience in managing operations and driving results, which has broadened my perspective and strengthened my ability to deliver value in any professional setting. Having the opportunity to grow and move up is one of the best things about SSC. Even my personal director has even invested into my career on wanting and letting me learn more and thrive.”

Jewlie Wolfe, SSC Maintenance Tech, Jerome School District (ID)



Keeping Your Community *safe*

Criminal background checks are run and reviewed before any SSC associate begins work at a client account. In accordance with varying state and local laws, background checks are not run until after a condition offer is extended and accepted by an applicant. SSC runs all background checks through its reputable and authorized vendor, Checkr. The specific background screen runs search records going back 10 years unless otherwise legally prohibited by state or local laws.

All background checks are run in compliance with the Fair Credit Reporting Act, Equal Employment Opportunity Guidance, state and local “ban the box” ordinances and all other legal requirements.

Upon completing all checks, we look at eligibility for employment. We disqualify applicants for drug-, sex-, violence- or theft-related charges. We also perform annual checks on current employees. If we find criminal charges, we review their history with your administration and jointly decide eligibility.

We Aim To Be a Magnet for Top Talent

Filling vacancies on your campus is a drain on your resources. Let us take it off your to-do list with our proven approach to attracting the very best people.



In addition to vetting and transitioning your current associates, our national facilities management recruiting team specializes in sourcing, interviewing and onboarding candidates with the technical skills, certifications and experience required to succeed with SSC and our clients.

Our recruiting strategy includes:

- **AI Sourcing and Resume Mining** – Our advanced technology scans resumes to target applicants with relevant experience for each of our job postings, resulting in the most qualified applicant pool for our clients.
- **Vacancy Reporting** – Our teams are held to a rigorous vacancy percentage that is monitored and managed by our recruiting team.
- **Candidate Flow Data Tracking** – We track the volume and quality of applicants in various locations and industries to meet client demands more effectively.
- **Account-Dedicated Recruiting Phone Number** – Allows us to text hourly recruits from a local phone number, providing a personalized touch to our recruiting process and a stronger connection to our team early on.
- **Creative Recruiting Techniques** – Our teams use custom approaches for each community we serve. For instance, one local movie theater campaign reached more than 56,700 people. We also recruit on channels such as Roku and YouTube, which offer cost-efficient yet highly effective outreach.

In March 2025, a single YouTube ad, posted to reach rural Wisconsin areas, was viewed by

31,000+
people

Candidates attending one of our job fairs can be hired in as little as 1.5 hours from application, pending clearance of their national background check.

Our management teams are trained in a specific interview style focusing on both a behavioral assessment and a cultural fit. We onboard and invest in associates who understand the criticality of their role and share our passion for supporting student success.



When you partner with SSC, you receive the support of Compass Group's Talent Acquisition team. They offer:

- A delivery model that emphasizes efficiency, consistency and high-quality candidate experiences.
- Cutting-edge recruitment technologies to streamline the hiring process, enhance candidate engagement and provide data-driven insights.
- Inclusive hiring to drive innovation and build stronger, more resilient teams.
- Rigorous compliance standards to protect you and the candidates, providing peace of mind and safeguarding against potential risks.





Bringing People On Board and Training Them for Success

Highlights of our onboarding process include:

- **Associate town halls** to meet with associates as a group and provide transparency and consistent communication across the team
- **On-site leadership** ensure all associates receive uniforms and swag
- **Dedicated human resources support** to provide and review benefit enrollment information
- **One-on-one on-site sessions** allow team members to ask questions they may not feel comfortable asking in the larger town hall and give us an opportunity to get to know each person better as we help them complete their paperwork and training



Your dedicated transition HR team will be on the ground to onboard new associates immediately following our partnership announcement, and your startup and transition team oversees training. Regardless of their role, all team members receive the following training to help them acclimate to both SSC and your district.



Customer Service Training

SSC tailors customer service training to meet the needs of both salaried managers and hourly associates. For managers, our EDUCATE platform delivers annual videos and quizzes designed to strengthen leadership and reinforce customer-first culture. For associates, our customer service training program uses interactive workshops, role-play and real-world scenarios to build confidence and show how everyday actions in custodial, grounds and maintenance directly impact the customer experience. Together, these programs ensure every level of our workforce is equipped to create safe, welcoming spaces.

Safety Training

We regularly engage all staff members in a series of targeted safety training sessions. This enhances employee awareness by introducing safety topics into every meeting.

Monthly In-Service Training

Each month, our teams come together for in-service training sessions designed to strengthen both skills and culture. These meetings go beyond technical updates, focusing on essential soft skills like communication, teamwork and time management. We weave in storytelling moments that highlight outstanding service across our company, creating inspiration and peer learning. Every session also includes timely safety topics to keep our teams proactive and protected, along with updates on development opportunities and programs that help employees grow. The result is a consistent rhythm of learning and connection that reinforces excellence, safety and professional growth across all service lines.

meet
the
company

people



**geared
up for**

impact



Supplies and Equipment

204

tools of the Trade

Equipping the right people with the right supplies to deliver A+ service

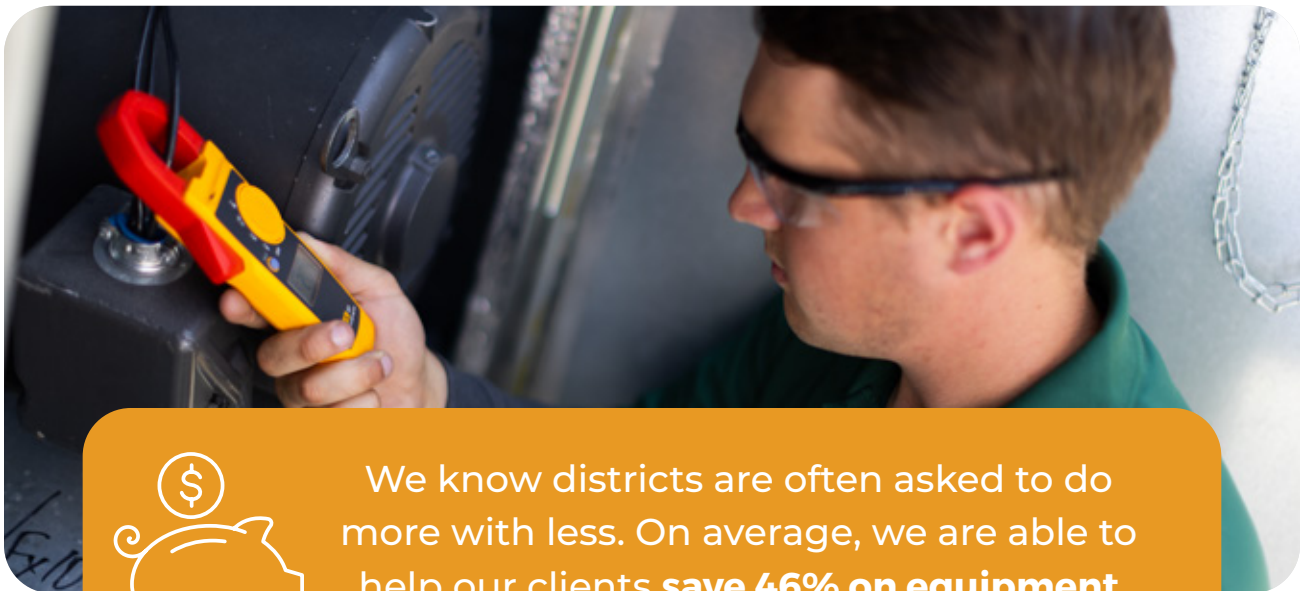
What's Important to Minidoka County School District?

Taking care of the Minidoka team means equipping them with the right tools and resources to succeed.

At the beginning of our partnership, SSC will analyze your current inventory and establish a baseline. As the needs of your district change, we will work with you to adjust supply orders and equipment, so your associates always have what they need to be safe and successful.

SSC Is Committed to Getting the Job Done Right:

- Corporate annual product reviews for innovation and quality
- Routine equipment inspections and proper annual maintenance to ensure life of equipment
- Sustainable/Environmentally gentle equipment is our preferred choice
- We adhere to CIMS-GB Honors Certification equipment, which incorporates CRI, EPA and CARB standards



We know districts are often asked to do more with less. On average, we are able to help our clients **save 46% on equipment and 29% on janitorial supplies.**

Capital Investment

Using the financial stability and support of our parent company, Compass Group, we will provide an upfront capital investment to Minidoka County School District for the purchase of brand-new equipment. This investment will provide you with top-of-the-line equipment to keep your team motivated, safe and efficient.

Our proposed pricing includes supplies and new equipment. We do not recommend items our partners don't need - we have built your program with a commitment to responsible stewardship. By including the costs upfront, we are ensuring transparency and peace of mind that your team will have what they need to succeed.



Product Review Committee



Led by our warehouse and purchasing operations manager, Matt Higgins, the Product Review Committee includes experienced managers from K-12 and Hied. Annually, our prime contract suppliers help us identify new products and initiatives that contribute to:

- Efficiencies
- Higher productivity
- Environmentally friendly practices

These items are then tested on-site for reliability and effectiveness. Members of the Product Review Committee also attend the ISSA/ Interclean conference annually to further explore new industry trends.

Proposed Equipment



The following outlines the major equipment proposed by SSC to provide optimum service for Minidoka County School District. This equipment will be purchased new, stored on-site and used exclusively for your account. You can be assured your district will have all the equipment needed to provide top-quality service.

Highlights of our approach to supplies include cost efficiencies through our group purchasing organization, Foodbuy, and partnerships with Grainger and John Deere that allow us to save our partners money and ensure a reliable supply chain.

**Minidoka County (ID) School District
Proposed Custodial Equipment**

| Item Description | Units Needed | Unit Cost | Total Cost |
|---|--------------|-----------|------------------|
| CleanCore 3.0 Fill Station Aqueous Ozone Generator | 9 | \$2,399 | \$21,591 |
| CleanCore POWERCADDY Alternative to Kaivac, uses Aqueous Ozone instead of chemicals | 10 | \$4,500 | \$45,000 |
| 20" Pacific S-20 Orbital Scrubber Single Pass Chemical-Free Stripping | 2 | \$6,489 | \$12,978 |
| 20" T300e Scrubber - SELF PROPEL AGM BATTERIES + IRIS MONITORING | 8 | \$5,731 | \$45,848 |
| 26" T500e-650-Disk Scrubber - SELF PROPEL AGM BATTERIES + IRIS MONITORING | 3 | \$8,857 | \$26,571 |
| NaceCare AV12QX 20" Push Extractor + 3-Jet Wand & Vac Hose | 9 | \$3,503 | \$31,526 |
| B5 - 20" BATTERY BURNISHER MV-B5-0010 | 5 | \$5,680 | \$28,400 |
| 20" FLOOR MACHINE - LOWSPEED 175RPM, 1.5HP - 808175 | 8 | \$840 | \$6,720 |
| WET /DRY W/FRNT MNT 9019348 | 10 | \$677 | \$6,770 |
| Hot Water Pressure Washer The most rugged, gasoline-powered, on-site cleaning machine on wheels 1.110-085.0 | 1 | \$5,236 | \$5,236 |
| Janitor Carts Front platform supports mop bucket and wringer 791820 | 30 | \$110 | \$3,300 |
| VACUUM-UPRIGHT 12" Standard - 804000 | 15 | \$163 | \$2,445 |
| 20" Square Scrub | 2 | \$2,500 | \$5,000 |
| VACUUM, BACKPACK SC580A (4 quart) - 807200 | 15 | \$637 | \$9,555 |
| Cubic Yard Tilt Truck (1 cu yd) Comes equipped with deluxe roller bearing wheels and heavy-duty casters 791006 | 2 | \$687 | \$1,374 |
| Cubic Yard Tilt Truck (1/2 cu yd) Comes equipped with deluxe roller bearing wheels and heavy-duty casters 0.5 cu yd. 791009 | 10 | \$538 | \$5,380 |
| General Set Ups Includes Wringer Bucket with Casters, Brute With Dolly and Floor Signs | 30 | \$128 | \$3,840 |
| Victory handheld sprayer-square | 9 | \$240 | \$2,160 |
| GATOR 2 Wheel Drive w/ Hard Top | 1 | \$14,000 | \$14,000 |
| Washer/Dryer Set | 9 | \$1,000 | \$9,000 |
| 20" HIGH SPEED BR-1600-NDC | 5 | \$952 | \$4,760 |
| Microbiber set ups | 30 | \$1,000 | \$30,000 |
| Sub Total | | | \$321,454 |
| Sales Tax | | | \$25,716 |
| Shipping | | | \$48,218 |
| Total Equipment Needs | | | \$395,388 |
| Annual Amortization Amount | | | \$65,898 |

**Minidoka County (ID) School District
Proposed Vehicles**

| Item Description | Units Needed | Unit Cost | Total Cost |
|--|--------------|-----------|---------------------------------|
| Dodge Ram 1500 Std. cab 4X4 140" WB 3.6L V-6, W tow pkg. (1/2 ton) | 1 | \$48,000 | \$48,000 |
| Lift Gate for Pickup or Stake Body truck | 1 | \$3,500 | \$3,500 |
| Sub Total | | | \$51,500 |
| Sales Tax | | | \$4,120 |
| Shipping | | | \$0 |
| Total Vehicle Needs | | | \$55,620 |
| Annual Amortization Amount | | | Per Year Cost \$9,270 |

| Minidoka County (ID) School District Proposed Grounds Equipment | | | |
|--|--------------|-----------|----------------------------------|
| Item Description | Units Needed | Unit Cost | Total Cost |
| Z Mower gas 72" or 60" | 2 | \$14,257 | \$28,514 |
| Z mower 96" gas | 1 | \$34,000 | \$34,000 |
| 4 wheel drive Diesel HD set up for snow removal with heated cab, blade, spreader | 1 | \$36,390 | \$36,390 |
| Fuel/ Pesticide Storage Cabinet 65 Gal 3 shelf | 2 | \$1,379 | \$2,757 |
| ABI Groomer for Gator | 1 | \$6,397 | \$6,397 |
| Sand/ Salt Spreader PU/ bed mount 1.5 cu. Yd. capacity | 2 | \$6,490 | \$12,981 |
| Toro 687 Aerator 3 point hitch drum type w/ hollow tines - add \$500 for blades | 1 | \$7,477 | \$7,477 |
| Fertilizer Spreader 600 lb. capacity - P.T.O. driven, 3 pt. hitch | 1 | \$6,627 | \$6,627 |
| Landscape trailer, 16' w/ Pindel Hitch | 2 | \$7,171 | \$14,342 |
| Stand on Multi-Pro brush, blower, blade | 1 | \$26,500 | \$26,500 |
| Stand on Sprayer | 1 | \$18,443 | \$18,443 |
| Sub Total | | | \$194,428 |
| Sales Tax | | | \$15,554 |
| Shipping | | | \$5,833 |
| Total Equipment Needs | | | \$215,815 |
| Annual Amortization Amount | | | Per Year Cost \$35,969 |

| Minidoka County (ID) School District Proposed Vehicles | | | |
|---|--------------|-----------|----------------------------------|
| Item Description | Units Needed | Unit Cost | Total Cost |
| Dodge Ram 2500 4X4 Std. cab 140" WB 5.7L V-8 Hemi tow & snow pkg. (3/4 ton) | 1 | \$56,000 | \$56,000 |
| V - Snow Plow Includes mounting | 1 | \$11,900 | \$11,900 |
| Sub Total | | | \$67,900 |
| Sales Tax | | | \$5,772 |
| Shipping | | | \$0 |
| Total Vehicle Needs | | | \$73,672 |
| Annual Amortization Amount | | | Per Year Cost \$12,279 |

| Minidoka County (ID) School District Proposed POM Software/Equipment | | | |
|---|--------------|-----------|---------------------------------|
| Item Description | Units Needed | Unit Cost | Total Cost |
| Maintenance Connection Up front Fee | 1 | \$5,200 | \$5,200 |
| Arc Flash PPE | 2 | \$1,500 | \$3,000 |
| Multimeter Package | 3 | \$1,200 | \$3,600 |
| Thermography IR Detector | 1 | \$4,200 | \$4,200 |
| Sub Total | | | \$16,000 |
| Sales Tax | | | \$1,280 |
| Shipping | | | \$480 |
| Total Equipment Needs | | | \$17,760 |
| Annual Amortization Amount | | | Per Year Cost \$2,960 |

| Minidoka County (ID) School District Proposed Vehicles | | | |
|--|--------------|-----------|----------------------------------|
| Item Description | Units Needed | Unit Cost | Total Cost |
| Dodge Ram, Pro Master City base wagon, 2.4L I4 MultiAir (Van) | 3 | \$34,000 | \$102,000 |
| Dodge Ram 1500 Std. cab 4X2 120" WB 3.6L V-6, W tow pkg. (1/2 ton) | 1 | \$37,000 | \$37,000 |
| Sub Total | | | \$139,000 |
| Sales Tax | | | \$11,120 |
| Shipping | | | \$0 |
| Total Vehicle Needs | | | \$150,120 |
| Annual Amortization Amount | | | Per Year Cost \$25,020 |

Foodbuy

Foodbuy, our group purchasing organization and a subsidiary of Compass Group, manages our supply chain partnerships and all procurement. Through this partnership, SSC is able to offer unmatched spend leverage and reliable access to quality equipment and supplies.

We work collaboratively to stay ahead of disruptions and maintain continuity of supply for our clients. Foodbuy and its supplier diversity team are committed to partnering with diverse suppliers and making sure all MWBE business owners are treated fairly.

SSC's Supply Warehouse

We operate a warehouse stocked with SSC-branded products to ensure our partners never run low on supplies – even during supply chain disruptions. By purchasing and storing in bulk, we offer more affordable pricing despite market increases, while also reducing carbon emissions by consolidating vendor shipments into one monthly delivery per school site.

Scan the QR code to learn more.



Cleaning Chemicals

We have created and put into practice a Purely Green Standard that encourages the use of environmentally responsible chemicals, equipment and processes. Our green cleaning practices have been examined and audited by ISSA CIMS and received highest-tier honors certifications since 2014.



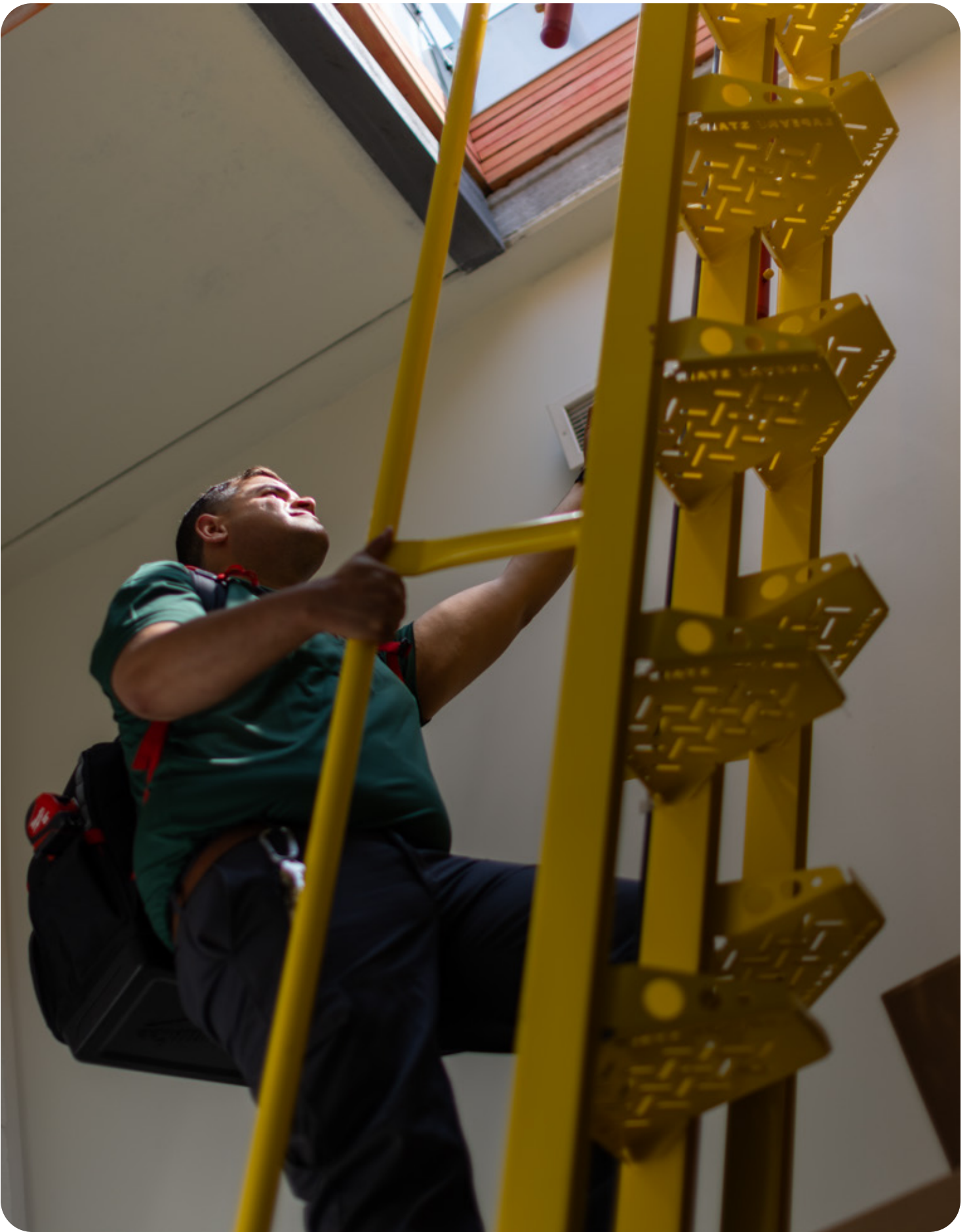
Service Champion

spotlight

“I manage the supply warehouse that supports our SSC partnership locations nationwide. As a benefit to our clients, we put our buying power to work to make sure they have the exact products they need, when they need them. We even have our own formula for specific products that we send to a manufacturer to be mixed to our specifications and labeled with our company name, so we get the right quality, shine and outcome every time. No other company can offer this.”

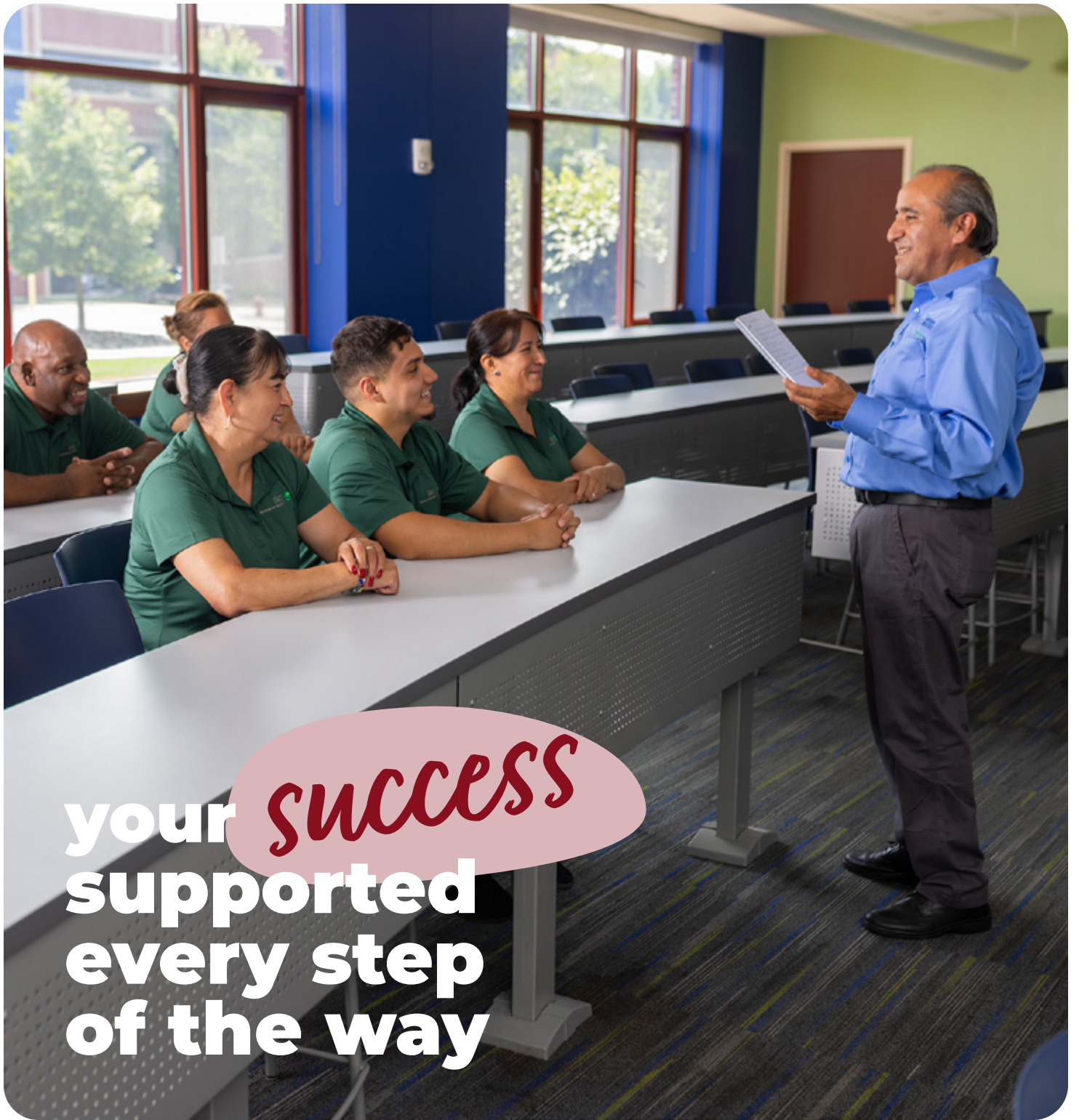
Matt Higgins, SSC Warehouse and Purchasing Operations Manager





meet
the
company

people



your *success*
**supported
every step
of the way**



Startup and Transition

216

A Listen-First Approach to a *fresh start*



Choosing to partner with a new service provider is a big decision, one that can bring questions, concerns and uncertainty for your school community. That's why we begin by listening first. Our role is to understand what matters most to Minidoka County School District and to communicate with transparency every step of the way.

Our Approach Is Built on What Is Important to Minidoka County School District:

- Delivering a **seamless transition** that builds confidence and **raises expectations** for what is possible.
- Ensuring stability and delivering results with **proven expert leadership**.
- Hit the ground running, ready to make an impact on day one!

With a January 15, 2026 start date, we know there's no time to lose. Here's how we'll guide you through a smooth transition.



Ready to go from the very first day!

“On my first day as unit director, I was working at one of our elementary schools. It was 5 p.m., and a meeting was underway in the school library. Most of the district leadership team was there.

One of my custodians came to me in a panic and said water was pouring down from the ceiling in the music room. Our team flew into action. I extracted the water with a wet vac while a custodian removed items from the area. Within five minutes, district leadership and SSC worked together to stop the leak and remove everything from the room.

I didn’t think the first time I would meet the superintendent, I would be drenched from head to toe. But that is what makes this job enjoyable and rewarding. Our rapid response prevented permanent damage, and no drywall work was needed.”



Chris Phillips

Unit Director, Prescott Unified (AZ)



Facing and Preventing Common Transition Risks

Shared Challenges

- Associate anxiety
- Unclear communication and decision channels
- Adjusting to a new process
- Lack of executive alignment
- Gaps in training or role clarity

Proactive Steps to Avoid Disruption

- **Individual Support:** Early introductions with employees and direct responses to concerns.
- **Clear Governance:** A customized communication plan tailored to your leadership structure.
- **Detailed Planning:** A robust transition road map with project management resources assigned to your district.
- **Engagement at every level:** Town halls, leadership alignment meetings and transparent updates throughout the process.

the result?

Your community experiences continuity, confidence and clarity.



Your Dedicated Transition Team

At the heart of every successful transition is a team that knows schools inside and out. That's why SSC created the startup, transition and training (STAT) team, a group of specialists who focus solely on guiding education partners like Minidoka County School District through change.

Your STAT team will handle the details that matter most during a transition, including employee interviews and onboarding, initial facility assessments, training and role preparation, and designing a custom program.

Because they gain in-depth knowledge of your community during startup, the STAT team remains a valuable partner long after the transition is complete, stepping in as interim managers, sharing best practices and making sure the partnership continues to thrive.



**Meet Your Dedicated
Transition Project Manager**

Jose Maldonado

Jose Maldonado will meet with Minidoka County School District leadership to clarify scope, outline milestones, align on objectives and set KPIs.

**“Success begins with caring for our people,
building strong relationships, and communicating
clearly and consistently—laying the foundation
for growth and a thriving partnership.”**

Regional Leadership Committed to Local Success

Beyond your dedicated STAT team, SSC's regional leadership will be hands-on throughout your transition and long after. These leaders don't just oversee operations, they live and work in the same communities you serve, and they're invested in ensuring your partnership with SSC succeeds from Day 1. Here's what you can expect from our regional leadership team:

- **Contract and Operational Setup** – Ensuring every detail of the agreement is implemented correctly, from inventory to staffing.
- **Onboarding and Orientation** – Leading sessions that give your employees confidence and clarity in their new roles.
- **Specialized Training** – Providing safety, equipment and skills training tailored to your campus environment.
- **Ongoing Oversight** – Staying connected after transition to measure results, fine-tune processes and share best practices.



Tim Tyler,
Regional Vice President



Coulter Sims,
Regional Director of Operations

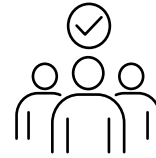


Maia Rubio,
Human Resources Business Partner

Your People, Our Priority



95%



of transitioning associates in 2025 chose to stay, simply because we prioritize people.

Retaining Talent

When you partner with SSC, your people remain at the heart of the story. We value the expertise, tenure and trusted relationships your employees bring, and we make it a priority to keep them on your team. That's why our transition process is built to reassure, retain and empower your staff from Day 1.

- **Employee Town Halls:** We meet with your associates regularly to answer questions and share updates.
- **Transparent Communication:** Employees receive clear, honest information at every stage.
- **Supportive Onboarding:** We guide associates through the process, making sure no one feels left behind.



Thriving Post-Transition

A transition is just the beginning. Many of our regional and local leaders started their SSC careers as associates during a transition like this one. With access to training, mentorship and career development programs, they grew into leadership roles that continue to strengthen our organization today. By retaining your staff and investing in their success, Minidoka County School District benefits, too, with:

- Reduced HR and finance burdens
- Lower fringe costs and eliminated Workers' Compensation risk
- A stronger, more engaged workforce that already knows your community best



Jen's Story

Jennifer Mitchell's journey with SSC Services for Education shows how passion and adaptability can drive success in facilities management. Starting in retail, Jennifer moved into a custodial supervisor role at Texas A&M, despite having no prior facilities experience. Her strong customer service background helped her thrive, and she quickly advanced – working on safety initiatives, budgets and major projects like the Kyle Field renovation.

“Today, I’m a regional director of operations, a role I’ve held for almost five years. It was a significant step up, but SSC leadership recognized my commitment and drive, and I’ve been fortunate enough to grow with the company ever since.”



To read more of Jen's story, scan the QR code.



Employee Onboarding

Our HR transition team holds on-site sessions throughout the process – not just to share information, but to listen, address concerns and provide clarity. From contract award to onboarding, we move quickly to communicate employment details, benefits and expectations. After hire, our orientation ensures associates feel welcomed, prepared and supported.

A Clear Path to Go-Live

Transitions succeed when planning and partnership come first. That's why we tailor our 60-day framework to Minidoka County School District's unique needs, ensuring your campus is fully prepared, your people feel supported and operations are seamless on Day 1. Before we arrive on-site, the pretransition phase sets the stage for success. This early work is collaborative and client-facing, designed to build trust and alignment long before the STAT team steps onto campus.

Together, we'll:

- Map out priorities and timelines in alignment with your leadership team
- Conduct facility assessments to anticipate needs before go-live
- Secure approvals and finalize details to prevent surprises later
- Establish communication channels so every stakeholder knows what to expect

the result?



A smooth, confident launch where your community experiences continuity, not disruption.

While this timeline starts at 60 days, we often transition in 45 days or fewer. We are flexible to best meet the needs of your district.

60 Days (Preferred)

- STAT team arrives on-site
- On-site leadership assigned
- Communication begins
- Employee onboarding and role assignment
- Employee town hall meetings
- Equipment and supply order

30 Days

- Recruit and fill open positions
- Stakeholder and end-user communication
- Employee town hall meetings
- Communication – all campuses

Two Weeks

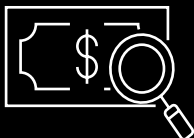
- On-site leadership team in place
- Press release and communication – all campuses
- Employee town hall meetings
- Technology systems in place

One Week

- Finalize recruitment and hiring
- Uniforms issued
- Employee town hall meetings
- Training

Day 1

- Contract commences
- Continued training
- Evaluation and adjustment
- Quality control check



For one district in Indiana, an SSC transition generated \$205,000-plus in immediate local economic impact, delivering meaningful value to the community from Day 1.

Transition *process*

Our transition process is designed with empathy and care, ensuring every team member feels valued and prepared.



Contract Awarded

- Transition announcement
- Build transition plan
- Incumbent notification



Planning

- Detailed site surveys and visit
- Determine scope
- Recurring update cadence



Execution

- Employee town halls
- Begin hiring process
- Operationalize program goals



Mobilization

- Associate scheduling
- Location setup
- Opening hiring complete



Go Live

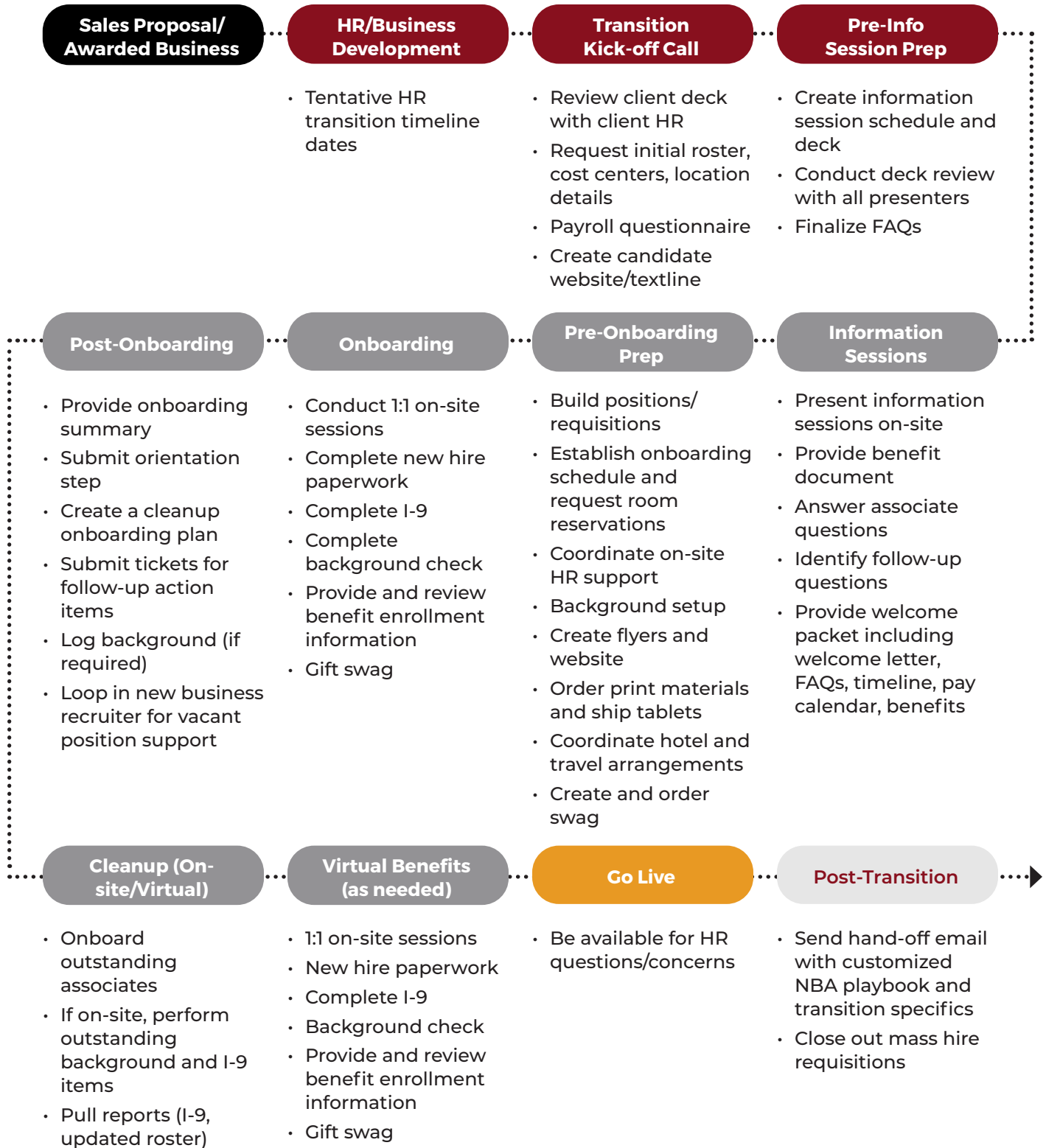
- Grand opening
- Facilities operations begin
- Continuous improvement

**Compass
Group
mobilizes**

\$2B+

**in new
business
each year**

New Business Mobilization Process

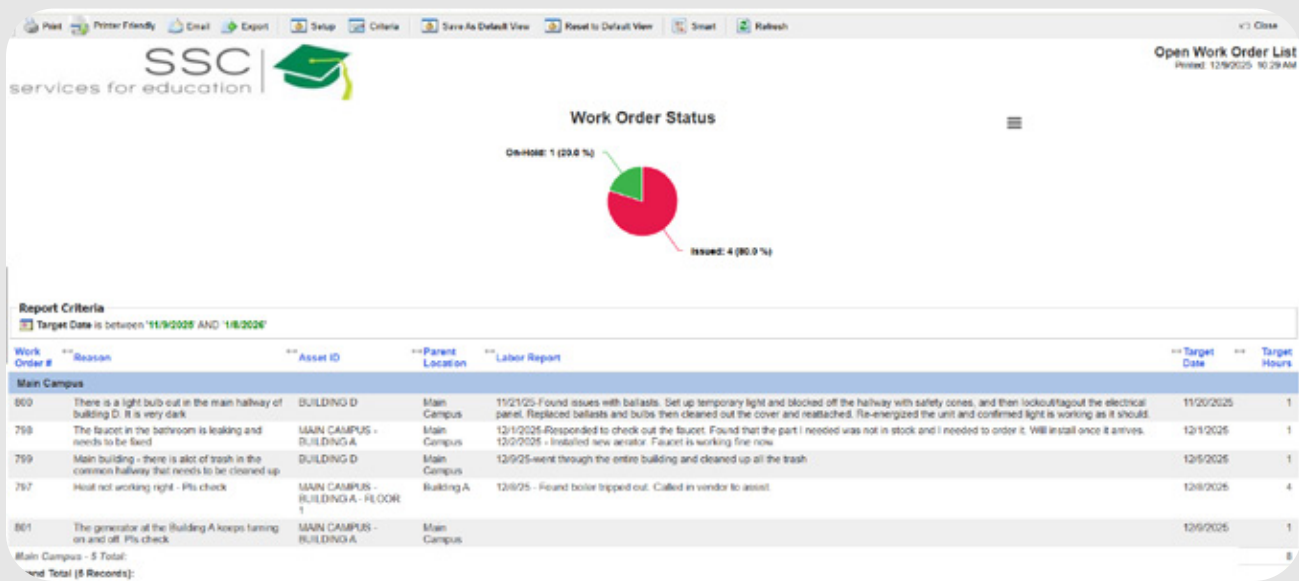




A Proven Partner for Growth

SSC has grown nearly **700%*** over the past decade, not by chance, but because schools trust us to scale with integrity and purpose. With an exclusive focus on education, we understand the unique challenges Minidoka County School District faces and bring tested strategies that drive results without losing sight of people.

**Growth figure based on internal SSC financial reporting. Please see our Financials section for additional details and access to past audits.*





“One of the things I love about being part of SSC is that we’re able to reach out to different subject matter experts if we run into issues that we can’t solve internally.”

Rachael Leonard, Assistant Director of Maintenance

Crystal Clear Communication

Transparent, proactive and people-focused messaging

We know this decision affects more than just leadership and associates, it impacts students, families and your broader community. That’s why we work alongside you to keep every stakeholder informed, engaged and confident throughout the process. From the first announcement to the go-live date, we make sure:

- All audiences are identified in advance from staff to district leadership to your community.
- Each group receives the right information, at the right time, in the right way.
- There are ample opportunities for questions, feedback and discussion.

How we keep everyone aligned

To keep the transition moving smoothly, we provide structured updates at every level of your organization. Each forum is designed with clarity and efficiency in mind:

- **Workstream Meetings** – Function-specific updates so your teams know exactly what’s needed and when.
- **Client Alignment Meetings** – High-level milestone reviews with your leadership, including risk and mitigation steps.

- **Core Transition Team Meetings** – Project plan updates across all SSC and Compass Group workstreams.
- **Executive Steering Updates** – Strategic progress reviews with your leadership team, including KPIs and big picture alignment.

This structure ensures no matter your role – executive leader, campus administrator or associate – you’ll know where things stand.

Need sample materials?

We provide ready-to-use communications for internal audiences or community-facing announcements, including customizable press releases.

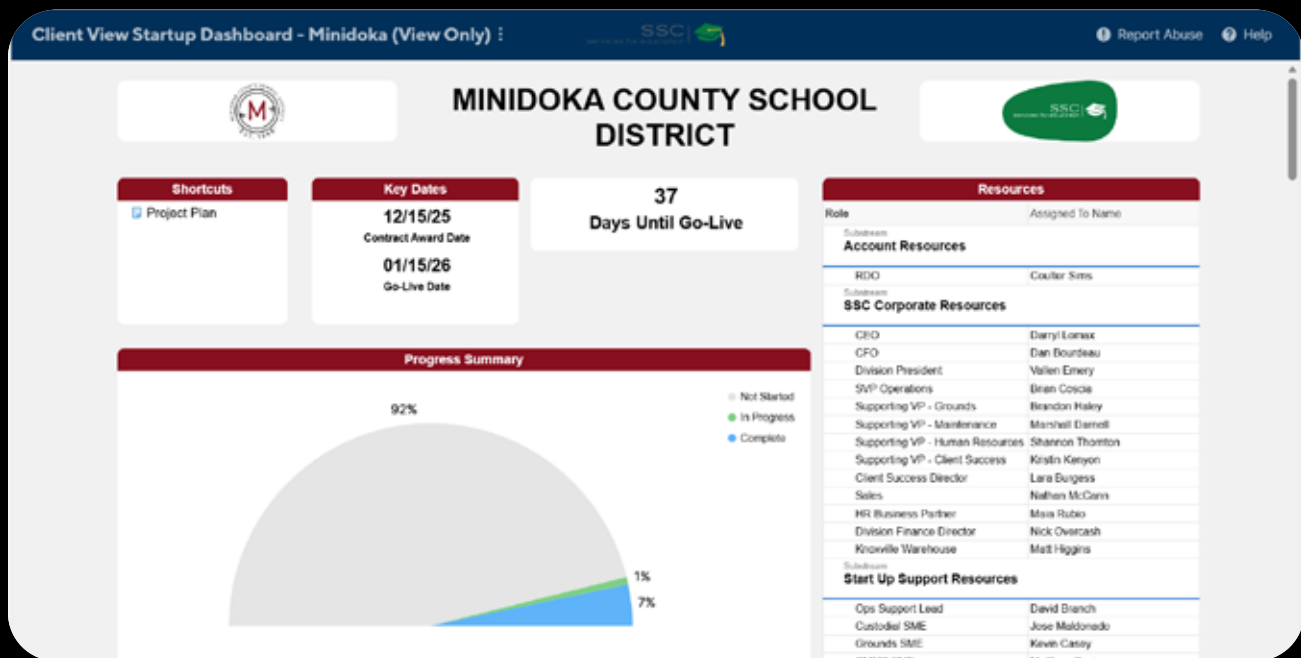
Your Custom Transition Dashboard

We also build a fully customized dashboard that gives you real-time visibility into transition progress. Your dashboard evolves with you, adapting to Minidoka County School District's needs and becoming a trusted tool not just during transition, but throughout our partnership. It provides:

Live tracking of milestones and deliverables

Drill-down views of specific workstreams

Clear insights into risks, next steps and critical priorities



Expecting the Unexpected

When it matters most, we respond first

In facilities management, responsiveness is everything, especially when the unexpected happens. SSC's escalation process during transition is designed for:



Each escalation is immediately routed to the appropriate functional or operational lead based on the nature of the issue, whether it's a maintenance problem, safety concern or client-impacting disruption.

With clearly defined ownership at every level, decisions are made quickly and the right teams are mobilized without confusion. You can rely on a fast, focused and effective response from SSC, no matter the situation.

A defined governance structure outlining roles, responsibilities and escalation paths will be custom-built for Minidoka County School District.

proactive by Design

We see the road ahead and prepare accordingly

Our transition plans are designed with your success in mind, using detailed risk assessments to proactively address common challenges like staffing gaps, communication breakdowns, equipment delays or unmet expectations, so your district experiences fewer disruptions and greater stability. We embed safeguards such as structured team huddles, scheduled checkpoints and continuous client feedback loops, all tailored to your needs and preferences. This ensures not only a smooth, confident hand-off but also builds the foundation for long-term operational excellence.

Our risk mitigation strategy – **Plan, Engage, React, Communicate** – begins with a tailored road map that identifies risks early and puts preventive actions in place. Minidoka County School District stays in the loop through frequent updates and real-time reporting, so you're never caught off guard. If issues arise, we act quickly with predefined control plans, clear accountability and measurable KPIs, to resolve problems before they impact your operations.



A man with grey hair and glasses, wearing a maroon polo shirt, is shown in profile, working in a workshop. The shirt has the text "SSC Services for education" and a green leaf logo on the sleeve. The background is a blurred workshop environment.

“

“SSC was a proactive and professional partner from Day 1. Their executive team, including someone with university transition experience, helped ease anxiety among our USF employees. SSC stayed on campus to meet staff individually and held town halls to address questions before offers were made. Nearly 95% of employees accepted roles, with several already promoted. This partnership is off to a fantastic start with a bright future ahead.”

SVP and Chief HR and Administrative Officer,
University of South Florida

A Future Based on Where You Are Today

Building better outcomes starts with knowing where Minidoka County School District stands.

Exceptional performance starts with a clear understanding of current conditions. That's why SSC's Baseline Assessment, led by our Technical Center of Excellence, will lay the foundation for a data-driven, results-focused partnership with Minidoka County School District across custodial, grounds and facilities services.

This assessment is a snapshot in time, establishing a baseline of current service levels using APPA standards as a scoring mechanism. We will evaluate the condition and performance of key systems, including HVAC, electrical, plumbing and building envelope. We will also assess service delivery inputs such as staffing levels, equipment and workflows. For custodial and grounds programs, we will evaluate room types, surface materials, landscape zones, and use patterns to determine rates specific to your campus.

By identifying inefficiencies and opportunities, we will align our service model with your goals. The outcome will be a shared understanding, objective benchmarks and a clear plan for improvement, ensuring all decisions and investments are informed by data and tailored to your environment.

All assessments will include GPS verification and photo documentation for full transparency. Our team will then develop customized staffing ratios and service plans that reflect seasonality, instructional needs and community usage.



30%

of campus photos are geo-tagged and will guide planning.





meet
the
company

people



**promoting
a culture of** *trust*



Safety and Security

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Keeping Your School Community Safe Is a Responsibility We Take to Heart

Our safety and security program is built on consistent training, clear standard operating procedures and a culture of care. Pillars of the program include:

Background Checks • Fingerprinting • Key Circulation Policies

ID Cards and Uniforms • Consistent Training

This past year, SSC associates completed

143,610

hours of safety training

Safety from *day 1*

Criminal background checks are run and reviewed before any SSC associate begins work at a client account. In accordance with varying state and local laws, background checks are not run until after a condition offer is extended and accepted by an applicant.

SSC runs all background checks through its reputable and authorized vendor, Checkr. The specific background screen runs search records going back 10 years unless otherwise legally prohibited by state or local laws.

All background checks run in compliance with the Fair Credit Reporting Act, Equal Employment Opportunity Guidance, state and local “ban the box” ordinances, and all other legal requirements.

Upon completing all checks, we look at eligibility for employment. We disqualify applicants for drug-, sex-, violence- or theft-related charges. We also perform annual checks on current employees. If we find criminal charges, we review their history with your administration and jointly decide eligibility.



We run the following background screens:

- **SSN Verification** - This search helps determine possible fraudulent use of a Social Security number and to find locations an applicant has resided that were not reported on an application. This search returns information reported to a major credit bureau.
- **National Sex Offender Registry.**
- **National Criminal File** - This is a Checkr-proprietary database search of multiple criminal record sources, including state and county criminal record repositories, Checkr-proprietary criminal record information, Department of Corrections prison/parole/release files, other criminal record state agencies and fugitive/watch lists.
- **Federal Felony and Misdemeanor** - Federal record search in appropriate federal jurisdictional courts.
- **Felony and Misdemeanor** - Checks for all felonies filed at the main courthouse and for any misdemeanor information. A secondary court location will be searched regardless of location to obtain the secondary court information if the information is not contained in the primary court location.



Drug Testing

All employees hired by SSC are required to sign a waiver allowing us to perform random drug testing. Preplacement drug screening is available by customer request at an additional cost.

Under Lock and Key

We have specific and separate SSC Key Control Policies for management and hourly associates. Managers will work directly with Minidoka County School District to perform a key inventory. We keep track of each key, key type, the number of doors each key operates and in which buildings. Each SSC associate is responsible for ensuring that keys are properly accounted for, secured, distributed, collected and maintained at the beginning of each shift, throughout the working day and at the end of each shift.

We have both standard security and enhanced security protocol options, but should we need to develop a custom policy for your campus, our division president and safety manager will work with you to create a process that fits your requirements.



Commercial Crime Coverage

To alleviate security concerns, we carry commercial crime coverage, which includes employee dishonesty with limits of not less than \$150,000 per occurrence. The safety of your students, faculty, staff and community is of the utmost importance. We take every precaution possible to ensure any SSC employee who sets foot on your campus has a clean criminal record and your facilities are covered in the event of the unthinkable.



SAFETY FIRST 365

Data shows accidents are more likely to occur during an associate's first year on the job. Our Safety First 365 program is a unique initiative focused on safety awareness to reduce the number of accidents for first-year employees. New associates receive Safety First 365 signature cards each quarter to show their progress through the program. Cards are required to be on display at all times. As they complete required trainings and demonstrate best practices, associates receive signatures from their on-site leaders. We will hold a quarterly drawing for all new Minidoka County School District associates for the chance to win gift cards.

safety moment



Responding to an Active Shooter Situation

In an emergency, every second counts. Our associates receive training on how to respond to an active shooter situation. From ensuring clear and safe escape routes to knowing the district's emergency evacuation plan and regrouping areas, we ensure team members are not only able to stay safe themselves, they are an additional resource in an emergency for your campus community.

Weekly Safety Minders

In addition to on-site teams holding weekly safety meetings, SSC's corporate communications team sends out weekly newsletters on a variety of relevant topics for associates, including safety best practices. These best practice reminders include:

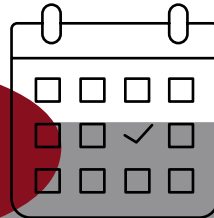
- Staying safe when temperatures rise
- Snake avoidance and bite response
- Avoiding injury through proper lift procedures
- Equipment Lockout/Tagout

STOP THINK ACT SAFETY

Our associates receive robust training, but one way we prioritize safety is to keep it simple with our Stop, Think, Act approach:

- **Stop** - What hazards are present? What could go wrong?
- **Think** - Am I trained and equipped to do this safely? Do I need PPE or tools?
- **Act** - Take the right steps. Follow the proper procedures. Always choose the safe path.

National Day of Safety



Each year, SSC celebrates National Day of Safety (NDS). Unit managers are required to hold a special safety meeting with associates at the start of each shift and are encouraged to make the day meaningful and impactful. Safety is a crucial part of our culture and NDS reinforces that through:

- Celebrating safety with decorations, snacks and games.
- Photos of teams participating in the training to commemorate their commitment to safety.
- Updates to the "Why I Stay Safe" boards.

NDS is an opportunity for SSC to come together nationwide to prioritize the well-being of our teams and reaffirm our commitment to creating a safe work and education environment.

In addition to an online safety resource library, your team will have a safety board. These boards are custom to your team and environment. Associates are encouraged to post their reasons for committing to safety in the "Why I Stay Safe" section of their safety board.

proof in Action

At Henry County Schools, safety isn't just a policy – it's a culture. This summer, Resident Regional Manager Scott McKnight brought that culture to life with a creative and rewarding initiative designed to keep safety top of mind during the hottest and often most hazardous season of the year.

Inspired by a great idea shared from another account, Scott implemented a "Safety Ticket" program:

When a team member was caught doing something safe, whether following proper procedures, wearing PPE or taking thoughtful precautions, they were handed a safety ticket. Each ticket went into a drawing for exciting end-of-summer prizes, turning safe choices into chances to win.

To celebrate a successful summer, Scott hosted a cookout and a raffle, giving away two 55-inch TVs, portable Bluetooth speakers, wireless earbuds and Crew's gift certificates for work shoes.

The Results

A fun, engaging campaign, a strengthened safety culture and, most importantly, a zero-injury summer. Scott's creative leadership proves safety and recognition go hand in hand. By making it fun and rewarding to stay safe, he's helped set a new standard for engagement and care within his team.

Kudos to Scott and the Henry County team for showing that when safety is celebrated, everyone wins.



Scott McKnight



meet
the
company

people

**continuous
development**

journey



Training

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Welcome to the Classroom

Our training program is built on three pillars:



**Technical
Skills**



Safety



**Customer
Service**

Championing Safety

Our safety training covers a wide range of topics designed to protect our employees and our clients.

Courses

- Creating a safety mindset
- Identifying hazards
- Preventing strains, sprains and slip-and-fall incidents
- Cut and burn prevention
- Fire safety
- Proper use of equipment
- Hazard communication
- Emergency evacuation
- Personal protective equipment
- Bloodborne pathogens

Regular refresher sessions and interactive workshops ensure safety protocols remain top of mind for all team members.

Active Shooter Training

We follow each client's active shooter training protocols and also offer training through our parent company, Compass Group, to prepare employees on how to respond in these situations.

Our Safety and Security section provides additional details about how we prioritize the well-being of Minidoka County School District's associates and school community.



Technical Skills

Our teams receive process and role-specific training based on the services they are providing. Training is customized based on the needs of each location, and the following are examples of the types of curricula available.



Custodial: Equipped with a Broom and Know-How

- 10-Step Cleaning Method
- Lock Out, Tag Out
- Carpet and Hard Floor Care
- Disinfection Cleaning
- Cleaning in Research Facilities
- Specialized Equipment
- Emergency Response
- Flood Response
- Chemical Guide/Materials Handling
- Mold Remediation
- Bloodborne Pathogen
- Asbestos
- Quality Control



Grounds: Absorbing Best Practices

- Lock Out, Tag Out
- Specialized Equipment
- Emergency Response
- Chemical Guide/Materials Handling
- Quality Control
- SIMA – Snow and Ice Management Association Winter Training
- Greenius – General Grounds Management Process Training
- National Association of Landscape Professionals Certification Training

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Facilities: A Full Tool Kit

- Specialized Equipment
- Emergency Response
- Lock Out, Tag Out
- Chemical Guide/Materials Handling
- Quality Control
- Skilled Trades

Skilled Trades

With 26 custom learning paths, our simulation-based training through Interplay Learning keeps associates engaged.



- **Examples of Apprenticeship** - Electrical, Plumbing, HVAC, Pool Maintenance, Boiler Maintenance.
- **Specialized Certifications** - OSHA 10 and 30*, NATE Certifications, EPSA 608.

**OSHA 30 is not part of our standard apprenticeship track but is an available add-on.*



300+
active learners

1,400+
courses completed

2,400+
hours of hands-on learning

and growing!

Manager Training

A successful program starts with a successful manager. We continually develop on-site leaders and equip them with the tools to train and grow their team.

All salaried managers participate in a live training session, bringing them together with their peers to study human resources, communication, leadership, finance and team building.



Coursework includes:

- **Human Resources** - Comprehensive, issue-based subjects.
- **Labor Relations** - In-service on labor, management and grievance procedures.
- **Program Specifics** - Documentation requirements for facilities programs and an overview of required standard operating procedures.
- **Technology** - Classroom and hands-on training on SSC's CMMS and quality assurance programs.
- **Customized Courses** - Specific programs to strengthen needed skills.
- **Periodic Reinforcement** - Management and biannual seminars.

Please see our People section for details on our HiPo and AMP training programs.

Associate Training



In addition to hands-on learning overseen by managers, associates benefit from SSC's online learning system that streamlines the time- and labor-intensive training process while ensuring consistency and effectiveness.

chat...

Communication, Help and Training (CHAT) is a monthly training that helps managers effectively communicate important information to all frontline associates. CHAT covers a variety of topics, including HR, safety and quality assurance.

Monthly compliance reports are sent to your regional vice president to ensure this mandatory training is consistently taking place.

CHAT materials include:

- **Manager CHAT** - Builds management skills and communicates information about companywide programs.
- **Safety Message** - Communicates safety information through easy-to-grasp visuals.
- **CHAT Lesson Plan** - Guides the manager or delegated associate through the delivery of the training.
- **Frontline Library Trainings** - Provides focused skill development for various high-priority topics.

Ongoing Development Tools

SSC Is Full of Lifelong Learners

CheckPoint 360° is an employee feedback tool that combines self-ratings with feedback from one's manager, direct reports and peers to paint a picture of strengths and areas of focus.

SkillBuilder is designed to help build on leadership strengths and close critical skill gaps. Prior to the CheckPoint 360° process, SkillBuilder provides a customized report and action plan to help participants capitalize on their strengths and improve in areas needing development.

These processes allow us to enhance associate performance at Minidoka County School District and lets team members know we care about their future. That's how we promote a career-driven mindset.





“With (our) partnership with SSC, there is a training regimen that team members go through so everyone is on the same page with what is expected.”

**Dr. Rex Ryker, Superintendent,
Crawfordsville Community
School Corporation**



Customer Service

Prioritizing Quality Care and Service Excellence

Your team will be trained on service excellence through our EDUCATE program that focuses on seven principles:

- Extra efforts make all the difference.
 - Default to “yes.”
 - Unexpressed questions and needs require attention, too.
 - Careful of the “cliff of dissatisfaction.”
 - Angry and upset customers can become our most loyal friends.
 - Two moments with a customer require extra attention.
 - Every customer is at the center of their own world. Make sure they feel they’re at the center of yours, as well.
- **This is a required annual learning experience for every SSC manager and associate. What does this mean for Minidoka County School District?**
 - Assurance your team members have been service-excellence certified.
 - Peace of mind your team is prepared to handle difficult situations and hard conversations with care and quality top of mind.
 - Know your facilities partner is committed to the warmth and attention to detail your school community deserves.

meet
the
company

people



maintaining *high*
standards in every detail



Quality Assurance

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Defining Excellence at Minidoka County School District

From the start of our partnership, we will make sure we have a shared set of expectations and SSC will build our service level SOPs accordingly.

Our quality assurance SOPs are structured in three key focus areas:

1

Core

Applies to every site and includes account management; change, contract and financial management; and human resources, quality and safety programming.

2

Service

Configured and customized by site and includes all services within scope.

3

Specialization

Includes building certification requirements (e.g., LEED, WELL, Energy Star, TRUE Zero Waste), supplier management and additional areas based on our agreed-upon contract.

During the startup and transition process, we establish your baseline, KPIs and preferred communication cadence. From the beginning of our time in your district, you will receive progress reports so you can see the transition is on schedule and, through the life of our partnership, we're honoring your expectations.

One-Stop Data Shop



All the data we collect throughout our partnership with Minidoka County School District will live in CleanTelligent by Otuvy QM, a web-based software that helps us stay organized, informed and proactive as we serve your district.

Through smartphones, laptops or tablets, associates can instantly:

- Track their work
- Report issues
- Update work orders
- Receive new assignments
- Input QA inspection results
- Compile customer satisfaction survey responses

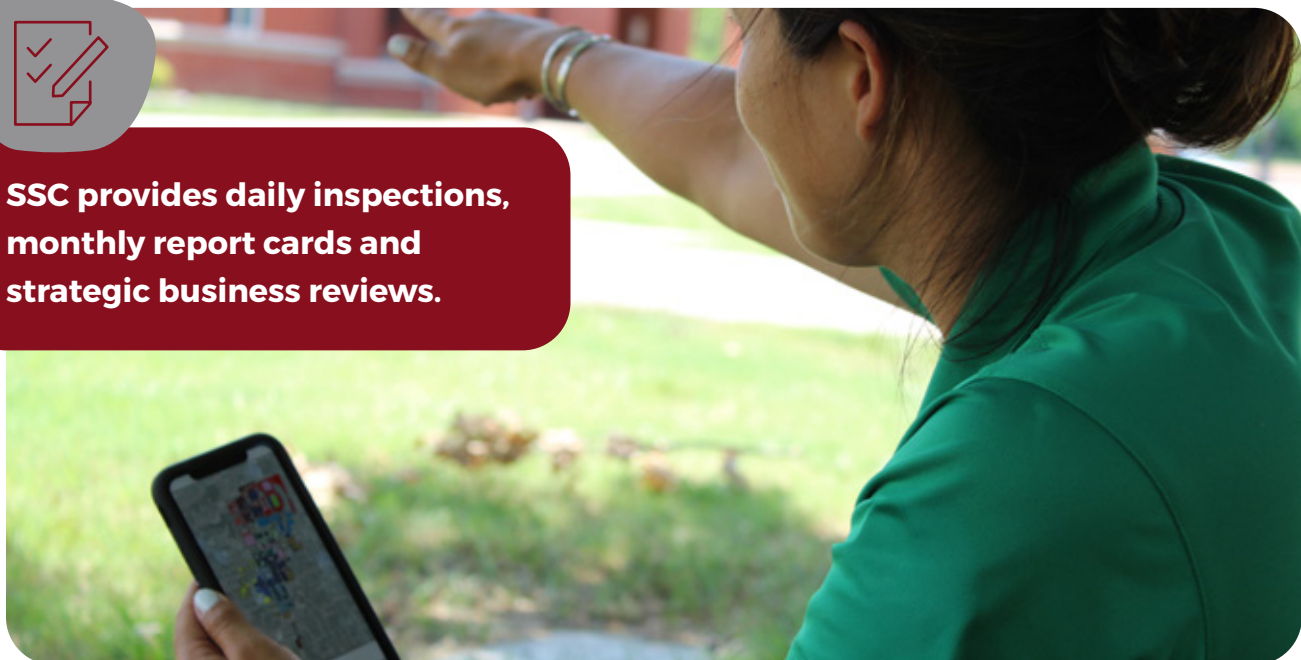
Data is centrally stored, instantly retrievable, searchable and backed up for total security.

Minidoka County School District's dedicated unit director is responsible for monitoring and evaluating the on-site quality assurance program. The regional director regularly audits program performance. Quality assurance is not a one-step or one-size-fits-all approach. We align our metrics with your expectations and monitor those through:

- Work-order audits
- Informal rounds
- Regular score assessment
- Formal inspection tours
- Customer surveys



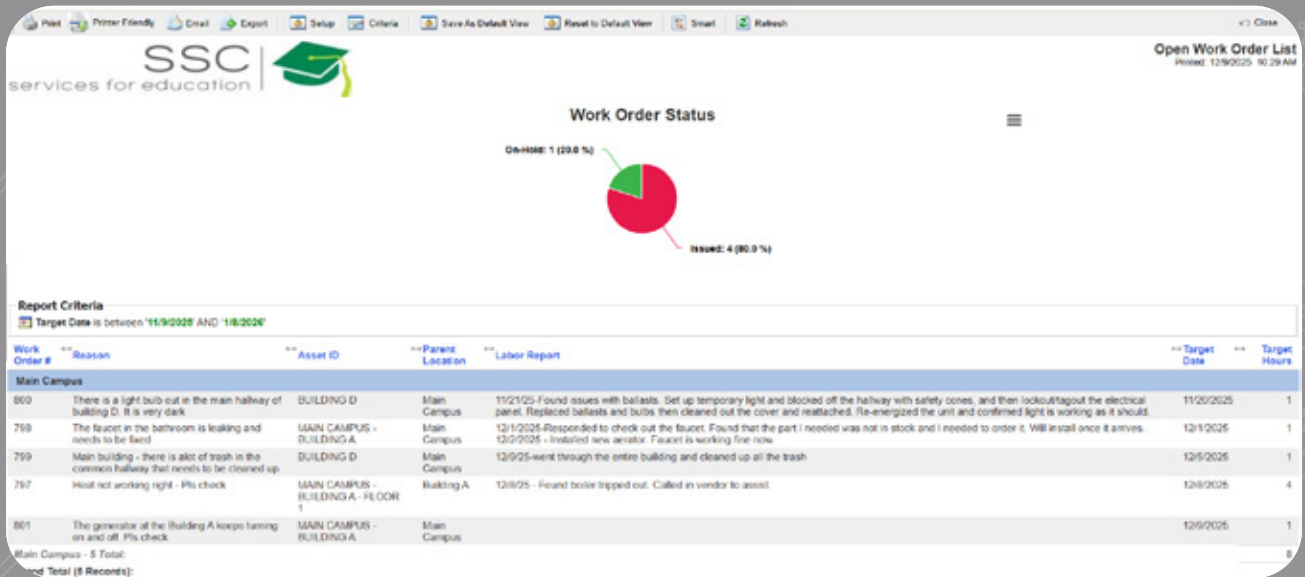
SSC provides daily inspections, monthly report cards and strategic business reviews.



access in Real Time

Our partnerships are built on transparency.
You will have access to transition dashboard, work order requests, inspection reports and personnel management

Is there a specific report you want to see? SSC will customize reports so you're receiving updates on what matters most to you.





“

“In the event of any issue, the leadership is always responsive and adeptly handles situations with expertise and skill.”

**Bill Lynch, Maintenance Director,
Hickman County Schools.**

Let Us Know What's Working – and What Isn't

We provide regular opportunities for feedback. In addition to routine meetings and strategic business reviews, we use surveys to collect data on our service quality.



Resolving Issues with Speed and Curiosity

If we receive a complaint, we don't just respond to the single issue and move on – we work to get to the root of the problem so our service can improve. If an issue cannot be resolved at the site level, it is escalated to the regional manager, division president or company CEO, ensuring swift resolution and executive oversight when needed. Our management team is available 24/7 via phone or email and all concerns are acknowledged the same day they are received.

Resolution and Documentation Include:

- On-site managers initiate corrective actions immediately upon receiving a complaint.
- Actions are documented in CleanTelligent, including time stamps, responsible parties and resolution notes.
- Daily follow-ups ensure closure and accountability, with unresolved issues escalated per protocol.



meet
the
company

people



**caring
for our**
planet



Sustainability Overview

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Sustainable Fleet Spotlight – Innovation in Motion

Leading the way in sustainable equipment, proving
that cleaner technology delivers real results.

50%

of handheld tools are electric,
with 90% of new purchases
now battery-powered.

10%

of mowers in our fleet are
already electric; 50% of new
purchases each year are electric.

1,300

acres annually
maintained with
autonomous mowers.

**Student impact: less noise, fewer emissions and a safer,
more enjoyable campus environment every day.**

proof in Action

Safe and sustainable weed abatement

The Challenge

A private California boarding school faced a tough problem: managing vegetation on steep, rocky terrain in a way that was safe, effective and compliant with California's strict fire prevention regulations.

Our Solution

SSC implemented a creative, eco-friendly strategy by deploying 250 goats annually for two weeks to clear invasive weeds. This natural method reduced the need for chemicals while protecting the surrounding environment.

The Results

Eco-Friendly Success

Invasive vegetation eliminated without pesticides.

Regulatory Compliance

Supported California fire prevention requirements.

Supplier Diversity

Partnered with a minority-, woman-owned business to source and manage the herd.

Community Impact

Students and staff saw sustainability in action, reinforcing pride in their campus environment.



meet
the
company

people



investing
in your *success*



Financial Overview

Pricing

SSC is proud to present our proposal for comprehensive facility maintenance and management services for Minidoka County School District. We appreciate your consideration and look forward to building a collaborative partnership where the whole truly exceeds the sum of its parts.

Our financial offer is based on onsite discussions with district leadership and a thorough review of current operations.



Cost Breakdown

Custodial Services Detailed Pricing

| Hourly Staff | Cost |
|---|--------------------|
| Hourly Staff | \$1,062,816 |
| Hourly Healthcare | \$291,645 |
| Wage Associated Taxes, Insurance and Fringe | \$171,400 |
| Total Productive Labor | \$1,525,862 |

| On-Site Management | |
|---|------------------|
| Operations Manager and PT Administrative Salaries | \$80,000 |
| Management Healthcare | \$13,808 |
| Wage Associated Taxes, Insurance and Fringe | \$12,902 |
| Total On-Site Management | \$106,709 |

| Other Operating Costs | |
|---|--------------------|
| General Liability Insurance | \$14,510 |
| Supplies | \$76,063 |
| Computers, Cell Phones and Associated Costs | \$3,370 |
| Office Supplies | \$1,200 |
| Vehicle Insurance, Maintenance and Fuel | \$6,486 |
| Vehicle Expense | \$9,270 |
| Miscellaneous (Background Checks, Uniforms, Electronic Timekeeping, Property Taxes) | \$49,572 |
| Contribution to SSC Regional and Corporate Support | \$55,643 |
| Total Other Operating Costs | \$218,519 |
| Contribution to Pretax Profit | \$65,844 |
| Startup Costs (Amortized) | \$0 |
| Equipment (Amortized) | \$79,078 |
| Total Contract Price | \$1,996,012 |

Grounds Management Detailed Pricing

| Hourly Staff | Cost |
|---|------------------|
| Hourly Staff | \$137,413 |
| Hourly Healthcare | \$41,081 |
| Wage Associated Taxes, Insurance and Fringe | \$22,161 |
| Total Productive Labor | \$200,655 |

| On-Site Management | |
|---|------------|
| Operations Manager and PT Administrative Salaries | \$0 |
| Management Healthcare | \$0 |
| Wage Associated Taxes, Insurance and Fringe | \$0 |
| Total On-Site Management | \$0 |

| Other Operating Costs | |
|---|------------------|
| General Liability Insurance | \$3,408 |
| Supplies | \$90,172 |
| Computers, Cell Phones and Associated Costs | \$0 |
| Office Supplies | \$4,305 |
| Vehicle Insurance, Maintenance and Fuel | \$6,486 |
| Vehicle Expense | \$12,279 |
| Miscellaneous (Background Checks, Uniforms, Electronic Timekeeping, Property Taxes) | \$79,792 |
| Contribution to SSC Regional and Corporate Support | \$13,069 |
| Total Other Operating Costs | \$209,511 |
| Contribution to Pretax Profit | \$15,464 |
| Startup Costs (Amortized) | \$0 |
| Equipment (Amortized) | \$43,163 |
| Total Contract Price | \$468,793 |

Facility Maintenance and Plant Operations Detailed Pricing

| Hourly Staff | Cost |
|---|------------------|
| Hourly Staff | \$271,189 |
| Hourly Healthcare | \$66,650 |
| Wage Associated Taxes, Insurance and Fringe | \$43,735 |
| Total Productive Labor | \$381,573 |

| On-Site Management | |
|---|------------------|
| Operations Manager and PT Administrative Salaries | \$140,000 |
| Management Healthcare | \$27,616 |
| Wage Associated Taxes, Insurance and Fringe | \$22,578 |
| Total On-Site Management | \$190,193 |

| Other Operating Costs | |
|---|--------------------|
| General Liability Insurance | \$7,225 |
| Parts/Materials/Purchased Services | \$355,056 |
| Computers, Cell Phones and Associated Costs | \$26,220 |
| Office Supplies | \$0 |
| Vehicle Insurance, Maintenance and Fuel | \$25,945 |
| Vehicle Expense | \$25,020 |
| Miscellaneous (Background Checks, Uniforms, Electronic Timekeeping, Property Taxes) | \$14,833 |
| Contribution to SSC Regional and Corporate Support | \$30,616 |
| Total Other Operating Costs | \$486,704 |
| Contribution to Pretax Profit | \$36,229 |
| Startup Costs (Amortized) | \$0 |
| Equipment (Amortized) | \$3,552 |
| Total Contract Price | \$1,098,252 |

Business Conditions and Assumptions

1. 251 days of service
2. Honoring and Protecting Existing Associates
 - a. SSC to offer employment to all existing Minidoka facilities department team members (contingent on passing required background check)
 - b. Medical, Dental, and Vision Insurance – SSC will provide the Silver Plus Medical Plan, Comprehensive Dental Plan, and Comprehensive Vision Plan for employee-only coverage, with the same premium co-pay (\$82.82) currently paid by Minidoka employees.
 - c. Twelve (12) Sick Days – Employees earn one sick day per month worked. Twelve-month employees will receive 12 sick days annually.
 - d. Four (4) Personal Days – Each employee will receive four personal days per year.
 - e. Six (6) Paid Holidays – Twelve-month employees will receive six paid holidays annually.
 - f. Vacation Benefits – Employees will retain their current vacation allotment:
 - 0–5 years of service: 10 days annually
 - 6+ years of service: 15 days annually
 - g. Retirement – SSC offers a 401(k) Retirement Plan with voluntary employee contributions and a company match.
 - h. Seniority/Longevity Recognition – SSC and Compass Group will honor each employee's years of service with Minidoka County School District at a 1:1 rate. For example, an employee with 15 years of service will be recognized as having 15 years with SSC/Compass Group.
 - i. Career Opportunities – As part of Compass Group, North America's leading food and support services organization, employees have access to thousands of opportunities across sectors including K-12 and higher education, health care, senior living, vending, business and industry, and event/stadium management—making relocation and career growth easier.
3. Service staff levels will align with academic and non-academic days.
4. Investment amortized on a straight-line basis over the term of the contract
5. Signing bonus amortized on a straight-line basis of the term of the contract
6. SSC will cover the start up and transition cost of \$435,232
7. Capital equipment cost of \$628,963 will be amortized on a straight-line basis over the six-year contract term (3 year with one 3 year renewal – same terms as Jerome School District)
8. Annual comprehensive facility services price increase to Mindioka: CPI/ECI
9. Annual wage increase (hourly and management): based on performance recorded during annual performance reviews
10. SSC will invoice on the first of each month; payment terms are net 30
11. IGPA purchasing cooperative fee of 1% of Contract Cost of \$223,471 over 6 years
12. A **Level 3 Facility Assessment** is the most comprehensive evaluation of a school district's buildings and infrastructure. It includes:
 - **Full Inventory:** Every facility and system—architectural, structural, mechanical, electrical, plumbing, fire

safety, technology, and ADA compliance.

- **Detailed Analysis:** Each component is assessed for current condition, remaining useful life, and compliance with codes, then rated using industry standards like the **Facility Condition Index (FCI)**.
- **Cost Modeling:** Accurate estimates for immediate repairs, capital renewal, and deferred maintenance using tools such as **RSMeans**.
- **Additional Reviews:** Energy efficiency, sustainability opportunities, safety risks, regulatory gaps, and technology infrastructure.
- **Strategic Planning:** A prioritized capital improvement plan spanning **10-20 years**, complete with lifecycle cost projections and interactive dashboards.

What this means for Minidoka

Building a strong facilities program isn't just about maintenance, it's about creating confidence, sustainability, and pride in the district. Here's how each component of the proposal directly benefits Minidoka County School District:

Facilities Conditions Assessment

- **Better Budget Forecasting:** The assessment provides real, data-driven insights into facility needs, enabling the district to plan responsibly and avoid unexpected costs.
- **Transparency for the Public:** Clear, accurate information about the condition of Minidoka's schools helps the community understand why investments are necessary.
- **Informed Decisions for the May Levy:** Voters will see exactly where funds are needed—whether for critical repairs, modernization, or safety upgrades—supported by objective data rather than estimates.
- **Long-Term Sustainability:** By identifying energy efficiency and technology gaps, Minidoka can prioritize improvements that reduce operating costs and enhance learning environments.

\$200,000 Signing Bonus

- **\$100,000 in Year 1 and \$100,000 in Year 2**
- Same incentive extended to Jerome School District.
- Helps offset costs as Minidoka builds its facilities program, providing **additional revenue** to stabilize budgets during the first two years.

Leadership

- **Added Management (Facilities Director, Facility Services Coordinator)**
- Addresses the district's stated need for **engaged, inspiring, and professional leadership**.
- Ensures a program known for responsiveness and willingness to tackle difficult challenges.

Grounds Team

- **Additional Team Member**
 - For approximately **75% of residents, driving by schools is their closest interaction with the district**.
 - **Curb appeal matters**—well-maintained grounds shape public perception and community pride.

Capital Equipment Investment

- **New Vehicles and Professional Tools**
 - Equips team members with the resources they need to succeed.
 - Demonstrates respect for staff and commitment to quality work.
- **Modern Work Order System**
 - Managed by the Facility Services Coordinator
 - Tracks requests, communicates status, and ensures timely completion.
 - Builds confidence in the district's ability to "get things done" and boosts morale.

Predictable Operating Budget

- **Parts, Materials, and Purchased Services**
 - Provides peace of mind that the program is fully funded.
 - Gives the district authority to approve or deny work outside the agreed scope.

SSC recognizes that every district has unique needs and financial considerations. We'll collaborate with Minidoka to adjust service levels, explore efficiencies, and deliver the best value within your budget. Let's work together to balance quality and affordability for Minidoka.





Minidoka County School District will benefit from the unshakable financial stability of SSC's parent company, Compass Group.

This strength supports our growth, allows us to invest in innovations for our customers and brings peace of mind to our partnerships by allowing us to take more risks and guarantee outcomes. Compass Group is also uniquely able to offer upfront capital investments for the improvement of our customers' facility infrastructures. These investments can have immediate and long-term financial payoffs for your facilities.

99 of the Fortune 100 companies served

320,000 Associates in North America

\$28.6B Revenue in 2024

Unmatched Purchasing power

Service Fee Adjustments

Annual Inflation Adjustment

At the end of each year of this Agreement, the Annual Contract Price and any other fees in the Agreement ("Service Fees") shall be increased by an amount equal to the greater of: (i) Consumer Price Index -W, Less Food and Energy, for the most recently published 12-month period, as published by the U.S. Department of Labor, Bureau of Labor Statistics or (ii) Employment Cost Index, Private Industry, Compensation, Not Seasonally Adjusted – CIU2010000000000A. Should the applicable inflation rate over the most recently published 12-month period decrease, the Service Fees shall not change from the previous year.

Labor Changes

The Annual Contract Price will be subject to change in the event of (i) a change to existing or new federal, state or local payroll taxes (including changes to any payroll based taxes or withholdings such as FICA, SUI and FUI); (ii) a change related to unionization of Contractor employees at a Facility (whether an initial collective bargaining agreement, amendments to an existing collective bargaining agreement, or the negotiation of a subsequent, successor collective bargaining agreement); (iii) an increase in the minimum wage rate or the enactment of any "living wage" laws by any governmental entity; and/or (iv) new or additional fees, taxes, assessments or other charges or costs incurred by Contractor arising out of changes to existing or new federal, state or local legislation or legal requirements related to employee medical insurance or other employee benefits. The Annual Contract Price will be increased to account for the change in such costs effective from the date such changes impose additional costs on Contractor.



Insurance

Each party shall at all times during the term of this Agreement, at its own cost and expense, carry and maintain Worker's Compensation, General Liability, Automobile Liability, in the following amounts:

Commercial General Liability written on an occurrence coverage form, naming the other party as additional insured. The minimum limits are One Million Dollars (\$1,000,000.00) per each occurrence, One Million Dollars (\$1,000,000.00) aggregate.

- Automobile Liability covering all owned, leased or rented vehicles with property damage and bodily injury coverage with combined single limits of One Million Dollars (\$1,000,000.00).
- Workers' Compensation (Statutory) and Employers' Liability with minimum limits of Five Hundred Thousand Dollars (\$500,000.00) per accident.

Each party shall, at the other party's request, provide a Certificate of Insurance evidencing this coverage.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
09/18/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

| PRODUCER MARSH USA, LLC. TWO ALLIANCE CENTER 3560 LENOX ROAD, SUITE 2400 ATLANTA, GA 30326 CN102832071-Compa-UMB10-25- CORP UNKNO RSKMG 66070 | CONTACT NAME: Randi K. Nowell, CPCU, ARM PHONE (A/C No. Ext): 404-995-3102 FAX (A/C No): E-MAIL ADDRESS: Compasscerts@Marsh.com <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A: National Union Fire Ins Co. of Pittsburgh PA</td> <td>19445</td> </tr> <tr> <td>INSURER B: AIU Insurance Co</td> <td>19399</td> </tr> <tr> <td>INSURER C: ACE Property And Casualty Ins Co</td> <td>20699</td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </tbody> </table> | INSURER(S) AFFORDING COVERAGE | NAIC # | INSURER A: National Union Fire Ins Co. of Pittsburgh PA | 19445 | INSURER B: AIU Insurance Co | 19399 | INSURER C: ACE Property And Casualty Ins Co | 20699 | INSURER D: | | INSURER E: | | INSURER F: | |
|--|--|-------------------------------|--------|--|-------|------------------------------------|-------|--|-------|-------------------|--|-------------------|--|-------------------|--|
| INSURER(S) AFFORDING COVERAGE | NAIC # | | | | | | | | | | | | | | |
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| INSURER D: | | | | | | | | | | | | | | | |
| INSURER E: | | | | | | | | | | | | | | | |
| INSURER F: | | | | | | | | | | | | | | | |
| INSURED Compass Group USA, Inc. 2400 Yorkmont Road Charlotte, NC 28217 | | | | | | | | | | | | | | | |

COVERAGES CERTIFICATE NUMBER: ATL-005496754-82 **REVISION NUMBER:** 71

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS |
|----------|---|--|----------|---|-------------------------|-------------------------|--|
| A | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> SIR: \$1,000,000 <input checked="" type="checkbox"/> Contractual Liability GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER: | | | GL 6547187 | 09/30/2025 | 09/30/2026 | EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 10,000,000 PRODUCTS - COM/POP AGG \$ 5,000,000 OTHER: \$ |
| A | <input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> | | | AL 7030998 (AOS incl. Garagekeepers) AL 7030999 (MA) 'Self Insured for Physical Damage' | 09/30/2025 | 09/30/2026 | COMBINED SINGLE LIMIT (Ea accident) \$ 2,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ OTHER: \$ |
| C | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 0 | | | XOO G27738631 | 09/30/2025 | 09/30/2026 | EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000 OTHER: \$ |
| B | <input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below | Y/N <input checked="" type="checkbox"/> N | N/A | WC 14111814 (AOS) See Acord 101 | 09/30/2025 | 09/30/2026 | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 2,000,000 E.L. DISEASE - EA EMPLOYEE \$ 2,000,000 E.L. DISEASE - POLICY LIMIT \$ 2,000,000 |
| A | <input checked="" type="checkbox"/> Liquor Liability | | | GL6547185 SIR: \$1,000,000 | 09/30/2025 | 09/30/2026 | Each Common Cause 1,000,000 Aggregate 10,000,000 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Evidence of Insurance.

| | |
|--|--|
| CERTIFICATE HOLDER Compass Group USA, Inc. 2400 Yorkmont Road. Charlotte, NC 28217 | CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <div style="text-align: right;"><i>Marsh USA LLC</i></div> |
|--|--|

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AGENCY CUSTOMER ID: CN102832071

LOC #: Atlanta



ADDITIONAL REMARKS SCHEDULE

Page 2 of 2

| | | |
|---------------------------|-----------|---|
| AGENCY MARSH USA, LLC. | | NAMED INSURED Compass Group USA, Inc. 2400 Yorkmont Road Charlotte, NC 28217 |
| POLICY NUMBER | | |
| CARRIER | NAIC CODE | EFFECTIVE DATE: |

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,

FORM NUMBER: 25 **FORM TITLE:** Certificate of Liability Insurance

Workers Compensation Continued:

Workers Compensation Policy #WC14111814 (AOS POLICY) Covers ALL States except: WI and OH

Carrier: New Hampshire Insurance Company

Policy Number: WC 14111817

Effective Date: 09/30/2025

Expiration Date: 09/30/2026

Policy Covers States of: WI

Stop Gap Coverage: ND, OH, WA, WY.

Limit:

E.L. Each Accident: \$2,000,000

E.L. Disease-Policy: \$2,000,000

E.L. Disease Each Employee: \$2,000,000

Workers Compensation Continued:

Carrier: National Union Fire Ins. Co. of PA

Policy Number: XW 6583229

Effective Date: 09/30/2025

Expiration Date: 09/30/2026

Policy Covers States of: OH (Excess WC)

Limit:

E.L. Each Accident: \$2,000,000

E.L. Disease-Policy: \$2,000,000

E.L. Disease Each Employee: \$2,000,000

ADDITIONAL INFORMATION

Umbrella Liability policy provides additional limits and follows the form of primary Commercial General Liability, Automobile Liability, Liquor Liability and Employers Liability policies subject to policy terms, conditions and exclusions.

Compass Group North America: A Reliable, Scalable Partner



For quality-focused educational institutions, SSC is the premium provider – and is part of Compass Group, the world’s largest food and support services provider.

When selecting a facilities partner, educational institutions need more than just clean floors; they need a partner who understands their community, offers financial stability and can provide operational efficiency within budgetary constraints. Compass Group North America delivers on all these needs, with a commitment to supporting the academic, operational and community goals of educational environments.

Built for Long-Term Financial Partnership

Compass Group generated **\$28.6 billion in North American revenue in fiscal year 2024** and holds an **A/Stable credit rating from S&P**, a reflection of conservative financial policies, strong liquidity and predictable performance. This financial strength enables us to offer the support that educational institutions need – minimizing long-term risks while aligning with the financial goals of your community. For schools and institutions looking for a stable partner, Compass Group stands apart from competitors in financial strength, client retention and creditworthiness.

Strategic Capital Investment Aligned to Your Goals

Compass Group works closely with educational institutions to maximize available resources and investments, even when budgets are tight. While the scale of our investments may differ depending on each client's unique needs, we are committed to supporting improvements that enhance the experience for students, faculty, and staff, including:

- Maintaining your facilities and grounds to create inviting, functional spaces for the entire community
- Implementing state-of-the-art equipment for better service and convenience
- Introducing solutions that align with sustainability goals, such as energy-efficient practices

By focusing on cost-effective investments that prioritize long-term value, we ensure our partners' needs are met while respecting budgetary constraints.

Operational Efficiency That Drives Value and Protects Budgets

We understand the importance of maintaining operational efficiency within the unique constraints of educational environments. Our approach focuses on proactive labor planning, data-driven demand forecasting and large-scale procurement – not reactive price increases. This helps protect educational institutions from unexpected cost escalations and ensures continuous value throughout the partnership.

Transparent Governance and Resilience

Through the COVID-19 pandemic and beyond, Compass Group remained financially solvent and service-focused, resuming strong free cash flow and strategic investment shortly after. Our approach to governance includes:

- Regular, transparent reports that keep all stakeholders informed
- Transparent cost breakdowns to ensure accountability
- Joint planning and oversight models tailored to educational decision-making processes

A Trusted Partner to Hundreds of Districts



Compass Group partners with **over 1,000 educational institutions** across North America, including primary and secondary schools, colleges, and universities, offering industry-leading foodservice, facilities and hospitality expertise. We **retain 96.4% of our clients** year after year, thanks to our financial discipline, commitment to innovation and dedication to delivering exceptional service. Plus, with **\$3.2 billion in available liquidity**, we have the resources to invest in innovation, technology and talent that benefit your students – all while maintaining financial discipline.

meet
the
company

people



taking
care of
people



Employee Benefits

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Transitioning Employee Wage & Benefits

As highlighted in our executive summary, SSC is proudly and unabashedly a people-first organization. Our team members are the heart of our success. We believe that when we care for our team, they can focus on delivering exceptional service to our partners.

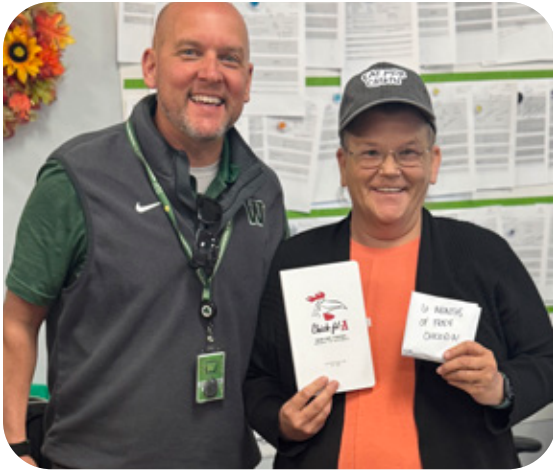
We are excited to offer the following wages and benefits to current Minidoka County School District employees who transition to SSC:

- **Honor current wage rates** – SSC will honor the same wage rates and 251 day work calendar for all transitioning employees.
- **Medical, Dental, and Vision Insurance** – SSC will provide the Silver Plus Medical Plan, Comprehensive Dental Plan, and Comprehensive Vision Plan for employee-only coverage, with the same premium co-pay (\$82.82) currently paid by Minidoka employees.
- **12 Sick Days** – Employees earn one sick day per month worked. Twelve-month employees will receive 12 sick days annually.
- **4 Personal Days** – Each employee will receive four personal days per year.
- **6 Paid Holidays** – Twelve-month employees will receive six paid holidays annually.
- **Vacation Benefits** – Employees will retain their current vacation allotment:
 - 0–5 years of service: 10 days annually
 - 6+ years of service: 15 days annually
- **Retirement** – SSC offers a 401(k) Retirement Plan with voluntary employee contributions and a company match.
- **Seniority/Longevity Recognition** – SSC and Compass Group will honor each employee's years of service with Minidoka County School District at a 1:1 rate. For example, an employee with 15 years of service will be recognized as having 15 years with SSC/Compass Group, effective January 15, 2026.
- **Career Opportunities** – As part of Compass Group, North America's leading food and support services organization, employees have access to thousands of opportunities across sectors including K-12 and higher education, health care, senior living, vending, business and industry, and event/stadium management—making relocation and career growth easier.



Engaging Associates

SSC is committed to ensuring your team members know they are appreciated and the work they do matters.



People are our most important asset. We believe recognizing our associates, not only for their work in the districts they serve but also for who they are as individuals, helps keep our people engaged and happy.

Your Voice Survey

Through the Your Voice employee survey, we empower our people to provide candid and confidential feedback and voice any concerns they may have. We want to know how we are doing and always respond by developing action plans that address areas that need our attention. This process helps us create a culture of both engaged and empowered employees throughout the company and in all the client locations we serve.



Service Appreciation Week

For one week each May, our on-site, regional and corporate leadership teams find fun and unique ways to celebrate associates and express our gratitude for the care they provide to the districts they serve. Examples from our 2024 Service Appreciation Week include:

- A surprise party and handwritten thank you cards for associates of Westfield Washington Schools
- Gifts, balloons and snacks at Richland School District 2
- Swag bags with golden tickets for surprise special gifts at Bentonville Public Schools



Great Employees Make Magic (GEM)

We recognize associates monthly and annually through our GEM program utilizing KPIs in quality, attendance, safety, customer service and core values. Each monthly winner receives a cash prize and is eligible for GEM of the Year awards with up to a \$1,000 bonus provided by SSC to recognize operational and client service excellence.

The GEM website also allows managers to celebrate hourly associates with other awards and recognition, including birthday cards, thank you notes, service anniversary awards and gratitude for going above and beyond.

Compass Night of Stars

Each year, every sector of Compass Group nominates remarkable associates to receive recognition as part of the Compass Night of Stars. This year, four national winners were selected from SSC's pool of nominations. Categories include:

- Impact Award
- Living the Brand Award
- Salaried Manager of the Year Award

There is also a Talent Search Contest where associates are celebrated for their gifts outside of their roles, including singing, dancing, comedy and magic.



To view the latest issue of SSC's *Facilities* magazine,, scan the QR code.



Developing Brighter Futures

We are passionate about keeping people safe and helping them grow.

In 2024, we celebrated 440 graduates of our proprietary leadership development programs

We empower our associates to build a career. Their role with SSC and in your district is not just a job – it's their future. By providing a variety of opportunities for growth and advancement, we allow our associates to set and achieve their career goals.

Career Progression



Custodian

Custodial Supervisor

Assistant Unit Director

Unit Director



Grounds Technician

Grounds Supervisor

Assistant Unit Director

Unit Director



Maintenance Technician

Maintenance Supervisor

Assistant Unit Director

Unit Director

The SSC Skilled Trades Scholarship

Through our SSC Skilled Trades Scholarship, we partner with high schools and technical colleges to support individuals pursuing a career in the skilled trades industry with \$2,500 scholarships. Recipients are eligible for a sign-on bonus if they select SSC as their employer at the end of their program.

Apprenticeship Program

Our licensed vocational technicians play a crucial role in our service delivery. To meet the demand for skilled technicians, we have established an apprentice program that gives team members the opportunity to earn guaranteed pay raises each year as they complete academic and on-the-job training. Upon obtaining the necessary licensure, they will have the chance for further career advancement within our company.

We celebrated 41 participants in our 2025 apprenticeship program.

To support the continued education of our skilled trades, we are proud to partner with Interplay Learning, an immersive training solution. This collaboration ensures maintenance professionals have the latest skills and knowledge to excel in their roles.

Interplay Learning includes:

- Electrical, plumbing and HVAC paths
- Specialized certifications in OSHA 10 and 30, NATE, EPS 608
- 35 safety courses
- 10 professionalism courses
- Over 600 technical courses

Conrad Leadership Program

First-generation college students in underrepresented communities are eligible for the Conrad Leadership Program, which provides employment opportunities, mentors, professional development sessions, networking opportunities and service-learning projects that will enhance their personal and professional growth. SSC has been a proud sponsor of the Conrad Leadership Program since 2018, providing internships for college students to gain hands-on experience in facilities, leadership, management and human resources.

meet

Ivette Ontiveros

Ivette joined SSC as a human resources intern in the summer of 2024 after completing her bachelor's degree in sociology at the University of North Texas. Throughout the summer, she worked alongside our HR team, unit directors and managers to assist with onboarding, DEI initiatives and more. Upon completion of her internship, we were proud to offer her a full-time position as a program administrator with SSC. It's been an honor to watch her continue to grow and shine.



Career Path Programs for Future *Leaders*

Your students and community deserve to see friendly, familiar faces. This helps keep your campus safe and the care you deserve consistent.

Hourly High Potential (HiPo) Program

For many of our hourly associates, the career development process begins with HiPo. HiPo is a 10-week, foundational training opportunity that equips high-performing hourly associates with the skills, language and experiences they need to grow professionally. HiPo program participants are nominated by their manager and as they attend training they are exposed to a range of topics, from professionalism and customer service to DEI, workplace safety and more. Each topic lays the groundwork for a wider understanding of what it means to step into a leadership role and how they, as frontline associates, can contribute positively to their teams from where they are.

Associate Spotlight

Yolanda Blackwell



Yolanda is the resident regional manager for Richland School District 2 and has been with SSC for over 25 years. She began her career as a custodian working part-time, but quickly joined the team in a full-time capacity. She worked her way up to supervisor in 2005 and has consistently gone above and beyond for the teams she supports and the district she serves.

AMP Success Spotlight

Tim Tyler



Tim is a regional vice president supporting SSC's K-12 partners in Arizona, Arkansas, California and Texas. His journey with SSC began in 2004 as an AMP participant. He worked his way up from an operations manager to his current role, gaining hands-on experience and an in-depth understanding of the day-to-day responsibilities of our on-site associates.

"I joined SSC in the AMP program in 2004. I came to SSC with a business management degree and supervisor experience in an unrelated field. AMP built on my knowledge, skills and abilities, which set me up for a successful career with SSC."

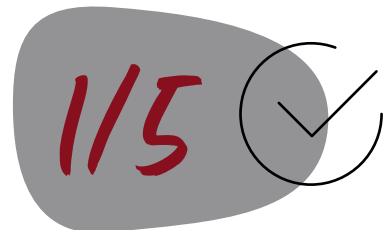
Accelerated Management Program (AMP)

AMP is an intense, rewarding and focused program featuring guest trainers, team-building activities, business challenges and self-directed assignments. Intended for frontline associates who have shown potential and desire to enter a management role, AMP sets associates up for success by partnering them with mentors who provide guidance as they learn about the industry and develop management skills.

Retaining Rock Stars

By attracting the right people, engaging and celebrating our associates, and developing rewarding career paths, we are able to retain top talent, ensuring consistent quality care for our partners. We are proud to have many tenured associates at all levels of our organization.

SSC's turnover rate is



the industry average.

This is a testament to our commitment to retaining and growing associates. When you partner with us, your program benefits from consistent team members who integrate with your culture and ultimately help ensure safer schools.



meet
the
company

people



Appendices

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Custodial Specifications

Schedule 1-A
Custodial Specifications

Specifications and Frequencies

| Routine Cleaning Specifications | | | | | | | | |
|---|--|--|---|---|-----------|--|--|---|
| All Facilities ***to 10' | | | | Weekly | Bi-Weekly | Monthly | Quarterly | Assumptions |
| | A | B | C | D | E | F | G | H |
| Frequency >>> | 1x | 2x | 3x | 1x | 2x | | | |
| Entrances, Lobbies, Hallways, Elevators & Stairs | Spot clean elevators Empty and re-line waste cans Sweep and spot mop hard surface floors Spot vacuum floors Vacuum/machine sweep entry mats Sweep/blow main entrance (before school opening) Spot clean entry glass Spot clean main exit doors Sanitize high contact surfaces Spot mop high traffic stairs and landings | Disinfect/wipe down water fountain/bottle stations | Check/Clean/Restock Restrooms Patrol and pick up loose trash | Clean interior walls & doors** Dust window sills/high ledges** Sweep around laundry machines Full vacuum wall to wall Spot clean walls** Vacuum/machine sweep Entry Mats Spot clean aux exit doors Sweep outside walks and steps to street Machine scrub cleaning | | Damp mop stairs Spot clean carpets Clean/sweep service stairways | Polish/burnish waxed floors Clean elevator tracks | Polish/burnish waxed floors Spot extract carpets |
| Public/Common area Restrooms | Clean and sanitize fixtures Clean and sanitize high contact surfaces | Check/Spot Clean/Restock Restrooms (9a/1p) | | Dust/wipe clean horizontal surfaces | | Replace urinal screens Dust vents | Deep scrub floors | |

| | | | | | | | |
|--|--|--|--|--|---|--|---|
| | Clean and sanitize floors Clean and polish mirrors Empty and re-line waste cans | | | Clean and sanitize vertical surfaces Clean and sanitize horizontal surfaces | | | |
| | Check/Clean/Restock Restrooms Clean and sanitize shower areas Clean mirrors Clean and sanitize floors Empty and re-line waste cans | | | Dust/wipe clean horizontal surfaces | Clean all vertical surfaces** | Dust/wipe clean horizontal areas Dust/wipe clean vertical surfaces | Deep clean shower areas |
| | Spot mop floors Spot vacuum carpets Wipe and disinfect high contact areas Empty and re-line waste cans Spot clean counters | | | Dust exposed horizontal surfaces Dust window sills/high ledges** Spray buff floors Spot clean carpets | Dust vertical surfaces** Dust/wipe clean horizontal surfaces Full vacuum wall to wall | | |
| | | | | | Empty and re-line waste cans Spot vacuum/sweep Spot mop hard floors | Spot clean carpets Full vacuum wall to wall | Dust/wipe clean horizontal surfaces Dust vertical surfaces** |
| | Classrooms, Lecture Halls, Libraries Spot mop floors Empty and re-line waste cans Pick-up larger loose trash | | | Dust window sills/high ledges** Spray buff floors Align student chairs and desks | Dust and damp mop floors Spot clean carpet | Dust horizontal surfaces Dust vertical surfaces Spot clean walls | |

Space and cleaning surfaces are accessible

Classroom trash can (1) are placed outside of classroom door
Student chairs are placed on tops of student desk.

| | | | | | | |
|---|--|--|---|---|---|--------------------------------|
| <p>Spot mop spills on floors</p> <hr/> <p>Check/Clean/Restock Supplies</p> <p>Sanitize high contact surfaces</p> <p>Classroom Restrooms Clean mirrors</p> <p>Clean and sanitize floors</p> <p>Empty and re-line waste cans</p> | | | <p>Clean chalkboards</p> <p>Clean whiteboards</p> <p>Vacuum carpets</p> | <p>Clean all vertical surfaces**</p> <p>Dust/wipe clean horizontal surfaces</p> | | <p>Scrub floors</p> |
| <p>Restock supplies</p> <p>Clean and sanitize high contact surfaces</p> <p>Lounges Spot vacuum carpets</p> <p>Spot mop floors</p> <p>Clean and sanitize sinks and counter top</p> | | | <p>Dust and damp mop floors</p> <p>Vacuum all carpets</p> | <p>Spot clean upholstery furniture</p> | <p>Wipe clean microwave</p> <p>Wipe clean appliances (exterior)</p> | <p>Wipe clean refrigerator</p> |
| <p>Secure interior doors found locked upon entry</p> <p>Empty exterior trash cans near building</p> <p>Pick-up loose trash exterior walkways</p> <p>General</p> <p>Turn off lights except for exit and security</p> | | <p>Check exterior doors for security</p> <p>Remove Trash to Dumpster</p> | <p>Clean organize custodial closets</p> <p>Sweep loading docks</p> | | <p>High dust for cobb webbs</p> | |

Grounds Specifications

Schedule 1-C Grounds Specifications

1. Allocation of Costs Between the Parties. Responsibilities for the cost of the items relating to the Services are indicated below (indicated by placing an “x” in the appropriate space).

| | <u>SSC</u> | <u>Client</u> |
|--|------------|---------------|
| Storage Facilities | | X |
| Wages / Salaries and Benefits for SSC Employees | X | |
| Utilities – Electric, Internet, Gas, Oil Water, Sewage Telephone, etc. | | X |
| Uniforms (provided to SSC Employees) | X | |
| SSC employee background security checks | X | |
| Vandalism including damage to structures, landscape, irrigation and athletic fields | | X |
| Tree Removal and arborist work greater than fifteen feet (15') or 9 inch diameter – financial responsibility | | X |
| Tree work under 15 feet (15') and 9 inches diameter | X | |
| Trees above fifteen feet (15') (Manage Sub Contract) | X | |
| Playground Mulch – Material | | X |
| Athletic field painting responsibility – lines only | X | |
| Athletic field painting responsibility – logos, designs, endzone fill | | X |
| Salt and Ice melt allowance of \$10,000 | X | |
| Salt and Ice melt costs over allowance | | X |
| Use of current District trucks and equipment for daily and snow operations. | X | |
| Routine maintenance and damage repair for District owned trucks and equipment | X | |

Mow, Edge, Trim (MET) – Every 10 calendar day service during growing season starting with last week in March and going through October. Out of Season cuts may be required based on region, weather, and growth. There is no charge for additional cuts out of season.

- Mowing, edging of hard surfaces (curbs/ walks) and trimming of fixed objects – excessive clippings will be dispersed or collected. Clean up of operation as it progresses through
- Mowed at least every ten (10) days during active growth season, more frequently if needed. Lawn height to no less than two- and one-half inches (2.5”) but preferably three inches or greater depending on type of lawn. (Blue grass dominant 2.5 -3”, Turf Type Tall Fescue dominant 3 -3.5”)
 - Clean property of any debris created during normal operations.

- Weather or other delays, campus will be mowed next day based on extenuating circumstance.
- MET operations during testing will be conducted after hours or schedule dates changed to accommodate testing
- Removal of debris, both organic and inorganic with each visit – large branches or safety issues addressed with work order off cycle.
- Treating of fence lines to eliminate growth into and onto fences – maximum clearing of 3” either side
- Inspection/ treatment of cracks – crevices in hardscape areas for weed growth.

Cultural Management for Lawns

- School Fronts and pick up areas
 - 1 Fertilization per year; Balanced fertilizer as soil tests dictate. Program can be modified with approval from SSC Subject Matter Experts to include a light spring application.
 - Pre – emergent herbicide to control annual weeds, 2X, IPM strategy – areas may not receive blanket coverage
 - Post Emergent for broadleaf weed control in high priority areas 1X – may not receive blanket coverage- typically 50% coverage for campus to control broadleaf weeds
 - Core aeration 1X per year in lawns
 - Gypsum along walks and curbs to buffer ice melt materials 2X, April & October
 - Repair of snow/ ice melt & plowing damage along walks – add loam, grade & seed Blue grass mix – SSC to provide labor and material for damage caused by SSC personnel. SSC will provide labor for small repairs for damage caused by district personnel with client providing material.
 - Insect pest management not included, but SSC will assist in diagnosing and managing subcontractor if needed.
- Balance of lawns excluding any area identified as a “sport field”
 - Post emergent to control unsightly weeds using IPM Strategies as needed
 - Core aeration 1X
- Irrigation – General lawns and landscapes
 - Manage all existing Irrigation for non-athletic fields (athletic fields – see Athletics section)
 - Controllers (where applicable) for irrigation times must be managed based on need of turf; soil field is constructed of, evapo-transpiration rates and other environmental factors.
 - Provide head adjustments and clean out to insure proper operation.
 - System winterization and spring charging is Included
 - Minor irrigation repair and maintenance will be the financial responsibility of SSC, this does not include any repairs that are vandal related, new construction, or any repair deemed an act of God such as circuit boards burnt due to electrical storms.

- Normal wear and tear is included in maintenance and repair. Minor repair is defined as repairs located from the irrigation head back to the valve outlet; including head, nozzle, swing joint and pipe 1" or less.

Ornamental Horticulture, Trees, shrubs, Ground Cover & Perennials

- Pruning
 - Trees – Corrective pruning of trees up to a maximum of fifteen feet (15') from Ground surface to include branch/ limb removal from building facades, along drives, walks and other pedestrian areas. Pruning to follow ANSI 300 Tree Pruning – Second Edition recommendations.
 - Shrubs – Hedge type, shape according to design intent 2X per year. If design intent has been ignored, re-shaping may be required over time. Selective pruning to occur with flower and or design intent for maintain desired shape 2X per year. Invigoration pruning performed as needed, this is typically required of shrubs that bloom on new wood. Non Hedge type shrubs will be pruned according to requirements of the species being managed. Selective pruning to be employed to allow for natural growth of plant.
 - Ground covers – managed within space, cut back off all hardscape areas.
 - Perennials/ ornamental grasses, cut back once per year or as required.
- Mulch/ Weed abatement
 - Define beds/ tree rings once per year with edge cut a minimum of 2"
 - Maintain edge during course of growing season keeping grass from growing into bed
 - Apply mulch in summer months to all ornamentals using triple milled hardwood bark
 - Minimum of two inches (2") is required, maximum of three inches (3") for all woody plants. No Mounding (volcano appearance) around tree or shrub bases.
 - Perennials/ ornamental grasses, only in visible areas and not to exceed one inch (1").
 - Weed Abatement – mechanical, pre-emergent and post emergent herbicides can be used to control weeds. Objective is to not have weeds in any bed greater than two inch in height or covering more than two percent (2%) of defined bed.

Pesticide Use

- If pesticides are to be applied notification must be given to the site a minimum of twenty-four hours in advance or as directed by state and local regulations. All federal, state, and local laws will be adhered to in the application of all pesticides. Client Pest Control Coordinator must be provided information in accordance with the state IPM policy for campus current policies where applicable.

Playgrounds

- Provide high frequency inspections (HFI) once per week with each MET service.
 - HFI includes raking loose fill protective surface back into place
 - Minor repairs needed will be reported.
- LFI and HFI are performed by staff trained by CPSI.

- Loose fill protective surface needing replacement or replenishment will be the responsibility of the district. SSC can assist with labor with proper notice.

Seed / Sod

- Overseeding: SSC will provide 750 lbs of State Certified Seed with blue label per year for fields and or lawns. This is determined jointly based on number of fields and acreage of lawns to be included.
- Sod may be used instead of seed for playability purposes.

Natural Surface Athletic Fields

Athletic fields will receive care as outlined below. All product labels and SDS sheets will be supplied to the Client (or designated representative) prior to the application of a pesticide. If pesticides are to be applied notification must be given to the site a minimum of twenty-four hours in advance or as directed by state and local regulations. All federal, state, and local laws will be adhered to in the application of all pesticides. Client Pest Control Coordinator must be provided information in accordance with the state IPM policy for campus current policies where applicable.

(Fields added after initial contract will be added as a written amendment to this Agreement).

Mowing

- Mowing height will be dictated by sport, season, and coach input. SSC to provide 1 cut per week. During sport season, a second cut may be conducted during peak growth periods.
- Mowing must implement “Stripe mowing patterns” on athletic fields is a part of basic mowing program to ensure ambiance and to reduce equipment compaction.
- Excess clippings from all turf will be removed through dispersal with a blower or physical removal and comply with any present or future ordinances regarding disposal.
- Papers and other debris will be cleaned off all lawn areas before and after mowing.
- If turf cannot be mowed due to inclement weather and turf has exceeded the “no more than one third leaf surface removal rule”, mowing height must be raised and turf mowed twice. Excess clippings will be removed.
- Trimming/ Edging – same as outlined in lawn care with cut.
 - Exception – edging will be performed once weekly not with every cut.
 - Edging with herbicides is not acceptable.

Fertilizer

- Athletic fields as designated by the Client at commencement of contract will be fertilized a minimum of two (2) times per year. Soil tests may adjust fertilizer ratios and supersede below outline – coordination with Client representative is mandatory.
- Fertilizer will be of name brand and make and be designated for turf – agricultural grade fertilizers are not acceptable. Turf Grade fertilizer is defined as SGN size of 200 or below and for turf mowed less than one inch (1”) 150 or lower is required.
- One of two fertilizer applications shall be made with a balanced fertilizer containing all three primary elements in a ratio of no less than four parts Nitrogen, one part Phosphorus and two

parts Potassium (4-1-2) example, 25-06-12. Nitrogen shall contain a minimum of 25% slow-release properties. Soil samples must demonstrate the need for Phosphorus application. Rate of application will be one pound of actual nitrogen per thousand square feet. Test results can supersede this recommendation – Client Representative must approve alterations.

- Timing of application – April 15, slow release balanced at the rate of one pound N per thousand, September 1, balanced with slow release. Rates can be increased at Clients discretion and SSC will be compensated accordingly.
- Soil testing once per year on all fields – copy of test results to be provided to Client Representative.

Field Specific work:

- Lip work – (baseball / softball) – The removal of skinned surface material along the edges where grass meets skinned surface performed twice per week during active play season(s). Areas may be swept with a broom, blown with a blower, or washed with a hose. Lip work to raise/ lower and the addition of sod due to lip removal is at cost plus.
- Pitching mound/ area and home plate areas –routine management during season. SSC will train respective teams to conduct light after game maintenance to retain integrity of pitching/ hitting areas. Routine management includes patching of any holes with like material and includes Bullpen areas. Full renovation will be at additional cost of material.
- Warning track – baseball/ softball – same as skinned surface management.
- Skinned surface work – dragged before & after each event (after 2nd game of double header, this may take place next scheduled workday). Coverage during events and between double headers is not included.
- Minor divot repair- SSC will conduct inspection after all events to repair divots created by competition activities, this typically occurs the next scheduled workday.

Field Painting

- Painting of field lines will be responsibility of SSC – Client to provide typical schedule and paint styles to be implemented.
 - Logos, designs, and endzone filling is not included.
- Painting / lining includes game and practice fields. Practice fields may be painted less often.
- Extended season play, such as playoffs, SSC will provide unit pricing per field per game.
- Tournaments (not part of typical schedule) or field rentals are not included and pricing per game/ event can be provided.

Weed Control

- Athletic Fields will receive weed control as needed to suppress / eradicate weeds detrimental to the growth of the turf or detract from aesthetics of the field.
- Acceptable threshold of weeds is less than 5% of annual weeds and 0% for any invasive weeds such as Yellow Nutsedge, thistle or others.
- Weed control can be obtained by applying pre-emergent and post emergent herbicides that are labeled for ornamental turfs. All products must be applied according to product label supplied by the manufacturer.

- IPM strategies must be adopted to ensure least amount of pesticide use, but maintain described thresholds identified above.

Insect Control

- Athletic fields receive Insect control treatment.
- Implementation of IPM practices must be adhered to.
- Treatment is for athletic fields only and does not include any structural or non-lawn areas.

Aeration

- Athletic field aeration is a mandatory cultural practice.
- Compaction testing using a Penetrometer for all fields and record of such testing maintained on file with a copy provided to Client Representative.
- Core Aeration – fields to receive a minimum of one aeration that provide twenty (20) holes per square foot or two aerations that provide ten (10) holes per square foot. Coring tine(s) to be a maximum of $\frac{3}{4}$ " and a minimum of $\frac{1}{2}$ " with penetration to four (4") depth. Tines must be closed type, not spoon type and cannot be solid tine.
- Timing will be coordinated to: encourage turf density, open field prior to or after a rain event to aid in positive drainage. Minimum number of occurrences is not determined but this is a mandatory piece of equipment and operation that SSC will provide.
- Deep Tine core aeration – Optional at discretion of Client for additional fee when determined there is a need. Continual core aeration to same depth can develop a hard pan at depth of tine – creating an impervious layer. This must be broken up by means of deep tine aeration or shatter tine aeration or a combination of both.

Irrigation – Athletic Fields

- Manage all existing Irrigation for athletic fields.
- Controllers (where applicable) for irrigation times must be managed based on need of turf; soil field is constructed of, evapo-transpiration rates and other environmental factors.
- Provide head adjustments and clean out to insure proper operation.
- System winterization and spring charging is Included
- Conduct monthly inspections to ensure operational and that no water is being wasted.
- Minor irrigation repair and maintenance will be the financial responsibility of SSC, this does not include any repairs that are vandal related, new construction, or any repair deemed an act of God such as circuit boards burnt due to electrical storms.
- Normal wear and tear is included in maintenance and repair. Minor repair is defined as repairs located from the irrigation head back to the lateral; including head, nozzle, swing joint and pipe 1" or less.

Top Dressing (Optional Program)

- Topdressing of fields / lawns is not part of the base contract, but SSC can perform at an added cost.
- Materials for topdressing should be compatible with the soil in the field that is being topdressed unless an aggressive topdress program is adopted that will alter the soil type. It is imperative soil particle analysis is conducted by an accredited lab and they recommend or approve topdress material and rate.

SNOW and ICE REMOVAL

- SSC employees, when possible, will use a large barrel broom to connect to the tractor for removing snow on brick sidewalks, pathways, and walkways. When a barrel broom will not be effective, SSC will plow snow at inception of snow fall until the Client main campus is cleared with reasonable time allowed for rest periods. SSC shall commence snow plowing services when snow accumulation reaches two (2) inches. If snow accumulation is less than two (0-2) inches, SSC shall initiate a De-ice service if snow or ice is accumulating and, in some cases, pre-treatment may be needed. During the time periods when SSC employees are removing snow, they are not performing routine maintenance/ grounds tasks and work order completion during these time periods may be delayed.
- SSC will provide all snow and ice melt products with a cap of \$XXX per year. If cost exceeds this cap SSC will bill client only for material cost. Client shall provide proper storage space (indoor or hut based on volume). SSC would be responsible for notifying Client of product usage and inventory.
- Excessive snow fall occurrence; All equipment and/or third-party contractors required for excessive snow removal that cannot be handled by typical equipment used daily in maintenance and grounds operations is the fiscal responsibility of Client. In addition, if snow accumulates to a depth which prevents SSC from providing proper ingress and egress as well as enough areas in Client parking lots, a third-party contractor shall be required to remove and haul the snow away or relocate on site (which ever may be more cost effective) at the fiscal responsibility of Client.
- If snow accumulation reaches a point that it must be removed from roofs of any structures, SSC will not be responsible for labor or supplies. In lieu of SSC self-performing, SSC will supply bids for a third-party contractor that is equipped to properly remove snow per OSHA and safety standards and will be the fiscal responsibility of the Client but managed by SSC.
- Icicle removal from building eaves is required, SSC's employees may remove any icicles they can reach from the ground with typical grounds or maintenance equipment such as pole pruners, extended handle tools but not to exceed two stories. SSC's employees will not remove icicles from roof level. If Client owns buildings/ structures that require icicle removal from a greater height than that described above, SSC will supply bids for third party contractor that is equipped to properly remove icicles per OSHA and safety standards and the cost will be fiscal responsibility of the Client but managed by SSC.
- Client understands that snow plowing, by its very nature, involves pushing a steel blade over the surface of the pavement. If pavement is defective, deteriorated, weakened, frost heaved, or, was installed improperly, the results of this previous damage are more likely to appear after snow plowing. SSC is not responsible for any damages to pavement, ground cover, landscape lighting, concrete, curbs, utilities, or other features of the landscape that are typically encountered when plowing, except due to the negligence of SSC. SSC shall endeavor to provide employees for weekend coverage during the winter months to minimize overtime if possible. Snow and ice removal after SSC employee's normal operating hours will be billed at rate of time and a half of their hourly wage.

Template Contract

SERVICE AGREEMENT

This Service Agreement ("Agreement") is made as of _____ 2025 ("Effective Date"), by and between SOUTHEAST SERVICE CORPORATION d/b/a SSC SERVICE SOLUTIONS ("Contractor"), a Tennessee corporation, whose principal office is located at 1225 E. Weisgarber Road, Suite 200, Knoxville, TN 37909, and [CLIENT NAME] ("Client"), whose principal office is located at [CLIENT ADDRESS].

1. Scope of Services: Appointment

1.1. Client hereby appoints Contractor and Contractor hereby agrees to perform the work described in Schedule 1, including supplying of any supplies and products incidental to the Services as set forth in Schedule 1 (the "Services") at the location(s) set forth on Schedule 2 (each, a "Facility"), upon the terms and conditions set forth herein.

1.2. During the performance of the Services Contractor hereby agrees to conform to and comply with Client's rules, regulations, procedural practices communicated by Client to Contractor in writing with written notification of any changes thereto.

1.3. Client may request, from time to time, that Contractor perform additional services hereunder pursuant to one or more written work orders (each, a "Work Order"). Each such Work Order shall be forwarded by Client to Contractor, and shall be deemed to be accepted by Contractor at such time as Contractor performs any of the services set forth in the Work Order. All Work Orders shall be governed by the terms of this Agreement [and the pricing set forth in Schedule 3 (unless otherwise agreed between the parties)], and shall be deemed to be incorporated into and made a part of this Agreement by this reference.

2. Invoices: Payment

2.1. Annual Contract Price. Contractor will provide the Services in accordance with these contract terms and the scope of work identified in Schedule 1 for [ANNUAL PRICE] Dollars and No Cents (\$ _____) per year ("Annual Contract Price"). The Annual Contract Price shall be subject to adjustment in accordance with this Agreement.

2.1.1. Start-Up Price. Contractor shall incur start-up costs in the amount of \$ _____ (the "Start-Up Price"). The Start-Up Price is included in the Annual Contract Price and shall be amortized over five years beginning on the Effective Date. If this Agreement is terminated by either party for any reason prior to the full amortization of the Start-Up Price, any unamortized balance remaining for the Start-Up Price hereunder shall be paid to Contractor by Client on or before the date of termination.

2.1.2. Equipment Payments. Contractor shall purchase an inventory of equipment in the aggregate amount of \$ _____ ("Equipment Investment") prior to the commencement of Services hereunder, and is included in the Annual Contract Price and shall be amortized over five years beginning on the Effective Date. If this Agreement is terminated by either party for any reason prior to the full amortization of the Equipment Investment, any unamortized balance remaining of the Equipment Investment hereunder shall be paid to Contractor by Client on or before the date of termination.

2.1.3. Title to Equipment. Title to equipment purchased by Contractor pursuant to Section 2.1.2 above shall remain with Contractor until full amortization of such equipment (or, if this Agreement is terminated prior to full amortization of such equipment, after the Client pays the amounts due to Contractor pursuant to Section 2.1.2). Contractor shall remain the owner of any other equipment it purchases for use at Client unless the Client reimburses Contractor for the full cost of such equipment (at which point title to such equipment shall vest in the Client). If Client chooses to reimburse Contractor for the remaining unamortized balance of the equipment and thus receive title from Contractor, it must provide Contractor with advance notice of not less than thirty days prior to the Agreement termination date and Contractor must receive payment in full for such equipment prior to the Agreement termination date. Notwithstanding anything to the contrary, all computer software and hardware furnished by or through Contractor shall remain the property of Contractor (even if fully depreciated).

2.2. Invoicing. The Annual Contract Price will be invoiced in equal monthly installments of 1/12th of the total Annual Contract Price. The first installment payment shall be due on the last day of the month following the Effective Date with all subsequent installment payments due on or before the last day of the month for each month of Service thereafter.

2.3. **Records.** Contractor shall maintain complete and accurate records of all amounts billed to Client and Payments made by Client in accordance with generally acceptable accounting practices. Contractor shall retain such records for a period of four (4) years from the date of Contractor's receipt of payment. Client agrees to provide Contractor with reasonable supporting documentation concerning any disputed amount upon Contractor's request.

2.4. **Non Payment:** In the event that Client does not make payments on or before the dates due under this Agreement, Client agrees to pay interest at the rate of one and one-half percent (1.5%) per month (provided that if such rate exceeds the maximum permitted by law, then the highest lawful rate) of the amount due until Contractor receives payment in full, and Contractor may, at Contractor's option, terminate this Agreement at any time after giving seven (7) days' prior written notice to Client unless all overdue amounts are paid before the end of the notice period. In addition, Client agrees to pay any damages suffered by Contractor in connection with the collection of amounts due and/or termination of this Agreement, including but not limited to, any attorney fees and costs or any liability under the Worker Adjustment and Retraining Notification Act or similar state or local law.

2.5. **Payment Terms During Notice Period.** Upon the issuance of a notice of termination, Client will pay all amounts due to Contractor on or before the date of termination.

2.6. **Taxes.** Notwithstanding the fact that Client may be a tax-exempt entity, Client will be responsible for payment of any sales, use, excise, value-added, personal property, export, import, withholding, transaction privilege, or similarly imposed taxes (collectively, "Taxes") assessed or imposed by any tax authority with respect to the payments Client makes to Contractor under this Agreement (except for any taxes based on Contractor's net income or employees). The pricing set forth in this Agreement, as amended from time-to-time by the parties, does not include any Taxes. Client agrees that, if at any time during or after the Term, any tax authority asserting jurisdiction over Client or any Facility assesses liability for Taxes, imposes one (1) or more Taxes or revokes (through legislation or agency decision) any tax exemption previously relied upon by Client, Client shall assume full responsibility for and make all payments of any and all Taxes due.

3. Service Fee Adjustments.

3.1. **Annual Inflation Adjustment:** At the end of each year of this Agreement, the Annual Contract Price and any other fees in the Agreement ("Service Fees") shall be increased by an amount equal to the greater of: (i) Consumer Price Index -W, Less Food and Energy, for the most recently published twelve (12) month period, as published by the U.S. Department of Labor, Bureau of Labor Statistics or (ii) Employment Cost Index, Private Industry, Compensation, Not Seasonally Adjusted – CIU201000000000A. Should the applicable inflation rate over the most recently published twelve (12) month period decrease, the Service Fees shall not change from the previous year.

3.2. **Change in Services:** Should the Client request a change in Services for reason of a change in Service tasks or frequencies to be performed, a significant change in Facility occupancy or a significant change in the square footage or use of the Facility, or any other similar change in Services, and should such change in Services result in an increase or decrease in costs to Contractor, the Annual Contract Price shall be increased or decreased by the actual changes in costs to Contractor, such increases taking effect from the date of the change in Services.

3.3. **Labor Changes:** The Service Fees will be subject to change in the event of (i) a change to existing or new federal, state or local payroll taxes (including changes to any payroll based taxes or withholdings such as FICA, SUI and FUI); (ii) a change related to unionization of Contractor employees at a Facility (whether an initial collective bargaining agreement, amendments to an existing collective bargaining agreement, or the negotiation of a subsequent, successor collective bargaining agreement); (iii) an increase in the minimum wage rate or the enactment of any "living wage" laws by any governmental entity; and/or (iv) new or additional fees, taxes, assessments or other charges or costs incurred by Contractor arising out of changes to existing or new federal, state or local legislation or legal requirements. The Service Fees will be increased to account for the change in such costs effective from the date such changes impose additional costs on Contractor.

4. **Termination of Agreement.** Either party may terminate this Agreement for any reason upon sixty five (65) days prior written notice to the other party.

5. **Term.** This Agreement shall become effective on the Effective Date and shall remain in effect for an initial period through [MONTH DAY, YEAR] ("Initial Term"). Thereafter, this Agreement will automatically renew on a one (1) year basis (each a "Renewal Term") unless either party provides written notice at least ninety (90) days prior to the expiration of the Initial Term, or any Renewal Term, of its election not to renew this Agreement.

6. **Confidentiality.** The parties agree to keep strictly confidential at all times during the term of this Agreement and thereafter, all non-public business information which may be provided by one party to the other party or its employees, directors, officers, or agents ("Representatives") in the course of the performance of this Agreement. The parties shall advise all of their Representatives of the obligations contained herein and shall ensure such Representatives' compliance with such obligations. This restriction includes, but is not limited to, the terms and conditions of this Agreement, business plans, prices, product/service specifications, prototypes, computer programs, sales data, models, marketing plans, financial data, personnel statistics and the like, as well as confidential specifications, drawings, sketches, data or technical business information ("Confidential Information"). Notwithstanding the above or any language to the contrary contained in this Agreement, the term "Confidential Information" shall specifically exclude information which (i) was known to the receiving party before receipt, directly or indirectly, from the disclosing party; (ii) is lawfully obtained, directly or indirectly, by the receiving party, from anyone, under no obligation of confidentiality; (iii) is or becomes publicly available other than as a result of an act or failure to act by the receiving party; (iv) is approved for release in writing by the disclosing party or (v) is required by law, court order, or judicial process to be disclosed. All Confidential Information shall be used by the parties solely in connection with this Agreement, and all Confidential Information of a party in the possession of the other party shall be returned upon the termination of this Agreement. Nothing in this Agreement is intended in any way to prohibit the disclosing party from seeking injunctive relief or other equitable or legal remedy to protect against the release of its Confidential Information.

7. **Non-Solicitation.** The parties agree that at no time during the term of this Agreement or for a period of two (2) years immediately following the expiration of this Agreement for any reason, will they, or their respective agents or representatives, attempt to recruit, employ, or use the services of, directly or indirectly, including employment by any successor contractor Client may contract with to perform the Services, any salaried (exempt) employee of the other party or anyone who has, as a past salaried (exempt) employee of the other party, provided services under this Agreement. If a party, its agent or representative should hire a salaried (exempt) employee (or past salaried (exempt) employee as defined above) of the other party without prior written approval, it agrees to reimburse the other party an amount equal to two (2) years of such employee's then current salary (or, in the case of past employees, such employee's salary immediately prior to termination).

8. **Independent Contractor.** The parties agree that the relationship between Contractor and Client arising from this Agreement is that of independent contractor. Except for the rights retained by or granted to, and the obligations undertaken by each party pursuant to this Agreement, neither has any right or any authority to enter into any contract or undertaking in the name of or for the account of the other, nor shall the acts or omissions of either create any liability for the other. The parties shall conduct their business at their own initiative, responsibility and expense. All persons furnished by Contractor to perform the obligations required or permitted under this Agreement shall be considered solely Contractor employees. Client shall have the right to require the replacement of any Contractor employee employed on Client's premises whose continued presence, in the opinion of the individual designated by Client as having oversight over this Agreement, is not in the best interest of Client, its students or staff, provided that such request for replacement does not contravene statutes, regulations, ordinances and other legal requirements, to the extent applicable to the Services ("Applicable Laws"), is reasonably justified in writing, and Contractor is first given an opportunity to respond and address such issues consistent with this Agreement. Contractor's obligation to comply with any such request shall also be subject to restrictions imposed upon Contractor by any collective bargaining agreement or other contract affecting such employee. Nothing herein shall be construed creating the relationship of principal and agent or partners or co-ventures.

9. **Indemnification.** Each party shall indemnify, defend and hold harmless the other party and its directors, officers, agents and employees, with respect to any and all liabilities, losses, claims, suits, damages, taxes, charges and demands to the extent of the indemnifying party's negligent acts or omissions. The indemnifying party shall not have an obligation to indemnify, defend and hold harmless the indemnified party for any liabilities, losses, claims, suits, damages, taxes, charges or demands to the extent of any negligent acts or omissions of the indemnified party.

9.1. **Indemnification for Withdrawal Liability.** Client agrees to indemnify and hold Contractor, its affiliates, parent entity or successors harmless from all claims, demands, assessments, surcharges, withdraw liability or financial payments of any nature made by a union or organized labor organization representing employees working at a Facility ("Union") or any other third party against Contractor for any pension, health and welfare plans or any type of benefit ("Benefits"). Client shall retain all liabilities and obligations under Client's collective bargaining agreement with the Union that have accrued prior to the Effective Date and shall indemnify Contractor for any such claims accruing prior to the Effective Date that are assessed against Contractor. **[APPLICABLE TO UNION ACCOUNTS ONLY]**

10. **Limitation of Liability.** Contractor's total liability for damages, or otherwise, resulting from its performance or nonperformance under this Agreement or with regards to any obligations/responsibilities herein shall not exceed the gross revenue received under this Agreement for the first year of this Agreement in damages in the aggregate over the term of this Agreement. Neither party will be liable to the other party or its representatives for special, indirect or consequential damages, including lost profits, whether or not foreseeable, or punitive damages.

11. **Federal, State and Local Rules and Regulations.** Contractor and Client agree to comply with all Applicable Laws.

12. **Assignment.** This Agreement shall be binding upon and inure to the benefit of the successors and assigns of the parties hereto.

13. **Insurance.** Each party shall at all times during the term of this Agreement, at its own cost and expense, carry and maintain General Liability, Automobile Liability, and Worker's Compensation in the following amounts:

13.1 Commercial General Liability written on an occurrence coverage form, including the other party as additional insured. The minimum limits are One Million Dollars (\$1,000,000.00) per each occurrence and aggregate.

13.2 Automobile Liability covering all owned, leased, or rented vehicles with property damage and bodily injury coverage with combined single limits of One Million Dollars (\$1,000,000.00).

13.3 Workers' Compensation (Statutory) and Employers' Liability with minimum limits of Five Hundred Thousand Dollars (\$500,000.00) per accident/per employee/policy limit.

13.4 Each party shall, at the other party's request, provide a Certificate of Insurance evidencing this coverage.

14. **Notices.** All notices and communications concerning this Agreement shall be addressed to:

If to Client:
[CLIENT LEGAL NAME]
Attn: [CLIENT REPRESENTATIVE]
[ADDRESS]
[ADDRESS 2]

If to Contractor:
Southeast Service Corporation
Attn: CEO
1225 E. Weisgarber Road, Suite 200
Knoxville, TN 37909

With a copy to:
Compass Group USA, Inc.
Attention: General Counsel
2400 Yorkmont Road
Charlotte, North Carolina 28217

or at such address as may be designated in writing to the other party.

Notices shall be sent by registered or certified U.S. Mail, or by commercial overnight delivery service and shall be deemed delivered to the recipient's address on the date of return receipt acknowledgment, in the case of notices sent via U.S. Mail; or on the next day after the date the notice was sent, in the case of notices sent by overnight delivery service.

15. **Force Majeure.** Neither party hereunder shall be liable to the other for failure to perform when such failure is caused by unforeseeable force majeure circumstances, including any strike, lockout, labor trouble (whether legal or illegal), civil disorder, inability to procure materials, failure of power, restrictive governmental laws and regulations, riots, insurrections, war, fuel shortages, accidents, casualties, or acts of God. The parties agree that under such conditions, Contractor will work with the Client in good faith to provide services and develop appropriate responses and courses of action, as is practical and reasonable under the circumstances. If Client requests that Contractor provide the Services during a force majeure event, then any financial or performance guarantees or incentive penalties to Contractor will not apply under these conditions and instead the Client will be responsible for, and hold Contractor harmless from, all costs and expenses associated with the services, responses, courses of action, and operations, whether directly or by reimbursement to Contractor.

16. **Provision of Office and Storage Space.** Client shall provide Contractor with adequate and appropriate office and storage space, office furniture and equipment for such space in the primary area of each Facility.

17. **General Provisions.**

17.1. **Entire Agreement; Conflict in Terms.** This Agreement and the Schedules attached hereto constitute the entire and exclusive agreement between the parties pertaining to the subject matter hereof and supersede all prior practice, agreements, understandings, negotiations and discussions with respect to the subject matter hereof whether oral or written. In the event of a conflict in terms between the Agreement and the Schedules attached hereto, the Agreement shall control.

17.2. **Modifications.** No supplement, modification or waiver of this Agreement shall be binding unless executed in writing by each of Contractor and Client's authorized representatives.

17.3. **Severability.** The invalidity or unenforceability of any provision of this Agreement or any covenant herein contained shall not affect the validity or enforceability of any other provision or covenant hereof or herein contained and any such invalid provision covenant shall be deemed to be severable.

17.4. **Governing Law.** This Agreement shall be construed and governed in accordance with the laws of the State of [] without regard to its choice of law provisions. The parties agree that any legal suit, action or proceeding in equity, arising out of or relating to this Agreement shall be governed by the substantive law of the State of [] without reference to its principles of conflicts of laws.

17.5. **Execution.** This Agreement and any amendments thereto may be executed in one or more counterparts. Each counterpart shall be deemed an original, but all counterparts together constitute one and the same instrument.

17.6. **Contractor Vendors.** In connection with Services provided hereunder, Contractor shall purchase any inventory, equipment, and services it is responsible for providing hereunder from various sellers and vendors selected by Contractor at its sole discretion. Client accepts that Contractor may receive volume, trade or cash discounts or volume allowances for items or services purchased as part of providing Services under this Agreement and that those discounts/ volume allowances will accrue to Contractor and will not be credited back to Client.

17.7. **Survival.** Upon cancellation, expiration or termination, all rights and obligations under this Agreement will end (except for amounts due under the terms of this Agreement and the provisions of Sections 6, 7, 9 and 10).

17.8. **Limitation of Claims.** Claims of either party will be presented in writing to the other party within one (1) year of the termination of the Agreement or they will be forever barred.

17.9. **Contractor Code of Conduct.** Contractor strives to demonstrate high ethical standards in its business practices. The Contractor Code of Conduct, available for review at <http://compass-usa.com/Pages/Code-of-Ethics.aspx>, contains the minimum standards by which the parties are expected to conduct themselves when performing their respective obligations under this Agreement.

17.10. **Unlawful Discrimination.** Neither party will discriminate in any unlawful manner. Any changes necessary to the physical facilities to comply with the Americans with Disabilities Act will be the Client's responsibility. **The parties shall abide by the requirements of 41 CFR §§ 60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sexual orientation, gender identity, sex, or national origin. Moreover, these regulations require that the parties take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sexual orientation, gender identity, sex, national origin, protected veteran status or disability.**

IN WITNESS WHEREOF, the parties hereby have caused this Agreement to be executed by their duly authorized representative on the date first written above.

[INSERT CLIENT'S LEGAL NAME HERE]

By: _____

Printed Name: _____

Title: _____ Date: _____

SOUTHEAST SERVICE CORPORATION

By: _____

Printed Name: _____

Title: _____ Date: _____

thank you

**let's support
and empower
students together**



SSC

Supporting *Students*, Building *Communities*



SSC

Supporting *Students*, Building *Communities*

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sscserv.com

SSC

Here are the essentials for you and the Board, with page references to the proposal. The list begins with page 190 because caring for and protecting existing Minidoka team members is foundational to our proposal.

1. Caring for and protecting Minidoka employees
Wage/benefit protections and continuity for your current team. See Employee Benefits (**p. 190**).
2. Level 3 Facility Condition Assessment (FCA) to support the May levy and future planning
Objective, engineering-level data: what needs funding, in what order, with real costs. See Executive Summary (**pp. 6–12**) and Financial Highlights (**pp. 14–15**).
3. Proven leadership & seamless transition with early wins
Dedicated on-site leadership, including Facility Services Coordinator and modern work order system; clear milestones that build momentum and confidence. See Service Delivery Approach (**pp. 72-78**) and Transition Plan (**pp. 123–138**).
4. Visible, community-facing improvements
Added grounds team member and curb-appeal focus; new capital equipment and vehicles so staff have professional tools. See Capital Equipment & Vehicles (**pp. 115–118**).
5. Financial value & transparency
\$200,000 signing bonus (\$100k Year 1; \$100k Year 2); all-in pricing and value details. See Pricing Information (**pp. 175–180**) and References & Letters (**pp. 32–37**).

All of this is about student success: raising expectations, improving morale, and increasing attendance. A 1.5% attendance lift can generate >\$600,000 in annual revenue for Minidoka.



Custodial, Grounds, & Maintenance Services RFP Meeting

December 15, 2025

Prepared by: Tom Cook



HES Agenda

- Introductions
- About HES
- Partners for Public Education
- HES Management Structure / Minidoka Alignment
- Outsourcing Vs. Resourcing “Partnership”
- Recruitment, Onboarding, Training, Quality Assurance, Retention
- Career Development Approach Vs. Dead End Job
- Transition Overview
- Why HES



Minidoka School District

INTRODUCTIONS



HES TEAM PARTNERS



Jesus Mendez -
Senior Vice President



Billy Pipp - Grounds
Vice President,



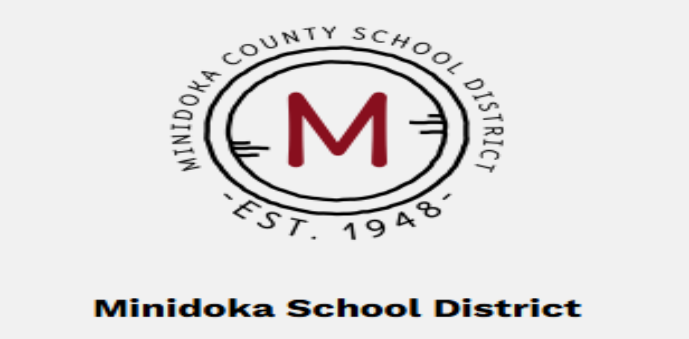
Bryan Jolley - Ops
Vice President,



Geordie Straubing -
Regional Manager



Tom Cook – Area VP of
Business Development



HES BY THE NUMBERS



SERVING
EDUCATIONAL
FACILITIES

SINCE **1972**

13,000

skilled
team members



150 EDUCATION PARTNERS

We maintain around

200,000,000

SQUARE
FEET
DAILY



clients in

28 states

COMMITTED TO
Green cleaning &
sustainability
practices



1,000,000

STUDENTS PER DAY

Providing
services to
more than



HES Supporters of Public Education



318



ASSOCIATION
OF SCHOOL
BUSINESS OFFICIALS



Minidoka School District

WHAT SET US APARTS

Experienced corporate & onsite education
leaders.....

Meaningful investments in people, equipment, &
technology
.....

Tested & proven work loading methodology utilizing
APPA standards
.....

Business Value Reviews & QA data analysis for
measurable results
.....



Top Education Customers

Duval County Public Schools (FL)

Metro-Nashville Public Schools (TN)

East Baton Rouge Parish (LA)

Chesterfield County Schools (VA)

University of Nevada-Reno (NV)

Suffolk Public Schools (VA)

Highlands County School District (FL)

Washington University (MO)

University of Dallas (TX)

Embry-Riddle University (AZ)

Charlotte-Mecklenburg Public School (NC)

Pepperdine University (CA)

Grayslake Community High Schools 127 (IL)

Williamston County Schools (TN)

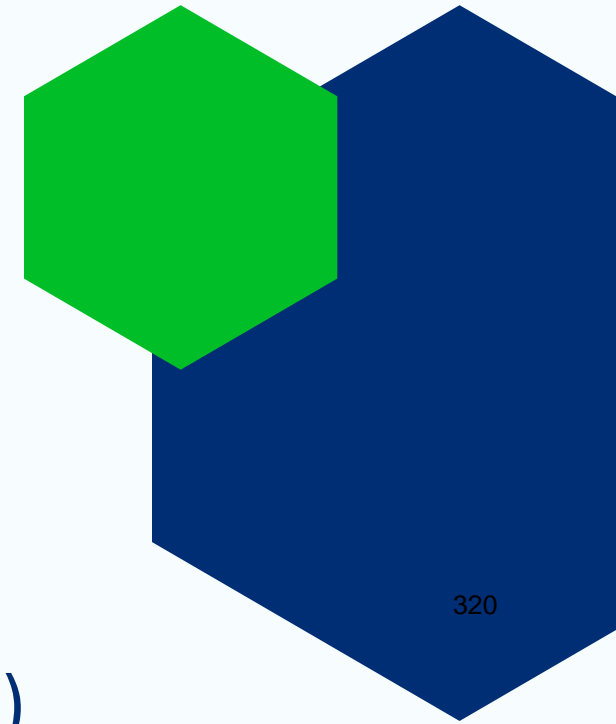
Randolph County Schools (NC)

Colquitt County Schools (GA)

Tulane University (LA)

Tarrant County College District (TX)

And More!!



Minidoka School District

CO-SOURCING OVERVIEW



Minidoka School District



From Outsourcing to Resourcing= “Co-Sourcing”

**PREPARED
FOR
MCSD:**

| Outsourcing | Resourcing | Comments |
|---|--|---|
| 100% of the program transitions immediately (turnkey program). Vendor program takeover. | Transition occurs over time, gradually, thoughtfully, naturally. No takeover. | Result: mixed workforce or community school consolidation to exclusive HES sites. |
| All client staff move to outsourcing company's payroll and benefits structure | All client staff remain on client pay and benefits. HES backfills via natural attrition | New hires receive HES wages and benefits |
| Loss or reduction in benefits, and/or pay | No loss or reduction in pay or benefits | Client employee situation is unchanged |
| Manager(s) replaced | Resourcing partner provides complementing management to work with school leaders | Managers work together, everyone wears the same co-branded uniform |
| All equipment and supplies provided | Equipment and supply provision is flexible, all, some, or none - client decides | Resourcing prefers new equipment to ensure productivity, good employee morale |
| Us vs. them culture: different uniforms, SOP, training, recognition, incentives | A One Team culture: same uniforms, resources, training, recognition, incentives and support | We succeed or fail together, shared success, shared responsibility |
| Client looks out for client, contractor looks out for shareholders = conflict | Both partners work to ensure mutual success, goal achievement = partnership | One team culture |



Minidoka School District





Co-Sourcing Steps:

**PREPARED
FOR
MCSD:**

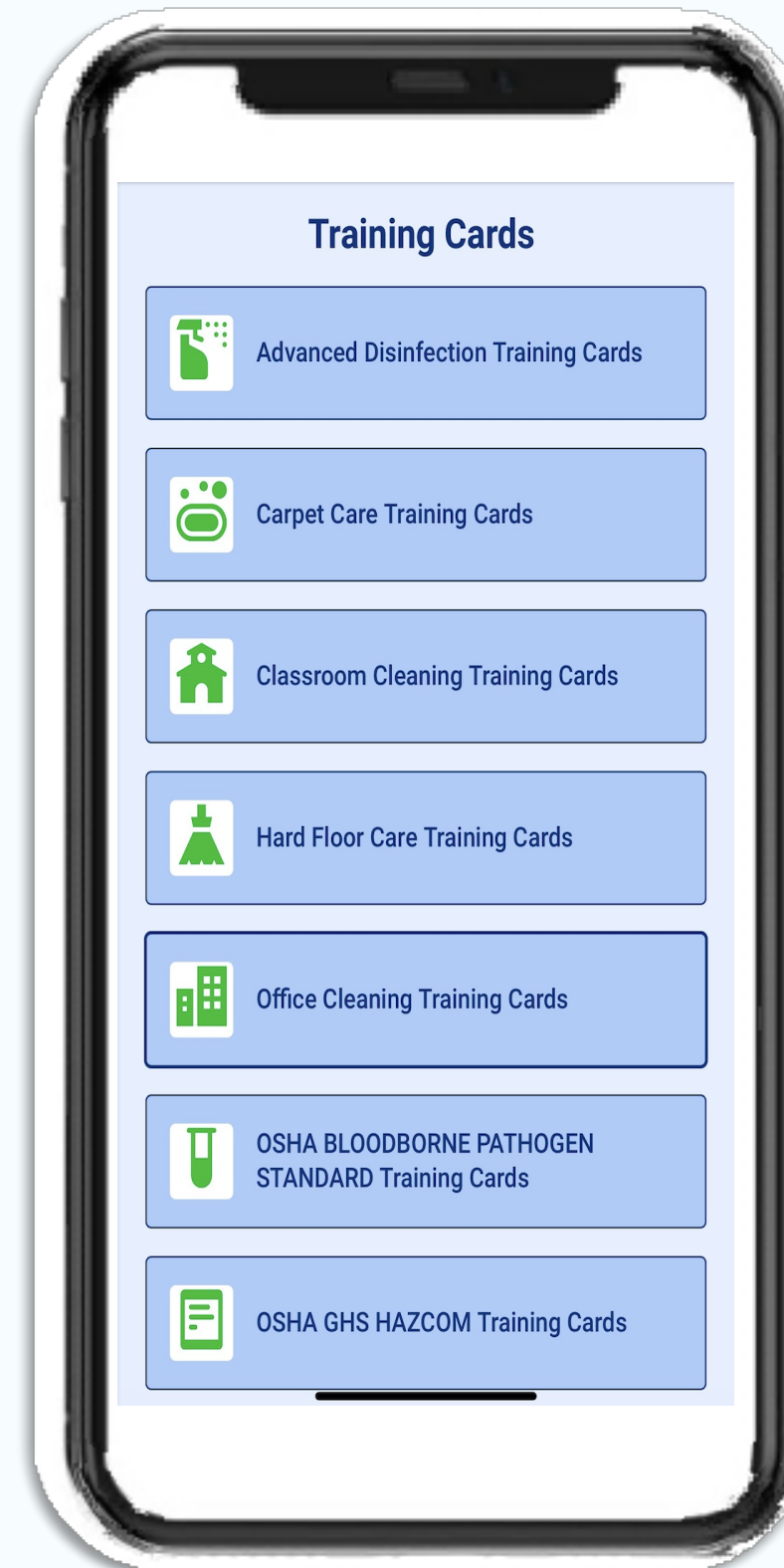
- Minidoka County School District Engages Equalis/1GPA Cooperative to Finalize Decision
*HES is #1 Rated Provider thru Equalis/1GPA
- HES Retains District Employees Per Minidoka Alignment Directives/APPA 3 Service Standards
- Operational Changes Gradual Per Board Timeline
- **“One-Team”** Culture Recruitment, Onboarding, Training, Quality Assurance
- Sustained Long-term Success Achieved

323



Training For Careers NOT JUST JOBS

All new team members complete our rigorous, six-week intensive program:
Pathway to Success



A Seamless Transition Process



Communication and Feedback

FACE-TO-FACE MEETINGS – Front Office Check-In Daily by HES Mgmt.

QUALITY INSPECTIONS – 10 Daily Per Manager

REPORT CARDS – Distributed Monthly to School Principals

BUSINESS VALUE REVIEWS – HES / SPS Stakeholders

- TWICE-YEARLY CONVERSATIONS
- TEAM MEMBER HIRING, TRAINING, RETENTION & RECOGNITION
- ANALYSIS OF KPI RESULTS
- EVENT SERVICES SUMMARY
- SPECIAL PROJECTS SUMMARY
- 'DRIVE TO ZERO' SAFETY REVIEW

SAMPLE BUSINESS VALUE REVIEW DATA



Report Card for Custodial Services
 Month Being Surveyed March, Year 2021
 (Please rate - A, B, C, D)

School Name: White Bluff Middle School

| | |
|---|---------------------------|
| Entrance and Lobby How would you rate the general appearance of your entrance and lobby? | <u>A</u> |
| Windows and Doors Components - Are the windows and doors kept clean and shiny | <u>A</u> |
| Hallways Clean (Vacuumed if Applicable) and Floors Shiny Components - General appearance, shine, corners, and edges swept, and free of debris | <u>A</u> |
| Cafeteria Clean Components - Café floors clean and free of debris in the morning | <u>A</u> |
| Classrooms Cleaned Components- Trash emptied, floor appearance, sinks cleaned, carpet cleaned, areas dusted | <u>A</u> |
| Dusting of Surfaces Components- Surfaces dusted low and high in accordance with specifications | <u>A</u> |
| Restrooms Cleaned Components- Floors cleaned, bright work cleaned, walls cleaned, sinks cleaned, toilets cleaned, high touch areas disinfected | <u>A</u> |
| Custodial Closets Components - Custodial closet kept neat and clean | <u>A</u> |
| Consumable Supplies Components - Soap and paper products at an adequate level and replenished regularly? | <u>A</u> |
| Management Responsiveness to Issues Components- When you have an issue/request, does the Area Manager respond quickly and provide a resolution to your need? | <u>A+</u> |
| School Overall How would you rate the overall general appearance of the school? | <u>A</u> |
| Comments: <i>The custodial services continue to improve. We receive many compliments on how clean our school is for its age. Thank you for a job well done.</i> | |
| Signature of Principal / District Representative <i>Jan Ford, Principal</i> | Date <u>03/02/2021</u> |

www.hesfacilities.com

Why HES

1. MANAGEMENT EXPERIENCE

- Centuries of management and leadership experience in educational facilities management

2. CLIENT REFERENCES

- 97% client retention rate
- Robust list of completely satisfied education clients

3. PROVEN PROGRAMS

- Standardized work loading methodology
- Dynamic labor management – properly allocated resources
- Standardizing routing process, job cards, and reviews
- Business Value Reviews
- Quality Assurance Programs – Customer surveys, and inspection results

4. THE RIGHT CULTURAL FIT

- We understand that clean and functional facilities are critical to creating a positive in school experience for the students.
- We also realize that for some, a school may be the safest and cleanest place they go throughout their young lives.
- This is not something we take lightly!

5. EDUCATION IS OUR FOCUS

- Our commitment to education makes us the ideal fit
- **If chosen, we will NOT let you down**
- **WE ARE BUILT FOR THIS!**



HES FACILITIES MANAGEMENT

YOUR TRUSTED PARTNER FOR EDUCATIONAL FACILITIES MANAGEMENT

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about us



At SSC, our purpose has always been bigger than the work we do. Every hallway we clean, every classroom we care for, every space we maintain, it all supports one shared goal – helping students thrive.

- Darryl Lomax, SSC CEO -



55+ Years

Of Experience
EST. 1969



170+ Partners Nationwide



96%
Client Retention



10K+
Team Members



250M+ Square Feet Serviced Per Day



9K
Acres Tended Annually



400+
Athletic Fields Managed

100%

Education Focused



our

why

“A growing body of research has found that **school facilities** can have a **profound impact** on both teacher and student **outcomes**. With respect to teachers, school facilities affect teacher recruitment, retention, commitment and effort. With respect to students, school facilities affect health, behavior, engagement, learning and growth in achievement.”

Citation: The Importance of School Facilities in Improving Student Outcomes. Penn State University



SSC

Supporting Students, Building Communities

hello!
meet the
team



Nathan McCann
Regional Sales Director - West

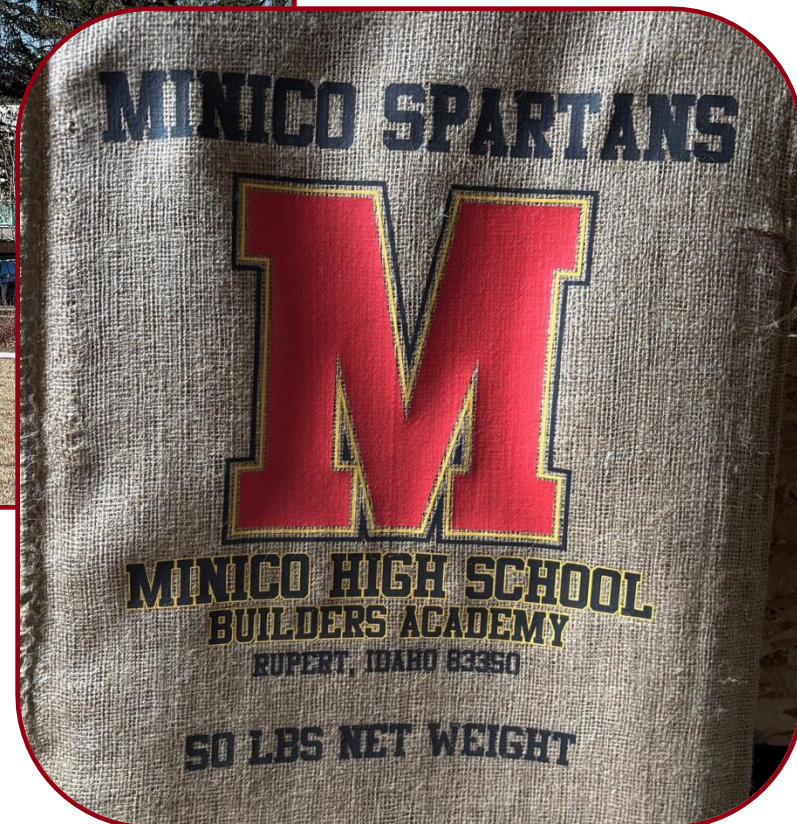


Coulter Sims
Regional Director of Operations - West



Terrance Handyside
Unit Director, Jerome School District

We heard you



Caring for and **providing opportunities** for the district's current employees, including skill-based training and professional growth pathways.

Ensuring stability and delivering results with **proven expert leadership**

Delivering a **seamless transition** that builds confidence and **raises expectations** for what is possible

Maintaining a **laser focus** on supporting Minidoka's pursuit of improved **student achievement.**

Proactively leveraging training, technology and a continuous improvement model to **increase efficiency** and **enhance quality and service.**



we are the *People* company



Guaranteed Employment*



Specialized Training



New Equipment



Career Growth Opportunities



To Be Treated Like Family

95%

Employee Retention Rate During Transitions in FY25

*Pending cleared background check



career
progression



**GROUNDS
TECHNICIAN**



**GROUNDS
SUPERVISOR**



**ASSISTANT
UNIT
DIRECTOR**



**UNIT
DIRECTOR**



CUSTODIAN



**CUSTODIAL
SUPERVISOR**



**ASSISTANT
UNIT
DIRECTOR**



**UNIT
DIRECTOR**



**MAINTENANCE
TECHNICIAN**



**MAINTENANCE
SUPERVISOR**



**ASSISTANT
UNIT
DIRECTOR**



**UNIT
DIRECTOR**

Level 3

facility

condition assessment



**Better Budget
Forecasting**



**Transparency for
the Public**



**Informed
Decisions for the
May Levy**



**Long-Term
Sustainability**

Completion Date: By April 6th

transition strategy



Dedicated Transition Team; Single Point of Contact



Baseline Condition Assessment



Existing Employee Retention*



Consistent & Transparent Communication



Immediate Staffing Support Day One



This (the collaboration with SSC) is the district's largest partnership, and the transition was a major undertaking. It was not without obstacles. However, one of the standout qualities of SSC is their team's earnest desire to get it right; to meet and even exceed our expectations.

- Margot Jones, Executive Director of Business and Finance, Kingman Unified School District (AZ) -



Minidoka start-up

Dashboard



Centralized Information
Dashboards

staffing plan

Management

3

Custodial FTEs

29

Grounds FTEs

4

Maintenance FTEs

5



financial highlights

6 year (3 year with optional 3-year renewal)*

Start-Up Costs: **\$435,232****

Annual Pricing: **\$3,563,057**

Maintenance: **\$1,098,252**

Capital Signing Bonus: **\$200,000**

Custodial: **\$1,996,012**

Level 3 FCA: **\$185,000****

Grounds: **\$468,793**

**Same as Jerome School District*

***No charge to Minidoka*

financial highlights

| | |
|---|------------------|
| Onsite Facilities Director | \$118,322 |
| Onsite Custodial Manager | \$106,709 |
| Onsite Facility Services Coordinator | \$71,871 |
| Dedicated Grounds Team Lead | \$47,101 |
| Custodial Equipment | \$395,388 |
| Vehicles | \$279,412 |
| Landscaping Equipment | \$215,815 |
| Facilities Maintenance Equipment | \$17,760* |
| Parts & Materials Annual Capped Budget | \$200,000 |
| Purchased Services Annual Capped Budget | \$150,000 |
| Maintenance Threshold | \$2,000 |

**includes the value of a new CMMS*



Minidoka's Time & Resources

| | |
|-------------------|---|
| Leadership Team | How much time are you spending currently that could be reallocated to student learning and achievement? |
| Human Resources | Savings in recruitment, hiring, personnel matters, etc. |
| Accounts Payable | Free up time for other district needs |
| Payroll | Free up time for other district needs |
| General Liability | What is the captured savings for the district? |

| | |
|--|--------------------|
| 2025 Operating Budget | \$3,362,935 |
| FY27 Operating Budget Adjusted for CPI | \$50,444 |
| SSC Program Enhancements | |
| Added Director of Facilities | \$90,000 |
| Added Custodial Manager | \$80,000 |
| Added Facility Services Coordinator | \$50,000 |
| Added Grounds Crew Team Lead | \$35,360 |
| Associated Wage Taxes and Benefits | \$85,776 |
| Yearly New Equipment Amortization | \$125,793 |
| Contribution to SSC Overhead | \$96,420 |
| SSC Profit | \$114,096 |
| SSC's Comprehensive Program Investment | \$4,090,824 |
| SSC Proposal | \$3,563,057 |
| Value Add | \$527,767 |



past the
promise

a powerful partnership



I absolutely recommend SSC Services for Education. If you're looking for a partner that genuinely cares, invests in its people, delivers excellent service and brings measurable operational improvements and long-term cost savings, they are it. Their dedication, flexibility and honesty have made a huge positive difference here in Jerome, and I'm sure they'll do the same for you.



- Brent Johnson, Superintendent, Jerome School District (ID)



proposed
custodial
capital investment

| Item Description | Units Needed | Unit Cost | Total Cost |
|---|--------------|-----------|-----------------|
| CleanCore 3.0 Fill Station - Aqueous Ozone Generator | 9 | \$2,399 | \$21,591 |
| CleanCore POWERCADDY - Alternative to Kaivac, uses Aqueous Ozone instead of chemicals | 10 | \$4,500 | \$45,000 |
| 20" Pacific S-20 Orbital Scrubber - Single Pass Chemical-Free Stripping | 2 | \$6,489 | \$12,978 |
| 20" T300e Scrubber - SELF PROPEL - AGM BATTERIES + IRIS MONITORING | 8 | \$5,731 | \$45,848 |
| 26" T500e-650-Disk Scrubber - SELF PROPEL - AGM BATTERIES + IRIS MONITORING | 3 | \$8,857 | \$26,571 |
| NaceCare AV12QX 20" Push Extractor + 3-Jet Wand & Vac Hose | 9 | \$3,503 | \$31,526 |
| B5 - 20" BATTERY BURNISHER MV-B5-0010 | 5 | \$5,680 | \$28,400 |
| 20" FLOOR MACHINE - LOWSPEED 175RPM, 1.5HP - 808175 | 8 | \$840 | \$6,720 |
| WET /DRY W/FRNT MNT 9019348 | 10 | \$677 | \$6,770 |
| Hot Water Pressure Washer - The most rugged, gasoline-powered, on-site cleaning machine on wheels 1.110-085.0 | 1 | \$5,236 | \$5,236 |
| Janitor Carts - Front platform supports mop bucket and wringer 791820 | 30 | \$110 | \$3,300 |
| VACUUM-UPRIGHT 12" Standard - 804000 | 15 | \$163 | \$2,445 |
| 20" Square Scrub | 2 | \$2,500 | \$5,000 |
| VACUUM, BACKPACK SC580A (4 quart) - 807200 | 15 | \$637 | \$9,555 |
| Cubic Yard Tilt Truck (1 cu yd) - Comes equipped with deluxe roller bearing wheels and heavy-duty casters 791006 | 2 | \$687 | \$1,374 |
| Cubic Yard Tilt Truck (1/2 cu yd) - Comes equipped with deluxe roller bearing wheels and heavy-duty casters 0.5 cu yd. 791009 | 10 | \$538 | \$5,380 |
| General Set Ups - Includes Wringer Bucket with Casters, Brute With Dolly and Floor Signs | 30 | \$128 | \$3,840 |
| Victory handheld sprayer-square | 9 | \$240 | \$2,160 |
| GATOR 2 Wheel Drive w/ Hard Top | 1 | \$14,000 | \$14,000 |
| Washer/Dryer Set | 9 | \$1,000 | \$9,000 |
| 20" HIGH SPEED BR-1600-NDC | 5 | \$952 | \$4,760 |
| Microfiber set ups | 30 | \$1,000 | \$30,000 |
| Annual Amortization Amount | | | \$65,898 |

| Item Description | Units Needed | Unit Cost | Total Cost |
|--|--------------|-----------|----------------|
| Dodge Ram 1500 Std. cab 4X4 140" WB 3.6L V-6, W tow pkg. (1/2 ton) | 1 | \$48,000 | \$48,000 |
| Lift Gate for Pickup or Stake Body truck | 1 | \$3,500 | \$3,500 |
| Annual Amortization Amount | | | \$9,270 |

proposed
grounds
capital investment

| Item Description | Units Needed | Unit Cost | Total Cost |
|--|--------------|-----------|-----------------|
| Z Mower gas 72" or 60" | 2 | \$14,257 | \$28,514 |
| Z mower 96" gas | 1 | \$34,000 | \$34,000 |
| 4 wheel drive Diesel HD set up for snow removal with heated cab, blade, spreader | 1 | \$36,390 | \$36,390 |
| Fuel/ Pesticide Storage Cabinet 65 Gal 3 shelf | 2 | \$1,379 | \$2,757 |
| ABI Groomer for Gator | 1 | \$6,397 | \$6,397 |
| Sand/ Salt Spreader PU/ bed mount 1.5 cu. Yd. capacity | 2 | \$6,490 | \$12,981 |
| Toro 687 Aerator 3 point hitch drum type w/ hollow tines - add \$500 for blades | 1 | \$7,477 | \$7,477 |
| Fertilizer Spreader 600 lb. capacity - P.T.O. driven, 3 pt. hitch | 1 | \$6,627 | \$6,627 |
| Landscape trailer, 16' w/ Pindel Hitch | 2 | \$7,171 | \$14,342 |
| Stand on Multi-Pro brush, blower, blade | 1 | \$26,500 | \$26,500 |
| Stand on Sprayer | 1 | \$18,443 | \$18,443 |
| Annual Amortization Amount | | | \$35,969 |

348

| Item Description | Units Needed | Unit Cost | Total Cost |
|---|--------------|-----------|-----------------|
| Dodge Ram 2500 4X4 Std. cab 140" WB 5.7L V-8 Hemi tow & snow pkg. (3/4 ton) | 1 | \$56,000 | \$56,000 |
| V - Snow Plow Includes mounting | 1 | \$11,900 | \$11,900 |
| Annual Amortization Amount | | | \$12,279 |

proposed



capital investment

| Item Description | Units Needed | Unit Cost | Total Cost |
|-------------------------------------|--------------|-----------|----------------|
| Maintenance Connection Up front Fee | 1 | \$5,200 | \$5,200 |
| Arc Flash PPE | 2 | \$1,500 | \$3,000 |
| Multimeter Package | 3 | \$1,200 | \$3,600 |
| Thermography IR Detector | 1 | \$4,200 | \$4,200 |
| Annual Amortization Amount | | | \$2,960 |

| Item Description | Units Needed | Unit Cost | Total Cost |
|--|--------------|-----------|-----------------|
| Dodge Ram, Pro Master City base wagon, 2.4L I4 MultiAir (Van) | 3 | \$34,000 | \$102,000 |
| Dodge Ram 1500 Std. cab 4X2 120" WB 3.6L V-6, W tow pkg. (1/2 ton) | 1 | \$37,000 | \$37,000 |
| Annual Amortization Amount | | | \$25,020 |



custodial services detailed pricing

| Hourly Staff | Cost |
|---|--------------------|
| Hourly Staff | \$1,062,816 |
| Hourly Healthcare | \$291,645 |
| Wage Associated Taxes, Insurance and Fringe | \$171,400 |
| Total Productive Labor | \$1,525,862 |

| Onsite Management | Cost |
|---|------------------|
| Operations Manager and PT Admin Salaries | \$80,000 |
| Management Healthcare | \$13,808 |
| Wage Associated Taxes, Insurance and Fringe | \$12,902 |
| Total Productive Labor | \$106,709 |

| Other Operating Costs | Cost |
|---|--------------------|
| General Liability Insurance | \$14,510 |
| Supplies | \$76,063 |
| Computers, Cell Phones and Associated Costs | \$3,370 |
| Office Supplies | \$1,200 |
| Vehicle Insurance, Maintenance and Fuel | \$6,486 |
| Vehicle Expenses | \$9,270 |
| Misc. (background checks, uniforms, electronic timekeeping, property taxes) | \$49,572 |
| Contribution to SSC Regional and Corporate Support | \$55,643 |
| Total Other Operating Costs | \$218,519 |
| Contribution to Pretax Profit | \$65,844 |
| Startup Costs (Amortized) | \$0 |
| Equipment (Amortized) | \$79,078 |
| Total Contract Price | \$1,996,012 |



services detailed pricing

| Hourly Staff | Cost |
|---|------------------|
| Hourly Staff | \$137,413 |
| Hourly Healthcare | \$41,081 |
| Wage Associated Taxes, Insurance and Fringe | \$22,161 |
| Total Productive Labor | \$200,655 |

| Onsite Management | Cost |
|---|------------|
| Operations Manager and PT Admin Salaries | \$0 |
| Management Healthcare | \$0 |
| Wage Associated Taxes, Insurance and Fringe | \$0 |
| Total Productive Labor | \$0 |

| Other Operating Costs | Cost |
|---|------------------|
| General Liability Insurance | \$3,408 |
| Supplies | \$90,172 |
| Computers, Cell Phones and Associated Costs | \$0 |
| Office Supplies | \$4,305 |
| Vehicle Insurance, Maintenance and Fuel | \$6,486 |
| Vehicle Expenses | \$12,279 |
| Misc. (background checks, uniforms, electronic timekeeping, property taxes) | \$79,792 |
| Contribution to SSC Regional and Corporate Support | \$13,069 |
| Total Other Operating Costs | \$209,511 |
| Contribution to Pretax Profit | \$15,464 |
| Startup Costs (Amortized) | \$0 |
| Equipment (Amortized) | \$43,163 |
| Total Contract Price | \$468,793 |



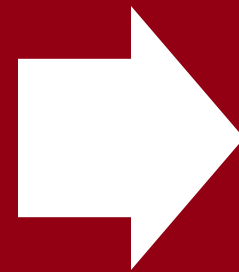
services detailed pricing

| Hourly Staff | Cost |
|---|------------------|
| Hourly Staff | \$271,189 |
| Hourly Healthcare | \$66,650 |
| Wage Associated Taxes, Insurance and Fringe | \$43,735 |
| Total Productive Labor | \$381,573 |

| Onsite Management | Cost |
|---|------------------|
| Operations Manager and PT Admin Salaries | \$140,000 |
| Management Healthcare | \$27,616 |
| Wage Associated Taxes, Insurance and Fringe | \$22,578 |
| Total Productive Labor | \$190,193 |

| Other Operating Costs | Cost |
|---|--------------------|
| General Liability Insurance | \$7,225 |
| Supplies | \$355,056 |
| Parts/Materials/Purchased Services | \$26,220 |
| Computers, Cell Phones and Associated Costs | \$0 |
| Office Supplies | \$25,945 |
| Vehicle Insurance, Maintenance and Fuel | \$25,020 |
| Vehicle Expenses | \$14,833 |
| Misc. (background checks, uniforms, electronic timekeeping, property taxes) | \$30,616 |
| Contribution to SSC Regional and Corporate Support | \$55,643 |
| Total Other Operating Costs | \$486,704 |
| Contribution to Pretax Profit | \$36,229 |
| Startup Costs (Amortized) | \$0 |
| Equipment (Amortized) | \$3,552 |
| Total Contract Price | \$1,098,252 |

1.5% increase
in student
attendance



4 additional
staff for
Minidoka

\$616K

added revenue
for the district

MCS D #331 Board of Trustees

Regular Board Meeting Minutes

November 17, 2025 DRAFT

Executive Session

EXECUTIVE SESSION: 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; (f) legal counsel

A motion was made to move to Executive Session by Trustee Claridge, seconded by Trustee Kent. Motion carried. Chair Suchan – yes; Trustees Kent, Moss and Claridge– yes.

Possible Motion on Approval of Leave Request – No motion made

Possible Motion to Accept Plea Offer Agreement – No motion made

Board Members Present

The following trustees were present: Chair Suchan, Vice Chair Andersen, Trustees Kent, Moss and Claridge.

Call to Order & Roll Call

Visitor Welcome and Pledge of Allegiance

Agenda Approval A motion to approve the agenda as presented was made by Trustee Claridge, seconded by Trustee Moss. Motion carried.

Consent Agenda A request to pull employee 11-17-25-1 from personnel was made by Vice Chair Andersen. With that change the consent agenda was approved by unanimous consent.

Student Representatives Minico representative, Andrew Lopez, shared with the Board the boy's swim team received the Academic State Champion award. Minico will hold the Ag Expo in the new building, and the Gift of Green Carnival is hoping to raise at least \$9,000 for needy families.

Good News Dustin Heath shared with the Board the many things East Minico is doing for students this year. Before school started, teachers reached out to students who needed a personal invite to East. Shaneal Murphy made sure every student felt welcomed and had each name written on the vestibule of the school. Pirate medallions are hidden around the school for students to find to keep or turn into the office for a prize. Students love to collect them. Thank you to Mr. Kent and his students for creating them!

Discussion

Administrator/Department/Committee Reports

MCEA introduced the new leadership for this year. Brandi Milliron and Maren Oppelt, co-presidents; Trisha Breeding, vice president; David O'Pry secretary; and Nicole Manning treasurer.

Board members who attended the ISBA convention shared information they received in the workshops they attended.

Policy Discussion – Policy 844.00 Meals Charged by Students

The Board asked for the PRC to review this policy, make suggested changes and present it to them at the next board meeting.

Superintendent Report

Mr. Larsen introduced our new Maintenance Director, Kevin Simmons. He comes with 30 years experience in the field from Cassia Regional Hospital.

The Ag building is close to completion, only a few minor things need to be corrected.

RFQ's will be sent out for the gym project at Minico and Mt. Harrison projects sometime in the next few weeks.

Mr. Larsen shared with the audience while attending the ISBA convention it was stated funding would most likely be cut. Daryl Kent also received the state report showing due to lower attendance, FTE's are fewer than projected.

The facility committee will reconvene to review the plans for the levy.

A work session will be held in December to go over contracted services for maintenance.

Patron Comments No comments

Business

West Minico Wellness Crew Club Request – Community school funds will be used for this club. They will partner with members who do yoga, bring in dieticians, etc. to show students a well-rounded life of nutrition and exercise. A motion was made by Vice Chair Andersen to approve the West Minico Wellness Crew request, seconded by Trustee Claridge. Motion carried.

Minico's Girls' Basketball Fundraiser – A motion to approve the girls' basketball fundraiser was made by Trustee Kent, seconded by Trustee Moss. Motion carried.

West Minico Strategy Games Club Request – A motion to approve West Minico's Strategy Games Club request was made by Trustee Claridge, seconded by Trustee Kent.

New/Amended/Deleted Policies

1. Policy 2480 Alternative Secondary Education (First Reading)

A motion to approve policy 2480 Alternative Secondary Education was made by Trustee Moss, seconded by Vice Chair Andersen. Motion carried.

Adjournment

A motion for adjournment was made by Vice Chair Andersen, seconded by Trustee Kent. Motion carried. Adjournment was at 7:54 p.m.

Russ Suchan, Chair of School Board

Attest: December, 2025

Kerri Tibbitts, Board Clerk

MINIDOKA COUNTY SCHOOL DISTRICT #331 AP Vouchers

| Voucher No: | Voucher Date: | Voucher Amount: | Payment Form: |
|-------------|---------------|-----------------|--------------------------|
| 2648 | 11/10/2025 | \$ 9,020.00 | EFT - Food Truck Deposit |
| 2649 | 11/11/2025 | \$ 1,296.01 | EFT |
| 2650 | 11/13/2025 | \$ 135,302.08 | Checks |
| 2651 | 11/14/2025 | \$ 24,099.30 | Checks |
| 2652 | 11/19/2025 | \$ 19,575.33 | Credit Cards |
| 2653 | 11/20/2025 | \$ 437,155.12 | Checks |
| 2654 | 11/21/2025 | \$ 4,797.24 | EFT |
| 2655 | 11/24/2025 | \$ 1,200.00 | EFT |
| 2656 | 11/25/2025 | \$ 166,110.87 | Checks |
| 2657 | 11/26/2025 | \$ (9,000.00) | EFT - Food Truck Refund |
| 2658 | 12/4/2025 | \$ 283,778.42 | Checks |
| 2659 | 12/10/2025 | \$ 2,083.33 | EFT |
| 2660 | 12/10/2025 | \$ 4,010.80 | EFT |
| 2661 | 12/11/2025 | \$ 105,730.64 | Checks |

\$ 1,185,159.14 Voucher Totals

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of

1,185,159.14

on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Daryl Kent

 Daryl Kent Business Manager

 SPENCER LARSEN Superintendent

 RUSS SUCHAN Chair

 MARY ANDERSON Vice Chair

 LENDON MOSS Board Member

 JACOB CLARIDGE Board Member

 RICK KENT Board Member

 MINIDOKA COUNTY SCHOOL DISTRICT #331

wire for
pizza truck

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 2648

Voucher Date: 11/10/2025

Prepared By:

Jon Aragon

Printed: 11/11/2025 02:58:32 PM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$9,020.00 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

E. V. Aragon

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LONDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|-------------------|-------------------|
| 290 | FOOD SERVICE FUND | \$9,020.00 |
| | | \$9,020.00 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 2648

11/10/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|---------|-------------------------|--------------------------|------------|
| BREAKTIME VENDING, INC. | | | | | | |
| Check Group: | | | | | | |
| PIZZA TRUCK | | 1 | 2601352 | DEPOSIT 11/10/2025 | 290.710.0550.000.000.000 | \$9,020.00 |

Check #: 0

| | |
|------------------|-------------------|
| PO/InvoiceTotal: | <u>\$9,020.00</u> |
| Vendor Total: | <u>\$9,020.00</u> |
| Grand Total: | <u>\$9,020.00</u> |

End of Report

358

Walmart
Cards

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 2649

Voucher Date: 11/11/2025

Prepared By: *Ken Aragon*

Printed: 11/11/2025 03:04:53 PM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$1,296.01 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

S. V. G.

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LONDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|--|-------------------|
| 243 | PROFESSIONAL TECHNICAL - STATE | \$846.48 |
| 263 | PERKINS III PROFESSIONAL TECHNICAL ACT | \$449.53 |
| | | \$1,296.01 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 2649

11/11/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|---------|----------------------------|--------------------------|---------------|
| WALMART | | | | | | |
| Check Group: | | | | | | |
| INTRO TO AG LESSON SUPPLIES | | 1 | 2600607 | 526600375040 9/23/2025 | 243.519.0410.215.221.301 | \$106.27 |
| P-Card Payee: WALMART | | | | | | |
| INTRO TO AG LESSON SUPPLIES | | 1 | 2600607 | 528600534757 10/13/2025 | 243.519.0410.215.221.301 | \$36.38 |
| P-Card Payee: WALMART | | | | | | |
| INTRO TO AG LESSON SUPPLIES | | 1 | 2600607 | 529300093703 10/19/2025 | 243.519.0410.215.221.301 | \$36.91 |
| P-Card Payee: WALMART | | | | | | |
| INTRO TO AG LESSON SUPPLIES | | 1 | 2600607 | 530100531790 10/28/2025 | 243.519.0410.215.221.301 | \$160.22 |
| P-Card Payee: WALMART | | | | | | |
| INTRO TO AG LESSON SUPPLIES | | 1 | 2600607 | 530400577978 10/31/2025 | 243.519.0410.215.221.301 | \$8.64 360 |
| P-Card Payee: WALMART | | | | | | |
| | | | | Check #: 0 | | |
| | | | | | PO/InvoiceTotal: | \$348.42 |
| Check Group: | | | | | | |
| FOOD FOR CLASSROOM LABS | | 1 | 2600695 | 526500133176 9/22/2025 | 243.519.0410.221.223.301 | \$137.23 |
| P-Card Payee: WALMART | | | | | | |
| FOOD FOR CLASSROOM LABS | | 1 | 2600695 | 526600373388 9/23/2025 | 243.519.0410.221.223.301 | \$53.65 |
| P-Card Payee: WALMART | | | | | | |
| FOOD FOR CLASSROOM LABS | | 1 | 2600695 | 528000110866 10/7/2025 | 243.519.0410.221.223.301 | \$112.67 |
| P-Card Payee: WALMART | | | | | | |
| FOOD FOR CLASSROOM LABS | | 1 | 2600695 | 528200396027 10/9/2025 | 243.519.0410.221.223.301 | \$29.12 |
| P-Card Payee: WALMART | | | | | | |
| FOOD FOR CLASSROOM LABS | | 1 | 2600695 | 528600068266 10/15/2025 | 243.519.0410.221.223.301 | \$5.91 |
| P-Card Payee: WALMART | | | | | | |
| FOOD FOR CLASSROOM LABS | | 1 | 2600695 | 528900356997 10/16/2025 | 243.519.0410.221.223.301 | \$139.96 |
| P-Card Payee: WALMART | | | | | | |
| FOOD FOR CLASSROOM LABS | | 1 | 2600695 | 528900358837 10/16/2025 | 243.519.0410.221.223.301 | \$19.52 |
| P-Card Payee: WALMART | | | | | | |
| | | | | Check #: 0 | | |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 2649

11/11/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|--|----------|-----|---------|-------------------------|--------------------------|----------------------------------|
| | | | | | | PO/InvoiceTotal: <u>\$498.06</u> |
| Check Group: | | | | | | |
| GERMINATION KITS, PLANTS, GRAFTING MATERIALS | | 1 | 2601162 | 290704 | 263.519.0410.215.221.301 | \$109.41 |
| P-Card Payee: WALMART | | | | 10/31/2025 | | |
| GERMINATION KITS, PLANTS, GRAFTING MATERIALS | | 1 | 2601162 | 530100533459 | 263.519.0410.215.221.301 | \$99.45 |
| P-Card Payee: WALMART | | | | 10/28/2025 | | |
| | | | | | | Check #: 0 |
| | | | | | | PO/InvoiceTotal: <u>\$208.86</u> |
| Check Group: | | | | | | |
| CLASSROOM LAB SUPPLIES | | 1 | 2601307 | 530100738191 | 263.519.0410.221.223.301 | \$240.67 |
| P-Card Payee: WALMART | | | | 10/28/2025 | | 361 |
| | | | | | | Check #: 0 |
| | | | | | | PO/InvoiceTotal: <u>\$240.67</u> |
| | | | | | | Vendor Total: <u>\$1,296.01</u> |
| | | | | | | Grand Total: <u>\$1,296.01</u> |

End of Report

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 2650

Voucher Date: 11/13/2025

Prepared By:

Tom Anagon
Printed: 11/13/2025 03:38:40 PM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$135,302.08 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

S. Vark

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LENDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|---|-------------|
| 100 | GENERAL FUND | \$17,678.14 |
| 238 | STUDENT ACTIVITY FUNDS | \$28.98 |
| 243 | PROFESSIONAL TECHNICAL - STATE | \$91.22 |
| 245 | PUBLIC SCHOOL TECHNOLOGY FUND | \$49.00 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$950.90 |
| 253 | TITLE I-C ESEA MIGRANT FUND | \$406.00 |
| 257 | TITLE VI-B IDEA SPECIAL ED FUND | \$409.29 |
| 260 | MEDICAID | \$35,777.93 |
| 263 | PERKINS III PROFESSIONAL TECHNICAL ACT | \$1,953.68 |
| 284 | GEAR UP GRANT | \$8,400.00 |
| 290 | FOOD SERVICE FUND | \$69,456.94 |

Voucher No: 2650

Voucher Date: 11/13/2025

| Fund | | Amount |
|-------------|----------------------|---------------------|
| 436 | School Modernization | \$100.00 |
| | | <hr/> <hr/> |
| | | \$135,302.08 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: Accounts Payable 94005043

From Date: 11/13/2025
From Check: 9321
From Voucher: 2650

To Date: 11/13/2025
To Check: 9357
To Voucher: 2650

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|---------------------------------|-------------|---------|---------|---------|--------------------------|------------|-----------|
| 9321 | 11/13/2025 | A TO B MOTOR COACH, LLC | \$800.00 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9322 | 11/13/2025 | ACE HARDWARE | \$17.48 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9323 | 11/13/2025 | AMAZON/GEMB | \$3,737.73 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9324 | 11/13/2025 | APPLE, INC | \$1,899.00 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9325 | 11/13/2025 | AUTOZONE | \$27.64 | 2650 | Printed | Expense | <input type="checkbox"/> | | 364 |
| 9326 | 11/13/2025 | BALL, CHELSEY | \$409.29 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9327 | 11/13/2025 | CULLIGAN WATER COND. | \$150.76 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9328 | 11/13/2025 | DEAN DAIRY COPRORATE, LLC | \$21,132.20 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9329 | 11/13/2025 | EAST MINICO MIDDLE SCHOOL | \$52.00 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9330 | 11/13/2025 | EQ THERAPY FOR KIDS, LLC | \$35,777.93 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9331 | 11/13/2025 | GARNER, AKAYLA | \$169.40 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9332 | 11/13/2025 | GEM STATE PAPER CO, INC. | \$7,380.61 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9333 | 11/13/2025 | GOOD SOURCE SOLUTIONS, INC | \$29,327.16 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9334 | 11/13/2025 | GRASMICK PRODUCE CO | \$9,990.71 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9335 | 11/13/2025 | GREATAMERICA FINANCIAL SVCS | \$535.00 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9336 | 11/13/2025 | HAUNS HARDWARE | \$65.56 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9337 | 11/13/2025 | IDAHO TRANSPORTATION DEPARTMENT | \$23.00 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9338 | 11/13/2025 | INVENTIONLAND LLC | \$2,684.63 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9339 | 11/13/2025 | JACKSON GROUP PETERBILT | \$845.51 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9340 | 11/13/2025 | LIGHTS OUT ELECTRIC | \$475.00 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9341 | 11/13/2025 | MARKS PLUMBING PARTS | \$1,605.06 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9342 | 11/13/2025 | MINICO HIGH SCHOOL | \$354.00 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9343 | 11/13/2025 | NICHOLAS & CO | \$1,626.26 | 2650 | Printed | Expense | <input type="checkbox"/> | | |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: Accounts Payable 94005043

From Date: 11/13/2025

To Date: 11/13/2025

From Check: 9321

To Check: 9357

From Voucher: 2650

To Voucher: 2650

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|--------------------------------|------------|---------|---------|---------|--------------------------|------------|-----------|
| 9344 | 11/13/2025 | NORTHWEST NAZARENE UNIV | \$720.00 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9345 | 11/13/2025 | NU VU GLASS, INC. | \$510.94 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9346 | 11/13/2025 | RUPERT GLASS | \$120.00 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9347 | 11/13/2025 | SCHOWS AUTO PARTS | \$510.18 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9348 | 11/13/2025 | SHERWIN WILLIAMS | \$100.00 | 2650 | Printed | Expense | <input type="checkbox"/> | | 365 |
| 9349 | 11/13/2025 | STANDARD PLUMBING CO | \$150.39 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9350 | 11/13/2025 | STOKES FOOD CENTER | \$91.22 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9351 | 11/13/2025 | SWENSEN'S MARKET - PAUL | \$54.68 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9352 | 11/13/2025 | THE TIA BEE STOKES INC | \$8,400.00 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9353 | 11/13/2025 | TOTAL WASTE MANAGEMENT | \$2,302.22 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9354 | 11/13/2025 | TURNER PLLC, TRAVIS L | \$250.00 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9355 | 11/13/2025 | VEGA, GERALDINE | \$225.91 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9356 | 11/13/2025 | WESTERN RECORDS DESTRUCTION | \$160.00 | 2650 | Printed | Expense | <input type="checkbox"/> | | |
| 9357 | 11/13/2025 | ZOOBEAN INC | \$2,620.61 | 2650 | Printed | Expense | <input type="checkbox"/> | | |

Total Amount: \$135,302.08

End of Report

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 2651

Voucher Date: 11/14/2025

Prepared By:

Jon Magon

Printed: 11/14/2025 08:31:55 AM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$24,099.30 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

S. V. S.

SPENCER LARSEN

Superintendent

RUSS SUCHAN

Chair

MARY ANDERSON

Vice Chair

LENDON MOSS

Board Member

JACOB CLARIDGE

Board Member

RICK KENT

Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|-----------------------------------|-------------|
| 100 | GENERAL FUND | \$2,134.70 |
| 242 | Idaho Career Ready Students Grant | \$21,964.60 |
| | | <hr/> <hr/> |
| | | \$24,099.30 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: Accounts Payable 94005043

From Date: 11/14/2025

To Date: 11/14/2025

From Check: 9358

To Check: 9358

From Voucher: 2651

To Voucher: 2651

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|--------------------------|-------------|---------|---------|---------|--------------------------|------------|-----------|
| 9358 | 11/14/2025 | PROJECT MUTUAL TELEPHONE | \$24,099.30 | 2651 | Printed | Expense | <input type="checkbox"/> | | |

Total Amount: \$24,099.30

End of Report

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 2652

Voucher Date: 11/19/2025

Prepared By:

Jon Varagon

Printed: 11/18/2025 02:53:24 PM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$19,575.33 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Jon Varagon

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LONDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|--|------------|
| 100 | GENERAL FUND | \$8,510.38 |
| 242 | Idaho Career Ready Students Grant | \$4,676.94 |
| 245 | PUBLIC SCHOOL TECHNOLOGY FUND | \$1,807.49 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$668.00 |
| 253 | TITLE I-C ESEA MIGRANT FUND | \$184.46 |
| 257 | TITLE VI-B IDEA SPECIAL ED FUND | \$245.42 |
| 261 | TITLE IV ESSA - STUDENT SUPPORT & ACADEMIC | \$1,089.96 |
| 263 | PERKINS III PROFESSIONAL TECHNICAL ACT | \$1,042.00 |
| 284 | GEAR UP GRANT | \$895.32 |
| 290 | FOOD SERVICE FUND | \$455.36 |

Voucher No: 2652

Voucher Date: 11/19/2025

Fund

Amount

\$19,575.33

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 2652

11/19/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|---|----------|-----|---------|-------------------------|--------------------------|------------|
| COSTCO WHOLESALE/MEMBERSHIP | | | | | | |
| Check Group: | | | | | | |
| GORILLA RACK INDUSTRIAL SHELVING | | 2 | 2600170 | 1229436748 | 242.810.0410.000.000.000 | \$617.03 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/8/2025 | | |
| SAMSUNG 65" CLASS- DU6900D SERIES-4K UHD LED SMART TV | | 4 | 2600170 | 1229436748 | 242.810.0410.000.000.000 | \$1,290.92 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/8/2025 | | |
| GORILLA RACK INDUSTRIAL SHELVING | | 1 | 2600170 | 1229437143 | 242.810.0410.000.000.000 | \$317.99 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/8/2025 | | |
| | | | | Check #: 0 | | |
| | | | | | PO/InvoiceTotal: | \$2,225.94 |
| Check Group: | | | | | | |
| Samsung 85" Class - DU8000C Series - 4K Crystal UHD Smart TV-SLARSEN | | 1 | 2600906 | 2677 | 100.656.0410.005.000.000 | \$847.99 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/7/2025 | | |
| MacBook Air Laptop (13-inch) - Apple M4 chip, Built for Apple Intelligence, 10-core CPU, 8-core GPU, 16GB Memory, 256GB SSD Storage-TECH DEPT | | 2 | 2600906 | 99285 | 100.656.0410.005.000.000 | \$1,695.98 |
| P-Card Payee: D.L. EVANS BANK | | | | 9/28/2025 | | |
| Greenmade InstaCrate Collapsible Storage Bin, 4-pack | | 3 | 2600906 | 99285 | 100.623.0410.005.000.000 | \$127.17 |
| P-Card Payee: D.L. EVANS BANK | | | | 9/28/2025 | | |
| | | | | Check #: 0 | | |
| | | | | | PO/InvoiceTotal: | \$2,671.14 |
| Check Group: | | | | | | |
| Office chair 9/29/25 | | 1 | 2600930 | 0682 | 100.681.0420.090.000.000 | \$158.99 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/1/2025 | | |
| | | | | Check #: 0 | | |
| | | | | | PO/InvoiceTotal: | \$158.99 |
| Check Group: | | | | | | |
| Lenovo IdeaPad Slim 3i 15.3" Touchscreen Laptop - Intel Core 5 210H - WUXGA (1920 x 1200) - Windows 11- SCHOOL RESOURCE OFFICERS | | 2 | 2600940 | 1227828280 | 261.515.0410.000.000.000 | \$1,089.96 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/1/2025 | | |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 2652

11/19/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|---|-----------------|-----|---------|-------------------------|--------------------------|------------|
| Check #: 0 | | | | | | |
| PO/InvoiceTotal: | | | | | | \$1,089.96 |
| Vendor Total: | | | | | | \$6,146.03 |
| D.L. EVANS BANK | | | | | | |
| Check Group: | | | | | | |
| IASBO LUNCHES | | 1 | 2600200 | 92 | 100.651.0410.000.000.000 | \$20.94 |
| P-Card Payee: | D.L. EVANS BANK | | | 10/7/2025 | | |
| Check #: 0 | | | | | | |
| PO/InvoiceTotal: | | | | | | \$20.94 |
| Check Group: | | | | | | |
| PRINCIPAL MENTORING PROJECT- HOTEL- ASHLEY J | | 1 | 2600473 | 97452885 | 251.515.0380.102.000.202 | \$314.14 |
| P-Card Payee: | D.L. EVANS BANK | | | 10/3/2025 | | 371 |
| PRINCIPAL MENTORING PROJECT- HOTEL- ASHLEY J | | 1 | 2600473 | CR97452885 | 251.515.0380.102.000.202 | (\$36.14) |
| P-Card Payee: | D.L. EVANS BANK | | | 10/6/2025 | | |
| Check #: 0 | | | | | | |
| PO/InvoiceTotal: | | | | | | \$278.00 |
| Check Group: | | | | | | |
| JOSH HOTEL FOR PRINCIPAL MENTORING IN NAMPA OCT 1-3 | | 1 | 2600496 | 86004891 | 100.621.0380.000.000.105 | \$328.04 |
| P-Card Payee: | D.L. EVANS BANK | | | 10/3/2025 | | |
| Check #: 0 | | | | | | |
| PO/InvoiceTotal: | | | | | | \$328.04 |
| Check Group: | | | | | | |
| HOTEL FOR MIKE HARRIS FOR NSLP MANDATORY TRAINING FOR NEW DIRECTORS IN NAMPA SEPT 22-24 | | 1 | 2600540 | 1007408934 | 100.621.0380.000.000.000 | \$265.43 |
| P-Card Payee: | D.L. EVANS BANK | | | 9/23/2025 | | |
| Check #: 0 | | | | | | |
| PO/InvoiceTotal: | | | | | | \$265.43 |
| Check Group: | | | | | | |

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11/19/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|---|----------|-----|---------|---------------------------|--------------------------|----------|
| RICHARD HOTEL FOR PRINCIPAL MENTORING NAMPA OCT 1-3 P-Card Payee: D.L. EVANS BANK | | 1 | 2600561 | 81289211 10/3/2025 | 100.621.0380.000.000.000 | \$328.04 |
| | | | | Check #: 0 | | |
| | | | | | PO/InvoiceTotal: | \$328.04 |
| Check Group: ESSENTIALS OF IEP TRAINING/TWIN FALLS P-Card Payee: D.L. EVANS BANK | | 1 | 2600564 | 354005388330 9/24/2025 | 257.616.0380.000.000.000 | \$17.43 |
| | | | | Check #: 0 | | |
| | | | | | PO/InvoiceTotal: | \$17.43 |
| Check Group: HOTEL FOR ESEA/IDEA DIRECTORS CONF OCT 1-3 P-Card Payee: D.L. EVANS BANK | | 1 | 2600611 | 102825631 10/3/2025 | 100.621.0380.000.000.000 | \$241.78 |
| | | | | Check #: 0 | | |
| | | | | | PO/InvoiceTotal: | \$241.78 |
| Check Group: HOTEL FOR SARAH SAGERS, ERIC BAIRD, JARED HICKS P-Card Payee: D.L. EVANS BANK | | 1 | 2600636 | JA34 10/2/2025 | 100.621.0380.000.000.301 | \$233.60 |
| HOTEL FOR SARAH SAGERS, ERIC BAIRD, JARED HICKS P-Card Payee: D.L. EVANS BANK | | 1 | 2600636 | JA3L 10/2/2025 | 100.621.0380.000.000.301 | \$233.60 |
| HOTEL FOR SARAH SAGERS, ERIC BAIRD, JARED HICKS P-Card Payee: D.L. EVANS BANK | | 1 | 2600636 | JA3Q 10/2/2025 | 100.621.0380.000.000.301 | \$233.60 |
| | | | | Check #: 0 | | |
| | | | | | PO/InvoiceTotal: | \$700.80 |
| Check Group: TD SNAP SUBSCRIPTIONS P-Card Payee: D.L. EVANS BANK | | 1 | 2600659 | OCTOBER 25 10/13/2025 | 257.616.0460.000.000.000 | \$9.99 |
| | | | | Check #: 0 | | |
| | | | | | PO/InvoiceTotal: | \$9.99 |

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Voucher Batch Number: 2652

11/19/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|---|----------|-----|---------|-------------------------|--------------------------|------------|
| Check Group: | | | | | | |
| SEPTEMBER - FUEL | | 1 | 2600675 | 394007725189 | 290.710.0420.000.000.000 | \$35.10 |
| P-Card Payee: D.L. EVANS BANK | | | | 9/22/2025 | | |
| SEPTEMBER - FUEL | | 1 | 2600675 | 99279302 | 290.710.0420.000.000.000 | \$42.00 |
| P-Card Payee: D.L. EVANS BANK | | | | 9/24/2025 | | |
| | | | | Check #: 0 | | |
| | | | | | PO/InvoiceTotal: | \$77.10 |
| Check Group: | | | | | | |
| HOTELS FOR WAYPOINT FOR BRAYLYN & CONNY | | 1 | 2600726 | 0319 | 284.611.0380.000.000.000 | \$463.66 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/8/2025 | | |
| HOTELS FOR WAYPOINT FOR BRAYLYN & CONNY | | 1 | 2600726 | 0327 | 284.611.0380.000.000.000 | \$431.66 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/8/2025 | | 373 |
| | | | | Check #: 0 | | |
| | | | | | PO/InvoiceTotal: | \$895.32 |
| Check Group: | | | | | | |
| HUSKY 72 IN X 24 D HEAVY DUTY 15 DRAWER MOBILE WORKBENCH CABINET CHEST WITH STAINLESS STEEL TOP MATTE BLACK | | 2 | 2600751 | WN34164111 | 242.810.0410.000.000.000 | \$2,451.00 |
| P-Card Payee: D.L. EVANS BANK | | | | 9/22/2025 | | |
| | | | | Check #: 0 | | |
| | | | | | PO/InvoiceTotal: | \$2,451.00 |
| Check Group: | | | | | | |
| HOTEL FOR CHRIS CARR- VENDING TECH TRAINING CLIVE, IOWA OCT 7-10 | | 1 | 2600768 | 91837669 | 100.621.0380.000.000.000 | \$459.66 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/7/2025 | | |
| | | | | Check #: 0 | | |
| | | | | | PO/InvoiceTotal: | \$459.66 |
| Check Group: | | | | | | |
| FUEL FOR MONTH OF SEPTEMBER | | 1 | 2600783 | 354005423167 | 100.683.0420.000.000.000 | \$74.95 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/6/2025 | | |

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11/19/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|---|----------|-----|---------|---------------------------|--------------------------|----------------------------|
| FUEL FOR MONTH OF SEPTEMBER P-Card Payee: D.L. EVANS BANK | | 1 | 2600783 | 354005423174 10/6/2025 | 100.683.0420.000.000.000 | \$64.30 |
| Check #: 0 | | | | | | |
| PO/InvoiceTotal: | | | | | | \$139.25 |
| Check Group: FUEL FOR DISTRICT VAN FOR THE YEAR P-Card Payee: D.L. EVANS BANK | | 1 | 2600803 | 354005384068 9/23/2025 | 100.683.0420.000.000.000 | \$46.01 |
| Check #: 0 | | | | | | |
| PO/InvoiceTotal: | | | | | | \$46.01 |
| Check Group: FUEL FOR BUSES OCT-DEC 2025 P-Card Payee: D.L. EVANS BANK | | 1 | 2600838 | 354005413547 10/2/2025 | 100.681.0420.000.000.000 | \$172.87 374 |
| FUEL FOR BUSES OCT-DEC 2025 P-Card Payee: D.L. EVANS BANK | | 1 | 2600838 | 6757601 10/11/2025 | 100.681.0420.000.000.000 | \$66.73 |
| FUEL FOR BUSES OCT-DEC 2025 P-Card Payee: D.L. EVANS BANK | | 1 | 2600838 | 6759575 10/16/2025 | 100.681.0420.000.000.000 | \$75.28 |
| FUEL FOR BUSES OCT-DEC 2025 P-Card Payee: D.L. EVANS BANK | | 1 | 2600838 | 6761370 10/20/2025 | 100.681.0420.000.000.000 | \$80.59 |
| FUEL FOR MINI BUSES OCT-SEPT 2025 P-Card Payee: D.L. EVANS BANK | | 1 | 2600838 | 78215 9/22/2025 | 100.683.0420.000.000.000 | \$50.46 |
| FUEL FOR BUSES OCT-DEC 2025 P-Card Payee: D.L. EVANS BANK | | 1 | 2600838 | 9016013 10/13/2025 | 100.681.0420.000.000.000 | \$55.49 |
| FUEL FOR BUSES OCT-DEC 2025 P-Card Payee: D.L. EVANS BANK | | 1 | 2600838 | 9085297 10/11/2025 | 100.681.0420.000.000.000 | \$75.52 |
| Check #: 0 | | | | | | |
| PO/InvoiceTotal: | | | | | | \$576.94 |
| Check Group: CLASSROOM SUPPLIES FOR MIGRANT PRESCHOOL P-Card Payee: D.L. EVANS BANK | | 1 | 2600876 | 024509 9/24/2025 | 253.522.0410.000.000.000 | \$106.65 |
| Check #: 0 | | | | | | |

MINIDOKA COUNTY SCHOOL DISTRICT #331

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Voucher Batch Number: 2652

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| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|--|----------|-----|---------|-------------------------|--------------------------|---------------------------|
| | | | | | | PO/InvoiceTotal: \$106.65 |
| Check Group: | | | | | | |
| food for CPR class sept 2025 | | 1 | 2600878 | 026748 | 100.683.0410.000.000.000 | \$120.00 |
| P-Card Payee: D.L. EVANS BANK | | | | 9/26/2025 | | |
| | | | | | | Check #: 0 |
| | | | | | | PO/InvoiceTotal: \$120.00 |
| Check Group: | | | | | | |
| SignUp Genius - Annual Subscription - Upgrade GOLD | | 1 | 2600903 | 9CD6BF89-0001 | 100.641.0460.000.000.102 | \$107.89 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/2/2025 | | |
| SignUp Genius - Annual Subscription - Upgrade GOLD | | 1 | 2600903 | 9CD6BF89-0002 | 100.641.0460.000.000.102 | \$164.10 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/9/2025 | | 375 |
| | | | | | | Check #: 0 |
| | | | | | | PO/InvoiceTotal: \$271.99 |
| Check Group: | | | | | | |
| PURCHASE STAMPS FOR COMMUNICATION WITH PARENTS | | 1 | 2600925 | 030242 | 251.720.0350.000.000.492 | \$390.00 |
| P-Card Payee: D.L. EVANS BANK | | | | 9/30/2025 | | |
| | | | | | | Check #: 0 |
| | | | | | | PO/InvoiceTotal: \$390.00 |
| Check Group: | | | | | | |
| SIGN UP GENIUS FOR PARENT TEACHER CONFERENCE | | 1 | 2600962 | ECIDRQRI-0001 | 100.512.0410.000.000.101 | \$29.99 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/6/2025 | | |
| | | | | | | Check #: 0 |
| | | | | | | PO/InvoiceTotal: \$29.99 |
| Check Group: | | | | | | |
| REGISTRATION & MEMBERSHIP FEE FOR IBEA FALL CONF SARAH PELAYO & SHERYL STEVENSON NOV 12-15 | | 2 | 2600991 | 0000471 | 263.519.0313.217.000.492 | \$598.00 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/13/2025 | | |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 2652

11/19/2025

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| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|--|----------|-----|---------|----------------------------|--------------------------|----------------|
| (DEPOSIT) HOTEL FOR IBEA FALL CONF SARAH PELAYO & SHERYL STEVENSON P-Card Payee: D.L. EVANS BANK | | 1 | 2600991 | 589683441DP 10/6/2025 | 263.519.0380.217.000.492 | \$222.00 |
| (DEPOSIT) HOTEL FOR IBEA FALL CONF SARAH PELAYO & SHERYL STEVENSON P-Card Payee: D.L. EVANS BANK | | 1 | 2600991 | 589683442DP 10/6/2025 | 263.519.0380.217.000.492 | \$222.00 |
| Check #: 0 | | | | | | |
| PO/InvoiceTotal: | | | | | | \$1,042.00 |
| Check Group: | | | | | | |
| OCTOBER - FUEL P-Card Payee: D.L. EVANS BANK | | 1 | 2601014 | 0023285 10/3/2025 | 290.710.0420.000.000.000 | \$73.00 |
| OCTOBER - FUEL P-Card Payee: D.L. EVANS BANK | | 1 | 2601014 | 150037 10/11/2025 | 290.710.0420.000.000.000 | \$62.00 376 |
| OCTOBER - FUEL P-Card Payee: D.L. EVANS BANK | | 1 | 2601014 | 354005448057 10/14/2025 | 290.710.0420.000.000.000 | \$117.75 |
| OCTOBER - FUEL P-Card Payee: D.L. EVANS BANK | | 1 | 2601014 | 394007758960 10/1/2025 | 290.710.0420.000.000.000 | \$35.00 |
| OCTOBER - FUEL P-Card Payee: D.L. EVANS BANK | | 1 | 2601014 | 394007768894 10/3/2025 | 290.710.0420.000.000.000 | \$42.51 |
| OCTOBER - FUEL P-Card Payee: D.L. EVANS BANK | | 1 | 2601014 | 48528-53375 10/11/2025 | 290.710.0420.000.000.000 | \$48.00 |
| Check #: 0 | | | | | | |
| PO/InvoiceTotal: | | | | | | \$378.26 |
| Check Group: | | | | | | |
| HOTEL FOR SPENCER LARSEN SUPERINTENDENT NETWORK CONFERENCE OCT 6-7 P-Card Payee: D.L. EVANS BANK | | 1 | 2601015 | 205722 10/6/2025 | 100.632.0380.000.000.000 | \$146.18 |
| HOTEL FOR SPENCER LARSEN SUPERINTENDENT NETWORK CONFERENCE OCT 6-7 P-Card Payee: D.L. EVANS BANK | | 1 | 2601015 | 205722-2 10/7/2025 | 100.632.0380.000.000.000 | \$12.18 |
| Check #: 0 | | | | | | |
| PO/InvoiceTotal: | | | | | | \$158.36 |

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| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|---|----------|-----|---------|----------------------------|--------------------------|----------------|
| Check Group: | | | | | | |
| PAC MIGRANT PARENT MEETING- SNACK- 10/15/25 | | 1 | 2601067 | 528930009184 10/16/2025 | 253.720.0410.000.000.000 | \$23.22 |
| P-Card Payee: D.L. EVANS BANK | | | | | | |
| | | | | Check #: 0 | | |
| | | | | | PO/InvoiceTotal: | \$23.22 |
| Check Group: | | | | | | |
| CLASSROOM SUPPLIES- MINICO ESL | | 1 | 2601068 | 005321 10/16/2025 | 253.515.0410.000.000.000 | \$54.59 |
| P-Card Payee: D.L. EVANS BANK | | | | | | |
| | | | | Check #: 0 | | |
| | | | | | PO/InvoiceTotal: | \$54.59 |
| Check Group: | | | | | | |
| 504 PD WEB SERIES FOR SPECIAL SERVICES | | 1 | 2601145 | 9210 10/20/2025 | 100.621.0460.000.000.000 | 377 \$75.00 |
| P-Card Payee: D.L. EVANS BANK | | | | | | |
| | | | | Check #: 0 | | |
| | | | | | PO/InvoiceTotal: | \$75.00 |
| Check Group: | | | | | | |
| MAINTENANCE FUEL | | 1 | 2601204 | 1508572 9/29/2025 | 100.683.0420.000.000.000 | \$85.78 |
| P-Card Payee: D.L. EVANS BANK | | | | | | |
| MAINTENANCE FUEL | | 1 | 2601204 | 1511657 10/3/2025 | 100.683.0420.000.000.000 | \$53.07 |
| P-Card Payee: D.L. EVANS BANK | | | | | | |
| MAINTENANCE FUEL | | 1 | 2601204 | 1514346 10/8/2025 | 100.683.0420.000.000.000 | \$94.09 |
| P-Card Payee: D.L. EVANS BANK | | | | | | |
| MAINTENANCE FUEL | | 1 | 2601204 | 1515024 10/9/2025 | 100.683.0420.000.000.000 | \$53.31 |
| P-Card Payee: D.L. EVANS BANK | | | | | | |
| GROUND FUEL | | 1 | 2601204 | 1515295 10/9/2025 | 100.665.0420.000.000.000 | \$70.16 |
| P-Card Payee: D.L. EVANS BANK | | | | | | |
| MAINTENANCE FUEL | | 1 | 2601204 | 1519183 10/15/2025 | 100.683.0420.000.000.000 | \$51.95 |
| P-Card Payee: D.L. EVANS BANK | | | | | | |
| MAINTENANCE FUEL | | 1 | 2601204 | 1522929 10/20/2025 | 100.683.0420.000.000.000 | \$94.27 |
| P-Card Payee: D.L. EVANS BANK | | | | | | |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 2652

11/19/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|---------|-------------------------|--------------------------|----------|
| MAINTENANCE FUEL | | 1 | 2601204 | 1523467 | 100.683.0420.000.000.000 | \$40.12 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/21/2025 | | |
| MAINTENANCE FUEL | | 1 | 2601204 | 354005394318 | 100.683.0420.000.000.000 | \$27.09 |
| P-Card Payee: D.L. EVANS BANK | | | | 9/26/2025 | | |
| MAINTENANCE FUEL | | 1 | 2601204 | 354005409231 | 100.683.0420.000.000.000 | \$114.03 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/1/2025 | | |
| MAINTENANCE FUEL | | 1 | 2601204 | 354005414280 | 100.683.0420.000.000.000 | \$99.04 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/3/2025 | | |
| MAINTENANCE FUEL | | 1 | 2601204 | 354005422836 | 100.683.0420.000.000.000 | \$28.33 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/6/2025 | | |
| GROUND FUEL | | 1 | 2601204 | 354005424095 | 100.665.0420.000.000.000 | \$71.24 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/6/2025 | | 378 |
| MAINTENANCE FUEL | | 1 | 2601204 | 354005425819 | 100.683.0420.000.000.000 | \$175.00 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/7/2025 | | |
| MAINTENANCE FUEL | | 1 | 2601204 | 354005425837 | 100.683.0420.000.000.000 | \$30.00 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/7/2025 | | |
| GROUND FUEL | | 1 | 2601204 | 354005433133 | 100.665.0420.000.000.000 | \$1.74 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/9/2025 | | |
| GROUND FUEL | | 1 | 2601204 | 354005448162 | 100.665.0420.000.000.000 | \$99.80 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/14/2025 | | |
| MAINTENANCE FUEL | | 1 | 2601204 | 354005457489 | 100.683.0420.000.000.000 | \$106.05 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/17/2025 | | |
| MAINTENANCE FUEL | | 1 | 2601204 | 354005467349 | 100.683.0420.000.000.000 | \$105.16 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/20/2025 | | |
| GROUND FUEL | | 1 | 2601204 | 354007732161 | 100.665.0420.000.000.000 | \$80.48 |
| P-Card Payee: D.L. EVANS BANK | | | | 9/24/2025 | | |
| MAINTENANCE FUEL | | 1 | 2601204 | E/1509207 | 100.683.0420.000.000.000 | \$89.87 |
| P-Card Payee: D.L. EVANS BANK | | | | 9/30/2025 | | |
| MAINTENANCE FUEL | | 1 | 2601204 | TDQBL | 100.683.0420.000.000.000 | \$77.55 |
| P-Card Payee: D.L. EVANS BANK | | | | 10/1/2025 | | |

Check #: 0

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 2652

11/19/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|------------------------------------|----------|-----|---------|-----------------------------|--------------------------|------------------------------------|
| | | | | | | PO/InvoiceTotal: <u>\$1,648.13</u> |
| Check Group: | | | | | | |
| Sign Up Genius | | 1 | 2601258 | E50A2904-0001 10/3/2025 | 100.512.0460.000.000.105 | \$269.89 |
| P-Card Payee: D.L. EVANS BANK | | | | | | |
| | | | | | | Check #: 0 |
| | | | | | | PO/InvoiceTotal: <u>\$269.89</u> |
| Check Group: | | | | | | |
| ChatGPT | | 1 | 2601406 | DFC94BDC-0002 10/8/2025 | 245.656.0460.000.000.000 | \$7.49 |
| P-Card Payee: D.L. EVANS BANK | | | | | | |
| ChatGPT | | 1 | 2601406 | DFC94BDC-0003 10/11/2025 | 245.656.0460.000.000.000 | \$1,800.00 |
| P-Card Payee: D.L. EVANS BANK | | | | | | 379 |
| | | | | | | Check #: 0 |
| | | | | | | PO/InvoiceTotal: <u>\$1,807.49</u> |
| Check Group: | | | | | | |
| ABAS-3 PARENT/TEACHER ONLINE FORMS | | 1 | 2601464 | 000180051 9/24/2025 | 257.616.0410.000.000.000 | \$218.00 |
| P-Card Payee: D.L. EVANS BANK | | | | | | |
| | | | | | | Check #: 0 |
| | | | | | | PO/InvoiceTotal: <u>\$218.00</u> |
| | | | | | | Vendor Total: <u>\$13,429.30</u> |
| | | | | | | Grand Total: <u>\$19,575.33</u> |

End of Report

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 2653

Voucher Date: 11/20/2025

Prepared By:

for varagon

Printed: 11/20/2025 03:36:48 PM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$437,155.12 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

S. V. S.

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LONDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|--|--------------|
| 100 | GENERAL FUND | \$128,251.04 |
| 241 | DRIVER EDUCATION FUND | \$720.00 |
| 242 | Idaho Career Ready Students Grant | \$227,338.23 |
| 243 | PROFESSIONAL TECHNICAL - STATE | \$2,085.38 |
| 245 | PUBLIC SCHOOL TECHNOLOGY FUND | \$16,589.99 |
| 246 | STATE SUBSTANCE ABUSE FUND | \$3,820.05 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$1,429.52 |
| 253 | TITLE I-C ESEA MIGRANT FUND | \$537.57 |
| 257 | TITLE VI-B IDEA SPECIAL ED FUND | \$70.00 |
| 260 | MEDICAID | \$10,348.00 |
| 261 | TITLE IV ESSA - STUDENT SUPPORT & ACADEMIC | \$549.20 |

Voucher No: 2653

Voucher Date: 11/20/2025

| Fund | | Amount |
|-------------|--|---------------------|
| 263 | PERKINS III PRFESSIONAL TECHNICAL ACT | \$2,048.61 |
| 270 | TITLE III ESEA FED LEP | \$26.28 |
| 290 | FOOD SERVICE FUND | \$33,403.82 |
| 436 | School Modernization | \$9,937.43 |
| | | <hr/> <hr/> |
| | | \$437,155.12 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: Accounts Payable 94005043

From Date: 11/20/2025

To Date: 11/20/2025

From Check: 9359

To Check: 9414

From Voucher: 2653

To Voucher: 2653

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|------------------------------------|-------------|---------|---------|---------|--------------------------|------------|-----------|
| 9359 | 11/20/2025 | A TO B MOTOR COACH, LLC | \$20,452.05 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9360 | 11/20/2025 | A TO B SERVICES | \$6,250.00 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9361 | 11/20/2025 | ACE HARDWARE | \$46.94 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9362 | 11/20/2025 | AD Astra Education, LLC | \$2,560.60 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9363 | 11/20/2025 | AIRGAS INTERMOUNTAIN,INC | \$24.59 | 2653 | Printed | Expense | <input type="checkbox"/> | | 382 |
| 9364 | 11/20/2025 | AMAZON/GEMB | \$5,776.61 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9365 | 11/20/2025 | AMERICAN MACHINE CORPORATION | \$899.68 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9366 | 11/20/2025 | ANDERSON, CAROL | \$125.00 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9367 | 11/20/2025 | BAILEY OIL CO., INC. | \$28,148.68 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9368 | 11/20/2025 | BEAR NECESSITIES PORTABLE RESTROOM | \$121.40 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9369 | 11/20/2025 | BLICK ART MATERIALS | \$239.63 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9370 | 11/20/2025 | BRYSON SALES & SERVICE, INC | \$1,223.10 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9371 | 11/20/2025 | C-A-L STORES - BURLEY | \$50.78 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9372 | 11/20/2025 | CINTAS CORP | \$150.36 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9373 | 11/20/2025 | CONRAD & BISCHOFF, LLC | \$224.87 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9374 | 11/20/2025 | CONTRACT PAPER GROUP, INC | \$23,066.40 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9375 | 11/20/2025 | DEX IMAGING, LLC | \$13,485.20 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9376 | 11/20/2025 | EQ COUNSELING LLC | \$396.00 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9377 | 11/20/2025 | FARWEST STEEL CORPORATION | \$3,958.12 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9378 | 11/20/2025 | FOLLETT CONTENT SOLUTIONS, LLC | \$1,202.98 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9379 | 11/20/2025 | GEM STATE PAPER CO, INC. | \$4,316.63 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9380 | 11/20/2025 | GIA PUBLICATIONS, INC | \$125.04 | 2653 | Printed | Expense | <input type="checkbox"/> | | |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: Accounts Payable 94005043

From Date: 11/20/2025

To Date: 11/20/2025

From Check: 9359

To Check: 9414

From Voucher: 2653

To Voucher: 2653

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|-------------------------------------|--------------|---------|---------|---------|--------------------------|------------|-----------|
| 9381 | 11/20/2025 | GOOD SOURCE SOLUTIONS, INC | \$17,432.84 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9382 | 11/20/2025 | GRANILLO, VERONICA | \$315.70 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9383 | 11/20/2025 | IDAHO DIGITAL LEARNING ACADEMY | \$1,160.00 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9384 | 11/20/2025 | IDOPL | \$200.00 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9385 | 11/20/2025 | JPC2 | \$10,278.00 | 2653 | Printed | Expense | <input type="checkbox"/> | | 383 |
| 9386 | 11/20/2025 | JVH TECHNICAL LLC | \$1,218.34 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9387 | 11/20/2025 | LARSEN, SPENCER | \$465.20 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9388 | 11/20/2025 | MINICO HIGH SCHOOL | \$83.00 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9389 | 11/20/2025 | MORGAN DOOR CO | \$1,470.00 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9390 | 11/20/2025 | NAPA AUTO PARTS | \$11.35 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9391 | 11/20/2025 | NATIONAL ASSOC SCHOOL NURSES | \$498.00 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9392 | 11/20/2025 | NW INFORMATION ADVANTAGE, LLC | \$70.00 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9393 | 11/20/2025 | PAYSCHOOLS | \$583.66 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9394 | 11/20/2025 | PETERSEN BROTHERS CONSTRUCTION, INC | \$223,380.11 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9395 | 11/20/2025 | PLATT ELECTRIC SUPPLY, INC | \$123.55 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9396 | 11/20/2025 | PRIMARY THERAPY SOURCE | \$9,952.00 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9397 | 11/20/2025 | REMIND101 INC | \$16,470.00 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9398 | 11/20/2025 | RIDLEY'S FOOD & DRUG | \$266.29 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9399 | 11/20/2025 | RUSSELL SIGLER INC | \$9,937.43 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9400 | 11/20/2025 | SCENARIO LEARNING, LLC | \$3,820.05 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9401 | 11/20/2025 | SCHOOL SPECIALTY SUPPLY | \$1,429.52 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9402 | 11/20/2025 | SNAP ON INDUSTRIAL | \$787.64 | 2653 | Printed | Expense | <input type="checkbox"/> | | |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: Accounts Payable 94005043

From Date: 11/20/2025

To Date: 11/20/2025

From Check: 9359

To Check: 9414

From Voucher: 2653

To Voucher: 2653

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|---------------------------------|-------------|---------|---------|---------|--------------------------|------------|-----------|
| 9403 | 11/20/2025 | STANDARD PLUMBING CO | \$178.17 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9404 | 11/20/2025 | THOMAS D. ROBISON ROOFING, INC | \$21,110.00 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9405 | 11/20/2025 | TIMES NEWS-LEE PUBLICATIONS | \$66.42 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9406 | 11/20/2025 | TRENKLE, BRADY | \$269.50 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9407 | 11/20/2025 | VANDEVER, KHALL | \$1,400.00 | 2653 | Printed | Expense | <input type="checkbox"/> | | 384 |
| 9408 | 11/20/2025 | Waite, Jennifer | \$113.19 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9409 | 11/20/2025 | WARD'S NATURAL SCIENCE EST. LLC | \$259.90 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9410 | 11/20/2025 | WEST MINICO MIDDLE SCHOOL | \$60.00 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9411 | 11/20/2025 | WESTERN RECORDS DESTRUCTION | \$80.00 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9412 | 11/20/2025 | WIENHOFF DRUG TESTING | \$704.00 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9413 | 11/20/2025 | WILSON, KIMBERLY | \$11.45 | 2653 | Printed | Expense | <input type="checkbox"/> | | |
| 9414 | 11/20/2025 | D.L. EVANS BANK | \$105.15 | 2653 | Printed | Expense | <input type="checkbox"/> | | |

Total Amount: \$437,155.12

End of Report

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 2654

Voucher Date: 11/21/2025

Prepared By:

Jon Aragon

Printed: 11/21/2025 09:13:11 AM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$4,797.24 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

S. V. G.

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LONDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|--------------|-------------------|
| 100 | GENERAL FUND | \$4,797.24 |
| | | \$4,797.24 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 2654 11/21/2025

Fiscal Year: 2025-2026

| | | | | | | |
|----------------------------------|----------|-----|--------|-------------------------|---------|--------|
| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|---------|--------|

STATE TAX COMMISSION

Check Group:

SALES TAX FOR OCTOBER 2025

1 2601491 1-683-730-048 100.223.2230.000.000.000

\$4,797.24

P-Card Payee: STATE TAX COMMISSION

11/20/2025

Check #: 0

| | |
|------------------|-------------------|
| PO/InvoiceTotal: | <u>\$4,797.24</u> |
| Vendor Total: | <u>\$4,797.24</u> |
| Grand Total: | <u>\$4,797.24</u> |

End of Report

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 2655

Voucher Date: 11/24/2025

Prepared By:

Fori Aragon

Printed: 11/24/2025 11:12:34 AM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$1,200.00 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

S. Vasey

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LENDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|--------------|------------|
| 100 | GENERAL FUND | \$1,200.00 |
| | | <hr/> |
| | | \$1,200.00 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 2655

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|---|----------|-----|---------|-------------------------|--------------------------|-------------------|
| PITNEY BOWES/RESERVE ACCT | | | | | | |
| Check Group: | | | | | | |
| CENTRAL SERVICE POSTAGE (DSC, FOODS, SPED, FEDERAL PROGRAMS) | | 1 | 2600517 | DSC 8/27-11/21 | 100.655.0350.000.000.000 | \$1,200.00 |
| P-Card Payee: PITNEY BOWES/RESERVE ACCT | | | | 11/24/2025 | | |
| | | | | Check #: 0 | | |
| | | | | | PO/InvoiceTotal: | <u>\$1,200.00</u> |
| | | | | | Vendor Total: | <u>\$1,200.00</u> |
| | | | | | Grand Total: | <u>\$1,200.00</u> |

End of Report

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MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 2656

Voucher Date: 11/25/2025

Prepared By: Fori Anagon

Printed: 11/25/2025 12:20:38 PM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$166,110.87 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Fori Anagon

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LENDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|---|--------------|
| 100 | GENERAL FUND | \$36,426.27 |
| 238 | STUDENT ACTIVITY FUNDS | \$749.99 |
| 243 | PROFESSIONAL TECHNICAL - STATE | \$789.10 |
| 245 | PUBLIC SCHOOL TECHNOLOGY FUND | (\$49.00) |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$191.90 |
| 263 | PERKINS III PRFESSIONAL TECHNICAL ACT | \$413.42 |
| 290 | FOOD SERVICE FUND | \$126,389.19 |
| 436 | School Modernization | \$1,200.00 |
| | | <hr/> <hr/> |
| | | \$166,110.87 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: Accounts Payable 94005043

From Date: 11/25/2025
 From Check: 9417
 From Voucher: 2656

To Date: 11/25/2025
 To Check: 9438
 To Voucher: 2656

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|--|-------------|---------|---------|---------|--------------------------|------------|-----------|
| 9417 | 11/25/2025 | ACE HARDWARE | \$158.12 | 2656 | Printed | Expense | <input type="checkbox"/> | | |
| 9418 | 11/25/2025 | AIRGAS INTERMOUNTAIN,INC | \$413.42 | 2656 | Printed | Expense | <input type="checkbox"/> | | |
| 9419 | 11/25/2025 | AMAZON/GEMB | \$1,290.72 | 2656 | Printed | Expense | <input type="checkbox"/> | | |
| 9420 | 11/25/2025 | CINTAS CORP | \$75.18 | 2656 | Printed | Expense | <input type="checkbox"/> | | |
| 9421 | 11/25/2025 | DEAN DAIRY COPRORATE, LLC | \$9,030.24 | 2656 | Printed | Expense | <input type="checkbox"/> | | 390 |
| 9422 | 11/25/2025 | ENSIGN WHOLESALE FLORAL | \$206.09 | 2656 | Printed | Expense | <input type="checkbox"/> | | |
| 9423 | 11/25/2025 | FCCLA-NATIONAL | \$25.00 | 2656 | Printed | Expense | <input type="checkbox"/> | | |
| 9424 | 11/25/2025 | GEM STATE PAPER CO, INC. | \$17,796.00 | 2656 | Printed | Expense | <input type="checkbox"/> | | |
| 9425 | 11/25/2025 | GOOD SOURCE SOLUTIONS, INC | \$86,799.00 | 2656 | Printed | Expense | <input type="checkbox"/> | | |
| 9426 | 11/25/2025 | GRASMICK PRODUCE CO | \$27,359.95 | 2656 | Printed | Expense | <input type="checkbox"/> | | |
| 9427 | 11/25/2025 | HAUNS HARDWARE | \$852.94 | 2656 | Printed | Expense | <input type="checkbox"/> | | |
| 9428 | 11/25/2025 | IDAHO DIGITAL LEARNING ACADEMY | \$1,470.00 | 2656 | Printed | Expense | <input type="checkbox"/> | | |
| 9429 | 11/25/2025 | INTERMOUNTAIN GAS CO. | \$10,154.50 | 2656 | Printed | Expense | <input type="checkbox"/> | | |
| 9430 | 11/25/2025 | JACKSON GROUP PETERBILT | \$42.60 | 2656 | Printed | Expense | <input type="checkbox"/> | | |
| 9431 | 11/25/2025 | JOHNSON PLASTICS PLUS | \$558.01 | 2656 | Printed | Expense | <input type="checkbox"/> | | |
| 9432 | 11/25/2025 | NEWMAN, G. ROBERT | \$2,098.00 | 2656 | Printed | Expense | <input type="checkbox"/> | | |
| 9433 | 11/25/2025 | NU VU GLASS, INC. | \$413.20 | 2656 | Printed | Expense | <input type="checkbox"/> | | |
| 9434 | 11/25/2025 | RUSH TRUCK CENTERS | \$2,026.01 | 2656 | Printed | Expense | <input type="checkbox"/> | | |
| 9435 | 11/25/2025 | RUSSELL SIGLER INC | \$1,200.00 | 2656 | Printed | Expense | <input type="checkbox"/> | | |
| 9436 | 11/25/2025 | SCHOLASTIC BOOK CLUB | \$749.99 | 2656 | Printed | Expense | <input type="checkbox"/> | | |
| 9437 | 11/25/2025 | SOUTH CENTRAL PUBLIC HEALTH DEPARTMENT | \$3,200.00 | 2656 | Printed | Expense | <input type="checkbox"/> | | |
| 9438 | 11/25/2025 | D.L. EVANS BANK | \$191.90 | 2656 | Printed | Expense | <input type="checkbox"/> | | |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: Accounts Payable 94005043

From Date: 11/25/2025

To Date: 11/25/2025

From Check: 9417

To Check: 9438

From Voucher: 2656

To Voucher: 2656

Total Amount: \$166,110.87

End of Report

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 2657

Voucher Date: 11/26/2025

Prepared By:

for varagon

Printed: 12/01/2025 01:05:38 PM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of (\$9,000.00) on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

S. V. Co. S.

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LENDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|-------------------|---------------------|
| 290 | FOOD SERVICE FUND | (\$9,000.00) |
| | | <u>(\$9,000.00)</u> |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 2657

11/26/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|-----------------|-----|---------|-------------------------|--------------------------|---------------------|
| BREAKTIME VENDING, INC. | | | | | | |
| Check Group: | | | | | | |
| PIZZA TRUCK | | 1 | 2601352 | CREDIT 11/26/2025 | 290.710.0550.000.000.000 | (\$9,000.00) |
| P-Card Payee: | D.L. EVANS BANK | | | | | |
| | | | | Check #: 0 | | |
| | | | | | PO/InvoiceTotal: | <u>(\$9,000.00)</u> |
| | | | | | Vendor Total: | <u>(\$9,000.00)</u> |
| | | | | | Grand Total: | <u>(\$9,000.00)</u> |

End of Report

393

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 2658

Voucher Date: 12/04/2025

Prepared By:

Jon Aragon

Printed: 12/04/2025 03:43:00 PM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$283,778.42 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

S. Vasey

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LENDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|---|--------------|
| 100 | GENERAL FUND | \$96,408.88 |
| 242 | Idaho Career Ready Students Grant | \$0.00 |
| 243 | PROFESSIONAL TECHNICAL - STATE | \$451.62 |
| 245 | PUBLIC SCHOOL TECHNOLOGY FUND | \$958.00 |
| 246 | STATE SUBSTANCE ABUSE FUND | \$1,366.02 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$7,924.57 |
| 253 | TITLE I-C ESEA MIGRANT FUND | \$42.54 |
| 257 | TITLE VI-B IDEA SPECIAL ED FUND | \$181.02 |
| 263 | PERKINS III PROFESSIONAL TECHNICAL ACT | \$1,219.43 |
| 290 | FOOD SERVICE FUND | \$10,915.34 |
| 436 | School Modernization | \$164,311.00 |

394

Voucher No: 2658

Voucher Date: 12/04/2025

Fund

Amount

\$283,778.42

MINIDOKA COUNTY SCHOOL DISTRICT #331

Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: Accounts Payable 94005043

From Date: 12/4/2025
From Check: 9439
From Voucher: 2658

To Date: 12/4/2025
To Check: 9485
To Voucher: 2658

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|--------------------------------|-------------|---------|---------|---------|--------------------------|------------|-----------|
| 9439 | 12/04/2025 | A TO B MOTOR COACH, LLC | \$4,770.00 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9440 | 12/04/2025 | ACE HARDWARE | \$27.49 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9441 | 12/04/2025 | AMAZON/GEMB | \$5,337.38 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9442 | 12/04/2025 | ANIXTER INC | \$12,458.95 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9443 | 12/04/2025 | APPLE, INC | \$958.00 | 2658 | Printed | Expense | <input type="checkbox"/> | | 396 |
| 9444 | 12/04/2025 | AUTOZONE | \$7.78 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9445 | 12/04/2025 | BINGHAM, ANDREA | \$76.79 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9446 | 12/04/2025 | BRYSON SALES & SERVICE, INC | \$776.62 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9447 | 12/04/2025 | BURTON, CAMI JO | \$135.00 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9448 | 12/04/2025 | BUS PROFESSIONALS OF AMERICA | \$75.00 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9449 | 12/04/2025 | C-A-L STORES - BURLEY | \$48.71 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9450 | 12/04/2025 | CAXTON PRINTERS | \$7,775.76 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9451 | 12/04/2025 | CINTAS CORP | \$75.18 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9452 | 12/04/2025 | CONRAD & BISCHOFF, LLC | \$244.77 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9453 | 12/04/2025 | CULLIGAN WATER COND. | \$119.00 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9454 | 12/04/2025 | DAVIS, MARY | \$104.37 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9455 | 12/04/2025 | ENSIGN WHOLESALE FLORAL | \$109.38 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9456 | 12/04/2025 | FOLLETT CONTENT SOLUTIONS, LLC | \$72.50 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9457 | 12/04/2025 | GEM STATE PAPER CO, INC. | \$1,456.24 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9458 | 12/04/2025 | GOOD SOURCE SOLUTIONS, INC | \$9,599.20 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9459 | 12/04/2025 | HAUNS HARDWARE | \$34.09 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9460 | 12/04/2025 | HEYBURN, CITY OF | \$3,397.94 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9461 | 12/04/2025 | HIGH OUTPUT CONSTRUCTION INC | \$9,113.75 | 2658 | Printed | Expense | <input type="checkbox"/> | | |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: Accounts Payable 94005043

From Date: 12/4/2025
 From Check: 9439
 From Voucher: 2658

To Date: 12/4/2025
 To Check: 9485
 To Voucher: 2658

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|-------------------------------|--------------|---------|---------|---------|--------------------------|------------|-----------|
| 9462 | 12/04/2025 | JACKSON GROUP PETERBILT | \$3,124.58 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9463 | 12/04/2025 | JOHNSON, JAYNA | \$148.12 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9464 | 12/04/2025 | JOSTENS - TWIN FALLS | \$42.54 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9465 | 12/04/2025 | LIGHTS OUT ELECTRIC | \$2,180.00 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9466 | 12/04/2025 | LISA SQUIRE | \$76.65 | 2658 | Printed | Expense | <input type="checkbox"/> | | 397 |
| 9467 | 12/04/2025 | MINIDOKA COUNTY TAX COLLECTOR | \$1,155.00 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9468 | 12/04/2025 | MORGAN, ALISHA | \$135.00 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9469 | 12/04/2025 | MOUNTAINLAND SUPPLY COMPANY | \$24.72 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9470 | 12/04/2025 | NU VU GLASS, INC. | \$280.00 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9471 | 12/04/2025 | PAUL, CITY OF | \$1,538.00 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9472 | 12/04/2025 | PLATT ELECTRIC SUPPLY, INC | \$323.12 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9473 | 12/04/2025 | PROJECT MUTUAL TELEPHONE | \$23,422.39 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9474 | 12/04/2025 | REPKE, DAVID | \$263.20 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9475 | 12/04/2025 | RIDLEY'S FOOD & DRUG | \$109.75 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9476 | 12/04/2025 | RUPERT, CITY OF | \$11,324.53 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9477 | 12/04/2025 | RUSSELL SIGLER INC | \$164,354.39 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9478 | 12/04/2025 | STANDARD PLUMBING CO | \$120.56 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9479 | 12/04/2025 | STOKES FOOD CENTER | \$137.60 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9480 | 12/04/2025 | STUTZMAN, DANELLE | \$380.00 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9481 | 12/04/2025 | TOTAL WASTE MANAGEMENT | \$1,489.85 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9482 | 12/04/2025 | TREVIPAY | \$149.55 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9483 | 12/04/2025 | UNITED ELECTRIC COOP | \$14,021.45 | 2658 | Printed | Expense | <input type="checkbox"/> | | |
| 9484 | 12/04/2025 | VERIZON | \$2,103.52 | 2658 | Printed | Expense | <input type="checkbox"/> | | |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: Accounts Payable 94005043

From Date: 12/4/2025
From Check: 9439
From Voucher: 2658

To Date: 12/4/2025
To Check: 9485
To Voucher: 2658

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|-----------------------|----------|---------|---------|---------|--------------------------|------------|-----------|
| 9485 | 12/04/2025 | WIENHOFF DRUG TESTING | \$100.00 | 2658 | Printed | Expense | <input type="checkbox"/> | | |

Total Amount: \$283,778.42

End of Report

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 2659

Voucher Date: 12/10/2025

Prepared By:

for varagon

Printed: 12/09/2025 10:26:51 AM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$2,083.33 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

E Va-S

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LENDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|--------------|-------------------------|
| 100 | GENERAL FUND | \$2,083.33 |
| | | <hr/> \$2,083.33 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 2659

12/10/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|---------|--------|
|----------------------------------|----------|-----|--------|-------------------------|---------|--------|

SPARTAN LAW, P.C.

Check Group:

LEGAL COUNCIL FEES FOR JOHN SMITH

1 2600323

NOV 25

100.631.0310.000.000.000

\$2,083.33

P-Card Payee: SPARTAN LAW, P.C.

12/10/2025

Check #: 0

PO/InvoiceTotal: \$2,083.33

Vendor Total: \$2,083.33

Grand Total: \$2,083.33

End of Report

400

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 2660

Voucher Date: 12/10/2025

Prepared By:

for varagon

Printed: 12/09/2025 12:40:03 PM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$4,010.80 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

S. Varagon

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LENDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|-----------------------------------|------------|
| 242 | Idaho Career Ready Students Grant | \$4,010.80 |
| | | <hr/> |
| | | \$4,010.80 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 2660

12/10/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|--|----------|-----|---------|-------------------------|--------------------------|------------|
| MATERIAL HANDLING EXCHANGE INC | | | | | | |
| Check Group: | | | | | | |
| STRUCTURAL CANTILEVERS | | 1 | 2601463 | 83204 12/1/2025 | 242.810.0410.000.000.000 | \$4,010.80 |
| P-Card Payee: MATERIAL HANDLING EXCHANGE INC | | | | | | |

Check #: 0

| | |
|------------------|-------------------|
| PO/InvoiceTotal: | <u>\$4,010.80</u> |
| Vendor Total: | <u>\$4,010.80</u> |
| Grand Total: | <u>\$4,010.80</u> |

End of Report

402

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 2661

Voucher Date: 12/11/2025

Prepared By:

Jon Aragon

Printed: 12/11/2025 03:35:16 PM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$105,730.64 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

G. Van G

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LONDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|---|--------------|
| 100 | GENERAL FUND | \$37,366.09 |
| 243 | PROFESSIONAL TECHNICAL - STATE | \$2,264.07 |
| 246 | STATE SUBSTANCE ABUSE FUND | \$265.66 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$1,241.76 |
| 257 | TITLE VI-B IDEA SPECIAL ED FUND | \$526.86 |
| 260 | MEDICAID | \$39,480.76 |
| 263 | PERKINS III PROFESSIONAL TECHNICAL ACT | \$3,476.52 |
| 290 | FOOD SERVICE FUND | \$21,108.92 |
| | | <hr/> <hr/> |
| | | \$105,730.64 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: Accounts Payable 94005043

From Date: 12/11/2025
From Check: 9486
From Voucher: 2661

To Date: 12/11/2025
To Check: 9520
To Voucher: 2661

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|------------------------------------|-------------|---------|---------|---------|--------------------------|------------|-----------|
| 9486 | 12/11/2025 | A TO B MOTOR COACH, LLC | \$4,000.80 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9487 | 12/11/2025 | ACE HARDWARE | \$62.45 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9488 | 12/11/2025 | AIRGAS INTERMOUNTAIN,INC | \$3,028.21 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9489 | 12/11/2025 | ALL WIRELESS COMMUNICATIONS | \$265.66 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9490 | 12/11/2025 | AMAZON/GEMB | \$5,987.84 | 2661 | Printed | Expense | <input type="checkbox"/> | | 404 |
| 9491 | 12/11/2025 | AMERICAN MACHINE CORPORATION | \$449.84 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9492 | 12/11/2025 | ANDREW, MEAGAN | \$37.31 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9493 | 12/11/2025 | BAILEY OIL CO., INC. | \$21,959.71 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9494 | 12/11/2025 | BEAR NECESSITIES PORTABLE RESTROOM | \$121.40 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9495 | 12/11/2025 | BLISS, TIFFANY | \$417.28 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9496 | 12/11/2025 | CINTAS CORP | \$75.18 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9497 | 12/11/2025 | DEAN DAIRY COPRORATE, LLC | \$6,211.55 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9498 | 12/11/2025 | ELECTRIC MOTOR REWIND,INC | \$412.00 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9499 | 12/11/2025 | ENSIGN WHOLESALE FLORAL | \$312.66 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9500 | 12/11/2025 | EQ COUNSELING LLC | \$288.00 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9501 | 12/11/2025 | EQ THERAPY FOR KIDS, LLC | \$39,192.76 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9502 | 12/11/2025 | GEM STATE PAPER CO, INC. | \$6,322.94 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9503 | 12/11/2025 | GRASMICK PRODUCE CO | \$902.79 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9504 | 12/11/2025 | GREATAMERICA FINANCIAL SVCS | \$615.15 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9505 | 12/11/2025 | HALE INDUSTRIES | \$3,486.21 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9506 | 12/11/2025 | HAUNS HARDWARE | \$33.16 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9507 | 12/11/2025 | JACKSON GROUP PETERBILT | \$1,657.18 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9508 | 12/11/2025 | KENT, DARYL | \$148.47 | 2661 | Printed | Expense | <input type="checkbox"/> | | |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: Accounts Payable 94005043

From Date: 12/11/2025

To Date: 12/11/2025

From Check: 9486

To Check: 9520

From Voucher: 2661

To Voucher: 2661

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|------------------------------------|------------|---------|---------|---------|--------------------------|------------|-----------|
| 9509 | 12/11/2025 | KIDD, KIMBERLEY | \$362.60 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9510 | 12/11/2025 | MAGIC VALLEY LABS,INC | \$54.00 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9511 | 12/11/2025 | MARKY'S SUPERTOW LLC | \$329.96 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9512 | 12/11/2025 | NANCY'S RUPERT FLORAL | \$199.95 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9513 | 12/11/2025 | NICHOLAS & CO | \$2,692.57 | 2661 | Printed | Expense | <input type="checkbox"/> | | 405 |
| 9514 | 12/11/2025 | PITNEY BOWES CORP. | \$297.51 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9515 | 12/11/2025 | RIDLEY'S FOOD & DRUG | \$191.90 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9516 | 12/11/2025 | STOKES FOOD CENTER | \$95.40 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9517 | 12/11/2025 | TETON VALLEY BRANDS LLC | \$4,474.00 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9518 | 12/11/2025 | TREVIPAY | \$343.30 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9519 | 12/11/2025 | WARD'S NATURAL SCIENCE EST. LLC | \$660.90 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9520 | 12/11/2025 | WESTERN RECORDS DESTRUCTION | \$40.00 | 2661 | Printed | Expense | <input type="checkbox"/> | | |

Total Amount: \$105,730.64

End of Report

MINIDOKA COUNTY SCHOOL DISTRICT #331

Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: Accounts Payable 94005043

From Date: 12/11/2025

To Date: 12/11/2025

From Check: 9486

To Check: 9520

From Voucher: 2661

To Voucher: 2661

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|------------------------------------|-------------|---------|---------|---------|--------------------------|------------|-----------|
| 9486 | 12/11/2025 | A TO B MOTOR COACH, LLC | \$4,000.80 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9487 | 12/11/2025 | ACE HARDWARE | \$62.45 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9488 | 12/11/2025 | AIRGAS INTERMOUNTAIN, INC | \$3,028.21 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9489 | 12/11/2025 | ALL WIRELESS COMMUNICATIONS | \$265.66 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9490 | 12/11/2025 | AMAZON/GEMB | \$5,987.84 | 2661 | Printed | Expense | <input type="checkbox"/> | | 406 |
| 9491 | 12/11/2025 | AMERICAN MACHINE CORPORATION | \$449.84 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9492 | 12/11/2025 | ANDREW, MEAGAN | \$37.31 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9493 | 12/11/2025 | BAILEY OIL CO., INC. | \$21,959.71 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9494 | 12/11/2025 | BEAR NECESSITIES PORTABLE RESTROOM | \$121.40 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9495 | 12/11/2025 | BLISS, TIFFANY | \$417.28 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9496 | 12/11/2025 | CINTAS CORP | \$75.18 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9497 | 12/11/2025 | DEAN DAIRY COPRORATE, LLC | \$6,211.55 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9498 | 12/11/2025 | ELECTRIC MOTOR REWIND, INC | \$412.00 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9499 | 12/11/2025 | ENSIGN WHOLESALE FLORAL | \$312.66 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9500 | 12/11/2025 | EQ COUNSELING LLC | \$288.00 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9501 | 12/11/2025 | EQ THERAPY FOR KIDS, LLC | \$39,192.76 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9502 | 12/11/2025 | GEM STATE PAPER CO, INC. | \$6,322.94 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9503 | 12/11/2025 | GRASMICK PRODUCE CO | \$902.79 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9504 | 12/11/2025 | GREATAMERICA FINANCIAL SVCS | \$615.15 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9505 | 12/11/2025 | HALE INDUSTRIES | \$3,486.21 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9506 | 12/11/2025 | HAUNS HARDWARE | \$33.16 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9507 | 12/11/2025 | JACKSON GROUP PETERBILT | \$1,657.18 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9508 | 12/11/2025 | KENT, DARYL | \$148.47 | 2661 | Printed | Expense | <input type="checkbox"/> | | |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: Accounts Payable 94005043

From Date: 12/11/2025

To Date: 12/11/2025

From Check: 9486

To Check: 9520

From Voucher: 2661

To Voucher: 2661

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|------------------------------------|------------|---------|---------|---------|--------------------------|------------|-----------|
| 9509 | 12/11/2025 | KIDD, KIMBERLEY | \$362.60 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9510 | 12/11/2025 | MAGIC VALLEY LABS,INC | \$54.00 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9511 | 12/11/2025 | MARKY'S SUPERTOW LLC | \$329.96 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9512 | 12/11/2025 | NANCY'S RUPERT FLORAL | \$199.95 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9513 | 12/11/2025 | NICHOLAS & CO | \$2,692.57 | 2661 | Printed | Expense | <input type="checkbox"/> | | 407 |
| 9514 | 12/11/2025 | PITNEY BOWES CORP. | \$297.51 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9515 | 12/11/2025 | RIDLEY'S FOOD & DRUG | \$191.90 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9516 | 12/11/2025 | STOKES FOOD CENTER | \$95.40 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9517 | 12/11/2025 | TETON VALLEY BRANDS LLC | \$4,474.00 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9518 | 12/11/2025 | TREVIPAY | \$343.30 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9519 | 12/11/2025 | WARD'S NATURAL SCIENCE EST. LLC | \$660.90 | 2661 | Printed | Expense | <input type="checkbox"/> | | |
| 9520 | 12/11/2025 | WESTERN RECORDS DESTRUCTION | \$40.00 | 2661 | Printed | Expense | <input type="checkbox"/> | | |

Total Amount: \$105,730.64

End of Report

MINIDOKA COUNTY SCHOOL DISTRICT #331 PR Vouchers

| Voucher No: | Voucher Date: | Voucher Amount: | Payment Form: |
|-------------|---------------|-----------------|---------------|
| 20 | 11/24/2025 | \$ 28,866.63 | Checks |
| 1088 | 11/7/2025 | \$ 10,939.95 | EFT |
| 1089 | 11/7/2025 | \$ 2,958.78 | EFT |
| 1090 | 11/7/2025 | \$ 375.00 | EFT |
| 1095 | 11/24/2025 | \$ 1,404,931.79 | EFT |
| 1096 | 11/24/2025 | \$ 403,804.33 | EFT |
| 1097 | 11/24/2025 | \$ 46,344.00 | EFT |
| 1098 | 11/24/2025 | \$ 15,653.34 | EFT |
| 1099 | 11/24/2025 | \$ 6,471.23 | EFT |
| 1100 | 11/24/2025 | \$ 404,829.39 | EFT |
| 1101 | 11/24/2025 | \$ 14,155.80 | EFT |
| 1102 | 11/24/2025 | \$ 1,394.00 | EFT |
| 1103 | 11/24/2025 | \$ 5,864.50 | EFT |
| 1104 | 11/24/2025 | \$ 10,594.50 | EFT |
| 1105 | 11/24/2025 | \$ 4,098.06 | EFT |
| 1106 | 11/24/2025 | \$ 3,375.91 | EFT |
| 1107 | 11/24/2025 | \$ 36,910.49 | EFT |
| 1108 | 11/24/2025 | \$ 580,708.02 | EFT |
| 1109 | 11/24/2025 | \$ 2,202.12 | EFT |
| 1111 | 11/24/2025 | \$ 993.59 | EFT |
| 1112 | 11/24/2025 | \$ 164.62 | EFT |

\$ **2,985,636.05 Voucher Totals**

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of

2,985,636.05

on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Daryl Kent

 Daryl Kent Business Manager

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LONDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

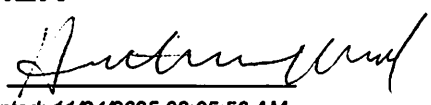
Employee
Checks

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 20

Voucher Date: 11/24/2025

Prepared By:



Printed: 11/24/2025 08:05:56 AM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$28,866.63 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LENDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|--|-------------|
| 100 | GENERAL FUND | \$18,535.68 |
| 238 | STUDENT ACTIVITY FUNDS | \$369.40 |
| 243 | PROFESSIONAL TECHNICAL - STATE | \$0.00 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$2,753.37 |
| 253 | TITLE I-C ESEA MIGRANT FUND | \$0.00 |
| 255 | TITLE I-D ESEA NEGLECTED & DELINQUENT CHILDREN | \$0.00 |
| 257 | TITLE VI-B IDEA SPECIAL ED FUND | \$2,453.96 |
| 258 | TITLE VI-B IDEA PRESCHOOL FUND | \$0.00 |
| 260 | MEDICAID | \$0.00 |
| 261 | TITLE IV ESSA - STUDENT SUPPORT & ACADEMIC | \$0.00 |

Voucher No: 20

Voucher Date: 11/24/2025

| Fund | | Amount |
|-------------|--|--------------------------------|
| 263 | PERKINS III PRFESSIONAL TECHNICAL ACT | \$0.00 |
| 265 | IDEA MINI-GRANTS | \$0.00 |
| 270 | TITLE III ESEA FED LEP | \$0.00 |
| 271 | TITLE II-A ESEA IMPROVING TEACHER QUALITY | \$0.00 |
| 284 | GEAR UP GRANT | \$0.00 |
| 290 | FOOD SERVICE FUND | \$4,754.22 |
| | | <hr/> <hr/> \$28,866.63 |

| Select | Payee | Amount | Check Number | Date | Status | Bank Name | Account | Type | Voucher # | Cleared ? | Clear Date | Void Date | Check Group | Customer Account |
|--------|----------------------------|------------|--------------|------------|-------------|------------------|------------|---------|-----------|-----------|------------|-----------|-------------|------------------|
| 1 | MCLEAN, WENDY KAY | \$1,285.47 | 1201476 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | ENGLE, MELANIE JOY | \$18.47 | 1201477 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | MARTINEZ, VIVIAN | \$81.20 | 1201478 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | CHRISTENSEN, ELIAS BRIG | \$70.00 | 1201479 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | FOWLER, KYRA RASHAE | \$55.41 | 1201480 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | FOWLER, RYKA B | \$78.50 | 1201481 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | GARNER, BEVERLY JOAN | \$1,299.83 | 1201482 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | KNIGHT, KENDRA BROOKE | \$1,200.41 | 1201483 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | BAIRD, CAROLYN | \$1,453.54 | 1201484 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | MITCHELL, MITZI | \$496.20 | 1201485 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | BRISBIN, MARY EVELYN | \$1,543.31 | 1201486 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | DAYTON, COURTNIIE | \$1,130.29 | 1201487 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | GUZMAN, BEATRIZ A | \$2,069.30 | 1201488 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | REYNOLDS, TAYLOR SHAY | \$1,350.45 | 1201489 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | ARTHUR, CINDY V | \$372.62 | 1201490 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | GILLETTE, STAFFORD L | \$255.58 | 1201491 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | OSTERHOUT, ADINA ANGEL | \$618.64 | 1201492 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | PEREZ, JUAN M | \$69.26 | 1201493 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | PINCOCK, MARLYN | \$237.93 | 1201494 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | BUTTERFIELD, KELSIE BREANA | \$1,159.47 | 1201495 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | MARTSCH, SHIRLEE LOUISE | \$917.89 | 1201496 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | GRAY, MARIE FRANCE | \$646.45 | 1201497 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | CRIST, TERRY THOMPSON | \$535.50 | 1201498 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | HESS, DENISE MARIE | \$1,349.65 | 1201499 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | INGALLS, CATHY N | \$1,338.52 | 1201500 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | MARTSCH, ALYSSA MARIE | \$1,607.97 | 1201501 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | MCCANN, TERRY M | \$1,445.68 | 1201502 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | SHURTZ, AUBREY | \$1,231.32 | 1201503 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | STUMPH, PHYLLIS RHODA | \$1,451.87 | 1201504 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |
| 1 | BAKER, DARREN G | \$3,495.90 | 1201505 | 11/24/2025 | Not Printed | Payroll Checking | 0000000000 | Payroll | 20 | FALSE | | | | |

Direct Deposit

Pay 3.2
Oct.
Terms

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 1088

Voucher Date: 11/07/2025

Prepared By:



Printed: 11/10/2025 12:07:22 PM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$10,939.95 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LONDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | Amount |
|------------------|--------------------|
| 100 GENERAL FUND | \$10,939.95 |
| | \$10,939.95 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1088 11/07/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|-------------|
| D.L. EVANS BANK | | | | | | |
| Check Group: | | | | | | |
| DIRECT DEPOSIT | | 1 0 | | V223649 11/7/2025 | 100.217.2170.000.000.000 | \$10,939.95 |

Check #: 0

| | |
|------------------|--------------------|
| PO/InvoiceTotal: | <u>\$10,939.95</u> |
| Vendor Total: | <u>\$10,939.95</u> |
| Grand Total: | <u>\$10,939.95</u> |

End of Report

Pay 3.2
Fed Txs

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 1089

Voucher Date: 11/07/2025

Prepared By:

Justin Wood
Printed: 11/10/2025 12:10:43 PM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$2,958.78 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

E. V. S.

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LONDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | Amount |
|------------------|-------------------|
| 100 GENERAL FUND | \$2,958.78 |
| | \$2,958.78 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1089 11/07/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|-------------------------------------|----------|-----|--------|-------------------------|--------------------------|------------------------------------|
| FEDERAL RESERVE BANK CHICAGO | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V294044 11/7/2025 | 100.218.2180.022.000.000 | \$778.88 |
| | | | | | | Check #: 0 |
| | | | | | | PO/InvoiceTotal: <u>\$778.88</u> |
| | | | | | | Vendor Total: <u>\$778.88</u> |
| SOCIAL SECURITY TRUST FUND | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V405963 11/7/2025 | 100.218.2180.020.000.000 | \$1,766.72 415 |
| PAYROLL LIABILITY | | 1 0 | | V975015 11/7/2025 | 100.218.2180.021.000.000 | \$413.18 |
| | | | | | | Check #: 0 |
| | | | | | | PO/InvoiceTotal: <u>\$2,179.90</u> |
| | | | | | | Vendor Total: <u>\$2,179.90</u> |
| | | | | | | Grand Total: <u>\$2,958.78</u> |

End of Report

Pay 3.2
State TRS

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 1090

Voucher Date: 11/07/2025

Prepared By:

Frank Woodland
Printed: 11/10/2025 12:14:26 PM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$375.00 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

S. V. G.

SPENCER LARSEN

Superintendent

RUSS SUCHAN

Chair

MARY ANDERSON

Vice Chair

LONDON MOSS

Board Member

JACOB CLARIDGE

Board Member

RICK KENT

Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|--------------|-----------------|
| 100 | GENERAL FUND | \$375.00 |
| | | \$375.00 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1090

11/07/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|----------|
| IDAHO TAX COMMISSION | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V297302 11/7/2025 | 100.218.2180.023.000.000 | \$375.00 |

Check #: 0

| | |
|------------------|-----------------|
| PO/InvoiceTotal: | <u>\$375.00</u> |
| Vendor Total: | <u>\$375.00</u> |
| Grand Total: | <u>\$375.00</u> |

End of Report

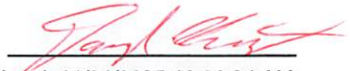
417

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 1095

Voucher Date: 11/24/2025

Prepared By:


Printed: 11/21/2025 10:06:34 AM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$1,404,931.79 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LONDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|--|----------------|
| 100 | GENERAL FUND | \$1,220,579.18 |
| 238 | STUDENT ACTIVITY FUNDS | \$1,951.30 |
| 243 | PROFESSIONAL TECHNICAL - STATE | \$5,943.58 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$36,539.12 |
| 253 | TITLE I-C ESEA MIGRANT FUND | \$10,402.53 |
| 255 | TITLE I-D ESEA NEGLECTED & DELINQUENT CHILDREN | \$3,740.70 |
| 257 | TITLE VI-B IDEA SPECIAL ED FUND | \$42,888.74 |
| 258 | TITLE VI-B IDEA PRESCHOOL FUND | \$2,473.38 |
| 260 | MEDICAID | \$22,102.67 |
| 261 | TITLE IV ESSA - STUDENT SUPPORT & ACADEMIC | \$3,599.28 |

Voucher No: 1095**Voucher Date: 11/24/2025**

| Fund | | Amount |
|-------------|--|-----------------------------------|
| 263 | PERKINS III PRFESSIONAL TECHNICAL ACT | \$174.85 |
| 265 | IDEA MINI-GRANTS | \$99.84 |
| 270 | TITLE III ESEA FED LEP | \$1,983.85 |
| 271 | TITLE II-A ESEA IMPROVING TEACHER QUALITY | \$5,649.16 |
| 284 | GEAR UP GRANT | \$1,925.86 |
| 290 | FOOD SERVICE FUND | \$44,877.75 |
| | | <hr/> <hr/> \$1,404,931.79 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1095

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|----------------|
| D.L. EVANS BANK | | | | | | |
| Check Group: | | | | | | |
| DIRECT DEPOSIT | | 1 0 | | V106623 11/24/2025 | 100.217.2170.000.000.000 | \$8,140.90 |
| DIRECT DEPOSIT | | 1 0 | | V106623 11/24/2025 | 243.217.2170.000.000.000 | \$22.10 |
| DIRECT DEPOSIT | | 1 0 | | V106623 11/24/2025 | 257.217.2170.000.000.000 | \$150.00 |
| DIRECT DEPOSIT | | 1 0 | | V106623 11/24/2025 | 290.217.2170.000.000.000 | \$550.00 |
| DIRECT DEPOSIT | | 1 0 | | V488961 11/24/2025 | 100.217.2170.000.000.000 | \$10,254.80 |
| DIRECT DEPOSIT | | 1 0 | | V944982 11/24/2025 | 100.217.2170.000.000.000 | \$1,202,186.61 |
| DIRECT DEPOSIT | | 1 0 | | V944982 11/24/2025 | 243.217.2170.000.000.000 | \$5,921.48 |
| DIRECT DEPOSIT | | 1 0 | | V944982 11/24/2025 | 251.217.2170.000.000.000 | \$36,539.12 |
| DIRECT DEPOSIT | | 1 0 | | V944982 11/24/2025 | 253.217.2170.000.000.000 | \$10,402.53 |
| DIRECT DEPOSIT | | 1 0 | | V944982 11/24/2025 | 255.217.2170.000.000.000 | \$3,740.70 |
| DIRECT DEPOSIT | | 1 0 | | V944982 11/24/2025 | 257.217.2170.000.000.000 | \$42,738.74 |
| DIRECT DEPOSIT | | 1 0 | | V944982 11/24/2025 | 258.217.2170.000.000.000 | \$2,473.38 |
| DIRECT DEPOSIT | | 1 0 | | V944982 11/24/2025 | 263.217.2170.000.000.000 | \$174.85 |
| DIRECT DEPOSIT | | 1 0 | | V944982 11/24/2025 | 270.217.2170.000.000.000 | \$1,983.85 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1095

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|-------------|
| DIRECT DEPOSIT | | 1 | 0 | V944982 11/24/2025 | 271.217.2170.000.000.000 | \$5,649.16 |
| DIRECT DEPOSIT | | 1 | 0 | V944982 11/24/2025 | 290.217.2170.000.000.000 | \$44,327.75 |
| DIRECT DEPOSIT | | 1 | 0 | V944982 11/24/2025 | 284.217.2170.000.000.000 | \$1,925.86 |
| DIRECT DEPOSIT | | 1 | 0 | V944982 11/24/2025 | 260.217.2170.000.000.000 | \$22,102.67 |
| DIRECT DEPOSIT | | 1 | 0 | V944982 11/24/2025 | 261.217.2170.000.000.000 | \$3,599.28 |
| DIRECT DEPOSIT | | 1 | 0 | V944982 11/24/2025 | 265.217.2170.000.000.000 | \$99,284 |
| DIRECT DEPOSIT | | 1 | 0 | V944982 11/24/2025 | 238.217.2170.000.000.000 | \$1,951.30 |

Check #: 0

| | |
|------------------|-----------------------|
| PO/InvoiceTotal: | <u>\$1,404,931.79</u> |
| Vendor Total: | <u>\$1,404,931.79</u> |
| Grand Total: | <u>\$1,404,931.79</u> |

End of Report

Fed Taxes

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 1096

Voucher Date: 11/24/2025

Prepared By:

Hatter M...
Printed: 11/24/2025 02:35:37 PM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$403,804.33 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

E. V. S.

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LONDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|--|--------------|
| 100 | GENERAL FUND | \$355,526.23 |
| 238 | STUDENT ACTIVITY FUNDS | \$393.91 |
| 243 | PROFESSIONAL TECHNICAL - STATE | \$1,690.97 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$10,137.64 |
| 253 | TITLE I-C ESEA MIGRANT FUND | \$2,734.41 |
| 255 | TITLE I-D ESEA NEGLECTED & DELINQUENT CHILDREN | \$1,332.22 |
| 257 | TITLE VI-B IDEA SPECIAL ED FUND | \$11,409.27 |
| 258 | TITLE VI-B IDEA PRESCHOOL FUND | \$471.17 |
| 260 | MEDICAID | \$5,206.71 |
| 261 | TITLE IV ESSA - STUDENT SUPPORT & ACADEMIC | \$1,028.38 |

Voucher No: 1096**Voucher Date: 11/24/2025**

| Fund | | Amount |
|-------------|--|---------------------------------|
| 263 | PERKINS III PRFESSIONAL TECHNICAL ACT | \$44.52 |
| 265 | IDEA MINI-GRANTS | \$32.00 |
| 270 | TITLE III ESEA FED LEP | \$542.45 |
| 271 | TITLE II-A ESEA IMPROVING TEACHER QUALITY | \$1,857.04 |
| 284 | GEAR UP GRANT | \$350.64 |
| 290 | FOOD SERVICE FUND | \$11,046.77 |
| | | <hr/> <hr/> \$403,804.33 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1096 11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|----------------------------|
| FEDERAL RESERVE BANK CHICAGO | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V211635 11/24/2025 | 100.218.2180.022.000.000 | \$12.72 |
| PAYROLL LIABILITY | | 1 0 | | V980571 11/24/2025 | 100.218.2180.022.000.000 | \$96,902.13 |
| PAYROLL LIABILITY | | 1 0 | | V980571 11/24/2025 | 243.218.2180.022.000.000 | \$505.65 |
| PAYROLL LIABILITY | | 1 0 | | V980571 11/24/2025 | 251.218.2180.022.000.000 | \$2,185.16 |
| PAYROLL LIABILITY | | 1 0 | | V980571 11/24/2025 | 253.218.2180.022.000.000 | \$641.53 424 |
| PAYROLL LIABILITY | | 1 0 | | V980571 11/24/2025 | 255.218.2180.022.000.000 | \$498.54 |
| PAYROLL LIABILITY | | 1 0 | | V980571 11/24/2025 | 257.218.2180.022.000.000 | \$2,417.95 |
| PAYROLL LIABILITY | | 1 0 | | V980571 11/24/2025 | 258.218.2180.022.000.000 | \$19.39 |
| PAYROLL LIABILITY | | 1 0 | | V980571 11/24/2025 | 263.218.2180.022.000.000 | \$11.78 |
| PAYROLL LIABILITY | | 1 0 | | V980571 11/24/2025 | 270.218.2180.022.000.000 | \$135.03 |
| PAYROLL LIABILITY | | 1 0 | | V980571 11/24/2025 | 271.218.2180.022.000.000 | \$663.74 |
| PAYROLL LIABILITY | | 1 0 | | V980571 11/24/2025 | 290.218.2180.022.000.000 | \$1,469.93 |
| PAYROLL LIABILITY | | 1 0 | | V980571 11/24/2025 | 260.218.2180.022.000.000 | \$827.71 |
| PAYROLL LIABILITY | | 1 0 | | V980571 11/24/2025 | 261.218.2180.022.000.000 | \$251.00 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1096

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|-----------------------------------|----------|-----|--------|-------------------------|--------------------------|---------------------|
| PAYROLL LIABILITY | | 1 | 0 | V980571 11/24/2025 | 265.218.2180.022.000.000 | \$11.32 |
| PAYROLL LIABILITY | | 1 | 0 | V980571 11/24/2025 | 238.218.2180.022.000.000 | \$6.37 |
| Check #: 0 | | | | | | |
| PO/InvoiceTotal: | | | | | | <u>\$106,559.95</u> |
| Vendor Total: | | | | | | <u>\$106,559.95</u> |
| SOCIAL SECURITY TRUST FUND | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 | 0 | V105916 11/24/2025 | 100.218.2180.021.000.000 | \$57.32 425 |
| PAYROLL LIABILITY | | 1 | 0 | V105916 11/24/2025 | 251.218.2180.021.000.000 | \$1.06 |
| PAYROLL LIABILITY | | 1 | 0 | V105916 11/24/2025 | 257.218.2180.021.000.000 | \$2.18 |
| PAYROLL LIABILITY | | 1 | 0 | V105916 11/24/2025 | 290.218.2180.021.000.000 | \$13.80 |
| PAYROLL LIABILITY | | 1 | 0 | V367591 11/24/2025 | 100.218.2180.020.000.000 | \$245.08 |
| PAYROLL LIABILITY | | 1 | 0 | V367591 11/24/2025 | 251.218.2180.020.000.000 | \$4.56 |
| PAYROLL LIABILITY | | 1 | 0 | V367591 11/24/2025 | 257.218.2180.020.000.000 | \$9.30 |
| PAYROLL LIABILITY | | 1 | 0 | V367591 11/24/2025 | 290.218.2180.020.000.000 | \$59.02 |
| PAYROLL LIABILITY | | 1 | 0 | V382580 11/24/2025 | 100.218.2180.021.000.000 | \$48,961.00 |
| PAYROLL LIABILITY | | 1 | 0 | V382580 11/24/2025 | 243.218.2180.021.000.000 | \$224.66 |
| PAYROLL LIABILITY | | 1 | 0 | V382580 11/24/2025 | 251.218.2180.021.000.000 | \$1,506.32 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1096

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|--------------|
| PAYROLL LIABILITY | | 1 | 0 | V382580 11/24/2025 | 253.218.2180.021.000.000 | \$396.64 |
| PAYROLL LIABILITY | | 1 | 0 | V382580 11/24/2025 | 255.218.2180.021.000.000 | \$158.02 |
| PAYROLL LIABILITY | | 1 | 0 | V382580 11/24/2025 | 257.218.2180.021.000.000 | \$1,701.94 |
| PAYROLL LIABILITY | | 1 | 0 | V382580 11/24/2025 | 258.218.2180.021.000.000 | \$85.60 |
| PAYROLL LIABILITY | | 1 | 0 | V382580 11/24/2025 | 263.218.2180.021.000.000 | \$6.22 |
| PAYROLL LIABILITY | | 1 | 0 | V382580 11/24/2025 | 270.218.2180.021.000.000 | \$72.82 |
| PAYROLL LIABILITY | | 1 | 0 | V382580 11/24/2025 | 271.218.2180.021.000.000 | \$226.18 |
| PAYROLL LIABILITY | | 1 | 0 | V382580 11/24/2025 | 290.218.2180.021.000.000 | \$1,801.38 |
| PAYROLL LIABILITY | | 1 | 0 | V382580 11/24/2025 | 284.218.2180.021.000.000 | \$66.46 |
| PAYROLL LIABILITY | | 1 | 0 | V382580 11/24/2025 | 260.218.2180.021.000.000 | \$830.02 |
| PAYROLL LIABILITY | | 1 | 0 | V382580 11/24/2025 | 261.218.2180.021.000.000 | \$147.36 |
| PAYROLL LIABILITY | | 1 | 0 | V382580 11/24/2025 | 265.218.2180.021.000.000 | \$3.92 |
| PAYROLL LIABILITY | | 1 | 0 | V382580 11/24/2025 | 238.218.2180.021.000.000 | \$73.46 |
| PAYROLL LIABILITY | | 1 | 0 | V730002 11/24/2025 | 100.218.2180.020.000.000 | \$209,347.98 |
| PAYROLL LIABILITY | | 1 | 0 | V730002 11/24/2025 | 243.218.2180.020.000.000 | \$960.66 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1096

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|-------------|
| PAYROLL LIABILITY | | 1 | 0 | V730002 11/24/2025 | 251.218.2180.020.000.000 | \$6,440.54 |
| PAYROLL LIABILITY | | 1 | 0 | V730002 11/24/2025 | 253.218.2180.020.000.000 | \$1,696.24 |
| PAYROLL LIABILITY | | 1 | 0 | V730002 11/24/2025 | 255.218.2180.020.000.000 | \$675.66 |
| PAYROLL LIABILITY | | 1 | 0 | V730002 11/24/2025 | 257.218.2180.020.000.000 | \$7,277.90 |
| PAYROLL LIABILITY | | 1 | 0 | V730002 11/24/2025 | 258.218.2180.020.000.000 | \$366.18 |
| PAYROLL LIABILITY | | 1 | 0 | V730002 11/24/2025 | 263.218.2180.020.000.000 | \$26,524.27 |
| PAYROLL LIABILITY | | 1 | 0 | V730002 11/24/2025 | 270.218.2180.020.000.000 | \$330.20 |
| PAYROLL LIABILITY | | 1 | 0 | V730002 11/24/2025 | 271.218.2180.020.000.000 | \$967.12 |
| PAYROLL LIABILITY | | 1 | 0 | V730002 11/24/2025 | 290.218.2180.020.000.000 | \$7,702.64 |
| PAYROLL LIABILITY | | 1 | 0 | V730002 11/24/2025 | 284.218.2180.020.000.000 | \$284.18 |
| PAYROLL LIABILITY | | 1 | 0 | V730002 11/24/2025 | 260.218.2180.020.000.000 | \$3,548.98 |
| PAYROLL LIABILITY | | 1 | 0 | V730002 11/24/2025 | 261.218.2180.020.000.000 | \$630.02 |
| PAYROLL LIABILITY | | 1 | 0 | V730002 11/24/2025 | 265.218.2180.020.000.000 | \$16.76 |
| PAYROLL LIABILITY | | 1 | 0 | V730002 11/24/2025 | 238.218.2180.020.000.000 | \$314.08 |

Check #: 0

PO/Invoice Total: \$297,244.38

Vendor Total: \$297,244.38

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1096

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|---------|--------------|
| Grand Total: | | | | | | \$403,804.33 |

End of Report

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 1097

Voucher Date: 11/24/2025

Prepared By:

[Signature]
Printed: 11/24/2025 02:36:30 PM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$46,344.00 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

[Signature]

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LENDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|--|-------------|
| 100 | GENERAL FUND | \$42,344.00 |
| 238 | STUDENT ACTIVITY FUNDS | \$3.46 |
| 243 | PROFESSIONAL TECHNICAL - STATE | \$262.98 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$946.01 |
| 253 | TITLE I-C ESEA MIGRANT FUND | \$376.46 |
| 255 | TITLE I-D ESEA NEGLECTED & DELINQUENT CHILDREN | \$268.00 |
| 257 | TITLE VI-B IDEA SPECIAL ED FUND | \$801.38 |
| 258 | TITLE VI-B IDEA PRESCHOOL FUND | \$10.82 |
| 260 | MEDICAID | \$287.64 |
| 261 | TITLE IV ESSA - STUDENT SUPPORT & ACADEMIC | \$138.23 |

Voucher No: 1097**Voucher Date: 11/24/2025**

| Fund | | Amount |
|-------------|--|--------------------------------|
| 263 | PERKINS III PRFESSIONAL TECHNICAL ACT | \$4.02 |
| 265 | IDEA MINI-GRANTS | \$5.05 |
| 270 | TITLE III ESEA FED LEP | \$95.08 |
| 271 | TITLE II-A ESEA IMPROVING TEACHER QUALITY | \$292.02 |
| 284 | GEAR UP GRANT | \$26.01 |
| 290 | FOOD SERVICE FUND | \$482.84 |
| | | <hr/> <hr/> \$46,344.00 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1097 11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|-------------|
| IDAHO TAX COMMISSION | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V358342 11/24/2025 | 100.218.2180.023.000.000 | \$42,344.00 |
| PAYROLL LIABILITY | | 1 0 | | V358342 11/24/2025 | 243.218.2180.023.000.000 | \$262.98 |
| PAYROLL LIABILITY | | 1 0 | | V358342 11/24/2025 | 251.218.2180.023.000.000 | \$946.01 |
| PAYROLL LIABILITY | | 1 0 | | V358342 11/24/2025 | 253.218.2180.023.000.000 | \$376.46 |
| PAYROLL LIABILITY | | 1 0 | | V358342 11/24/2025 | 255.218.2180.023.000.000 | \$268.00 |
| PAYROLL LIABILITY | | 1 0 | | V358342 11/24/2025 | 257.218.2180.023.000.000 | \$801.38 |
| PAYROLL LIABILITY | | 1 0 | | V358342 11/24/2025 | 258.218.2180.023.000.000 | \$10.82 |
| PAYROLL LIABILITY | | 1 0 | | V358342 11/24/2025 | 263.218.2180.023.000.000 | \$4.02 |
| PAYROLL LIABILITY | | 1 0 | | V358342 11/24/2025 | 270.218.2180.023.000.000 | \$95.08 |
| PAYROLL LIABILITY | | 1 0 | | V358342 11/24/2025 | 271.218.2180.023.000.000 | \$292.02 |
| PAYROLL LIABILITY | | 1 0 | | V358342 11/24/2025 | 290.218.2180.023.000.000 | \$482.84 |
| PAYROLL LIABILITY | | 1 0 | | V358342 11/24/2025 | 284.218.2180.023.000.000 | \$26.01 |
| PAYROLL LIABILITY | | 1 0 | | V358342 11/24/2025 | 260.218.2180.023.000.000 | \$287.64 |
| PAYROLL LIABILITY | | 1 0 | | V358342 11/24/2025 | 261.218.2180.023.000.000 | \$138.23 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1097

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|--------|
| PAYROLL LIABILITY | | 1 | 0 | V358342 11/24/2025 | 265.218.2180.023.000.000 | \$5.05 |
| PAYROLL LIABILITY | | 1 | 0 | V358342 11/24/2025 | 238.218.2180.023.000.000 | \$3.46 |

Check #: 0

| | |
|------------------|--------------------|
| PO/InvoiceTotal: | <u>\$46,344.00</u> |
| Vendor Total: | <u>\$46,344.00</u> |
| Grand Total: | <u>\$46,344.00</u> |

End of Report

432

HSAs

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 1098

Voucher Date: 11/24/2025

Prepared By:

Handwritten Signature
Printed: 11/24/2025 11:04:57 AM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$15,653.34 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Handwritten Signature

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LENDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|--|-------------|
| 100 | GENERAL FUND | \$13,068.95 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$220.39 |
| 253 | TITLE I-C ESEA MIGRANT FUND | \$147.47 |
| 257 | TITLE VI-B IDEA SPECIAL ED FUND | \$579.96 |
| 258 | TITLE VI-B IDEA PRESCHOOL FUND | \$37.58 |
| 260 | MEDICAID | \$124.98 |
| 261 | TITLE IV ESSA - STUDENT SUPPORT & ACADEMIC | \$183.32 |
| 270 | TITLE III ESEA FED LEP | \$45.83 |
| 271 | TITLE II-A ESEA IMPROVING TEACHER QUALITY | \$283.32 |
| 290 | FOOD SERVICE FUND | \$961.54 |

Voucher No: 1098

Voucher Date: 11/24/2025

Fund

Amount

\$15,653.34

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1098

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|---------------------|
| OGi Dept of Admin - Navia | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V807536 11/24/2025 | 100.218.2180.029.000.000 | \$13,068.95 |
| PAYROLL LIABILITY | | 1 0 | | V807536 11/24/2025 | 251.218.2180.029.000.000 | \$220.39 |
| PAYROLL LIABILITY | | 1 0 | | V807536 11/24/2025 | 257.218.2180.029.000.000 | \$579.96 |
| PAYROLL LIABILITY | | 1 0 | | V807536 11/24/2025 | 253.218.2180.029.000.000 | \$147.47 |
| PAYROLL LIABILITY | | 1 0 | | V807536 11/24/2025 | 270.218.2180.029.000.000 | \$453.89 |
| PAYROLL LIABILITY | | 1 0 | | V807536 11/24/2025 | 271.218.2180.029.000.000 | \$283.32 |
| PAYROLL LIABILITY | | 1 0 | | V807536 11/24/2025 | 290.218.2180.029.000.000 | \$961.54 |
| PAYROLL LIABILITY | | 1 0 | | V807536 11/24/2025 | 260.218.2180.029.000.000 | \$124.98 |
| PAYROLL LIABILITY | | 1 0 | | V807536 11/24/2025 | 258.218.2180.029.000.000 | \$37.58 |
| PAYROLL LIABILITY | | 1 0 | | V807536 11/24/2025 | 261.218.2180.029.000.000 | \$183.32 |

Check #: 0

| | |
|-------------------|--------------------|
| PO/Invoice Total: | <u>\$15,653.34</u> |
| Vendor Total: | <u>\$15,653.34</u> |
| Grand Total: | \$15,653.34 |

End of Report

Checks

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 1099

Voucher Date: 11/24/2025

Prepared By:



Printed: 11/24/2025 11:17:34 AM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$6,471.23 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LENDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|---|-------------------|
| 100 | GENERAL FUND | \$5,960.70 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$55.04 |
| 253 | TITLE I-C ESEA MIGRANT FUND | \$21.90 |
| 257 | TITLE VI-B IDEA SPECIAL ED FUND | \$358.65 |
| 290 | FOOD SERVICE FUND | \$74.94 |
| | | \$6,471.23 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1099

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|------------------------------------|----------|-----|--------|-------------------------|--------------------------|-------------------|
| AIG VALIC/COREBRIDGE | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V33842 11/24/2025 | 100.218.2180.032.000.000 | \$425.00 |
| | | | | | Check #: 0 | |
| | | | | | PO/InvoiceTotal: | <u>\$425.00</u> |
| | | | | | Vendor Total: | <u>\$425.00</u> |
| FIDUCIARY TRUST COMPANY | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V337784 11/24/2025 | 100.218.2180.032.000.000 | \$775.00 437 |
| | | | | | Check #: 0 | |
| | | | | | PO/InvoiceTotal: | <u>\$775.00</u> |
| | | | | | Vendor Total: | <u>\$775.00</u> |
| IDAHO CHILD SUPPORT SERVICE | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V674831 11/24/2025 | 100.218.2180.039.000.000 | \$1,338.60 |
| | | | | | Check #: 0 | |
| | | | | | PO/InvoiceTotal: | <u>\$1,338.60</u> |
| | | | | | Vendor Total: | <u>\$1,338.60</u> |
| IDAHO DEPARTMENT OF LABOR | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V893026 11/24/2025 | 100.218.2180.039.000.000 | \$250.00 |
| | | | | | Check #: 0 | |
| | | | | | PO/InvoiceTotal: | <u>\$250.00</u> |
| | | | | | Vendor Total: | <u>\$250.00</u> |
| IMPACT ATHLETIC | | | | | | |
| Check Group: | | | | | | |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1099

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|--|----------|-----|--------|-------------------------|--------------------------|------------------------------------|
| PAYROLL LIABILITY | | 1 | 0 | V490067 11/24/2025 | 100.218.2180.039.000.000 | \$816.95 |
| PAYROLL LIABILITY | | 1 | 0 | V490067 11/24/2025 | 251.218.2180.039.000.000 | \$23.68 |
| PAYROLL LIABILITY | | 1 | 0 | V490067 11/24/2025 | 257.218.2180.039.000.000 | \$106.64 |
| PAYROLL LIABILITY | | 1 | 0 | V490067 11/24/2025 | 290.218.2180.039.000.000 | \$58.94 |
| | | | | | Check #: 0 | |
| | | | | | | PO/InvoiceTotal: <u>\$1,006.21</u> |
| | | | | | | Vendor Total: <u>\$1,006.21</u> |
| MC FITNESS AND COMMUNITY CENTER | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 | 0 | V967741 11/24/2025 | 100.218.2180.039.000.000 | \$171.00 |
| | | | | | Check #: 0 | |
| | | | | | | PO/InvoiceTotal: <u>\$171.00</u> |
| | | | | | | Vendor Total: <u>\$171.00</u> |
| MINIDOKA COUNTY SCHOOL DIST | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 | 0 | V29030 11/24/2025 | 100.218.2180.039.000.000 | \$46.50 |
| PAYROLL LIABILITY | | 1 | 0 | V29030 11/24/2025 | 253.218.2180.039.000.000 | \$15.50 |
| PAYROLL LIABILITY | | 1 | 0 | V29030 11/24/2025 | 257.218.2180.039.000.000 | \$31.00 |
| | | | | | Check #: 0 | |
| | | | | | | PO/InvoiceTotal: <u>\$93.00</u> |
| | | | | | | Vendor Total: <u>\$93.00</u> |

MINIDOKA COUNTY SHERIFF GARN

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1099

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|---|----------|-----|--------|-------------------------|--------------------------|---------------------------|
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 | 0 | V101188 11/24/2025 | 100.218.2180.039.000.000 | \$1,558.76 |
| PAYROLL LIABILITY | | 1 | 0 | V101188 11/24/2025 | 257.218.2180.039.000.000 | \$219.16 |
| Check #: 0 | | | | | | |
| PO/InvoiceTotal: | | | | | | <u>\$1,777.92</u> |
| Vendor Total: | | | | | | <u>\$1,777.92</u> |
| NCPERS IDAHO | | | | | | |
| Check Group: | | | | | | |
| ACCOUNTS PAYABLE | | 1 | 0 | V522066 11/24/2025 | 100.111.1118.000.000.000 | 139 \$16.00 |
| PAYROLL LIABILITY | | 1 | 0 | V522066 11/24/2025 | 100.218.2180.039.000.000 | \$120.39 |
| PAYROLL LIABILITY | | 1 | 0 | V522066 11/24/2025 | 251.218.2180.039.000.000 | \$31.36 |
| PAYROLL LIABILITY | | 1 | 0 | V522066 11/24/2025 | 253.218.2180.039.000.000 | \$6.40 |
| PAYROLL LIABILITY | | 1 | 0 | V522066 11/24/2025 | 257.218.2180.039.000.000 | \$1.85 |
| PAYROLL LIABILITY | | 1 | 0 | V522066 11/24/2025 | 290.218.2180.039.000.000 | \$16.00 |
| Check #: 0 | | | | | | |
| PO/InvoiceTotal: | | | | | | <u>\$192.00</u> |
| Vendor Total: | | | | | | <u>\$192.00</u> |
| NORTHWEST PROFESSIONAL EDUCATORS | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 | 0 | V714614 11/24/2025 | 100.218.2180.039.000.000 | \$92.50 |
| Check #: 0 | | | | | | |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1099

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|---------------------------------------|
| | | | | | | PO/InvoiceTotal: <u>\$92.50</u> |
| | | | | | | Vendor Total: <u>\$92.50</u> |
| PCS RETIREMENT | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V769212 11/24/2025 | 100.218.2180.032.000.000 | \$350.00 |
| | | | | | | Check #: 0 |
| | | | | | | PO/InvoiceTotal: <u>\$350.00</u> |
| | | | | | | Vendor Total: <u>\$350.00</u> |
| | | | | | | Grand Total: <u>\$6,471.23</u> 440 |

End of Report

Persi

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 1100

Voucher Date: 11/24/2025

Prepared By:

[Signature]
Printed: 11/25/2025 07:50:16 AM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$404,829.39 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

[Signature]

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LENDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|--|--------------|
| 100 | GENERAL FUND | \$358,265.90 |
| 238 | STUDENT ACTIVITY FUNDS | \$23.72 |
| 243 | PROFESSIONAL TECHNICAL - STATE | \$1,740.36 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$10,110.25 |
| 253 | TITLE I-C ESEA MIGRANT FUND | \$2,710.26 |
| 255 | TITLE I-D ESEA NEGLECTED & DELINQUENT CHILDREN | \$1,233.00 |
| 257 | TITLE VI-B IDEA SPECIAL ED FUND | \$10,860.63 |
| 258 | TITLE VI-B IDEA PRESCHOOL FUND | \$524.07 |
| 260 | MEDICAID | \$5,214.17 |
| 261 | TITLE IV ESSA - STUDENT SUPPORT & ACADEMIC | \$1,140.26 |

Voucher No: 1100**Voucher Date: 11/24/2025**

| Fund | | Amount |
|-------------|--|---------------------------------|
| 263 | PERKINS III PRFESSIONAL TECHNICAL ACT | \$48.58 |
| 265 | IDEA MINI-GRANTS | \$29.68 |
| 270 | TITLE III ESEA FED LEP | \$605.41 |
| 271 | TITLE II-A ESEA IMPROVING TEACHER QUALITY | \$1,231.20 |
| 284 | GEAR UP GRANT | \$438.64 |
| 290 | FOOD SERVICE FUND | \$10,653.26 |
| | | <hr/> <hr/> \$404,829.39 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1100 11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|--------------|
| PUBLIC EMP. RETIREMENT SYS | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V166205 10/27/2025 | 100.218.2180.024.000.000 | \$613.71 |
| pulled Persi on leave payout | | 1 0 | | V198604 11/25/2025 | 100.632.0210.000.000.001 | (\$557.68) |
| PAYROLL LIABILITY | | 1 0 | | V358854 11/7/2025 | 100.218.2180.024.000.000 | \$2,837.21 |
| PAYROLL LIABILITY | | 1 0 | | V493491 11/24/2025 | 100.218.2180.024.000.000 | \$354,985.74 |
| PAYROLL LIABILITY | | 1 0 | | V493491 11/24/2025 | 243.218.2180.024.000.000 | \$1,740.36 |
| PAYROLL LIABILITY | | 1 0 | | V493491 11/24/2025 | 251.218.2180.024.000.000 | \$10,103.21 |
| PAYROLL LIABILITY | | 1 0 | | V493491 11/24/2025 | 253.218.2180.024.000.000 | \$2,710.26 |
| PAYROLL LIABILITY | | 1 0 | | V493491 11/24/2025 | 255.218.2180.024.000.000 | \$1,233.00 |
| PAYROLL LIABILITY | | 1 0 | | V493491 11/24/2025 | 257.218.2180.024.000.000 | \$10,846.26 |
| PAYROLL LIABILITY | | 1 0 | | V493491 11/24/2025 | 258.218.2180.024.000.000 | \$524.07 |
| PAYROLL LIABILITY | | 1 0 | | V493491 11/24/2025 | 263.218.2180.024.000.000 | \$48.58 |
| PAYROLL LIABILITY | | 1 0 | | V493491 11/24/2025 | 270.218.2180.024.000.000 | \$605.41 |
| PAYROLL LIABILITY | | 1 0 | | V493491 11/24/2025 | 271.218.2180.024.000.000 | \$1,231.20 |
| PAYROLL LIABILITY | | 1 0 | | V493491 11/24/2025 | 290.218.2180.024.000.000 | \$10,653.26 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1100

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|-----------------|
| PAYROLL LIABILITY | | 1 | 0 | V493491 11/24/2025 | 284.218.2180.024.000.000 | \$438.64 |
| PAYROLL LIABILITY | | 1 | 0 | V493491 11/24/2025 | 260.218.2180.024.000.000 | \$5,214.17 |
| PAYROLL LIABILITY | | 1 | 0 | V493491 11/24/2025 | 261.218.2180.024.000.000 | \$1,140.26 |
| PAYROLL LIABILITY | | 1 | 0 | V493491 11/24/2025 | 265.218.2180.024.000.000 | \$29.68 |
| PAYROLL LIABILITY | | 1 | 0 | V493491 11/24/2025 | 238.218.2180.024.000.000 | \$23.72 |
| PAYROLL LIABILITY | | 1 | 0 | V98247 11/24/2025 | 100.218.2180.024.000.000 | \$386.92 444 |
| PAYROLL LIABILITY | | 1 | 0 | V98247 11/24/2025 | 251.218.2180.024.000.000 | \$7.04 |
| PAYROLL LIABILITY | | 1 | 0 | V98247 11/24/2025 | 257.218.2180.024.000.000 | \$14.37 |

Check #: 0

| | |
|------------------|---------------------|
| PO/InvoiceTotal: | <u>\$404,829.39</u> |
| Vendor Total: | <u>\$404,829.39</u> |
| Grand Total: | \$404,829.39 |

End of Report

Persi
Choice York

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 1101

Voucher Date: 11/24/2025

Prepared By:

Justin Wood
Printed: 11/24/2025 11:19:58 AM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$14,155.80 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

S. Vang

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LONDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|--|--------------------|
| 100 | GENERAL FUND | \$11,306.23 |
| 243 | PROFESSIONAL TECHNICAL - STATE | \$73.42 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$565.90 |
| 253 | TITLE I-C ESEA MIGRANT FUND | \$36.78 |
| 257 | TITLE VI-B IDEA SPECIAL ED FUND | \$432.35 |
| 260 | MEDICAID | \$1,008.27 |
| 261 | TITLE IV ESSA - STUDENT SUPPORT & ACADEMIC | \$249.72 |
| 290 | FOOD SERVICE FUND | \$483.13 |
| | | \$14,155.80 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1101

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|-----------------------------------|----------|-----|--------|-------------------------|--------------------------|-------------------------------------|
| ID PUBLIC RETIREMENT | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V159951 11/24/2025 | 100.218.2180.033.000.000 | \$9.32 |
| PAYROLL LIABILITY | | 1 0 | | V159951 11/24/2025 | 251.218.2180.033.000.000 | \$25.18 |
| | | | | | Check #: 0 | |
| | | | | | | PO/InvoiceTotal: <u>\$34.50</u> |
| | | | | | | Vendor Total: <u>\$34.50</u> |
| PUBLIC EMP. RETIREMENT SYS | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V924492 11/24/2025 | 100.218.2180.033.000.000 | \$11,296.91 |
| PAYROLL LIABILITY | | 1 0 | | V924492 11/24/2025 | 243.218.2180.033.000.000 | \$73.42 |
| PAYROLL LIABILITY | | 1 0 | | V924492 11/24/2025 | 251.218.2180.033.000.000 | \$540.72 |
| PAYROLL LIABILITY | | 1 0 | | V924492 11/24/2025 | 253.218.2180.033.000.000 | \$36.78 |
| PAYROLL LIABILITY | | 1 0 | | V924492 11/24/2025 | 257.218.2180.033.000.000 | \$432.35 |
| PAYROLL LIABILITY | | 1 0 | | V924492 11/24/2025 | 290.218.2180.033.000.000 | \$483.13 |
| PAYROLL LIABILITY | | 1 0 | | V924492 11/24/2025 | 260.218.2180.033.000.000 | \$1,008.27 |
| PAYROLL LIABILITY | | 1 0 | | V924492 11/24/2025 | 261.218.2180.033.000.000 | \$249.72 |
| | | | | | Check #: 0 | |
| | | | | | | PO/InvoiceTotal: <u>\$14,121.30</u> |
| | | | | | | Vendor Total: <u>\$14,121.30</u> |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1101

11/24/2025

Fiscal Year: 2025-2026

Vendor Remit Name
Description

Vendor #

QTY

PO No.

Invoice
Invoice Date

Account

Amount

Grand Total:

\$14,155.80

End of Report

447

AF
403 b

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 1102

Voucher Date: 11/24/2025

Prepared By: *Handwritten Signature*

Printed: 11/24/2025 11:22:24 AM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$1,394.00 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Handwritten Signature

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LONDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|---|-------------------|
| 100 | GENERAL FUND | \$1,307.59 |
| 243 | PROFESSIONAL TECHNICAL - STATE | \$11.41 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$75.00 |
| | | \$1,394.00 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1102

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|------------------------------------|----------|-----|--------|-------------------------|--------------------------|------------|
| AMERICAN FIDELITY ASSURANCE | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V777566 11/24/2025 | 100.218.2180.032.000.000 | \$1,307.59 |
| PAYROLL LIABILITY | | 1 0 | | V777566 11/24/2025 | 243.218.2180.032.000.000 | \$11.41 |
| PAYROLL LIABILITY | | 1 0 | | V777566 11/24/2025 | 251.218.2180.032.000.000 | \$75.00 |

Check #: 0

| | |
|------------------|-------------------|
| PO/InvoiceTotal: | <u>\$1,394.00</u> |
| Vendor Total: | <u>\$1,394.00</u> |
| Grand Total: | \$1,394.00 |

End of Report

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MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 1103

Voucher Date: 11/24/2025

Prepared By:

Hunter Woodell

Printed: 11/24/2025 11:25:01 AM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$5,864.50 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

S. V. S.

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LONDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|--|-------------------|
| 100 | GENERAL FUND | \$5,126.16 |
| 243 | PROFESSIONAL TECHNICAL - STATE | \$14.13 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$182.30 |
| 253 | TITLE I-C ESEA MIGRANT FUND | \$84.75 |
| 255 | TITLE I-D ESEA NEGLECTED & DELINQUENT CHILDREN | \$122.75 |
| 257 | TITLE VI-B IDEA SPECIAL ED FUND | \$23.94 |
| 260 | MEDICAID | \$161.20 |
| 270 | TITLE III ESEA FED LEP | \$21.52 |
| 290 | FOOD SERVICE FUND | \$127.75 |
| | | \$5,864.50 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1103

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|------------|
| AMERICAN FIDELITY FLEX | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V42468 11/24/2025 | 100.218.2180.039.000.000 | \$5,126.16 |
| PAYROLL LIABILITY | | 1 0 | | V42468 11/24/2025 | 243.218.2180.039.000.000 | \$14.13 |
| PAYROLL LIABILITY | | 1 0 | | V42468 11/24/2025 | 251.218.2180.039.000.000 | \$182.30 |
| PAYROLL LIABILITY | | 1 0 | | V42468 11/24/2025 | 253.218.2180.039.000.000 | \$84.75 |
| PAYROLL LIABILITY | | 1 0 | | V42468 11/24/2025 | 255.218.2180.039.000.000 | \$122.56 |
| PAYROLL LIABILITY | | 1 0 | | V42468 11/24/2025 | 257.218.2180.039.000.000 | \$23.94 |
| PAYROLL LIABILITY | | 1 0 | | V42468 11/24/2025 | 270.218.2180.039.000.000 | \$21.52 |
| PAYROLL LIABILITY | | 1 0 | | V42468 11/24/2025 | 290.218.2180.039.000.000 | \$127.75 |
| PAYROLL LIABILITY | | 1 0 | | V42468 11/24/2025 | 260.218.2180.039.000.000 | \$161.20 |

Check #: 0

| | |
|------------------|-------------------|
| PO/InvoiceTotal: | <u>\$5,864.50</u> |
| Vendor Total: | <u>\$5,864.50</u> |
| Grand Total: | <u>\$5,864.50</u> |

End of Report

Washington
Next!

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 1104

Voucher Date: 11/24/2025

Prepared By: *Heidi Woodland*

Printed: 11/24/2025 11:26:34 AM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$10,594.50 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

C. V. G.

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LONDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|--|--------------------|
| 100 | GENERAL FUND | \$9,225.91 |
| 243 | PROFESSIONAL TECHNICAL - STATE | \$4.83 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$258.45 |
| 253 | TITLE I-C ESEA MIGRANT FUND | \$9.08 |
| 257 | TITLE VI-B IDEA SPECIAL ED FUND | \$417.48 |
| 260 | MEDICAID | \$86.00 |
| 261 | TITLE IV ESSA - STUDENT SUPPORT & ACADEMIC | \$13.94 |
| 290 | FOOD SERVICE FUND | \$578.81 |
| | | \$10,594.50 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1104 11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|-----------------------------------|----------|-----|--------|-------------------------|--------------------------|----------------------|
| WASHINGTON NATIONAL INS CO | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V373490 11/24/2025 | 100.218.2180.039.000.000 | \$9,225.91 |
| PAYROLL LIABILITY | | 1 0 | | V373490 11/24/2025 | 243.218.2180.039.000.000 | \$4.83 |
| PAYROLL LIABILITY | | 1 0 | | V373490 11/24/2025 | 251.218.2180.039.000.000 | \$258.45 |
| PAYROLL LIABILITY | | 1 0 | | V373490 11/24/2025 | 253.218.2180.039.000.000 | \$9.08 |
| PAYROLL LIABILITY | | 1 0 | | V373490 11/24/2025 | 257.218.2180.039.000.000 | \$4175.08 |
| PAYROLL LIABILITY | | 1 0 | | V373490 11/24/2025 | 290.218.2180.039.000.000 | \$578.81 |
| PAYROLL LIABILITY | | 1 0 | | V373490 11/24/2025 | 260.218.2180.039.000.000 | \$86.00 |
| PAYROLL LIABILITY | | 1 0 | | V373490 11/24/2025 | 261.218.2180.039.000.000 | \$13.94 |

Check #: 0

| | |
|------------------|-------------|
| PO/InvoiceTotal: | \$10,594.50 |
| Vendor Total: | \$10,594.50 |
| Grand Total: | \$10,594.50 |

End of Report

Usable
Basic

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 1105

Voucher Date: 11/24/2025

Prepared By:

Heather Whelan

Printed: 11/24/2025 11:28:08 AM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$4,098.06 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

G. V. G.

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LONDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|--|------------|
| 100 | GENERAL FUND | \$3,276.84 |
| 243 | PROFESSIONAL TECHNICAL - STATE | \$0.51 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$158.42 |
| 253 | TITLE I-C ESEA MIGRANT FUND | \$40.73 |
| 255 | TITLE I-D ESEA NEGLECTED & DELINQUENT CHILDREN | \$9.15 |
| 257 | TITLE VI-B IDEA SPECIAL ED FUND | \$182.92 |
| 258 | TITLE VI-B IDEA PRESCHOOL FUND | \$8.25 |
| 260 | MEDICAID | \$95.43 |
| 261 | TITLE IV ESSA - STUDENT SUPPORT & ACADEMIC | \$11.42 |
| 270 | TITLE III ESEA FED LEP | \$7.32 |

Voucher No: 1105

Voucher Date: 11/24/2025

| Fund | | Amount |
|-------------|--|-------------------|
| 271 | TITLE II-A ESEA IMPROVING TEACHER QUALITY | \$13.36 |
| 284 | GEAR UP GRANT | \$8.05 |
| 290 | FOOD SERVICE FUND | \$285.66 |
| | | <hr/> <hr/> |
| | | \$4,098.06 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1105 11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|-------------------|
| USABLE LIFE | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V599898 11/24/2025 | 100.218.2180.027.000.000 | \$3,276.84 |
| PAYROLL LIABILITY | | 1 0 | | V599898 11/24/2025 | 243.218.2180.027.000.000 | \$0.51 |
| PAYROLL LIABILITY | | 1 0 | | V599898 11/24/2025 | 251.218.2180.027.000.000 | \$158.42 |
| PAYROLL LIABILITY | | 1 0 | | V599898 11/24/2025 | 253.218.2180.027.000.000 | \$40.73 |
| PAYROLL LIABILITY | | 1 0 | | V599898 11/24/2025 | 255.218.2180.027.000.000 | \$9.15 |
| PAYROLL LIABILITY | | 1 0 | | V599898 11/24/2025 | 257.218.2180.027.000.000 | \$182.92 |
| PAYROLL LIABILITY | | 1 0 | | V599898 11/24/2025 | 258.218.2180.027.000.000 | \$8.25 |
| PAYROLL LIABILITY | | 1 0 | | V599898 11/24/2025 | 270.218.2180.027.000.000 | \$7.32 |
| PAYROLL LIABILITY | | 1 0 | | V599898 11/24/2025 | 271.218.2180.027.000.000 | \$13.36 |
| PAYROLL LIABILITY | | 1 0 | | V599898 11/24/2025 | 290.218.2180.027.000.000 | \$285.66 |
| PAYROLL LIABILITY | | 1 0 | | V599898 11/24/2025 | 284.218.2180.027.000.000 | \$8.05 |
| PAYROLL LIABILITY | | 1 0 | | V599898 11/24/2025 | 260.218.2180.027.000.000 | \$95.43 |
| PAYROLL LIABILITY | | 1 0 | | V599898 11/24/2025 | 261.218.2180.027.000.000 | \$11.42 |

Check #: 0

| | |
|------------------|------------|
| PO/InvoiceTotal: | \$4,098.06 |
| Vendor Total: | \$4,098.06 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1105

11/24/2025

Fiscal Year: 2025-2026

Vendor Remit Name
Description

Vendor #

QTY

PO No.

Invoice
Invoice Date

Account

Amount

Grand Total:

\$4,098.06

End of Report

457

UsHole
List Bill

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 1106

Voucher Date: 11/24/2025

Prepared By:

Hubert Woodley
Printed: 11/24/2025 11:29:45 AM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$3,375.91 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

C. V. S.

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LONDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|---|------------|
| 100 | GENERAL FUND | \$2,933.27 |
| 243 | PROFESSIONAL TECHNICAL - STATE | \$3.47 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$82.72 |
| 253 | TITLE I-C ESEA MIGRANT FUND | \$21.43 |
| 257 | TITLE VI-B IDEA SPECIAL ED FUND | \$50.28 |
| 258 | TITLE VI-B IDEA PRESCHOOL FUND | \$26.97 |
| 260 | MEDICAID | \$13.34 |
| 270 | TITLE III ESEA FED LEP | \$0.90 |
| 271 | TITLE II-A ESEA IMPROVING TEACHER QUALITY | \$29.35 |
| 290 | FOOD SERVICE FUND | \$214.18 |

\$3,375.91

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1106

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|-------------------|
| USABLE LIFE | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 | 0 | V196188 11/24/2025 | 100.218.2180.039.000.000 | \$808.46 |
| PAYROLL LIABILITY | | 1 | 0 | V196188 11/24/2025 | 251.218.2180.039.000.000 | \$14.92 |
| PAYROLL LIABILITY | | 1 | 0 | V196188 11/24/2025 | 253.218.2180.039.000.000 | \$6.18 |
| PAYROLL LIABILITY | | 1 | 0 | V196188 11/24/2025 | 257.218.2180.039.000.000 | \$22.15 |
| PAYROLL LIABILITY | | 1 | 0 | V196188 11/24/2025 | 270.218.2180.039.000.000 | \$0.62 |
| PAYROLL LIABILITY | | 1 | 0 | V196188 11/24/2025 | 271.218.2180.039.000.000 | \$6.10 |
| PAYROLL LIABILITY | | 1 | 0 | V196188 11/24/2025 | 290.218.2180.039.000.000 | \$72.50 |
| PAYROLL LIABILITY | | 1 | 0 | V196188 11/24/2025 | 260.218.2180.039.000.000 | \$0.51 |
| PAYROLL LIABILITY | | 1 | 0 | V207738 11/24/2025 | 100.218.2180.039.000.000 | \$60.10 |
| PAYROLL LIABILITY | | 1 | 0 | V207738 11/24/2025 | 243.218.2180.039.000.000 | \$0.05 |
| PAYROLL LIABILITY | | 1 | 0 | V207738 11/24/2025 | 251.218.2180.039.000.000 | \$2.11 |
| PAYROLL LIABILITY | | 1 | 0 | V207738 11/24/2025 | 253.218.2180.039.000.000 | \$1.07 |
| PAYROLL LIABILITY | | 1 | 0 | V207738 11/24/2025 | 257.218.2180.039.000.000 | \$3.49 |
| PAYROLL LIABILITY | | 1 | 0 | V207738 11/24/2025 | 270.218.2180.039.000.000 | \$0.28 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1106

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|-------------|
| PAYROLL LIABILITY | | 1 | 0 | V207738 11/24/2025 | 271.218.2180.039.000.000 | \$1.43 |
| PAYROLL LIABILITY | | 1 | 0 | V207738 11/24/2025 | 290.218.2180.039.000.000 | \$4.48 |
| PAYROLL LIABILITY | | 1 | 0 | V448376 11/24/2025 | 100.218.2180.039.000.000 | \$2,064.71 |
| PAYROLL LIABILITY | | 1 | 0 | V448376 11/24/2025 | 243.218.2180.039.000.000 | \$3.42 |
| PAYROLL LIABILITY | | 1 | 0 | V448376 11/24/2025 | 251.218.2180.039.000.000 | \$65.69 |
| PAYROLL LIABILITY | | 1 | 0 | V448376 11/24/2025 | 253.218.2180.039.000.000 | \$14,184.60 |
| PAYROLL LIABILITY | | 1 | 0 | V448376 11/24/2025 | 257.218.2180.039.000.000 | \$24.64 |
| PAYROLL LIABILITY | | 1 | 0 | V448376 11/24/2025 | 258.218.2180.039.000.000 | \$26.97 |
| PAYROLL LIABILITY | | 1 | 0 | V448376 11/24/2025 | 271.218.2180.039.000.000 | \$21.82 |
| PAYROLL LIABILITY | | 1 | 0 | V448376 11/24/2025 | 290.218.2180.039.000.000 | \$137.20 |
| PAYROLL LIABILITY | | 1 | 0 | V448376 11/24/2025 | 260.218.2180.039.000.000 | \$12.83 |

Check #: 0

| | |
|------------------|-------------------|
| PO/InvoiceTotal: | <u>\$3,375.91</u> |
| Vendor Total: | <u>\$3,375.91</u> |
| Grand Total: | <u>\$3,375.91</u> |

End of Report

AF
Insurance

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 1107

Voucher Date: 11/24/2025

Prepared By:

Heather Wood

Printed: 11/25/2025 09:41:23 AM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$36,910.49 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

C. Van S

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LONDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|--|-------------|
| 100 | GENERAL FUND | \$31,783.68 |
| 243 | PROFESSIONAL TECHNICAL - STATE | \$7.90 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$1,161.82 |
| 253 | TITLE I-C ESEA MIGRANT FUND | \$181.67 |
| 255 | TITLE I-D ESEA NEGLECTED & DELINQUENT CHILDREN | \$127.18 |
| 257 | TITLE VI-B IDEA SPECIAL ED FUND | \$1,282.47 |
| 260 | MEDICAID | \$338.43 |
| 261 | TITLE IV ESSA - STUDENT SUPPORT & ACADEMIC | \$59.85 |
| 270 | TITLE III ESEA FED LEP | \$20.57 |
| 271 | TITLE II-A ESEA IMPROVING TEACHER QUALITY | \$240.78 |

Voucher No: 1107

Voucher Date: 11/24/2025

| Fund | | Amount |
|-------------|-------------------|--------------------|
| 290 | FOOD SERVICE FUND | \$1,706.14 |
| | | <hr/> |
| | | \$36,910.49 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1107 11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|------------|
| AMERICAN FIDELITY | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V106291 11/24/2025 | 100.218.2180.039.000.000 | \$1,404.44 |
| PAYROLL LIABILITY | | 1 0 | | V106291 11/24/2025 | 251.218.2180.039.000.000 | \$58.47 |
| PAYROLL LIABILITY | | 1 0 | | V106291 11/24/2025 | 253.218.2180.039.000.000 | \$7.45 |
| PAYROLL LIABILITY | | 1 0 | | V106291 11/24/2025 | 255.218.2180.039.000.000 | \$11.38 |
| PAYROLL LIABILITY | | 1 0 | | V106291 11/24/2025 | 257.218.2180.039.000.000 | \$17.48 |
| PAYROLL LIABILITY | | 1 0 | | V106291 11/24/2025 | 290.218.2180.039.000.000 | \$77.34 |
| PAYROLL LIABILITY | | 1 0 | | V218079 11/24/2025 | 100.218.2180.039.000.000 | \$1,883.24 |
| PAYROLL LIABILITY | | 1 0 | | V218079 11/24/2025 | 243.218.2180.039.000.000 | \$2.29 |
| PAYROLL LIABILITY | | 1 0 | | V218079 11/24/2025 | 251.218.2180.039.000.000 | \$19.04 |
| PAYROLL LIABILITY | | 1 0 | | V218079 11/24/2025 | 253.218.2180.039.000.000 | \$6.35 |
| PAYROLL LIABILITY | | 1 0 | | V218079 11/24/2025 | 257.218.2180.039.000.000 | \$43.64 |
| PAYROLL LIABILITY | | 1 0 | | V218079 11/24/2025 | 290.218.2180.039.000.000 | \$33.35 |
| PAYROLL LIABILITY | | 1 0 | | V218079 11/24/2025 | 260.218.2180.039.000.000 | \$46.00 |
| PAYROLL LIABILITY | | 1 0 | | V28806 11/24/2025 | 100.218.2180.039.000.000 | \$1,421.48 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1107

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|-------------------|
| PAYROLL LIABILITY | | 1 | 0 | V28806 11/24/2025 | 251.218.2180.039.000.000 | \$96.00 |
| PAYROLL LIABILITY | | 1 | 0 | V28806 11/24/2025 | 253.218.2180.039.000.000 | \$24.00 |
| PAYROLL LIABILITY | | 1 | 0 | V28806 11/24/2025 | 257.218.2180.039.000.000 | \$100.18 |
| PAYROLL LIABILITY | | 1 | 0 | V28806 11/24/2025 | 290.218.2180.039.000.000 | \$144.70 |
| PAYROLL LIABILITY | | 1 | 0 | V28806 11/24/2025 | 260.218.2180.039.000.000 | \$38.00 |
| PAYROLL LIABILITY | | 1 | 0 | V314782 11/24/2025 | 100.218.2180.039.000.000 | \$5,735.16 464 |
| PAYROLL LIABILITY | | 1 | 0 | V314782 11/24/2025 | 243.218.2180.039.000.000 | \$2.19 |
| PAYROLL LIABILITY | | 1 | 0 | V314782 11/24/2025 | 251.218.2180.039.000.000 | \$129.90 |
| PAYROLL LIABILITY | | 1 | 0 | V314782 11/24/2025 | 253.218.2180.039.000.000 | \$12.52 |
| PAYROLL LIABILITY | | 1 | 0 | V314782 11/24/2025 | 255.218.2180.039.000.000 | \$23.50 |
| PAYROLL LIABILITY | | 1 | 0 | V314782 11/24/2025 | 257.218.2180.039.000.000 | \$324.91 |
| PAYROLL LIABILITY | | 1 | 0 | V314782 11/24/2025 | 271.218.2180.039.000.000 | \$73.80 |
| PAYROLL LIABILITY | | 1 | 0 | V314782 11/24/2025 | 290.218.2180.039.000.000 | \$262.70 |
| PAYROLL LIABILITY | | 1 | 0 | V314782 11/24/2025 | 260.218.2180.039.000.000 | \$54.02 |
| PAYROLL LIABILITY | | 1 | 0 | V314782 11/24/2025 | 261.218.2180.039.000.000 | \$50.10 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1107 11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|------------|
| PAYROLL LIABILITY | | 1 | 0 | V339225 11/24/2025 | 100.218.2180.039.000.000 | \$7,330.32 |
| PAYROLL LIABILITY | | 1 | 0 | V339225 11/24/2025 | 251.218.2180.039.000.000 | \$390.04 |
| PAYROLL LIABILITY | | 1 | 0 | V339225 11/24/2025 | 253.218.2180.039.000.000 | \$14.49 |
| PAYROLL LIABILITY | | 1 | 0 | V339225 11/24/2025 | 255.218.2180.039.000.000 | \$39.00 |
| PAYROLL LIABILITY | | 1 | 0 | V339225 11/24/2025 | 257.218.2180.039.000.000 | \$233.53 |
| PAYROLL LIABILITY | | 1 | 0 | V339225 11/24/2025 | 271.218.2180.039.000.000 | \$76.08 |
| PAYROLL LIABILITY | | 1 | 0 | V339225 11/24/2025 | 290.218.2180.039.000.000 | \$188.60 |
| PAYROLL LIABILITY | | 1 | 0 | V339225 11/24/2025 | 260.218.2180.039.000.000 | \$63.94 |
| PAYROLL LIABILITY | | 1 | 0 | V339225 11/24/2025 | 261.218.2180.039.000.000 | \$1.92 |
| PAYROLL LIABILITY | | 1 | 0 | V435272 11/24/2025 | 100.218.2180.039.000.000 | \$6,849.00 |
| PAYROLL LIABILITY | | 1 | 0 | V435272 11/24/2025 | 251.218.2180.039.000.000 | \$208.84 |
| PAYROLL LIABILITY | | 1 | 0 | V435272 11/24/2025 | 253.218.2180.039.000.000 | \$47.13 |
| PAYROLL LIABILITY | | 1 | 0 | V435272 11/24/2025 | 255.218.2180.039.000.000 | \$41.00 |
| PAYROLL LIABILITY | | 1 | 0 | V435272 11/24/2025 | 257.218.2180.039.000.000 | \$341.70 |
| PAYROLL LIABILITY | | 1 | 0 | V435272 11/24/2025 | 270.218.2180.039.000.000 | \$12.45 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1107

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|---------------|
| PAYROLL LIABILITY | | 1 | 0 | V435272 11/24/2025 | 271.218.2180.039.000.000 | \$59.90 |
| PAYROLL LIABILITY | | 1 | 0 | V435272 11/24/2025 | 290.218.2180.039.000.000 | \$502.40 |
| PAYROLL LIABILITY | | 1 | 0 | V435272 11/24/2025 | 260.218.2180.039.000.000 | \$34.45 |
| PAYROLL LIABILITY | | 1 | 0 | V435272 11/24/2025 | 261.218.2180.039.000.000 | \$7.83 |
| PAYROLL LIABILITY | | 1 | 0 | V444334 11/24/2025 | 100.218.2180.039.000.000 | \$914.66 |
| PAYROLL LIABILITY | | 1 | 0 | V444334 11/24/2025 | 251.218.2180.039.000.000 | \$6.00 466 |
| PAYROLL LIABILITY | | 1 | 0 | V444334 11/24/2025 | 255.218.2180.039.000.000 | \$3.20 |
| PAYROLL LIABILITY | | 1 | 0 | V444334 11/24/2025 | 257.218.2180.039.000.000 | \$28.64 |
| PAYROLL LIABILITY | | 1 | 0 | V444334 11/24/2025 | 271.218.2180.039.000.000 | \$28.00 |
| PAYROLL LIABILITY | | 1 | 0 | V444334 11/24/2025 | 290.218.2180.039.000.000 | \$27.10 |
| PAYROLL LIABILITY | | 1 | 0 | V444334 11/24/2025 | 260.218.2180.039.000.000 | \$6.00 |
| PAYROLL LIABILITY | | 1 | 0 | V746372 11/24/2025 | 100.218.2180.039.000.000 | \$2,642.59 |
| PAYROLL LIABILITY | | 1 | 0 | V746372 11/24/2025 | 243.218.2180.039.000.000 | \$2.37 |
| PAYROLL LIABILITY | | 1 | 0 | V746372 11/24/2025 | 251.218.2180.039.000.000 | \$111.58 |
| PAYROLL LIABILITY | | 1 | 0 | V746372 11/24/2025 | 257.218.2180.039.000.000 | \$50.70 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1107 11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|-------------------------------------|----------|-----|--------|-------------------------|--------------------------|------------|
| PAYROLL LIABILITY | | 1 | 0 | V746372 11/24/2025 | 290.218.2180.039.000.000 | \$118.72 |
| PAYROLL LIABILITY | | 1 | 0 | V746372 11/24/2025 | 260.218.2180.039.000.000 | \$34.60 |
| PAYROLL LIABILITY | | 1 | 0 | V87235 11/24/2025 | 100.218.2180.039.000.000 | \$66.82 |
| Braylynn Mercado over pay last time | | 1 | 0 | V879390 11/25/2025 | 100.218.2180.039.000.000 | \$59.90 |
| PAYROLL LIABILITY | | 1 | 0 | V931100 11/24/2025 | 100.218.2180.039.000.000 | \$3,271.57 |
| PAYROLL LIABILITY | | 1 | 0 | V931100 11/24/2025 | 243.218.2180.039.000.000 | \$16.05 |
| PAYROLL LIABILITY | | 1 | 0 | V931100 11/24/2025 | 251.218.2180.039.000.000 | \$141.95 |
| PAYROLL LIABILITY | | 1 | 0 | V931100 11/24/2025 | 253.218.2180.039.000.000 | \$69.73 |
| PAYROLL LIABILITY | | 1 | 0 | V931100 11/24/2025 | 255.218.2180.039.000.000 | \$9.10 |
| PAYROLL LIABILITY | | 1 | 0 | V931100 11/24/2025 | 257.218.2180.039.000.000 | \$141.69 |
| PAYROLL LIABILITY | | 1 | 0 | V931100 11/24/2025 | 270.218.2180.039.000.000 | \$8.12 |
| PAYROLL LIABILITY | | 1 | 0 | V931100 11/24/2025 | 290.218.2180.039.000.000 | \$351.23 |
| PAYROLL LIABILITY | | 1 | 0 | V931100 11/24/2025 | 260.218.2180.039.000.000 | \$61.42 |
| PAYROLL LIABILITY | | 1 | 0 | V963805 11/24/2025 | 100.218.2180.039.000.000 | \$204.50 |

Check #: 0

| | |
|------------------|--------------------|
| PO/InvoiceTotal: | <u>\$36,910.49</u> |
| Vendor Total: | <u>\$36,910.49</u> |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1107 11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|---------|-------------|
| Grand Total: | | | | | | \$36,910.49 |

End of Report

State
Insurance

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 1108

Voucher Date: 11/24/2025

Prepared By:

Heather Woodland

Printed: 11/25/2025 12:14:22 PM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$580,708.02 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

for Oregon

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LENDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|--|--------------|
| 100 | GENERAL FUND | \$477,314.39 |
| 243 | PROFESSIONAL TECHNICAL - STATE | \$61.17 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$20,296.13 |
| 253 | TITLE I-C ESEA MIGRANT FUND | \$5,733.84 |
| 255 | TITLE I-D ESEA NEGLECTED & DELINQUENT CHILDREN | \$1,260.32 |
| 257 | TITLE VI-B IDEA SPECIAL ED FUND | \$22,224.36 |
| 258 | TITLE VI-B IDEA PRESCHOOL FUND | \$1,024.56 |
| 260 | MEDICAID | \$9,718.49 |
| 261 | TITLE IV ESSA - STUDENT SUPPORT & ACADEMIC | \$1,497.32 |
| 270 | TITLE III ESEA FED LEP | \$1,071.24 |

Voucher No: 1108**Voucher Date: 11/24/2025**

| Fund | | Amount |
|-------------|--|---------------------------------|
| 271 | TITLE II-A ESEA IMPROVING TEACHER QUALITY | \$1,920.67 |
| 284 | GEAR UP GRANT | \$1,036.47 |
| 290 | FOOD SERVICE FUND | \$37,549.06 |
| | | <hr/> <hr/> \$580,708.02 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1108 11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|-------------|
| OGI Dept of Admin - Dental | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V362605 11/24/2025 | 100.218.2180.026.000.000 | \$23,484.59 |
| PAYROLL LIABILITY | | 1 0 | | V362605 11/24/2025 | 251.218.2180.026.000.000 | \$836.71 |
| PAYROLL LIABILITY | | 1 0 | | V362605 11/24/2025 | 253.218.2180.026.000.000 | \$367.47 |
| PAYROLL LIABILITY | | 1 0 | | V362605 11/24/2025 | 255.218.2180.026.000.000 | \$40.82 |
| PAYROLL LIABILITY | | 1 0 | | V362605 11/24/2025 | 257.218.2180.026.000.000 | \$1,034.80 |
| PAYROLL LIABILITY | | 1 0 | | V362605 11/24/2025 | 258.218.2180.026.000.000 | \$25.92 |
| PAYROLL LIABILITY | | 1 0 | | V362605 11/24/2025 | 270.218.2180.026.000.000 | \$90.53 |
| PAYROLL LIABILITY | | 1 0 | | V362605 11/24/2025 | 271.218.2180.026.000.000 | \$168.64 |
| PAYROLL LIABILITY | | 1 0 | | V362605 11/24/2025 | 290.218.2180.026.000.000 | \$1,928.28 |
| PAYROLL LIABILITY | | 1 0 | | V362605 11/24/2025 | 284.218.2180.026.000.000 | \$25.30 |
| PAYROLL LIABILITY | | 1 0 | | V362605 11/24/2025 | 260.218.2180.026.000.000 | \$410.64 |
| PAYROLL LIABILITY | | 1 0 | | V362605 11/24/2025 | 261.218.2180.026.000.000 | \$54.46 |
| overage from Pay 3 | | 1 0 | | V611518 11/25/2025 | 100.218.2180.025.000.000 | \$28.74 |

Check #: 0

| | |
|------------------|--------------------|
| PO/InvoiceTotal: | <u>\$28,496.90</u> |
| Vendor Total: | <u>\$28,496.90</u> |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1108

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|--------------------|
| OGI- Dept of Admin- Regence | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V271044 11/24/2025 | 100.218.2180.025.000.000 | \$286,043.52 |
| PAYROLL LIABILITY | | 1 0 | | V271044 11/24/2025 | 251.218.2180.025.000.000 | \$15,385.93 |
| PAYROLL LIABILITY | | 1 0 | | V271044 11/24/2025 | 253.218.2180.025.000.000 | \$2,382.82 |
| PAYROLL LIABILITY | | 1 0 | | V271044 11/24/2025 | 255.218.2180.025.000.000 | \$1,219.50 |
| PAYROLL LIABILITY | | 1 0 | | V271044 11/24/2025 | 257.218.2180.025.000.000 | \$16,065.23 472 |
| PAYROLL LIABILITY | | 1 0 | | V271044 11/24/2025 | 270.218.2180.025.000.000 | \$353.07 |
| PAYROLL LIABILITY | | 1 0 | | V271044 11/24/2025 | 271.218.2180.025.000.000 | \$584.49 |
| PAYROLL LIABILITY | | 1 0 | | V271044 11/24/2025 | 290.218.2180.025.000.000 | \$20,304.36 |
| PAYROLL LIABILITY | | 1 0 | | V271044 11/24/2025 | 260.218.2180.025.000.000 | \$4,550.60 |
| PAYROLL LIABILITY | | 1 0 | | V271044 11/24/2025 | 261.218.2180.025.000.000 | \$333.34 |
| PAYROLL LIABILITY | | 1 0 | | V591120 11/24/2025 | 100.218.2180.025.000.000 | \$35,461.96 |
| PAYROLL LIABILITY | | 1 0 | | V591120 11/24/2025 | 284.218.2180.025.000.000 | \$1,011.17 |
| PAYROLL LIABILITY | | 1 0 | | V591120 11/24/2025 | 260.218.2180.025.000.000 | \$1,435.95 |
| PAYROLL LIABILITY | | 1 0 | | V793598 11/24/2025 | 100.218.2180.025.000.000 | \$116,614.22 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1108

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|-------------|
| PAYROLL LIABILITY | | 1 | 0 | V793598 11/24/2025 | 243.218.2180.025.000.000 | \$61.17 |
| PAYROLL LIABILITY | | 1 | 0 | V793598 11/24/2025 | 251.218.2180.025.000.000 | \$4,073.49 |
| PAYROLL LIABILITY | | 1 | 0 | V793598 11/24/2025 | 253.218.2180.025.000.000 | \$2,983.55 |
| PAYROLL LIABILITY | | 1 | 0 | V793598 11/24/2025 | 257.218.2180.025.000.000 | \$5,124.33 |
| PAYROLL LIABILITY | | 1 | 0 | V793598 11/24/2025 | 258.218.2180.025.000.000 | \$998.64 |
| PAYROLL LIABILITY | | 1 | 0 | V793598 11/24/2025 | 270.218.2180.025.000.000 | \$627.64 |
| PAYROLL LIABILITY | | 1 | 0 | V793598 11/24/2025 | 271.218.2180.025.000.000 | \$1,167.54 |
| PAYROLL LIABILITY | | 1 | 0 | V793598 11/24/2025 | 290.218.2180.025.000.000 | \$15,316.42 |
| PAYROLL LIABILITY | | 1 | 0 | V793598 11/24/2025 | 260.218.2180.025.000.000 | \$3,321.30 |
| PAYROLL LIABILITY | | 1 | 0 | V793598 11/24/2025 | 261.218.2180.025.000.000 | \$1,109.52 |
| PAYROLL LIABILITY | | 1 | 0 | V957031 11/24/2025 | 100.218.2180.025.000.000 | \$15,681.36 |

Check #: 0

| | |
|------------------|---------------------|
| PO/InvoiceTotal: | <u>\$552,211.12</u> |
| Vendor Total: | <u>\$552,211.12</u> |
| Grand Total: | \$580,708.02 |

End of Report

Direct
Deposit
Pay 4.1

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 1109

Voucher Date: 11/24/2025

Prepared By:

Hunter Wood
Printed: 11/24/2025 02:33:51 PM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$2,202.12 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

E. V. ...

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LONDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|---|-------------------|
| 100 | GENERAL FUND | \$1,667.30 |
| 251 | TITLE I-A ESEA-IMPROVING BASIC PROGRAMS | \$31.30 |
| 257 | TITLE VI-B IDEA SPECIAL ED FUND | \$63.93 |
| 290 | FOOD SERVICE FUND | \$439.59 |
| | | \$2,202.12 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1109

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|-------------------|
| D.L. EVANS BANK | | | | | | |
| Check Group: | | | | | | |
| DIRECT DEPOSIT | | 1 0 | | V384391 11/24/2025 | 100.217.2170.000.000.000 | \$1,667.30 |
| DIRECT DEPOSIT | | 1 0 | | V384391 11/24/2025 | 251.217.2170.000.000.000 | \$31.30 |
| DIRECT DEPOSIT | | 1 0 | | V384391 11/24/2025 | 257.217.2170.000.000.000 | \$63.93 |
| DIRECT DEPOSIT | | 1 0 | | V384391 11/24/2025 | 290.217.2170.000.000.000 | \$439.59 |
| Check #: 0 | | | | | | 475 |
| PO/InvoiceTotal: | | | | | | <u>\$2,202.12</u> |
| Vendor Total: | | | | | | <u>\$2,202.12</u> |
| Grand Total: | | | | | | <u>\$2,202.12</u> |

End of Report

Direct
Deposit
Pay 4.2

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 1111

Voucher Date: 11/24/2025

Prepared By:

Laura Wood
Printed: 11/25/2025 11:28:24 AM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$993.59 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Jon Aragon

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LENDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | | Amount |
|------|-------------------|-----------------|
| 290 | FOOD SERVICE FUND | \$993.59 |
| | | \$993.59 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1111

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|----------------------------------|----------|-----|--------|-------------------------|--------------------------|----------|
| D.L. EVANS BANK | | | | | | |
| Check Group: | | | | | | |
| DIRECT DEPOSIT | | 1 0 | | V856847 11/24/2025 | 290.217.2170.000.000.000 | \$993.59 |

Check #: 0

| | |
|------------------|-----------------|
| PO/InvoiceTotal: | <u>\$993.59</u> |
| Vendor Total: | <u>\$993.59</u> |
| Grand Total: | <u>\$993.59</u> |

End of Report

477

Fed Tx's
Pay 4.2

MINIDOKA COUNTY SCHOOL DISTRICT #331 VOUCHER

Voucher No: 1112

Voucher Date: 11/24/2025

Prepared By:

[Signature]
Printed: 11/25/2025 11:29:13 AM

MINIDOKA COUNTY SCHOOL DISTRICT #331 is hereby authorized to draw warrants against MINIDOKA COUNTY SCHOOL DISTRICT #331 funds for the sum of \$164.62 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Toni Anagon

SPENCER LARSEN Superintendent

RUSS SUCHAN Chair

MARY ANDERSON Vice Chair

LONDON MOSS Board Member

JACOB CLARIDGE Board Member

RICK KENT Board Member

MINIDOKA COUNTY SCHOOL DISTRICT #331

| Fund | Amount |
|-----------------------|-----------------|
| 290 FOOD SERVICE FUND | \$164.62 |
| | \$164.62 |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Voucher Detail Listing

Voucher Batch Number: 1112

11/24/2025

Fiscal Year: 2025-2026

| Vendor Remit Name Description | Vendor # | QTY | PO No. | Invoice Invoice Date | Account | Amount |
|-----------------------------------|----------|-----|--------|-------------------------|--------------------------|----------|
| SOCIAL SECURITY TRUST FUND | | | | | | |
| Check Group: | | | | | | |
| PAYROLL LIABILITY | | 1 0 | | V620383 11/24/2025 | 290.218.2180.021.000.000 | \$31.20 |
| PAYROLL LIABILITY | | 1 0 | | V670620 11/24/2025 | 290.218.2180.020.000.000 | \$133.42 |

Check #: 0

| | |
|------------------|------------------------|
| PO/InvoiceTotal: | <u>\$164.62</u> |
| Vendor Total: | <u>\$164.62</u> |
| Grand Total: | <u>\$164.62</u> 479 |

End of Report

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
 Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|---|-----------------|----------------|-----------------|-----------------|-----------------|----------------|---------|
| 100.000.0100.000.000.000 | Salaries | \$23,438,935.00 | \$1,697,149.48 | \$5,904,192.46 | \$17,534,742.54 | \$15,400,492.94 | \$2,134,249.60 | 9.11% |
| | OBJECT: Salaries - 0100 | \$23,438,935.00 | \$1,697,149.48 | \$5,904,192.46 | \$17,534,742.54 | \$15,400,492.94 | \$2,134,249.60 | 9.11% |
| 100.000.0200.000.000.000 | Benefits | \$10,579,336.00 | \$746,703.90 | \$2,660,608.66 | \$7,918,727.34 | \$7,081,553.50 | \$837,173.84 | 7.91% |
| | OBJECT: Benefits - 0200 | \$10,579,336.00 | \$746,703.90 | \$2,660,608.66 | \$7,918,727.34 | \$7,081,553.50 | \$837,173.84 | 7.91% |
| 100.000.0300.000.000.000 | Purchased Services | \$2,686,730.60 | \$145,576.95 | \$1,080,687.16 | \$1,606,043.44 | \$516,446.38 | \$1,089,597.06 | 40.55% |
| | OBJECT: Purchased Services - 0300 | \$2,686,730.60 | \$145,576.95 | \$1,080,687.16 | \$1,606,043.44 | \$516,446.38 | \$1,089,597.06 | 40.55% |
| 100.000.0400.000.000.000 | Supplies and Materials | \$1,808,715.18 | \$103,331.59 | \$671,584.84 | \$1,137,130.34 | \$253,649.48 | \$883,480.86 | 48.85% |
| | OBJECT: Supplies and Materials - 0400 | \$1,808,715.18 | \$103,331.59 | \$671,584.84 | \$1,137,130.34 | \$253,649.48 | \$883,480.86 | 48.85% |
| 100.000.0500.000.000.000 | Capital Objects | \$1,268,626.76 | \$21,110.00 | \$865,168.55 | \$403,458.21 | \$56,239.33 | \$347,218.88 | 27.37% |
| | OBJECT: Capital Objects - 0500 | \$1,268,626.76 | \$21,110.00 | \$865,168.55 | \$403,458.21 | \$56,239.33 | \$347,218.88 | 27.37% |
| 100.000.0700.000.000.000 | Insurance and Judgements | \$541,234.00 | \$0.00 | \$541,234.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | OBJECT: Insurance and Judgements - 0700 | \$541,234.00 | \$0.00 | \$541,234.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 100.000.0800.000.000.000 | Fund & Contingencies transfers | \$2,757,957.00 | \$0.00 | \$0.00 | \$2,757,957.00 | \$0.00 | \$2,757,957.00 | 100.00% |
| | OBJECT: Fund & Contingencies transfers - 0800 | \$2,757,957.00 | \$0.00 | \$0.00 | \$2,757,957.00 | \$0.00 | \$2,757,957.00 | 100.00% |
| | FUND: GENERAL FUND - 100 | \$43,081,534.54 | \$2,713,871.92 | \$11,723,475.67 | \$31,358,058.87 | \$23,308,381.63 | \$8,049,677.24 | 18.68% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
 Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|---|----------------------------------|----------------------------|------------------------------|----------------------------------|------------------------------|--------------------------------|--------------------------|
| 238.000.0100.000.000.000 | Salaries OBJECT: Salaries - 0100 | \$0.00 \$0.00 | \$2,533.19 \$2,533.19 | \$6,941.13 \$6,941.13 | (\$6,941.13) (\$6,941.13) | \$14,163.93 \$14,163.93 | (\$21,105.06) (\$21,105.06) | 0.00% 0.00% |
| 238.000.0200.000.000.000 | Benefits OBJECT: Benefits - 0200 | \$0.00 \$0.00 | \$208.60 \$208.60 | \$582.13 \$582.13 | (\$582.13) (\$582.13) | \$1,085.95 \$1,085.95 | (\$1,668.08) (\$1,668.08) | 0.00% 0.00% |
| 238.000.0300.000.000.000 | Purchased Services OBJECT: Purchased Services - 0300 | \$250.00 \$250.00 | \$7,238.22 \$7,238.22 | \$41,576.23 \$41,576.23 | (\$41,326.23) (\$41,326.23) | \$4,519.67 \$4,519.67 | (\$45,845.90) (\$45,845.90) | -18338.36% -18338.36% |
| 238.000.0400.000.000.000 | Supplies and Materials OBJECT: Supplies and Materials - 0400 | \$1,315,523.72 \$1,315,523.72 | \$83,166.70 \$83,166.70 | \$242,627.55 \$242,627.55 | \$1,072,896.17 \$1,072,896.17 | \$112,338.41 \$112,338.41 | \$960,557.76 \$960,557.76 | 73.02% 73.02% |
| 238.000.0500.000.000.000 | Capital Objects OBJECT: Capital Objects - 0500 | \$0.00 \$0.00 | \$0.00 \$0.00 | \$0.00 \$0.00 | \$0.00 \$0.00 | \$12,032.20 \$12,032.20 | (\$12,032.20) (\$12,032.20) | 0.00% 0.00% |
| | FUND: STUDENT ACTIVITY FUNDS - 238 | \$1,315,773.72 | \$93,146.71 | \$291,727.04 | \$1,024,046.68 | \$144,140.16 | \$879,906.52 | 66.87% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

- Subtotal by Collapse Mask Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
- Exclude Inactive Accounts with zero balance Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|-----------------------------------|-----------|---------------|----------|------------|-------------|----------------|-------|
| 241.000.0300.000.000.000 | Purchased Services | \$0.00 | \$720.00 | \$720.00 | (\$720.00) | \$10,280.00 | (\$11,000.00) | 0.00% |
| | OBJECT: Purchased Services - 0300 | \$0.00 | \$720.00 | \$720.00 | (\$720.00) | \$10,280.00 | (\$11,000.00) | 0.00% |
| | FUND: DRIVER EDUCATION FUND - 241 | \$0.00 | \$720.00 | \$720.00 | (\$720.00) | \$10,280.00 | (\$11,000.00) | 0.00% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

- Subtotal by Collapse Mask
- Include pre encumbrance
- Print accounts with zero balance
- Filter Encumbrance Detail by Date Range
- Exclude Inactive Accounts with zero balance
- Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|---|----------------|---------------|--------------|----------------|--------------|----------------|--------|
| 242.000.0300.000.000.000 | Purchased Services | \$624,000.00 | \$21,964.60 | \$29,108.04 | \$594,891.96 | \$724.02 | \$594,167.94 | 95.22% |
| | OBJECT: Purchased Services - 0300 | \$624,000.00 | \$21,964.60 | \$29,108.04 | \$594,891.96 | \$724.02 | \$594,167.94 | 95.22% |
| 242.000.0400.000.000.000 | Supplies and Materials | \$500,000.00 | \$8,635.06 | \$40,665.79 | \$459,334.21 | \$12,757.39 | \$446,576.82 | 89.32% |
| | OBJECT: Supplies and Materials - 0400 | \$500,000.00 | \$8,635.06 | \$40,665.79 | \$459,334.21 | \$12,757.39 | \$446,576.82 | 89.32% |
| 242.000.0500.000.000.000 | Capital Objects | \$0.00 | \$223,380.11 | \$224,494.47 | (\$224,494.47) | \$307,564.32 | (\$532,058.79) | 0.00% |
| | OBJECT: Capital Objects - 0500 | \$0.00 | \$223,380.11 | \$224,494.47 | (\$224,494.47) | \$307,564.32 | (\$532,058.79) | 0.00% |
| | FUND: Idaho Career Ready Students Grant - 242 | \$1,124,000.00 | \$253,979.77 | \$294,268.30 | \$829,731.70 | \$321,045.73 | \$508,685.97 | 45.26% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
 Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|--|--------------|---------------|-------------|--------------|-------------|----------------|--------|
| 243.000.0100.000.000.000 | Salaries | \$96,597.85 | \$7,172.26 | \$24,216.78 | \$72,381.07 | \$72,650.26 | (\$269.19) | -0.28% |
| | OBJECT: Salaries - 0100 | \$96,597.85 | \$7,172.26 | \$24,216.78 | \$72,381.07 | \$72,650.26 | (\$269.19) | -0.28% |
| 243.000.0200.000.000.000 | Benefits | \$20,913.42 | \$1,553.55 | \$5,227.34 | \$15,686.08 | \$15,129.66 | \$556.42 | 2.66% |
| | OBJECT: Benefits - 0200 | \$20,913.42 | \$1,553.55 | \$5,227.34 | \$15,686.08 | \$15,129.66 | \$556.42 | 2.66% |
| 243.000.0300.000.000.000 | Purchased Services | \$0.00 | \$2,000.00 | \$2,052.00 | (\$2,052.00) | \$1,498.00 | (\$3,550.00) | 0.00% |
| | OBJECT: Purchased Services - 0300 | \$0.00 | \$2,000.00 | \$2,052.00 | (\$2,052.00) | \$1,498.00 | (\$3,550.00) | 0.00% |
| 243.000.0400.000.000.000 | Supplies and Materials | \$110,950.43 | \$4,007.02 | \$20,902.73 | \$90,047.70 | \$5,280.18 | \$84,767.52 | 76.40% |
| | OBJECT: Supplies and Materials - 0400 | \$110,950.43 | \$4,007.02 | \$20,902.73 | \$90,047.70 | \$5,280.18 | \$84,767.52 | 76.40% |
| 243.000.0500.000.000.000 | Capital Objects | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,871.07 | (\$3,871.07) | 0.00% |
| | OBJECT: Capital Objects - 0500 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,871.07 | (\$3,871.07) | 0.00% |
| | FUND: PROFESSIONAL TECHNICAL - STATE - 243 | \$228,461.70 | \$14,732.83 | \$52,398.85 | \$176,062.85 | \$98,429.17 | \$77,633.68 | 33.98% |

484

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
 Include All Encumbrances

From Date: 11/1/2025 To Date: 11/30/2025

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|---|-----------|---------------|-------------|---------------|-------------|----------------|-------|
| 244.000.0300.000.000.000 | Purchased Services | \$0.00 | \$0.00 | \$16,050.00 | (\$16,050.00) | \$0.00 | (\$16,050.00) | 0.00% |
| | OBJECT: Purchased Services - 0300 | \$0.00 | \$0.00 | \$16,050.00 | (\$16,050.00) | \$0.00 | (\$16,050.00) | 0.00% |
| | FUND: SCHOOL RESOURCE OFFICER (SRO) GRANT - 244 | \$0.00 | \$0.00 | \$16,050.00 | (\$16,050.00) | \$0.00 | (\$16,050.00) | 0.00% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

- Subtotal by Collapse Mask Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
- Exclude Inactive Accounts with zero balance Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|---|--------------|---------------|--------------|----------------|-------------|----------------|--------|
| 245.000.0400.000.000.000 | Supplies and Materials | \$400,000.00 | \$28,335.53 | \$118,564.08 | \$281,435.92 | \$15,412.94 | \$266,022.98 | 66.51% |
| | OBJECT: Supplies and Materials - 0400 | \$400,000.00 | \$28,335.53 | \$118,564.08 | \$281,435.92 | \$15,412.94 | \$266,022.98 | 66.51% |
| 245.000.0500.000.000.000 | Capital Objects | \$0.00 | \$0.00 | \$119,880.00 | (\$119,880.00) | \$958.00 | (\$120,838.00) | 0.00% |
| | OBJECT: Capital Objects - 0500 | \$0.00 | \$0.00 | \$119,880.00 | (\$119,880.00) | \$958.00 | (\$120,838.00) | 0.00% |
| | FUND: PUBLIC SCHOOL TECHNOLOGY FUND - 245 | \$400,000.00 | \$28,335.53 | \$238,444.08 | \$161,555.92 | \$16,370.94 | \$145,184.98 | 36.30% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

- Subtotal by Collapse Mask Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
- Exclude Inactive Accounts with zero balance Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|---|-------------|---------------|-------------|--------------|-------------|----------------|--------|
| 246.000.0300.000.000.000 | Purchased Services | \$0.00 | \$265.66 | \$1,062.64 | (\$1,062.64) | \$265.66 | (\$1,328.30) | 0.00% |
| | OBJECT: Purchased Services - 0300 | \$0.00 | \$265.66 | \$1,062.64 | (\$1,062.64) | \$265.66 | (\$1,328.30) | 0.00% |
| 246.000.0400.000.000.000 | Supplies and Materials | \$50,000.00 | \$3,820.05 | \$8,010.17 | \$41,989.83 | \$4,484.73 | \$37,505.10 | 75.01% |
| | OBJECT: Supplies and Materials - 0400 | \$50,000.00 | \$3,820.05 | \$8,010.17 | \$41,989.83 | \$4,484.73 | \$37,505.10 | 75.01% |
| 246.000.0700.000.000.000 | Insurance and Judgements | \$0.00 | \$0.00 | \$1,529.00 | (\$1,529.00) | \$0.00 | (\$1,529.00) | 0.00% |
| | OBJECT: Insurance and Judgements - 0700 | \$0.00 | \$0.00 | \$1,529.00 | (\$1,529.00) | \$0.00 | (\$1,529.00) | 0.00% |
| | FUND: STATE SUBSTANCE ABUSE FUND - 246 | \$50,000.00 | \$4,085.71 | \$10,601.81 | \$39,398.19 | \$4,750.39 | \$34,647.80 | 69.30% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

From Date: 11/1/2025 To Date: 11/30/2025

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask
- Include pre encumbrance
- Print accounts with zero balance
- Filter Encumbrance Detail by Date Range
- Exclude Inactive Accounts with zero balance
- Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|---|---------------------------------------|----------------|---------------|--------------|--------------|--------------|----------------|---------|
| 251.000.0100.000.000.000 | Salaries | \$656,087.37 | \$66,270.48 | \$166,711.70 | \$489,375.67 | \$478,166.43 | \$11,209.24 | 1.71% |
| | OBJECT: Salaries - 0100 | \$656,087.37 | \$66,270.48 | \$166,711.70 | \$489,375.67 | \$478,166.43 | \$11,209.24 | 1.71% |
| 251.000.0200.000.000.000 | Benefits | \$363,038.76 | \$33,639.50 | \$90,262.81 | \$272,775.95 | \$257,417.38 | \$15,358.57 | 4.23% |
| | OBJECT: Benefits - 0200 | \$363,038.76 | \$33,639.50 | \$90,262.81 | \$272,775.95 | \$257,417.38 | \$15,358.57 | 4.23% |
| 251.000.0300.000.000.000 | Purchased Services | \$38,808.15 | \$893.91 | \$8,218.36 | \$30,589.79 | \$1,331.88 | \$29,257.91 | 75.39% |
| | OBJECT: Purchased Services - 0300 | \$38,808.15 | \$893.91 | \$8,218.36 | \$30,589.79 | \$1,331.88 | \$29,257.91 | 75.39% |
| 251.000.0400.000.000.000 | Supplies and Materials | \$50,133.30 | \$2,154.51 | \$25,082.52 | \$25,050.78 | \$9,748.78 | \$15,302.00 | 30.52% |
| | OBJECT: Supplies and Materials - 0400 | \$50,133.30 | \$2,154.51 | \$25,082.52 | \$25,050.78 | \$9,748.78 | \$15,302.00 | 30.52% |
| 251.000.0500.000.000.000 | Capital Objects | (\$0.12) | \$0.00 | \$0.00 | (\$0.12) | \$0.00 | (\$0.12) | 100.00% |
| | OBJECT: Capital Objects - 0500 | (\$0.12) | \$0.00 | \$0.00 | (\$0.12) | \$0.00 | (\$0.12) | 100.00% |
| FUND: TITLE I-A ESEA-IMPROVING BASIC PROGRAMS - 251 | | \$1,108,067.46 | \$102,958.40 | \$290,275.39 | \$817,792.07 | \$746,664.47 | \$71,127.60 | 6.42% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
 Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|---|--------------|---------------|-------------|--------------|--------------|----------------|--------|
| 253.000.0100.000.000.000 | Salaries | \$238,240.00 | \$17,825.98 | \$42,723.19 | \$195,516.81 | \$128,061.94 | \$67,454.87 | 28.31% |
| | OBJECT: Salaries - 0100 | \$238,240.00 | \$17,825.98 | \$42,723.19 | \$195,516.81 | \$128,061.94 | \$67,454.87 | 28.31% |
| 253.000.0200.000.000.000 | Benefits | \$101,056.00 | \$8,001.73 | \$22,401.64 | \$78,654.36 | \$73,010.62 | \$5,643.74 | 5.58% |
| | OBJECT: Benefits - 0200 | \$101,056.00 | \$8,001.73 | \$22,401.64 | \$78,654.36 | \$73,010.62 | \$5,643.74 | 5.58% |
| 253.000.0300.000.000.000 | Purchased Services | \$25,949.00 | \$864.70 | \$1,439.10 | \$24,509.90 | \$273.72 | \$24,236.18 | 93.40% |
| | OBJECT: Purchased Services - 0300 | \$25,949.00 | \$864.70 | \$1,439.10 | \$24,509.90 | \$273.72 | \$24,236.18 | 93.40% |
| 253.000.0400.000.000.000 | Supplies and Materials | \$20,171.00 | \$184.46 | \$532.92 | \$19,638.08 | \$632.18 | \$19,005.90 | 94.22% |
| | OBJECT: Supplies and Materials - 0400 | \$20,171.00 | \$184.46 | \$532.92 | \$19,638.08 | \$632.18 | \$19,005.90 | 94.22% |
| | FUND: TITLE I-C ESEA MIGRANT FUND - 253 | \$385,416.00 | \$26,876.87 | \$67,096.85 | \$318,319.15 | \$201,978.46 | \$116,340.69 | 30.19% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: **2025-2026**

From Date: 11/1/2025 To Date: 11/30/2025

- Subtotal by Collapse Mask Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|---|-------------|---------------|-------------|-------------|-------------|----------------|---------|
| 255.000.0100.000.000.000 | Salaries | \$42,205.61 | (\$886.43) | \$10,551.41 | \$31,654.20 | \$31,654.23 | (\$0.03) | 0.00% |
| | OBJECT: Salaries - 0100 | \$42,205.61 | (\$886.43) | \$10,551.41 | \$31,654.20 | \$31,654.23 | (\$0.03) | 0.00% |
| 255.000.0200.000.000.000 | Benefits | \$18,138.72 | (\$368.03) | \$4,380.77 | \$13,757.95 | \$13,142.43 | \$615.52 | 3.39% |
| | OBJECT: Benefits - 0200 | \$18,138.72 | (\$368.03) | \$4,380.77 | \$13,757.95 | \$13,142.43 | \$615.52 | 3.39% |
| 255.000.0400.000.000.000 | Supplies and Materials | \$187.00 | \$0.00 | \$0.00 | \$187.00 | \$0.00 | \$187.00 | 100.00% |
| | OBJECT: Supplies and Materials - 0400 | \$187.00 | \$0.00 | \$0.00 | \$187.00 | \$0.00 | \$187.00 | 100.00% |
| | FUND: TITLE I-D ESEA NEGLECTED & DELINQUENT CHILDREN - 255 | \$60,531.33 | (\$1,254.46) | \$14,932.18 | \$45,599.15 | \$44,796.66 | \$802.49 | 1.33% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

- Subtotal by Collapse Mask Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
- Exclude Inactive Accounts with zero balance Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|---|---------------------------------------|----------------|---------------|--------------|--------------|--------------|----------------|--------|
| 257.000.0100.000.000.000 | Salaries | \$765,615.00 | \$80,569.36 | \$185,606.29 | \$580,008.71 | \$555,877.95 | \$24,130.76 | 3.15% |
| | OBJECT: Salaries - 0100 | \$765,615.00 | \$80,569.36 | \$185,606.29 | \$580,008.71 | \$555,877.95 | \$24,130.76 | 3.15% |
| 257.000.0200.000.000.000 | Benefits | \$398,529.00 | \$43,860.74 | \$98,434.36 | \$300,094.64 | \$295,508.06 | \$4,586.58 | 1.15% |
| | OBJECT: Benefits - 0200 | \$398,529.00 | \$43,860.74 | \$98,434.36 | \$300,094.64 | \$295,508.06 | \$4,586.58 | 1.15% |
| 257.000.0300.000.000.000 | Purchased Services | \$12,000.00 | \$732.55 | \$1,504.37 | \$10,495.63 | \$1,234.26 | \$9,261.37 | 77.18% |
| | OBJECT: Purchased Services - 0300 | \$12,000.00 | \$732.55 | \$1,504.37 | \$10,495.63 | \$1,234.26 | \$9,261.37 | 77.18% |
| 257.000.0400.000.000.000 | Supplies and Materials | \$12,389.00 | \$227.99 | \$1,645.09 | \$10,743.91 | \$305.03 | \$10,438.88 | 84.26% |
| | OBJECT: Supplies and Materials - 0400 | \$12,389.00 | \$227.99 | \$1,645.09 | \$10,743.91 | \$305.03 | \$10,438.88 | 84.26% |
| FUND: TITLE VI-B IDEA SPECIAL ED FUND - 257 | | \$1,188,533.00 | \$125,390.64 | \$287,190.11 | \$901,342.89 | \$852,925.30 | \$48,417.59 | 4.07% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
 Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|--|-------------|---------------|-------------|-------------|-------------|----------------|---------|
| 258.000.0100.000.000.000 | Salaries | \$34,335.00 | \$3,872.94 | \$7,148.66 | \$27,186.34 | \$25,614.44 | \$1,571.90 | 4.58% |
| | OBJECT: Salaries - 0100 | \$34,335.00 | \$3,872.94 | \$7,148.66 | \$27,186.34 | \$25,614.44 | \$1,571.90 | 4.58% |
| 258.000.0200.000.000.000 | Benefits | \$19,979.00 | \$2,494.70 | \$4,608.32 | \$15,370.68 | \$14,618.73 | \$751.95 | 3.76% |
| | OBJECT: Benefits - 0200 | \$19,979.00 | \$2,494.70 | \$4,608.32 | \$15,370.68 | \$14,618.73 | \$751.95 | 3.76% |
| 258.000.0400.000.000.000 | Supplies and Materials | \$1,663.00 | \$0.00 | \$0.00 | \$1,663.00 | \$0.00 | \$1,663.00 | 100.00% |
| | OBJECT: Supplies and Materials - 0400 | \$1,663.00 | \$0.00 | \$0.00 | \$1,663.00 | \$0.00 | \$1,663.00 | 100.00% |
| | FUND: TITLE VI-B IDEA PRESCHOOL FUND - 258 | \$55,977.00 | \$6,367.64 | \$11,756.98 | \$44,220.02 | \$40,233.17 | \$3,986.85 | 7.12% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
 Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|---|----------------|---------------|--------------|--------------|--------------|----------------|---------|
| 260.000.0100.000.000.000 | Salaries | \$386,807.00 | \$86,900.09 | \$100,143.49 | \$286,663.51 | \$277,387.70 | \$9,275.81 | 2.40% |
| | OBJECT: Salaries - 0100 | \$386,807.00 | \$86,900.09 | \$100,143.49 | \$286,663.51 | \$277,387.70 | \$9,275.81 | 2.40% |
| 260.000.0200.000.000.000 | Benefits | \$191,698.00 | \$42,669.01 | \$49,995.65 | \$141,702.35 | \$131,692.42 | \$10,009.93 | 5.22% |
| | OBJECT: Benefits - 0200 | \$191,698.00 | \$42,669.01 | \$49,995.65 | \$141,702.35 | \$131,692.42 | \$10,009.93 | 5.22% |
| 260.000.0300.000.000.000 | Purchased Services | \$353,582.00 | \$46,125.93 | \$107,039.45 | \$246,542.55 | \$245,960.55 | \$582.00 | 0.16% |
| | OBJECT: Purchased Services - 0300 | \$353,582.00 | \$46,125.93 | \$107,039.45 | \$246,542.55 | \$245,960.55 | \$582.00 | 0.16% |
| 260.000.0800.000.000.000 | Fund & Contingencies transfers | \$175,000.00 | \$0.00 | \$0.00 | \$175,000.00 | \$0.00 | \$175,000.00 | 100.00% |
| | OBJECT: Fund & Contingencies transfers - 0800 | \$175,000.00 | \$0.00 | \$0.00 | \$175,000.00 | \$0.00 | \$175,000.00 | 100.00% |
| | FUND: MEDICAID - 260 | \$1,107,087.00 | \$175,695.03 | \$257,178.59 | \$849,908.41 | \$655,040.67 | \$194,867.74 | 17.60% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
 Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--|---------------------------------------|--------------|---------------|-------------|--------------|-------------|----------------|---------|
| 261.000.0100.000.000.000 | Salaries | \$64,063.00 | \$4,694.65 | \$16,015.81 | \$48,047.19 | \$48,047.43 | (\$0.24) | 0.00% |
| | OBJECT: Salaries - 0100 | \$64,063.00 | \$4,694.65 | \$16,015.81 | \$48,047.19 | \$48,047.43 | (\$0.24) | 0.00% |
| 261.000.0200.000.000.000 | Benefits | \$31,941.00 | \$3,085.62 | \$7,778.10 | \$24,162.90 | \$23,247.99 | \$914.91 | 2.86% |
| | OBJECT: Benefits - 0200 | \$31,941.00 | \$3,085.62 | \$7,778.10 | \$24,162.90 | \$23,247.99 | \$914.91 | 2.86% |
| 261.000.0300.000.000.000 | Purchased Services | \$9,930.00 | \$0.00 | \$0.00 | \$9,930.00 | \$0.00 | \$9,930.00 | 100.00% |
| | OBJECT: Purchased Services - 0300 | \$9,930.00 | \$0.00 | \$0.00 | \$9,930.00 | \$0.00 | \$9,930.00 | 100.00% |
| 261.000.0400.000.000.000 | Supplies and Materials | \$4,906.00 | \$1,639.16 | \$8,210.06 | (\$3,304.06) | (\$1.80) | (\$3,302.26) | -67.31% |
| | OBJECT: Supplies and Materials - 0400 | \$4,906.00 | \$1,639.16 | \$8,210.06 | (\$3,304.06) | (\$1.80) | (\$3,302.26) | -67.31% |
| FUND: TITLE IV ESSA - STUDENT SUPPORT & ACADEMIC - 261 | | \$110,840.00 | \$9,419.43 | \$32,003.97 | \$78,836.03 | \$71,293.62 | \$7,542.41 | 6.80% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

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From Date: 11/1/2025 To Date: 11/30/2025

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
 Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|--|-------------|---------------|-------------|--------------|-------------|----------------|--------|
| 263.000.0100.000.000.000 | Salaries | \$2,702.00 | \$225.23 | \$675.69 | \$2,026.31 | \$2,027.08 | (\$0.77) | -0.03% |
| | OBJECT: Salaries - 0100 | \$2,702.00 | \$225.23 | \$675.69 | \$2,026.31 | \$2,027.08 | (\$0.77) | -0.03% |
| 263.000.0200.000.000.000 | Benefits | \$772.00 | \$46.74 | \$140.20 | \$631.80 | \$420.56 | \$211.24 | 27.36% |
| | OBJECT: Benefits - 0200 | \$772.00 | \$46.74 | \$140.20 | \$631.80 | \$420.56 | \$211.24 | 27.36% |
| 263.000.0300.000.000.000 | Purchased Services | \$0.00 | \$1,627.20 | \$2,540.40 | (\$2,540.40) | \$3,898.10 | (\$6,438.50) | 0.00% |
| | OBJECT: Purchased Services - 0300 | \$0.00 | \$1,627.20 | \$2,540.40 | (\$2,540.40) | \$3,898.10 | (\$6,438.50) | 0.00% |
| 263.000.0400.000.000.000 | Supplies and Materials | \$66,014.59 | \$2,485.99 | \$7,830.43 | \$58,184.16 | \$10,322.30 | \$47,861.86 | 72.50% |
| | OBJECT: Supplies and Materials - 0400 | \$66,014.59 | \$2,485.99 | \$7,830.43 | \$58,184.16 | \$10,322.30 | \$47,861.86 | 72.50% |
| 263.000.0500.000.000.000 | Capital Objects | \$0.00 | \$4,561.75 | \$4,561.75 | (\$4,561.75) | \$2,026.05 | (\$6,587.80) | 0.00% |
| | OBJECT: Capital Objects - 0500 | \$0.00 | \$4,561.75 | \$4,561.75 | (\$4,561.75) | \$2,026.05 | (\$6,587.80) | 0.00% |
| | FUND: PERKINS III PROFESSIONAL TECHNICAL ACT - 263 | \$69,488.59 | \$8,946.91 | \$15,748.47 | \$53,740.12 | \$18,694.09 | \$35,046.03 | 50.43% |

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MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

From Date: 11/1/2025 To Date: 11/30/2025

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
- Exclude Inactive Accounts with zero balance Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|---------------------------------------|------------|---------------|------------|------------|-------------|----------------|----------|
| 265.000.0100.000.000.000 | Salaries | \$0.00 | \$137.67 | \$413.01 | (\$413.01) | \$5,739.08 | (\$6,152.09) | 0.00% |
| | OBJECT: Salaries - 0100 | \$0.00 | \$137.67 | \$413.01 | (\$413.01) | \$5,739.08 | (\$6,152.09) | 0.00% |
| 265.000.0200.000.000.000 | Benefits | \$0.00 | \$28.90 | \$86.70 | (\$86.70) | \$1,194.44 | (\$1,281.14) | 0.00% |
| | OBJECT: Benefits - 0200 | \$0.00 | \$28.90 | \$86.70 | (\$86.70) | \$1,194.44 | (\$1,281.14) | 0.00% |
| 265.000.0400.000.000.000 | Supplies and Materials | \$4,560.00 | \$0.00 | \$4,554.54 | \$5.46 | \$0.00 | \$5.46 | 0.12% |
| | OBJECT: Supplies and Materials - 0400 | \$4,560.00 | \$0.00 | \$4,554.54 | \$5.46 | \$0.00 | \$5.46 | 0.12% |
| | FUND: IDEA MINI-GRANTS - 265 | \$4,560.00 | \$166.57 | \$5,054.25 | (\$494.25) | \$6,933.52 | (\$7,427.77) | -162.89% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
 Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|---------------------------------------|-------------|---------------|-------------|--------------|-------------|----------------|--------|
| 270.000.0100.000.000.000 | Salaries | \$0.00 | \$3,375.09 | \$8,604.41 | (\$8,604.41) | \$25,763.95 | (\$34,368.36) | 0.00% |
| | OBJECT: Salaries - 0100 | \$0.00 | \$3,375.09 | \$8,604.41 | (\$8,604.41) | \$25,763.95 | (\$34,368.36) | 0.00% |
| 270.000.0200.000.000.000 | Benefits | \$53,294.00 | \$2,338.78 | \$4,597.78 | \$48,696.22 | \$13,766.76 | \$34,929.46 | 65.54% |
| | OBJECT: Benefits - 0200 | \$53,294.00 | \$2,338.78 | \$4,597.78 | \$48,696.22 | \$13,766.76 | \$34,929.46 | 65.54% |
| 270.000.0300.000.000.000 | Purchased Services | \$2,000.00 | \$0.00 | \$0.00 | \$2,000.00 | \$262.37 | \$1,737.63 | 86.88% |
| | OBJECT: Purchased Services - 0300 | \$2,000.00 | \$0.00 | \$0.00 | \$2,000.00 | \$262.37 | \$1,737.63 | 86.88% |
| 270.000.0400.000.000.000 | Supplies and Materials | \$3,179.00 | \$687.84 | \$843.60 | \$2,335.40 | \$115.61 | \$2,219.79 | 69.83% |
| | OBJECT: Supplies and Materials - 0400 | \$3,179.00 | \$687.84 | \$843.60 | \$2,335.40 | \$115.61 | \$2,219.79 | 69.83% |
| | FUND: TITLE III ESEA FED LEP - 270 | \$58,473.00 | \$6,401.71 | \$14,045.79 | \$44,427.21 | \$39,908.69 | \$4,518.52 | 7.73% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
 Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|---|--------------|---------------|-------------|--------------|--------------|----------------|---------|
| 271.000.0100.000.000.000 | Salaries | \$116,015.47 | \$8,447.18 | \$25,753.92 | \$90,261.55 | \$78,011.97 | \$12,249.58 | 10.56% |
| | OBJECT: Salaries - 0100 | \$116,015.47 | \$8,447.18 | \$25,753.92 | \$90,261.55 | \$78,011.97 | \$12,249.58 | 10.56% |
| 271.000.0200.000.000.000 | Benefits | \$46,169.94 | \$3,007.24 | \$9,335.10 | \$36,834.84 | \$28,062.73 | \$8,772.11 | 19.00% |
| | OBJECT: Benefits - 0200 | \$46,169.94 | \$3,007.24 | \$9,335.10 | \$36,834.84 | \$28,062.73 | \$8,772.11 | 19.00% |
| 271.000.0300.000.000.000 | Purchased Services | \$4,500.00 | \$0.00 | \$0.00 | \$4,500.00 | \$0.00 | \$4,500.00 | 100.00% |
| | OBJECT: Purchased Services - 0300 | \$4,500.00 | \$0.00 | \$0.00 | \$4,500.00 | \$0.00 | \$4,500.00 | 100.00% |
| 271.000.0400.000.000.000 | Supplies and Materials | \$3,989.59 | \$0.00 | \$0.00 | \$3,989.59 | \$0.00 | \$3,989.59 | 100.00% |
| | OBJECT: Supplies and Materials - 0400 | \$3,989.59 | \$0.00 | \$0.00 | \$3,989.59 | \$0.00 | \$3,989.59 | 100.00% |
| | FUND: TITLE II-A ESEA IMPROVING TEACHER QUALITY - 271 | \$170,675.00 | \$11,454.42 | \$35,089.02 | \$135,585.98 | \$106,074.70 | \$29,511.28 | 17.29% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

- Subtotal by Collapse Mask Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
- Exclude Inactive Accounts with zero balance Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|--|------------|---------------|------------|--------------|-------------|----------------|---------|
| 274.000.0300.000.000.000 | Purchased Services | \$0.00 | \$0.00 | \$1,003.86 | (\$1,003.86) | \$0.00 | (\$1,003.86) | 0.00% |
| | OBJECT: Purchased Services - 0300 | \$0.00 | \$0.00 | \$1,003.86 | (\$1,003.86) | \$0.00 | (\$1,003.86) | 0.00% |
| 274.000.0400.000.000.000 | Supplies and Materials | \$4,414.80 | \$0.00 | \$0.00 | \$4,414.80 | \$0.00 | \$4,414.80 | 100.00% |
| | OBJECT: Supplies and Materials - 0400 | \$4,414.80 | \$0.00 | \$0.00 | \$4,414.80 | \$0.00 | \$4,414.80 | 100.00% |
| | FUND: Stronger Connections Grant - 274 | \$4,414.80 | \$0.00 | \$1,003.86 | \$3,410.94 | \$0.00 | \$3,410.94 | 77.26% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
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| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|---------------------------------------|-------------|---------------|-------------|--------------|-------------|----------------|----------|
| 284.000.0100.000.000.000 | Salaries | \$0.00 | \$2,410.41 | \$4,761.48 | (\$4,761.48) | \$20,870.91 | (\$25,632.39) | 0.00% |
| | OBJECT: Salaries - 0100 | \$0.00 | \$2,410.41 | \$4,761.48 | (\$4,761.48) | \$20,870.91 | (\$25,632.39) | 0.00% |
| 284.000.0200.000.000.000 | Benefits | \$0.00 | \$1,516.97 | \$3,707.15 | (\$3,707.15) | \$4,129.56 | (\$7,836.71) | 0.00% |
| | OBJECT: Benefits - 0200 | \$0.00 | \$1,516.97 | \$3,707.15 | (\$3,707.15) | \$4,129.56 | (\$7,836.71) | 0.00% |
| 284.000.0300.000.000.000 | Purchased Services | \$13,857.90 | \$9,295.32 | \$14,544.69 | (\$686.79) | \$0.00 | (\$686.79) | -4.96% |
| | OBJECT: Purchased Services - 0300 | \$13,857.90 | \$9,295.32 | \$14,544.69 | (\$686.79) | \$0.00 | (\$686.79) | -4.96% |
| 284.000.0400.000.000.000 | Supplies and Materials | \$10,669.24 | \$0.00 | \$3,899.11 | \$6,770.13 | \$0.00 | \$6,770.13 | 63.45% |
| | OBJECT: Supplies and Materials - 0400 | \$10,669.24 | \$0.00 | \$3,899.11 | \$6,770.13 | \$0.00 | \$6,770.13 | 63.45% |
| | FUND: GEAR UP GRANT - 284 | \$24,527.14 | \$13,222.70 | \$26,912.43 | (\$2,385.29) | \$25,000.47 | (\$27,385.76) | -111.65% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

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 Exclude Inactive Accounts with zero balance
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| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|---------------------------------------|----------------|---------------|--------------|----------------|----------------|----------------|--------|
| 290.000.0100.000.000.000 | Salaries | \$851,000.00 | \$68,526.95 | \$215,347.02 | \$635,652.98 | \$560,980.76 | \$74,672.22 | 8.77% |
| | OBJECT: Salaries - 0100 | \$851,000.00 | \$68,526.95 | \$215,347.02 | \$635,652.98 | \$560,980.76 | \$74,672.22 | 8.77% |
| 290.000.0200.000.000.000 | Benefits | \$579,000.00 | \$46,460.69 | \$143,264.56 | \$435,735.44 | \$390,661.09 | \$45,074.35 | 7.78% |
| | OBJECT: Benefits - 0200 | \$579,000.00 | \$46,460.69 | \$143,264.56 | \$435,735.44 | \$390,661.09 | \$45,074.35 | 7.78% |
| 290.000.0300.000.000.000 | Purchased Services | \$75,000.00 | \$899.68 | \$6,762.88 | \$68,237.12 | \$0.00 | \$68,237.12 | 90.98% |
| | OBJECT: Purchased Services - 0300 | \$75,000.00 | \$899.68 | \$6,762.88 | \$68,237.12 | \$0.00 | \$68,237.12 | 90.98% |
| 290.000.0400.000.000.000 | Supplies and Materials | \$795,000.00 | \$228,794.18 | \$628,429.55 | \$166,570.45 | \$62,020.71 | \$104,549.74 | 13.15% |
| | OBJECT: Supplies and Materials - 0400 | \$795,000.00 | \$228,794.18 | \$628,429.55 | \$166,570.45 | \$62,020.71 | \$104,549.74 | 13.15% |
| 290.000.0500.000.000.000 | Capital Objects | \$0.00 | \$20.00 | \$4,040.58 | (\$4,040.58) | \$98,980.00 | (\$103,020.58) | 0.00% |
| | OBJECT: Capital Objects - 0500 | \$0.00 | \$20.00 | \$4,040.58 | (\$4,040.58) | \$98,980.00 | (\$103,020.58) | 0.00% |
| | FUND: FOOD SERVICE FUND - 290 | \$2,300,000.00 | \$344,701.50 | \$997,844.59 | \$1,302,155.41 | \$1,112,642.56 | \$189,512.85 | 8.24% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

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- Exclude Inactive Accounts with zero balance Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|--------------------------------|----------------|---------------|----------------|-------------|-------------|----------------|-------|
| 310.000.0600.000.000.000 | Debt Retirement | \$1,933,715.00 | \$0.00 | \$1,874,242.61 | \$59,472.39 | \$0.00 | \$59,472.39 | 3.08% |
| | OBJECT: Debt Retirement - 0600 | \$1,933,715.00 | \$0.00 | \$1,874,242.61 | \$59,472.39 | \$0.00 | \$59,472.39 | 3.08% |
| | FUND: DEBT SERVICE FUND - 310 | \$1,933,715.00 | \$0.00 | \$1,874,242.61 | \$59,472.39 | \$0.00 | \$59,472.39 | 3.08% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

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 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
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| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|---------------------------------------|----------------|---------------|--------------|----------------|--------------|----------------|--------|
| 436.000.0400.000.000.000 | Supplies and Materials | \$0.00 | \$7,233.49 | \$7,233.49 | (\$7,233.49) | \$2,066.51 | (\$9,300.00) | 0.00% |
| | OBJECT: Supplies and Materials - 0400 | \$0.00 | \$7,233.49 | \$7,233.49 | (\$7,233.49) | \$2,066.51 | (\$9,300.00) | 0.00% |
| 436.000.0500.000.000.000 | Capital Objects | \$8,567,728.00 | \$11,137.43 | \$403,064.43 | \$8,164,663.57 | \$388,115.57 | \$7,776,548.00 | 90.77% |
| | OBJECT: Capital Objects - 0500 | \$8,567,728.00 | \$11,137.43 | \$403,064.43 | \$8,164,663.57 | \$388,115.57 | \$7,776,548.00 | 90.77% |
| | FUND: School Modernization - 436 | \$8,567,728.00 | \$18,370.92 | \$410,297.92 | \$8,157,430.08 | \$390,182.08 | \$7,767,248.00 | 90.66% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

- Subtotal by Collapse Mask
- Include pre encumbrance
- Print accounts with zero balance
- Filter Encumbrance Detail by Date Range
- Exclude Inactive Accounts with zero balance
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| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|--|-------------|---------------|--------|-------------|-------------|----------------|---------|
| 710.000.0300.000.000.000 | Purchased Services | \$12,000.00 | \$0.00 | \$0.00 | \$12,000.00 | \$0.00 | \$12,000.00 | 100.00% |
| | OBJECT: Purchased Services - 0300 | \$12,000.00 | \$0.00 | \$0.00 | \$12,000.00 | \$0.00 | \$12,000.00 | 100.00% |
| | FUND: CLARENCE BIRRER SCHOLARSHIP TRUST FUND - 710 | \$12,000.00 | \$0.00 | \$0.00 | \$12,000.00 | \$0.00 | \$12,000.00 | 100.00% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Board Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

- Subtotal by Collapse Mask
- Include pre encumbrance
- Print accounts with zero balance
- Filter Encumbrance Detail by Date Range
- Exclude Inactive Accounts with zero balance
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| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|---------------------|-------------|-----------------|----------------|-----------------|-----------------|-----------------|-----------------|--------|
| Grand Total: | | \$63,361,803.28 | \$3,957,590.75 | \$16,968,358.76 | \$46,393,444.52 | \$28,215,766.48 | \$18,177,678.04 | 28.69% |

End of Report

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activity Report

From Date: 11/1/2025 To Date: 11/30/2025

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
 Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|--------------------------------|-------------|---------------|------------|-------------|-------------|----------------|---------|
| 238.512.0410.000.000.101 | Supplies for General Instructi | \$4,508.96 | \$0.00 | \$287.49 | \$4,221.47 | \$465.00 | \$3,756.47 | 83.31% |
| 238.512.0410.008.000.101 | Kinder Camp Supplies | \$7,504.35 | \$0.00 | \$0.00 | \$7,504.35 | \$0.00 | \$7,504.35 | 100.00% |
| 238.512.0410.201.000.101 | Activity Supplies | \$2,656.15 | \$91.67 | \$91.67 | \$2,564.48 | \$338.09 | \$2,226.39 | 83.82% |
| 238.512.0320.203.000.101 | School Climate/Sunshine Servic | \$0.00 | \$76.00 | \$880.32 | (\$880.32) | \$0.00 | (\$880.32) | 0.00% |
| 238.512.0410.203.000.101 | School Climate/Sunshine Suppli | \$6,474.49 | \$134.48 | \$386.68 | \$6,087.81 | \$717.10 | \$5,370.71 | 82.95% |
| 238.512.0410.227.000.101 | Media Supplies | \$3,342.04 | \$0.00 | \$0.00 | \$3,342.04 | \$0.00 | \$3,342.04 | 100.00% |
| | UNIT: ACEQUIA ELEMENTARY - 101 | \$24,485.99 | \$302.15 | \$1,646.16 | \$22,839.83 | \$1,520.19 | \$21,319.64 | 87.07% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activity Report

From Date: 11/1/2025 To Date: 11/30/2025

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
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| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|--------------------------------|-------------|---------------|------------|-------------|-------------|----------------|---------|
| 238.512.0410.000.000.102 | Supplies for General Instructi | \$4,797.64 | \$230.00 | \$459.77 | \$4,337.87 | \$0.00 | \$4,337.87 | 90.42% |
| 238.512.0410.008.000.102 | Kinder Camp Supplies | \$0.80 | \$0.00 | \$0.00 | \$0.80 | \$0.00 | \$0.80 | 100.00% |
| 238.512.0320.201.000.102 | Activity Services | \$0.00 | \$0.00 | \$400.00 | (\$400.00) | \$0.00 | (\$400.00) | 0.00% |
| 238.512.0410.201.000.102 | Activity Supplies | \$6,191.73 | \$0.00 | \$384.11 | \$5,807.62 | \$435.00 | \$5,372.62 | 86.77% |
| 238.512.0320.203.000.102 | School Climate/Sunshine Servic | \$0.00 | \$104.94 | \$314.82 | (\$314.82) | \$0.00 | (\$314.82) | 0.00% |
| 238.512.0410.203.000.102 | School Climate/Sunshine Suppli | \$5,640.78 | \$0.00 | \$1,286.32 | \$4,354.46 | \$200.00 | \$4,154.46 | 73.65% |
| 238.512.0410.206.000.102 | School Improvement Supplies | \$1,020.43 | \$0.00 | \$0.00 | \$1,020.43 | \$0.00 | \$1,020.43 | 100.00% |
| 238.512.0410.227.000.102 | Media Supplies | \$1,555.44 | \$0.00 | \$0.00 | \$1,555.44 | \$0.00 | \$1,555.44 | 100.00% |
| | UNIT: HEYBURN ELEMENTARY - 102 | \$19,206.82 | \$334.94 | \$2,845.02 | \$16,361.80 | \$635.00 | \$15,726.80 | 81.88% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activity Report

From Date: 11/1/2025 To Date: 11/30/2025

Fiscal Year: 2025-2026

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- Include pre encumbrance
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| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|--------------------------------|-------------|---------------|------------|-------------|-------------|----------------|---------|
| 238.512.0320.000.000.105 | Services for General Instructi | \$0.00 | \$76.00 | \$396.00 | (\$396.00) | \$630.00 | (\$1,026.00) | 0.00% |
| 238.512.0410.000.000.105 | Supplies for General Instructi | \$18,866.09 | \$296.78 | \$1,409.03 | \$17,457.06 | \$0.00 | \$17,457.06 | 92.53% |
| 238.512.0410.008.000.105 | Kinder Camp Supplies | \$7,690.83 | \$0.00 | \$0.00 | \$7,690.83 | \$0.00 | \$7,690.83 | 100.00% |
| 238.512.0320.201.000.105 | Activity Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$436.00 | (\$436.00) | 0.00% |
| 238.512.0410.201.000.105 | Activity Supplies | \$3,830.48 | \$0.00 | \$0.00 | \$3,830.48 | \$0.00 | \$3,830.48 | 100.00% |
| 238.512.0410.203.000.105 | School Climate/Sunshine Suppli | \$256.28 | \$0.00 | \$0.00 | \$256.28 | \$0.00 | \$256.28 | 100.00% |
| 238.512.0410.203.238.105 | Smiles 4 Kids Donation Supplie | \$200.00 | \$0.00 | \$0.00 | \$200.00 | \$0.00 | \$200.00 | 100.00% |
| 238.512.0410.206.000.105 | School Improvement Supplies | \$384.85 | \$0.00 | \$0.00 | \$384.85 | \$0.00 | \$384.85 | 100.00% |
| 238.512.0410.227.000.105 | Media Supplies | \$16,501.61 | \$0.00 | \$0.00 | \$16,501.61 | \$0.00 | \$16,501.61 | 100.00% |
| | UNIT: PAUL ELEMENTARY - 105 | \$47,730.14 | \$372.78 | \$1,805.03 | \$45,925.11 | \$1,066.00 | \$44,859.11 | 93.98% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activity Report

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 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
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| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|--------------------------------|-------------|---------------|------------|--------------|-------------|----------------|---------|
| 238.512.0320.000.000.107 | Services for General Instructi | \$0.00 | \$76.00 | \$380.00 | (\$380.00) | \$0.00 | (\$380.00) | 0.00% |
| 238.512.0410.000.000.107 | Supplies for General Instructi | \$8,337.09 | \$57.48 | \$2,703.62 | \$5,633.47 | \$2,245.44 | \$3,388.03 | 40.64% |
| 238.512.0410.008.000.107 | Kinder Camp Supplies | \$62.03 | \$0.00 | \$0.00 | \$62.03 | \$0.00 | \$62.03 | 100.00% |
| 238.512.0410.201.000.107 | Activity Supplies | \$4,828.86 | \$0.00 | \$0.00 | \$4,828.86 | \$515.00 | \$4,313.86 | 89.33% |
| 238.512.0320.203.000.107 | School Climate/Sunshine Servic | \$0.00 | \$0.00 | \$1,132.95 | (\$1,132.95) | \$0.00 | (\$1,132.95) | 0.00% |
| 238.512.0410.203.000.107 | School Climate/Sunshine Suppli | \$12,927.28 | \$68.85 | \$1,235.02 | \$11,692.26 | \$2,040.00 | \$9,652.26 | 74.67% |
| 238.512.0410.206.000.107 | School Improvement Supplies | \$54,890.08 | \$0.00 | \$0.00 | \$54,890.08 | \$0.00 | \$54,890.08 | 100.00% |
| 238.512.0410.227.000.107 | Media Supplies | \$1,911.97 | \$0.00 | \$0.00 | \$1,911.97 | \$0.00 | \$1,911.97 | 100.00% |
| 238.532.0320.283.000.107 | K Kids Services | \$250.00 | \$0.00 | \$0.00 | \$250.00 | \$0.00 | \$250.00 | 100.00% |
| 238.532.0410.283.000.107 | K Kids Supplies | \$788.06 | \$184.93 | \$242.63 | \$545.43 | \$0.00 | \$545.43 | 69.21% |
| | UNIT: RUPERT ELEMENTARY - 107 | \$83,995.37 | \$387.26 | \$5,694.22 | \$78,301.15 | \$4,800.44 | \$73,500.71 | 87.51% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activity Report

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| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|--------------------------------|--------------|---------------|-------------|---------------|-------------|----------------|---------|
| 238.515.0320.000.000.201 | Services for General Instructi | \$0.00 | \$0.00 | \$380.52 | (\$380.52) | \$0.00 | (\$380.52) | 0.00% |
| 238.515.0410.000.000.201 | Supplies for General Instructi | (\$1,826.41) | \$796.76 | \$2,565.69 | (\$4,392.10) | \$3.24 | (\$4,395.34) | 240.65% |
| 238.515.0320.000.200.201 | Services for Fundraiser | \$0.00 | \$0.00 | \$100.00 | (\$100.00) | \$0.00 | (\$100.00) | 0.00% |
| 238.515.0410.000.216.201 | Supplies for Reality Town | \$2,135.78 | \$0.00 | \$0.00 | \$2,135.78 | \$0.00 | \$2,135.78 | 100.00% |
| 238.515.0320.201.000.201 | Services for Activities/Activi | \$0.00 | \$0.00 | \$272.80 | (\$272.80) | \$0.00 | (\$272.80) | 0.00% |
| 238.515.0410.201.000.201 | Supplies for Activities/Activi | \$17,060.35 | \$235.68 | \$719.90 | \$16,340.45 | \$582.16 | \$15,758.29 | 92.37% |
| 238.515.0410.202.000.201 | Supplies for Concessions/Schoo | (\$220.16) | \$0.00 | \$132.73 | (\$352.89) | \$0.00 | (\$352.89) | 160.29% |
| 238.515.0410.203.000.201 | Supplies for School Climate/Su | \$272.37 | \$95.45 | \$187.07 | \$85.30 | \$75.00 | \$10.30 | 3.78% |
| 238.515.0410.204.000.201 | Supplies for Vending | (\$179.24) | \$0.00 | \$0.00 | (\$179.24) | \$0.00 | (\$179.24) | 100.00% |
| 238.515.0410.205.000.201 | Supplies for PTO | \$2,517.98 | \$294.95 | \$294.95 | \$2,223.03 | \$500.00 | \$1,723.03 | 68.43% |
| 238.515.0410.224.000.201 | Supplies for Renaissance | \$52.00 | \$0.00 | \$0.00 | \$52.00 | \$0.00 | \$52.00 | 100.00% |
| 238.515.0410.227.000.201 | Supplies for Media | \$1,542.92 | \$170.36 | \$183.23 | \$1,359.69 | \$20.00 | \$1,339.69 | 86.83% |
| 238.515.0410.228.000.201 | Supplies for Physical Educatio | \$4,380.28 | \$0.00 | \$91.98 | \$4,288.30 | \$0.00 | \$4,288.30 | 97.90% |
| 238.515.0410.229.000.201 | Supplies for Shop | \$1,848.59 | \$0.00 | \$509.94 | \$1,338.65 | \$0.00 | \$1,338.65 | 72.41% |
| 238.515.0320.246.000.201 | Property Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$205.00 | (\$205.00) | 0.00% |
| 238.515.0410.246.000.201 | Supplies for Band | \$1,101.59 | \$0.00 | \$73.99 | \$1,027.60 | \$0.00 | \$1,027.60 | 93.28% |
| 238.515.0410.254.000.201 | Supplies for Choir | \$371.39 | \$80.00 | \$80.00 | \$291.39 | \$0.00 | \$291.39 | 78.46% |
| 238.515.0410.263.000.201 | Supplies for Orchestra | \$7,042.13 | \$400.00 | \$1,720.21 | \$5,321.92 | \$0.00 | \$5,321.92 | 75.57% |
| 238.515.0410.278.000.201 | Supplies for FCCLA | \$984.34 | \$0.00 | \$0.00 | \$984.34 | \$0.00 | \$984.34 | 100.00% |
| 238.515.0410.291.000.201 | Supplies for Yearbook | \$7,420.22 | \$494.00 | \$494.00 | \$6,926.22 | \$0.00 | \$6,926.22 | 93.34% |
| 238.531.0320.000.000.201 | Services for General Athletics | \$0.00 | \$305.00 | \$5,009.97 | (\$5,009.97) | \$1,635.00 | (\$6,644.97) | 0.00% |
| 238.531.0410.000.000.201 | Supplies for General Athletics | \$23,789.92 | \$865.00 | \$8,373.07 | \$15,416.85 | \$175.00 | \$15,241.85 | 64.07% |
| 238.531.0410.250.000.201 | Supplies for Boys' Basketball | \$2,401.68 | \$0.00 | \$0.00 | \$2,401.68 | \$0.00 | \$2,401.68 | 100.00% |
| 238.531.0410.251.000.201 | Supplies for Boy's Soccer | \$939.32 | \$0.00 | \$155.44 | \$783.88 | \$0.00 | \$783.88 | 83.45% |
| 238.531.0410.252.000.201 | Supplies for Boys' Wrestling | \$1,782.15 | \$450.00 | \$700.00 | \$1,082.15 | \$0.00 | \$1,082.15 | 60.72% |
| 238.531.0410.252.209.201 | Supplies | \$0.00 | \$0.00 | \$189.81 | (\$189.81) | \$0.00 | (\$189.81) | 0.00% |
| 238.531.0410.253.000.201 | Supplies for Cheerleading | \$10,305.43 | \$0.00 | \$0.00 | \$10,305.43 | \$0.00 | \$10,305.43 | 100.00% |
| 238.531.0410.253.209.201 | Supplies for Cheerleading Unif | \$0.00 | \$0.00 | \$14,363.00 | (\$14,363.00) | \$0.00 | (\$14,363.00) | 0.00% |
| 238.531.0410.256.000.201 | Supplies for Dance | (\$1,043.05) | \$231.45 | \$231.45 | (\$1,274.50) | \$0.00 | (\$1,274.50) | 122.19% |
| 238.531.0320.257.000.201 | Services for Football | \$0.00 | \$0.00 | \$150.00 | (\$150.00) | \$0.00 | (\$150.00) | 0.00% |
| 238.531.0410.257.000.201 | Supplies for Football | \$328.98 | \$0.00 | \$0.00 | \$328.98 | \$0.00 | \$328.98 | 100.00% |
| 238.531.0410.258.000.201 | Supplies for Girls' Basketball | \$868.91 | \$0.00 | \$0.00 | \$868.91 | \$0.00 | \$868.91 | 100.00% |
| 238.531.0410.260.000.201 | Supplies for Girls' Soccer | \$694.26 | \$0.00 | \$0.00 | \$694.26 | \$0.00 | \$694.26 | 100.00% |
| 238.531.0410.269.000.201 | Supplies for Track | \$23.39 | \$0.00 | \$0.00 | \$23.39 | \$0.00 | \$23.39 | 100.00% |
| 238.532.0410.230.000.201 | Supplies for STEM | \$2,975.00 | \$0.00 | \$0.00 | \$2,975.00 | \$0.00 | \$2,975.00 | 100.00% |
| 238.532.0410.230.235.201 | Supplies | \$0.00 | \$0.00 | \$750.66 | (\$750.66) | \$0.00 | (\$750.66) | 0.00% |
| 238.532.0410.262.000.201 | Supplies for Operetta | \$12,691.22 | \$766.00 | \$1,754.00 | \$10,937.22 | \$0.00 | \$10,937.22 | 86.18% |
| 238.532.0410.276.000.201 | Supplies for Builders | \$1,671.70 | \$0.00 | \$120.00 | \$1,551.70 | \$850.00 | \$701.70 | 41.98% |
| 238.532.0410.280.000.201 | Supplies for Hope Squad | \$2,914.44 | \$0.00 | \$0.00 | \$2,914.44 | \$0.00 | \$2,914.44 | 100.00% |
| 238.532.0410.287.000.201 | Supplies for Ski | \$5,268.04 | \$0.00 | \$0.00 | \$5,268.04 | \$0.00 | \$5,268.04 | 100.00% |
| 238.532.0410.291.000.201 | Supplies for Publications | (\$4,498.96) | \$0.00 | \$0.00 | (\$4,498.96) | \$0.00 | (\$4,498.96) | 100.00% |
| 238.740.0410.300.000.201 | Supplies for Student Council | \$9,514.64 | \$0.00 | \$0.00 | \$9,514.64 | \$100.00 | \$9,414.64 | 98.95% |
| 238.740.0320.301.000.201 | Services for Student Body | \$0.00 | \$0.00 | \$187.62 | (\$187.62) | \$0.00 | (\$187.62) | 0.00% |
| 238.740.0410.301.000.201 | Supplies for Student Body | \$5,289.05 | \$57.68 | \$911.82 | \$4,377.23 | \$21.92 | \$4,355.31 | 82.35% |
| | UNIT: EAST MINICO MIDDLE - 201 | \$120,420.25 | \$5,242.33 | \$40,703.85 | \$79,716.40 | \$4,167.32 | \$75,549.08 | 62.74% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activity Report

From Date: 11/1/2025

To Date: 11/30/2025

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
 Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|--------------------------------|--------------|---------------|-------------|--------------|-------------|----------------|---------|
| 238.515.0320.000.000.202 | Services for General Instructi | \$0.00 | \$95.00 | \$275.09 | (\$275.09) | \$0.00 | (\$275.09) | 0.00% |
| 238.515.0410.000.000.202 | Supplies for General Instructi | \$7,880.86 | \$199.00 | \$4,856.14 | \$3,024.72 | \$0.00 | \$3,024.72 | 38.38% |
| 238.515.0410.000.200.202 | Supplies for Fundraisers | \$0.00 | \$0.00 | \$137.93 | (\$137.93) | \$0.00 | (\$137.93) | 0.00% |
| 238.515.0410.201.000.202 | Supplies for Activities/Activi | \$15,924.23 | \$69.00 | \$1,958.20 | \$13,966.03 | \$0.00 | \$13,966.03 | 87.70% |
| 238.515.0410.202.000.202 | Supplies for Concessions/Schoo | \$9,785.70 | \$1,100.59 | \$2,911.85 | \$6,873.85 | \$1,063.94 | \$5,809.91 | 59.37% |
| 238.515.0410.203.000.202 | Supplies | \$1,941.57 | \$0.00 | \$0.00 | \$1,941.57 | \$0.00 | \$1,941.57 | 100.00% |
| 238.515.0410.204.000.202 | Supplies for Vending | \$5,176.97 | \$226.11 | \$1,939.01 | \$3,237.96 | \$926.19 | \$2,311.77 | 44.65% |
| 238.515.0410.206.000.202 | School Improvement Supplies | \$1,633.96 | \$265.15 | \$265.15 | \$1,368.81 | \$235.00 | \$1,133.81 | 69.39% |
| 238.515.0410.221.000.202 | Supplies | \$14.72 | \$0.00 | \$0.00 | \$14.72 | \$0.00 | \$14.72 | 100.00% |
| 238.515.0410.227.000.202 | Supplies for Media | \$1,550.90 | \$216.84 | \$656.34 | \$894.56 | \$0.00 | \$894.56 | 57.68% |
| 238.515.0410.228.000.202 | Supplies for Physical Educatio | \$2,511.36 | \$0.00 | \$407.94 | \$2,103.42 | \$0.00 | \$2,103.42 | 83.76% |
| 238.515.0410.229.000.202 | Supplies for Shop | \$567.04 | \$0.00 | \$0.00 | \$567.04 | \$0.00 | \$567.04 | 100.00% |
| 238.515.0410.246.000.202 | Supplies for Band | \$1,857.51 | \$0.00 | \$0.00 | \$1,857.51 | \$0.00 | \$1,857.51 | 100.00% |
| 238.515.0320.254.000.202 | Services for Choir | \$0.00 | \$0.00 | \$170.00 | (\$170.00) | \$0.00 | (\$170.00) | 0.00% |
| 238.515.0410.254.000.202 | Supplies for Choir | \$1,760.73 | \$160.00 | \$160.00 | \$1,600.73 | \$0.00 | \$1,600.73 | 90.91% |
| 238.515.0410.263.000.202 | Supplies for Orchestra | \$4,378.91 | \$0.00 | \$0.00 | \$4,378.91 | \$70.00 | \$4,308.91 | 98.40% |
| 238.515.0410.278.000.202 | Supplies for FCCLA | \$435.17 | \$0.00 | \$0.00 | \$435.17 | \$0.00 | \$435.17 | 100.00% |
| 238.515.0410.291.000.202 | Supplies | \$11,175.74 | \$0.00 | \$6,270.55 | \$4,905.19 | \$0.00 | \$4,905.19 | 43.89% |
| 238.531.0320.000.000.202 | Services for General Athletics | \$0.00 | \$600.00 | \$3,617.57 | (\$3,617.57) | \$0.00 | (\$3,617.57) | 0.00% |
| 238.531.0410.000.000.202 | Supplies for General Athletics | \$23,242.39 | \$363.26 | \$2,318.48 | \$20,923.91 | \$0.00 | \$20,923.91 | 90.02% |
| 238.531.0320.252.000.202 | Property Services | \$0.00 | \$400.00 | \$400.00 | (\$400.00) | \$0.00 | (\$400.00) | 0.00% |
| 238.531.0410.252.000.202 | Supplies for Boys' Wrestling | \$1,766.85 | \$909.28 | \$909.28 | \$857.57 | \$0.00 | \$857.57 | 48.54% |
| 238.531.0410.253.000.202 | Supplies for Cheerleading | \$7,474.83 | \$403.43 | \$4,255.83 | \$3,219.00 | \$99.92 | \$3,119.08 | 41.73% |
| 238.531.0410.253.209.202 | Supplies for Cheerleading Unif | \$0.00 | \$1,538.12 | \$2,186.97 | (\$2,186.97) | \$0.00 | (\$2,186.97) | 0.00% |
| 238.531.0410.256.000.202 | Supplies for Dance | (\$2,170.45) | \$0.00 | \$0.00 | (\$2,170.45) | \$0.00 | (\$2,170.45) | 100.00% |
| 238.531.0410.257.000.202 | Supplies for Football | \$3,315.18 | \$0.00 | \$0.00 | \$3,315.18 | \$0.00 | \$3,315.18 | 100.00% |
| 238.531.0410.261.000.202 | Supplies | \$4,176.98 | \$0.00 | \$0.00 | \$4,176.98 | \$0.00 | \$4,176.98 | 100.00% |
| 238.531.0410.265.000.202 | Supplies for Special Olympics | \$27.30 | \$0.00 | \$0.00 | \$27.30 | \$0.00 | \$27.30 | 100.00% |
| 238.531.0410.269.000.202 | Supplies for Track | (\$7,491.35) | \$0.00 | \$0.00 | (\$7,491.35) | \$0.00 | (\$7,491.35) | 100.00% |
| 238.531.0410.270.000.202 | Supplies for Volleyball | \$5,300.00 | \$0.00 | \$4,700.00 | \$600.00 | \$39.68 | \$560.32 | 10.57% |
| 238.532.0410.230.000.202 | Supplies | \$2,026.16 | \$0.00 | \$0.00 | \$2,026.16 | \$1,053.97 | \$972.19 | 47.98% |
| 238.532.0410.276.000.202 | Supplies for Builders | \$727.45 | \$0.00 | \$0.00 | \$727.45 | \$0.00 | \$727.45 | 100.00% |
| 238.532.0410.280.000.202 | Supplies for Hope Squad | \$1,597.52 | \$0.00 | \$0.00 | \$1,597.52 | \$0.00 | \$1,597.52 | 100.00% |
| 238.532.0410.282.000.202 | Supplies for IDFY | \$1,254.18 | \$0.00 | \$0.00 | \$1,254.18 | \$583.84 | \$670.34 | 53.45% |
| 238.532.0410.287.000.202 | Supplies for Ski | \$8,444.34 | \$6.60 | \$6.60 | \$8,437.74 | \$50.85 | \$8,386.89 | 99.32% |
| 238.532.0410.290.000.202 | Supplies for Technology | \$1,966.57 | \$336.41 | \$633.41 | \$1,333.16 | \$16.76 | \$1,316.40 | 66.94% |
| 238.532.0410.291.000.202 | Supplies for Yearbook | \$503.56 | \$0.00 | \$52.00 | \$451.56 | \$194.00 | \$257.56 | 51.15% |
| 238.740.0410.000.000.202 | Supplies | \$56.82 | \$0.00 | \$0.00 | \$56.82 | \$0.00 | \$56.82 | 100.00% |
| 238.740.0410.300.000.202 | Supplies for Student Council | \$3,834.06 | \$196.02 | \$221.02 | \$3,613.04 | \$147.22 | \$3,465.82 | 90.40% |
| | UNIT: WEST MINICO MIDDLE - 202 | \$122,647.76 | \$7,084.81 | \$39,309.36 | \$83,338.40 | \$4,481.37 | \$78,857.03 | 64.30% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activity Report

From Date: 11/1/2025

To Date: 11/30/2025

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
 Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|--------------------------------|--------------|---------------|-------------|---------------|-------------|----------------|----------|
| 238.515.0410.000.000.301 | Supplies for General Instructi | \$117,919.04 | \$0.00 | \$433.20 | \$117,485.84 | \$60.58 | \$117,425.26 | 99.58% |
| 238.515.0410.000.200.301 | Supplies for Fundraiser | \$24,609.98 | \$0.00 | \$0.00 | \$24,609.98 | \$0.00 | \$24,609.98 | 100.00% |
| 238.515.0410.000.201.301 | Scholarships | \$1,512.88 | \$0.00 | \$0.00 | \$1,512.88 | \$0.00 | \$1,512.88 | 100.00% |
| 238.515.0410.000.203.301 | Supplies for Parking Permits | \$22,167.38 | \$22.00 | \$2,097.84 | \$20,069.54 | \$507.84 | \$19,561.70 | 88.25% |
| 238.515.0410.201.000.301 | Supplies for Activities/Activi | \$30,327.76 | \$0.00 | \$159.98 | \$30,167.78 | \$0.00 | \$30,167.78 | 99.47% |
| 238.515.0410.202.000.301 | Supplies for Concessions | \$11,503.54 | \$3,357.85 | \$9,141.37 | \$2,362.17 | \$0.00 | \$2,362.17 | 20.53% |
| 238.515.0410.203.000.301 | Supplies for School Climate | \$9,588.60 | \$396.31 | \$1,344.63 | \$8,243.97 | \$1,236.62 | \$7,007.35 | 73.08% |
| 238.515.0410.204.000.301 | Supplies for Vending | \$869.15 | \$302.64 | \$1,111.53 | (\$242.38) | \$1,035.64 | (\$1,278.02) | -147.04% |
| 238.515.0410.206.000.301 | School Improvement Supplies | \$30,359.48 | \$0.00 | \$0.00 | \$30,359.48 | \$0.00 | \$30,359.48 | 100.00% |
| 238.515.0410.216.000.301 | Supplies for Art | \$297.75 | \$0.00 | \$1,875.25 | (\$1,577.50) | \$574.52 | (\$2,152.02) | -722.76% |
| 238.515.0410.216.212.301 | Supplies for Ceramics | \$4,813.58 | \$0.00 | \$1,633.47 | \$3,180.11 | \$580.00 | \$2,600.11 | 54.02% |
| 238.515.0410.218.000.301 | Supplies for Chemistry | \$60.00 | \$0.00 | \$0.00 | \$60.00 | \$225.00 | (\$165.00) | -275.00% |
| 238.515.0410.224.000.301 | Supplies for Renaissance | \$2,509.92 | \$0.00 | \$0.00 | \$2,509.92 | \$0.00 | \$2,509.92 | 100.00% |
| 238.515.0410.225.000.301 | Supplies Life Skills | \$804.41 | \$0.00 | \$94.46 | \$709.95 | \$0.00 | \$709.95 | 88.26% |
| 238.515.0410.226.000.301 | Supplies for Life Sports | \$4,204.16 | \$726.07 | \$1,359.33 | \$2,844.83 | \$227.48 | \$2,617.35 | 62.26% |
| 238.515.0410.227.000.301 | Supplies for Media | \$556.27 | \$0.00 | \$0.00 | \$556.27 | \$39.00 | \$517.27 | 92.99% |
| 238.515.0410.228.000.301 | Supplies for PE | \$1,322.83 | \$0.00 | \$0.00 | \$1,322.83 | \$0.00 | \$1,322.83 | 100.00% |
| 238.515.0410.230.000.301 | Supplies for STEM | \$560.12 | \$44.05 | \$44.05 | \$516.07 | \$0.00 | \$516.07 | 92.14% |
| 238.515.0410.230.235.301 | Supplies for Origami | \$681.96 | \$0.00 | \$0.00 | \$681.96 | \$0.00 | \$681.96 | 100.00% |
| 238.515.0410.232.000.301 | Supplies for Weights | \$5,113.96 | \$0.00 | \$0.00 | \$5,113.96 | \$0.00 | \$5,113.96 | 100.00% |
| 238.515.0410.233.000.301 | Supplies for Speech/Debate | \$2,553.80 | \$0.00 | \$0.00 | \$2,553.80 | \$0.00 | \$2,553.80 | 100.00% |
| 238.515.0320.246.000.301 | Property Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$250.00 | (\$250.00) | 0.00% |
| 238.515.0410.246.000.301 | Supplies for Band | \$8,318.82 | \$0.00 | \$1,635.49 | \$6,683.33 | \$194.51 | \$6,488.82 | 78.00% |
| 238.515.0410.253.209.301 | Supplies | \$500.00 | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$500.00 | 100.00% |
| 238.515.0320.254.000.301 | Property Services | \$0.00 | \$400.00 | \$400.00 | (\$400.00) | \$0.00 | (\$400.00) | 0.00% |
| 238.515.0410.254.000.301 | Supplies for Choir | \$11,803.09 | \$2,752.62 | \$5,701.10 | \$6,101.99 | \$2,551.31 | \$3,550.68 | 30.08% |
| 238.515.0410.254.214.301 | Supplies for Madrigal Dinner | (\$6,908.27) | \$0.00 | \$0.00 | (\$6,908.27) | \$0.00 | (\$6,908.27) | 100.00% |
| 238.515.0410.262.000.301 | Supplies for Operetta | \$9,036.18 | \$0.00 | \$400.00 | \$8,636.18 | \$8,100.00 | \$536.18 | 5.93% |
| 238.515.0410.263.000.301 | Supplies for Orchestra | \$9,866.11 | \$1,163.28 | \$1,677.98 | \$8,188.13 | \$0.00 | \$8,188.13 | 82.99% |
| 238.515.0410.263.215.301 | Supplies for Cowboy Dinner | \$3,840.75 | \$799.30 | \$799.30 | \$3,041.45 | \$0.00 | \$3,041.45 | 79.19% |
| 238.515.0410.286.000.301 | Supplies for Science | \$1,468.24 | \$0.00 | \$0.00 | \$1,468.24 | \$0.00 | \$1,468.24 | 100.00% |
| 238.515.0410.291.000.301 | Supplies for Yearbook | \$16,963.37 | \$7,947.75 | \$7,947.75 | \$9,015.62 | \$0.00 | \$9,015.62 | 53.15% |
| 238.519.0410.215.224.301 | Supplies for Ag Shop | \$1,920.98 | \$1,590.03 | \$1,724.95 | \$196.03 | \$665.91 | (\$469.88) | -24.46% |
| 238.519.0410.215.232.301 | Supplies Layton John Bohlman | \$24,598.16 | \$0.00 | \$0.00 | \$24,598.16 | \$0.00 | \$24,598.16 | 100.00% |
| 238.519.0410.220.228.301 | Supplies for Robert K Ryan | \$1,610.66 | \$0.00 | \$0.00 | \$1,610.66 | \$0.00 | \$1,610.66 | 100.00% |
| 238.519.0410.220.229.301 | Supplies for Donna Cameron | \$1,353.60 | \$0.00 | \$0.00 | \$1,353.60 | \$0.00 | \$1,353.60 | 100.00% |
| 238.519.0410.220.230.301 | Supplies for Travis Jay Kent | \$5,304.41 | \$0.00 | \$0.00 | \$5,304.41 | \$0.00 | \$5,304.41 | 100.00% |
| 238.519.0410.221.223.301 | Supplies for Britney Tracy | \$4,492.54 | \$0.00 | \$149.80 | \$4,342.74 | \$0.00 | \$4,342.74 | 96.67% |
| 238.519.0410.222.000.301 | Supplies for Cert Nursing | \$676.58 | \$0.00 | \$0.00 | \$676.58 | \$0.00 | \$676.58 | 100.00% |
| 238.519.0410.231.220.301 | Supplies for Braegon Delby Eri | \$2,004.47 | \$345.72 | \$380.63 | \$1,623.84 | \$845.09 | \$778.75 | 38.85% |
| 238.519.0410.231.233.301 | Supplies for Brent VanEvery | \$23,325.14 | \$1,080.99 | \$2,297.78 | \$21,027.36 | \$4,569.36 | \$16,458.00 | 70.56% |
| 238.531.0320.000.000.301 | Services for General Athletics | \$0.00 | \$5,000.00 | \$20,000.00 | (\$20,000.00) | \$0.00 | (\$20,000.00) | 0.00% |
| 238.531.0380.000.000.301 | Services for General Athletics | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$883.01 | (\$883.01) | 0.00% |
| 238.531.0410.000.000.301 | Supplies for General Athletics | \$75,026.38 | \$2,061.23 | \$3,908.49 | \$71,117.89 | \$700.00 | \$70,417.89 | 93.86% |
| 238.531.0550.000.000.301 | Equipment for General Athletic | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$12,032.20 | (\$12,032.20) | 0.00% |
| 238.531.0410.247.000.301 | Supplies for Baseball | \$21,296.84 | \$0.00 | \$0.00 | \$21,296.84 | \$18,000.00 | \$3,296.84 | 15.48% |
| 238.531.0410.248.000.301 | Supplies for Bowling | \$2,167.25 | \$0.00 | \$0.00 | \$2,167.25 | \$0.00 | \$2,167.25 | 100.00% |
| 238.531.0320.249.000.301 | Services for Boy's Golf | \$0.00 | \$0.00 | \$150.00 | (\$150.00) | \$0.00 | (\$150.00) | 0.00% |
| 238.531.0410.249.000.301 | Supplies for Boy's Golf | \$10,110.15 | \$1,052.38 | \$2,761.38 | \$7,348.77 | \$0.00 | \$7,348.77 | 72.69% |
| 238.531.0410.250.000.301 | Supplies for Boys' Basketball | \$21,754.47 | \$10,619.84 | \$17,619.49 | \$4,134.98 | \$3,537.00 | \$597.98 | 2.75% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activity Report

From Date: 11/1/2025

To Date: 11/30/2025

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
 Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|--------------------------------|--------------|---------------|--------------|---------------|--------------|----------------|----------|
| 238.531.0410.251.000.301 | Supplies for Boy's Soccer | \$1,788.00 | \$0.00 | \$600.87 | \$1,187.13 | \$0.00 | \$1,187.13 | 66.39% |
| 238.531.0410.252.000.301 | Supplies for Boy's Wrestling | \$16,453.01 | \$11,348.72 | \$11,348.72 | \$5,104.29 | \$16,290.16 | (\$11,185.87) | -67.99% |
| 238.531.0410.252.210.301 | Supplies | \$400.00 | \$0.00 | \$0.00 | \$400.00 | \$0.00 | \$400.00 | 100.00% |
| 238.531.0410.253.000.301 | Supplies for Cheerleading | \$62,906.75 | \$4,580.00 | \$13,484.61 | \$49,422.14 | \$7,982.84 | \$41,439.30 | 65.87% |
| 238.531.0410.253.209.301 | Supplies for Cheer Uniforms | \$0.00 | \$0.00 | \$11,101.55 | (\$11,101.55) | \$0.00 | (\$11,101.55) | 0.00% |
| 238.531.0410.255.000.301 | Supplies for Cross Country | \$2,284.16 | \$0.00 | \$849.00 | \$1,435.16 | \$127.50 | \$1,307.66 | 57.25% |
| 238.531.0410.256.000.301 | Supplies for Dance | \$9,339.93 | \$2,840.79 | \$10,656.64 | (\$1,316.71) | \$1,859.86 | (\$3,176.57) | -34.01% |
| 238.531.0410.256.204.301 | Supplies for Dance Camp | \$93.00 | \$0.00 | \$0.00 | \$93.00 | \$0.00 | \$93.00 | 100.00% |
| 238.531.0410.256.209.301 | Supplies for Dance Uniforms | \$4,914.03 | \$0.00 | \$0.00 | \$4,914.03 | \$0.00 | \$4,914.03 | 100.00% |
| 238.531.0410.257.000.301 | Supplies for Football | \$42,424.25 | \$1,833.61 | \$15,661.21 | \$26,763.04 | \$2,487.65 | \$24,275.39 | 57.22% |
| 238.531.0410.257.204.301 | Supplies for Football Camp | \$10,663.00 | \$0.00 | \$0.00 | \$10,663.00 | \$0.00 | \$10,663.00 | 100.00% |
| 238.531.0410.258.000.301 | Supplies for Girl's Basketball | \$7,761.78 | \$480.00 | \$602.94 | \$7,158.84 | \$8,039.00 | (\$880.16) | -11.34% |
| 238.531.0410.260.000.301 | Supplies for Girl's Soccer | \$2,825.61 | \$3,891.97 | \$3,891.97 | (\$1,066.36) | \$0.00 | (\$1,066.36) | -37.74% |
| 238.531.0410.261.000.301 | Supplies for Girls' Wrestling | \$583.00 | \$0.00 | \$0.00 | \$583.00 | \$0.00 | \$583.00 | 100.00% |
| 238.531.0410.264.000.301 | Supplies for Softball | \$2,310.54 | \$0.00 | \$0.00 | \$2,310.54 | \$0.00 | \$2,310.54 | 100.00% |
| 238.531.0410.265.000.301 | Supplies for Special Olympics | \$190.00 | \$0.00 | \$0.00 | \$190.00 | \$0.00 | \$190.00 | 100.00% |
| 238.531.0410.267.000.301 | Supplies for Swimming | \$10,546.26 | \$0.00 | \$0.00 | \$10,546.26 | \$386.66 | \$10,159.60 | 96.33% |
| 238.531.0410.268.000.301 | Supplies for Tennis | \$4,407.31 | \$0.00 | \$654.97 | \$3,752.34 | \$0.00 | \$3,752.34 | 85.14% |
| 238.531.0410.269.000.301 | Supplies for Track | (\$170.70) | \$0.00 | \$0.00 | (\$170.70) | \$127.50 | (\$298.20) | -174.69% |
| 238.531.0320.270.000.301 | Services for Volleyball | \$0.00 | \$0.00 | \$6,853.29 | (\$6,853.29) | \$0.00 | (\$6,853.29) | 0.00% |
| 238.531.0410.270.000.301 | Supplies for Volleyball | \$28,393.16 | \$0.00 | \$5,366.08 | \$23,027.08 | \$4,369.04 | \$18,658.04 | 65.71% |
| 238.532.0410.216.000.301 | Supplies for Art | \$1,387.62 | \$130.96 | \$187.48 | \$1,200.14 | \$100.19 | \$1,099.95 | 79.27% |
| 238.532.0410.231.233.301 | Supplies for Brent VanEvery | \$6,143.93 | \$851.28 | \$4,122.39 | \$2,021.54 | \$3,738.26 | (\$1,716.72) | -27.94% |
| 238.532.0320.277.000.301 | Property Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$300.00 | (\$300.00) | 0.00% |
| 238.532.0410.277.000.301 | Supplies for Business | \$340.75 | \$350.00 | \$525.00 | (\$184.25) | \$0.00 | (\$184.25) | -54.07% |
| 238.532.0410.278.000.301 | Supplies for FCCLA | \$169.46 | \$216.00 | \$216.00 | (\$46.54) | \$80.00 | (\$126.54) | -74.67% |
| 238.532.0410.279.000.301 | Supplies for FFA | (\$3,122.64) | \$0.00 | \$0.00 | (\$3,122.64) | \$0.00 | (\$3,122.64) | 100.00% |
| 238.532.0410.280.000.301 | Supplies for Hope Squad | \$5,792.56 | \$1,437.90 | \$2,146.94 | \$3,645.62 | \$1,023.58 | \$2,622.04 | 45.27% |
| 238.532.0410.281.000.301 | Supplies for HOSA | \$1,752.88 | \$0.00 | \$0.00 | \$1,752.88 | \$0.00 | \$1,752.88 | 100.00% |
| 238.532.0410.282.000.301 | Supplies for IDFY | \$3,286.27 | \$203.42 | \$408.25 | \$2,878.02 | \$208.00 | \$2,670.02 | 81.25% |
| 238.532.0410.284.000.301 | Supplies for Latinos in Action | \$1,965.25 | \$0.00 | \$517.02 | \$1,448.23 | \$376.00 | \$1,072.23 | 54.56% |
| 238.532.0410.285.000.301 | Supplies for NHS | \$2,318.16 | \$0.00 | \$0.00 | \$2,318.16 | \$0.00 | \$2,318.16 | 100.00% |
| 238.532.0410.286.000.301 | Supplies for Science | \$12,257.97 | \$1,588.78 | \$1,588.78 | \$10,669.19 | \$415.00 | \$10,254.19 | 83.65% |
| 238.532.0410.287.000.301 | Supplies for Ski | \$549.30 | \$0.00 | \$0.00 | \$549.30 | \$0.00 | \$549.30 | 100.00% |
| 238.532.0410.288.000.301 | Supplies for Skills USA | (\$4,447.60) | \$0.00 | \$0.00 | (\$4,447.60) | \$0.00 | (\$4,447.60) | 100.00% |
| 238.532.0410.291.000.301 | Supplies for Yearbook | \$3,494.69 | \$0.00 | \$0.00 | \$3,494.69 | \$0.00 | \$3,494.69 | 100.00% |
| 238.532.0410.292.000.301 | Supplies for Key Club | \$552.93 | \$0.00 | \$0.00 | \$552.93 | \$0.00 | \$552.93 | 100.00% |
| 238.532.0410.293.000.301 | Supplies for M Club | \$260.59 | \$0.00 | \$0.00 | \$260.59 | \$0.00 | \$260.59 | 100.00% |
| 238.532.0410.295.000.301 | Supplies for Rodeo | \$140.00 | \$0.00 | \$0.00 | \$140.00 | \$0.00 | \$140.00 | 100.00% |
| 238.532.0410.296.000.301 | Supplies for Young Republican | \$516.18 | \$0.00 | \$0.00 | \$516.18 | \$0.00 | \$516.18 | 100.00% |
| 238.532.0410.297.000.301 | Supplies for Trap | \$437.27 | \$0.00 | \$0.00 | \$437.27 | \$0.00 | \$437.27 | 100.00% |
| 238.532.0410.299.000.301 | Supplies for Spanish | \$1,964.33 | \$0.00 | \$0.00 | \$1,964.33 | \$0.00 | \$1,964.33 | 100.00% |
| 238.532.0410.306.000.301 | Supplies for Red Zone | \$1,080.04 | \$86.92 | \$86.92 | \$993.12 | \$0.00 | \$993.12 | 91.95% |
| 238.740.0410.300.000.301 | Supplies for Student Council | \$33,200.02 | \$5,598.17 | \$10,949.36 | \$22,250.66 | \$2,704.81 | \$19,545.85 | 58.87% |
| 238.740.0410.301.000.301 | Supplies for Class 2026 | \$12,737.36 | \$92.24 | \$338.85 | \$12,398.51 | \$723.00 | \$11,675.51 | 91.66% |
| 238.740.0410.302.000.301 | Supplies for Class 2027 | \$2,085.64 | \$0.00 | \$143.51 | \$1,942.13 | \$218.00 | \$1,724.13 | 82.67% |
| 238.740.0410.303.000.301 | Supplies for Class 2028 | \$724.07 | \$27.60 | \$154.57 | \$569.50 | \$0.00 | \$569.50 | 78.65% |
| 238.740.0410.304.000.301 | Supplies for Class 2029 | \$500.00 | \$125.16 | \$186.31 | \$313.69 | \$0.00 | \$313.69 | 62.74% |
| 238.740.0410.305.000.301 | Supplies for Gift of Green | \$4,793.72 | \$0.00 | \$0.00 | \$4,793.72 | \$70.00 | \$4,723.72 | 98.54% |
| | UNIT: MINICO HIGH SCHOOL - 301 | \$821,860.33 | \$75,345.58 | \$189,492.48 | \$632,367.85 | \$108,442.12 | \$523,925.73 | 63.75% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activity Report

Fiscal Year: 2025-2026

From Date: 11/1/2025

To Date: 11/30/2025

- Subtotal by Collapse Mask
- Include pre encumbrance
- Print accounts with zero balance
- Filter Encumbrance Detail by Date Range
- Exclude Inactive Accounts with zero balance
- Include All Encumbrances

Account Number Description GL Budget Range To Date YTD Balance Encumbrance Budget Balance % Bud

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activity Report

From Date: 11/1/2025 To Date: 11/30/2025

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask
- Include pre encumbrance
- Print accounts with zero balance
- Filter Encumbrance Detail by Date Range
- Exclude Inactive Accounts with zero balance
- Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|--------------------------------|------------|---------------|----------|------------|-------------|----------------|--------|
| 238.517.0410.000.000.490 | Supplies for General Instructi | \$8,006.47 | \$778.97 | \$778.97 | \$7,227.50 | \$0.00 | \$7,227.50 | 90.27% |
| | UNIT: Minidoka Jr. High - 490 | \$8,006.47 | \$778.97 | \$778.97 | \$7,227.50 | \$0.00 | \$7,227.50 | 90.27% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activity Report

From Date: 11/1/2025 To Date: 11/30/2025

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask
- Include pre encumbrance
- Print accounts with zero balance
- Filter Encumbrance Detail by Date Range
- Exclude Inactive Accounts with zero balance
- Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--------------------------|-------------------------------------|-------------|---------------|------------|-------------|-------------|----------------|---------|
| 238.517.0410.000.000.492 | Supplies for General Instructi | \$3,088.97 | \$0.00 | (\$13.40) | \$3,102.37 | \$0.00 | \$3,102.37 | 100.43% |
| 238.517.0410.000.206.492 | Supplies for Daycare | \$42,978.97 | \$0.00 | \$111.99 | \$42,866.98 | \$592.06 | \$42,274.92 | 98.36% |
| 238.517.0410.201.000.492 | Supplies for Activities/Activi | \$3,193.60 | \$0.00 | \$0.00 | \$3,193.60 | \$0.00 | \$3,193.60 | 100.00% |
| 238.517.0410.202.000.492 | Supplies for Concessions/Schoo | (\$53.87) | \$0.00 | \$0.00 | (\$53.87) | \$0.00 | (\$53.87) | 100.00% |
| 238.517.0410.202.236.492 | Munchie Mart Supplies | \$1,469.20 | \$0.00 | \$172.63 | \$1,296.57 | \$552.04 | \$744.53 | 50.68% |
| 238.517.0410.203.000.492 | Supplies for School Climate/Su | \$1,714.03 | \$321.20 | \$776.59 | \$937.44 | \$209.60 | \$727.84 | 42.46% |
| 238.517.0410.204.000.492 | Supplies for Vending | \$6,478.59 | \$24.42 | \$503.82 | \$5,974.77 | \$86.55 | \$5,888.22 | 90.89% |
| 238.519.0410.217.000.492 | Supplies for Business and Mark | \$1,472.57 | \$0.00 | \$36.58 | \$1,435.99 | \$375.20 | \$1,060.79 | 72.04% |
| 238.532.0320.277.000.492 | Property Services | \$0.00 | \$105.28 | \$105.28 | (\$105.28) | \$180.66 | (\$285.94) | 0.00% |
| 238.532.0410.277.000.492 | Supplies for Business | \$1,362.60 | \$44.29 | \$174.29 | \$1,188.31 | \$472.71 | \$715.60 | 52.52% |
| 238.532.0410.280.000.492 | Supplies for Hope Squad | \$3,319.07 | \$0.00 | \$0.00 | \$3,319.07 | \$389.74 | \$2,929.33 | 88.26% |
| 238.740.0410.300.000.492 | Supplies for Student Council | \$2,396.86 | \$60.91 | \$60.91 | \$2,335.95 | \$919.28 | \$1,416.67 | 59.11% |
| | UNIT: MT HARRISON ALTERNATIVE - 492 | \$67,420.59 | \$556.10 | \$1,928.69 | \$65,491.90 | \$3,777.84 | \$61,714.06 | 91.54% |

MINIDOKA COUNTY SCHOOL DISTRICT #331

Student Activity Report

Fiscal Year: 2025-2026

From Date: 11/1/2025 To Date: 11/30/2025

- Subtotal by Collapse Mask
- Include pre encumbrance
- Print accounts with zero balance
- Filter Encumbrance Detail by Date Range
- Exclude Inactive Accounts with zero balance
- Include All Encumbrances

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|---------------------|-------------|----------------|---------------|--------------|----------------|--------------|----------------|--------|
| Grand Total: | | \$1,315,773.72 | \$90,404.92 | \$284,203.78 | \$1,031,569.94 | \$128,890.28 | \$902,679.66 | 68.60% |

End of Report

MINIDOKA COUNTY JOINT SCHOOL DISTRICT #331

| | | | | | | | |
|------------------------------------|--|-------------------------|--|------------------------------|----|--------------|---|
| TITLE OF CONFERENCE | | DESTINATION | | CHECK ONE | | | |
| NEW YORK BUILD 2026 EXPO | | NEW YORK CITY, NEW YORK | | IN-RADIUS | | OUT-RADIUS | X |
| PURPOSE OF CONFERENCE: | | REPORT TO: (CIRCLE ONE) | | STUDENT TRAVEL OVERNIGHT Y/N | | | Y |
| SKILLS USA STUDENTS TO ATTEND EXPO | | BOARD STAFF TEAM | | # STUDENTS | 20 | # CHAPERONES | 4 |

REQUESTS THAT ARE REQUIRED BY GRANT, GOVERNMENTAL RULES AND REGULATIONS, OR CONSIDERED IMPERATIVE TO THE OPERATION OF THE DISTRICT ARE SUBJECT TO APPROVAL. THE DEADLINE FOR ALL TRIP REQUESTS ARE THE FIRST MONDAY EACH MONTH. OUT OF RADIUS AND STUDENT REQUESTS ARE REVIEWED AT THE SEPTEMBER BOARD MEETING.

| NAMES OF ATTENDEES | DATE(S) OF TRAVEL | MEALS: | | | | MILEAGE | | | Y/N | PARKING BAGGAGE | RENTAL CAR SHUTTLE TAXI | SUB | REGISTRATION | AIRFARE | LODGING | TOTAL STAFF REIMB |
|---------------------|-------------------------|----------------|------------|------------------------------------|----------|-----------------------------|-------|-----------------|-----|-----------------|-------------------------|----------|--------------|-----------|----------|-------------------|
| | | BREAKFAST \$10 | LUNCH \$15 | DINNER INSTATE \$20 OUT STATE \$30 | | DESTINATION CITY OR AIRPORT | MILES | TOTAL 0.57 MILE | | | | | | | | |
| SKILLS USA STUDENTS | MAR 15- Mar 19, 2026 | | | | | NEW YORK CITY, NY | | \$ - | N | | \$ 1,000 | | | \$ 8,500 | \$ 5,000 | |
| BRENT VANEVRY | MAR 15- Mar 19, 2026 | \$ 50 | \$ 75 | \$ 150 | \$ 275 | NEW YORK CITY, NY | | | N | | | Y | | \$ 425 | \$ 800 | \$ 275 |
| DONNA CAMERON | MAR 15- Mar 19, 2026 | \$ 50 | \$ 75 | \$ 150 | \$ 275 | NEW YORK CITY, NY | | | N | | | Y | | \$ 425 | \$ 800 | \$ 275 |
| TRAVIS KENT | MAR 15- Mar 19, 2026 | \$ 50 | \$ 75 | \$ 150 | \$ 275 | NEW YORK CITY, NY | | | N | | | Y | | \$ 425 | \$ 800 | \$ 275 |
| BRAEGON ERICKSON | MAR 15- Mar 19, 2026 | \$ 50 | \$ 75 | \$ 150 | \$ 275 | NEW YORK CITY, NY | | | N | | | Y | | \$ 425 | \$ 800 | \$ 275 |
| | | | | | \$ - | | | | | | | | | | | |
| | | | | | \$ - | | | | | | | | | | | |
| | | | | | \$ - | | | | | | | | | | | |
| | | | | | \$ - | | | | | | | | | | | |
| | | | | | \$ - | | | | | | | | | | | |
| | | \$ 200 | \$ 300 | \$ 600 | \$ 1,100 | | | | | | \$ - | \$ 1,000 | | \$ 10,200 | \$ 8,200 | 1100 |

| OFFICE USE ONLY | |
|---|-------------------------------------|
| ALL FORMS MUST BE TYPED. INCOMPLETE TRAVEL REQUESTS WILL BE RETURNED FOR ADDITIONAL INFORMATION. | |
| PER DIEM REIMBURSED AHEAD FOR OUT OF RADIUS TRAVEL. RECEIPTS REQUIRED FOR NON-PER DIEM EXPENSES INCURRED. | |
| BUDGET CODE: SKILLS USA FD/FUNDRAISERS/CTE FDS | PROGRAM DIRECTOR INITIAL: <i>dg</i> |
| TOTAL COST OF REQUEST | \$ 20,500 |
| SIGNATURE(S) OF SUPERVISOR/ADMINISTRATOR: <i>Amberley...</i> | |
| SIGNATURE OF SUPERINTENDENT: <i>Lawson</i> | BOARD APPROVAL DATE |

Field Trip Proposal - Minidoka County School District Board Date: November 25, 2025

To: Mr. Spencer Larsen, Board Chair Members of the Minidoka County School District Board of Trustees

From: Mr. Brent Van Every, Mr. Travis Kent, Mr. Braegon Erickson, Mrs. Donna Cameron SkillsUSA Advisors, Minico High School – SkillsUSA Chapter

Subject: Request for Approval of Educational Trip to New York City SkillsUSA Club Attendance at the New York Build Expo March 15–19, 2026

Dear Mr. Larsen and Board Members,

Our Minico High School SkillsUSA chapter respectfully requests formal approval for an educational out-of-state trip to New York City from March 15–19, 2026. The primary purpose is for selected SkillsUSA students to attend New York build Expo. This event directly aligns with our Career and Technical Education (CTE) programs in construction, carpentry, cabinetmaking, and related building trades. The show has the most current building materials, building practices, as well as an experience for Skills members to see what industry has to offer. Our SkillsUSA Chapter have been field trips in the past, and have had safe and educational experiences.

Trip Overview

- Dates of travel: Sunday, March 15 – Thursday, March 19, 2026 (students will miss four school days: March 16–19)
- Destination: New York City, NY (Javits Convention Center)
- Number of students: 18–20 qualified SkillsUSA members (juniors and seniors who have demonstrated leadership and commitment)
- Chaperones: Alongside SkillsUSA Advisors, we plan on having an additional 2-3 chaperones.
- Transportation: Round-trip commercial airline (Salt Lake City or Twin Falls → JFK or LaGuardia) and public transit/chartered bus in NYC
- Lodging: Pre-approved hotel within walking distance or short subway ride from Javits Center

Educational Value In addition to two full days at the New York Build Expo(exhibits, new tools/technology, career seminars, and networking with industry professionals), students will participate in the following standards-aligned educational experiences:

- American Museum of Natural History (STEM and earth science connections)
- Statue of Liberty and Ellis Island (U.S. history, immigration, symbolism of liberty)
- 9/11 Memorial & Museum (civics, resilience, and modern history)
- Guided architectural walking tour of Lower Manhattan (optional, based on schedule)

These experiences meet multiple Idaho Content Standards in history, science, and career readiness while exposing students to real-world applications of the skills they are mastering in our CTE programs.

Funding – No Cost to the District Our SkillsUSA chapter has aggressively fundraised throughout the 2025–2026 school year:

- Potato sales: ≈ \$3,500 net profit
- Vending machine commission: ≈ \$4,000
- Total raised to date: ≈ \$7,500

Estimated cost per student: \$900-\$1,100 (airfare, lodging, show registration, most meals, museum entries, and ground transportation). The remaining balance for each student will be paid by the student and their family. No district general funds or taxpayer dollars are requested. Any shortfall will be covered by additional chapter fundraising if needed.

Safety & Logistics

- All travel arrangements will comply with district out-of-state travel policy
- Detailed itinerary, emergency protocols, and code-of-conduct agreements will be submitted for administrative review
- Students must maintain passing grades and good standing to participate
- 24/7 chaperone supervision will be in place

Request We respectfully ask the Board to approve this educational trip at your earliest convenience (preferably at the December or January meeting) so we may secure early-bird airfare and hotel rates before prices increase.

We would be happy to attend a board meeting to answer any questions or provide additional documentation.

Thank you for your continued support of Career and Technical Education and the Minidoka SkillsUSA program.

Respectfully submitted,

Brent Van Every



STUDENT CELEBRATION





MINICO

END OF LAST YEAR

Aron Diaz

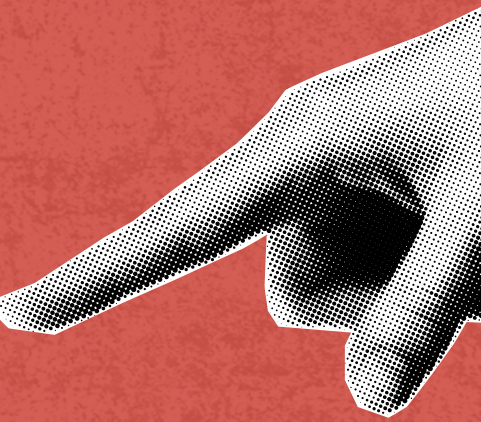
Passing all but 1 -needs 3% to pass

Trinity Etherington

Passing all core classes

Logan Freeman

Passing all Core Classes



MT. HARRISON

FIRST QUARTER

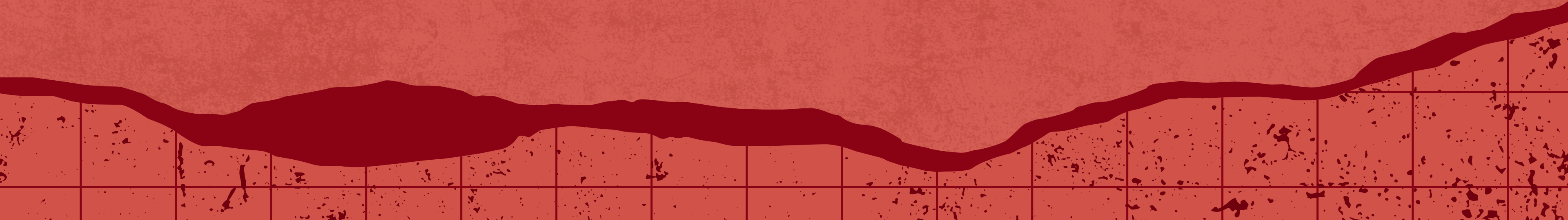
Juan Olmos

Luis Cardenas

Brayan Rangel

Edward Mejia

Rorry Harris



GRADUATION CEREMONY





GRADE PROMOTION

Neveah Juarez

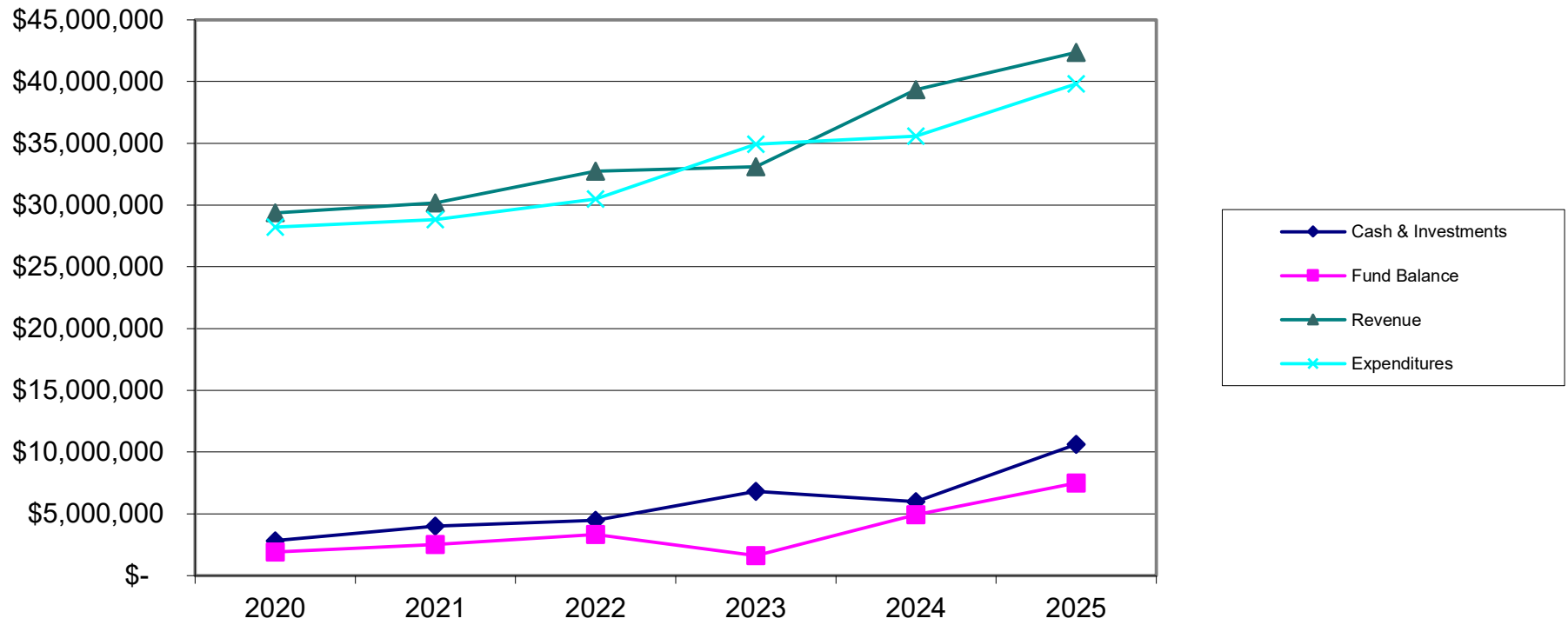
Samuel Ledesma

Christian Garcia

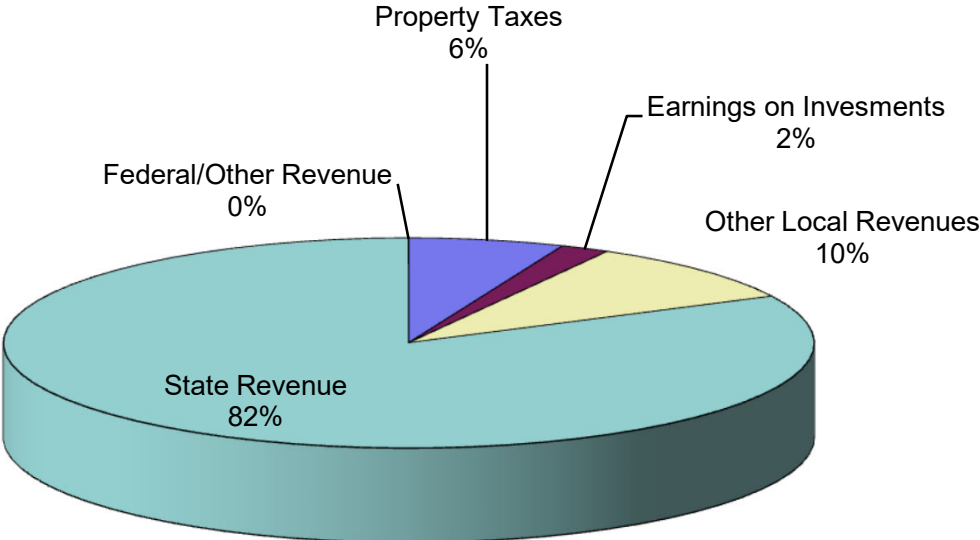
Alexsandra Carbajal



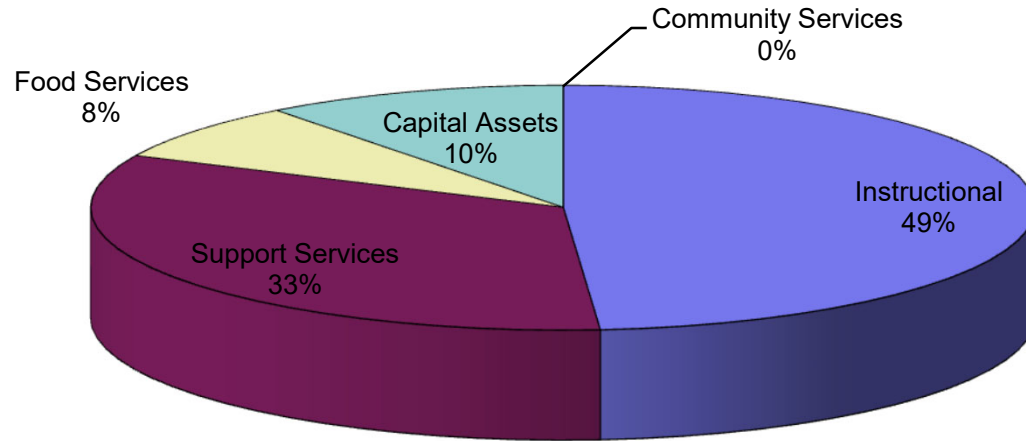
MINIDOKA JOINT SCHOOL DISTRICT #331 GENERAL FUND



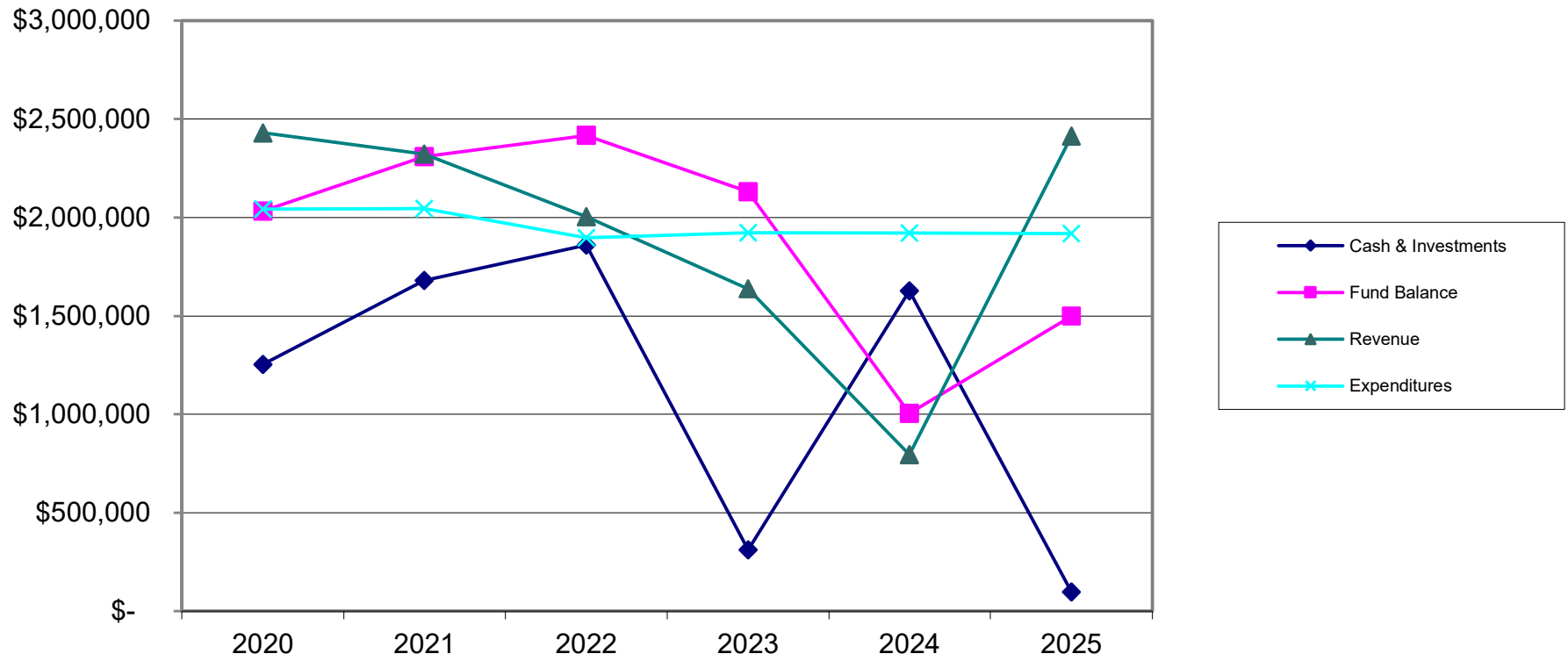
**MINIDOKA SCHOOL DISTRICT #331 GENERAL FUND REVENUES FOR THE FISCAL YEAR ENDING
JUNE 30, 2025**



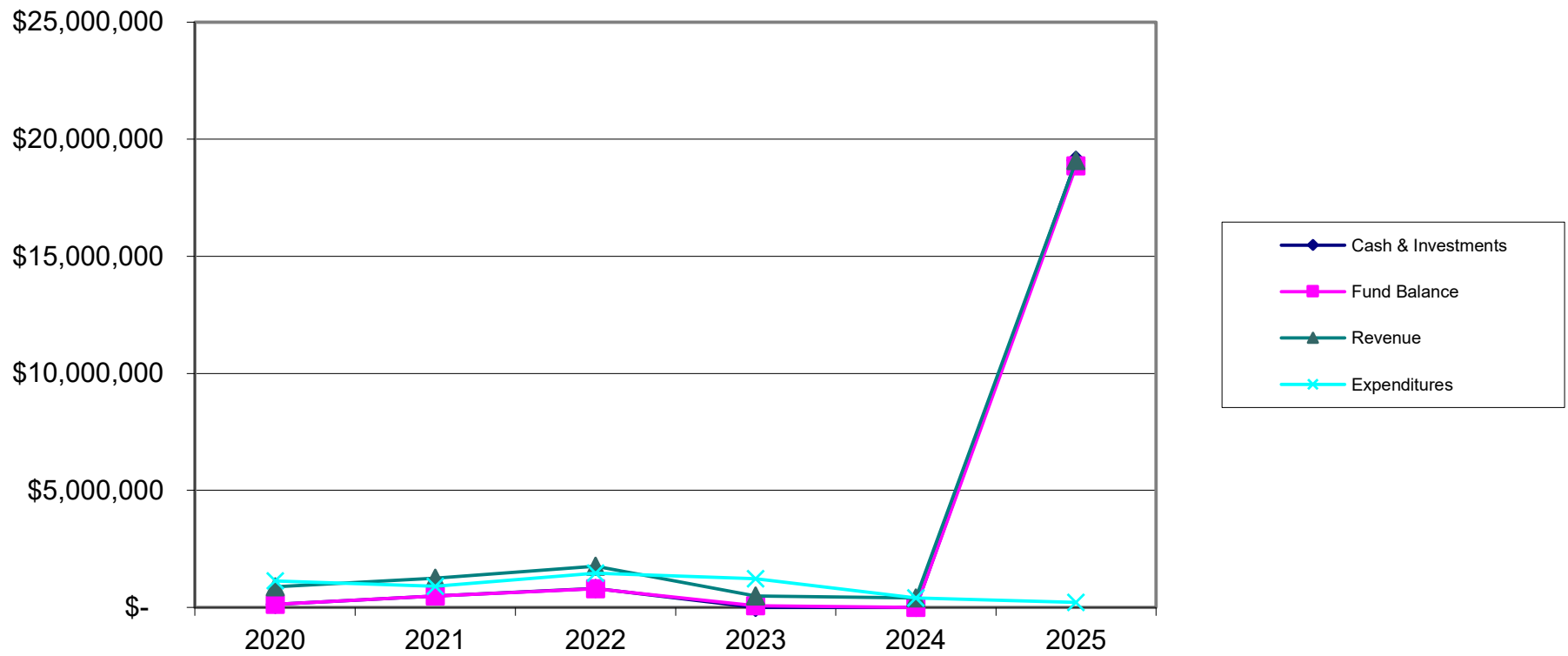
**MINIDOKA SCHOOL DISTRICT #331 GENERAL FUND EXPENDITURES FOR THE FISCAL
YEAR ENDING JUNE 30, 2025**



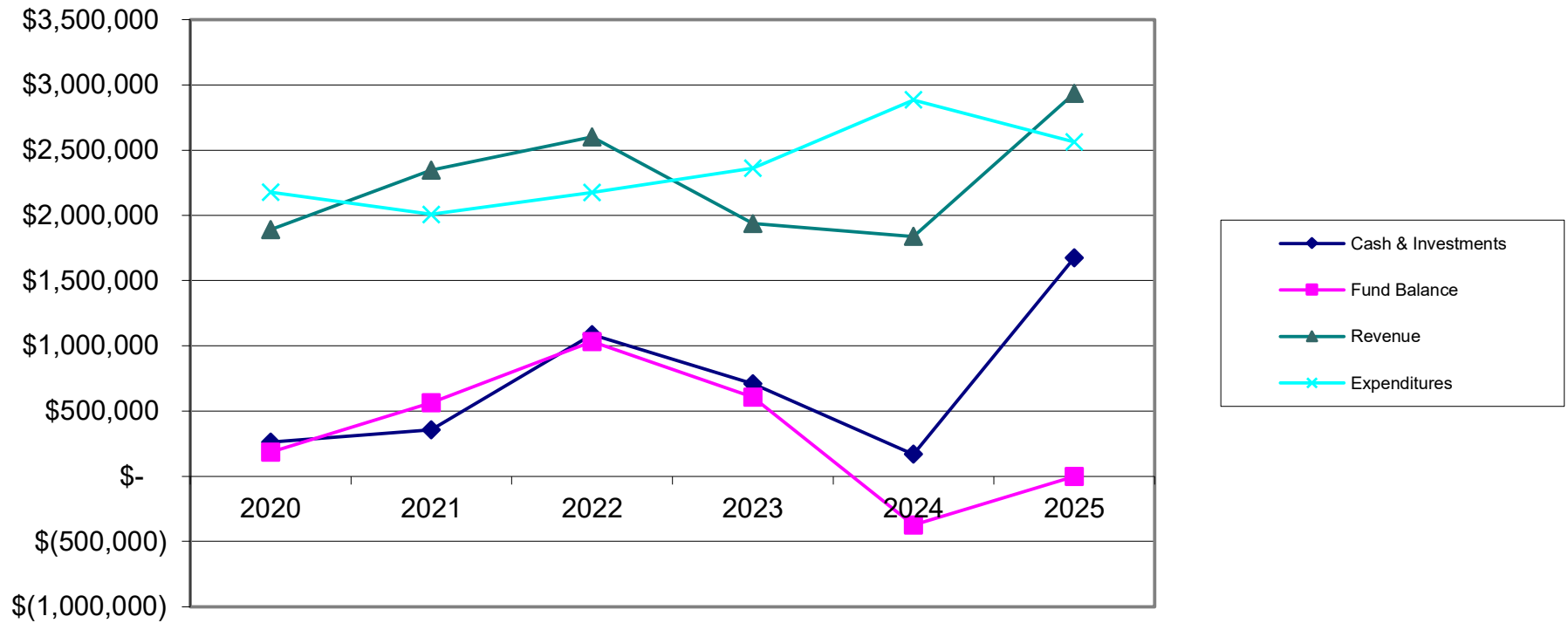
MINIDOKA SCHOOL DISTRICT #331 DEBT SERVICE FUND



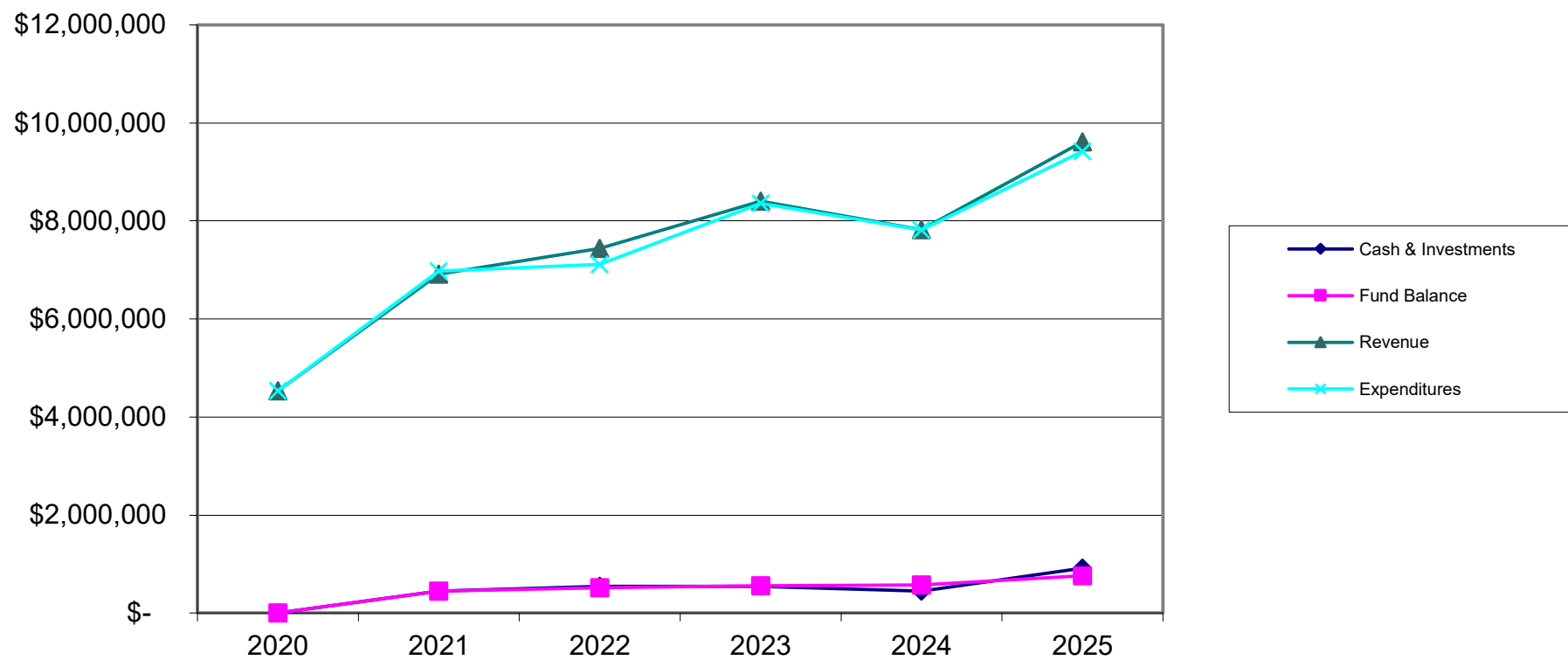
MINIDOKA SCHOOL DISTRICT #331 CAPITAL PROJECTS FUND



MINIDOKA SCHOOL DISTRICT #331 FOOD SERVICE FUND



MINIDOKA SCHOOL DISTRICT #331 NON-MAJOR FUNDS



MINIDOKA JOINT SCHOOL DISTRICT #331

BASIC FINANCIAL STATEMENTS
With Supplemental Information

For the Year Ended June 30, 2025

MINIDOKA JOINT SCHOOL DISTRICT #331

BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2025

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Superintendent and Board of Trustees
Minidoka Joint School District No. 331

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Minidoka Joint School District No. 331 (the "District") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2025, 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 Opinion

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 District 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

Governmental Accounting Standards Board Statement No. 75 ("GASB 75") has not been implemented. In accordance with GASB 75, deferred inflows, deferred outflows, net other postemployment benefits (OPEB) assets or liabilities, and expenses relating to the reporting for postemployment benefits other than pensions are required to be determined and reported. These items would affect assets, liabilities and net position on the Statement of Net Position and expenses on the Statement of Activities. The amount by which this departure would affect the assets, liabilities, net position and expenses has not been determined.

Responsibilities of Management for the Financial Statements

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor fund and fiduciary fund financial statements, as well as the combining and individual agency fund schedules of receipts, disbursements, and changes in fund balance are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the combining and individual agency funds schedules of receipts, disbursements, and changes in fund balance, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the combining and individual agency funds schedules of receipts, disbursements, and changes in fund balance, 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 December 13, 2025 on our consideration of the Minidoka Joint School District No. 331's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Poulsen VanLeuven & Catmull

Burley, Idaho
December 13, 2025



Administration

Spencer Larsen, Superintendent
Kerri Tibbitts, Board Clerk
Daryl Kent, Treasurer

Board Members

Russ Suchan
Jacob Claridge
Mary Andersen
Rick Kent
Lendon Moss

MANAGEMENT'S DISCUSSION & ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

The Minidoka County School District's discussion and analysis of financial performance provides an overall review of the District's financial activities for the year ending June 30, 2025. The intent of this discussion and analysis is to look at the District's financial performance as a whole. This should be read in conjunction with the financial statements, which immediately follow this section.

Financial Position

- The District saw an increase in funding and reimbursements from the State from \$37,978,434 in fiscal year 2024 to \$60,643,656 in fiscal year 2025, or an increase of 60% in funding. The majority of the increase in state funding came in the form of school modernization funding of \$18,854,672.
- Local revenue in all funds decreased from \$2,996,902 in fiscal year 2024 to \$2,764,105 in fiscal year 2025, a decrease of 7.8%. These decreases primarily stem from a reduction in property tax revenue.
- The District's earnings on investments totaled \$869,517 for fiscal year 2025, up from \$461,993. The increase in interest earned was due to increased investment balances held with the State of Idaho investment pool. Other revenues during fiscal year 2025 included \$3,498,493 of insurance reimbursements related to property damage in previous fiscal years.
- Total General Fund revenues accounted for \$42,368,367 or 56% of all District revenues. Non-General Fund revenues in the form of charges for services, operating grants, capital grants and contributions accounted for \$32,993,943 or 44% of all revenues totaling \$75,362,310. The increase of non-general fund revenues is due to the school modernization funding received during fiscal year 2025.
- The District General Fund fund-balance increased by \$2,552,204 from \$4,944,164 in fiscal year 2024 to \$7,496,368 in fiscal year 2025. The General Fund Operating Reserve is equivalent to 5% of its fiscal year 24-25 General Fund revenue.

Overview of the Financial Statements

The District-wide financial statements are organized to provide an understanding of the fiscal performance of the District as a whole in a manner similar to a private sector business. The basic financial statements consist of two kinds of statements that present different views of the District's financial activities.

These statements utilize the accrual basis of accounting. This basis of accounting recognizes the financial effects of events when they occur, without regard to the timing of cash flows related to the events.

- The Statement of Net Position and Statement of Activities provide information on a district-wide basis. The statements present an aggregate view of the District's finances. District-wide statements contain useful long-term information, as well as information for the completed fiscal year.
- The remaining statements are fund financial statements that focus on individual funds and financial activities of the District. Fund statements generally report operations in more detail than the district-wide statements.

District-Wide Financial Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The two district-wide statements report the District's net position and how they have changed. Comparative data to the prior year is provided in Exhibit 1 and 2. Net position, the difference between the District's position and liabilities, are one way to measure the District's overall financial position.

- Increases or decreases in the District's net assets are one indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall financial condition of the District, additional non-financial factors, such as changes in the District's property tax base and the condition of school buildings and other facilities should be considered.

In the district-wide financial statements, the District's activities are all classified as governmental activities. Governmental activities include all regular and special education, all educational support activities, administration, transportation, and food services. Most of the activities are supported by property taxes and state formula driven support.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds and not on the district as a whole. Funds are accounting devices the District uses to keep track of sources of funding and spending on particular programs and to demonstrate compliance with various regulatory requirements.

These statements utilize the modified accrual basis of accounting. This basis of accounting recognizes revenues in the period that they become measurable and available. It recognizes expenditures in the period that they become measurable, funded through available resources and payable within a current period.

- Some funds are required by state law and by bond covenants.
- The District establishes other funds to control and manage money designated for particular purposes or to show that it is properly using certain revenues, like grants.
- Most of the District's activities are represented in governmental funds, which generally focus on (1) how cash and other financial assets, which are readily converted to cash, flow in and out, and (2) the

balances left at year-end that are available for funding future basic services. Consequently, the governmental funds statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Governmental fund information does not report on long-term commitments as is reported in the district-wide statements.

- Fiduciary funds are used to account for assets held by the District in its capacity as agent or trustee. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. The fiduciary activities have been excluded from the District's district-wide financial statements because the District cannot use these assets to finance its operations.

The School District as a Whole

Net position, which is the difference between total assets and total liabilities, is one indicator of the financial condition of the District. When revenues exceed expenses, the result is an increase in net position. When expenses exceed revenues, the result is a decrease in net position. The District's net position, as measured in the Statement of Net Position (Exhibit 1), can be one way to measure the District's financial position. Over time increases or decreases in the District's net position are one indicator of whether its financial position is improving, deteriorating, or remaining essentially the same. However, it should be noted that the District's goal and mission is to provide success for each child's education and is not necessarily to generate "profits" as companies and corporations do. For this reason, many other non-financial factors should be considered in assessing the overall position of the District.

The District's net position increased in the 2024-2025 fiscal year to \$38,792,922 compared to \$12,008,837 last year, a difference of \$26,784,085. The increase is primarily due to State school modernization funding.

| EXHIBIT 1 | | | |
|---------------------------------------|----|----------------------|----------------------|
| STATEMENT OF NET POSITION | | | |
| | | June 30, 2025 | June 30, 2024 |
| ASSETS | | | |
| Current and other assets | \$ | 34,682,038 | 12,652,694 |
| Capital assets (net of depreciation) | | 27,696,424 | 22,426,834 |
| TOTAL ASSETS | | 62,378,462 | 35,079,528 |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Pension obligations/OPEB | | 8,135,577 | 10,671,400 |
| LIABILITIES | | | |
| Current liabilities | | 7,912,246 | 8,271,854 |
| Long-term liabilities | | 2,470,000 | 4,265,000 |
| Net pension liability | | 20,687,496 | 20,857,441 |
| TOTAL LIABILITIES | | 31,069,742 | 33,394,295 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| | | 651,375 | 347,796 |
| NET POSITION | | | |
| Net investment in capital assets | | 23,431,424 | 16,436,834 |
| Restricted | | 21,113,872 | 1,199,179 |
| Unrestricted | | (5,752,374) | (5,627,176) |
| TOTAL NET POSITION | \$ | 38,792,922 | 12,008,837 |

Governmental Activities

Exhibit 2 shows the changes in net position between the difference of revenues and expenses and compares them to the prior year. For the fiscal year 2024-25, Unrestricted Grants and Entitlements accounted for 40% of the revenue and Property Taxes made up 3.6%. Increase in revenue was due to State school modernization funding. Instructional Programs accounted for 47% of total District expenses and Support Services expenses made up 38%.

| EXHIBIT 2 | | | |
|-------------------------------------|-----------|----------------------|----------------------|
| CHANGES IN NET POSITION | | | |
| | | June 30, 2025 | June 30, 2024 |
| REVENUES | | | |
| Program Revenues | | | |
| Charges for Service | \$ | 359,594 | \$ 477,899 |
| Operating grants and contributions | | 10,595,594 | 9,195,892 |
| Capital grants and contributions | | 19,076,344 | - |
| General Revenues | | | |
| Property taxes | | 2,760,275 | 3,052,476 |
| State support | | 41,695,905 | 36,667,545 |
| Other | | 1,204,437 | 461,993 |
| Total Revenue | | 75,692,149 | 49,855,805 |
| EXPENSES | | | |
| Instruction | | 23,059,231 | 28,127,056 |
| Support services | | 18,396,132 | 16,648,587 |
| Food services | | 2,673,264 | 3,008,514 |
| Capital improvements | | 4,280,885 | 1,722,915 |
| Interest and fees on long-term debt | | 169,593 | 166,417 |
| Community service | | 328,959 | 12,289 |
| Total Expenses | | 48,908,064 | 49,685,778 |
| Prior period adjustments | | - | - |
| Change in Net Position | \$ | 26,784,085 | \$ 170,027 |

Instructional expenses include activities directly dealing with teaching of pupils and the interaction between teacher and pupil.

Support Services expenses include:

- Guidance, health services, improvement of instruction for staff and library services.
- School Administration; including building principals and office staff.
- District Administration expenses associated with administrative and financial supervision of the district. It also includes expenses related to planning, research, development and evaluation of support services, as well as the reporting of his information internally and to the public.
- Operation of Plant and Maintenance activities involved with keeping the school grounds, buildings, and equipment in an effective working condition.
- Transportation activities involved with the conveyance of students to and from school as well as to and from school activities.

Non-Instructional expenses include:

- Food Services preparation, delivery, and servicing of breakfast, lunches and snacks to students.
- Community Services expenses related to student activities provided by the School District which are designed to provide opportunities for pupils to participate in school

events, public events or a combination of these for the purpose of motivation, enjoyment and skill improvement.

- Principal payments on bonds for facility acquisition and construction as well as annual plant facilities projects for renovations, HVAC and building additions to keep the buildings maintained and comfortable for student use.

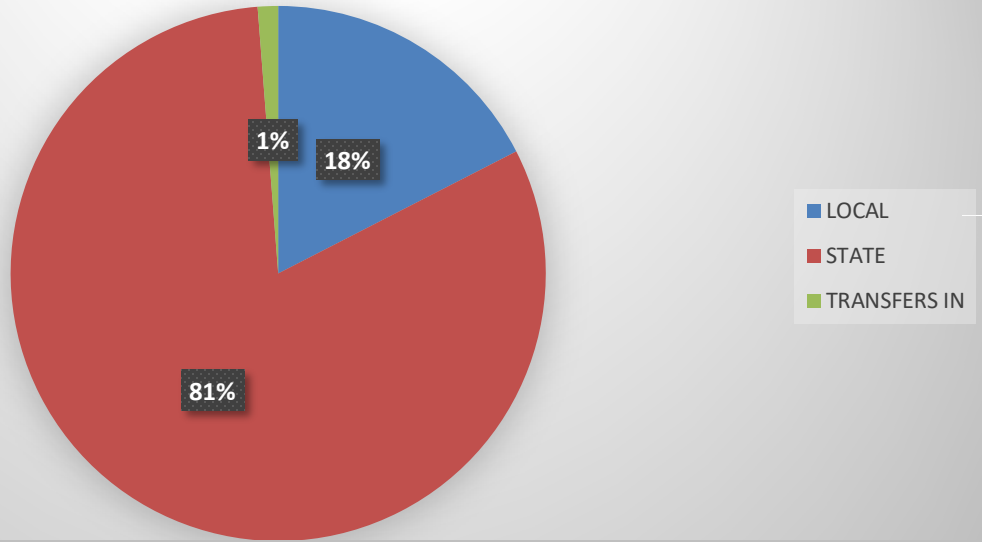
Exhibit 3 shows the excess of revenues and other financing sources over expenditures and other financing (uses) for the governmental funds for the fiscal years ending June 30, 2025 and 2024.

| EXHIBIT 3 | | | |
|--|-----------|----------------------|----------------------|
| STATEMENT OF REVENUE & EXPENDITURES | | | |
| GOVERNMENTAL FUNDS | | | |
| | | June 30, 2025 | June 30, 2024 |
| REVENUES | | | |
| Property taxes | \$ | 2,764,105 | \$ 2,996,902 |
| Child nutrition | | 1,890,205 | 335,349 |
| Interest | | 869,517 | 461,993 |
| Other local revenue | | 5,082,685 | 717,724 |
| State support | | 60,643,656 | 37,978,434 |
| Federal revenues | | 4,112,142 | 7,309,829 |
| Total Revenue | | 75,362,310 | 49,800,231 |
| EXPENSES | | | |
| Instruction | | 27,174,294 | 26,855,814 |
| Support services | | 16,975,193 | 15,284,137 |
| Food services | | 2,566,587 | 2,844,614 |
| Capital improvements | | 4,280,887 | 1,722,914 |
| Debt service | | 1,918,472 | 1,920,715 |
| Other | | 313,649 | 12,289 |
| Total Expenses | | 53,229,082 | 48,640,483 |
| OTHER FINANCING SOURCES | | | |
| Transfers in | | 1,045,372 | 475,668 |
| Transfers out | | (711,703) | (475,668) |
| Debt/bond issuance | | - | - |
| Total Expenses | | 333,669 | - |
| Change in Net Position | \$ | 22,466,897 | \$ 1,159,748 |

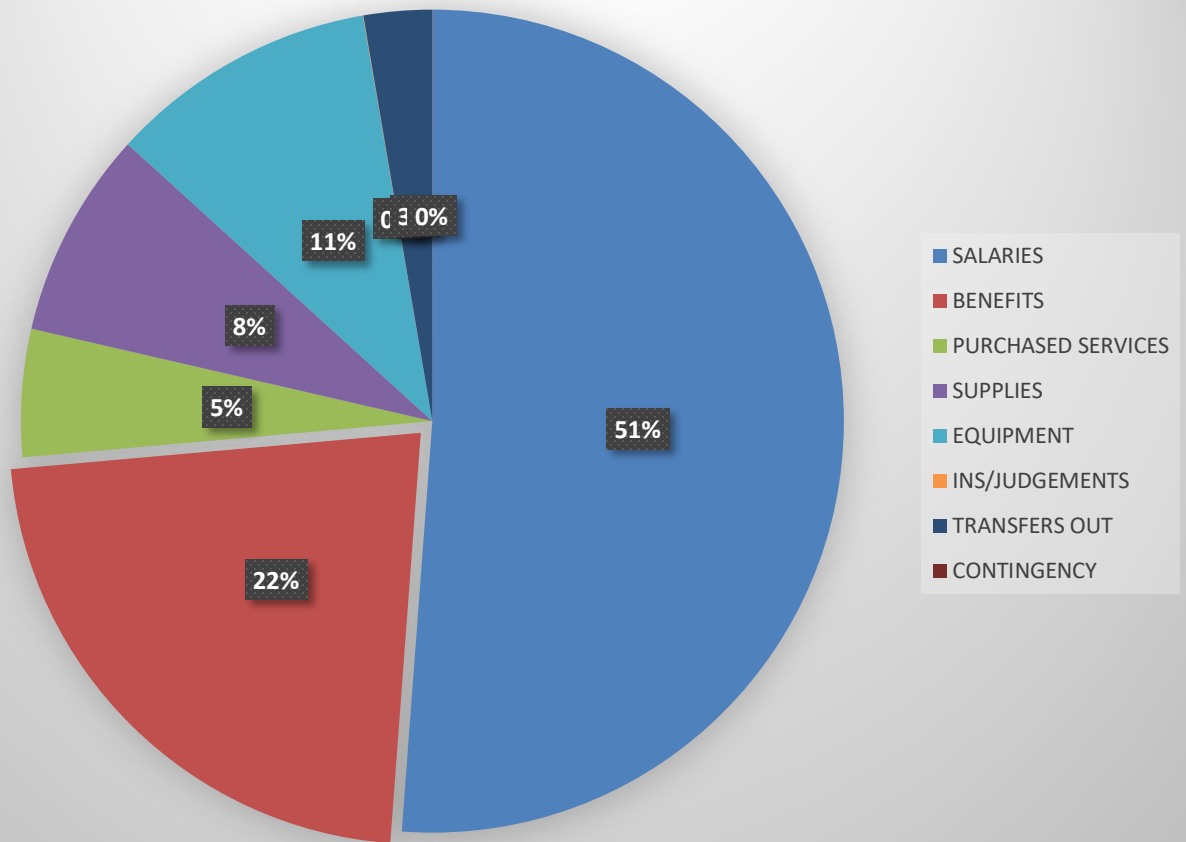
Debt Service

As of June 30, 2025, the School District had \$4,265,000 in outstanding debt for bond levies, with a \$1,795,000 payment due within one year. The District's 2014 general obligation bond will be fully repaid in 2027 and the 2016 general obligation bond will be fully repaid in 2029.

2024-25 GENERAL FUND REVENUES



2024-2025 GENERAL FUND EXPENDITURES



General Fund Budgeting Highlights

The School District’s budget is prepared according to Idaho law and is based on accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The proposed budget is formally adopted in June for the subsequent year. The most significant budgeted fund is the General Fund. The budget is then often amended later in the fiscal year, typically in June, following determination of the first attendance period, placement of certified staff, and certification of all levies on property taxes. The above graphs show the amended 2024-2025 revenues and expenditures in graphical comparison. State appropriations made up 81% of the total general fund revenues and salary and benefits comprised roughly 73% of the general fund expenditures. The 2024-25 amended budget resulted in appropriations increasing \$9,744,890. This represents a 21.7% increase from the adopted budget. The increase included re-appropriated state revenues and expenditure of insurance proceeds.

For the General Fund, the revised budget calculated income estimate was \$45,034,843. The original budget estimate from the adopted budget was \$44,890,838. During fiscal year 2024-2025, the District’s original budget was \$2,905,668 for property taxes and other revenue and \$32,713,157 for other inter-governmental revenues. The School District received \$7,490,216 in property and other revenues and \$34,878,150 in other inter-governmental revenue.

Capital Assets

At the end of the fiscal year 2024-2025, the School District had \$27,696,424 invested in land, building, furniture and equipment, and vehicles qualifying as fixed assets. Exhibit 4 shows fiscal 2024-2025 capital asset balances compared to 2023-2024. Overall, capital assets decreased \$5,269,590 from fiscal year 2023-2024 to fiscal year 2024-2025.

| EXHIBIT 4 | | | |
|---|-----------|----------------------|----------------------|
| CAPITAL ASSETS (NET OF DEPRECIATION) | | | |
| | | June 30, 2025 | June 30, 2024 |
| Land | \$ | 1,060,096 | \$ 1,060,096 |
| Buildings and improvements | | 23,573,246 | 17,782,669 |
| Furniture and equipment | | 1,627,506 | 2,165,494 |
| Vehicles | | 1,435,576 | 1,418,575 |
| Total Revenue | \$ | 27,696,424 | \$ 22,426,834 |

General Fund Balance

At fiscal year end, the fund balance for the General fund was \$7,496,368. Exhibit 5 shows designations, contingencies, and reserves budgeted for payment in the fiscal year 2024-2025. These designations are necessary because of the June 30 year-end that imposes a budget deadline for all projects. They are budgeted projects that (1) could not be finished and paid by June 30, 2025, (2) could not be initiated before June 30, 2025, (3) are designated to a reserved fund or grant, or (4) are used to help balance the 2025-2026 budget year.

| EXHIBIT 5 | | | |
|---|-----------|----------------------|----------------------|
| 2024-2025 GENERAL FUND BALANCE (Carryover) | | | |
| | | June 30, 2025 | June 30, 2024 |
| DESIGNATIONS: | | | |
| Supplemental levy carryover | \$ | 741,911 | \$ - |
| Contingency 2025-2026 | | 2,393,191 | 2,000,000 |
| Balance 2025-2026 General Budget | | - | - |
| Undesignated | | 4,361,266 | 2,944,164 |
| Total Revenue | \$ | 7,496,368 | \$ 4,944,164 |

The General Fund balances documented in Exhibit 5 above include designations as well as contingencies. The total amount of budgeted contingency for the 2024-2025 school year is \$2,393,191 or roughly 5% of the total General Fund revenues. The Districts goal has been to maintain the General Fund contingency at the 5.0% level recommended. For the 2024-2025 school year ending on June 30, 2025 the designated \$2,393,191 as contingency for the subsequent fiscal year and \$741,911 of supplemental levy carryover. Exhibit 6 shows historical data of ending fund balances in the General Fund.

EXHIBIT 6
HISTORICAL YEAR END GENERAL FUND BALANCE TOTALS

| <u>Fiscal Year</u> | <u>Fund Balance as of June 30th</u> |
|--------------------|--|
| 2024-25 | \$7,496,368 |
| 2023-24 | \$4,944,164 |
| 2022-23 | \$1,618,051 |
| 2021-22 | \$3,313,973* |
| 2020-21 | \$2,515,316* |
| 2019-20 | \$1,899,895* |
| 2018-19 | \$1,351,688 |
| 2017-18 | \$1,567,848 |
| 2016-17 | \$1,566,127** |
| 2015-16 | \$1,753,102 |
| 2014-15 | \$1,633,150 |
| 2013-14 | \$ 920,954 |
| 2012-13 | \$ 490,844 |
| 2011-12 | \$1,042,265 |
| 2010-11 | \$2,314,201*** |
| 2009-10 | \$1,730,219 |
| 2008-09 | \$1,204,885 |
| 2007-08 | \$1,349,393 |
| 2006-07 | \$1,643,453 |
| 2005-06 | \$1,731,679 |

*One-time ESSER stimulus money used to transfer expenditures helped to increase fund balances.

**Medicaid Fund balance moved to Fund 260

***One time State funding was awarded on July 1 for previous year.

EXHIBIT 7
HISTORICAL ENROLLMENT DATA (PK-12 including Charter School students)

| <u>Fiscal Year</u> | <u>Student Population</u> | <u>FTE Certified Teachers</u> |
|--------------------|---------------------------|-------------------------------|
| 2024-25 | 4297 | 240.95 |
| 2023-24 | 4414 | 274.90 |
| 2022-23 | 4425 | 279.43 |
| 2021-22 | 4480 | 271 |
| 2020-21 | 4264 | 253.7 |
| 2019-20 | 4394 | 254.8 |
| 2018-19 | 4336 | 247.5 |
| 2017-18 | 4265 | 246.1 |
| 2016-17 | 4259 | 241.8 |
| 2015-16 | 4220 | 232.5 |
| 2014-15 | 4175 | 227.8 |
| 2013-14 | 4145 | 219 |
| 2012-13 | 4012 | 213.5 |
| 2011-12 | 4043 | 236 |
| 2010-11 | 4037 | 236.3 |
| 2009-10 | 3996 | 244.3 |
| 2008-09 | 3991 | 245.8 |

Economic Factors and the Budget

The Minidoka County School District is financially stable having established a firm economic base on the funds received from the State of Idaho. The Board of Trustees continues to be conservative in planning ahead to protect the public trust with regard to the use of public funds. The economic outlook for the District and State of Idaho is improving as shown in the stability of our fund balances and from the help of Federal funds through the impact of the Covid Pandemic.

The Minidoka County School District must educate minority student populations that require costly special program funding. Current figures show that Limited English Proficiency students comprise roughly 10% of the Minidoka student population and Special Education students comprise roughly 13% of the population. Communities in the District include many households that function at a poverty level as indicated by a 2024-2025 Federal Free and Reduced Lunch rate of 61% across all schools in the district as compared to 45% across all school in the State of Idaho.

The financial performance of the District has been affected by a variety of economic factors including changes in the way public schools are funded and the reallocation of the distributions in specific line items and categories by the state. After several years of decreases in funding due to declining enrollment and the economy, the district has seen an increase in revenues in recent years, allowing the district to increase staff to the levels allowed by state funding. Exhibit 7 provides enrollment and certified staff data for the years encompassing 2008-2025.

In accordance with the Negotiated Agreement for the 2024-2025 school year, the certificated salary schedule had 3 Residency rungs and 11 Proficiency rungs with a \$2,000 and \$3,500 increment for credits of BA+24 or MA respectively, with the exception of the employees who were "Above State Salary Schedule". Additional loyalty bonuses for 20 years, 25 years and 30+ years. The Certificated Salary Schedule for the 2024-2025 was based on a 190-day contract.

Contacting the School District's Financial Management Team

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the School District's finances and to show the District's ongoing accountability for the money it receives. If you have questions about this report or need additional financial information please contact the business office at the District Service Center at (208) 436-4727 or 310 10th St., Rupert, Idaho 83350.

BASIC FINANCIAL STATEMENTS

MINIDOKA JOINT SCHOOL DISTRICT #331
STATEMENT OF NET POSITION
June 30, 2025

| | Governmental Activities |
|---------------------------------------|----------------------------|
| ASSETS | |
| Cash and investments | \$ 32,415,896 |
| Property taxes receivable | 883,903 |
| State and federal receivables | 993,124 |
| Other receivables | 389,116 |
| Capital assets (net of depreciation) | <u>27,696,424</u> |
| TOTAL ASSETS | 62,378,462 |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Pension obligations | 8,135,577 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | <u>8,135,577</u> |
| | 70,514,039 |
| LIABILITIES | |
| Accounts payable | 524,795 |
| Salaries and other payables | 5,118,825 |
| Accrued interest payable | 67,859 |
| Other liabilities | 307,871 |
| Accrued Vacation Pay | 97,897 |
| Long-term liabilities: | |
| Due within one year - bonds | 1,795,000 |
| Due in more than one year - bonds | 2,470,000 |
| Net pension liability | <u>20,687,496</u> |
| TOTAL LIABILITIES | <u>31,069,742</u> |
| DEFERRED INFLOWS OF RESOURCES | |
| Employer pension obligations | 635,750 |
| Deferred gain on bond refunding | <u>15,625</u> |
| TOTAL DEFERRED INFLOWS OF RESOURCES | <u>651,375</u> |
| NET POSITION | |
| Net investment in capital assets | 23,431,424 |
| Restricted for: | |
| Debt service | 1,498,695 |
| Capital projects | 18,854,672 |
| Food service | - |
| Special programs | 760,505 |
| Unrestricted | <u>(5,752,374)</u> |
| TOTAL NET POSITION | <u>\$ 38,792,922</u> |

See accompanying notes ⁵⁵¹ to the financial statements

MINIDOKA JOINT SCHOOL DISTRICT #331
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

| FUNCTIONS/PROGRAMS | PROGRAM REVENUES | | | | NET(EXPENSES) REVENUE AND CHANGES IN NET ASSETS |
|---------------------------------------|----------------------|-------------------------|--|--|--|
| | EXPENSES | CHARGES FOR SERVICES | OPERATING GRANTS AND CONTRIBUTIONS | CAPITAL GRANTS AND CONTRIBUTIONS | |
| Governmental Activities: | | | | | |
| Instruction: | | | | | |
| Elementary programs | \$ 7,446,264 | \$ - | \$ 738,270 | \$ - | \$ (6,707,994) |
| Secondary programs | 8,146,037 | - | 5,088,931 | - | (3,057,107) |
| Alternative school program | 1,177,569 | - | 179,482 | - | (998,086) |
| Vo-tech program | 1,624,586 | - | 332,537 | - | (1,292,049) |
| Exceptional/preschool programs | 2,393,465 | - | 518,653 | - | (1,874,813) |
| Preschool school program | 416,639 | - | 156,503 | - | (260,136) |
| Gifted and talented school program | - | - | - | - | - |
| Interscholastic school program | 487,919 | - | - | - | (487,919) |
| School activity program | 85,302 | - | - | - | (85,302) |
| Summer school program | 1,281,451 | - | 1,141,098 | - | (140,353) |
| Support services: | | | | | |
| Attendance, guidance, and health care | 1,179,295 | - | 171,887 | - | (1,007,408) |
| Ancillary special education | 1,266,255 | - | 122,618 | - | (1,143,637) |
| Instructional improvement | 250,892 | - | 179,781 | - | (71,111) |
| Instructional technology program | 461,827 | - | 442,905 | - | (18,922) |
| Educational media | 893,724 | - | - | - | (893,724) |
| Board of education program | 40,425 | - | - | - | (40,425) |
| District administration | 526,314 | - | 855 | - | (525,460) |
| School administration | 2,641,065 | - | - | - | (2,641,065) |
| Business operations | 2,661,286 | - | - | - | (2,661,286) |
| Central service program | 178,192 | - | - | - | (178,192) |
| Admin. technology | 971,296 | - | (76) | - | (971,372) |
| Building (custodial) | 2,513,893 | - | 2,468 | - | (2,511,425) |
| General maintenance | 945,377 | - | - | - | (945,377) |
| Safety and security | 208,399 | - | - | - | (208,399) |
| Pupil transportation | 3,657,893 | - | - | - | (3,657,893) |
| Other support program | - | - | - | - | - |
| Food services | 2,673,264 | 359,594 | 1,503,174 | - | (810,497) |
| Capital assets | 4,280,885 | - | - | 19,076,344 | 14,795,459 |
| Community service | 328,959 | - | 16,510 | - | (312,449) |
| Principal on long-term debt | - | - | - | - | - |
| Interest on long-term debt | 169,593 | - | - | - | (169,593) |
| Bond defeasance costs | - | - | - | - | - |
| Total Governmental Activities | \$ 48,908,067 | \$ 359,594 | \$ 10,595,594 | \$ 19,076,344 | (18,876,536) |

General revenues:

Taxes:

| | |
|---|-------------------|
| Property taxes, levied for general purposes | 2,624,886 |
| Property taxes, levied for debt service | 135,392 |
| Property taxes, levied for capital projects | - |
| Grants and entitlements not Restricted to Specific Programs | 41,695,905 |
| Interest and investment earnings-general fund | 827,481 |
| Interest and investment earnings-other funds | 42,036 |
| Net transfers in/(out) | 333,669 |
| Miscellaneous | 1,251 |
| Total general revenues and special items | 45,660,620 |

Changes in net position 26,784,085

Net position - beginning 12,008,837

Net position - ending \$ 38,792,922

**MINIDOKA JOINT SCHOOL DISTRICT #331
COMBINING BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2025**

| | Governmental Fund Types | | | | | Total Governmental Funds |
|---|-------------------------|---------------------|----------------------|---------------------|---------------------|--------------------------------|
| | General | Debt Service | Plant Facility | Food Service | Non Major Funds | |
| ASSETS | | | | | | |
| Cash and investments | \$ 10,630,879 | \$ 97,019 | \$ 19,099,595 | \$ 1,674,091 | \$ 914,312 | \$ 32,415,896 |
| Property taxes receivable | 759,460 | 124,443 | - | - | - | 883,903 |
| State and federal receivable | 477,320 | - | - | - | 515,803 | 993,124 |
| Other receivables | - | - | 4,908 | - | 384,208 | 389,116 |
| Due from other funds | 95,406 | 1,299,320 | - | - | - | 1,394,726 |
| Total Assets | <u>11,963,065</u> | <u>1,520,782</u> | <u>19,104,502</u> | <u>1,674,091</u> | <u>1,814,323</u> | <u>36,076,764</u> |
| LIABILITIES | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | 33,322 | - | - | 2,589 | 488,884 | 524,795 |
| Accrued payroll and related liabilities | 4,335,154 | - | - | 265,421 | 518,250 | 5,118,825 |
| Unearned revenue | - | - | - | - | - | - |
| Due to other funds | - | - | 249,831 | 1,406,081 | 46,684 | 1,702,597 |
| Total Liabilities | <u>4,368,476</u> | <u>-</u> | <u>249,831</u> | <u>1,674,091</u> | <u>1,053,818</u> | <u>7,346,216</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Unavailable revenue - property taxes | 98,221 | 22,087 | - | - | - | 120,308 |
| Total Deferred Inflows of Resources | <u>98,221</u> | <u>22,087</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>120,308</u> |
| FUND EQUITY | | | | | | |
| Fund balances | | | | | | |
| Restricted for: | | | | | | |
| Debt service | - | 1,498,695 | - | - | - | 1,498,695 |
| Capital projects | - | - | 18,854,672 | - | - | 18,854,672 |
| Food service | - | - | - | - | - | - |
| Special programs | - | - | - | - | 760,505 | 760,505 |
| Committed for: | | | | | | |
| Subsequent year designations | 3,135,102 | - | - | - | - | 3,135,102 |
| Unassigned | 4,361,266 | - | - | - | - | 4,361,266 |
| Total Fund Balance | <u>7,496,368</u> | <u>1,498,695</u> | <u>18,854,672</u> | <u>-</u> | <u>760,505</u> | <u>28,610,240</u> |
| Total Liabilities and Fund Balance | <u>\$ 11,963,065</u> | <u>\$ 1,520,782</u> | <u>\$ 19,104,502</u> | <u>\$ 1,674,091</u> | <u>\$ 1,814,323</u> | <u>\$ 36,076,764</u> |

See accompanying notes to the financial statements

**MINIDOKA JOINT SCHOOL DISTRICT #331
RECONCILIATION OF GOVERNMENTAL FUNDS
BALANCE SHEET TO STATEMENT OF NET POSITION
June 30, 2025**

Total fund balances - governmental funds \$ 28,610,240

The cost of capital assets used in governmental activities are reported as expenditures in the Governmental Fund Statements. These expenditures are reported as purchases of assets in Statement of Net Position. Right of use leased assets are also reported as an expenditure in the governmental funds. 27,696,424

Property taxes receivable that will not be received in time to pay current period obligations are reported as deferred revenues in the Governmental Fund Statements. 120,308

Long-term liabilities of the District's governmental activities are not due and payable in the current period and are not reported as fund liabilities. These long-term liabilities are reported on the Statement of Net Position.

| | | |
|---------------------------------|-------------|-------------|
| Balances at June 30, 2025: | | |
| Bonds Payable | (4,265,000) | |
| Deferred gain on bond refunding | (15,625) | |
| Accrued interest on bonds | (67,859) | |
| Accrued vacation pay | (97,897) | |
| | | (4,446,381) |

Some liabilities, including pension obligations (liability) are not due and payable in the current period and, therefore are not reported in the funds, but are reported on the Statement of Net Position. (20,687,496)

| | | |
|--|-----------|-----------|
| Balances at June 30, 2025: | | |
| Deferred outflows related to pension obligations | | |
| Deferred outflows of resources pension expense | 4,901,477 | |
| Deferred outflow of 2025 employer contributions | 3,234,100 | |
| | | 8,135,577 |

Deferred inflows or resources related to pensions (635,750)

Net Position \$ 38,792,922

MINIDOKA JOINT SCHOOL DISTRICT #331
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

| | Governmental Fund Types | | | | | Total Governmental Funds |
|--|-------------------------|-----------------|-------------------|-----------------|--------------------|--------------------------------|
| | General | Debt Service | Plant Facility | Food Service | Non Major Funds | |
| Revenues: | | | | | | |
| Local revenues: | | | | | | |
| Property taxes | \$ 2,628,713 | \$ 135,392 | \$ - | \$ - | \$ - | \$ 2,764,105 |
| Earnings on investments | 827,481 | 14,599 | - | 27,437 | - | 869,517 |
| Other | 4,032,771 | 3,954 | - | 359,594 | 1,045,960 | 5,442,279 |
| State revenue | 34,878,150 | 2,259,225 | 19,076,344 | - | 4,429,937 | 60,643,656 |
| Federal revenue | - | - | - | 1,503,174 | 4,138,327 | 5,641,501 |
| Other revenue | 1,251 | - | - | - | - | 1,251 |
| Total Revenue | 42,368,367 | 2,413,171 | 19,076,344 | 1,890,205 | 9,614,224 | 75,362,310 |
| Expenditures: | | | | | | |
| Instructional: | | | | | | |
| Elementary school program | 7,060,767 | - | - | - | 738,270 | 7,799,037 |
| Secondary school program | 7,237,236 | - | - | - | 5,088,931 | 12,326,166 |
| Alternative school program | 919,650 | - | - | - | 179,482 | 1,099,133 |
| Vo-tech program | 1,188,107 | - | - | - | 332,537 | 1,520,644 |
| Exceptional school program | 1,724,640 | - | - | - | 518,653 | 2,243,292 |
| Preschool school program | 240,322 | - | - | - | 156,503 | 396,825 |
| Gifted and talented school program | - | - | - | - | - | - |
| Interscholastic school program | 443,331 | - | - | - | - | 443,331 |
| School activity program | 77,300 | - | - | - | - | 77,300 |
| Summer school program | 127,467 | - | - | - | 1,141,098 | 1,268,565 |
| Total Instructional | 19,018,820 | - | - | - | 8,155,474 | 27,174,294 |
| Support services | | | | | | |
| Attendance, guidance, and health care | 921,112 | - | - | - | 171,887 | 1,092,999 |
| Ancillary special education program | 1,060,212 | - | - | - | 122,618 | 1,182,830 |
| Instructional improvement program | 70,930 | - | - | - | 179,781 | 250,711 |
| Instructional technology program | - | - | - | - | 442,905 | 442,905 |
| Educational media program | 874,108 | - | - | - | - | 874,108 |
| Board of education program | 34,995 | - | - | - | - | 34,995 |
| District administration program | 477,075 | - | - | - | 855 | 477,929 |
| School administration program | 2,428,395 | - | - | - | - | 2,428,395 |
| Business operation | 2,608,132 | - | - | - | - | 2,608,132 |
| Central service program | 178,192 | - | - | - | - | 178,192 |
| Admin. technology program | 930,441 | - | - | - | - | 930,441 |
| Building (custodial) | 2,376,289 | - | - | - | 2,468 | 2,378,757 |
| Maint Non-Student Occupied Bldgs | 101,463 | - | - | - | - | 101,463 |
| Maintenance - Student Occupied Bldgs | 542,547 | - | - | - | - | 542,547 |
| Maintenance - Grounds | 261,907 | - | - | - | - | 261,907 |
| Safety and security | 89,990 | - | - | - | 118,409 | 208,399 |
| Pupil transportation program | 2,980,482 | - | - | - | - | 2,980,482 |
| Other support program | - | - | - | - | - | - |
| Total Support Services | 15,936,271 | - | - | - | 1,038,921 | 16,975,193 |
| Food services program | 8,452 | - | - | 2,558,136 | - | 2,566,587 |
| Capital assets program | 4,054,725 | - | 221,672 | 4,487 | - | 4,280,885 |
| Community services program | 297,136 | - | - | - | 16,510 | 313,646 |
| Debt services program: | | | | | | |
| Principal | - | 1,720,878 | - | - | - | 1,720,878 |
| Interest and agents' fees | - | 197,600 | - | - | - | 197,600 |
| Bond issuance costs | - | - | - | - | - | - |
| Total debt services program | - | 1,918,478 | - | - | - | 1,918,478 |
| Total Expenditures | 39,315,404 | 1,918,478 | 221,672 | 2,562,623 | 9,210,905 | 53,229,082 |
| Excess (deficiency) of revenues over (under) expenditures | 3,052,962 | 494,693 | 18,854,672 | (672,418) | 403,319 | 22,133,228 |
| Other financing sources (uses): | | | | | | |
| Proceeds from general obligation bonds | - | - | - | - | - | - |
| Premium on general obligation bonds | - | - | - | - | - | - |
| Net transfers in (out) | (500,758) | - | - | 1,045,372 | (210,944) | 333,669 |
| | (500,758) | - | - | 1,045,372 | (210,944) | 333,669 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 2,552,204 | 494,693 | 18,854,672 | 372,954 | 192,375 | 22,466,897 |
| Fund balance: | | | | | | |
| Beginning of year | 4,944,164 | 1,004,002 | - | (372,954) | 568,130 | 6,143,342 |
| End of year | \$ 7,496,368 | \$ 1,498,695 | \$ 18,854,672 | \$ - | \$ 760,505 | \$ 28,610,240 |

See accompanying notes to the financial statements

**MINIDOKA JOINT SCHOOL DISTRICT #331
RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025**

Net Change in Fund Balances - Total Governmental Funds \$ 22,466,897

Governmental funds report capital acquisitions as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the excess of capital acquisitions over (under) depreciation expense in the current period.

| | | |
|---|-------------|-----------|
| Depreciation (including right of use asset amort.) | (2,350,384) | |
| Acquisitions (including lease of right of use assets) | 7,619,974 | |
| Disposals (net) | - | 5,269,590 |

Property tax revenues are not considered available and are not recognized until they are available to pay for current period expenditures. In the Statement of Activities, however, they are recognized when levied. This is the current year increase/(decrease) in unavailable revenue in the governmental funds. (3,827)

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. These activities consist of:

| | | |
|---|-----------------|---------|
| Net decrease (increase) in accrued interest | 20,760 | |
| Net decrease (increase) in accrued vacation pay | <u>(24,878)</u> | (4,118) |

Repayment of principal on long-term debt and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term debt in the Statement of Net Position.

| | | |
|-------------------------------|--------------|-----------|
| Bond principal repayment | 1,725,000 | |
| Amortization of deferred gain | <u>3,125</u> | 1,728,125 |

In the Governmental Funds, pension contributions are considered an expenditure, while on the Statement of Activities the contributions are considered a deferred outflow. (2,672,582)

Change in net position of governmental activities \$ 26,784,085

MINIDOKA JOINT SCHOOL DISTRICT #331
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2025

| | | | Private- Purpose Trust Funds |
|--|----|-----|---------------------------------------|
| ASSETS | | | |
| Cash and investments | \$ | - | |
| Other Receivables | | 695 | |
| Total Assets | \$ | 695 | |
| LIABILITIES | | | |
| Accounts payable | | - | |
| Total Liabilities | | - | |
| NET POSITION | | | |
| Reserved for scholarships | | 695 | |
| Reserved for technology and capital improvements | | - | |
| Total Net Position | \$ | 695 | |

See accompanying notes ⁵⁵⁷ to the financial statements

MINIDOKA JOINT SCHOOL DISTRICT #331
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended June 30, 2025

| | Private Purpose Trust Funds |
|--------------------------|--------------------------------------|
| ADDITIONS | |
| Private donations | \$ - |
| Earnings on investments | - |
| Other | - |
| | - |
| Total Additions | - |
| DEDUCTIONS | |
| Scholarships awarded | 25,500 |
| Total Deductions | 25,500 |
| Change in net position | (25,500) |
| Net position - beginning | 26,195 |
| Net position - ending | \$ 695 |

See accompanying notes to the financial statements

MINIDOKA JOINT SCHOOL DISTRICT #331

Notes to the Financial Statements
For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Minidoka Joint School District #331 have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to school districts. The significant accounting policies of the District are described below.

A. Reporting Entity

Minidoka Joint School District #331 provides public school educational services as authorized by Section 33-201 through 33-1803 of the Idaho Code. The District's boundaries for taxing and school enrollment purposes are in Minidoka, Cassia, Jerome, and Lincoln Counties.

Factors used in defining the reporting entity were as follows: Minidoka Joint School District #331 was established under the laws of the State of Idaho which designates the Board of Trustees as the governing authority. Members of the Board of Trustees are elected by the public. The Board of Trustees has control over the superintendent and management, and also has the authority to purchase equipment and other fixed assets, and to levy taxes. The Board of Trustees has the power to establish annual budgets subject to public input from patrons, is responsible for funding deficits and operating deficiencies, and has the authority to borrow funds or issue bonded indebtedness.

The conclusion of the above criteria is that Minidoka Joint School District #331 is an independent school district in the State of Idaho, operating under an autonomous Board of Trustees constituting a Local Educational Agency form of government.

In the evaluation of how to define the District, for the financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made using criteria set forth in the accounting principles generally accepted in the United States of America. All funds and activities of Minidoka Joint School District #331 are included in the basic financial statements. Using the above criteria, the District has no component units.

B. Government Wide Financial Statements

The District's basic financial statements include both government-wide (reporting the district as a whole) and fund financial statements (reporting the District's funds). Both government-wide and fund financial statements categorized primary activities as either governmental or business type. Currently, all the District's activities are categorized as governmental type.

In the government-wide Statement of Net Position, the governmental activities columns are (a) presented on a consolidated basis by column and (b) 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 District's net position reported in three parts; (1) invested in capital assets, net of related debt (when related debt exists), (2) restricted for other purposes (resulting from special revenue and capital projects funds and the restrictions on their net asset use) and (3) unrestricted net position.

MINIDOKA JOINT SCHOOL DISTRICT #331

Notes to the Financial Statements
For the Year Ended June 30, 2025

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions. The functions are also supported by general government revenues (taxes, certain intergovernmental revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Internal activity between funds is eliminated in the government-wide Statement of Activities.

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

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

C. Fund Financial Statements

The financial transactions of the District 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, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements, which may include Governmental Funds, Proprietary Funds, and Fiduciary Funds. For governmental and proprietary funds, the focus on the funds financial statements is on major funds, which represent the District's most important funds as based on a percentage of assets, liabilities, revenues, and expenditures. Currently, the District has no proprietary funds. Governmental and Fiduciary Funds of the District are as follows:

General Fund:

The General fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Thus, it is considered a major governmental fund.

Special Revenue Funds:

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Food Service Fund:

The Food Service Fund, which serves to account for providing nutritional meals to students (including subsidized meals), is considered a major governmental fund.

Plant Facility Fund:

The Plant Facility Fund is used to account for payments of the District's long-term debts. It is considered a major governmental fund.

MINIDOKA JOINT SCHOOL DISTRICT #331

Notes to the Financial Statements
For the Year Ended June 30, 2025

Fiduciary Funds

Private Purpose Trust Funds:

The Private Purpose Trust Funds are used to account for the assets, and related income producing and disbursement activities, for which the District acts as a trustee.

The District maintains the following private purpose trust funds:

Birrer Scholarship Fund
Private Scholarship Donation

Agency Fund:

The Agency Fund is used to account for assets held by the District on behalf of others.

The District has no agency funds at year end.

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Basis of accounting refers to the point at which revenues or expenditures 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 funds financial statements are presented on the 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 recognized 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 soon enough thereafter (sixty days) to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. The exception to this general rule is that principal and interest on long-term debt, if any, is recognized when due and payable. Those revenues susceptible to accrual are property taxes, State and Federal assistance and earnings on investments. Penalties and interest on delinquent property taxes are not susceptible to accrual because generally they are not measurable until received in cash.

The District reports deferred inflows of resources on its governmental funds balance sheet. Deferred inflows of resources arise when potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the revenue is recognized. Additionally, for both the government-wide and funds financial statements, certain grant revenues are only recognized to the extent they have been used for qualifying expenditures; any excess revenues are thus reported as unavailable revenue.

Budgets

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for all governmental funds. Encumbrance accounting and reporting is not utilized.

MINIDOKA JOINT SCHOOL DISTRICT #331

Notes to the Financial Statements
For the Year Ended June 30, 2025

Property Taxes - Unavailable Revenue

Property taxes are levied by the second Monday in September, in conformity with Title 31, Section 1605, of the Idaho Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before December 20 and June 20 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period and those expected to be collected during a 60 day period after the close of the fiscal year.

The unavailable revenue account in the General Fund represents the taxes receivable more than 60 days after year end. Unavailable revenues in the Special Revenue Funds are grant monies received but not yet authorized to be spent.

Inventories

Paper and food service inventory balances are immaterial at year end and are expensed as incurred.

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 fair market 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 on all assets (exclusive of land) is provided on the straight-line (SL) method over the following estimated useful lives:

| | |
|--------------------------------------|-------------|
| Buses (SL) | 10 years |
| Other Vehicles (SL) | 8 years |
| Equipment, Furniture & Fixtures (SL) | 5-20 years |
| Buildings (SL) | 40 years |
| Land Improvements (SL) | 15-20 years |

Long-Term Liabilities

For government-wide reporting, material bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are recognized in the period that the bonds are issued.

For fund financial reporting, bond premiums and discounts, as well as issuance costs are recognized in the period the bonds are issued. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

Pensions

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

MINIDOKA JOINT SCHOOL DISTRICT #331

Notes to the Financial Statements
For the Year Ended June 30, 2025

Deferred Outflows/Inflows of Resources

The School District has implemented GASB No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position and No. 65, Items Previously Reported as Assets and Liabilities. These new standards establish accounting and financial reporting for deferred outflows/inflows of resources and the concept of net position as the residual of all other elements presented in a Statement of Net Position.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The School District has one item that qualifies for reporting in this category. This item only arises under the full accrual basis of accounting. Accordingly, this item, Deferred Outflow of Resources From Pensions, is reported only on the Statement of Net Position.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available. Deferred Outflow of Resources From Pensions is only reported in the government-wide financial statements. The Statement of Net Position report defers pension cost, which will be recognized as an inflow of resources in the period in which the amounts are applied. The other item, deferred gain on bond refunding, is only reported on the government-wide Statement of Net Position. A deferred gain on refunding results from the difference in the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Net Position

Net position is the difference between assets and liabilities. Net investment in capital assets, net of related debt are capital assets, less accumulated depreciation and any outstanding debt related to the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are legal limitations that are imposed on their use by the District, or external restrictions by other governments, creditors or grantors. When expenses are incurred for purposes for which both restricted and unrestricted net position is available, restricted resources are applied first.

Fund Balance Reserves

Reservations of the ending fund balance indicate the portions of fund balance not appropriate for expenditure or amounts legally or contractually segregated for a specific future use. The District's policy is to use restricted resources first when both restricted and unrestricted resources are available for a particular expense.

Teachers Contracts

Contracts for teachers' salaries are payable in twelve monthly installments beginning in September. At June 30, the liability for the remaining two months of the current contracts and associated contracted benefits is accrued.

MINIDOKA JOINT SCHOOL DISTRICT #331

Notes to the Financial Statements
For the Year Ended June 30, 2025

Implementation of GASB Statement No. 87

As of July 1, 2021, the District adopted GASB Statement No. 87, Lease Accounting. The objective of this Statement is to improve the identification of leasing activities for accounting and financial reporting purposes and how those activities should be reported. The Statement requires that a right of use asset and lease liability be recorded in the Statement of Net Position in the year of adoption. The District reported all lease activity in the Statement of Net Position. The District has determined that the cumulative effect on the beginning balances in the Statement of Net Position was immaterial to the financial statements.

E. Fund Classifications

Fund Balance Reserves - The District has adopted GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement establishes criteria for classifying governmental fund balances into specifically defined classifications. Classifications are hierarchical and are based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the funds may be spent. Application of the Statement requires the District to classify and report amounts in the appropriate fund balance classifications. The District's accounting and finance policies are used to interpret the nature and/or requirements of the funds and their corresponding assignment of restricted, committed, assigned or unassigned.

The District reports the following classifications as applicable:

Non-spendable Fund Balance - Non-spendable fund balances are amounts that cannot be spent because they are either: (a) not in spendable form - such as inventory or prepaid insurance, or (b) legally or contractually required to be maintained intact - such as a trust that must be retained in perpetuity.

Restricted Fund Balance - Restricted fund balances are amounts that cannot be spent because they are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions are placed on fund balances when legally enforceable legislation establishes a specific purpose for the funds. Legal enforceability means that the District can be compelled by an external party (e.g. citizens, public interest groups, the judiciary) to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed Fund Balance - Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by the Board of Trustees. Amounts in the committed fund balance classification may be used for other purposes with appropriate due process by the Board of Trustees. Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

MINIDOKA JOINT SCHOOL DISTRICT #331

Notes to the Financial Statements
For the Year Ended June 30, 2025

Assigned Fund Balance - Assigned fund balances are amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by: (a) the secretary/treasurer, or (b) an appointed body (e.g. a budget or finance committee) or an official to which the Board of Trustees have delegated the authority to assign, modify, or rescind amounts to be used for specific purposes. Assigned fund balance includes: (a) all remaining amounts that are reported in governmental funds (other than the general fund) that are not classified as non-spendable, restricted, or committed, and (b) amounts in the general fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund, are assigned for purposes in accordance with the nature of their fund type. Assignment within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance - Unassigned fund balance is the residual classification for the general fund. This classification represents general fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the general fund.

NOTE 2: LEGAL COMPLIANCE - BUDGETS

The District is required by state law to adopt annual budgets for the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Fund. Each budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles (GAAP).

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

1. The District posts a notice of the budget hearing ten days prior to holding the hearing and the notice is also published in the official newspaper for the county.
2. Public hearing is held to obtain taxpayers' comments.
3. The Budget is officially adopted at the annual hearing of the Board.
4. Prior to July 15, the final budget is filed with the State Department of Education.

NOTE 3: CASH AND INVESTMENTS

Cash and Certificates of Deposit

Deposits (cash and certificates of deposit) are carried at cost which approximates market value except for outstanding checks which had not cleared the accounts by the fiscal year end. The District's deposits consisted of the following at year end:

| <u>Cash</u> | Governmental Funds | Fiduciary Funds |
|---------------------------|-----------------------|--------------------|
| Insured or collateralized | \$2,766,188 | \$0 |
| Uninsured | - | - |
| Bank deposit balance | \$2,766,188 | \$0 |
| Carrying amount | \$1,482,901 | \$0 |

MINIDOKA JOINT SCHOOL DISTRICT #331

Notes to the Financial Statements
For the Year Ended June 30, 2025

Investments are stated at fair value, as determined by quoted market prices to the extent available, except for certificates of deposits noted above. Interest is earned and allocated on a basis of average investment balance. Idaho code provides authorization for the investment of idle funds consistent with Idaho State Code 67-1210 and 67-1210A.

Idaho Code limits investments to the following general types:

1. Certain revenue bonds, general obligation bonds, local improvement district bonds and registered warrants of state and local government entities.
2. Time deposit accounts, tax anticipation and interest-bearing notes.
3. Bonds, treasury bills, debentures, or other similar obligations of the United States Government and United States Government Agencies.
4. Repurchase agreements secured by items 1-3.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Investments held at year end stated at fair value:

| | <u>Govern. Funds</u> | <u>Rating</u> | <u>Fair Value Hierarchy</u> |
|------|----------------------|---------------|-----------------------------|
| LGIP | \$30,932,307 | Unrated | Level 1 |

The Local Government Investment Pool (LGIP) is managed by the State of Idaho Treasurer's office. The funds of the pool are invested in certificates of deposit, repurchase agreements, and U.S. government securities. The certificates of deposit are federally insured. The U.S. government securities and the collateral for the repurchase agreements are held in trust by a safekeeping bank.

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. Custodial credit risk for investments is the risk that in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The District does not have a policy restricting the amount of deposits and investments subject to custodial credit risk.

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization such as Moody's or Standard & Poor's. The investments of the District at year end are not required to be rated. The District does not have a policy regarding credit risk.

Interest rate risk is the risk that changes in market interest rates will adversely impact the fair value of an investment. Investments that are fixed for longer periods are likely to experience greater variability in their fair values due to future changes in interest rates. At year end, the District is not subject to interest rate risk as all investments are held in the LGIP which has a maturity of 91 days. The District does not have a policy regarding interest rate risk.

MINIDOKA JOINT SCHOOL DISTRICT #331

Notes to the Financial Statements
For the Year Ended June 30, 2025

Concentration of credit risk is the risk that concentration of investments with one issuer represents heightened risk of potential loss. No specific percentage identifies when concentration risk is present. The Governmental Accounting Standards Board has adopted a principal that governments should provide note disclosure when five percent of the total investments of the entity are concentrated in any one issuer. Investments in obligations specifically guaranteed by the U.S. government, mutual funds, and other pooled investments are exempt from disclosure. The District has no policy limiting the amount it may invest in any one issuer.

NOTE 4: STATE RECEIVABLE

The State receivable amount represents the final 2024-2025 apportionment of State funds for the School District along with state grant receivables.

NOTE 5: FEDERAL RECEIVABLE

The federal government provides resources for certain programs conducted by the School District (e.g., school lunch, title and migrant programs). Each program is funded separately and distinctly, e.g., some are dollar amount requests of approved funds while others are dollar amount reimbursements for expenditures incurred. The amounts receivable represent accrual for reimbursement of program expenditures financed temporarily by other Special Revenue Funds.

NOTE 6: UNEARNED REVENUE

Unearned revenue, as of June 30, 2025, would consist of grant and Medicaid funds received but not yet expended. There was no unearned revenue as of year end.

NOTE 7: TAXES RECEIVABLE

Minidoka, Cassia, Jerome, and Lincoln counties serve as collecting agents for taxes levied by the School District. Property taxes are certified to the County officials each September and recorded on the books of each county as taxes owing during the month of November. Taxes are due in two installments at December 20 and June 20 following the levy date.

Taxes receivable are stated at taxes levied less amounts collected and canceled. The Counties maintain individual taxpayer records. Because the County has the right to take tax deeds on property for the collection of real property taxes, no allowance for uncollectible taxes receivable has been established. Deferred revenue has been recorded as recommended by NCGA Interpretation #3 - "Revenue Recognition" for collections 60 days after year end.

| County | 2024 | 2023 | 2022 | 2021 | Total |
|--------------|-------------------|------------------|------------------|-------------|-------------------|
| Minidoka | \$ 797,028 | \$ 27,132 | \$ 13,598 | \$ - | \$ 837,758 |
| Cassia | 14,843 | 248 | 64 | - | 15,155 |
| Jerome | 24,339 | 174 | 88 | - | 24,601 |
| Lincoln | 6,389 | - | - | - | 6,389 |
| Total | \$ 842,599 | \$ 27,554 | \$ 13,750 | \$ - | \$ 883,903 |

NOTE 8: CAPITAL ASSETS

All purchased capital assets are valued at cost when historical records are available. When no historical records are available, fixed assets are valued at estimated historical cost. Fixed asset activity for the 2024-2025 fiscal year is reflected as follows:

MINIDOKA JOINT SCHOOL DISTRICT #331

Notes to the Financial Statements
For the Year Ended June 30, 2025

Governmental Activities

| | 6/30/2024 | Additions | Deletions | 6/30/2025 |
|-------------------------------------|----------------------|---------------------|-------------|----------------------|
| Capital Assets, not Depreciated: | | | | |
| Land | \$ 1,060,096 | \$ - | \$ - | \$ 1,060,096 |
| Capital Assets, depreciated: | | | | |
| Buildings | 55,878,146 | 7,262,845 | - | 63,140,991 |
| Furniture and Equipment | 12,312,593 | 33,116 | - | 12,345,709 |
| Vehicles | 6,233,036 | 324,013 | - | 6,557,049 |
| Total Capital Assets, Depreciated | <u>\$ 74,423,775</u> | <u>\$ 7,619,974</u> | <u>\$ -</u> | <u>\$ 82,043,749</u> |
| Less Accumulated Depreciation: | | | | |
| Buildings | (38,095,477) | (1,472,268) | - | (39,567,745) |
| Furniture and Equipment | (10,147,099) | (571,104) | - | (10,718,203) |
| Vehicles | (4,814,461) | (307,012) | - | (5,121,473) |
| Total Accumulated Depreciation | <u>(53,057,037)</u> | <u>(2,350,384)</u> | <u>-</u> | <u>(55,407,421)</u> |
| Capital Assets, Net of Depreciation | <u>22,426,834</u> | <u>5,269,590</u> | <u>-</u> | <u>27,696,424</u> |

| | 6/30/2024 Expense | 6/30/2025 Expense |
|-----------------------------|----------------------|----------------------|
| Depreciation Expense | | |
| Instruction | | |
| Elementary | \$ 712,276 | \$ 667,292 |
| Secondary | 737,836 | 823,281 |
| Support Services | | |
| School Administration | 6,090 | 6,090 |
| Other | 885,331 | 853,721 |
| Total Depreciation | <u>\$ 2,341,533</u> | <u>\$ 2,350,384</u> |

NOTE 9: LONG-TERM DEBT

A summary of changes in general long-term debt is as follows:

| | Balance at June 30, 2024 | Additions | Reductions | Balance at June 30, 2025 |
|-----------------------|-----------------------------|------------------|-----------------------|-----------------------------|
| Series 2014 GOB bonds | 4,545,000 | - | (1,455,000) | 3,090,000 |
| Series 2016 GOB bonds | 1,445,000 | - | (270,000) | 1,175,000 |
| Compensated absences | 73,019 | 24,878 | - | 97,897 |
| Net pension liability | 20,857,441 | - | (169,945) | 20,687,496 |
| Total | <u>\$ 26,920,460</u> | <u>\$ 24,878</u> | <u>\$ (1,894,945)</u> | <u>\$ 25,050,393</u> |

Payments on the general obligation bonds are made by the debt service fund from property taxes and earnings on investments. Vacation and other post-employment benefits will be paid by the fund in which the employee works.

MINIDOKA JOINT SCHOOL DISTRICT #331

Notes to the Financial Statements
For the Year Ended June 30, 2025

NOTE 10: GENERAL OBLIGATION BONDS

Series 2014 - General Obligation Bonds

In 2014, the District issued \$10,770,000 General Obligation Bonds to advance refund term bonds in the amount of \$10,820,000. The general obligation bonds were issued at a premium of \$1,113,414 and, after paying issuance costs of \$147,702, the net proceeds were \$11,735,712. The net proceeds from the issuance of the general obligation bonds were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the term bonds are called. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds were removed from the school districts government wide financial statements. The District was funded by these bonds on April 17, 2014. Terms of the bonds are payments every August 15 and February 15 through the year 2026 with a true interest costs ranging from 1.38% to 4%.

The reacquisition price exceeded the net carrying amount of the old debt by \$50,000. This amount is reported as a deferred outflow of resources and amortized over the remaining life of the refunding debt. The District advance refunded the general obligation bonds to reduce its total debt service payments by \$771,771 to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$656,280. Future payments on the bond are as follows:

| Year Ending June 30 | Principal | Interest | Total |
|------------------------|--------------|------------|--------------|
| 2026 | 1,515,000 | 93,300 | 1,608,300 |
| 2027 | 1,575,000 | 31,500 | 1,606,500 |
| Total | \$ 3,090,000 | \$ 124,800 | \$ 3,214,800 |

Series 2016 - General Obligation Bonds

In 2016, the District issued \$2,650,000 General Obligation Bonds to advance refund term bonds in the amount of \$2,665,000. The general obligation bonds were issued at a premium of \$381,103 and, after paying issuance costs of \$88,562, the net proceeds were \$2,942,541. The net proceeds from the issuance of the general obligation bonds were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the term bonds are called. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds were removed from the school districts government wide financial statements. The District was funded by these bonds on May 25, 2016. Terms of the bonds are payments every September 15 and March 15 through the year 2028 with a true interest cost of 3.406%.

The reacquisition price exceeded the net carrying amount of the old debt by \$50,000. This amount is reported as a deferred outflow of resources and amortized over the remaining life of the refunding debt. The District advance refunded the general obligation bonds to reduce its total debt service payments by \$771,771 to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$656,280. Future payments on the bond are as follows:

MINIDOKA JOINT SCHOOL DISTRICT #331

Notes to the Financial Statements
For the Year Ended June 30, 2025

| Year Ending June 30 | Principal | Interest | Total |
|------------------------|--------------|-----------|--------------|
| 2026 | 280,000 | 31,050 | 311,050 |
| 2027 | 290,000 | 22,500 | 312,500 |
| 2028 | 300,000 | 13,650 | 313,650 |
| 2029 | 305,000 | 4,575 | 309,575 |
| Total | \$ 1,175,000 | \$ 71,775 | \$ 1,246,775 |

NOTE 11: ACCOUNTS PAYABLE

Accounts payable consist of goods and services acquired prior to the fiscal year end and approved for payment by the School District's July School Board Meeting.

NOTE 12: SALARIES AND CONTRACTS PAYABLE

It is the policy of the School District to pay contracted personnel over a 12-month period beginning July, August or September (depending on the time of starting their position). Since the fiscal year ends June 30 and most of the personnel have completed their contract, an outstanding obligation of funds is required to be paid in July and August following the fiscal year end. Included, along with salaries, are accrued employee benefits for health, dental, life insurance, retirement, unused personal leave benefit, and payroll taxes on the contracted balance of salaries for the 2022 fiscal school year.

NOTE 13: ACCRUED VACATION PAY

School District employees are granted vacation and sick leave in varying amounts. Vacation days are for full-time classified and certified employees who are assigned a twelve-month work schedule. Vacation days are earned after one year of continuous employment and are granted based on years of employment. If there are unused vacation days at the end of the year, up to five days can be carried to the next year. The maximum that can be earned in any year is 20 days for employees who have been with the District in excess of twenty-one years. The Board of Directors occasionally exempts this policy under special circumstances. In the event of termination, an employee is reimbursed for accumulated vacation days up to 25 days. Amounts accrued for vacation pay will be provided out of future resources of the School District.

Also, employees are given four days of personal leave per fiscal year. Personal leave days not used at the end of the fiscal year can be paid as additional compensation to the employee at year end. Any unpaid personal leave benefit has been accrued with salaries and contracts payable.

NOTE 14: LONG-TERM LEASE PAYABLE

The District had the no long-term leases outstanding as of June 30, 2025.

MINIDOKA JOINT SCHOOL DISTRICT #331

Notes to the Financial Statements
For the Year Ended June 30, 2025

NOTE 15: PENSION PLAN

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

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

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

The contribution rates for employees are set by statute at 60% of the employer rate. As of June 30, 2025 it was 7.18% for general members and 8.08% for school employees. The employer contribution rate is set by the Retirement Board and was 11.96% for general members and 13.48 for school employees. The District's contributions were \$3,234,100 for the year ended June 30, 2025.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

MINIDOKA JOINT SCHOOL DISTRICT #331

Notes to the Financial Statements
For the Year Ended June 30, 2025

At June 30, 2025, the District reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the Employer's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2025 and 2024, the District's proportion was .55304624 percent and .52265505 percent, respectively.

For the year ended June 30, 2025, the District recognized pension expense (revenue) of \$5,591,119. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience | \$ 3,293,640 | \$ - |
| Changes in assumptions or other inputs | 819,532 | |
| Net difference between projected and actual earnings on pension plan investments | - | 375,513 |
| Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions | 788,305 | 260,237 |
| District contributions subsequent to the measurement date | 3,234,100 | - |
| Total | \$ 8,135,577 | \$ 635,750 |

The \$3,234,100 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2026.

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, 2023 is 4.6 and 4.6 for the measurement period June 30, 2024.

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

| Year ended June 30 | |
|-----------------------|--------------|
| 2025 | \$ 1,021,051 |
| 2026 | 3,857,237 |
| 2027 | (665,173) |
| 2028 | (475,455) |

MINIDOKA JOINT SCHOOL DISTRICT #331

Notes to the Financial Statements
For the Year Ended June 30, 2025

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, 2024 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 | 6.35%, net of investment expenses |
| Cost-of-living adjustments | 1% |

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%.
- Disabled Members - Males Pub 2010 Disabled Tables, increased 38%.
- Disabled Members - Females Pub 2010 Disabled Tables, increased 36%.

Assumptions used to calculate the enclosed figures are described in our 2021 Experience Study. The Total Pension Liability as of June 30, 2021 is based on the results of an actuarial valuation date July 1, 2021.

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. 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 PERSI's 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.

MINIDOKA JOINT SCHOOL DISTRICT #331

Notes to the Financial Statements
For the Year Ended June 30, 2025

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 liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate - The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 6.35 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.35 percent) or 1-percentage-point higher (7.35 percent) than the current

| | 1% Decrease (5.35%) | Current Discount Rate (6.35%) | 1% Increase (7.35%) |
|---|------------------------|-------------------------------------|------------------------|
| Employer's proportionate share of the net pension liability (asset) | \$ 39,312,687 | \$ 20,687,496 | \$ 5,475,462 |

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

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

NOTE 16: COMMITMENTS & CONTINGENCIES

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustments by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2024, may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

NOTE 17: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has transferred most of its risk by purchasing commercial insurance through the Idaho School Board Association Insurance Plan.

As of June 30, 2025, the District was party to various lawsuits. As noted above, the District has purchased insurance to cover potential risk of loss related to these specific cases. It is the District's position based on the circumstances of each case that all potential losses would be covered by insurance. The ultimate resolution of these cases was undeterminable as of the report date.

MINIDOKA JOINT SCHOOL DISTRICT #331

Notes to the Financial Statements
For the Year Ended June 30, 2025

NOTE 18: NON-MONETARY TRANSACTIONS

During the fiscal year ending June 30, 2025, the District received \$163,187 in commodities from the United States Department of Agriculture.

NOTE 19: RELATED PARTY TRANSACTIONS

The District identified no related party transactions during the fiscal year ending June 30, 2025.

NOTE 20: EXCESS OF EXPENDITURES OVER BUDGET

The following funds had an excess of function expenditures over budget for the year ended June 30, 2025:

- Professional Technical State
- School Resource Officer (SRO) Grant
- Public School Technology Fund
- IDEA Mini-Grants
- Title III ESEA LEP Fund
- Stronger Connections Grants

NOTE 21: INTER-FUND TRANSFERS

Inter-fund transfers during the year were made for the following purposes:

| Transfer from Fund | Purpose | Transfer To Fund | Amount |
|-------------------------|------------------------|------------------|--------------|
| General Fund | Program cost transfer | Drivers Ed | 21,993 |
| General Fund | Program cost transfer | SRO Grant | 2,100 |
| General Fund | Program cost transfer | IDEA Mini-Grants | 944 |
| General Fund | Program cost transfer | ARPA Homeless | 811 |
| General Fund | Program cost transfer | Food Service | 1,045,372 |
| Public School Tech Fund | Indirect cost transfer | General | 311,931 |
| State Substance Abuse | Indirect cost transfer | General | 70,796 |
| Medicaid Fund | Indirect cost transfer | General | 143,976 |
| Carl Perkins | Indirect cost transfer | General | 27 |
| Total | | | \$ 1,597,950 |

All of the inter-fund transfers were budgeted.

MINIDOKA JOINT SCHOOL DISTRICT #331

Notes to the Financial Statements
For the Year Ended June 30, 2025

NOTE 22: INTERFUND RECEIVABLES AND PAYABLES

| Interfund Payable | Purpose | Interfund Receivable | Amount |
|--------------------------------|----------------|-----------------------------|-------------------|
| Idaho Career Ready Students | Pooled Cash | General | 64,356 |
| Professional Technical - State | Pooled Cash | General | 17,662 |
| State Substance Abuse Fund | Pooled Cash | General | 13,885 |
| Title I-A | Pooled Cash | General | 49,858 |
| Title I-C Migrant | Pooled Cash | General | 91,818 |
| Title I-D ESEA | Pooled Cash | General | 6,986 |
| Title VI-B IDEA Special Ed | Pooled Cash | General | 49,951 |
| Title VI-B IDEA SPED - Pre | Pooled Cash | General | 6,636 |
| Medicaid | Pooled Cash | General | 68,956 |
| Title III ESEA FED LEP | Pooled Cash | General | 4,622 |
| Title II-A ESEA | Pooled Cash | General | 3,525 |
| Debt Service | Pooled Cash | General | (1,299,320) |
| Food service | Pooled Cash | General | 1,406,081 |
| Total | | | \$ 485,016 |

NOTE 23: SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 13, 2025 the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL INFORMATION

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY
SCHEDULE OF EMPLOYER'S CONTRIBUTIONS
For the Year Ended June 30, 2025

Schedule of Employer's Share of Net Pension Liability
PERSI - Base Plan
Last 10 Fiscal Years *

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Employer's portion of the net pension liability | 0.528303% | 0.528318% | 0.524525% | 0.532139% | 0.538148% | 0.536513% | 0.538194% | 0.538683% | 0.522655% | 0.553046% |
| Employer's proportionate share of the net pension liability | \$ 6,956,894 | \$ 10,709,818 | \$ 8,244,634 | \$ 7,849,142 | \$ 6,142,813 | \$ 12,458,532 | \$ (425,055) | \$ 21,217,413 | \$ 20,857,441 | \$ 20,687,496 |
| Employer's covered-employee payroll | \$ 15,459,367 | \$ 16,365,809 | \$ 17,254,519 | \$ 18,277,695 | \$ 19,104,193 | \$ 20,085,662 | \$ 21,242,015 | \$ 22,222,839 | \$ 22,132,536 | \$ 23,991,837 |
| Employer's proportionate share of the net pension liability as a percentage of its covered employee payroll | 45.00% | 65.44% | 47.78% | 42.94% | 32.15% | 62.03% | -2.00% | 95.48% | 94.24% | 86.23% |
| Plan fiduciary net position as a percentage of the total pension liability | 91.38% | 87.26% | 90.68% | 91.69% | 93.79% | 88.22% | 100.36% | 83.09% | 83.83% | 83.09% |

Data reported is measured as of June 30th of each fiscal year.

**GASB Statement No. 68 requires ten years of information to be presented in this table however, until a full 10-year trend is compiled, the District will present information for years which information is available.*

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Schedule of Employer Contributions
PERSI - Base Plan
Last 10 Fiscal Years *

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Statutorily required contribution | \$ 1,750,002 | \$ 1,852,610 | \$ 1,953,212 | \$ 2,069,035 | \$ 2,281,041 | \$ 2,398,228 | \$ 2,536,297 | \$ 2,653,407 | \$ 3,030,576 | \$ 3,234,100 |
| Contributions in relation to the statutorily required contribution | \$ 1,750,002 | \$ 1,852,610 | \$ 1,953,212 | \$ 2,074,467 | \$ 2,288,729 | \$ 2,398,228 | \$ 2,536,297 | \$ 2,653,407 | \$ 3,030,576 | \$ 3,234,100 |
| Contribution (deficiency) excess | - | - | - | (5,432) | (7,688) | - | - | - | - | - |
| Employer's covered-employee payroll | \$ 15,459,367 | \$ 16,365,809 | \$ 17,254,519 | \$ 18,277,695 | \$ 19,104,193 | \$ 20,085,662 | \$ 21,242,015 | \$ 22,222,839 | \$ 23,881,610 | \$ 23,991,837 |
| Contributions as a percentage of covered-employee payroll | 11.32% | 11.32% | 11.32% | 11.32% | 11.94% | 11.94% | 11.94% | 11.94% | 12.69% | 13.48% |

Data reported is measured as of June 30th of each fiscal year.

**GASB Statement No. 68 requires ten years of information to be presented in this table however, until a full 10-year trend is compiled, the District will present information for years which information is available.*

See accompanying notes to the financial statements

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - MAJOR GOVERNMENTAL FUNDS
GENERAL FUND
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget |
|---|-------------------|-------------------|-------------------|--------------------------------------|
| | Original | Final | | Variance - Positive (Negative) |
| Revenues: | | | | |
| Local revenues: | | | | |
| Property taxes | \$ 2,269,000 | \$ 2,269,000 | \$ 2,628,713 | \$ 359,713 |
| Earnings on investments | 300,000 | 300,000 | 827,481 | 527,481 |
| Other | 330,000 | 336,668 | 4,032,771 | 3,696,103 |
| State revenue | 32,714,072 | 32,713,157 | 34,878,150 | 2,164,993 |
| Federal revenue | - | - | - | - |
| Other revenue | - | - | 1,251 | 1,251 |
| Total Revenue | 35,613,072 | 35,618,825 | 42,368,367 | 6,749,542 |
| Expenditures: | | | | |
| Instructional: | | | | |
| Elementary school program | 14,413,984 | 14,411,928 | 7,060,767 | 7,351,162 |
| Secondary school program | 4,625,294 | 4,646,652 | 7,237,236 | (2,590,584) |
| Alternative school program | 917,497 | 926,087 | 919,650 | 6,436 |
| Vo-tech program | 686,800 | 686,800 | 1,188,107 | (501,307) |
| Exceptional school program | 1,026,768 | 1,041,668 | 1,724,640 | (682,972) |
| Preschool school program | 114,704 | 115,204 | 240,322 | (125,118) |
| Gifted and talented school program | - | - | - | - |
| Interscholastic school program | 35,000 | 40,000 | 443,331 | (403,331) |
| School Activity | 66,934 | 66,934 | 77,300 | (10,366) |
| Summer school program | 943,275 | 943,275 | 127,467 | 815,808 |
| Total Instructional | 22,830,256 | 22,878,548 | 19,018,820 | 3,859,728 |
| Support services | | | | |
| Attendance, guidance, and health care | 700,223 | 684,823 | 921,112 | (236,289) |
| Ancillary special education program | 512,640 | 512,640 | 1,060,212 | (547,572) |
| Instructional improvement program | 175,000 | 177,577 | 70,930 | 106,647 |
| Educational media program | 675,115 | 680,195 | 874,108 | (193,913) |
| Board of Education Program | 25,500 | 37,000 | 34,995 | 2,005 |
| District administration program | 369,321 | 369,321 | 477,075 | (107,754) |
| School administration program | 1,996,928 | 2,005,801 | 2,428,395 | (422,594) |
| Business operation | 869,211 | 1,216,344 | 2,608,132 | (1,391,787) |
| Central service program | 185,000 | 185,000 | 178,192 | 6,808 |
| Admin. technology program | 535,500 | 604,000 | 930,441 | (326,441) |
| Building (custodial) | 2,223,709 | 1,814,209 | 2,376,289 | (562,081) |
| Maintenance Non Student Occupied | 155,542 | 163,297 | 101,463 | 61,834 |
| Maintenance Student Occupied Bldg | 693,154 | 718,154 | 542,547 | 175,607 |
| Maintenance - Grounds | 127,457 | 322,495 | 261,907 | 60,587 |
| Safety and security | 23,000 | 113,000 | 89,990 | 23,010 |
| Pupil transportation program | 2,316,296 | 2,390,230 | 2,980,482 | (590,252) |
| Total Support Services | 11,583,596 | 11,994,087 | 15,936,271 | (3,942,184) |
| Food services program | - | - | 8,452 | (8,452) |
| Capital assets program | 1,052,500 | 4,514,207 | 4,054,725 | 459,481 |
| Community services program | 9,000 | 125,459 | 297,136 | (171,677) |
| Total Expenditures | 35,475,351 | 39,512,300 | 39,315,404 | 196,896 |
| Excess (deficiency) of revenues over (under) expenditures | 137,721 | (3,893,475) | 3,052,962 | 6,946,438 |
| Other financing sources (uses): Net transfers in (out) | (137,721) | (130,471) | (500,758) | (370,288) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | \$ - | \$ (4,023,946) | \$ 2,552,204 | \$ 6,576,150 |
| Fund balance: | | | | |
| Beginning of year | | | 4,944,164 | |
| End of year | | | <u>7,496,368</u> | |

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - MAJOR GOVERNMENTAL FUNDS
DEBT SERVICE FUND
For the Year Ended June 30, 2025

| | Budgeted Amounts | | | Final Budget Variance - Positive (Negative) |
|---|------------------|------------------|---------------------|--|
| | Original | Final | Amounts | |
| Revenues: | | | | |
| Local revenues: | | | | |
| Property taxes | \$ 675,000 | \$ 1,675,000 | \$ 135,392 | \$ (1,539,608) |
| Earnings on investments | 5,000 | 5,000 | 14,599 | 9,599 |
| Other | 10,000 | 10,000 | 3,954 | (6,046) |
| State revenue | 1,237,000 | 237,000 | 2,259,225 | 2,022,225 |
| Total Revenue | <u>1,927,000</u> | <u>1,927,000</u> | <u>2,413,171</u> | <u>486,171</u> |
| Expenditures: | | | | |
| Debt services program: | | | | |
| Principal | 1,660,000 | 1,660,000 | 1,720,878 | (60,878) |
| Interest and agents' fees | 267,000 | 267,000 | 197,600 | 69,400 |
| Bond issuance costs | - | - | - | |
| Total debt services program | <u>1,927,000</u> | <u>1,927,000</u> | <u>1,918,478</u> | <u>8,522</u> |
| Total Expenditures | <u>1,927,000</u> | <u>1,927,000</u> | <u>1,918,478</u> | <u>8,522</u> |
| Excess (deficiency) of revenues over (under) expenditures | - | - | 494,693 | 494,693 |
| Other financing sources (uses): | | | | |
| Refunding Bonds Issued | - | - | - | - |
| Payment to refunded bond escrow agent | - | - | - | - |
| Net transfers in (out) | - | - | - | |
| Total other financing sources (uses) | | | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | <u>\$ -</u> | <u>\$ -</u> | 494,693 | <u>\$ 494,693</u> |
| Fund balance: | | | | |
| Beginning of year | | | <u>1,004,002</u> | |
| End of year | | | <u>\$ 1,498,695</u> | |

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - MAJOR GOVERNMENTAL FUNDS
PLANT FACILITY FUND
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget Variance - Positive (Negative) |
|---|------------------|-------------|----------------------|--|
| | Original | Final | | |
| Revenues: | | | | |
| Local revenues: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - |
| Earnings on investments | - | - | - | - |
| Other | - | - | - | - |
| State revenue | 250,000 | - | 19,076,344 | 19,076,344 |
| Total Revenue | 250,000 | - | 19,076,344 | 19,076,344 |
| Expenditures: | | | | |
| Capital assets program | 250,000 | - | 221,672 | (221,672) |
| Total Expenditures | 250,000 | - | 221,672 | (221,672) |
| Excess (deficiency) of revenues over (under) expenditures | - | - | 18,854,672 | 18,854,672 |
| Other financing sources (uses): | | | | |
| Proceeds from general obligation bonds | - | - | - | - |
| Premium on general obligation bonds | - | - | - | - |
| Net transfers in (out) | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | <u>\$ -</u> | <u>\$ -</u> | <u>18,854,672</u> | <u>\$ 18,854,672</u> |
| Fund balance: | | | | |
| Beginning of year | | | - | |
| End of year | | | <u>\$ 18,854,672</u> | |

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - MAJOR GOVERNMENTAL FUNDS
FOOD SERVICE FUND
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget |
|---|------------------|------------------|-------------------|--------------------------------------|
| | Original | Final | | Variance - Positive (Negative) |
| Revenues: | | | | |
| Local revenues: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - |
| Earnings on investments | 25,000 | - | 27,437 | 27,437 |
| Other | 412,000 | 355,642 | 359,594 | 3,952 |
| Federal revenue | 1,590,000 | 1,959,195 | 1,503,174 | (456,021) |
| Total Revenues | 2,027,000 | 2,314,837 | 1,890,205 | (424,632) |
| Expenditures: | | | | |
| Food service program | 2,072,000 | 2,645,521 | 2,558,136 | 87,385 |
| Capital Assets | - | 4,487 | 4,487 | 8,974 |
| Total Expenditures | 2,072,000 | 2,650,008 | 2,562,623 | 96,359 |
| Excess (deficiency) of revenues over (under) expenditures | (45,000) | (335,171) | (672,418) | (337,247) |
| Other financing sources (uses): | | | | |
| Net transfers in (out) | 45,000 | 61,948 | 1,045,372 | 983,424 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | \$ - | \$ (273,223) | 372,954 | \$ 646,177 |
| Fund balance: | | | | |
| Beginning of year | | | (372,954) | |
| End of year | | | \$ - | |

OTHER SUPPLEMENTAL INFORMATION

**MINIDOKA JOINT SCHOOL DISTRICT #331
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
June 30, 2025**

| | Drivers Education | Idaho Career Ready Grant | Prof. Tech State | School Resource Officer (SRO) Grant | State Technology Grant | State Substance Abuse Fund | Title I-A | Title I-C ESEA Migrant Fund |
|---|----------------------|-----------------------------|---------------------|---|------------------------------|----------------------------------|-------------------|-----------------------------------|
| ASSETS | | | | | | | | |
| Cash and investments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| State and federal receivable | - | - | - | - | - | - | 86,727 | 38,005 |
| Other receivables | - | 64,356 | - | - | 23,616 | 13,885 | 49,858 | 91,818 |
| Total Assets | - | 64,356 | - | - | 23,616 | 13,885 | 136,584 | 129,822 |
| LIABILITIES AND FUND BALANCE | | | | | | | | |
| Liabilities: | | | | | | | | |
| Accounts payable | - | 478,205 | - | - | - | 8,856 | (177) | 584 |
| Accrued payroll and related liabilities | - | - | - | - | - | - | 136,761 | 129,822 |
| Deferred revenues | - | - | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - | - | - |
| Total Liabilities | - | 478,205 | - | - | - | 8,856 | 136,584 | 129,822 |
| Fund balance: | | | | | | | | |
| Restricted for special programs | - | (413,849) | - | - | 23,616 | 5,029 | - | - |
| Total Fund balance | - | (413,849) | - | - | 23,616 | 5,029 | - | - |
| Total Liabilities and Fund Balance | \$ - | 64,356 | \$ - | \$ - | \$ 23,616 | \$ 13,885 | \$ 136,584 | \$ 129,822 |

See accompanying notes to the financial statements

**MINIDOKA JOINT SCHOOL DISTRICT #331
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS (CONTINUED)
June 30, 2025**

| | Title I-D ESEA Neglected & Delinq. Children | Title VI-B IDEA Special Ed Fund | Title VI-B IDEA Preschool | Title VI Innovative Practices | Perkins III Professional Tech Act | IDEA Mini-Grants | Title III LEP |
|---|---|---------------------------------------|---------------------------------|-------------------------------------|---|---------------------|------------------|
| ASSETS | | | | | | | |
| Cash and investments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 588 | \$ - |
| State and federal receivable | 6,806 | 104,004 | - | 16,518 | 32,387 | - | 4,480 |
| Other receivables | 6,986 | 49,951 | 6,636 | - | - | - | 4,622 |
| Total Assets | 13,793 | 153,955 | 6,636 | 16,518 | 32,387 | 588 | 9,102 |
| LIABILITIES AND FUND BALANCE | | | | | | | |
| Liabilities: | | | | | | | 585 |
| Accounts payable | - | - | - | - | - | - | - |
| Accrued payroll and related liabilities | 13,793 | 153,955 | 6,636 | 9,690 | - | - | 9,102 |
| Deferred revenues | - | - | - | - | - | - | - |
| Due to other funds | - | - | - | 6,828 | 32,489 | 588 | - |
| Total Liabilities | 13,793 | 153,955 | 6,636 | 16,518 | 32,489 | 588 | 9,102 |
| Fund balance: | | | | | | | |
| Restricted for special programs | - | - | - | - | (102) | - | - |
| Total Fund balance | - | - | - | - | (102) | - | - |
| Total Liabilities and Fund Balance | \$ 13,793 | \$ 153,955 | \$ 6,636 | \$ 16,518 | \$ 32,387 | \$ 588 | \$ 9,102 |

See accompanying notes to the financial statements

**MINIDOKA JOINT SCHOOL DISTRICT #331
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS (CONTINUED)
June 30, 2025**

| | Title II-A Improve Teacher Quality | Stronger Connections Grant | Gear Up Grant | ARPA Homeless Grant | Medicaid | School Activity Funds | Total Special Revenue/Nonmajor Funds |
|---|---|----------------------------------|------------------|---------------------------|-------------------|-----------------------------|---|
| ASSETS | | | | | | | |
| Cash and investments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 913,724 | 914,312 |
| State and federal receivable | 25,163 | 9,558 | 12,563 | - | 179,592 | - | 515,803 |
| Other receivables | 3,525 | - | - | - | 68,956 | - | 384,208 |
| Total Assets | 28,688 | 9,558 | 12,563 | - | 248,548 | 913,724 | 1,814,323 |
| LIABILITIES AND FUND BALANCE | | | | | | | |
| Liabilities: | | | | | | | 586 |
| Accounts payable | - | - | 2,000 | - | - | - | 488,884 |
| Accrued payroll and related liabilities | 28,688 | 6,430 | 6,912 | - | 16,461 | - | 518,250 |
| Deferred revenues | - | - | - | - | - | - | - |
| Due to other funds | - | 3,128 | 3,651 | - | - | - | 46,684 |
| Total Liabilities | 28,688 | 9,558 | 12,563 | - | 16,461 | - | 1,053,818 |
| Fund balance: | | | | | | | |
| Restricted for special programs | - | - | - | - | 232,087 | 913,724 | 760,505 |
| Total Fund balance | - | - | - | - | 232,087 | 913,724 | 760,505 |
| Total Liabilities and Fund Balance | \$ 28,688 | 9,558 | \$ 12,563 | \$ - | \$ 248,548 | \$ 913,724 | 1,814,323 |

See accompanying notes to the financial statements

MINIDOKA JOINT SCHOOL DISTRICT #331
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
June 30, 2025

| | Drivers Education | Idaho Career Ready Grant | Prof. Tech State | School Resource Officer (SRO) Grant | State Technology Grant | State Substance Abuse Fund | Title I-A | Title I-C ESEA Migrant Fund |
|---|----------------------|-----------------------------|---------------------|---|------------------------------|----------------------------------|------------------|-----------------------------------|
| Revenues: | | | | | | | | |
| Local revenues: | | | | | | | | |
| Other | \$ - | \$ 582,869 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| State revenue | 21,993 | 3,554,202 | 262,270 | 60,000 | 466,521 | 56,233 | - | - |
| Federal revenue | - | - | - | - | - | - | 1,129,454 | 390,368 |
| Total Revenues | 21,993 | 4,137,071 | 262,270 | 60,000 | 466,521 | 56,233 | 1,129,454 | 390,368 |
| Expenditures: | | | | | | | | |
| Instructional: | | | | | | | | |
| Elementary school program | - | - | - | - | - | - | 494,024 | 77,930 |
| Secondary school program | 21,993 | 4,590,302 | - | - | - | - | 330,852 | 51,226 |
| Alternative school program | - | - | - | - | - | - | 178,882 | - |
| Vo-tech program | - | - | 264,468 | - | - | - | - | - |
| Exceptional school program | - | - | - | - | - | - | - | - |
| Gifted and talented school program | - | - | - | - | - | - | - | - |
| Preschool school program | - | - | - | - | - | - | - | 106,414 |
| Summer school program | - | - | - | - | - | - | - | 86,370 |
| Total instructional | 21,993 | 4,590,302 | 264,468 | - | - | - | 1,003,758 | 321,939 |
| Support services: | | | | | | | | |
| Attendance, guidance, & health care | - | - | - | - | - | - | 43,462 | 49,952 |
| Ancillary special education program | - | - | - | - | - | - | - | - |
| Instructional improvement program | - | - | - | - | - | - | 78,439 | 13,970 |
| Instructional technology program | - | - | - | - | 442,905 | - | - | - |
| District administration | - | - | - | - | - | - | - | - |
| Admin. technology services | - | - | - | - | - | - | - | - |
| Building & maintenance | - | - | - | - | - | - | 2,468 | - |
| Pupil transportation | - | - | - | - | - | - | - | - |
| Safety and security | - | - | - | 62,100 | - | 56,309 | - | - |
| Food service program | - | - | - | - | - | - | - | - |
| Total support services | - | - | - | 62,100 | 442,905 | 56,309 | 124,369 | 63,922 |
| Capital assets program | - | - | - | - | - | - | - | - |
| Community service program | - | - | - | - | - | - | 1,327 | 4,506 |
| Total Expenditures | 21,993 | 4,590,302 | 264,468 | 62,100 | 442,905 | 56,309 | 1,129,454 | 390,368 |
| Excess (deficiency) of revenues over (under) expenditures | - | (453,232) | (2,198) | (2,100) | 23,616 | (76) | - | - |
| Other financing sources (uses): Net transfers in (out) | - | - | - | 2,100 | - | (70,796) | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources | - | (453,232) | (2,198) | - | 23,616 | (70,872) | - | - |
| Fund balance: | | | | | | | | |
| Beginning of year | - | 39,383 | 2,198 | - | - | 75,901 | - | - |
| End of year | \$ - | (413,849) | \$ - | \$ - | \$ 23,616 | \$ 5,029 | \$ - | \$ - |

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See accompanying notes to the financial statements

MINIDOKA JOINT SCHOOL DISTRICT #331
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS (CONTINUED)
June 30, 2025

| | Title I-D ESEA Neglected & Delinq. Children | Title VI-B IDEA Special Ed Fund | Title VI-B IDEA Preschool | Title VI Innovative Practices | Perkins III Professional Tech Act | IDEA Mini-Grants | Title III LEP |
|---|---|---------------------------------------|---------------------------------|-------------------------------------|---|---------------------|------------------|
| Revenues: | | | | | | | |
| Local revenues: | | | | | | | |
| Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| State revenue | - | - | - | - | - | 8,718 | - |
| Federal revenue | 81,880 | 1,090,426 | 49,998 | 75,892 | 67,979 | - | 58,917 |
| Total Revenues | 81,880 | 1,090,426 | 49,998 | 75,892 | 67,979 | 8,718 | 58,917 |
| Expenditures: | | | | | | | |
| Instructional: | | | | | | | |
| Elementary school program | - | - | - | - | - | - | 77 |
| Secondary school program | - | - | - | 4,132 | - | - | 14,225 |
| Alternative school program | - | - | - | 600 | - | - | - |
| Vo-tech program | - | - | - | - | 68,069 | - | - |
| Exceptional school program | - | 1,912 | - | 56,150 | - | 9,662 | - |
| Gifted and talented school program | - | - | - | - | - | - | - |
| Preschool school program | - | - | 49,998 | - | - | - | - |
| Summer school program | 81,880 | 972,847 | - | - | - | - | - |
| Total instructional | 81,880 | 974,759 | 49,998 | 60,882 | 68,069 | 9,662 | 14,301 |
| Support services: | | | | | | | |
| Attendance, guidance, & health care | - | - | - | - | - | - | 43,072 |
| Ancillary special education program | - | 115,267 | - | - | - | - | - |
| Instructional improvement program | - | 400 | - | 14,155 | - | - | 1,544 |
| Instructional technology program | - | - | - | - | - | - | - |
| District administration | - | - | - | 855 | - | - | - |
| Admin. technology services | - | - | - | - | - | - | - |
| Building (custodial) | - | - | - | - | - | - | - |
| Pupil transportation | - | - | - | - | - | - | - |
| Safety and security | - | - | - | - | - | - | - |
| Food service program | - | - | - | - | - | - | - |
| Total support services | - | 115,667 | - | 15,010 | - | - | 44,615 |
| Capital assets program | - | - | - | - | - | - | - |
| Community service program | - | - | - | - | - | - | - |
| Total Expenditures | 81,880 | 1,090,426 | 49,998 | 75,892 | 68,069 | 9,662 | 58,917 |
| Excess (deficiency) of revenues over (under) expenditures | - | - | - | - | (90) | (944) | - |
| Other financing sources (uses): Net transfers in (out) | - | - | - | - | (27) | 944 | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources | - | - | - | - | (117) | - | - |
| Fund balance: | | | | | | | |
| Beginning of year | - | - | - | - | 15 | - | - |
| End of year | \$ - | \$ - | \$ - | \$ - | \$ (102) | \$ - | \$ - |

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See accompanying notes to the financial statements

MINIDOKA JOINT SCHOOL DISTRICT #331
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS (CONTINUED)
June 30, 2025

| | Title II-A Improve Teacher Quality | Stronger Connections Grant | Gear Up Grant | ARPA Homeless Grant | Medicaid | School Activity Funds | Total Special Revenue Funds |
|---|---|----------------------------------|------------------|---------------------------|----------------|-----------------------------|--------------------------------------|
| Revenues: | | | | | | | |
| Local revenues: | | | | | | | |
| Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 463,091 | \$ 1,045,960 |
| State revenue | - | - | - | - | - | - | 4,429,937 |
| Federal revenue | 182,089 | 71,096 | 93,392 | 12,404 | 834,434 | \$ - | 4,138,327 |
| Total Revenues | 182,089 | 71,096 | 93,392 | 12,404 | 834,434 | 463,091 | 9,614,224 |
| Expenditures: | | | | | | | |
| Instructional: | | | | | | | |
| Elementary school program | 95,144 | 71,096 | - | - | - | - | 738,270 |
| Secondary school program | 76,201 | - | - | - | - | - | 5,088,931 |
| Alternative school program | - | - | - | - | - | - | 179,482 |
| Vo-tech program | - | - | - | - | - | - | 332,537 |
| Exceptional school program | - | - | - | - | 450,929 | - | 518,653 |
| Gifted and talented school program | - | - | - | - | - | - | - |
| Preschool school program | - | - | - | - | 92 | - | 156,503 |
| Summer school program | - | - | - | - | - | - | 1,141,098 |
| Total instructional | 171,346 | 71,096 | - | - | 451,021 | - | 8,155,474 |
| Support services: | | | | | | | |
| Attendance, guidance, & health care | - | - | 35,401 | - | - | - | 171,887 |
| Ancillary special education program | - | - | - | - | 7,351 | - | 122,618 |
| Instructional improvement program | 10,743 | - | 57,991 | 2,538 | - | - | 179,781 |
| Instructional technology program | - | - | - | - | - | - | 442,905 |
| District administration | - | - | - | - | - | - | 855 |
| Admin. technology services | - | - | - | - | - | - | - |
| Building (custodial) | - | - | - | - | - | - | 2,468 |
| Pupil transportation | - | - | - | - | - | - | - |
| Safety and security | - | - | - | - | - | - | 118,409 |
| Food service program | - | - | - | - | - | - | - |
| Total support services | 10,743 | - | 93,392 | 2,538 | 7,351 | - | 1,038,921 |
| Capital assets program | - | - | - | - | - | - | - |
| Community service program | - | - | - | 10,677 | - | - | 16,510 |
| Total Expenditures | 182,089 | 71,096 | 93,392 | 13,215 | 458,372 | - | 9,210,905 |
| Excess (deficiency) of revenues over (under) expenditures | - | - | - | (811) | 376,062 | 463,091 | 403,319 |
| Other financing sources (uses): Net transfers in (out) | - | - | - | 811 | (143,976) | - | (210,944) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources | - | - | - | - | 232,087 | 463,091 | 192,375 |
| Fund balance: | | | | | | | |
| Beginning of year | - | - | - | - | - | 450,633 | 568,130 |
| End of year | \$ - | \$ - | \$ - | \$ - | \$ 232,087 | \$ 913,724 | \$ 760,505 |

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See accompanying notes to the financial statements

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
DRIVER'S EDUCATION FUND
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget |
|---|------------------|-----------|-------------------|--------------------------------------|
| | Original | Final | | Variance - Positive (Negative) |
| Revenues: | | | | |
| Local revenues: | | | | |
| Other | \$ 40,000 | \$ 40,000 | \$ - | \$ (40,000) |
| State revenue | - | - | 21,993 | 21,993 |
| Total Revenue | 40,000 | 40,000 | 21,993 | (18,007) |
| Expenditures: | | | | |
| Instructional: | | | | |
| Secondary school program | 40,000 | 40,000 | 21,993 | 18,007 |
| Total Instructional | 40,000 | 40,000 | 21,993 | 18,007 |
| Capital assets program | - | - | - | - |
| Total Expenditures | 40,000 | 40,000 | 21,993 | 18,007 |
| Excess (deficiency) of revenues over (under) expenditures | - | - | - | - |
| Other financing sources (uses): | | | | |
| Net transfers in (out) | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | \$ - | \$ - | - | \$ - |
| Fund balance: | | | | |
| Beginning of year | | | - | |
| End of year | | | \$ - | |

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
IDAHO CAREER READY STUDENTS GRANT
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget Variance - Positive (Negative) |
|---|------------------|----------------|-------------------|--|
| | Original | Final | | |
| Revenues: | | | | |
| Local revenues: | | | | |
| Other | \$ - | \$ - | \$ 582,869 | \$ 582,869 |
| State revenue | - | - | 3,554,202 | 3,554,202 |
| Total Revenue | - | - | 4,137,071 | 4,137,071 |
| Expenditures: | | | | |
| Instructional: | | | | |
| Secondary school program | - | 4,826,157 | 4,590,302 | 235,855 |
| Total Instructional | - | 4,826,157 | 4,590,302 | 235,855 |
| Capital assets program | - | - | - | - |
| Total Expenditures | - | 4,826,157 | 4,590,302 | 235,855 |
| Excess (deficiency) of revenues over (under) expenditures | - | (4,826,157) | (453,232) | 4,372,925 |
| Other financing sources (uses): | | | | |
| Net transfers in (out) | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | \$ - | \$ (4,826,157) | (453,232) | \$ 4,372,925 |
| Fund balance: | | | | |
| Beginning of year | | | 39,383 | |
| End of year | | | \$ (413,849) | |

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See accompanying notes to the financial statements

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
PROFESSIONAL TECHNICAL - STATE
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget |
|--|------------------|--------------------|-------------------|--------------------------------------|
| | Original | Final | | Variance - Positive (Negative) |
| Revenues: | | | | |
| Local revenues: | | | | |
| Other | \$ - | \$ - | \$ - | \$ - |
| State revenue | 175,000 | 175,000 | 262,270 | 87,270 |
| Total Revenue | <u>175,000</u> | <u>175,000</u> | <u>262,270</u> | <u>87,270</u> |
| Expenditures: | | | | |
| Instructional: | | | | |
| Vo-Tech Programs | 175,000 | 262,270 | 264,468 | (2,198) |
| Total Instructional | <u>175,000</u> | <u>262,270</u> | <u>264,468</u> | <u>(2,198)</u> |
| Total Expenditures | <u>175,000</u> | <u>262,270</u> | <u>264,468</u> | <u>(2,198)</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | - | (87,270) | (2,198) | (2,198) |
| Other financing sources (uses): | | | | |
| Net transfers in (out) | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | <u>\$ -</u> | <u>\$ (87,270)</u> | <u>\$ (2,198)</u> | <u>\$ (2,198)</u> |
| Fund balance: | | | | |
| Beginning of year | | | <u>2,198</u> | |
| End of year | | | <u>\$ -</u> | |

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See accompanying notes to the financial statements

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
SCHOOL RESOURCE OFFICER (SRO) GRANT
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget |
|---|------------------|-------------|-------------------|--------------------------------------|
| | Original | Final | | Variance - Positive (Negative) |
| Revenues: | | | | |
| State revenue | \$ - | \$ - | \$ 60,000 | \$ 60,000 |
| Total Revenue | - | - | 60,000 | 60,000 |
| Expenditures: | | | | |
| Support Services: | | | | |
| Safety & security | - | 60,000 | 62,100 | (2,100) |
| Total Support services | - | 60,000 | 62,100 | (2,100) |
| Total Expenditures | - | 60,000 | 62,100 | (2,100) |
| Excess (deficiency) of revenues over (under) expenditures | - | (60,000) | (2,100) | 57,900 |
| Other financing sources (uses): | | | | |
| Net transfers in (out) | - | - | 2,100 | (2,100) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | \$ - | \$ (60,000) | - | \$ 55,800 |
| Fund balance: | | | | |
| Beginning of year | | | - | |
| End of year | | | \$ - | |

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
PUBLIC SCHOOL TECHNOLOGY FUND
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget Variance - Positive (Negative) |
|---|------------------|------------|-------------------|--|
| | Original | Final | | |
| Revenues: | | | | |
| State revenue | \$ 400,000 | \$ 400,000 | \$ 466,521 | \$ 66,521 |
| Total Revenue | 400,000 | 400,000 | 466,521 | 66,521 |
| Expenditures: | | | | |
| Support Services: | | | | |
| Instructional technology | 400,000 | 400,000 | 442,905 | (42,905) |
| Admin. technology services | - | - | - | - |
| Total Support services | 400,000 | 400,000 | 442,905 | - |
| Total Expenditures | 400,000 | 400,000 | 442,905 | - |
| Excess (deficiency) of revenues over (under) expenditures | - | - | 23,616 | 23,616 |
| Other financing sources (uses): | | | | |
| Net transfers in (out) | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | \$ - | \$ - | 23,616 | \$ 23,616 |
| Fund balance: | | | | |
| Beginning of year | | | - | |
| End of year | | | \$ 23,616 | |

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
STATE SUBSTANCE ABUSE FUND
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget |
|---|------------------|--------------------|-------------------|--------------------------------------|
| | Original | Final | | Variance - Positive (Negative) |
| Revenues: | | | | |
| State revenue | \$ 52,500 | \$ 52,500 | \$ 56,233 | \$ 3,733 |
| Other state revenue | - | - | - | - |
| Total Revenue | <u>52,500</u> | <u>52,500</u> | <u>56,233</u> | <u>3,733</u> |
| Expenditures | | | | |
| Instructional: | | | | |
| Elementary school program | - | - | - | - |
| Secondary school program | - | - | - | - |
| Total Instructional | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Support Services: | | | | |
| Instructional improvement program | - | - | - | - |
| Safety & security | 52,500 | 109,750 | 56,309 | 53,441 |
| Total Support services | <u>52,500</u> | <u>109,750</u> | <u>56,309</u> | <u>53,441</u> |
| Total Expenditures | <u>52,500</u> | <u>109,750</u> | <u>56,309</u> | <u>53,441</u> |
| Excess (deficiency) of revenues over (under) expenditures | - | (57,250) | (76) | 57,174 |
| Other financing sources (uses): | | | | |
| Net transfers in (out) | - | - | (70,796) | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | <u>\$ -</u> | <u>\$ (57,250)</u> | <u>(70,872)</u> | <u>\$ 57,174</u> |
| Fund balance: | | | | |
| Beginning of year | | | <u>75,901</u> | |
| End of year | | | <u>\$ 5,029</u> | |

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
TITLE I-A FUND
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget |
|---|------------------|--------------|-------------------|--------------------------------------|
| | Original | Final | | Variance - Positive (Negative) |
| Revenues: | | | | |
| Federal revenue | \$ 1,251,239 | \$ 1,101,000 | \$ 1,129,454 | \$ 28,454 |
| Total Revenue | 1,251,239 | 1,101,000 | 1,129,454 | 28,454 |
| Expenditures: | | | | |
| Instructional: | | | | |
| Elementary school program | 1,232,727 | 1,082,488 | 494,024 | 588,464 |
| Secondary school program | - | 101,908 | 330,852 | (228,944) |
| Summer/Alternative school | - | - | 178,882 | (178,882) |
| Total Instructional | 1,232,727 | 1,184,396 | 1,003,758 | 180,637 |
| Support Services: | | | | |
| Detention center | - | - | 43,462 | (43,462) |
| Instructional improvement program | - | 108,313 | 78,439 | 29,874 |
| Technology - Administrative | - | - | 2,468 | (2,468) |
| Total Support services | - | 108,313 | 124,369 | (16,056) |
| Community service program | 18,512 | 18,512 | 1,327 | 17,185 |
| Capital Asset Program | - | - | - | - |
| Total Expenditures | 1,251,239 | 1,311,221 | 1,129,454 | 181,767 |
| Excess (deficiency) of revenues over (under) expenditures | - | (210,221) | - | 210,221 |
| Other financing sources (uses): | | | | |
| Net transfers in (out) | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | \$ - | \$ (210,221) | - | \$ 210,221 |
| Fund balance: | | | | |
| Beginning of year | | | - | |
| End of year | | | \$ - | |

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
TITLE I-C ESEA MIGRANT FUND
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget |
|---|------------------|------------|-------------------|--------------------------------------|
| | Original | Final | | Variance - Positive (Negative) |
| Revenues: | | | | |
| Federal revenue | \$ 428,777 | \$ 422,447 | \$ 390,368 | \$ (32,079) |
| Total Revenue | 428,777 | 422,447 | 390,368 | (32,079) |
| Expenditures: | | | | |
| Instructional: | | | | |
| Elementary school program | 330,345 | 324,605 | 77,930 | 246,675 |
| Secondary school program | - | - | 51,226 | (51,226) |
| Preschool program | - | - | 106,414 | |
| Summer school program | 98,432 | 97,842 | 86,370 | 11,472 |
| Total Instructional | 428,777 | 422,447 | 321,939 | 100,508 |
| Support Services: | | | | |
| Attendance, guidance, and health care | - | - | 49,952 | (49,952) |
| Instructional improvement program | - | - | 13,970 | (13,970) |
| Total Support services | - | - | 63,922 | (63,922) |
| Community service program | - | - | 4,506 | (4,506) |
| Total Expenditures | 428,777 | 422,447 | 390,368 | 32,079 |
| Excess (deficiency) of revenues over (under) expenditures | - | - | - | - |
| Other financing sources (uses): | | | | |
| Net transfers in (out) | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | \$ - | \$ - | - | \$ - |
| Fund balance: | | | | |
| Beginning of year | | | - | |
| End of year | | | \$ - | |

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
TITLE I-D ESEA NEGLECTED & DELINQUENT CHILDREN
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget |
|---|------------------|-----------------|-------------------|--------------------------------------|
| | Original | Final | | Variance - Positive (Negative) |
| Revenues: | | | | |
| Federal revenue | \$ 108,820 | \$ 108,820 | \$ 81,880 | \$ (26,940) |
| Total Revenue | 108,820 | 108,820 | 81,880 | (26,940) |
| Expenditures: | | | | |
| Instructional: | | | | |
| Detention center | 108,820 | 104,420 | 81,880 | 22,540 |
| Total Support services | 108,820 | 104,420 | 81,880 | 22,540 |
| Total Expenditures | 108,820 | 104,420 | 81,880 | 22,540 |
| Excess (deficiency) of revenues over (under) expenditures | - | 4,400 | - | (4,400) |
| Other financing sources (uses): | | | | |
| Net transfers in (out) | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | <u>\$ -</u> | <u>\$ 4,400</u> | - | <u>\$ (4,400)</u> |
| Fund balance: | | | | |
| Beginning of year | | | - | |
| End of year | | | <u>\$ -</u> | |

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
TITLE VI-B IDEA SPECIAL EDUCATION FUND
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget |
|---|------------------|--------------|-------------------|--------------------------------------|
| | Original | Final | | Variance - Positive (Negative) |
| Revenues: | | | | |
| Federal revenue | \$ 980,754 | \$ 1,255,721 | \$ 1,090,426 | \$ (165,295) |
| Total Revenue | 980,754 | 1,255,721 | 1,090,426 | (165,295) |
| Expenditures: | | | | |
| Instructional: | | | | |
| Exceptional school program | 833,931 | 1,118,585 | 1,912 | 1,954,428 |
| Summer school program | - | - | 972,847 | (972,847) |
| Total Instructional | 833,931 | 1,118,585 | 974,759 | 981,581 |
| Support Services: | | | | |
| Ancillary special education | 146,823 | 137,136 | 115,267 | 21,869 |
| Instructional improvement program | - | - | 400 | (400) |
| Total Support Services | 146,823 | 137,136 | 115,667 | 21,469 |
| Total Expenditures | 980,754 | 1,255,721 | 1,090,426 | 165,295 |
| Excess (deficiency) of revenues over (under) expenditures | - | - | - | - |
| Other financing sources (uses): | | | | |
| Net transfers in (out) | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | \$ - | \$ - | - | \$ - |
| Fund balance: | | | | |
| Beginning of year | | | - | |
| End of year | | | \$ - | |

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
TITLE VI-B IDEA PRESCHOOL FUND
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget Variance - Positive (Negative) |
|---|------------------|-----------|-------------------|--|
| | Original | Final | | |
| Revenues: | | | | |
| Federal revenue | \$ 48,981 | \$ 56,145 | \$ 49,998 | \$ (6,147) |
| Total Revenue | 48,981 | 56,145 | 49,998 | (6,147) |
| Expenditures: | | | | |
| Instructional: | | | | |
| Preschool school program | 48,981 | 56,145 | 49,998 | 6,147 |
| Total Instructional | 48,981 | 56,145 | 49,998 | 6,147 |
| Support Services: | | | | |
| Ancillary special education | - | - | - | - |
| Instructional improvement program | - | - | - | - |
| Total Support Services | - | - | - | - |
| Total Expenditures | 48,981 | 56,145 | 49,998 | 6,147 |
| Excess (deficiency) of revenues over (under) expenditures | - | - | - | - |
| Other financing sources (uses): | | | | |
| Net transfers in (out) | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | \$ - | \$ - | - | \$ - |
| Fund balance: | | | | |
| Beginning of year | | | - | |
| End of year | | | \$ - | |

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
TITLE VI ESEA - INNOVATIVE PRACTICES FUND
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget |
|---|------------------|-----------|-------------------|--------------------------------------|
| | Original | Final | | Variance - Positive (Negative) |
| Revenues: | | | | |
| Federal revenue | \$ 129,560 | \$ 86,229 | \$ 75,892 | \$ (10,337) |
| Total Revenue | 129,560 | 86,229 | 75,892 | (10,337) |
| Expenditures: | | | | |
| Instructional: | | | | |
| Exceptional child | - | 74,499 | 56,150 | 18,349 |
| Secondary school program | - | 4,768 | 4,132 | 636 |
| Alternative school program | - | - | 600 | (600) |
| Total Instructional | - | 79,267 | 60,882 | (600) |
| Support Services: | | | | |
| Instructional improvement program | 5,817 | 5,962 | 14,155 | (8,193) |
| Instructional technology | - | - | - | - |
| Security | 72,500 | 1,000 | 855 | 145 |
| Total Support Services | 78,317 | 6,962 | 15,010 | 145 |
| Total Expenditures | 78,317 | 86,229 | 75,892 | (8,048) |
| Excess (deficiency) of revenues over (under) expenditures | 51,243 | - | - | - |
| Other financing sources (uses): Net transfers in (out) | (51,243) | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | \$ - | \$ - | - | \$ - |
| Fund balance: | | | | |
| Beginning of year | | | - | |
| End of year | | | \$ - | |

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See accompanying notes to the financial statements

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
PERKINS III PROFESSIONAL TECHNICAL ACT
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget Variance - Positive (Negative) |
|---|------------------|--------------------|-------------------|--|
| | Original | Final | | |
| Revenues: | | | | |
| Federal revenue | \$ 53,359 | \$ 53,359 | \$ 67,979 | \$ 14,620 |
| Total Revenue | <u>53,359</u> | <u>53,359</u> | <u>67,979</u> | <u>14,620</u> |
| Expenditures: | | | | |
| Instructional: | | | | |
| Vo-tech programs | 53,359 | 68,685 | 68,069 | 616 |
| Total Instructional | <u>53,359</u> | <u>68,685</u> | <u>68,069</u> | <u>616</u> |
| Support Services: | | | | |
| Attendance, guidance, and health care | - | - | - | - |
| Instructional improvement | - | - | - | - |
| School administration | - | - | - | - |
| Total Support Services | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Capital Asset Program | - | - | - | - |
| Total Expenditures | <u>53,359</u> | <u>68,685</u> | <u>68,069</u> | <u>616</u> |
| Excess (deficiency) of revenues over (under) expenditures | - | (15,326) | (90) | 15,236 |
| Other financing sources (uses): | | | | |
| Net transfers in (out) | - | - | (27) | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | <u>\$ -</u> | <u>\$ (15,326)</u> | (117) | <u>\$ 15,236</u> |
| Fund balance: | | | | |
| Beginning of year | | | 15 | |
| End of year | | | <u>\$ (102)</u> | |

MINDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
IDEA MINI-GRANTS
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget Variance - Positive (Negative) |
|---|------------------|------------|-------------------|--|
| | Original | Final | | |
| Revenues: | | | | |
| State revenue | \$ - | \$ - | \$ 8,718 | \$ 8,718 |
| Other state revenue | - | - | - | - |
| Total Revenue | - | - | 8,718 | 8,718 |
| Expenditures | | | | |
| Instructional: | | | | |
| Elementary school program | - | - | - | - |
| Secondary school program | - | - | - | - |
| Alternative school program | - | - | - | - |
| Vo-tech program | - | - | - | - |
| Exceptional school program | - | 7,500 | 9,662 | (2,162) |
| Preschool school program | - | - | - | - |
| Interscholastic school program | - | - | - | - |
| Detention center | - | - | - | - |
| Total Instructional | - | 7,500 | 9,662 | (2,162) |
| Support services | | | | |
| Attendance, guidance, and health care | - | - | - | - |
| Ancillary special education program | - | - | - | - |
| Educational media program | - | - | - | - |
| Instructional technology | - | - | - | - |
| Total Support Services | - | - | - | - |
| Food services program | - | - | - | - |
| Total Expenditures | - | 7,500 | 9,662 | (2,162) |
| Excess (deficiency) of revenues over (under) expenditures | - | (7,500) | (944) | 6,556 |
| Other financing sources (uses): | | | | |
| Net transfers in (out) | - | - | 944 | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | \$ - | \$ (7,500) | - | \$ 6,556 |
| Fund balance: | | | | |
| Beginning of year | | | - | |
| End of year | 603 | | - | |

See accompanying notes to the financial statements

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
TITLE III ESEA LEP FUND
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget |
|---|------------------|-------------|-------------------|--------------------------------------|
| | Original | Final | | Variance - Positive (Negative) |
| Revenues: | | | | |
| Federal revenue | \$ 56,370 | \$ 55,157 | \$ 58,917 | \$ 3,760 |
| Total Revenue | 56,370 | 55,157 | 58,917 | 3,760 |
| Expenditures: | | | | |
| Instructional: | | | | |
| Elementary school program | 56,370 | 55,157 | 77 | 55,080 |
| Secondary school program | - | - | 14,225 | (14,225) |
| Total Instructional | 56,370 | 55,157 | 14,301 | 40,856 |
| Support Services: | | | | |
| Attendance, guidance, & health | - | - | 43,072 | (43,072) |
| Instructional improvement program | - | - | 1,544 | (1,544) |
| Total Administrative | - | - | 44,615 | (1,544) |
| Community Service Program | - | - | - | - |
| Total Expenditures | 56,370 | 55,157 | 58,917 | (3,760) |
| Excess (deficiency) of revenues over (under) expenditures | - | - | - | - |
| Other financing sources (uses): | | | | |
| Net transfers in (out) | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | <u>\$ -</u> | <u>\$ -</u> | - | <u>\$ -</u> |
| Fund balance: | | | | |
| Beginning of year | | | - | |
| End of year | | | <u>\$ -</u> | |

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
TITLE II-A ESEA IMPROVING TEACHER QUALITY
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget |
|---|------------------|---------|-------------------|--------------------------------------|
| | Original | Final | | Variance - Positive (Negative) |
| Revenues: | | | | |
| Local revenues: | | | | |
| Other | \$ - | \$ - | \$ - | \$ - |
| Federal revenue | 186,977 | 189,426 | 182,089 | (7,337) |
| Total Revenue | 186,977 | 189,426 | 182,089 | (7,337) |
| Expenditures: | | | | |
| Instructional: | | | | |
| Elementary school program | 67,079 | 178,337 | 95,144 | 83,193 |
| Secondary school program | - | - | 76,201 | (76,201) |
| Alternative school program | - | - | - | - |
| Total Instructional | 67,079 | 178,337 | 171,346 | 6,991 |
| Support Services: | | | | |
| Instructional improvement program | 1,811 | 11,089 | 10,743 | 346 |
| Total Support services | 1,811 | 11,089 | 10,743 | 346 |
| Total Expenditures | 68,890 | 189,426 | 182,089 | 7,337 |
| Excess (deficiency) of revenues over (under) expenditures | 118,087 | - | - | - |
| Other financing sources (uses): | | | | |
| Net transfers in (out) | (118,087) | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | \$ - | \$ - | - | \$ - |
| Fund balance: | | | | |
| Beginning of year | | | - | |
| End of year | | | \$ - | |

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
STRONGER CONNECTIONS GRANT FUND
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget |
|---|------------------|-----------|-------------------|--------------------------------------|
| | Original | Final | | Variance - Positive (Negative) |
| Revenues: | | | | |
| State revenue | \$ 71,030 | \$ 71,030 | \$ 71,096 | \$ 66 |
| Total Revenue | 71,030 | 71,030 | 71,096 | 66 |
| Expenditures: | | | | |
| Instructional: | | | | |
| Preschool | - | - | - | - |
| Elementary school program | 71,030 | 71,030 | 71,096 | (66) |
| Secondary school program | - | - | - | - |
| Exceptional school program | - | - | - | - |
| Total Instructional | 71,030 | 71,030 | 71,096 | (66) |
| Support Services: | | | | |
| Attendance, guidance, and health care | - | - | - | - |
| Ancillary special education program | - | - | - | - |
| Instructional improvement program | - | - | - | - |
| Total Support services | - | - | - | - |
| Total Expenditures | 71,030 | 71,030 | 71,096 | (66) |
| Excess (deficiency) of revenues over (under) expenditures | - | - | - | - |
| Other financing sources (uses): | | | | |
| Net transfers in (out) | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | \$ - | \$ - | - | \$ - |
| Fund balance: | | | | |
| Beginning of year | | | - | |
| End of year | | | \$ - | |

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See accompanying notes to the financial statements

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
GEAR UP GRANT
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget |
|---|------------------|-------------|-------------------|--------------------------------------|
| | Original | Final | | Variance - Positive (Negative) |
| Revenues: | | | | |
| Federal revenue | \$ 101,000 | \$ 101,000 | \$ 93,392 | \$ (7,608) |
| Total Revenue | 101,000 | 101,000 | 93,392 | (7,608) |
| Expenditures: | | | | |
| Instructional: | | | | |
| Elementary school program | - | - | - | - |
| Secondary school program | - | - | - | - |
| Summer School Program | - | - | - | - |
| Total Instructional | - | - | - | - |
| Support Services: | | | | |
| Attendance, guidance, & health | - | 35,958 | 35,401 | 557 |
| Instructional improvement program | 101,000 | 86,735 | 57,991 | 28,744 |
| Total Support services | 101,000 | 122,693 | 93,392 | 29,301 |
| Community Service Program | - | - | - | - |
| Total Expenditures | 101,000 | 122,693 | 93,392 | 29,301 |
| Excess (deficiency) of revenues over (under) expenditures | - | (21,693) | - | 21,693 |
| Other financing sources (uses): | | | | |
| Net transfers in (out) | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | \$ - | \$ (21,693) | - | \$ 21,693 |
| Fund balance: | | | | |
| Beginning of year | | | - | |
| End of year | | | \$ - | |

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
ARPA HOMELESS GRANT
For the Year Ended June 30, 2025

| | Budgeted Amounts | | | Actual | Final Budget |
|---|------------------|----------|-----------|--------------------------------------|--------------|
| | Original | Final | Amounts | Variance - Positive (Negative) | |
| Revenues: | | | | | |
| Federal revenue | \$ - | \$ - | \$ 12,404 | \$ 12,404 | |
| Total Revenue | - | - | 12,404 | 12,404 | |
| Expenditures: | | | | | |
| Instructional: | | | | | |
| Elementary school program | - | - | - | - | |
| Secondary school program | - | - | - | - | |
| Total Instructional | - | - | - | - | |
| Support Services: | | | | | |
| Instructional improvement | - | 4,375 | 2,538 | 1,837 | |
| Community services program | - | 14,940 | 10,677 | 4,263 | |
| Total Support Services | - | 19,315 | 13,215 | 6,100 | |
| Total Expenditures | - | 19,315 | 13,215 | 6,100 | |
| Excess (deficiency) of revenues over (under) expenditures | - | (19,315) | (811) | 18,504 | |
| Other financing sources (uses): | | | | | |
| Net transfers in (out) | - | - | 811 | 811 | |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | \$ - | (19,315) | - | \$ 19,315 | |
| Fund balance: | | | | | |
| Beginning of year | | | - | - | |
| End of year | | | \$ - | - | |

MINIDOKA JOINT SCHOOL DISTRICT #331
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - NONMAJOR GOVERNMENTAL (SPECIAL REVENUE) FUNDS
MEDICAID FUND
For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts | Final Budget |
|---|------------------|------------|-------------------|--------------------------------------|
| | Original | Final | | Variance - Positive (Negative) |
| Revenues: | | | | |
| Federal revenue | \$ 750,000 | \$ 750,000 | \$ 834,434 | \$ 84,434 |
| Total Revenue | 750,000 | 750,000 | 834,434 | 84,434 |
| Expenditures: | | | | |
| Instructional: | | | | |
| Preschool | - | - | 92 | (92) |
| Elementary school program | - | - | - | - |
| Secondary school program | - | - | - | - |
| Exceptional school program | 740,473 | 740,473 | 450,929 | 289,544 |
| Total Instructional | 740,473 | 740,473 | 451,021 | 289,452 |
| Support Services: | | | | |
| Attendance, guidance, and health care | - | - | - | - |
| Ancillary special education program | 9,527 | 9,527 | 7,351 | 2,176 |
| Instructional improvement program | - | - | - | - |
| Total Support services | 9,527 | 9,527 | 7,351 | 2,176 |
| Total Expenditures | 750,000 | 750,000 | 458,372 | 291,628 |
| Excess (deficiency) of revenues over (under) expenditures | - | - | 376,062 | 376,062 |
| Other financing sources (uses): | | | | |
| Net transfers in (out) | - | - | (143,976) | (143,976) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | \$ - | \$ - | 232,087 | \$ 232,087 |
| Fund balance: | | | | |
| Beginning of year | | | - | |
| End of year | | | \$ 232,087 | |

MINIDOKA JOINT SCHOOL DISTRICT #331
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
SCHOOL ACTIVITY FUNDS
For the Year Ended June 30, 2025

| | 06/30/2024 | Receipts | Disbursements | 06/30/2025 |
|---------------------------|-------------------|---------------------|---------------------|-------------------|
| Minico High School | \$ 148,109 | \$ 669,072 | \$ 296,218 | \$ 520,963 |
| Mt. Harrison High School | 38,837 | 59,262 | 42,934 | 55,165 |
| Minidoka Jr. High School | - | 44,305 | 35,749 | 8,556 |
| East Minico Middle School | 74,900 | 172,462 | 150,907 | 96,455 |
| West Minico Middle School | 71,662 | 163,986 | 143,412 | 92,236 |
| Acequia Elementary School | 7,196 | 17,945 | 14,537 | 10,604 |
| Heyburn Elementary School | 14,255 | 30,890 | 28,510 | 16,635 |
| Paul Elementary School | 33,506 | 259,809 | 256,855 | 36,460 |
| Rupert Elementary School | 62,168 | 138,818 | 124,336 | 76,650 |
| Totals | \$ 450,633 | \$ 1,556,549 | \$ 1,093,458 | \$ 913,724 |

Poulsen VanLeuven & Catmull PA

Certified Public Accountants

Members of the American Institute of CPA's
and the Idaho Society of CPA's

Jeffrey D. Poulsen, CPA
Darren B. VanLeuven, CPA
Jacob H. Catmull, CPA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Superintendent and Board of Trustees
Minidoka Joint School District No. 331

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Minidoka Joint School District No. 331 (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 13, 2025.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Poulsen VanLeuven & Catmull

Poulsen VanLeuven & Catmull PA
December 13, 2025

SINGLE AUDIT

Poulsen VanLeuven & Catmull PA

Certified Public Accountants

Members of the American Institute of CPA's
and the Idaho Society of CPA's

Jeffrey D. Poulsen, CPA
Darren B. VanLeuven, CPA
Jacob H. Catmull, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Superintendent and Board of Trustees
Minidoka Joint School District No. 331

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Minidoka Joint School District No. 331's (the "District") 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 District's major federal programs for the year ended June 30, 2025. Minidoka Joint School District No. 331'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, Minidoka Joint School District No. 331 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, 2025.

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 Minidoka Joint School District No. 331 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 District'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 District'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 District'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 District'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 District'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 District'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 District'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 a 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 in internal control over compliance 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.

Poulsen VanLeuven & Catmull

Poulsen VanLeuven & Catmull PA
December 13, 2025

MINIDOKA JOINT SCHOOL DISTRICT #331

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

| <u>Federal Grantor</u> <u>Program Title</u> | <u>Pass Through</u> <u>Grantor's ID #</u> | <u>Federal CFDA #</u> | <u>Expenditures</u> |
|--|--|-----------------------|----------------------------|
| U.S. Department of Agriculture | | | |
| School Breakfast Program | 202525N119947 | 10.553 | \$ 216,904 |
| National School Lunch Program | 202525N119947 | 10.555 | 955,825 |
| Commodities | NA | 10.555 | 163,187 |
| Summer Food Service Program for Children | 202424N119947 | 10.559 | 370,242 |
| Fresh Fruit and Vegetable Program | 202525L160347 | 10.582 | 42,144 |
| Total Child Nutrition Cluster | | | <u>1,748,302</u> |
| School Breakfast Program | 202322N760347 | 10.541 | \$ 28,643 |
| National School Lunch Program | 202525N202047 | 10.558 | 31,620 |
| Total Department of Agriculture | | | <u>\$ 1,808,565</u> |
| Department of Education | | | |
| Title I Grants to Local Educational Agencies | S010A240012 | 84.010 | 2,240,062 |
| Migrant Education - Basic State Formula Grant Program | S011A240012 | 84.011 | 788,824 |
| Special Education - State Grants Part B IDEA | H027A240088 | 84.027 | 1,299,019 |
| Special Education - Preschool Grants | H173A240030 | 84.173 | 52,910 |
| Total Special Education Cluster (IDEA) | | | <u>1,351,929</u> |
| Vocational Education Basic Grants to States | V048A240012 | 84.048 | 67,979 |
| Gaining Early Awareness and Readiness for Undergraduate Programs | P344S180012 | 84.334 | 86,610 |
| English Language Acquisition Grants | T365A240012 | 84.365 | 61,233 |
| Improving Teacher Quality State Grants | S367A240011 | 84.367 | 325,091 |
| Student Support and Academic Enrichment Program | S424A230013 | 84.424 | 230,649 |
| COVID-19 - Elementary & Secondary School Emergency Relief Fund | S425U210043 | 84.425U | 378,941 |
| COVID-19 - Homeless Children & Youth | S425W210013 | 84.425W | 33,071 |
| Total Department of Education | | | <u>\$ 5,564,389</u> |
| Total Expenditures of Federal Awards | | | <u><u>\$ 7,372,954</u></u> |

MINIDOKA JOINT SCHOOL DISTRICT #331

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

NOTE 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Minidoka Joint School District #331 (the District) under programs of the federal government for the year ended June 30, 2025. The information 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 District, it is not intended to and does not present the financial position, changes in net position of the District.

NOTE 2: Summary of Significant Accounting Policies

This schedule was prepared using the modified accrual basis of accounting, which is consistent with the method used in the preparation of the District's financial statements.

NOTE 3: Indirect Cost Rate

The District has not elected to use the 10% de minimis cost rate.

MINIDOKA JOINT SCHOOL DISTRICT #331

Schedule of Findings and Questioned Costs-Federal Awards For the Year Ended June 30, 2025

I. SUMMARY OF AUDIT RESULTS:

- 1 The auditor's report expresses a qualified opinion on the basic financial statements of Minidoka Joint School District #331.
- 2 There were no material weaknesses disclosed during the audit of the basic financial statements of the District.
- 3 No instances of noncompliance material to the basic financial statements of the District were disclosed during the audit.
- 4 The auditor's report on compliance for the major federal award programs for the District expresses an unmodified opinion on all major federal programs.
- 5 The following were tested as major programs:

| <u>Title</u> | <u>CFDA #</u> |
|--|---------------|
| Title I Grants to Local Educational Agencies | 84.010 |
| Migrant Education State Grant Program | 84.011 |

- 6 The threshold for distinguishing Types A and B programs was \$750,000.
- 7 The District was determined to be a high-risk auditee.
- 8 The audit did not disclose any material weaknesses in internal control over major programs.
- 9 There were no audit findings that are required to be reported in accordance with the Uniform Guidance.

II. FINANCIAL STATEMENT FINDINGS:

There were no findings or questioned costs in the financial statements

III. FEDERAL AWARD FINDINGS

There were no findings or questioned costs in any of the federal award programs.

We have now received the final design package and quote for the revitalization of the Minico High School Dining Hall, and the projected cost came in significantly lower than anticipated this is excellent news as we move into the funding phase of the project. I will be incorporating the design materials and pricing into a formal PowerPoint presentation and will soon be approaching D.L. Evans Bank to explore full sponsorship of the renovation. In addition, I will be scheduling a time to review the project with Principal Kim, the Business Office, and Mr. Larsen to ensure full alignment before bringing it to the Board. The completed presentation will be shared with the Board at the January meeting, where the Nutrition Department is scheduled to be on the agenda.

Over the past month, our primary operational focus has been on improving food quality, including taste, consistency, and presentation. While progress has been made, there is still work to do before we reach the standard we envision. Throughout December, I will be holding individual meetings with each kitchen manager to discuss their specific needs and develop tailored improvement plans. Equipment reliability continues to be a challenge, largely due to years of deferred maintenance, temporary fixes, and outdated systems. Ensuring that every kitchen has functional, dependable equipment remains one of our highest priorities, no operation can run effectively without it. As shown in the accompanying data, we continue to track monthly performance and year-to-date reimbursements for NSLP.

Additionally, the USDA Farm to School grant could not be submitted this cycle due to a partner organization being unable to complete required documents in time; however, we now have the groundwork laid and plan to resubmit next year. Several smaller grants remain in progress, with additional opportunities expected to open after the first of the year. We also encountered delays in launching the new cold vending machine in the Ag Building due to pending account and paperwork setup, but we anticipate it becoming fully operational following the Christmas break.

**Idaho Department Of Education
Child Nutrition Programs**

Monthly Reimbursement Summary Information

| Claim Date | Program | Rev # | Breakfast | Lunch | Milk | Reduced Price Breakfast | Total | Paylist Date | Paylist Number |
|--------------------------|---------|-------|---------------------|---------------------|---------------|-------------------------|---------------------|--------------|----------------|
| Aug 2025 | NSLP | 0 | \$10,462.50 | \$57,039.81 | \$0.00 | \$0.00 | \$67,502.31 | 10/07/25 | 25100701 |
| Sep 2025 | NSLP | 0 | \$28,443.50 | \$126,917.37 | \$0.00 | \$0.00 | \$155,360.87 | 10/07/25 | 25100701 |
| Oct 2025 | NSLP | 0 | \$33,659.66 | \$132,557.96 | \$0.00 | \$0.00 | \$166,217.62 | 11/04/25 | 25110401 |
| Nov 2025 | NSLP | 0 | \$27,485.48 | \$100,628.97 | \$0.00 | \$0.00 | \$128,114.45 | | |
| Total | | | \$100,051.14 | \$417,144.11 | \$0.00 | \$0.00 | \$517,195.25 | | |

Federal Reimbursement Rates

National School Lunch Program

60% or More

| | |
|---------|--------|
| Free | 4.6200 |
| Reduced | 4.2200 |
| Paid | 0.4600 |

School Breakfast Program

Severe Need

Non-Severe Need

| | |
|---------|--------|
| Free | 2.9400 |
| Reduced | 2.6400 |
| Paid | 0.4000 |

NSLP Claim For Reimbursement Summary

| Month/Year Claimed | Adjustment Number | Date Received | Date Accepted | Date Processed | Reason Code |
|--------------------|-------------------|---------------|---------------|----------------|-------------|
| Nov 2025 | 0 | 12/08/2025 | 12/08/2025 | | Original |

Sponsor Totals

| Meal Type | Meals/Supplements Served | Federal Rate | Reimbursement Federal Amount |
|--------------------------------------|--------------------------|--------------|------------------------------|
| National School Lunch Program | | | |
| Free | 16,924 | 4.6200 | 78,188.88 |
| Reduced | 3,668 | 4.2200 | 15,478.96 |
| Paid | 9,287 | 0.4600 | 4,272.02 |
| Total | 29,879 | | 97,939.86 |

Performance-Based Reimbursement (Lunch)

| | | | |
|--------------|---------------|--------|-----------------|
| Claimed | 29,879 | 0.0900 | 2,689.11 |
| Adjusted | 0 | 0.0900 | 0.00 |
| Total | 29,879 | | 2,689.11 |

School Breakfast Program Severe Need

| | | | |
|--------------|---------------|--------|------------------|
| Free | 7,890 | 2.9400 | 23,196.60 |
| Reduced | 1,297 | 2.6400 | 3,424.08 |
| Paid | 2,162 | 0.4000 | 864.80 |
| Total | 11,349 | | 27,485.48 |

Claim Reimbursement Total 128,114.45

Sponsor Claim Reimbursement Totals

| | |
|--------------------------------------|-------------------|
| Current Claim Reimbursement Total | 128,114.45 |
| Previous Claim Reimbursement Total | 0.00 |
| Net Claim Reimbursement Total | 128,114.45 |

| | |
|--|----------------------|
| Acequia Elementary (Negative balances) Total | (\$242.50) |
| Paul Elementary (Negative Balances) Total | \$0 |
| East Minico MS (Negative balances) Total | (\$754.55) |
| Heyburn Elementary (Negative balances) Total | (\$2,895.42) |
| Minico HS (Negative balances) Total | (\$14,783.68) |
| Minidoka PreSchool Center (Negative balances) Total | (\$41.00) |
| Minidoka JH (Negative balances) Total | (\$19.09) |
| Mt Harrison HS (Negative balances) Total | (\$2,666.11) |
| Rupert Elementary (Negative balances) Total | (\$3,536.85) |
| West Minico MS (Negative balances) Total | (\$495.15) |

| | |
|----------------------|----------------------|
| ALL SELECTED | (\$25,434.35) |
| SCHOOLS Grand | |
| Total | |

TRANSPORTATION REPORT

12/15/25

To Mr. Larsen and our School Board,

As we approach the holiday season our team at Transportation wanted to extend our warmest wishes to all of you. Thank you for everything you do throughout the year to support our students, families, and staff.

We hope you enjoy a joyful, restful holiday break and a New Year. We look forward to working together again in the coming year!

We handed out 27 tickets in the month of November 6 of them are suspensions.

We have had 30 reimbursed trips for the month of November.

We have had 18 non-reimbursed trips for the month of November.

December Birthdays

Susan McHenry Dec 1

Liz Stauffer Dec 1

Steve Rodriguez Dec 6

We would like to thank Mr. Larsen and the school board for their continued support of our department.

Thank you,

Coleen Jones



Minidoka County School District – Technology Department Board Report

Reporting Window: November 10 – December 10, 2025

Executive Summary

- Tickets Submitted: 320
- Closed: 290
- Open: 30
- Avg. Response Time: 7.5 hours
- Avg. Resolution Time: 1.2 days
- Closure Rate: 91%

Operational Highlights

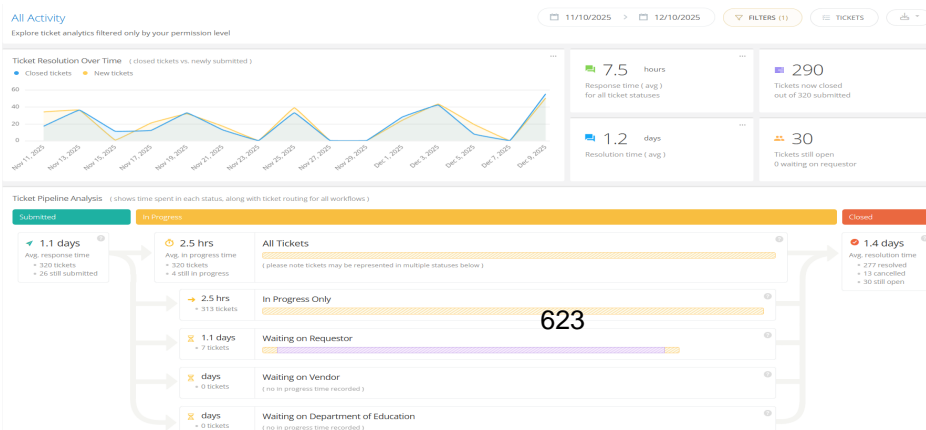
- Being down one employee continues to impact project timelines and ticket closures; we are eager to fill the position to restore normal operational capacity.
- Minico's server rebuilt last month remains fully operational with no reported glitches.
- Continued progress on Windows 10 to Windows 11 upgrades districtwide, moving in the right direction.
- Email security systems identified and blocked 16,000 malicious or abnormal emails over the past 30 days.
- Ag Building cameras are fully operational with the exception of one unit currently under vendor diagnostics.
- Report cards are complete and systems are ready for teachers to begin entering grades.

Service Desk Performance

- Avg. In-Progress Time: 2.5 hours
- Submitted → In Progress Avg: 1.1 days
- In Progress Only: 2.5 hours
- Waiting on Requestor: 1.1 days
- Waiting on Vendor: 0 days
- Waiting on Department of Education: 0 days

Upcoming Focus

- Support Human Resources through the onboarding of a new technology staff member once the position is filled.
- Maintain Windows 11 upgrade momentum across remaining devices.
- Resolve outstanding Ag Building camera issue once vendor returns diagnosis.
- Continue proactive email security monitoring and filtering.
- Prepare for semester-end technology needs and increased support demand.



Minidoka County School District
Monthly Maintenance Report
December 10, 2025

Nov. – 65 New Requests
375 Work in Progress
88 Complete

Dec. – 88 New Requests
359 Work in Progress
104 Complete

Maintenance Department Updates

Current Projects

Hail damage throughout the District

1. Minico – HVAC at the Minico is complete.

Ag Building

The job is 97% complete.

Minico

HVAC Phase #2 – Ordered and working on units as they come in.

Levy Projects

Mt. Harrison

Windows consulting with the Architect and other companies.

Minico

HVAC Math wing – Researching.

Rupert

Installing new door hardware for safety and security.

East/West /DSC/Heyburn/Mt. Harrison/Minico

Sidewalk trip removal should be complete by February for all schools.

521 Projects

Sidewalks not done with levy.



Administration

Spencer Larsen, Superintendent
Kerri Tibbitts, Board Clerk
Daryl Kent, Treasurer

Board Members

Lendon Moss
Russ Suchan
Jacob Claridge
Mary Andersen
Rick Kent

December 13, 2025

Poulsen VanLeuven & Catmull
1408 Pomerelle Ave Suite C
Burley, ID 83318

This representation letter is provided in connection with your audit of the financial statements of Minidoka Joint School District No. 331, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2025, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 13, 2025, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 1, 2025 including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11) We have provided you with:

- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
- b) Additional information that you have requested from us for the purpose of the audit.
- c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
- d) Minutes of the meetings of the School Board or summaries of actions of recent meetings for which minutes have not yet been prepared.

12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.

13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14) We have no knowledge of any fraud or suspected fraud that affects the District and involves—

- Management,
- Employees who have significant roles in internal control, or
- Others where the fraud could have a material effect on the financial statements.

15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.

16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

18) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

21) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

23) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

24) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and related notes and schedule of expenditures of federal awards, maintained a depreciation schedule, and proposed adjusting journal entries. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
- 28) In regard to the nonattest services you performed, including drafting the financial statements, related notes, and schedule of expenditures of federal awards, maintaining depreciation schedules, and proposing adjusting journal entries, we have—
- Assumed all management responsibilities.
 - Designated Chris James, who has suitable skill, knowledge, or experience to oversee the services.
 - Evaluated the adequacy and results of the services performed.
 - Accepted responsibility for the results of the services.
- 29) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 31) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 32) The financial statements properly classify all funds and activities in accordance with [GASB Statement No. 34](#) .
- 33) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 35) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 41) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

- 42) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 44) With respect to the combining and individual nonmajor fund financial statements and the combining and individual agency funds schedules of receipts, disbursements, and changes in fund balance:
- a) We acknowledge our responsibility for presenting the combining and individual nonmajor fund financial statements and the combining and individual agency funds schedules of receipts, disbursements, and changes in fund balance in accordance with accounting principles generally accepted in the United States of America, and we believe the combining and individual nonmajor fund financial statements and the combining and individual agency funds schedules of receipts, disbursements, and changes in fund balance, including its form and content, are fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the combining and individual nonmajor fund financial statements and the combining and individual agency funds schedules of receipts, disbursements, and changes in fund balance have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the combining and individual nonmajor fund financial statements and the combining and individual agency funds schedules of receipts, disbursements, and changes in fund balance were not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 45) With respect to federal award programs:
- a) We are responsible for understanding and complying with and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
 - b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
 - c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
 - d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
 - e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
 - f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are

managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.

- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have charged costs to federal awards in accordance with applicable cost principles.
- u) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- v) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

Signature: _____

Signature: _____

Title: _____

Title: _____

EAST MINICO
PROPOSAL FOR NEW CLUBS

Photography Club

The East Middle School Photography Club is a teacher-led (Mr. Turner/Art) enrichment program designed to introduce students to the art and technique of digital photography. Guided by a dedicated faculty advisor, students explore camera basics, composition, storytelling, and photo editing through hands-on projects and collaborative activities. The club is made possible through an OST Grant from ICCS, which provides funding for equipment, curriculum resources, and exhibition opportunities, ensuring that all interested students can participate and develop their creative skills.

Book Club: A New Reading Adventure

The East Minico Book Club is a welcoming space where students gather twice a month after school to dive into exciting stories and connect with fellow readers. Supported by the OST grant, the club provides high-interest books and engaging activities at no cost to students. During bi-weekly meetings, members explore characters, themes, and real-world connections in a relaxed, student-led environment. The club fosters respectful discussion, creative thinking, and a strong sense of community—making it a fun, supportive place for both avid readers and those just beginning their reading journey. With rotating book choices and hands-on activities, the East Minico Book Club invites every student to find their voice and join the adventure. This will be staff led (Murphy and Ellis)

Fishing Club

The 8th Grade Fishing Club is a new extracurricular opportunity designed to teach students the fundamentals of responsible, skill-based outdoor recreation. The club will introduce participants to the basics of fishing, including equipment use, knot tying, casting techniques, fish identification, and introductory fly-tying. In addition to hands-on skill development, students will learn about local fishing regulations, conservation practices, and proper fishing etiquette to promote safe and respectful stewardship of natural resources.

To enhance learning, the club plans to hold 3-4 trips to local ponds, rivers, or lakes. These supervised outings will provide real-world experience, allow students to apply classroom learning.

The Fishing Club will be **funded by the OST Grant from ICCS**. Grant funding will cover equipment, materials for fly tying, transportation for field trips.

This program aims to offer students a positive, educational, and engaging outdoor activity that builds lifelong skills and fosters appreciation for the environment.

The Board adopts this policy to place controls on the use of student-owned electronic devices at school. There has been a rising concern that spending too much time on social media or using cell phones may be detrimental to students' physical and mental health. The Board's priority is that all students are engaged in learning without distraction.

By placing limits on the permissible use of such electronic devices, the Board intends to:

1. Adopt policy in alignment with State Department of Education guidance on cell phones;
2. Promote student safety;
3. Support staff in maintaining an environment that encourages learning;
4. Reduce distractions in the learning environment;
5. Improve academic focus;
6. Promote responsible technology use;
7. Prevent cyberbullying;
8. Mitigate the privacy concerns posed by personal electronic devices

This policy shall apply to any electronic device not issued by the District that is capable of accessing the internet or sending an electronic message to another device, such as smart phones, other cell phones, earbuds, tablets, laptops, gaming systems, e-readers, smart watches, and smart glasses. If a student with a medical condition (i.e. diabetes) must have a cell phone with them at all times, a doctor's note is needed and the administrator needs to be aware of the special circumstances.

Cell phone usage will not be allowed ~~from 7:15—4:00 during school hours (see student handbook per school for time) (including lunch.)~~ ~~Electronic devices should not be in use or in the student's possession.~~

Electronic devices need to be powered off and secured in lockers ~~(possibly put in backpack) or backpacks.~~

Parents needing to get in touch with their student(s) may call the school and leave a message to be delivered to their student.

Students that need to call home will be allowed to use the school phone in the main office.

Student electronic devices that are in the student's possession or in use during school hours will be sent to the front office until the end of the day. Upon additional violations, a parent or guardian will need to come to the school to pick up the electronic devices from office staff or administration.

The Superintendent may set further procedures and schools may set additional rules to ensure this policy is followed. The District may also make use of technology-based approaches, such as monitoring or blocking internet access.

Students are responsible for safeguarding devices they bring to school. The District shall not be responsible for loss, theft, damages, or destruction of student owned devices brought onto school property.

Use of Devices

Any use of personal electronic devices at school or at school events shall comply with Policy 362.00 Acceptable Use of Electronic Networks. Student-owned electronic devices shall not be used in a manner that disrupts the educational process, including, but not limited to, posing a threat to academic integrity or violating confidentiality or privacy rights of another individual.

Access to the devices is a privilege and not a right. Each student will be required to follow the Acceptable Use of Electronic Networks Policy and the Internet Access Conduct Agreement.

Students may only access the internet through the filtered District connection, regardless of whether they are using their personal device or a District-issued device. District staff will not provide software or technical assistance for student-owned devices.

The use of cameras in any type of electronic device is strictly prohibited in locker rooms and restrooms. Cameras in classrooms are not allowed unless a certified District employee authorizes the student to do otherwise. Where students are allowed to use electronic devices, they are required to obtain permission before taking a photograph or video of any individual. Students must also obtain permission from any individual appearing in a photograph or video prior to posting on any social networking site or other internet site.

Students found to be using any electronic communications device to in any way send or receive personal messages, data, or information that would contribute to or constitute cheating on any student assessment, project, or assignment shall be subject to discipline.

Students shall comply with any additional rules developed by the school and classroom teacher concerning appropriate use of personal electronic devices.

Disciplinary Action

Students violating the provisions of this policy are subject to disciplinary action, including but not limited to detention, and/or confiscation of the device until it is retrieved by the student's parent/guardian. If a student or a parent/guardian wishes to appeal such disciplinary action, they can do so by submitting a written request for appeal to the building principal within three (3) school days. If the decision being appealed was made by the building principal, the appeal may instead be made to the Superintendent.

Violation of this policy may also result in suspension or expulsion, as described in Policy 390.00 Student Discipline and Policy 390.30 Student Expulsion.

Implementation & Review of Policy

The Board directs the Superintendent or their designee to inform staff, students, and parents/guardians about this policy and how it will be implemented. The Board also directs the

Superintendent or their designee to develop practices that reinforce the importance of and ways of addressing:

1. Digital literacy lessons;
2. The effects of cyberbullying;
3. Privacy concerns; and
4. Online disinformation

The Superintendent shall report to the Board each year about the effectiveness of this policy and shall recommend changes to it as needed.

Legal References

Description

Executive Order 2024-11
Policy Checklist for LEAs

Phone Free Learning Act
[by the Idaho Department of Education](#)

Cross References

Code

Description

360.00
360.00
362.00P
390.00

Electronic Services for Students
Student Use of Personal Electronic Devices
Student Use of Personal Electronic Devices
Procedure
Student Expulsion

ADOPTED: December 17, 2024

AMENDED: June 16, 2025; August 18, 2025

School student records are confidential, and information from them shall not be released other than as provided by law. Federal and state laws grant certain rights to parents and students, including the right to inspect, copy, and challenge school records. The information contained in school student records shall be kept current, accurate, clear, and relevant. All information maintained concerning a student receiving special education services shall be directly related to the provision of services to that child.

Student Records

Maintenance of School Student Records

The District shall maintain a record for each student that shall contain information, including but not limited to the items listed below, if the District has created or received such information. items 1 through 7 must be included following:

1. Birth certificate;
2. Proof of residency;
3. Unique student identifier issued and assigned by the State Department of Education
4. Basic identifying information;
5. Academic transcripts;
6. Immunization records;
- ~~7.~~ Attendance records;
- ~~8.~~ Residency Form
- ~~7.9.~~ Home Language Survey
- ~~8.10.~~ Intelligence and aptitude scores;
- ~~9.11.~~ Psychological reports;
- ~~10.12.~~ Achievement test results;
- ~~11.13.~~ Participation in extracurricular activities;
- ~~12.14.~~ Honors and awards;
- ~~13.15.~~ Special education records (maintained pursuant to IDEA requirements);
- ~~14.16.~~ Verified reports or information from non-educational persons;
- ~~15.17.~~ Verified information of clear relevance to the student's education;
- ~~16.18.~~ Log pertaining to release of student's record; and

The District has determined that the following documentation shall be permanently maintained:

1. The unique student identifier;

2. Transcript
3. Graduation date:

Other content of the student record shall be maintained for a period of seven years after a student graduates or permanently leaves the District, except for those records for which longer retention is required.

Special Education Records shall be maintained in accordance with then—applicable special education laws, as such may change from time to time.

Personnel Responsible for Records Maintenance

The District's public records custodian, in conjunction with the Superintendent and their designee shall be responsible for the maintenance, retention, or destruction of a student's records, in accordance with the District's procedure established by the Superintendent.

Access to Student Records

The District shall grant access to student records as follows:

1. The District or any District employee shall not release, disclose, or grant access to information found in any student record except under the conditions set forth in this policy and consistent with the provisions of State and federal law. This includes the provisions of IC 33-133.
2. The parents of a student under 18 years of age shall be entitled to inspect and copy information in the child's school records. Such requests shall be made in writing and directed to the records custodian. Access to the records shall be granted within five school days of the District's receipt of such a request unless state or federal law specifically provides another length of time.

Where the parents are divorced or separated, both shall be permitted to inspect and copy the student's school records unless a court order indicates otherwise. The District shall send copies of the following to both parents at either one's request, unless a court order indicates otherwise or parental rights have been terminated by court order or parental agreement:

- A. Academic progress reports or records;
- B. Health reports;
- C. Notices of parent-teacher conferences;
- D. School calendars distributed to parents/guardians; and
- E. Notices about open houses and other major school events, including pupil-parent interaction.

When the student reaches 18 years of age or otherwise becomes emancipated, the rights detailed herein for the parent/legal guardian are transferred to the student, unless otherwise addressed by the student, permitted parental access to the student information system, or via court order/guardianship. Additionally, the parents of dependent students, as defined by the Internal Revenue Service (i.e. student termed dependent for income tax purposes) may have access to student educational records if the parents establish this right, via either a copy of the applicable tax forms and/or a Parental Affidavit for Educational Records attesting to the student's dependent status.

Access shall not be granted to the parent or the student to confidential letters and recommendations concerning the admission to a post-secondary educational institution, applications for employment, or the

receipt of an honor or award, if the student has waived their right of access, after being advised of their right to obtain the names of all persons making such confidential letters or statements.

3. The District may grant access to, or release information from, student records to employees or officials of the District or the Idaho State Board of Education, provided a current, demonstrable, educational or administrative need is shown, without parental consent or notification. Access in such cases shall be limited to the satisfaction of that need.
4. For purposes of an audit or evaluation by a federal or State-supported education program, and to comply with federal requirements related to such a program. The receiving entity must be a State or educational authority or another entity allowed by the Family Educational Rights and Privacy Act (FERPA), or must be an authorized representative of such an entity.

For each new audit, evaluation, or enforcement effort, the District shall enter into a written agreement when designating anyone other than its employee as its authorized representative. The District shall be responsible for using reasonable methods to ensure, to the greatest extent practicable, that the authorized representative:

- A. Uses the personal information only for the authorized purpose;
 - B. Protects the personal information from further unauthorized disclosures or other uses; and
 - C. Destroys the personal information when it is no longer needed for the authorized purpose. Such destruction shall be affected by any specified time period set forth in the written agreement.
5. The District may grant access to, or release information from, student records without parental consent or notification to any person, for the purpose of research, statistical reporting, or planning, provided that no student or parent can be identified from the information released, and the person to whom the information is released signs an affidavit agreeing to comply with all applicable statutes and rules pertaining to school student records. Any such release in this regard shall be consistent with Idaho Code relating to the limitations on the release of student data.
 6. The District shall grant access to, or release information from, a student's records pursuant to a court order or appropriate subpoena. In most instances, the parent/qualified student shall be given prompt written notice of such order/subpoena, a general statement of the documents which will be released, and the proposed date of release of the documentation requested. However, there are very limited circumstances under the USA Patriot Act where schools are required to disclose information without notice to the parent or student to the Attorney General of the United States upon an ex parte order in connection with the investigation or prosecution of terrorism crimes or other such specified situations when the court order prohibits disclosure (i.e. Federal Grand Jury Subpoena or Law Enforcement Subpoena wherein such order indicates disclosure is not permitted).
 7. The District shall grant access to or release information from any student record as specifically required by federal or state statute.
 8. The District shall grant access to, or release information from, student records to any person possessing a written, dated consent, signed by the parent or eligible student with particularity as to whom the records may be released, the information or record to be released, and the reason for the release. One copy of the consent form will be kept in the records, and one copy shall be mailed to the parent or eligible student by the Superintendent. Whenever the District requests the

consent to release certain records, the records custodian shall inform the parent or eligible student of the right to limit such consent to specific portions of information in the records.

9. The District may release student records to the Superintendent or an official with similar responsibilities in a school in which the student has enrolled or intends to enroll, upon written request from such official.
10. Prior to the release of any records or information under items 6, 7, 8, and 9 above, the District shall provide prompt written notice to the parents or eligible student of this intended action except as specified in item 6. This notification shall include a statement concerning the nature and substance of the records to be released and the right to inspect, copy, and challenge the contents.
11. The District may release student records or information in connection with an emergency, without parental consent, if the knowledge of such information is necessary to protect the health or safety of the student or other persons. The records custodian shall make this decision taking into consideration the nature of the emergency, the seriousness of the threat to the health and safety of the student or other persons, the need for such records to meet the emergency, and whether the persons to whom such records are released are in a position to deal with the emergency. Any release that is made must be narrowly tailored considering the immediacy, magnitude, and specificity of the information concerning the emergency and the information should only be released to those persons whose knowledge of the information is necessary to provide immediate protection of the health and safety of the student or other individuals (i.e. law enforcement, public health officials, trained medical personnel). The length of the exception is limited to the period of the emergency and does not allow for a blanket release of personally identifiable information from a student's records. The District shall notify the parents or eligible student as soon as possible of the information released; the date of the release; the person, agency, or organization to which the release was made; and the purpose of the release and the same information shall be recorded in the student's record log.
12. The District will comply with an ex parte order requiring it to permit the U.S. Attorney General or designee to have access to a student's school records without notice to or consent of the student's parent(s)/guardian(s).
13. The District may charge a fee for copying information in the student's records. No parent or student shall be precluded from copying information because of financial hardship. See Policy 4260 for information regarding the District copy fee schedule.
14. A log of all releases of information from student records, including all instances of access granted, whether or not records were copied, shall be kept and maintained as part of such records. This log shall be maintained for the life of the student record and shall be accessible only to the parent or eligible student, records custodian, or other such person. The log of release shall include:
 - A. Information released or made accessible;
 - B. The name and signature of the records custodian;
 - C. The name and position of the person requesting the release or access;
 - D. The legitimate interests the parties had in requesting or obtaining the information;
 - E. The date of the release or grant of access;
 - F. A copy of any consent to such release; and
 - G. Any additional information required by State or federal law.

Directory Information

The District may release certain directory information regarding students, except that parents may prohibit such a release. Directory information shall be limited to:

1. Name;
2. Grade level;
3. Academic awards, degrees, and honors;
4. Information in relation to school-sponsored activities, organizations, and athletics;
5. Major field of study;
6. Period of attendance in school; and

The notification to parents and students concerning school records will inform them of their right to object to the release of directory information.

Military Recruiters/Institutions of Higher Education

Pursuant to federal law, the District is required to release the names, addresses, and telephone numbers of all high school students to military recruiters and institutions of higher education upon request. The notification to parents and students concerning school records will inform them of their right to object to the release of this information.

Student Record Challenges

Parents/guardians may challenge the accuracy, relevancy, or propriety of their student's records, except for challenges made to the following when a student's school records are being forwarded to another school:

1. Grades; and
2. References to expulsions or out-of-school suspensions
3. Parents/guardians who wish to challenge a record should write to the school principal or records custodian, clearly identifying the part of the record they want changed or removed, and specifying the reason.

If the District decides not to amend the record as requested by the parent(s)/guardian(s) or eligible student, the parent/guardian has ~~have~~ the right to request a hearing at which each party has:

1. The right to present evidence and to call witnesses;
2. The right to cross-examine witnesses;
3. The right to counsel;
4. The right to a written statement of any decision and the reasons therefore; and
5. The right to appeal an adverse decision to an administrative tribunal or official, to be established or designated by the State Board.

The District will notify the parent(s)/guardian(s) or eligible student of the decision and advise them of their right to a hearing regarding the request for amendment. Such notice shall be in writing and provided within a reasonable period of time after the hearing. Additional information regarding the hearing procedures will be provided to the parent(s)/guardian(s) or eligible student when notified of the right to a hearing.

The parents may insert a written statement of reasonable length describing their position on disputed information. The school will include a statement in any release of the information in dispute.

| Legal References | Description |
|-------------------------------|---|
| 20 USC Section 1232g, et seq. | Family Educational Rights and Privacy Act (FERPA) |
| 34 CFR Part 99 | Implementing FERPA |
| IC § 33-133 | Idaho Student Data Accessibility, Transparency, and Accountability Act — Definitions — Student Data — Use and Limitations — Penalties |
| IC § 33-209 | Attendance at Schools — Transfer of Student Records — Duties |
| IC § 33-6001 | Parental Rights |
| IC § 33-717A | Divorce Actions — Parents' Access to Records and Information |

Cross References

| Code | Description |
|-------------|---|
| 2500 | Library Materials |
| 2500 | Library Materials |
| 3560 | Video Surveillance |
| 3575 | Student Data Privacy and Security |
| 3620 | Transfer of Student Records |
| 4170 | District or School Operated Social Media |
| 4260 | Records Available to Public |
| 4260 | Records Available to Public |
| 8605 | Retention of District Records |
| 9550 | Cybersecurity & Data Breach Response Policy |

I.C. § 32-717A **Parents' Access to Records and Information**
No Child Left Behind Act of 2001, P.L. 107-334

ADOPTED:

RATIFIED: August 21, 2006; June 16, 2025

AMENDED/REVISED: January 16, 2017; April 18, 2022

CROSS REFERENCE: Policy 424.00 Public Access to District Records
Policy 424.50 Public Access to District Website

The Minidoka County Joint School District No. 331 recognizes that the use of drugs and alcohol prevents staff from peak performance. It is therefore the policy of the Minidoka County Joint School District No. 331 to provide a drug, alcohol and tobacco free workplace for all employees within the district. By enacting this policy, the District is further complying with the Drug-Free Workplace Act of 1988, all Department of Transportation procedures as established in 49 CFR Part 40 Drug Testing Program, the Omnibus Transportation Employee Testing Act of 1991 and the State Board of Education Resolution Regarding Smoking in Public Schools, and various other State and Federal laws.

The Board of Trustees hereby notifies all employees of Minidoka County Joint School District No. 331 that the unlawful manufacture, distribution, dispensation, possession, use of or being under the influence of, any controlled substance, immediately prior to the commencement of work, on any school premises, or on any school assignment and/or school activity, is prohibited. The term "controlled substance" in this policy means all controlled substances listed in the Idaho Uniform Controlled Substances Act in Title 37, Chapter 12, Idaho Code and schedules I through V of § 202 of the Controlled Substances Act (21 U.S.C. 812). This policy further prohibits alcoholic beverages as though defined as a controlled substance. Violation of this policy by any employee will be cause for disciplinary action up to, and including, termination. Compliance with this policy is a mandatory condition of employment with the District.

Tobacco in all its forms is also prohibited from use on any school properties, on any school assignment, and/or school activity.

Provisions:

The provisions relating to this policy address the following:

A. Drug Free Workplace - Employees

1. The District shall provide the following information to all employees in their new employee packet and upon request of any other employee:
 - a. A copy of this policy and related procedures.
 - b. Available drug counseling, rehabilitation, or other assistance programs relating to drug use.
2. Any employee of the District convicted under any criminal drug statute for a violation occurring on any school premises, or at any school assignment and/or school activity, must notify the building Principal, or the employee's supervisor, no later than five (5) calendar days after such conviction. Such notification shall be in writing and signed by the employee.
3. Upon the District receiving notice of a conviction as described in paragraph 3, or upon any violation by an employee of this policy, the employee shall immediately be suspended without pay, pending a review by the District. The review will be conducted within thirty (30) days of the employee's suspension, at which time the District shall:

- a. Take appropriate personnel action against such employee up to, and including, termination;
 - ~~b. Require such employee to successfully participate in a drug abuse assistance or rehabilitation program approved for such purposes by Federal, State, or local health, law enforcement, or other appropriate agency.~~
4. If any employee has knowledge relating to drug use by any other employee, he/she shall provide that information immediately to his/her supervisor.
 5. The District will require drug and/or alcohol testing of any employee reasonably suspected of being under the influence of illegal drugs, controlled substances, intoxicating substances and/or alcohol while on duty at a District building or at a District-sponsored activity, function, or event, regardless of location.
 - a. Reasonable suspicion means a good faith suspicion, based on objective facts, which is sufficient for a person to conclude that the employee is using or appears to be presently under the influence of illegal drugs, controlled substances, intoxicating substances and/or alcohol. Reasonable suspicion is more than a mere hunch that an employee is using or is under the influence of alcohol and/or drugs.
 - b. Reasonable suspicion may be established through a variety of factors either observed by the Superintendent or designee or reports from persons who report suspected drug or alcohol use by an employee, if the report stems from an individual who bases such report upon articulable observations concerning one or more factors of concern. The factors include but are not limited to the following:
 - i. Personal observation of possession, use or sale of illegal drugs, controlled substances, intoxicating substances and/or alcohol.
 - ii. Apparent impairment or other physical indicators such as odor of illegal drugs or alcohol.
 - iii. Decrease in productivity not reasonably attributable to other causes.
 - iv. Erratic behavior or dramatic changes in normal behavior.
 - v. An employee involved in any accident while operating district vehicles or equipment will be required to submit to a drug and alcohol test if there is injury to property or person, due to insurance and liability.
 6. When there is a reasonable suspicion of possession of a controlled substance by an employee, the District shall notify the appropriate law enforcement agency for any action said agency deems appropriate.

B. Notification of Testing Results

1. All test results from the testing laboratory will be forwarded to the Superintendent or designee through the third party drug/alcohol testing provider; ~~as represented by a Medical Review Officer (MRO)~~. Drug or alcohol test results will only be reported to the Superintendent or designee.

2. ~~Prior to informing the Superintendent or designee of a prospective or current employee's positive results~~, the employee will be offered an opportunity to personally discuss the positive results with the ~~Superintendent~~MRO or designee. The ~~MRO~~Superintendent or designee will follow up on such information as is deemed appropriate. An employee who is taking a prescription drug that may have been the cause of a positive test result will be asked to provide the name of the medication and the identity of the prescribing physician for verification. If this is verified, the employee's test result will be reported as negative. If, after consideration of the situation, the ~~MRO~~Superintendent or designee determines the results of the positive test are valid, ~~that result will be conveyed to the Superintendent or designee along with the identity of the drug causing the positive result.~~
3. ~~If the employee cannot be located, the MRO or designee may request that the Superintendent or designee arrange for the employee to contact the MRO as soon as possible to discuss the results of the positive test. The MRO will communicate a positive result to the Superintendent or designee without discussing the result with the employee if the employee expressly declines the opportunity to discuss the results of the test or the driver is instructed to contact the MRO, but fails to do so within 24 hours.~~

C. Drug and Alcohol Testing –Transportation

1. In order to assure safety those transporting students are expected to be in suitable mental and physical condition to act appropriately and perform their jobs satisfactorily.
 - a. The drinking of alcoholic beverages or use of other drugs, during meal breaks, and/or during working hours is prohibited, whether on or off district property.
 - b. Employees reporting or returning to work whose behavior reflects the consumption of alcohol or other drugs will be temporarily relieved of duty and may be referred for a medical evaluation.
 - c. When prescribed or over-the counter drugs may affect behavior and performance; employees are to advise their supervisor that they are taking such drugs for medical reasons. Where use of such drugs adversely affects job performance, the employee will be relieved of his/her job duties temporarily.
2. A medical evaluation may be required if there is concern about the employee's fitness to transport students.
 - a. Where there is reasonable cause, an employee may be asked to report to a district-designated physician or medical clinic on district time and at district expense for a fitness for duty examination. This could involve appropriate testing, including possible urine or blood screens as determined by the district.
 - b. Employees will be asked to authorize the release of tests to the district. The Consent Release Form (Form 524.00F2)) is attached and made part of this policy by inclusion.

- c. The decision to go for a medical evaluation is voluntary, but if the examination is refused or if consent release form is not signed, the employee may be disciplined up to and including termination.
 - d. Those having positive screens may be required to complete a chemical dependency evaluation as part of the medical procedure.
3. Approximately fifty percent (50%) of transportation drivers will be randomly tested annually at the District's expense. This will include an additional random selection of 25% of all employees who drive District owned vehicles on a regular basis. Any new employee who may drive a district vehicle, will be drug tested.
- a. Names will be drawn at random for alcohol and drug testing.
 - b. Actual date and time of testing of those whose names are drawn will occur without prior notice and will be taken to the testing location by a district designee. on a schedule as determined by the District Transportation Supervisor.
 - c. When notified, the driver will report for signing the Consent Release Form (Form 542.00F2524.00F2), and testing within thirty (30) minutes of notice.
 - d. Failure by the driver to report, when notified, will result in disciplinary action up to and including termination.
 - e. The consent form, (Form 54224.00F2) authorizes the physician or medical clinic to submit the testing results to the Minidoka County Joint School District #331.
 - f. Positive results from the drug and alcohol screening test will make the employee subject to disciplinary action up to and including termination. Results will be communicated to the applicant as per D.O.T. Policy, as previously referenced.
 - g. Any employee who has a positive test result may within seven (7) working days request that the same sample be retested by a mutually agreed upon laboratory. The employee will be responsible for the cost of the second testing. If the retest results in a negative test outcome, Minidoka County School District will reimburse the cost of the retest and the employee shall be reinstated with back pay.
4. The District may require a driver to be tested for illegal drugs or alcohol when there is reasonable suspicion to believe that a driver is under the influence of illegal drugs or alcohol while at work.
5. Post-Accident
- a. A driver operating a vehicle for the district that is involved in an accident may be tested for both illegal drugs and alcohol as soon as practical following the accident. Alcohol testing must be administered within eight hours and drug testing within thirty-two hours of the accident to be considered valid under DOT regulations.
 - b. Any driver required to be tested under this section must remain readily available for such testing and may not consume alcohol within eight hours of the accident.

A driver who is involved in an accident must comply with all instructions given to him/her relative to taking a drug and alcohol test.

6. Return to Duty

Any driver that tests positive for illegal drugs or alcohol and complies with Policy 524 Employee Drugs, Alcohol and Tobacco will also be required to take, and pass, a drug and/or alcohol test at their own expense. Thereafter, such driver shall be subject to unannounced random testing at least six more times within the following twelve months at their own expense in compliance with DOT regulations.

D. Tobacco

1. Consistent with the Idaho State Board of Education resolution dated March 18, 1994, all employees are prohibited from smoking or using any tobacco or vaping product in all buildings and on all property owned or leased by the district, in all school transportation vehicles, and at all school activities.
2. Minidoka County District #331 employees are prohibited from possessing tobacco products on any school premises.



**LEGAL REFERENCE: Idaho Code 72-1701, et seq.
Drug Free Workplace Act of 1988**

ADOPTED: September 17, 1990

**AMENDED/REVISED: December 17, 1990; May 16, 1995; November 15, 1999;
April 21, 2014; July 15, 2019; November 15, 2021**

Board Policy 1300: District Policy

Status:

Original Adopted Date: 4/25 | Last Reviewed Date:

The adoption of new policies and the revision and amending of existing policies shall be solely the responsibility of the Board of Trustees. The legislative and discretionary power and duty for establishing policy is the most important single function of the Board of Trustees of Minidoka County Joint School District No. 331. It is basic to all of the operations of the school system.

All policies shall conform to local, State, and federal laws as well as to the rules and regulations of the State Board of Education.

Adoption and Amendment of Policies

The Board may establish policy at any scheduled Board meeting. Proposed new policies and proposed changes in existing policies shall be introduced at a regular or special Board meeting.

The draft policy will also be available online for public comment.

Such proposals may be referred to the Superintendent for detailed study as needed prior to Board action on the proposal. The Board encourages the Superintendent to contact other experts to have potential policies researched. Interested parties, including any Board Member, citizen, or employee of the Board may submit views or present data or arguments, orally or in writing, in support of or in opposition to proposed policy. Any written statement by a person relative to a proposed policy or amendment should be directed to the District clerk.

Proposed new policies and proposed changes in existing policies shall undergo a minimum of one reading in addition to the introduction in the following manner:

1. At a regular or special Board meeting the proposed new or amended policy shall be introduced in writing for discussion; and
2. The final vote for adoption may take place ~~at the first reading not earlier than at the second reading of the~~ of a particular policy. Policies may be held for additional readings at the discretion of the Board.

~~In the event approval of a new or amended policy requires more than one reading, Although approval of a new or amended policy may require a minimum of two readings,~~ temporary approval may be granted by the Board in lieu of formal policy to meet emergency conditions or special events which will take place before formal action can be taken or the Board can take a majority ~~vote to suspend the two reading requirement for warranted circumstances.~~ vote to adopt the policy.

All new or amended policies shall become effective upon adoption, unless a specific effective date is provided in the motion for adoption. Each policy shall include the dates on which it was adopted and revised.

Policies as adopted or amended shall be made a part of the minutes of the meeting at which action was taken and shall also be included in the District's policy manual. Once a policy is adopted or amended, the Superintendent or their designee will finalize the approved draft and place the new or amended policy in the online policy manual.

Review of Policy

The Board acknowledges that it is necessary to periodically review and revise District policies. Revisions to policies will be consistent with effective schools' research, best educational practices, changes in law and administrative rules, and community and District philosophy.

Policies of the District shall be reviewed once every five years by the Board unless otherwise detailed in a specific policy.

Any policy may be reviewed if review of it is placed on the Board agenda in accordance with District policy. The Superintendent may recommend that the Board review any policy. The Superintendent shall consider employee, student, and community requests for the Board to review any policy.

Each regular Board meeting agenda may contain five to seven existing policies for review. The Superintendent, Board Chair, and the Vice Chair shall determine which policies to review as the agenda is prepared.

Policies may be presented for review as-is or with suggested edits clearly noted, and the meeting agenda will clearly note whether the policy is to be presented with proposed changes.

Recommended changes should be carefully reviewed by Trustee members, legal counsel, administration, and interested members of the District community. Such changes do not become the policy of the District until they are adopted by the Board.

Administration in Absence of Policy

In cases where action must be taken before the next Board meeting and where the Board has provided no policies or guides for administrative actions, the Superintendent shall have the power to act.

His or her decisions, however, shall be subject to review by action of the Board at its next regular meeting. In addition, it shall be the duty of the Superintendent to inform the Board of such action and the need for policy.

Suspension of Policies

Under circumstances which require a waiver of a policy, policy may be suspended by a majority vote of the members present. In order to suspend a policy, all Trustees must have received written notice of the meeting which included a proposal to suspend the policies with an explanation of the purpose of such proposed suspension. If such a proposal is not made in writing in advance of the meeting, the policies may only be suspended by a unanimous vote of all Trustees present.

If this policy is suspended to allow for immediate adoption of a policy, the reason for doing so shall be included in the meeting minutes.

The Superintendent shall develop and maintain a current policy manual which contains the policies of the District. Each administrator, as well as staff, students, and other residents, shall have ready access to the manual. All policy manuals distributed to anyone shall remain the property of the District and shall be subject to recall at any time.

The District's policies shall be made available on the District's website.

| Legal References | Description |
|-------------------------|--|
| IC § 33-506 | District Trustees - Organization and Government of Board of Trustees |
| IC § 33-512 | District Trustees - Governance of Schools |
| Cross References | |
| Code | Description |
| 1303 | <u>Policies and Procedures to Review Annually</u> |

Board Policy 2605: Advancement Requirements (6 through 9)

Original Adopted Date: 8/18/25 | Last Reviewed Date:

The District has established a set of advancement requirements for 6th through 9th grade students which will act as a guide in helping students move methodically and purposefully on a course that will eventually lead to high school graduation. Therefore, the District sets the following advancement requirements:

1. To advance to the 7th grade, students must earn at least 80 percent of the credits attempted in 6th grade and be in compliance with the District's attendance policy.
2. To advance to the 8th grade, students must earn at least 80 percent of the credits attempted in 7th grade and be in compliance with the District's attendance policy.
3. To advance to the 9th grade, students must earn at least 80 percent of the credits attempted in 8th grade, complete instruction in career exploration, and be in compliance with the District's attendance policy.

Additionally, unless the student's parent/guardian provides the District with a written request that the plan not be developed, the student must develop a career pathways plan which outlines the student's plans for high school and beyond as required by IDAPA 08.02.03.104.02.a. The District shall make a good faith effort to notify each student's parent/guardian of their responsibility for assisting in the development and approval of the student's career pathways plan. Each year following the development of the plan until the student graduates or leaves the District, the policy shall be reviewed by the student and the counselor. If any modifications are made to the plan, the student's parent shall be provided with a revised copy of the plan. Students must also meet the 8th grade mathematics standards.

Students denied credits due to attendance may appeal the loss of their credits to the building administrator or designee. Further appeals may be made to the Superintendent. If they do not agree with his/her decision they may appeal to the District Board of Trustees.

To be considered for promotion to the next grade, students must earn

1. Two credits of math;
2. Two credits of English Language Arts;
3. At least one credit in science; and
4. One credit in social studies during a school year. In order to receive credit, students must achieve a grade of 60% (D- or better) in any class and not miss more than 10% of the class time—seven days—each semester.

Students who have failed more than 20 percent of the courses attempted in the 6th, 7th, or 8th grade may make up the credits needed to achieve the minimum portion of credits attempted. Students and their parents/guardians will be responsible for initiating all credit recovery. The middle schools will assist students and parents/guardians in choosing the most appropriate alternative method for each individual. All materials for credit recovery must be submitted to the school by no later than August 1, prior to the beginning of the next school year.

~~Students must use at least two of the following alternate methods to recover credits:~~

- ~~1. Forfeit an elective and retake the failed credit during the school year along with the next course in the sequence.~~
- ~~2. Attend and complete summer school with a grade of 60% (D- or better).~~
- ~~3. Pass an online or correspondence class and present a transcript demonstrating completion with a grade of 60% (D- or better). All online and correspondence classes must be preapproved by the building administrator or designee.~~
- ~~4. Retake the exit exam and pass with a grade of 60% (D- or better).~~
- ~~5. Demonstrate a proficient score on the ISAT Idaho Student Achievement Test in the deficient subject area(s).~~

A student who does not meet the minimum credit requirements may recover credit by obtaining a passing grade for an approved course in summer school (if offered) or through the Idaho Digital Learning Academy (IDLA) or other online course. The parent or guardian of the student is responsible for any fees associated with attendance at summer school, IDLA, or other online courses. Interventions may also involve providing opportunities for additional instruction to students who, at mid-term, do not have a passing grade in the course, as determined appropriate by the principal.

The Individualized Education Plan (IEP) teams for qualified Special Education students may establish alternate credit requirements or accommodations to credit requirements as are deemed necessary for the student to become eligible for promotion to the next grade level.

The Educational Learning Plan (ELP) team for a student with limited English proficiency may establish alternate credit requirements or accommodations to credit requirements as are deemed necessary for the student to become eligible for promotion to the next grade level.

All alternative requirements or accommodations will be clearly outlined for IEP and ELL students.

| Legal References | Description |
|-------------------------|--|
| IDAPA 08.02.03.104 | Career Exploration Instruction |
| IDAPA 08.02.03.107 | Middle Level Credit System |
| Cross References | |
| Code | Description |
| 2600 | Promotion/Retention |
| 3050 | Attendance Policy (Alternatives) |

Board Policy 2800: Objectives

Original Adopted Date: 8/18/25 | Last Reviewed Date:

Accreditation Standards

The Board will comply with all accreditation standards established by the State Board of Education. The District uses the standards of ~~the Northwest Accreditation Commission-Cognia~~ for secondary education, serving grades 9 through 12, as required by law. Accreditation is voluntary for elementary schools, grades K through 8.

The District will timely submit an annual accreditation report to the State Board of Education.

Continuous Progress Education

The Board acknowledges its responsibility for developing and implementing a curriculum designed to provide for sequential intellectual and skill development necessary for students to progress on a continuous basis from the elementary through secondary school.

The Superintendent is directed to develop instructional programs that will enable each student to learn at the student’s best rate. The instructional program shall strive to provide:

1. Placement of a student at the student’s functional level;
2. Learning materials and methods of instruction considered to be most appropriate to the student's needs; and
3. Evaluation to determine if the desired student outcomes have been achieved.

Each year, the Superintendent shall determine the degree to which such instructional programs are being developed and implemented. Accomplishment reports submitted annually shall provide the Board with the necessary information to make future program improvement decisions.

Legal References

IC § 33-119

Description

Accreditation of Secondary Schools – Standards for Elementary Schools

IDAPA 08.02.02.140

Accreditation

Cross References

Code

2100

Description

[Curriculum Development and Assessment](#)

ISBA Model Policy Manual

ISBA Policy Management Console

Board Policy 4105: Public Participation in Board Meeting

Status: ADOPTED

Original Adopted Date: 10/01/2022 | Last Revised Date: 07/15/2025 | Last Reviewed Date: 07/15/2025

All regular and special meetings of the Board shall be open to the public, but any person who disturbs good order may be required to leave.

During all regular meetings and board public hearings, the Board of Trustees encourages all members of the District community to express their ideas and concerns on agenda items. The comments of the community will be given careful consideration. In the evaluation of such comments, the first priority will be District students and their educational program. Public input on agenda items shall not be on any subject that would compel the Board to enter into executive session. The Board shall make a determination as to whether or not the desired subject matter requested for public input is related to the Board's agenda and/or if a matter would require executive session.

The Board may offer the ability to attend their meeting remotely, including the ability to submit patron input electronically ahead of time at a time and in a manner identified by the Board. Such electronically provided input shall be provided to the Trustees and made a part of the minutes.

Addressing Complaints and Grievances

Due to their sensitive nature, comments and complaints about personnel or individual students cannot be heard in open session. Additionally, other topics described in Policy 1500 may only be appropriate for executive session and all grievance processes shall be followed before the Board may entertain such subject matter. The Board shall determine whether a public comment is appropriate in open session and notify the commenter if it is not.

Any complaint about the District on these or other topics; including instruction, discipline, District personnel policy, procedure, or curriculum; should be referred through proper administrative channels before it is presented to the Board for consideration and action. All complaints should be resolved through proper channels in the following order:

1. Teacher or staff;
2. Principal or supervisor;
3. Director or administrator;
4. Superintendent; then
5. Board of Trustees.

Please also see District Policy No. **4110** Public Complaints and Suggestions.

Complaints or grievances on topics that may only be considered in executive session will only be heard by the Board in accordance with the applicable grievance or complaint policy. Such executive session may be arranged in advance and included on the agenda as described in Policy 1500 and Procedure 1500P.

Rules and Process for Public Comment

Members of the public will not be recognized by the Chair as the Board conducts its official business except during the Board's scheduled comment periods during regular meetings and public hearings of the Board. The Board will listen to the public but, at the same time, expects the public to listen and speak only when properly recognized. The Board may take public comment on items on the Board's agenda before action items and reserve space at the end of the meeting for public comment on items not before the Board for discussion or action.

At each regular meeting of the Board the agenda shall provide time for public comment before the Board on agenda items or at public hearings of the Board. At special meetings of the Board, the Board may accept public comment. **Public comment will be accepted on agenda items before the Board addresses action items on District business, including items in a consent agenda**, Persons wishing to address the Board at a regular meeting or public hearing on agenda items will be required to submit a "Request to Address the Board" form. Forms are available from the Board Clerk and will be available at each meeting.

The Board shall ensure that members of the following groups, listed in no particular order, are given priority to participate in Board meetings:

1. Students who attend a District school;
2. Parents/guardians of such students;
3. District employees; and
4. People who reside within the District.

Attendees who do not belong to any of these groups will only be allowed to speak after members of the groups listed above have provided comment and only if there is still time available within the public comment period.

To be efficient and effective, long board meetings will be avoided. As such, total time allotted for public comment will not exceed three (3) minutes. Public participation will be limited to the time allotted on the agenda. Each speaker will be limited to three minutes. A speaker can supplement their comments with additional information provided in writing if they wish. Public comment will only be taken on action items scheduled on the Board's agenda at a regular meeting of the Board or during a Board public hearing. Should a large number of members of the public wish to speak on the same issue or topic, members of the public are encouraged to select one or more representatives to summarize their position. Additionally, the Board clerk will accept written comments on agenda items for regular meetings and Board public hearings for distribution to the Board. The Board may decline to hear repetitive comments.

Written comments for Trustees must be submitted to the Board Clerk. The written comments must include the name, address, and telephone number of the person submitting it. A copy of the materials that meet these requirements will be forwarded to Trustees if received by **the Thursday** preceding the Board meeting. Materials should not be sent directly to Trustees. Materials may be presented or mailed to the Board clerk at **District Service Center**, or emailed to the Board clerk at boardclerk@minidokaschools.org.

If a topic is being considered by a committee established for that purpose, the Chair may refer the public comment to that committee.

Because of the diversity of issues that may be commented on and the confines of the Open

Meeting Laws, Trustees will not respond to public comment nor engage in discussion with individuals or entities presenting public input. Instead, issues may be recorded and referred to the proper staff person for follow-up and/or considered by the Board in addressing the pending agenda items through open discussion or voting. The Chair may interrupt or terminate an individual's statement when it is too lengthy, abusive, obscene, repetitive, irrelevant, threatening to any individual, or if they are going off-topic from an item listed on the agenda during a public comment period reserved for agenda items. These restrictions shall be applied narrowly and equally, regardless of the speaker's opinions or viewpoint. The Board as a whole shall have the final decision in determining the appropriateness of all such rulings.

Nothing in this policy shall prohibit the removal of any person who, in the judgement of the Board Chair, willfully disrupts a meeting to the extent that orderly conduct is seriously compromised. Defamatory or abusive remarks are always out of order, and any person may be removed from the meeting if they are engaging in illegal conduct. The presiding officer may terminate the speaker's privilege of address if, after being called to order, the speaker persists in improper conduct or remarks.

If a special meeting has been held to obtain public comment on a specific issue, the Chair of the Board may choose not to recognize speakers wishing to comment on the same topic at a regular meeting of the Board.

These policies are authorized solely for the use of ISBA members who subscribe to ISBA Policy Services. They are not intended for, nor authorized for, any other purpose or use. Such materials shall not be copied, distributed, or otherwise used by any agent, employee, individual, or organization except as necessary for official District/Charter business by authorized ISBA Policy Services subscribers. Any personal, private, proprietary, or non-subscribed use is strictly prohibited.

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Legal References

IC § 33-510

Description

Annual Meetings – Regular Meetings – Board of Trustees

IC § 33-512(11)

Governance of Schools – District Permitted to Prohibit Entry to School Grounds

IC § 74-206

Executive Sessions – When Authorized

Other References

ISBA Policy Services

Description

<https://www.idsba.org/member-services/policy/>

Cross References

Code

1500

Description

[Board Meetings](#)

1500-B(1)

[Board Meetings - Board Operating Procedure & Protocol](#)

1500-P(1)

[Board Meetings - Board Meeting Procedure](#)

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|-----------|---|
| 2425 | <u>Parental Rights</u> |
| 2425-P(1) | <u>Parental Rights - Parent/Guardian Notification of Changes in Health and Well-being</u> |
| 2425-F(1) | <u>Parental Rights - Efforts to Notify Parent/Guardian of Changes in Student Health or Well-being</u> |
| 4110 | <u>Public Complaints</u> |
| 4120 | <u>Uniform Grievance Procedure</u> |
| 4120-F(1) | <u>Uniform Grievance Procedure</u> |
| 4320 | <u>Disruption of School Operations</u> |