



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

Regular Meeting

Wednesday, April 15, 2026
7:00 PM

District Office
105 East 2nd South
Preston, ID 83263

Mason Jensen (Zone 3 Trustee): Present
Chris Jones (Zone 4 Trustee): Present
Geniel Lyons (Zone 2 Trustee): Present
Launa Moser (Zone 1 Trustee): Present
Rachel Randall (Zone 5 Trustee): Present

1. Call to Order
2. Pledge of Allegiance
3. Approve Agenda - Action Item
4. Consent Agenda - Action Item
 - 4.A. Minutes of Regular Board Meeting - March 18, 2026
 - 4.B. Financial Summary - March 2026
 - 4.C. Monthly Expenditures - March 2026
 - 4.D. Personnel Report - March 2026
 - 4.E. Restraint & Seclusion
5. Public Requests to Address the Board - Stakeholders may request to address the Board in open meeting by filling out the online request form at <https://psd201.org/en-us/meeting-minutes-agenda-691ac9e8> or signing a public comment form available at the meeting location and giving it to the clerk before the meeting begins.
6. Informational Items
 - 6.A. FFA Report
 - 6.B. Superintendent Report
 - 6.C. Portrait of a Graduate -Pioneer Elementary
7. Action Items
 - 7.A. 2026-2027 FCHS Calendar
 - 7.B. 2026-2027 Preston School District Calendar (Revised)
 - 7.C. Declaration of Surplus Property
 - 7.D. Early Graduates
8. Policy - Action Item
 - 8.A. Policy 1st Reading
9. Executive Session - Pursuant to Idaho Code 74-206(1)(b) to consider the evaluation, dismissal, or disciplining of or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student
10. Resume Open Session - Action Item
11. Board Meeting Summary and Assignment Review
12. Adjourn

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 100 GENERAL FUND (M&O) FUND				
<u>Current Assets</u>				
100 111000	PETTY CASH-GENERAL FUND	205.59	0.00	205.59
100 111100	Cash in Bank	(523,386.96)	1,462,231.70	938,844.74
100 111400	ZIONS BANK ACCOUNT - #4410	1,195,476.37	0.00	1,195,476.37
100 112100	STATE TREAS - GENERAL FUND	12,949,050.43	(3,000,000.00)	9,949,050.43
	Current Assets Subtotal:	<u>13,621,345.43</u>	<u>(1,537,768.30)</u>	<u>12,083,577.13</u>
<u>Other Assets</u>				
100 113000	TAXES RECEIVABLE - GENERAL FUND	18,490.69	0.00	18,490.69
100 114100	STATE SUPPORT RECEIVABLE	260,748.24	0.00	260,748.24
100 161100	Less: Revenue Received	(16,478,120.63)	(168,420.48)	(16,646,541.11)
100 161300	Budgeted Revenue	20,154,074.00	0.00	20,154,074.00
	Other Assets Subtotal:	<u>3,955,192.30</u>	<u>(168,420.48)</u>	<u>3,786,771.82</u>
Total Assets and Deferred Outflows of Resources:		<u>17,576,537.73</u>	<u>(1,706,188.78)</u>	<u>15,870,348.95</u>
<u>Current Liabilities</u>				
100 217100	SALARIES PAYABLE - GENERAL FUND	1,362,334.62	0.00	1,362,334.62
100 217200	BENEFITS PAYABLE - GENERAL FUND	280,653.46	0.00	280,653.46
100 218101	FIT PAYABLE	0.00	0.00	0.00
100 218102	STATE PAYABLE	0.00	0.00	0.00
100 218103	FICA PAYABLE	0.00	0.00	0.00
100 218104	RETIREMENT PAYABLE	0.00	0.00	0.00
100 218105	INSURANCE PAYABLE	1,012.84	0.00	1,012.84
100 218106	TSA PAYABLE	0.00	0.00	0.00
100 218108	MISC PAYABLE	2,054.24	0.00	2,054.24
100 221000	DEFERRED REVENUE - GENERAL FUND	4,786.03	0.00	4,786.03
	Current Liabilities Subtotal:	<u>1,650,841.19</u>	<u>0.00</u>	<u>1,650,841.19</u>
<u>Other Liabilities</u>				
100 223100	SALES TAX PAYABLE	(1.20)	(0.01)	(1.21)
100 261100	Less: Expenditures to Date	(13,437,789.76)	(1,706,188.77)	(15,143,978.53)
100 261300	Budgeted Expenditures	20,654,074.00	0.00	20,654,074.00
	Other Liabilities Subtotal:	<u>7,216,283.04</u>	<u>(1,706,188.78)</u>	<u>5,510,094.26</u>
<u>Fund Balance</u>				
100 320100	FUND BALANCE	9,209,413.50	0.00	9,209,413.50
100 320300	Budgeted Fund Balance	(500,000.00)	0.00	(500,000.00)
	Fund Balance Subtotal:	<u>8,709,413.50</u>	<u>0.00</u>	<u>8,709,413.50</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>17,576,537.73</u>	<u>(1,706,188.78)</u>	<u>15,870,348.95</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 220 FOREST RESERVE FUND				
<u>Current Assets</u>				
220 111100	Cash in Bank	204,238.03	0.00	204,238.03
	Current Assets Subtotal:	<u>204,238.03</u>	<u>0.00</u>	<u>204,238.03</u>
<u>Other Assets</u>				
220 161300	Budgeted Revenue	9,388.37	0.00	9,388.37
	Other Assets Subtotal:	<u>9,388.37</u>	<u>0.00</u>	<u>9,388.37</u>
Total Assets and Deferred Outflows of Resources:		<u>213,626.40</u>	<u>0.00</u>	<u>213,626.40</u>
<u>Other Liabilities</u>				
220 261300	Budgeted Expenditures	9,338.37	0.00	9,338.37
	Other Liabilities Subtotal:	<u>9,338.37</u>	<u>0.00</u>	<u>9,338.37</u>
<u>Fund Balance</u>				
220 320200	Undesignated/Unreserved Fund Balance	204,238.03	0.00	204,238.03
220 320300	Budgeted Fund Balance	50.00	0.00	50.00
	Fund Balance Subtotal:	<u>204,288.03</u>	<u>0.00</u>	<u>204,288.03</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>213,626.40</u>	<u>0.00</u>	<u>213,626.40</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 231 DEDICATED AFTER SCHOOL FUND				
<u>Current Assets</u>				
231 111100	Cash in Bank	0.00	0.00	0.00
	Current Assets Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Other Assets</u>				
231 161100	Less: Revenue Received	5,444.92	0.00	5,444.92
	Other Assets Subtotal:	<u>5,444.92</u>	<u>0.00</u>	<u>5,444.92</u>
	Total Assets and Deferred Outflows of Resources:	<u>5,444.92</u>	<u>0.00</u>	<u>5,444.92</u>
<u>Fund Balance</u>				
231 320100	Designated Fund Balance	5,444.92	0.00	5,444.92
	Fund Balance Subtotal:	<u>5,444.92</u>	<u>0.00</u>	<u>5,444.92</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>5,444.92</u>	<u>0.00</u>	<u>5,444.92</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 238 STUDENT ACTIVITY FUND				
<u>Current Assets</u>				
238 111100 106	CASH IN BANK - OAKWOOD ELEMENTARY	9,813.75	0.00	9,813.75
238 111100 116	CASH IN BANK - PIONEER ELEMENTARY	73,533.13	0.00	73,533.13
238 111100 201	CASH IN BANK - PRESTON JUNIOR HIGH	122,331.06	0.00	122,331.06
238 111100 401	CASH IN BANK - PRESTON HIGH SCHOOL	711,857.97	0.00	711,857.97
238 111100 700	CASH IN BANK - FRANKLIN COUNTY HIGH SCHOOL	7,759.12	0.00	7,759.12
	Current Assets Subtotal:	925,295.03	0.00	925,295.03
<u>Other Assets</u>				
238 161300	Budgeted Revenue	400,000.00	0.00	400,000.00
	Other Assets Subtotal:	400,000.00	0.00	400,000.00
Total Assets and Deferred Outflows of Resources:		1,325,295.03	0.00	1,325,295.03
<u>Other Liabilities</u>				
238 261300	Budgeted Expenditures	400,000.00	0.00	400,000.00
	Other Liabilities Subtotal:	400,000.00	0.00	400,000.00
<u>Fund Balance</u>				
238 320100	FUND BALANCE - STUDENT ACTIVITY	925,295.03	0.00	925,295.03
238 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	925,295.03	0.00	925,295.03
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		1,325,295.03	0.00	1,325,295.03

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 241 DRIVERS ED FUND				
<u>Current Assets</u>				
241 111100	Cash in Bank	(4,754.24)	(3,537.93)	(8,292.17)
	Current Assets Subtotal:	<u>(4,754.24)</u>	<u>(3,537.93)</u>	<u>(8,292.17)</u>
<u>Other Assets</u>				
241 161100	Less: Revenue Received	(44,300.00)	(225.00)	(44,525.00)
241 161300	Budgeted Revenue	59,250.00	0.00	59,250.00
	Other Assets Subtotal:	<u>14,950.00</u>	<u>(225.00)</u>	<u>14,725.00</u>
Total Assets and Deferred Outflows of Resources:		<u>10,195.76</u>	<u>(3,762.93)</u>	<u>6,432.83</u>
<u>Current Liabilities</u>				
241 218101	FIT PAYABLE	0.00	0.00	0.00
241 218102	STATE PAYABLE	0.00	0.00	0.00
241 218103	FICA PAYABLE	0.00	0.00	0.00
241 218104	RETIREMENT PAYABLE	0.00	0.00	0.00
241 218105	INSURANCE PAYABLE	0.00	0.00	0.00
241 218106	TSA PAYABLE	0.00	0.00	0.00
241 218108	MISC PAYABLE	2.80	0.00	2.80
	Current Liabilities Subtotal:	<u>2.80</u>	<u>0.00</u>	<u>2.80</u>
<u>Other Liabilities</u>				
241 261100	Less: Expenditures to Date	(50,625.20)	(3,762.93)	(54,388.13)
241 261300	Budgeted Expenditures	69,132.00	0.00	69,132.00
	Other Liabilities Subtotal:	<u>18,506.80</u>	<u>(3,762.93)</u>	<u>14,743.87</u>
<u>Fund Balance</u>				
241 320100	Designated Fund Balance	1,568.16	0.00	1,568.16
241 320300	Budgeted Fund Balance	(9,882.00)	0.00	(9,882.00)
	Fund Balance Subtotal:	<u>(8,313.84)</u>	<u>0.00</u>	<u>(8,313.84)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>10,195.76</u>	<u>(3,762.93)</u>	<u>6,432.83</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 242 SCHOOL BUILDING MAINTENANCE				
<u>Current Assets</u>				
242 111100	CASH IN BANK	35,947.34	(35,947.34)	0.00
	Current Assets Subtotal:	<u>35,947.34</u>	<u>(35,947.34)</u>	<u>0.00</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>35,947.34</u></u>	<u><u>(35,947.34)</u></u>	<u><u>0.00</u></u>
<u>Fund Balance</u>				
242 320100	DESIGNATED FUND BALANCE	35,947.34	(35,947.34)	0.00
	Fund Balance Subtotal:	<u>35,947.34</u>	<u>(35,947.34)</u>	<u>0.00</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>35,947.34</u></u>	<u><u>(35,947.34)</u></u>	<u><u>0.00</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 243 PROFESSIONAL TECHNICAL FUND				
<u>Current Assets</u>				
243 111100	Cash in Bank	114,347.67	(34,513.33)	79,834.34
	Current Assets Subtotal:	<u>114,347.67</u>	<u>(34,513.33)</u>	<u>79,834.34</u>
<u>Other Assets</u>				
243 161100	Less: Revenue Received	(135,981.37)	0.00	(135,981.37)
243 161300	Budgeted Revenue	85,000.00	0.00	85,000.00
	Other Assets Subtotal:	<u>(50,981.37)</u>	<u>0.00</u>	<u>(50,981.37)</u>
Total Assets and Deferred Outflows of Resources:		<u>63,366.30</u>	<u>(34,513.33)</u>	<u>28,852.97</u>
<u>Current Liabilities</u>				
243 218101	FIT PAYABLE	0.00	0.00	0.00
243 218102	STATE PAYABLE	0.00	0.00	0.00
243 218103	FICA PAYABLE	0.00	0.00	0.00
243 218104	RETIREMENT PAYABLE	97.39	0.00	97.39
243 218105	INSURANCE PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>97.39</u>	<u>0.00</u>	<u>97.39</u>
<u>Other Liabilities</u>				
243 261100	Less: Expenditures to Date	(35,791.83)	(34,513.33)	(70,305.16)
243 261300	Budgeted Expenditures	85,000.00	0.00	85,000.00
	Other Liabilities Subtotal:	<u>49,208.17</u>	<u>(34,513.33)</u>	<u>14,694.84</u>
<u>Fund Balance</u>				
243 320100	Designated Fund Balance	14,060.74	0.00	14,060.74
243 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>14,060.74</u>	<u>0.00</u>	<u>14,060.74</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>63,366.30</u>	<u>(34,513.33)</u>	<u>28,852.97</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 245 TECHNOLOGY FUND				
<u>Current Assets</u>				
245 111100	Cash in Bank	(9,362.51)	(740.00)	(10,102.51)
	Current Assets Subtotal:	<u>(9,362.51)</u>	<u>(740.00)</u>	<u>(10,102.51)</u>
<u>Other Assets</u>				
245 161100	Less: Revenue Received	(297,149.86)	0.00	(297,149.86)
245 161300	Budgeted Revenue	349,963.00	0.00	349,963.00
	Other Assets Subtotal:	<u>52,813.14</u>	<u>0.00</u>	<u>52,813.14</u>
Total Assets and Deferred Outflows of Resources:		<u>43,450.63</u>	<u>(740.00)</u>	<u>42,710.63</u>
<u>Other Liabilities</u>				
245 261100	Less: Expenditures to Date	(306,512.37)	(740.00)	(307,252.37)
245 261300	Budgeted Expenditures	349,963.00	0.00	349,963.00
	Other Liabilities Subtotal:	<u>43,450.63</u>	<u>(740.00)</u>	<u>42,710.63</u>
<u>Fund Balance</u>				
245 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>43,450.63</u>	<u>(740.00)</u>	<u>42,710.63</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 246 SAFE AND DRUG FREE FUND				
<u>Current Assets</u>				
246 111100	Cash in Bank	40,665.50	0.00	40,665.50
	Current Assets Subtotal:	<u>40,665.50</u>	<u>0.00</u>	<u>40,665.50</u>
<u>Other Assets</u>				
246 161100	Less: Revenue Received	(40,665.50)	0.00	(40,665.50)
246 161300	Budgeted Revenue	31,406.00	0.00	31,406.00
	Other Assets Subtotal:	<u>(9,259.50)</u>	<u>0.00</u>	<u>(9,259.50)</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>31,406.00</u></u>	<u><u>0.00</u></u>	<u><u>31,406.00</u></u>
<u>Other Liabilities</u>				
246 261300	Budgeted Expenditures	31,406.00	0.00	31,406.00
	Other Liabilities Subtotal:	<u>31,406.00</u>	<u>0.00</u>	<u>31,406.00</u>
<u>Fund Balance</u>				
246 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>31,406.00</u></u>	<u><u>0.00</u></u>	<u><u>31,406.00</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 251 TITLE I-A FUND				
<u>Current Assets</u>				
251 111100	Cash in Bank	(81,239.40)	(11,412.22)	(92,651.62)
	Current Assets Subtotal:	<u>(81,239.40)</u>	<u>(11,412.22)</u>	<u>(92,651.62)</u>
<u>Other Assets</u>				
251 114000	ACCOUNTS RECEIVABLE - TITLE I	545,558.00	0.00	545,558.00
251 161100	Less: Revenue Received	(339,190.00)	0.00	(339,190.00)
251 161300	Budgeted Revenue	263,587.00	0.00	263,587.00
	Other Assets Subtotal:	<u>469,955.00</u>	<u>0.00</u>	<u>469,955.00</u>
Total Assets and Deferred Outflows of Resources:		<u>388,715.60</u>	<u>(11,412.22)</u>	<u>377,303.38</u>
<u>Current Liabilities</u>				
251 218101	FIT PAYABLE	0.00	0.00	0.00
251 218102	STATE PAYABLE	0.00	0.00	0.00
251 218103	FICA PAYABLE	0.00	0.00	0.00
251 218104	RETIREMENT PAYABLE	0.00	0.00	0.00
251 218105	INSURANCE PAYABLE	0.00	0.00	0.00
251 221000	DEFERRED REVENUE	198,758.55	0.00	198,758.55
	Current Liabilities Subtotal:	<u>198,758.55</u>	<u>0.00</u>	<u>198,758.55</u>
<u>Other Liabilities</u>				
251 261100	Less: Expenditures to Date	(73,629.95)	(11,412.22)	(85,042.17)
251 261300	Budgeted Expenditures	263,587.00	0.00	263,587.00
	Other Liabilities Subtotal:	<u>189,957.05</u>	<u>(11,412.22)</u>	<u>178,544.83</u>
<u>Fund Balance</u>				
251 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>388,715.60</u>	<u>(11,412.22)</u>	<u>377,303.38</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 257 IDEA PART B FUND				
<u>Current Assets</u>				
257 111100	Cash in Bank	(877,692.57)	(34,075.32)	(911,767.89)
	Current Assets Subtotal:	<u>(877,692.57)</u>	<u>(34,075.32)</u>	<u>(911,767.89)</u>
<u>Other Assets</u>				
257 114000	ACCOUNTS RECEIVABLE - TITLE VI-B	466,025.00	0.00	466,025.00
257 161300	Budgeted Revenue	453,897.00	0.00	453,897.00
	Other Assets Subtotal:	<u>919,922.00</u>	<u>0.00</u>	<u>919,922.00</u>
Total Assets and Deferred Outflows of Resources:		<u>42,229.43</u>	<u>(34,075.32)</u>	<u>8,154.11</u>
<u>Current Liabilities</u>				
257 218101	FIT PAYABLE	0.00	0.00	0.00
257 218102	STATE PAYABLE	0.00	0.00	0.00
257 218103	FICA PAYABLE	0.00	0.00	0.00
257 218104	RETIREMENT PAYABLE	0.00	0.00	0.00
257 218105	INSURANCE PAYABLE	0.00	0.00	0.00
257 218106	TSA PAYABLE	0.00	0.00	0.00
257 218108	MISC PAYABLE	2.00	0.00	2.00
	Current Liabilities Subtotal:	<u>2.00</u>	<u>0.00</u>	<u>2.00</u>
<u>Other Liabilities</u>				
257 261100	Less: Expenditures to Date	(411,669.57)	(34,075.32)	(445,744.89)
257 261300	Budgeted Expenditures	453,897.00	0.00	453,897.00
	Other Liabilities Subtotal:	<u>42,227.43</u>	<u>(34,075.32)</u>	<u>8,152.11</u>
<u>Fund Balance</u>				
257 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>42,229.43</u>	<u>(34,075.32)</u>	<u>8,154.11</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 258 IDEA PART B-PRESCHOOL FUND				
<u>Current Assets</u>				
258 111100	Cash in Bank	(27,079.72)	(1,534.30)	(28,614.02)
	Current Assets Subtotal:	<u>(27,079.72)</u>	<u>(1,534.30)</u>	<u>(28,614.02)</u>
<u>Other Assets</u>				
258 114000	ACCOUNTS RECEIVABLE - PRESCHOOL	15,045.00	0.00	15,045.00
258 161300	Budgeted Revenue	15,006.00	0.00	15,006.00
	Other Assets Subtotal:	<u>30,051.00</u>	<u>0.00</u>	<u>30,051.00</u>
Total Assets and Deferred Outflows of Resources:		<u>2,971.28</u>	<u>(1,534.30)</u>	<u>1,436.98</u>
<u>Current Liabilities</u>				
258 218103	FICA PAYABLE	0.00	0.00	0.00
258 218104	RETIREMENT PAYABLE	0.00	0.00	0.00
258 218105	INSURANCE PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Other Liabilities</u>				
258 261100	Less: Expenditures to Date	(12,034.72)	(1,534.30)	(13,569.02)
258 261300	Budgeted Expenditures	15,006.00	0.00	15,006.00
	Other Liabilities Subtotal:	<u>2,971.28</u>	<u>(1,534.30)</u>	<u>1,436.98</u>
<u>Fund Balance</u>				
258 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>2,971.28</u>	<u>(1,534.30)</u>	<u>1,436.98</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 260 SCHOOL BASED MEDICAID FUND				
<u>Current Assets</u>				
260 111100	Cash in Bank	151,470.67	35,061.74	186,532.41
	Current Assets Subtotal:	<u>151,470.67</u>	<u>35,061.74</u>	<u>186,532.41</u>
<u>Other Assets</u>				
260 161100	Less: Revenue Received	(259,630.36)	(52,372.45)	(312,002.81)
260 161300	Budgeted Revenue	410,000.00	0.00	410,000.00
	Other Assets Subtotal:	<u>150,369.64</u>	<u>(52,372.45)</u>	<u>97,997.19</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>301,840.31</u></u>	<u><u>(17,310.71)</u></u>	<u><u>284,529.60</u></u>
<u>Other Liabilities</u>				
260 261100	Less: Expenditures to Date	(108,159.69)	(17,310.71)	(125,470.40)
260 261300	Budgeted Expenditures	410,000.00	0.00	410,000.00
	Other Liabilities Subtotal:	<u>301,840.31</u>	<u>(17,310.71)</u>	<u>284,529.60</u>
<u>Fund Balance</u>				
260 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>301,840.31</u></u>	<u><u>(17,310.71)</u></u>	<u><u>284,529.60</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 261 TITLE IV-A FUND				
<u>Current Assets</u>				
261 111100	Cash in Bank	1,533.21	(2,284.25)	(751.04)
	Current Assets Subtotal:	<u>1,533.21</u>	<u>(2,284.25)</u>	<u>(751.04)</u>
<u>Other Assets</u>				
261 114000	ACCOUNTS RECEIVABLE - TITLE IV	61,072.00	0.00	61,072.00
261 161100	Less: Revenue Received	(64,873.14)	0.00	(64,873.14)
261 161300	Budgeted Revenue	26,845.00	0.00	26,845.00
	Other Assets Subtotal:	<u>23,043.86</u>	<u>0.00</u>	<u>23,043.86</u>
Total Assets and Deferred Outflows of Resources:		<u>24,577.07</u>	<u>(2,284.25)</u>	<u>22,292.82</u>
<u>Other Liabilities</u>				
261 261100	Less: Expenditures to Date	(2,267.93)	(2,284.25)	(4,552.18)
261 261300	Budgeted Expenditures	26,845.00	0.00	26,845.00
	Other Liabilities Subtotal:	<u>24,577.07</u>	<u>(2,284.25)</u>	<u>22,292.82</u>
<u>Fund Balance</u>				
261 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>24,577.07</u>	<u>(2,284.25)</u>	<u>22,292.82</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 263 PERKINS III - PROF/TECH ACT FUND				
<u>Current Assets</u>				
263 111100	Cash in Bank	(27,749.57)	(1,850.17)	(29,599.74)
	Current Assets Subtotal:	(27,749.57)	(1,850.17)	(29,599.74)
<u>Other Assets</u>				
263 114000	ACCOUNTS RECEIVABLE - CARL PERKINS	27,731.00	0.00	27,731.00
263 161100	Less: Revenue Received	0.00	(4,399.16)	(4,399.16)
263 161300	Budgeted Revenue	30,000.00	0.00	30,000.00
	Other Assets Subtotal:	57,731.00	(4,399.16)	53,331.84
Total Assets and Deferred Outflows of Resources:		29,981.43	(6,249.33)	23,732.10
<u>Current Liabilities</u>				
263 221000	DEFERRED REVENUES	9,733.76	0.00	9,733.76
	Current Liabilities Subtotal:	9,733.76	0.00	9,733.76
<u>Other Liabilities</u>				
263 261100	Less: Expenditures to Date	(9,752.33)	(6,249.33)	(16,001.66)
263 261300	Budgeted Expenditures	30,000.00	0.00	30,000.00
	Other Liabilities Subtotal:	20,247.67	(6,249.33)	13,998.34
<u>Fund Balance</u>				
263 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		29,981.43	(6,249.33)	23,732.10

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 270 Title III - ELL				
<u>Other Assets</u>				
270 161300	BUDGETED REVENUE	18,209.00	0.00	18,209.00
	Other Assets Subtotal:	<u>18,209.00</u>	<u>0.00</u>	<u>18,209.00</u>
	Total Assets and Deferred Outflows of Resources:	<u>18,209.00</u>	<u>0.00</u>	<u>18,209.00</u>
<u>Other Liabilities</u>				
270 261300	BUDGETED EXPENDITURES	18,209.00	0.00	18,209.00
	Other Liabilities Subtotal:	<u>18,209.00</u>	<u>0.00</u>	<u>18,209.00</u>
<u>Fund Balance</u>				
270 320300	BUDGETED FUND BALANCE	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>18,209.00</u>	<u>0.00</u>	<u>18,209.00</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 271 TITLE II-A FUND				
<u>Current Assets</u>				
271 111100	Cash in Bank	2,697.81	0.00	2,697.81
	Current Assets Subtotal:	<u>2,697.81</u>	<u>0.00</u>	<u>2,697.81</u>
<u>Other Assets</u>				
271 114000	ACCOUNTS RECEIVABLE-TEACHER QUAL	116,691.00	0.00	116,691.00
271 161100	Less: Revenue Received	(10,000.00)	0.00	(10,000.00)
271 161300	Budgeted Revenue	55,358.00	0.00	55,358.00
	Other Assets Subtotal:	<u>162,049.00</u>	<u>0.00</u>	<u>162,049.00</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>164,746.81</u></u>	<u><u>0.00</u></u>	<u><u>164,746.81</u></u>
<u>Current Liabilities</u>				
271 221000	DEFERRED REVENUE- Title II	111,149.80	0.00	111,149.80
	Current Liabilities Subtotal:	<u>111,149.80</u>	<u>0.00</u>	<u>111,149.80</u>
<u>Other Liabilities</u>				
271 261100	Less: Expenditures to Date	(1,760.99)	0.00	(1,760.99)
271 261300	Budgeted Expenditures	55,358.00	0.00	55,358.00
	Other Liabilities Subtotal:	<u>53,597.01</u>	<u>0.00</u>	<u>53,597.01</u>
<u>Fund Balance</u>				
271 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>164,746.81</u></u>	<u><u>0.00</u></u>	<u><u>164,746.81</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 283 CULTIVATING READERS FUND				
<u>Current Assets</u>				
283 111100	Cash in Bank	3,238.20	0.00	3,238.20
	Current Assets Subtotal:	<u>3,238.20</u>	<u>0.00</u>	<u>3,238.20</u>
<u>Other Assets</u>				
283 114000	ACCOUNTS RECEIVABLE - CULTIVATING READERS	17,140.67	0.00	17,140.67
283 161100	Less: Revenue Received	(11,468.87)	0.00	(11,468.87)
	Other Assets Subtotal:	<u>5,671.80</u>	<u>0.00</u>	<u>5,671.80</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>8,910.00</u></u>	<u><u>0.00</u></u>	<u><u>8,910.00</u></u>
<u>Current Liabilities</u>				
283 221000	DEFERRED REVENUE - CULTIVATING READERS	10,117.86	0.00	10,117.86
	Current Liabilities Subtotal:	<u>10,117.86</u>	<u>0.00</u>	<u>10,117.86</u>
<u>Other Liabilities</u>				
283 261100	Less: Expenditures to Date	(1,207.86)	0.00	(1,207.86)
	Other Liabilities Subtotal:	<u>(1,207.86)</u>	<u>0.00</u>	<u>(1,207.86)</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>8,910.00</u></u>	<u><u>0.00</u></u>	<u><u>8,910.00</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 290 NUTRITION FUND				
<u>Current Assets</u>				
290 111100	Cash in Bank	(443,405.16)	0.00	(443,405.16)
290 111100 001	PAYROLL CASH	100,668.67	(39,037.48)	61,631.19
290 111101	CASH IN BANK	584,922.37	(30,977.07)	553,945.30
	Current Assets Subtotal:	<u>242,185.88</u>	<u>(70,014.55)</u>	<u>172,171.33</u>
<u>Other Assets</u>				
290 161100	Less: Revenue Received	(386,721.49)	22.70	(386,698.79)
290 161300	Budgeted Revenue	815,000.00	0.00	815,000.00
	Other Assets Subtotal:	<u>428,278.51</u>	<u>22.70</u>	<u>428,301.21</u>
	Total Assets and Deferred Outflows of Resources:	<u>670,464.39</u>	<u>(69,991.85)</u>	<u>600,472.54</u>
<u>Current Liabilities</u>				
290 217100	SALARIES PAYABLE--FOOD SERVICE	40,546.44	0.00	40,546.44
290 217200	BENEFITS PAYABLE - FOOD SERVICE	20,197.79	0.00	20,197.79
290 218101	FIT PAYABLE	0.00	0.00	0.00
290 218102	STATE PAYABLE	0.00	0.00	0.00
290 218103	FICA PAYABLE	0.00	0.00	0.00
290 218104	RETIREMENT PAYABLE	0.00	0.00	0.00
290 218105	INSURANCE PAYABLE	0.00	0.00	0.00
290 218106	TSA PAYABLE	0.00	0.00	0.00
290 218108	MISC PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>60,744.23</u>	<u>0.00</u>	<u>60,744.23</u>
<u>Other Liabilities</u>				
290 261100	Less: Expenditures to Date	(611,122.76)	(69,991.85)	(681,114.61)
290 261300	Budgeted Expenditures	1,065,000.00	0.00	1,065,000.00
	Other Liabilities Subtotal:	<u>453,877.24</u>	<u>(69,991.85)</u>	<u>383,885.39</u>
<u>Fund Balance</u>				
290 320100	FUND BALANCE - FOOD SERVICE	405,842.92	0.00	405,842.92
290 320300	Budgeted Fund Balance	(250,000.00)	0.00	(250,000.00)
	Fund Balance Subtotal:	<u>155,842.92</u>	<u>0.00</u>	<u>155,842.92</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>670,464.39</u>	<u>(69,991.85)</u>	<u>600,472.54</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 420 PLANT FACILITY FUND				
<u>Current Assets</u>				
420 111100	Cash in Bank	1,055,598.28	788.27	1,056,386.55
	Current Assets Subtotal:	<u>1,055,598.28</u>	<u>788.27</u>	<u>1,056,386.55</u>
<u>Other Assets</u>				
420 113000	TAXES RECEIVABLE - PLANT FACILITY	195,578.45	0.00	195,578.45
420 161100	Less: Revenue Received	(195,941.49)	(788.27)	(196,729.76)
	Other Assets Subtotal:	<u>(363.04)</u>	<u>(788.27)</u>	<u>(1,151.31)</u>
Total Assets and Deferred Outflows of Resources:		<u>1,055,235.24</u>	<u>0.00</u>	<u>1,055,235.24</u>
<u>Current Liabilities</u>				
420 221000	DEFERRED REVENUE - PLANT FACILITY	26,956.16	0.00	26,956.16
	Current Liabilities Subtotal:	<u>26,956.16</u>	<u>0.00</u>	<u>26,956.16</u>
<u>Other Liabilities</u>				
420 261300	Budgeted Expenditures	460,000.00	0.00	460,000.00
	Other Liabilities Subtotal:	<u>460,000.00</u>	<u>0.00</u>	<u>460,000.00</u>
<u>Fund Balance</u>				
420 320100	Designated Fund Balance	1,028,279.08	0.00	1,028,279.08
420 320300	Budgeted Fund Balance	(460,000.00)	0.00	(460,000.00)
	Fund Balance Subtotal:	<u>568,279.08</u>	<u>0.00</u>	<u>568,279.08</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>1,055,235.24</u>	<u>0.00</u>	<u>1,055,235.24</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 424 BUS DEPRECIATION FUND				
<u>Current Assets</u>				
424 111100	Cash in Bank	(164,213.21)	0.00	(164,213.21)
	Current Assets Subtotal:	<u>(164,213.21)</u>	<u>0.00</u>	<u>(164,213.21)</u>
	Total Assets and Deferred Outflows of Resources:	<u>(164,213.21)</u>	<u>0.00</u>	<u>(164,213.21)</u>
<u>Other Liabilities</u>				
424 261100	Less: Expenditures to Date	(164,213.21)	0.00	(164,213.21)
	Other Liabilities Subtotal:	<u>(164,213.21)</u>	<u>0.00</u>	<u>(164,213.21)</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u>(164,213.21)</u>	<u>0.00</u>	<u>(164,213.21)</u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 435 School District Facilities Fund				
<u>Current Assets</u>				
435 111100	CASH IN BANK	1,111,410.00	0.00	1,111,410.00
	Current Assets Subtotal:	<u>1,111,410.00</u>	<u>0.00</u>	<u>1,111,410.00</u>
<u>Other Assets</u>				
435 161100	LESS: REVENUE RECEIVED	(1,111,410.00)	0.00	(1,111,410.00)
435 161300	BUDGETED REVENUE	1,000,000.00	0.00	1,000,000.00
	Other Assets Subtotal:	<u>(111,410.00)</u>	<u>0.00</u>	<u>(111,410.00)</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>1,000,000.00</u></u>	<u><u>0.00</u></u>	<u><u>1,000,000.00</u></u>
<u>Other Liabilities</u>				
435 261300	BUDGETED EXPENDITURES	1,304,100.00	0.00	1,304,100.00
	Other Liabilities Subtotal:	<u>1,304,100.00</u>	<u>0.00</u>	<u>1,304,100.00</u>
<u>Fund Balance</u>				
435 320300	BUDGETED FUND BALANCE	(304,100.00)	0.00	(304,100.00)
	Fund Balance Subtotal:	<u>(304,100.00)</u>	<u>0.00</u>	<u>(304,100.00)</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>1,000,000.00</u></u>	<u><u>0.00</u></u>	<u><u>1,000,000.00</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 436 School Modernization Facilities Fund				
<u>Current Assets</u>				
436 111100	MODERNIZATION EXPENSE HOLDING	0.00	0.00	0.00
436 111101	CASH IN BANK	10,987,655.24	0.00	10,987,655.24
	Current Assets Subtotal:	<u>10,987,655.24</u>	<u>0.00</u>	<u>10,987,655.24</u>
<u>Other Assets</u>				
436 161300	BUDGETED REVENUE	384,000.00	0.00	384,000.00
	Other Assets Subtotal:	<u>384,000.00</u>	<u>0.00</u>	<u>384,000.00</u>
	Total Assets and Deferred Outflows of Resources:	<u><u>11,371,655.24</u></u>	<u><u>0.00</u></u>	<u><u>11,371,655.24</u></u>
<u>Other Liabilities</u>				
436 261100	LESS: EXPENDITURES TO DATE	(33,682.65)	0.00	(33,682.65)
436 261300	BUDGETED EXPENDITURES	11,264,711.00	0.00	11,264,711.00
	Other Liabilities Subtotal:	<u>11,231,028.35</u>	<u>0.00</u>	<u>11,231,028.35</u>
<u>Fund Balance</u>				
436 320100	DESIGNATED FUND BALANCE	11,021,337.89	0.00	11,021,337.89
436 320300	BUDGETED FUND BALANCE	(10,880,711.00)	0.00	(10,880,711.00)
	Fund Balance Subtotal:	<u>140,626.89</u>	<u>0.00</u>	<u>140,626.89</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	<u><u>11,371,655.24</u></u>	<u><u>0.00</u></u>	<u><u>11,371,655.24</u></u>

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 720 BRIGHT FUND				
<u>Current Assets</u>				
720 111100	Cash in Bank	122,912.39	0.00	122,912.39
	Current Assets Subtotal:	<u>122,912.39</u>	<u>0.00</u>	<u>122,912.39</u>
<u>Other Assets</u>				
720 161100	Less: Revenue Received	(1,000.00)	0.00	(1,000.00)
720 161300	Budgeted Revenue	29,615.00	0.00	29,615.00
	Other Assets Subtotal:	<u>28,615.00</u>	<u>0.00</u>	<u>28,615.00</u>
Total Assets and Deferred Outflows of Resources:		<u>151,527.39</u>	<u>0.00</u>	<u>151,527.39</u>
<u>Current Liabilities</u>				
720 218101	FIT PAYABLE	0.00	0.00	0.00
720 218102	STATE PAYABLE	0.00	0.00	0.00
720 218103	FICA PAYABLE	0.00	0.00	0.00
720 218104	RETIREMENT PAYABLE	0.00	0.00	0.00
720 218105	INSURANCE PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Other Liabilities</u>				
720 261100	Less: Expenditures to Date	(25,332.03)	0.00	(25,332.03)
720 261300	Budgeted Expenditures	29,615.00	0.00	29,615.00
	Other Liabilities Subtotal:	<u>4,282.97</u>	<u>0.00</u>	<u>4,282.97</u>
<u>Fund Balance</u>				
720 320100	Designated Fund Balance	147,244.42	0.00	147,244.42
720 320300	Budgeted Fund Balance	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>147,244.42</u>	<u>0.00</u>	<u>147,244.42</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>151,527.39</u>	<u>0.00</u>	<u>151,527.39</u>

Revenue/Expenditure Summary Report with Profit and Loss

04/09/2026 04:21 PM

User ID: MCKENSHEL

Account Type ID		Revised Budget	Month to Date	Year to Date	Budget Balance
Fund Number 100	GENERAL FUND (M&O) FUND				
8	Revenue	20,154,074.00	168,420.48	16,646,541.11	3,507,532.89
9	Expenditure	20,654,074.00	1,706,188.77	15,143,978.53	5,510,095.47
100	GENERAL FUND (M&O) FUND	<u>(500,000.00)</u>	<u>(1,537,768.29)</u>	<u>1,502,562.58</u>	
Fund Number 220	FOREST RESERVE FUND				
8	Revenue	9,388.37	0.00	0.00	9,388.37
9	Expenditure	9,338.37	0.00	0.00	9,338.37
220	FOREST RESERVE FUND	<u>50.00</u>	<u>0.00</u>	<u>0.00</u>	
Fund Number 231	DEDICATED AFTER SCHOOL FUND				
8	Revenue	0.00	0.00	(5,444.92)	5,444.92
231	DEDICATED AFTER SCHOOL FUND	<u>0.00</u>	<u>0.00</u>	<u>(5,444.92)</u>	
Fund Number 238	STUDENT ACTIVITY FUND				
8	Revenue	400,000.00	0.00	0.00	400,000.00
9	Expenditure	400,000.00	0.00	0.00	400,000.00
238	STUDENT ACTIVITY FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Fund Number 241	DRIVERS ED FUND				
8	Revenue	59,250.00	225.00	44,525.00	14,725.00
9	Expenditure	69,132.00	3,762.93	54,388.13	14,743.87
241	DRIVERS ED FUND	<u>(9,882.00)</u>	<u>(3,537.93)</u>	<u>(9,863.13)</u>	
Fund Number 243	PROFESSIONAL TECHNICAL FUND				
8	Revenue	85,000.00	0.00	135,981.37	(50,981.37)
9	Expenditure	85,000.00	34,513.33	70,305.16	14,694.84
243	PROFESSIONAL TECHNICAL FUND	<u>0.00</u>	<u>(34,513.33)</u>	<u>65,676.21</u>	
Fund Number 245	TECHNOLOGY FUND				
8	Revenue	349,963.00	0.00	297,149.86	52,813.14
9	Expenditure	349,963.00	740.00	307,252.37	42,710.63
245	TECHNOLOGY FUND	<u>0.00</u>	<u>(740.00)</u>	<u>(10,102.51)</u>	
Fund Number 246	SAFE AND DRUG FREE FUND				
8	Revenue	31,406.00	0.00	40,665.50	(9,259.50)
9	Expenditure	31,406.00	0.00	0.00	31,406.00
246	SAFE AND DRUG FREE FUND	<u>0.00</u>	<u>0.00</u>	<u>40,665.50</u>	
Fund Number 251	TITLE I-A FUND				
8	Revenue	263,587.00	0.00	339,190.00	(75,603.00)
9	Expenditure	263,587.00	11,412.22	85,042.17	178,544.83
251	TITLE I-A FUND	<u>0.00</u>	<u>(11,412.22)</u>	<u>254,147.83</u>	
Fund Number 257	IDEA PART B FUND				
8	Revenue	453,897.00	0.00	0.00	453,897.00
9	Expenditure	453,897.00	34,075.32	445,744.89	8,152.11
257	IDEA PART B FUND	<u>0.00</u>	<u>(34,075.32)</u>	<u>(445,744.89)</u>	
Fund Number 258	IDEA PART B-PRESCHOOL FUND				
8	Revenue	15,006.00	0.00	0.00	15,006.00
9	Expenditure	15,006.00	1,534.30	13,569.02	1,436.98
258	IDEA PART B-PRESCHOOL FUND	<u>0.00</u>	<u>(1,534.30)</u>	<u>(13,569.02)</u>	
Fund Number 260	SCHOOL BASED MEDICAID FUND				
8	Revenue	410,000.00	52,372.45	312,002.81	97,997.19
9	Expenditure	410,000.00	17,310.71	125,470.40	284,529.60

Revenue/Expenditure Summary Report with Profit and Loss

04/09/2026 04:21 PM

User ID: MCKENSHEL

Account Type ID		Revised Budget	Month to Date	Year to Date	Budget Balance
260	SCHOOL BASED MEDICAID FUND	0.00	35,061.74	186,532.41	
Fund Number 261	TITLE IV-A FUND				
8	Revenue	26,845.00	0.00	64,873.14	(38,028.14)
9	Expenditure	26,845.00	2,284.25	4,552.18	22,292.82
261	TITLE IV-A FUND	0.00	(2,284.25)	60,320.96	
Fund Number 263	PERKINS III - PROF/TECH ACT FUND				
8	Revenue	30,000.00	4,399.16	4,399.16	25,600.84
9	Expenditure	30,000.00	6,249.33	16,001.66	13,998.34
263	PERKINS III - PROF/TECH ACT FUND	0.00	(1,850.17)	(11,602.50)	
Fund Number 270	Title III - ELL				
8	Revenue	18,209.00	0.00	0.00	18,209.00
9	Expenditure	18,209.00	0.00	0.00	18,209.00
270	Title III - ELL	0.00	0.00	0.00	
Fund Number 271	TITLE II-A FUND				
8	Revenue	55,358.00	0.00	10,000.00	45,358.00
9	Expenditure	55,358.00	0.00	1,760.99	53,597.01
271	TITLE II-A FUND	0.00	0.00	8,239.01	
Fund Number 283	CULTIVATING READERS FUND				
8	Revenue	0.00	0.00	11,468.87	(11,468.87)
9	Expenditure	0.00	0.00	1,207.86	(1,207.86)
283	CULTIVATING READERS FUND	0.00	0.00	10,261.01	
Fund Number 290	NUTRITION FUND				
8	Revenue	815,000.00	(22.70)	386,698.79	428,301.21
9	Expenditure	1,065,000.00	69,991.85	681,114.61	383,885.39
290	NUTRITION FUND	(250,000.00)	(70,014.55)	(294,415.82)	
Fund Number 420	PLANT FACILITY FUND				
8	Revenue	0.00	788.27	196,729.76	(196,729.76)
9	Expenditure	460,000.00	0.00	0.00	460,000.00
420	PLANT FACILITY FUND	(460,000.00)	788.27	196,729.76	
Fund Number 424	BUS DEPRECIATION FUND				
9	Expenditure	0.00	0.00	164,213.21	(164,213.21)
424	BUS DEPRECIATION FUND	0.00	0.00	(164,213.21)	
Fund Number 435	School District Facilities Fund				
8	Revenue	1,000,000.00	0.00	1,111,410.00	(111,410.00)
9	Expenditure	1,304,100.00	0.00	0.00	1,304,100.00
435	School District Facilities Fund	(304,100.00)	0.00	1,111,410.00	
Fund Number 436	School Modernization Facilities Fund				
8	Revenue	384,000.00	0.00	0.00	384,000.00
9	Expenditure	11,264,711.00	0.00	33,682.65	11,231,028.35
436	School Modernization Facilities Fund	(10,880,711.00)	0.00	(33,682.65)	
Fund Number 720	BRIGHT FUND				
8	Revenue	29,615.00	0.00	1,000.00	28,615.00
9	Expenditure	29,615.00	0.00	25,332.03	4,282.97
720	BRIGHT FUND	0.00	0.00	(24,332.03)	
Grand Total:		(12,404,643.00)	(1,661,880.35)	2,423,574.59	

Checking Account: 1

GENERAL CHECKING

Check Number: 619 Check Type: Automatic Payment Check Date: 03/11/2026 Vendor: ROCKYMOUN1 ROCKY MOUNTAIN POWER Check Total: 21,169.03

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
022826	03/02/2026		February 2026 Electricity District	100 661 331 0000	258.18
022826	03/02/2026		February 2026 Electricity PHS	100 661 331 0096	10,252.28
022826	03/02/2026		February 2026 Electricity PJH	100 661 331 0291	3,044.69
022826	03/02/2026		February 2026 Electricity Oakwood	100 661 331 0497	3,455.04
022826	03/02/2026		February 2026 Electricity Pioneer	100 661 331 0499	3,742.24
022826	03/02/2026		February 2026 Electricity FCHS	100 661 331 8844	243.13
022826	03/02/2026		February 2026 Electricity Transportation	100 681 331 0000	173.47

Check Number: 620 Check Type: Automatic Payment Check Date: 03/11/2026 Vendor: VERIZONWIR VERIZON WIRELESS Check Total: 97.48

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
6137225085	02/28/2026		Tablet - Thomas, G	100 691 350 0000	20.02
6137225085	02/28/2026		Nurse Mobile Phone Charges	100 691 350 0000	38.73
6137225085	02/28/2026		L Harrison Phone Charges	100 691 350 0000	38.73

Check Number: 621 Check Type: Automatic Payment Check Date: 03/11/2026 Vendor: VISA VISA Check Total: 4,579.51

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
022626 - Gary	02/26/2026		Grove Hotel - Day on the Hill - GThomas	100 632 380 0000	728.61
022626 - Gary	02/26/2026		USU Parking - Career Fair	100 632 380 0000	10.00
022626 - Gary	02/26/2026		Business Cards - Thomas, G & Garner, B	100 651 410 0000	46.00
022626 - Gary	02/26/2026		USPS - Stamped Envelopes	100 651 410 0000	2,879.35
022826 - Shelby	02/26/2026		BTECH Student Services	100 515 370 0000	5.00
022826 - Shelby	02/26/2026		DLX for Small Business - FCHS	100 517 410 8844	537.58
022826 - Shelby	02/26/2026		Idaho State University - Career Fair	100 632 380 0000	150.00
022826 - Shelby	02/26/2026		CCI Jsign	100 632 410 0000	19.99
022826 - Shelby	02/26/2026		Zoom.com	100 632 410 0000	202.98

Check Number: 622 Check Type: Automatic Payment Check Date: 03/11/2026 Vendor: WEXBANK WEX BANK Check Total: 1,390.15

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
110960424	02/28/2026		February 2026 Activities Fuel	100 532 380 0000	883.78
110960424	02/28/2026		February 2026 Maintenance Fuel	100 664 410 0000	184.34
110960424	02/28/2026		Rebate Credit	100 681 422 0000	(30.18)
110960424	02/28/2026		February 2026 District Admin Fuel	100 681 422 0000	88.31
110960424	02/28/2026		February 2026 Drivers Ed	241 515 380 0000	263.90

Check Number: 636 Check Type: Automatic Payment Check Date: 03/23/2026 Vendor: AMAZONCAPI AMAZON CAPITAL SERVICES Check Total: 467.58

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
HN6V	03/10/2026		Allen Wrench Door Key	100 661 410 0096	7.99
KDVG	03/11/2025		Gloveworks Nitrile Disposable Heavy Duty	100 661 410 0096	198.85
Q1N4	03/05/2026		7 Steps to a Language Rich Interactive	100 632 410 0000	32.95
Q1N4	03/05/2026		Academic Planner	100 632 410 0000	11.39
Q1N4	03/05/2026		Day Planner	100 632 410 0000	8.53

Detail Check Register

Checking Account: 1		GENERAL CHECKING				
TMPV	02/11/2026		Gas Detector with Pump	100 664 410 0000	134.99	
V*HN6V	03/23/2026		Allen Wrench Door Key	100 661 410 0096	(7.99)	
V*KDVG	03/23/2026		Gloveworks Nitrile Disposable Heavy Duty	100 661 410 0096	(198.85)	
V*Q1N4	03/23/2026		7 Steps to a Language Rich Interactive	100 632 410 0000	(32.95)	
V*Q1N4	03/23/2026		Academic Planner	100 632 410 0000	(11.39)	
V*Q1N4	03/23/2026		Day Planner	100 632 410 0000	(8.53)	
V*TMPV	03/23/2026		Gas Detector with Pump	100 664 410 0000	(134.99)	
V*YVQL	03/23/2026		LED Wall PackLight	100 661 410 0096	(72.88)	
YVQL	03/11/2026		LED Wall PackLight	100 661 410 0096	72.88	
Check Number: 637	Check Type: Automatic Payment	Check Date: 03/23/2026	Vendor: ETCCOMPAN	ETC Companies	Check Total: 591.50	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
10272932	03/13/2026		1095-C Printing and Mailing for Employee	100 651 314 0000	591.50	
Check Number: 638	Check Type: Automatic Payment	Check Date: 03/23/2026	Vendor: IDAHOSTAT5	IDAHO STATE TAX COMMISSION	Check Total: 736.31	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
030126	03/01/2026		Pioneer Sales Tax	100 223100	122.40	
030126	03/01/2026		PJH Sales Tax	100 223100	584.93	
030126	03/01/2026		FCHS Sales Tax	100 223100	28.98	
Check Number: 639	Check Type: Automatic Payment	Check Date: 03/23/2026	Vendor: INTERNALRE	INTERNAL REVENUE SERVICE	Check Total: 15,240.58	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
CP134B-3	03/16/2026		Penalty	100 651 390 0000	15,240.58	
Check Number: 5645	Check Type: Check	Check Date: 03/02/2026	Vendor: CONKLCRAIG	Conklin Craig	Check Total: 13,000.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
03022026	03/02/2026		Ag Truck 2003 Chevy 2500	243 515 410 0096 010	13,000.00	
Check Number: 5646	Check Type: Check	Check Date: 03/11/2026	Vendor: 801TECHNO	801 Technology LL	Check Total: 740.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2268	01/26/2026		DOM Duplex/Optical Transceiver Module	245 623 410 0000	740.00	
Check Number: 5647	Check Type: Check	Check Date: 03/11/2026	Vendor: ALSCO	ALSCO	Check Total: 83.30	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
LBLA2655118	02/18/2026		Bus Shop Laundry	100 681 330 0000	41.65	
LBLA2656875	02/25/2026		Bus Shop Laundry	100 681 330 0000	41.65	
Check Number: 5648	Check Type: Check	Check Date: 03/11/2026	Vendor: BEACONCOMM	BEACON COMMERCIAL DOOR & LOCK	Check Total: 2,352.41	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
S1037134	02/25/2026		Bus Shop FOB Reader	100 664 410 0000	2,352.41	
Check Number: 5649	Check Type: Check	Check Date: 03/11/2026	Vendor: BECKSTEADD	BECKSTEAD DAVID B. M.D.	Check Total: 110.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
020926	02/09/2026		Physical - Garner, B	100 681 260 0000	110.00	

Detail Check Register

Checking Account: 1

GENERAL CHECKING

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
Check Number: 5650 Check Type: Check Check Date: 03/11/2026 Vendor: BESTWESTE3 BEST WESTERN VISTA INN Check Total: 1,439.88					
022826	02/28/2026		Lodging - Peery, C	100 532 410 0000	239.98
022826	02/28/2026		Lodging - Sorensen, C	100 532 410 0000	239.98
022826	02/28/2026		Lodging - Coaches	100 532 410 0000	239.98
022826	02/28/2026		Lodging - Coaches	100 532 410 0000	239.98
022826	02/28/2026		Lodging - Wrestlers	100 532 410 0000	239.98
022826	02/28/2026		Lodging - Wrestlers	100 532 410 0000	239.98
Check Number: 5651 Check Type: Check Check Date: 03/11/2026 Vendor: BOWCUKACY1 KACY BOWCUT Check Total: 42.00					
022826	02/28/2026		Meal Reimbursement - Bowcutt, K	100 532 410 0000	42.00
Check Number: 5652 Check Type: Check Check Date: 03/11/2026 Vendor: CHEMSEARCH CHEMSEARCH Check Total: 914.59					
9524467	02/27/2026		Contract Water Treatment Program	100 664 410 0096	914.59
Check Number: 5653 Check Type: Check Check Date: 03/11/2026 Vendor: CONSOLIDAT CONSOLIDATED ELECTRICAL DIST. Check Total: 574.79					
4205-1091420	02/24/2026		30W WLPK	100 664 410 0096	159.65
4205-1091735	02/26/2026		2-Conductor Connector	100 664 410 0000	61.64
4205-1091735	02/26/2026		15W LED T8 (50)	100 664 410 0000	353.50
Check Number: 5654 Check Type: Check Check Date: 03/11/2026 Vendor: DECKERINCS DECKER INC. SCHOOL FIX Check Total: 79.45					
646061A	02/24/2026		Interior Steel Nylon Latch Finger	100 661 410 0291	79.45
Check Number: 5655 Check Type: Check Check Date: 03/11/2026 Vendor: DIRECTCOMM DIRECT COMMUNICATIONS Check Total: 651.00					
15381727	03/01/2026		Internet Services	100 632 310 0000	651.00
Check Number: 5656 Check Type: Check Check Date: 03/11/2026 Vendor: ELUMA eLuma Online Therapy Check Total: 700.00					
16779	03/01/2026		February SLP Evaluation Services	257 521 300 0000	700.00
Check Number: 5657 Check Type: Check Check Date: 03/11/2026 Vendor: ENBRIDGE Enbridge Gas Check Total: 22,021.74					
022326	02/23/2026		District/Maintenance Shop Natural Gas	100 661 334 0000	777.12
022326	02/23/2026		PHS Natural Gas	100 661 334 0096	14,186.16
022326	02/23/2026		PJH Natural Gas	100 661 334 0291	3,279.01
022326	02/23/2026		Oakwood Natural Gas	100 661 334 0497	1,619.72
022326	02/23/2026		Pioneer Natural Gas	100 661 334 0499	1,271.71
022326	02/23/2026		FCHS Natural Gas	100 661 334 8844	228.09
022326	02/23/2026		Bus Shop Natural Gas	100 681 334 0000	659.93

Detail Check Register

Checking Account: 1

GENERAL CHECKING

Check Number	Check Type	Check Date	Vendor	EPES C.A.P.	Check Total
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
5658	Check	03/11/2026	EPESCAPIN	EPES C.A.P.	499.00
4111	01/29/2026	022426	FCHS Legacy Web Accounting	100 517 350 0000	499.00
5659	Check	03/11/2026	FRANKLINC5	FRANKLIN COUNTY LANDFILL	588.55
7613	03/02/2026		Extra Pick up Fee - PHS	100 661 336 0096	158.00
7613	03/02/2026		Extra Pick up Fee - PJH	100 661 336 0291	158.00
7613	03/02/2026		Extra Pick up Fee - Oakwood	100 661 336 0497	158.00
7613	03/02/2026		Extra Pick up Fee - Pioneer	100 661 336 0499	114.55
5660	Check	03/11/2026	GRANITETEL	GRANITE TELECOMMUNICATIONS	1,182.34
04638067	03/01/2026		March 2026 Landline Services	100 661 350 0000	1,182.34
5661	Check	03/11/2026	GREATAMERI	GREAT AMERICA FINANCIAL	7,407.00
41435182	03/05/2026		Dynabook Laptops	100 641 322 0000	7,407.00
5662	Check	03/11/2026	HANSEGLAS	HANSEN GLASS & PAINT	55.00
0247	02/05/2026		Paint -Pioneer	100 664 410 0499	55.00
5663	Check	03/11/2026	HANSONJANI	HANSON JANITORIAL SUPPLY	2,211.65
789142	01/30/2026		Vacuum Hose	100 661 410 0497	61.80
789958	02/27/2026		Tenant Screen Mesh	100 661 410 0291	33.80
789958	02/27/2026		Tenant Fitting Gasket	100 661 410 0291	7.20
789958	02/27/2026		Tenant Fitting BRS	100 661 410 0291	53.60
789958	02/27/2026		Tenant Fitting Cap	100 661 410 0291	13.80
789958	02/27/2026		Shop Labor	100 661 410 0291	56.25
790559	02/27/2026		Cleanmax Pro Brush Strip Red	100 661 410 0497	86.16
790803	02/27/2026		Lindhouse Vac Bags	100 661 410 0096	22.90
790803	02/27/2026		Industrial Cleaning Cloth	100 661 410 0096	50.37
790803	02/27/2026		Shop Max Centerfeed Wiper	100 661 410 0096	191.56
790921	02/27/2026		Chlorinated Disinfecting Tab	100 661 410 0096	212.52
790933	02/27/2026		Opticore Toilet Tissue	100 661 410 0499	114.12
790933	02/27/2026		Urinal Screen Diamond Mountain Air	100 661 410 0499	30.20
790933	02/27/2026		Twist Mountain Breeze	100 661 410 0499	70.02
790933	02/27/2026		Twist Lavendar Morning	100 661 410 0499	70.02
790933	02/27/2026		Pro Link 60 gal Liner	100 661 410 0499	46.55
790946	02/27/2026		Liners Waxed Wall Units	100 661 410 0291	50.24
790946	02/27/2026		PH7 Ultra Neutral Cleaner	100 661 410 0291	146.04

Detail Check Register

Checking Account: 1		GENERAL CHECKING																																																																					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>																																																																		
790946	02/27/2026		Urinal Screen	100 661 410 0291	120.80																																																																		
790946	02/27/2026		Roll Towel Natural	100 661 410 0291	431.34																																																																		
790946	02/27/2026		Toilet Tissue	100 661 410 0291	342.36																																																																		
Check Number: 5664	Check Type: Check	Check Date: 03/11/2026	Vendor: HATCHELECT	HATCH ELECTRIC LLC	Check Total:	5,026.75																																																																	
<table border="0"> <tr> <td>Invoice Number</td> <td>Invoice Date</td> <td>PO Number</td> <td>Detail Description</td> <td>Chart of Account Number</td> <td>Detail Amount</td> <td></td> <td></td> </tr> </table>								Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount																																																										
Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount																																																																		
Check Number: 5665	Check Type: Check	Check Date: 03/11/2026	Vendor: IDAHOAGTEA	IDAHO AG TEACHERS ASSOCIATION	Check Total:	135.00																																																																	
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Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount																																																																		
3821	08/06/2025	7051	NAAE Dues 25-26 - Sharp, K	100 532 380 0000	65.00																																																																		
3821	08/06/2025	7051	IATA Dues 25-26 - Sharp, K	100 532 380 0000	50.00																																																																		
3821	08/06/2025	7051	CTEI Dues 25-26 - Sharp, K	100 532 380 0000	20.00																																																																		
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Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount																																																																		
201344-2	03/09/2026		Drivers Ed - Bilbao, A	100 515 312 0096 315	40.00																																																																		
201344-2	03/09/2026		Drivers Ed - Loya, H	100 515 312 0096 315	40.00																																																																		
201344-2	03/09/2026		Drivers Ed - Rigby, S	100 515 312 0096 315	40.00																																																																		
201344-2	03/09/2026		Drivers Ed - Seamons, B	100 515 312 0096 315	40.00																																																																		
201344-2	03/09/2026		Drivers Ed - Seamons, H	100 515 312 0096 315	40.00																																																																		
201344-2	03/09/2026		Drivers Ed - Thomson, K	100 515 312 0096 315	40.00																																																																		
201344-2	03/09/2026		Drivers Ed - Waddoups, T	100 515 312 0096 315	40.00																																																																		
Check Number: 5667	Check Type: Check	Check Date: 03/11/2026	Vendor: IDAHOSALVA	IDAHO SALVAGE & METALS	Check Total:	57.20																																																																	
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49046	02/19/2026		Snow Plow Repair	100 664 410 0000	57.20																																																																		
Check Number: 5668	Check Type: Check	Check Date: 03/11/2026	Vendor: IDHW	IDHW	Check Total:	17,310.71																																																																	
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Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount																																																																		
022826	02/28/2026		February Medicaid Match Progrm	260 616 395 0000	17,310.71																																																																		
Check Number: 5669	Check Type: Check	Check Date: 03/11/2026	Vendor: INTERMOUN1	INTERMOUNTAIN FARMERS ASSOC	Check Total:	507.15																																																																	
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Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount																																																																		
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Check Number: 5670	Check Type: Check	Check Date: 03/11/2026	Vendor: ISBA	ISBA	Check Total:	2,600.00																																																																	
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Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount																																																																		
22520	02/27/2026		School Board Training - Lloyd, J	100 631 311 0000	2,500.00																																																																		
22532	03/02/2026		Literacy Training - Randall, R	100 631 311 0000	100.00																																																																		
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<table border="0"> <tr> <td>Invoice Number</td> <td>Invoice Date</td> <td>PO Number</td> <td>Detail Description</td> <td>Chart of Account Number</td> <td>Detail Amount</td> <td></td> <td></td> </tr> <tr> <td>50951PC</td> <td>02/20/2026</td> <td></td> <td>Idler Pulley</td> <td>100 681 425 0000</td> <td>172.95</td> <td></td> <td></td> </tr> <tr> <td>50951PC</td> <td>02/20/2026</td> <td></td> <td>Tension Belt</td> <td>100 681 425 0000</td> <td>213.90</td> <td></td> <td></td> </tr> </table>								Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount			50951PC	02/20/2026		Idler Pulley	100 681 425 0000	172.95			50951PC	02/20/2026		Tension Belt	100 681 425 0000	213.90																																										
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50951PC	02/20/2026		Idler Pulley	100 681 425 0000	172.95																																																																		
50951PC	02/20/2026		Tension Belt	100 681 425 0000	213.90																																																																		

Detail Check Register

Checking Account: 1		GENERAL CHECKING				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
50951PC	02/20/2026		Idler Pulley	100 681 425 0000	52.46	
50951PC	02/20/2026		Belt-Poly	100 681 425 0000	52.61	
50951PC	02/20/2026		Idler Pulley	100 681 425 0000	103.06	
Check Number: 5672	Check Type: Check	Check Date: 03/11/2026	Vendor: KINGDEAN1	DEANZA KING	Check Total: 42.00	
022826	02/28/2026		Meal Reimbursement - King, D	100 532 380 0000	42.00	
Check Number: 5673	Check Type: Check	Check Date: 03/11/2026	Vendor: LAWSONPROD	LAWSON PRODUCTS INC	Check Total: 71.88	
9313271343	03/04/2026		PSI Digital Tire Gauge	100 664 410 0000	42.81	
9313271343	03/04/2026		XL 3 Piece Rain Suit	100 664 410 0000	29.07	
Check Number: 5674	Check Type: Check	Check Date: 03/11/2026	Vendor: MIDAMRESE	Mid-American Research Chemical	Check Total: 456.05	
0870779-IN	02/13/2026		Room Service II	100 681 425 0000	169.00	
0870779-IN	02/13/2026		Aluma-Shine	100 681 425 0000	98.00	
0870779-IN	02/13/2026		Freight	100 681 425 0000	37.70	
0871501-IN	02/20/2026		Lemon Dry Deodorizer	100 661 410 0499	151.35	
Check Number: 5675	Check Type: Check	Check Date: 03/11/2026	Vendor: MOUNTAINPE	MOUNTAIN PEAK BUILDERS INC	Check Total: 610.00	
13192	03/09/2026		Maintenance PHS Roof Leaks	100 664 410 0096	610.00	
Check Number: 5676	Check Type: Check	Check Date: 03/11/2026	Vendor: MOUNTAINVI	MOUNTAIN VIEW TOXICOLOGY INC	Check Total: 312.00	
3291	02/18/2026		DOT 5 Class Drug Test (5)	100 681 260 0000	275.00	
3291	02/18/2026		Mileage	100 681 260 0000	37.00	
Check Number: 5677	Check Type: Check	Check Date: 03/11/2026	Vendor: NAPAAUTOPA	NAPA AUTO PARTS OF PRESTON	Check Total: 65.96	
010477	03/02/2026		2.5 DEF	100 681 425 0000	35.96	
010628	03/03/2026		ECH Relay	100 681 426 0000	30.00	
Check Number: 5678	Check Type: Check	Check Date: 03/11/2026	Vendor: OAKWOODELE	OAKWOOD ELEMENTARY SCHOOL	Check Total: 249.60	
CP7T	02/11/2026	OE25156	Headphones	100 512 410 0497 312	249.60	
Check Number: 5679	Check Type: Check	Check Date: 03/11/2026	Vendor: OREILLYAUT	O'REILLY AUTOMOTIVE INC	Check Total: 98.29	
4766-496977	03/02/2026		Door Lock	243 515 410 0096 010	98.29	
Check Number: 5680	Check Type: Check	Check Date: 03/11/2026	Vendor: ORMEENTE	Orme Enterprises	Check Total: 1,950.00	
101	02/20/2026	11426	Clinical Intake	257 521 330 0000	150.00	

Detail Check Register

Checking Account: 1		GENERAL CHECKING				
101	02/20/2026	11426	Test Orders	257 521 330 0000	150.00	
101	02/20/2026	11426	Test Administration	257 521 330 0000	900.00	
101	02/20/2026	11426	Report Writing	257 521 330 0000	600.00	
101	02/20/2026	11426	Feedback	257 521 330 0000	150.00	
Check Number: 5681	Check Type: Check	Check Date: 03/11/2026	Vendor: PRESTONAUT	PRESTON AUTO PARTS	Check Total: 38.21	
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484511	03/09/2026		Oil	100 664 410 0000	32.45	
484511	03/09/2026		Paint Marker	100 664 410 0000	5.76	
Check Number: 5682	Check Type: Check	Check Date: 03/11/2026	Vendor: PRESTONCI3	PRESTON CITY WATER DEPT.	Check Total: 2,490.25	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
022826	02/28/2026		February 2026 Water/Sewer PHS	100 661 332 0096	741.00	
022826	02/28/2026		February 2026 Water/Sewer PJH	100 661 332 0291	247.00	
022826	02/28/2026		February 2026 Water/Sewer Oakwood	100 661 332 0497	540.50	
022826	02/28/2026		February 2026 Water/Sewer Pioneer	100 661 332 0499	247.00	
022826	02/28/2026		February 2026 Water/Sewer FCHS	100 661 332 8844	202.00	
022826	02/28/2026		February 2026 Water/Sewer District	100 661 335 0000	310.75	
022826	02/28/2026		February 2026 Water/Sewer Transportation	100 681 353 0000	202.00	
Check Number: 5683	Check Type: Check	Check Date: 03/11/2026	Vendor: PRESTONGEA	Preston Gear Garage	Check Total: 60.75	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2556	03/05/2026		Oil Change District Vehicle Labor	100 681 425 0000	25.00	
2556	03/05/2026		Oil Change Part/Supplies	100 681 425 0000	35.75	
Check Number: 5684	Check Type: Check	Check Date: 03/11/2026	Vendor: PRESTONHIG	PRESTON HIGH SCHOOL	Check Total: 14,299.40	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
013126	01/31/2026		Lodging - Bus Driver for Cheerleading	100 532 380 0000	119.00	
013126C	01/31/2026		Cheer Coach Lodging Rexburg	100 532 380 0000	119.00	
030426	03/04/2026	7061	NWATA Conference Registration	243 515 410 0096 154	150.00	
44FQ	02/04/2026	7045	Dell Quadro P1000 Graphics Card (4)	243 515 410 0096 152	623.38	
44FQ	02/04/2026	7045	Dell OptiPlex Desktop Computer (4)	243 515 410 0096 152	2,031.82	
L4DL,QK7G,JYC9,DM39	02/18/2026	7041	Recharging Machine for A/C Systembs	243 515 410 0096 151	3,368.13	
L4DL,QK7G,JYC9,DM39	02/18/2026	7041	Wrench Set	243 515 410 0096 151	109.39	
L4DL,QK7G,JYC9,DM39	02/18/2026	7041	Oil Pan Kit	243 515 410 0096 151	115.99	
L4DL,QK7G,JYC9,DM39	02/18/2026	7041	LS2 440cc Injectors	243 515 410 0096 151	223.51	
L4DL,QK7G,JYC9,DM39	02/18/2026	7041	Turbo Blow Off Valve Kit	243 515 410 0096 151	27.54	
L4DL,QK7G,JYC9,DM39	02/18/2026	7041	Shipping	243 515 410 0096 151	48.52	
L4DL,QK7G,JYC9,DM39	02/18/2026	7041	Car Wheel Dolly	243 515 410 0096 151	114.99	
L4DL,QK7G,JYC9,DM39	02/18/2026	7041	HT Super/Turbocharge GM LS-Ser	243 515 410 0096 151	28.99	
L4DL,QK7G,JYC9,DM39	02/18/2026	7041	Engine Wiring Systems	243 515 410 0096 151	30.99	
L4DL,QK7G,JYC9,DM39	02/18/2026	7041	Fuel Pressure Gauge Kit	243 515 410 0096 151	38.99	
L4DL,QK7G,JYC9,DM39	02/18/2026	7041	Turbo Exhaust Manifold	243 515 410 0096 151	445.00	

Checking Account: 1

GENERAL CHECKING

L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Under Hoist Jack Stand	243 515 410 0096 151	52.90
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Transmission Teardown Work Station	243 515 410 0096 151	673.47
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Intercooler Kit	243 515 410 0096 151	103.99
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Cylinder Leakage Tester Kit	243 515 410 0096 151	104.00
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Fuel Line Kit	243 515 410 0096 151	104.99
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Cobalt Drill Bit Set	243 515 410 0096 151	109.99
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Window Squeegee	243 515 410 0096 151	11.97
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Intercooler U-Pipe Kit	243 515 410 0096 151	124.90
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Impact Socket Set	243 515 410 0096 151	132.99
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Torx Screwdriver Set	243 515 410 0096 151	14.99
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Compact Wire Stripper, Multipurpose Plie	243 515 410 0096 151	84.95
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Camshaft Retainer Plate Gasket	243 515 410 0096 151	17.61
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Intake Manifold Kit	243 515 410 0096 151	17.88
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Storage Shelves	243 515 410 0096 151	179.99
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Flywheel Crankshaft Pulley Puller	243 515 410 0096 151	22.59
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Pressure Washer Nozzle	243 515 410 0096 151	22.99
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Turbo Blanket Heat Shield	243 515 410 0096 151	23.99
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Impact Bolt & Nut Remover	243 515 410 0096 151	24.69
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Billet Compressor Wheel	243 515 410 0096 151	242.99
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Ball Joint Separator Set	243 515 410 0096 151	25.99
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Transmission Drain Pan	243 515 410 0096 151	84.63
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Heat Gun	243 515 410 0096 151	57.98
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Metric Impact Socket Set	243 515 410 0096 151	31.99
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Quick Release V Band Clamp	243 515 410 0096 151	33.99
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Oil Catch Can	243 515 410 0096 151	35.29
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Exhaust Manifold & Header Gasket Pair	243 515 410 0096 151	37.99
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Step Stool	243 515 410 0096 151	79.98
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Oil Feed and Drain Trturn Line Kit	243 515 410 0096 151	40.99
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Pneumatic Fan Clutch Wrench	243 515 410 0096 151	43.99
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Ball Joint Separator	243 515 410 0096 151	44.99
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	1/2 inch Drive Impact Extension Set	243 515 410 0096 151	45.99
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Portable Work Stand	243 515 410 0096 151	99.58
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Long Nose Plier Set	243 515 410 0096 151	49.95
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Cam Kit with springs Seals Pushrods	243 515 410 0096 151	572.49
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Impact Adapter Square Socket Set	243 515 410 0096 151	6.99
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Engine Swap Mount Adapter Kit	243 515 410 0096 151	67.99
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	A/C Recovery Maintenance Kit	243 515 410 0096 151	75.04
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Extra Long Impact Extension Set	243 515 410 0096 151	76.46
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Control Arm Bushing Service Tool Set	243 515 410 0096 151	89.99
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Shipping	243 515 410 0096 151	30.00
L4DL,QK7G,JYC9,DM39 02/18/2026	7041	Recharging Machine for A/C Systembs	263 515 410 0096 151	3,000.00

Detail Check Register

Checking Account: 1

GENERAL CHECKING

Check Number	Check Type	Check Date	Vendor	PRESTON SCHOOL LUNCH DEPT.	Check Total
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
5685	Check	03/11/2026	PRESTONSC6		918.00
030226		03/02/2026		PHS Teacher Lunches 100 710 410 0096	494.70
030226		03/02/2026		Oakwood Teacher Lunches 100 710 410 0497	5.10
030226		03/02/2026		Pioneer Teacher Lunches 100 710 410 0499	5.10
030226		03/02/2026		FCHS Teacher Lunches 100 710 410 8844	413.10
5686	Check	03/11/2026	PRESTONVAL	PRESTON VALLEY COUNTRY STORE	804.16
A72197		02/25/2026		Bus Shop Propane Delivery 100 681 423 0000	777.17
A72198		02/25/2026		Bus Shop Propane Delivery 100 681 423 0000	26.99
5687	Check	03/11/2026	RSDISTRIBU	R & S DISTRIBUTING	1,129.04
125193		03/03/2026		Preserve Roll Towel 100 661 410 0096	441.36
125193		03/03/2026		Hillyard Opti Core 100 661 410 0096	687.68
5688	Check	03/11/2026	RELADYNE	RelaDyne West, LLC	3,832.69
1339419-IN		02/24/2026		#2 Diesel Fuel Delivery 100 681 422 0000	3,768.99
1339419-IN		02/24/2026		Treatment 100 681 422 0000	43.75
1339419-IN		02/24/2026		Handling Fee 100 681 422 0000	19.95
5689	Check	03/11/2026	RIVERSIDEH	RIVERSIDE HOTEL	1,242.00
456922		02/28/2026		State Wrestling - Admin Lodging 100 532 380 0000	372.00
457644		03/06/2026		Lodging - McKenna, S 100 632 380 0000	870.00
5690	Check	03/11/2026	RYTEL	RYTEL	2,346.34
17107		02/28/2026		March VOIP Service 100 651 310 0000	2,346.34
5691	Check	03/11/2026	STANDARDPL	STANDARD PLUMBING SUPPLY CO	67.25
ACFX12		03/04/2026		PVC P Trap 100 661 410 0096	5.99
ACFX12		03/04/2026		PVC J Bend 100 661 410 0096	5.99
ACGK90		03/04/2026		Trap S PVC 100 661 410 0096	7.99
ACJG83		03/05/2026		Connector Combination 100 681 425 0000	1.59
ACTG06		03/09/2026		ELMT 240v/4500W CPR RSTRDHWD 100 665 410 0000	35.68
ACTG06		03/09/2026		Element Wrench 100 665 410 0000	10.01
5692	Check	03/11/2026	STATEDEPTO	STATE DEPT. OF EDUCATION	284.00
031026		03/10/2026		Employment - Hyde, J 100 632 410 0000	32.00

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<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
031026	03/10/2026		Employment - Gailey, A	100 632 410 0000	32.00	
031026	03/10/2026		Employment - Legg, C	100 632 410 0000	32.00	
031026	03/10/2026		Employment - Lesser, A	100 632 410 0000	32.00	
031026	03/10/2026		Employment - Reynolds, J	100 632 410 0000	32.00	
031026	03/10/2026		Employment - Wilde, J	100 632 410 0000	32.00	
031026	03/10/2026		Employment - Rounds, C	100 632 410 0000	32.00	
031026	03/10/2026		Volunteer - Dixon, C	100 632 410 0000	30.00	
031026	03/10/2026		Volunteer - Smith, K	100 632 410 0000	30.00	
Check Number: 5693		Check Type: Check	Check Date: 03/11/2026	Vendor: STATEOFIDA	STATE OF IDAHO	Check Total: 100.00
M000547-2026	03/02/2026		State of ID Conveyance- Elevator	100 664 314 0096	100.00	
Check Number: 5694		Check Type: Check	Check Date: 03/11/2026	Vendor: STOKESMARK	STOKES MARKET PLACE	Check Total: 440.22
66-595279	02/25/2026		GE 14W Bulbs	100 661 410 0096	39.96	
66-595279	02/25/2026		KB Sealant	100 661 410 0096	10.99	
66-599633	03/02/2026		BLNK Wakk Oka	100 664 410 0000	1.79	
66-599633	03/02/2026		Elbow Wiremo	100 664 410 0000	6.99	
66-599633	03/02/2026		Shallow Switch	100 664 410 0000	9.29	
66-599968	03/02/2026		1/4 Redu Bush	100 664 410 0497	4.99	
66-599968	03/02/2026		Poly MIP Adapt	100 664 410 0497	1.79	
66-599968	03/02/2026		BLk Valve Box	100 664 410 0497	31.99	
66-599968	03/02/2026		1/2 Redu Bushing	100 664 410 0497	4.99	
66-599968	03/02/2026		4/10 HP Eject Pump	100 664 410 0497	269.00	
66-599968	03/02/2026		Universal Hose Kit	100 664 410 0497	17.99	
66-601583	03/04/2026		2PK Panasonic	100 664 410 0000	9.99	
66-605519	03/09/2026		SS Connection	100 661 410 0291	12.49	
66-605519	03/09/2026		Galv Nipple	100 661 410 0291	1.99	
66-605519	03/09/2026		Hose Connection	100 661 410 0291	7.99	
66-605519	03/09/2026		Male Connection	100 661 410 0291	7.99	
Check Number: 5695		Check Type: Check	Check Date: 03/11/2026	Vendor: SZABOBENJ	Benjamin Szabo	Check Total: 116.00
022826	02/28/2026		Meal Reimbursement - Szabo, B	100 532 380 0000	116.00	
Check Number: 5696		Check Type: Check	Check Date: 03/11/2026	Vendor: UTAHSTATEU	UTAH STATE UNIVERSITY	Check Total: 2,025.00
202540-4	03/02/2026		Heal 1500 - Ascona, J	100 515 312 0096 315	225.00	
202540-4	03/02/2026		Heal 1500 - Bodily, H	100 515 312 0096 315	225.00	
202540-4	03/02/2026		Heal 1500 - Campbell, P	100 515 312 0096 315	225.00	
202540-4	03/02/2026		Heal 1500 - Feasel, T	100 515 312 0096 315	225.00	
202540-4	03/02/2026		Heal 1500 - Henrie, M	100 515 312 0096 315	225.00	

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GENERAL CHECKING

202540-4	03/02/2026	Heal 1500 - Hymas, C	100 515 312 0096 315	225.00
202540-4	03/02/2026	Heal 1500 - Inglet, C	100 515 312 0096 315	225.00
202540-4	03/02/2026	Heal 1500 - Peery, M	100 515 312 0096 315	225.00
202540-4	03/02/2026	Heal 1500 - Smith, B	100 515 312 0096 315	225.00

Check Number: 5697 Check Type: Check Check Date: 03/11/2026 Vendor: HATCHELECT HATCH ELECTRIC LLC Check Total: 5,026.75

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
1292	09/12/2025		Payment	100 664 410 0497	(1,376.98)
1292	09/12/2025		Power Poles Oakwood	100 664 410 0497	455.00
1292	09/12/2025		Pod Power Drop	100 664 410 0497	260.00
1292	09/12/2025		Roof Top Power move	100 664 410 0497	260.00
1292	09/12/2025		Apprentice	100 664 410 0497	675.00
1292	09/12/2025		Late Fee	100 664 410 0497	17.48
1292	09/12/2025		Bus Shop Power	100 681 426 0000	97.50
1301	11/11/2025		Troubleshoot Woodshop saw PHS	100 664 410 0096	130.00
1301	11/11/2025		IT	100 664 410 0096	65.00
1301	11/11/2025		PHS outside light repair, check gym ligh	100 664 410 0096	162.50
1310	12/08/2025		Wood Shop Saw Starter Repair PHS	100 664 410 0096	90.00
1310	12/08/2025		Emergency Wall Pack Repair PHS	100 664 410 0096	270.00
1310	12/08/2025		Wall Pack Repair PHS	100 664 410 0096	420.00
1310	12/08/2025		Exit emergency repair PJH	100 664 410 0291	330.00
1319	01/05/2026		Band Building Timer Repair PHS	100 664 410 0096	97.50
1319	01/05/2026		Wall Pack Repair PHS	100 664 410 0096	130.00
1326	02/08/2026		PHS Upstairs new circuit	100 664 410 0096	520.00
1326	02/08/2026		Apprentice	100 664 410 0096	1,416.25
1326	02/08/2026		Power Problem Elementary Projectors Pion	100 664 410 0499	682.50
1326	02/08/2026		Power Poles Projector Pioneer	100 664 410 0499	130.00
1326	02/08/2026		Projectors Pioneer	100 664 410 0499	195.00

Check Number: 5707 Check Type: Check Check Date: 03/23/2026 Vendor: ALSCO ALSCO Check Total: 83.30

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
LBLA2658665	03/04/2026		Bus Shop Laundry	100 681 330 0000	41.65
LBLA2660496	03/11/2026		Bus Shop Laundry	100 681 330 0000	41.65

Check Number: 5708 Check Type: Check Check Date: 03/23/2026 Vendor: AMIRA Amira Learning Inc Check Total: 16,570.00

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
SIN032831	03/17/2026	LIT082125	Amira Reading Suite	100 512 410 0497 312	5,100.00
SIN032831	03/17/2026	LIT082125	Amira Reading Suite	100 512 410 0499 312	11,470.00

Check Number: 5709 Check Type: Check Check Date: 03/23/2026 Vendor: BAR3GTRAN Bar 3G Transport LLC Check Total: 350.00

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
1381372	03/19/2026		Car Towing from Boise - 2020 Sedan	100 681 426 0000	350.00

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Check Number:	Check Type:	Check Date:	Vendor:		Check Total:
5710	Check	03/23/2026	BOMGAARS	BOMGAARS	191.37
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
77039062	02/18/2026		Battery,Duracell C-4PK	100 664 410 8844	12.99
77039284	02/19/2026		Battery, Energizer 9V-4PK	100 664 410 0096	17.49
77040777	02/24/2026		Gorilla Duct Tape	100 661 410 0096	15.99
77040777	02/24/2026		Quicktite Super Glue	100 661 410 0096	4.79
77040777	02/24/2026		Silicone Sealant	100 661 410 0096	7.59
77040777	02/24/2026		Extension Cord	100 661 410 0096	24.88
77040999	02/25/2026		Connector Clamp	100 664 410 0000	8.99
77043470	03/06/2026		Salt Pellets	100 664 410 0096	69.90
77045071	03/11/2026		Flagging	100 665 410 0000	15.96
77045476	03/13/2026		Masonry Bit Set	100 664 410 0000	12.79
5711	Check	03/23/2026	BROWNPEYT	Peyton Brown	158.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
030726	03/07/2026		Meal Reimbursement - Brown, P	100 532 380 0000	158.00
5712	Check	03/23/2026	VALLEYIMPL	Valley Implement	118.25
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
P8289501	03/18/2026		Bulk Def Fluid Oil	100 681 422 0000	118.25
5713	Check	03/23/2026	CONSOLIDAT	CONSOLIDATED ELECTRICAL DIST.	319.30
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
4205-1092598	03/18/2026		30W WLPK	100 664 410 0096	319.30
5714	Check	03/23/2026	ELITEMECHA	ELITE MECHANICAL	170.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
4161	03/03/2026		Oakwood Furnace Service Call	100 664 410 0497	125.00
4161	03/03/2026		Capacitor	100 664 410 0497	45.00
5715	Check	03/23/2026	HANSONJANI	HANSON JANITORIAL SUPPLY	8,283.79
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
789076	03/14/2026		Bona Supersourt Satin Wax (16)	100 664 410 0096	6,725.28
789076	03/14/2026		Freight	100 664 410 0096	150.00
791528	03/14/2026		Tornado Vac Bags	100 661 410 0096	39.60
791636	03/14/2026		Opticore Toilet Tissue	100 661 410 0497	228.24
791636	03/14/2026		Natural Roll Towel	100 661 410 0497	369.72
791636	03/14/2026		Clario Pink Foam Cleanser	100 661 410 0497	222.04
791636	03/14/2026		Clario Advanced Foaming Hand Sanitizer	100 661 410 0497	203.96
791638	03/14/2026		Opticore Toilet Tissue	100 661 410 0499	114.12
791638	03/14/2026		Clario Pink Foam Skin Cleanser	100 661 410 0499	111.02
791638	03/14/2026		Clorox Lavender	100 661 410 0499	62.75
791674	03/11/2026		Opticore Toilet Tissue	100 661 410 8844	57.06

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<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
Check Number: 5716 Check Type: Check Check Date: 03/23/2026 Vendor: HORIZONAU Horizon Automotive Check Total: 323.05					
75655	02/10/2026		Oil Change - 2016 Ford Transit 350	100 681 426 0000	45.06
75655	02/10/2026		Oil Change Labor - 2016 Ford Transit	100 681 426 0000	25.99
75663	02/11/2026		Oil Change- 2012 Chev Equinox	100 681 426 0000	50.93
75663	02/11/2026		Oil Change Labor - 2012 Chev Equinox	100 681 426 0000	25.99
75663	02/11/2026		Wiper Blades- 2012 Chev Equinox	100 681 426 0000	39.98
75663	02/11/2026		Power Steering/Coolant- 2012 Chev Equino	100 681 426 0000	9.58
75682	02/13/2026		Oil Change - 2020 Ford Fusion	100 681 426 0000	40.51
75682	02/13/2026		Oil Change Labor - 2020 Ford Fusion	100 681 426 0000	25.99
75745	02/25/2026		Oil Change Labor - 2019 Kia Forte	100 681 426 0000	25.99
75745	02/25/2026		Oil Change - 2019 Kia Forte	100 681 426 0000	33.03
Check Number: 5717 Check Type: Check Check Date: 03/23/2026 Vendor: IDAHOAGTEA IDAHO AG TEACHERS ASSOCIATION Check Total: 630.00					
031826	03/18/2026	7075	Professional Development - Crossley L	263 515 380 0096	270.00
031826	03/18/2026	7075	Professional Development - Sharp, K	263 515 380 0096	360.00
Check Number: 5718 Check Type: Check Check Date: 03/23/2026 Vendor: JACKSONGRP Jackson Group Peterbilt Check Total: 1,107.66					
51016PC	02/26/2026		Kit, EXH RCN Valve	100 681 425 0000	1,107.66
Check Number: 5719 Check Type: Check Check Date: 03/23/2026 Vendor: JONESAMAN Amanda Jones Check Total: 100.00					
012026	01/20/2026		NW Nazarene - Continuing Education	100 512 322 0499	100.00
Check Number: 5720 Check Type: Check Check Date: 03/23/2026 Vendor: KENWORTHSA KENWORTH SALES COMPANY INC Check Total: 2,389.75					
002P45098	03/13/2026		Alternator	100 681 425 0000	788.93
002P45098	03/13/2026		Freight	100 681 425 0000	50.00
002P45213	03/16/2026		Kit, Turbo Actuator	100 681 425 0000	1,428.06
002P45213	03/16/2026		Core - Acuator	100 681 425 0000	250.00
002P45258	03/17/2026		Credit on Turbo Activator	100 681 425 0000	(250.00)
002P45304	03/17/2026		Filter-Oil	100 681 425 0000	122.76
Check Number: 5721 Check Type: Check Check Date: 03/23/2026 Vendor: MOUNTAINPE MOUNTAIN PEAK BUILDERS INC Check Total: 960.00					
13173	03/03/2026		Roof Repairs	100 664 410 0497	960.00
Check Number: 5722 Check Type: Check Check Date: 03/23/2026 Vendor: NAPAAUTOPA NAPA AUTO PARTS OF PRESTON Check Total: 29.04					
011832	03/17/2026		Back Up Light Switch	100 681 425 0000	29.04
Check Number: 5723 Check Type: Check Check Date: 03/23/2026 Vendor: NORCO NORCO Check Total: 3,735.93					

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<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
0045962871	02/17/2026	7048	Stick Welder	243 515 410 0096 010	3,685.00
0045962871	02/17/2026	7048	Finance Charge	243 515 410 0096 010	50.93
Check Number: 5724	Check Type: Check	Check Date: 03/23/2026	Vendor: NORTHCARO	North Carolina Farms, Inc	Check Total: 619.33
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
117995	03/10/2026	7033	Plants	263 515 410 0096 157	619.33
Check Number: 5725	Check Type: Check	Check Date: 03/23/2026	Vendor: OAKWOODELE	OAKWOOD ELEMENTARY SCHOOL	Check Total: 134.96
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
CC66	03/05/2026	OE25190	Puzzle Fidget Toys	100 512 410 0497	14.99
CC66	03/05/2026	OE25190	Bingo Paper Game Cards	100 512 410 0497	18.39
DL4M	03/03/2026	OE25184	Coffee Filters	100 512 410 0497	18.80
DL4M	03/03/2026	OE25184	Seasoning Popcorn Salt	100 512 410 0497	9.69
DL4M	03/03/2026	OE25184	Credit	100 512 410 0497	(1.88)
K9Q4	03/02/2026	OE25181	PBIS prizes - Multicolor Pen -Oakwood	100 512 410 0497 312	74.97
Check Number: 5726	Check Type: Check	Check Date: 03/23/2026	Vendor: OREILLYAUT	O'REILLY AUTOMOTIVE INC	Check Total: 26.70
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
4766-497251	03/05/2026		FI Hose Clamp	100 681 425 0000	10.80
4766-497251	03/05/2026		FI Hose Clamp (10)	100 681 425 0000	15.90
Check Number: 5727	Check Type: Check	Check Date: 03/23/2026	Vendor: PRESTONHIG	PRESTON HIGH SCHOOL	Check Total: 366.96
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
012726	01/29/2026	7071	Wireless Mic	243 515 410 0096 030	209.78
012726	01/29/2026	7071	Card Reader	243 515 410 0096 030	59.94
012726	01/29/2026	7071	Power Cord	243 515 410 0096 030	9.99
012726	01/29/2026	7071	Anker USB	243 515 410 0096 030	41.98
012726	01/29/2026	7071	Anit-Shcok Holder SD Card	243 515 410 0096 030	8.49
012726	01/29/2026	7071	Flash Memory Card	243 515 410 0096 030	36.78
Check Number: 5728	Check Type: Check	Check Date: 03/23/2026	Vendor: PRESTONVAL	PRESTON VALLEY COUNTRY STORE	Check Total: 584.67
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
97404	03/05/2026		Coupler	100 664 410 0000	8.99
97404	03/05/2026		Connector	100 664 410 0000	5.99
97404	03/05/2026		Bushing	100 664 410 0000	3.00
A72633	03/11/2026		Bus Shop Propane Delivery	100 681 423 0000	566.69
Check Number: 5729	Check Type: Check	Check Date: 03/23/2026	Vendor: RAPIDFIREP	RAPID FIRE PROTECTION INC	Check Total: 5,982.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
7814521	01/29/2026		Repair BF - cleaned and retested	100 664 410 0291	330.00
7983318	03/05/2026		Repair deficient valves and/or gaskets	100 664 410 0096	886.50
7983324	03/05/2026		Repair BF	100 664 410 0096	1,585.50
7986703	03/09/2026		5 year inspection	100 664 410 0291	795.00

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<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
7986707	03/09/2026		5 year Inspection	100 664 410 0096	795.00	
7986714	03/09/2026		5 year inspection	100 664 410 0499	795.00	
7986725	03/09/2026		5 year inspection PHS	100 664 410 0096	795.00	
Check Number: 5730	Check Type: Check	Check Date: 03/23/2026	Vendor: REIDSDRAIN	REIDS DRAIN CLEANING	Check Total:	325.00
1197	03/13/2026		Oakwood Mainline	100 664 410 0497	325.00	
Check Number: 5731	Check Type: Check	Check Date: 03/23/2026	Vendor: RELADYNE	RelaDyne West, LLC	Check Total:	4,771.31
1346728-IN	03/12/2026		#2 Diesel Fuel Delivery	100 681 422 0000	4,751.36	
1346728-IN	03/12/2026		Handling Fee	100 681 422 0000	19.95	
Check Number: 5732	Check Type: Check	Check Date: 03/23/2026	Vendor: ROBSREPAIR	ROB'S REPAIRS AND WINDSHIELDS	Check Total:	175.00
667734	03/11/2026		Install Windshield	100 681 425 0000	175.00	
Check Number: 5733	Check Type: Check	Check Date: 03/23/2026	Vendor: RONKELLERT	RON KELLER TIRE	Check Total:	1,326.94
PRET-313505	03/17/2026		Tire Exchange	100 665 410 0000	(32.40)	
PRET-58813-01	03/05/2026		Bus Tires (2)	100 681 425 0000	879.34	
PRET-58813-01	03/05/2026		Valve Stems	100 681 425 0000	19.00	
PRET-58813-01	03/05/2026		Truck Tire Repair	100 681 425 0000	140.00	
PRET59075-01	03/17/2026		Carl Turf Master	100 665 410 0000	270.00	
PRET59075-01	03/17/2026		New Valve Stem	100 665 410 0000	9.00	
PRET59075-01	03/17/2026		Small Tire Labor	100 665 410 0000	30.00	
PRET59075-01	03/17/2026		Tube	100 665 410 0000	12.00	
Check Number: 5734	Check Type: Check	Check Date: 03/23/2026	Vendor: SOUTHFORKH	SOUTH FORK HARDWARE	Check Total:	10.36
538531	03/19/2026		Rubber Bungee	100 665 410 0000	10.36	
Check Number: 5735	Check Type: Check	Check Date: 03/23/2026	Vendor: STATEDEPTO	STATE DEPT. OF EDUCATION	Check Total:	32.00
032326	03/23/2026		Employment - Seamons, C	100 632 410 0000	32.00	
Check Number: 5736	Check Type: Check	Check Date: 03/23/2026	Vendor: STATEINSUR	STATE INSURANCE FUND	Check Total:	10,404.00
30843439	03/11/2026		Installment Premium Workers Compensation	100 632 270 0000	10,404.00	
Check Number: 5737	Check Type: Check	Check Date: 03/23/2026	Vendor: STOKESMARK	STOKES MARKET PLACE	Check Total:	743.06
02-34395	03/11/2026		7/16 Zinc SPR Snap	100 661 410 0291	15.16	
02-34395	03/11/2026		MM 21 PC BIK OX Bit	100 661 410 0291	32.99	
02-34395	03/11/2026		Fabuloso Cleaner Lav (10)	100 661 410 0291	45.90	

Checking Account: 1		GENERAL CHECKING				
02-34395	03/11/2026		Mr. CLN Magic Eraser	100 661 410 0291	4.79	
02-34395	03/11/2026		Swiffer Duster	100 661 410 0291	6.99	
02-34395	03/11/2026		Raid Antroach Outdoor	100 661 410 0291	7.49	
02-34395	03/11/2026		TC 91 Isopropyl Alcohol (5)	100 661 410 0291	16.45	
02-34395	03/11/2026		TC Alcohol Isopropyl (5)	100 661 410 0291	19.85	
02-34395	03/11/2026		TC Alcohol	100 661 410 0291	3.58	
65-442019	03/13/2026		Key Single Cut	100 665 410 0000	3.98	
65-446148	03/19/2026		30A DP Circuit Break	100 661 410 0096	35.99	
66-608431	03/12/2026		Entry Ball Knob Lock	100 665 410 0000	549.89	
Check Number: 5738	Check Type: Check	Check Date: 03/23/2026	Vendor: TOTEMPD	TOTEM PD	Check Total: 1,595.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1696	03/11/2026		TOTEM PD Online	257 521 410 0000	1,595.00	
Check Number: 5739	Check Type: Check	Check Date: 03/23/2026	Vendor: WESTSIDESC	WEST SIDE SCHOOL DISTRICT	Check Total: 2,000.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
031826	03/18/2026	7049	Miller Dialarc 250 Welder (2)	263 515 410 0096 010	2,000.00	
Check Number: 5740	Check Type: Check	Check Date: 03/25/2026	Vendor: FAIRFTWIN	Fairfield by Marriott	Check Total: 5,724.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
PO7074	03/25/2026		Ag State Hotel Rooms	100 532 380 0000	5,724.00	
Check Number: 15726	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: BOSTWLIND1	LINDSAY BOSTWICK	Check Total: 126.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
030426	03/04/2026		BPA State Meal Reimbursement	100 532 380 0000	126.00	
Check Number: 15727	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: ALLREDAVI	David Allred	Check Total: 200.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
030726	03/07/2026		Meal Reimbursement BBB & Wrestling	100 532 380 0000	200.00	
Check Number: 15728	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: BENCOHEID	Heidi Bencomo	Check Total: 100.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
4236173	02/27/2026		Continuing Education- NW Nzarene	100 512 322 0499	100.00	
Check Number: 15729	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: BRACKVICK	Vicki Brackin	Check Total: 42.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
022726	02/27/2026		Meal Reimbursement - Brackin, V	100 532 410 0000	42.00	
Check Number: 15730	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: DYERMATT	Matthew Dyer	Check Total: 2,380.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
50040	03/08/2026		State Wrestling Lodging Reimbursement	100 532 380 0000	2,380.00	
Check Number: 15731	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: GARCITAIS	Taisha Garcia	Check Total: 42.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
022526	02/25/2026		Meal Reimbursement - Garcia, T	100 532 410 0000	42.00	

Detail Check Register

Checking Account: 1		GENERAL CHECKING					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
Check Number: 15732	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: GLEASLILL	Lilly Gleason	Check Total:	42.00	
022726	02/27/2026		Meal Reimbursement - Gleason, L	100 532 410 0000	42.00		
Check Number: 15733	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: GRIFFKATI	Katie Griffin	Check Total:	126.00	
030426	03/04/2026		State BPA Meal Reimbursement	100 532 380 0000	126.00		
Check Number: 15734	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: HARRITAMA	Tamara Harris	Check Total:	2,367.33	
022026	02/20/2026		Career Fair @ ISU Handout	100 632 380 0000	19.08		
022026	02/20/2026		Mileage- Harris, T	100 632 380 0000	52.00		
022026	02/20/2026		Meal Reimbursement - Harris, T	100 632 380 0000	12.00		
022726	02/27/2026		Airfare - Harris, T	261 515 313 0291	490.88		
022726	02/27/2026		Lodging Reimbursement - Harris, T	261 515 313 0291	1,401.52		
022726	02/27/2026		Mileage Reimbursement - Harris, T	261 515 313 0291	88.00		
022726	02/27/2026		Meal Reimbursement - Harris, T	261 515 313 0291	112.00		
022726	02/27/2026		Taxi, Parking	261 515 313 0291	191.85		
Check Number: 15735	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: HEWARJACL	Jaclyn Heward	Check Total:	104.00	
030726	03/07/2026		Meal Reimbursement - Heward, J	100 532 380 0000	104.00		
Check Number: 15736	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: JONESDEVY	Devyn Jones	Check Total:	42.00	
022726	02/27/2026		Meal Reimbursement - Jones, D	100 532 410 0000	42.00		
Check Number: 15737	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: KELLEKASE	Kasey Keller	Check Total:	116.00	
022826	02/28/2026		Meal Reimbursement - Keller, K	100 532 380 0000	116.00		
Check Number: 15738	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: KNAPPBREN	Brent Knapp	Check Total:	146.00	
030726	03/04/2026		Meal Reimbursement- Knapp, B	100 532 380 0000	146.00		
Check Number: 15739	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: MCKENSHEL	Shelby McKenna	Check Total:	402.40	
030626	03/06/2026		Conference Meal Reimbursement-McKenna, S	100 632 380 0000	164.00		
030626	03/06/2026		Mileage Reimbursement - McKenna, S	100 632 380 0000	238.40		
Check Number: 15740	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: PEERYCLIN	Clint Peery	Check Total:	208.00	
030726	03/07/2026		Meal Reimbursement - Peery, C	100 532 380 0000	208.00		
Check Number: 15741	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: PORTEDEVI	Devin Porter	Check Total:	116.00	

Detail Check Register

Checking Account: 1		GENERAL CHECKING					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
022826	02/28/2026		State Wrestling Meal Reimbursement	100 532 380 0000	116.00		
Check Number: 15742	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: RAWLILEEM	Leemary Rawlings	Check Total:	100.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
217616	01/09/2026		Continuing Ed - Northwest Nazarene	100 512 322 0499	100.00		
Check Number: 15743	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: SMITHBRIN	Brinkley Smith	Check Total:	100.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
100125	10/01/2025		WGU - Smith, B	100 512 322 0499	100.00		
Check Number: 15744	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: SORENCATH	Catherine Sorensen	Check Total:	116.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
022826	02/28/2026		Meal Reimbursement - Sorensen, C	100 532 410 0000	116.00		
Check Number: 15745	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: STURGTYRO	Tyron Sturges	Check Total:	116.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
022826	02/28/2026		State Wrestling Meal Reimbursement	100 532 380 0000	116.00		
Check Number: 15746	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: TROUMKATH	Katherine Troumbley	Check Total:	100.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
4235337	02/27/2026		NW Nazarene- Continuing Ed Reimbursement	100 512 322 0499	100.00		
Check Number: 15747	Check Type: Direct Deposit	Check Date: 03/11/2026	Vendor: WRIGHJENI	Jenifer Wright	Check Total:	100.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
219982	02/26/2026		Northwest Nazarene - Continuing Ed	100 512 322 0497	100.00		
Check Number: 16142	Check Type: Direct Deposit	Check Date: 03/23/2026	Vendor: BRADFRAND	RAND BRADFORD	Check Total:	588.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
030626	03/06/2026		Lodging Reimbursement	243 515 410 0096 153	480.00		
030626	03/06/2026		Meal Reimbursement	243 515 410 0096 153	96.00		
030626	03/06/2026		Parking Reimbursement	243 515 410 0096 153	12.00		
Check Number: 16143	Check Type: Direct Deposit	Check Date: 03/23/2026	Vendor: WINNBERNI	Bernadine Winn	Check Total:	12.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
030526	03/05/2026		Bus Driver Meal Reimbursement	100 532 380 0000	12.00		
Check Number: 16144	Check Type: Direct Deposit	Check Date: 03/23/2026	Vendor: BECKSDAVA	Davakay Beckstead	Check Total:	12.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
030526	03/05/2026		Bus Driver Meal Reimbursement	100 532 380 0000	12.00		
Check Number: 16145	Check Type: Direct Deposit	Check Date: 03/23/2026	Vendor: BIRDLAUR	Laurel Bird	Check Total:	88.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
031026	03/10/2026		Bus Driver Meal Reimbursement	100 532 380 0000	88.00		
Check Number: 16146	Check Type: Direct Deposit	Check Date: 03/23/2026	Vendor: CHECKBRIA	Brian Checketts	Check Total:	52.00	

Detail Check Register

Checking Account: 1		GENERAL CHECKING				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
022726	02/27/2026		Bus Driver Meal Reimbursement	100 532 380 0000	52.00	
Check Number: 16147	Check Type: Direct Deposit	Check Date: 03/23/2026	Vendor: CHECKNILE	Nile Checketts	Check Total:	168.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
031326	03/13/2026		Bus Driver Meal Reimbursement	100 532 380 0000	168.00	
Check Number: 16148	Check Type: Direct Deposit	Check Date: 03/23/2026	Vendor: FELLOKRIS	Kristin Fellows	Check Total:	12.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
030426	03/04/2026		Bus Driver Meal Reimbursement	100 532 380 0000	12.00	
Check Number: 16149	Check Type: Direct Deposit	Check Date: 03/23/2026	Vendor: GALEJEFF	Jeffery Gale	Check Total:	116.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
031326	03/13/2026		Bus Driver Meals Reimbursement	100 532 380 0000	116.00	
Check Number: 16150	Check Type: Direct Deposit	Check Date: 03/23/2026	Vendor: GUNDELANA	Lana Gundersen	Check Total:	120.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
030126	03/01/2026		Bus Driver Meals Reimbursement	100 532 380 0000	120.00	
Check Number: 16151	Check Type: Direct Deposit	Check Date: 03/23/2026	Vendor: HARPEBREE	Breelyn Harper	Check Total:	100.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
031826	03/18/2026		WGU - Continuing Education	100 515 370 0000	100.00	
Check Number: 16152	Check Type: Direct Deposit	Check Date: 03/23/2026	Vendor: HYMASEARL	Earl Hymas	Check Total:	12.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
030526	03/05/2026		Bus Driver Meal Reimbursement	100 532 380 0000	12.00	
Check Number: 16153	Check Type: Direct Deposit	Check Date: 03/23/2026	Vendor: JONESJERE	Jeremy Jones	Check Total:	158.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
030726	03/07/2026		Meal Reimbursement - Jones, T	100 532 380 0000	158.00	
Check Number: 16154	Check Type: Direct Deposit	Check Date: 03/23/2026	Vendor: LARSECIND	Cindy Larsen	Check Total:	12.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
030526	03/05/2026		Bus Driver Meal Reimbursement	100 532 380 0000	12.00	
Check Number: 16155	Check Type: Direct Deposit	Check Date: 03/23/2026	Vendor: NATEJEFF	Jeffrey Nate	Check Total:	23.57
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
260140913	03/16/2026		Plate for 2003 Chev Silverado	100 683 420 0000	23.57	
Check Number: 16156	Check Type: Direct Deposit	Check Date: 03/23/2026	Vendor: SCHVAGLAD	Glade Schvaneveldt	Check Total:	64.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
031326	03/13/2026		Bus Driver Meals Reimbursement	100 532 380 0000	64.00	
Check Number: 16157	Check Type: Direct Deposit	Check Date: 03/23/2026	Vendor: SEAMOCOOP	Cooper Seamons	Check Total:	150.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
030626	03/06/2026		CDL Test - Seamons, C	100 681 365 0000	150.00	

Detail Check Register

Checking Account: 1		GENERAL CHECKING						
<u>Check Number</u>	<u>Check Type</u>	<u>Check Date</u>	<u>Vendor</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Check Total</u>	<u>Detail Amount</u>	
16158	Direct Deposit	03/23/2026	THOMAGARY	Gary Thomas		394.40		
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>						
031226	03/12/2026			Mileage Reimbursement	100 632 380 0000	310.40		
031226	03/12/2026			Meal Reimbursement	100 632 380 0000	84.00		
16159	Direct Deposit	03/23/2026	WATSOSPEN	Spencer Watson		108.00		
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>						
030426	03/04/2026			Bus Driver Meals Reimbursement	100 532 380 0000	108.00		
16160	Direct Deposit	03/25/2026	HAMBLINKAY	HAMBLIN KAYLYNN		75.00		
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>						
FY26-0002	03/22/2026			Phone Reimbursement	100 691 350 0000	75.00		
16161	Direct Deposit	03/25/2026	ATKINDAKO	Dakota Atkinson		75.00		
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>						
FY26-0002	03/22/2026			Phone Reimbursement	100 691 350 0291	75.00		
16162	Direct Deposit	03/25/2026	GARNEBRAD	Brady Garner		75.00		
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>						
FY26-0002	03/22/2026			Phone Reimbursement	100 691 350 0000	75.00		
16163	Direct Deposit	03/25/2026	HARRITAMA	Tamara Harris		75.00		
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>						
FY26-0002	03/22/2026			Phone Reimbursement	100 651 310 0000	75.00		
16164	Direct Deposit	03/25/2026	HEWARJACL	Jaclyn Heward		75.00		
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>						
FY26-0002	03/27/2026			Phone Reimbursement	100 691 350 0000	75.00		
16165	Direct Deposit	03/25/2026	KUNZCRAI	Craig Kunz		75.00		
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>						
FY26-0002	03/22/2026			Phone Reimbursement	100 691 350 0000	75.00		
16166	Direct Deposit	03/25/2026	MCKENSHEL	Shelby McKenna		75.00		
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>						
FY26-0002	03/22/2026			Phone Reimbursement	100 651 310 0000	75.00		
16167	Direct Deposit	03/25/2026	NATEJEFF	Jeffrey Nate		75.00		
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>						
FY26-0002	03/22/2026			Phone Reimbursement	100 681 354 0000	75.00		
16168	Direct Deposit	03/25/2026	PEERYCLIN	Clint Peery		75.00		
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>						
FY26-0002	03/22/2026			Phone Reimbursement	100 691 350 0000	75.00		
16169	Direct Deposit	03/25/2026	SCHMITHOM	Thomas Schmidt		75.00		

Detail Check Register

Checking Account: 1

GENERAL CHECKING

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
FY26-0002	03/22/2026		Phone Reimbursement	100 691 350 0291	75.00
Check Number: 16170	Check Type: Direct Deposit	Check Date: 03/25/2026	Vendor: SMITHCYNT	Cynthia Smith-Murray	Check Total: 75.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
FY26-0002	03/22/2026		Phone Reimbursement	100 691 350 0000	75.00
Check Number: 16171	Check Type: Direct Deposit	Check Date: 03/25/2026	Vendor: THOMAGARY	Gary Thomas	Check Total: 75.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
FY26-0002	03/22/2026		Phone Reimbursement	100 691 350 0000	75.00

*Denotes Expensed Invoice Item

Checking Account ID: 1

Total without Voids: 239,640.57

Checking Account: 2

CHILD NUTRITION CHECKING

Check Number:	Check Type:	Check Date:	Vendor:		Check Total:
43	Automatic Payment	03/11/2026	AMAZONCAPI	AMAZON CAPITAL SERVICES	559.47
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
D4R3	03/02/2026		Anti Fatigue Mats	290 710 410 0000	246.64
KMRH	02/12/2026		Anti Fatigue Mats	290 710 410 0000	200.62
R4DR	03/09/2026		Compressed Air Duster	290 710 410 0000	22.25
R4DR	03/09/2026		Nitrile Exam Glove	290 710 410 0000	89.96
44	Automatic Payment	03/23/2026	AMAZONCAPI	AMAZON CAPITAL SERVICES	167.89
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
JDNL	03/11/2026		HP 952 Ink Cartridge	290 710 410 0000	167.89
45	Automatic Payment	03/23/2026	IDAHOSTAT5	IDAHO STATE TAX COMMISSION	22.70
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
030126	03/01/2026		Child Nutrition Sales Tax	290 416100	22.70
1503	Check	03/11/2026	BRADYINDUS	BRADY INDUSTRIES	1,213.88
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
11299277	02/17/2026		Medium Teaspoon	290 710 410 0291	40.78
11299277	02/17/2026		Medium Fork	290 710 410 0291	40.78
11299277	02/17/2026		Vinyl Glove MD	290 710 410 0291	70.98
11299421	02/17/2026		Medium Fork	290 710 410 0497	40.78
11299421	02/17/2026		Medium Teaspoon	290 710 410 0497	40.78
11299571	02/17/2026		Germicidal Bleach	290 710 410 0499	19.88
11299571	02/17/2026		Heavy Duty Delimer 1 gal	290 710 410 0499	32.81
11299571	02/17/2026		Plastic Cup Portion	290 710 410 0499	22.64
11299571	02/17/2026		Plastic Lid Portion	290 710 410 0499	62.04
11299571	02/17/2026		Vinyl Glove MD	290 710 410 0499	70.98
11299571	02/17/2026		Vinyl Glove LG	290 710 410 0499	47.32
11299670	02/17/2026		Heavy Duty Delimer 1 Gal	290 710 410 0096	32.81
11299670	02/17/2026		Medium Teaspoon	290 710 410 0096	27.19
11299670	02/17/2026		Medium Fork	290 710 410 0096	27.19
11299670	02/17/2026		Vinyl glove MD	290 710 410 0096	23.66
11299670	02/17/2026		Vinyl glove LG	290 710 410 0096	23.66
11299670	02/17/2026		Foam Lunch Tray 5 Compartment	290 710 410 0096	42.35
11328998	02/23/2026		Bun Rack Cover	290 710 410 0291	40.02
11328998	02/23/2026		Spartan Laundry Detergent	290 710 410 0291	99.80
11329304	02/23/2026		Spartan Laundry Detergent	290 710 410 0499	99.80
11329304	02/23/2026		Medium Weight Spork	290 710 410 0499	70.49
11329304	02/23/2026		Bun Rack Cover	290 710 410 0499	40.02
11329394	02/23/2026		Spartan Laundry Detergent 1 Gal	290 710 410 0096	99.80
11332484	02/24/2026		Foam Container 6 oz	290 710 410 0497	97.32
1504	Check	03/11/2026	DFADAIRYBR	DFA DAIRY BRANDS - MEADOW GOLD	3,648.92

Checking Account: 2 CHILD NUTRITION CHECKING

DAIRY

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
31682208	02/19/2026		Milk Purchases PHS	290 710 450 0096 710	291.44
31682445	02/23/2026		Milk Purchases Pioneer	290 710 450 0499 710	507.43
31682447	02/23/2026		Milk Purchases Oakwood	290 710 450 0497 710	529.24
31682449	02/23/2026		Milk Purchases PJH	290 710 450 0291 710	323.40
31682587	02/26/2026		Milk Purchases PHS	290 710 450 0096 710	242.19
31682823	03/02/2026		Milk Purchases Oakwood	290 710 450 0497 710	673.96
31682824	03/02/2026		Milk Purchases Pioneer	290 710 450 0499 710	493.47
31682828	03/02/2026		Milk Purchases PJH	290 710 450 0291 710	401.09
31682967	03/05/2026		Milk Purchases PHS	290 710 450 0096 710	186.70

Check Number: 1505 Check Type: Check Check Date: 03/11/2026 Vendor: GEMSTATEPA GEM STATE PAPER & SUPPLY Check Total: 280.45

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
4136704	02/26/2026		Vented Lid	290 710 410 0096	31.20
4136704	02/26/2026		Foam Tray 5 Compartment	290 710 410 0096	63.13
4136705	02/26/2026		Foam Container	290 710 410 0497	43.80
4136705	02/26/2026		Enmotion Roll Towel	290 710 410 0497	91.88
4136705	02/26/2026		Plastic Souffle Lid	290 710 410 0497	25.34
4136706	02/26/2026		Foam Bowl	290 710 410 0499	25.10

Check Number: 1506 Check Type: Check Check Date: 03/11/2026 Vendor: GOLDSTARF Gold Star Foods Check Total: 10,848.17

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
1387395	02/18/2026		Credit Memo Pioneer	290 710 450 0499	(43.62)
3455579	02/24/2026		Food Purchases Oakwood	290 710 450 0497	104.40
3456046	02/24/2026		Food Purchases PHS	290 710 450 0096	419.66
3456047	02/24/2026		Food Purchases PJH	290 710 450 0291	277.95
3456051	02/24/2026		Food Purchases Oakwood	290 710 450 0497	677.02
3456052	02/24/2026		Food Purchases Oakwood	290 710 450 0497	123.36
3456055	02/24/2026		Food Purchases Pioneer	290 710 450 0499	816.48
3457116	03/03/2026		Food Purchases Oakwood	290 710 450 0497	261.00
3457117	03/03/2026		Food Purchases Oakwood	290 710 450 0499	4,823.28
3458404	03/03/2026		Food Purchases PJH	290 710 450 0291	1,019.03
3458406	03/03/2026		Food Purchases Pioneer	290 710 450 0499	272.55
3458411	03/03/2026		Food Purchases Oakwood	290 710 450 0497	2,063.68
3458413	03/03/2026		Food Purchases Oakwood	290 710 450 0497	33.38

Check Number: 1507 Check Type: Check Check Date: 03/11/2026 Vendor: NICHOLASCO NICHOLAS & COMPANY Check Total: 6,291.16

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
9520581	02/24/2026		Food Purchases PJH	290 710 450 0291	1,091.76
9520582	02/24/2026		Food Purchases Oakwood	290 710 450 0497	386.00
9520582	02/24/2026		Credit	290 710 450 0497	(30.51)
9520583	02/24/2026		Credit	290 710 450 0499	(30.51)

Checking Account: 2		CHILD NUTRITION CHECKING				
9520583	02/24/2026		Food Purchases Pioneer	290 710 450 0499	731.69	
9520584	02/24/2026		Food Purchases PHS	290 710 450 0096	703.35	
9526510	03/03/2026		Food Purchases Pioneer	290 710 450 0499	713.66	
9529808	03/03/2026		Food Purchases PJH	290 710 450 0291	1,089.77	
9529809	03/03/2026		Food Purchases Oakwood	290 710 450 0497	630.30	
9529811	03/03/2026		Food Purchases PHS	290 710 450 0096	1,005.65	
Check Number: 1508	Check Type: Check	Check Date: 03/11/2026	Vendor: STOKESMARK	STOKES MARKET PLACE	Check Total:	273.72
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
01-15000	02/17/2026		Food Purchases PHS	290 710 450 0096	34.78	
01-17243	02/19/2026		Food Purchases PHS	290 710 450 0096	8.39	
01-24894	02/26/2026		Food Purchases Oakwood	290 710 450 0497	26.00	
01-28673	03/02/2026		Food Purchases Pioneer	290 710 450 0499	23.90	
01-28737	03/02/2026		Food Purchases PHS	290 710 450 0096	50.67	
02-12199	02/17/2026		Food Purchases Oakwood	290 710 450 0497	53.78	
02-32309	03/09/2026		Food Purchases Oakwood	290 710 450 0497	12.94	
03-124561	03/09/2026		Food Purchases PHS	290 710 450 0096	57.10	
03-124588	03/09/2026		Food Purchases PHS	290 710 450 0096	6.16	
Check Number: 1509	Check Type: Check	Check Date: 03/11/2026	Vendor: WCPSOLUTI	WCP Solutions	Check Total:	61.23
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
14388304	02/27/2026		Red/White Plaid Food Tray PJH	290 710 410 0291	61.23	
Check Number: 1510	Check Type: Check	Check Date: 03/11/2026	Vendor: LONGHCAND	Candy Longhurst	Check Total:	92.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
021926	02/19/2026		Mileage Reimbursement - Longhurst, C	290 710 380 0000	92.00	
Check Number: 1511	Check Type: Check	Check Date: 03/23/2026	Vendor: BRADYINDUS	BRADY INDUSTRIES	Check Total:	559.20
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
11396544	03/09/2026		Foam Lunch Tray	290 710 410 0000	84.70	
11396545	03/09/2026		5 Compartment Tray	290 710 410 0291	81.58	
11396546	03/09/2026		5 Compartment Tray	290 710 410 0499	81.58	
11396546	03/09/2026		Foam Lunch Tray	290 710 410 0499	63.53	
11396546	03/09/2026		Vinyl Glove Medium	290 710 410 0499	100.50	
11396546	03/09/2026		Vinyl Glove Large	290 710 410 0499	60.30	
11396546	03/09/2026		Germicidal Bleach	290 710 410 0499	21.38	
11396546	03/09/2026		Heavy Duty Delimer	290 710 410 0499	65.63	
Check Number: 1512	Check Type: Check	Check Date: 03/23/2026	Vendor: DFADAIRYBR	DFA DAIRY BRANDS - MEADOW GOLD DAIRY	Check Total:	1,345.22
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
31683205	03/09/2026		Milk Purchases Oakwood	290 710 450 0497 710	561.03	
31683206	03/09/2026		Milk Purchases Pioneer	290 710 450 0499 710	511.82	
31683207	03/09/2026		Milk Purchases PJH	290 710 450 0291 710	272.37	

Checking Account: 2

CHILD NUTRITION CHECKING

Check Number:	Check Type:	Check Date:	Vendor:	Vendor Name:	Check Total:
1513	Check	03/23/2026	GOLDSTARF	Gold Star Foods	1,888.13
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
3452820	03/10/2026		Food Purchases Oakwood	290 710 450 0497	576.30
3460835	03/10/2026		Food Purchases Oakwood	290 710 450 0497	95.70
3461146	03/10/2026		Food Purchases PJH	290 710 450 0291	565.18
3461147	03/10/2026		Food Purchases Oakwood	290 710 450 0497	258.36
3461148	03/10/2026		Food Purchases Pioneer	290 710 450 0499	392.59
1514	Check	03/23/2026	NICHOLASCO	NICHOLAS & COMPANY	3,653.47
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
9538646	03/10/2026		Food Purchases PJH	290 710 450 0291	1,173.32
9538647	03/10/2026		Food Purchases Oakwood	290 710 450 0497	836.84
9538648	03/10/2026		Food Purchases Pioneer	290 710 450 0499	869.76
9538649	03/10/2026		Food Purchases PHS	290 710 450 0096	773.55
1515	Check	03/23/2026	STOKESMARK	STOKES MARKET PLACE	71.46
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
01-44111	03/16/2026		Food Purchases PHS	290 710 450 0096	31.48
02-40761	03/17/2026		Food Purchases Pioneer	290 710 450 0499	19.13
03-131471	03/16/2026		SD PPR Towel	290 710 410 0499	15.49
03-131471	03/16/2026		Food Purchases Pioneer	290 710 450 0499	5.36
19	Direct Deposit	03/11/2026	LONGHCAND	Candy Longhurst	92.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>

*Denotes Expensed Invoice Item

Checking Account ID: 2

Total without Voids: 30,977.07

Preston Joint School District No. 201

Personnel Report

Recommended Hires

<u>Name</u>	<u>Position</u>	<u>Department</u>	<u>Location</u>	<u>FTE</u>
Dildine, Rachel	Paraprofessional	Playground	Oakwood	0.49
Gailey, April	Paraprofessional	OT/PT	Oakwood	0.75

Recommended Acceptance of Resignation/Termination/Retirement

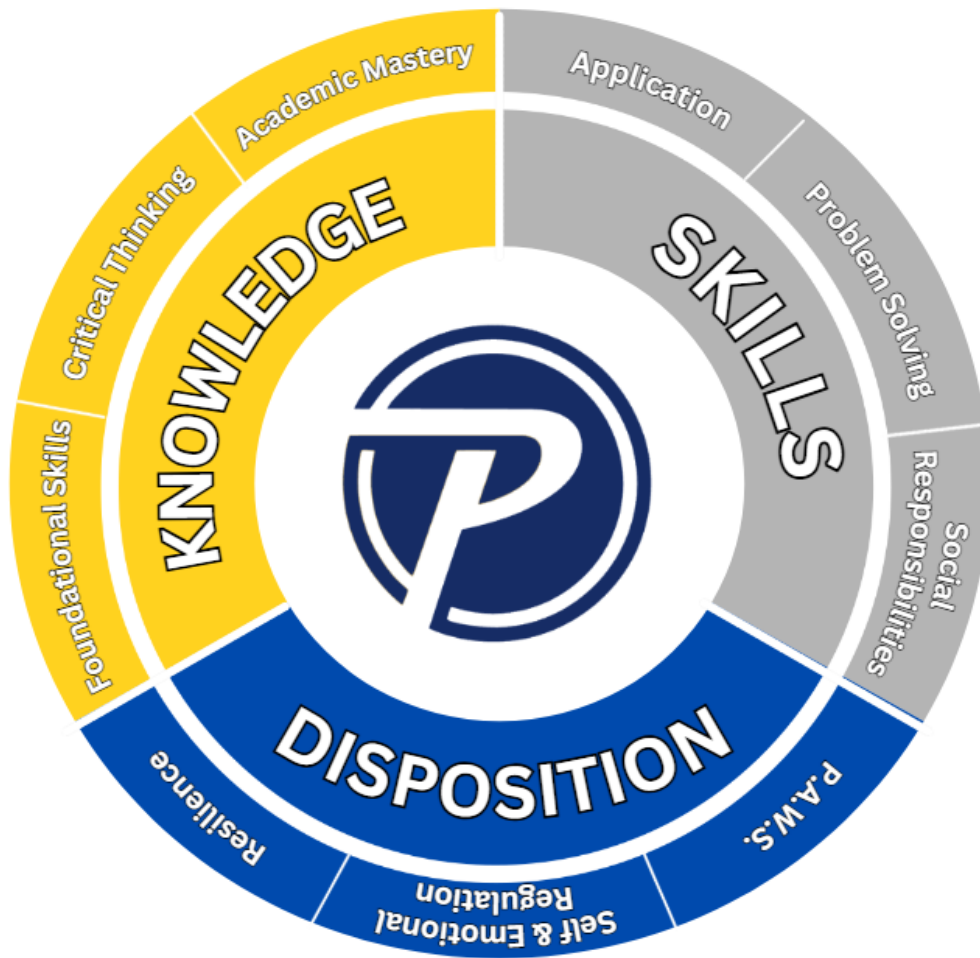
<u>Name</u>	<u>Position</u>	<u>Department</u>	<u>Location</u>	<u>Resign/Retire</u>	<u>FTE</u>
Porter, Aubrey	Paraprofessional	Playground	Oakwood	Resign	0.49
Smith, Taysha	Paraprofessional	Playground	Oakwood	Resign	0.49

Recommended Acceptance of Change of Assignment

<u>Name</u>	<u>Current Position</u>	<u>Current Location</u>	<u>New Position</u>	<u>New Location</u>	<u>FTE</u>
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Portrait of a Graduate

Pioneer Elementary



PIONEER ELEMENTARY

Portrait of a Graduate

KNOWLEDGE:

Foundational Skills for K-2 (Early Learners)

- At the early elementary level, these definitions focus on the "building blocks" that make future learning possible:
 - **Phonemic Awareness & Decoding:** The absolute bedrock of literacy.
 - **Number Sense:** Developing an intuitive feel for numbers and how they relate to each other.
 - **Self-Regulation:** Often considered a "foundational skill" in early years—the ability to focus, follow directions, and manage emotions so that academic learning can take place.
 - **Key Distinction:** While "Knowledge" is the *content* (the facts and figures), "Foundational Skills" are the *tools* (reading, math, tech) used to access, process, and express that knowledge.

Critical Thinking

- For the **K-2 level**, Critical Thinking moves away from abstract logic and focuses on **curiosity, observation, and "thinking about thinking."** At this age, it is about moving students from simply following directions to asking "*Why?*" and "*What if?*"
 - **1. The Power of Observation (The "I Notice" Phase)**
 - Critical thinking begins with paying close attention to details.
 - **Definition:** Using the five senses to gather information about the world.
 - **2. Inquiry and Questioning (The "I Wonder" Phase)**
 - Encouraging students to move beyond "yes/no" questions to deeper inquiries.
 - **Definition:** Formulating questions that seek to understand the cause, effect, or purpose of something.
 - **3. Comparing and Contrasting**
 - This is the first step in analysis—looking for relationships between different ideas.

- **Definition:** Identifying similarities and differences to organize information.
- **4. Predicting and Inferring**
 - Critical thinking requires taking what is known and "guessing" what isn't yet visible.
 - **Definition:** Making an educated guess based on evidence or prior knowledge.
- **5. Problem-Solving Strategies**
 - Teaching kids that there is often more than one way to reach a goal.
 - **Definition:** Identifying a challenge and testing different ways to fix it.

Academic Mastery:

- **Academic Mastery** is the shift from rote memorization to the ability to apply knowledge across different contexts. For an elementary setting, this isn't just about getting an "A"; it's about a student's ability to demonstrate they truly understand a concept well enough to use it in the real world.
 - **1. Depth Over Breadth**
 - Mastery focuses on a deep understanding of "power standards"—the most essential concepts—rather than rushing through a textbook.
 - **Definition:** The ability to explain the "how" and "why" behind a concept, not just the "what."
 - **2. Transfer of Knowledge**
 - This is the "gold standard" of mastery. It is the ability to take a skill learned in one lesson and apply it to a completely new situation.
 - **Definition:** Using prior learning to solve new, unfamiliar problems.
 - **3. Fluency and Automaticity**
 - Mastery includes a level of comfort where basic skills become second nature, freeing up "brain space" for higher-level thinking.
 - **Definition:** Performing foundational tasks accurately, quickly, and with little effort.
 - **4. Self-Correction and Reflection**

- A student who has mastered a topic can recognize their own mistakes and understand how to fix them.
- **Definition:** Monitoring one's own work for accuracy and meaning.

Skills:

Application:

- **Application** is the bridge between "knowing" and "doing." It represents a student's ability to take skills or information learned in a controlled classroom setting and use them to navigate real-world tasks, solve unexpected problems, or create something new.
 - For early elementary (K-2), application is where learning becomes "sticky" because it connects abstract concepts to the student's physical world.
 - **1. Functional Application (The "Tools" Level)**
 - This is the ability to use a learned skill as a tool to accomplish a daily task.
 - **Definition:** Using foundational literacy, numeracy, or motor skills to navigate the school environment.
 - **2. Contextual Transfer**
 - The ability to recognize that a strategy used in one subject can work in another.
 - **Definition:** Applying a mental process across different domains.
 - **3. Creative Production**
 - Application through creation. Students use their knowledge to produce something original that demonstrates their understanding.
 - **Definition:** Synthesizing information to build, draw, write, or perform.
 - **4. Real-World Problem Solving**
 - Using classroom knowledge to address a "live" challenge or social situation.
 - **Definition:** Deploying academic or social-emotional skills to resolve a conflict or improve a situation.

Problem Solving:

- **Problem Solving** is less about finding "the right answer" and more about the process of navigating a challenge. At this developmental

stage, it involves transitioning from "I'm stuck" to "I can try a different way."

- **1. Identifying the "Bumps in the Road"**
 - The first step in problem solving is recognizing that a problem exists and being able to name it.
 - Definition: Clearly stating what is in the way of a goal.
- **2. The "Toolbox" Mentality (Strategic Thinking)**
 - Teaching students that they have a "toolbox" of strategies to draw from when they encounter a hurdle.
 - Definition: Recalling and selecting a specific method to address a challenge.
- **3. Trial and Error (Persistence)**
 - Developing the stamina to try a second or third idea if the first one fails.
 - Definition: Seeing a "mistake" as a piece of information rather than a stop sign.
- **4. Collaborative Brainstorming**
 - Learning that two heads (or three) are often better than one.
 - Definition: Listening to others' ideas and combining them to find a solution.

Social Responsibility:

- **Social Responsibility** for K-2 students is about moving from an "only me" perspective to a "we" perspective. At this age, it is defined by how a child cares for their classroom community, treats others with kindness, and understands their role in the world around them.
 - **1. Stewardship of the Environment**
 - This is the most "hands-on" version of social responsibility for young learners—taking care of the physical spaces they inhabit.
 - **Definition:** Respecting and maintaining shared spaces and resources.
 - **2. Empathy and Kindness (The "Heart" of Responsibility)**
 - Understanding that their actions and words have an impact on how others feel.

- **Definition:** Recognizing the feelings of others and choosing to act in a way that is helpful and inclusive.
- **3. Understanding Community Roles**
 - Learning that every person has a "job" to do to make the school or neighborhood run smoothly.
 - **Definition:** Recognizing how individuals contribute to the common good.
- **4. Ethical Decision Making (Honesty & Fairness)**
 - Developing a "moral compass" to do the right thing, even when no one is watching.
 - **Definition:** Following group rules and understanding the importance of being fair and honest.

DISPOSITION:

P.A.W. S.:

- **Problem Solve**
- **Always Care**
- **Work So Hard**
- **Show Respect**

*****Continue our PBIS program at the school**

- rewarding students for accomplishments both in the classroom and schoolwide.

Self and Emotional Regulation:

Self and Emotional Regulation is the foundational "disposition" that makes all other learning possible. It is the ability to monitor and manage one's energy states, emotions, thoughts, and behaviors in ways that are acceptable and produce positive results such as well-being, loving relationships, and learning.

- For early learners, this is often the most critical area of development as they transition from being co-regulated by adults to developing their own internal "brakes."
- 1. Self-Awareness (Identifying the "Engine" Speed)**
 - The first step in regulation is recognizing what is happening inside the body.
 - **Definition:** Identifying physical sensations and emotions in the moment.
 - 2. Impulse Control (The "Stop and Think" Skill)**
 - The ability to pause between an urge and an action.
 - **Definition:** Managing immediate reactions to allow for a thoughtful response.
 - 3. Using "Calm Down" Tools (Co-Regulation to Self-Regulation)**
 - Moving from needing a teacher to help them calm down to reaching for a tool independently.
 - **Definition:** Deploying specific strategies to return to a "ready to learn" state.
 - 4. Persistence Through Frustration**

- Regulation is key to academic stamina; it's the ability to stay with a task even when it gets hard.
- **Definition:** Managing the "big feelings" of failure or confusion without giving up.

Resilience:

Resilience is the "bounce back" factor. For K-2 students, it is less about enduring major life hardships and more about developing the **stamina** to handle the daily frustrations of learning—like a wobbly block tower, a difficult math problem, or losing a game at recess.

1. The "Growth Mindset" (The Power of "Yet")

- Resilience starts with the belief that abilities are not fixed; they grow with effort.
- **Definition:** Understanding that struggle is a natural part of the learning process.

2. Task Persistence (Stamina)

- The ability to stay engaged with a challenge even when it isn't immediately fun or easy.
- **Definition:** Maintaining focus and effort toward a goal despite obstacles.

3. Risk-Taking and "Productive Failure"

- Developing the courage to try something new without the fear of being "wrong."
- **Definition:** Viewing mistakes as "data" or opportunities to learn something new.

4. Resourcefulness

- Knowing that when you hit a wall, you can look for a different tool or path.
- **Definition:** Seeking out alternative strategies or help when a first attempt fails.

FRANKLIN COUNTY HIGH SCHOOL (FCHS)

2026-2027

August							5
						1	
2	3	4	5	6	7	8	
9	10	11	12	13	14	15	
16	IN	IN	IN	IN	21	22	
23	24 ¹	25 ¹	26 ¹	27 ¹	28	29	
30	31 ¹						
September							18
		1 ¹	2 ¹	3 ¹	4	5	
6	H	8 ¹	9 ¹	10 ¹	11 ¹	12	
13	14 ²	15 ²	16 ²	17 ²	18	19	
20	21 ²	22 ²	23 ²	24 ²	25	26	
27	28 ²	29 ²	30 ²				
October							17
				1 ²	½ PD	3	
4	5 ³	6 ³	7 ³	8 ³	PD	10	
11	12 ³	13 ³	14 ³	15 ³	16	17	
18	19 ³	20 ³	21 ³	22 ³	23	24	
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November							13
1	2 ⁴	3 ⁴	4 ⁴	5 ⁴	6	7	
8	9 ⁴	10 ⁴	11 ⁴	12 ⁴	PD	14	
15	16 ⁵	17 ⁵	18 ⁵	19 ⁵	20	21	
22	H	H	H	H	27	28	
29	30 ⁵						
December							11
		1 ⁵	2 ⁵	3 ⁵	4	5	
6	7 ⁵	8 ⁵	9 ⁵	10 ⁵	11	12	
13	14 ⁶	15 ⁶	16 ⁶	17 ⁶	PD	19	
20	H	H	H	H	25	26	
27	H	H	H	H			
January							16
					1	2	
3	4 ⁶	5 ⁶	6 ⁶	7 ⁶	8	9	
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17	18 ⁷	19 ⁷	20 ⁷	21 ⁷	PD	23	
24	25 ⁷	26 ⁷	27 ⁷	28 ⁷	29	30	
31							

February							16
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14	15 ⁸	16 ⁸	17 ⁸	18 ⁸	19	20	
21	22 ⁸	23 ⁸	24 ⁸	25 ⁸	26	27	
28							
March							16
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28	SB	SB	SB				
April							16
				SB	2	3	
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11	12 ¹⁰	13 ¹⁰	14 ¹⁰	15 ¹⁰	16	17	
18	19 ¹¹	20 ¹¹	21 ¹¹	22 ¹¹	23	24	
25	26 ¹¹	27 ¹¹	28 ¹¹	29 ¹¹	30		
May							16
						1	
2	3 ¹¹	4 ¹¹	5 ¹¹	6 ¹¹	7	8	
9	10 ¹²	11 ¹²	12 ¹²	13 ¹²	14	15	
16	17 ¹²	18 ¹²	19 ¹²	20 ¹²	21	22	
23	24 ¹²	25 ¹²	26 ¹²	27 ¹²	G	29	
30	H						
June							19 ss
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6	7 ¹³	8 ¹³	9 ¹³	10 ¹³	11 ¹³	11	
13	14 ¹⁴	15 ¹⁴	16 ¹⁴	17 ¹⁴	18 ¹⁴	18	
20	21 ¹⁴	22 ¹⁴	23 ¹⁴	24 ¹⁴	25 ¹⁴	26	
26	27	28	29	30			

H – Holiday G – FCHS Graduation
 Subscript Numbers – Block in Session

School Hours: 8:00 – 3:00

Summer School Hours (Block 13): 8:00 – 3:30
 Summer School Hours (Block 14): 8:00 – 3:00

*There are 3 days not shown that will be used for scheduled PLC time throughout the calendar
 *Graduation after each block will be held after school on the corresponding Thursday at 3:00 pm



Preston School District 2026-27 Calendar

Board Approved 02-18-26

August 2026						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	4	8
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30	31					

September 2026						
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October 2026						
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November 2026						
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29	30					

December 2026						
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January 2027						
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February 2027						
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March 2027						
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April 2027						
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May 2027						
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30	31					

- October 22 End of Q1 (34 days)
- January 14 End of Q2/S1 (38 days) (72 Student Days)
- January 22 Senior Projects/K-8 Parent Contacts
- March 18 End of Q3 (34 days)
- May 24 Last Day for Seniors
- May 27 End of Q4/S2 (36days) (70 Student Days) PHS Graduation
- May 28 FCHS Graduation

FIRST DAY OF SCHOOL
REGULAR DAY OF SCHOOL
HOLIDAY - NO SCHOOL
TEACHER PROFESSIONAL DEVELOPMENT - NO SCHOOL (Teachers 7:30-4:30)
TEACHER PREPARATION DAY - NO SCHOOL (OCT 1: Prep for PTC and JAN 15: Remote Prep for Semester Change)
FALL PARENT TEACHER CONFERENCE - NO SCHOOL - (PTC: TH 4:30-7:30 PM and FR 7:30-10:30 AM)
HIGH SCHOOL SR PROJECT DAY and K-8 WINTER PARENT TEACHER CONTACTS- Teacher Full Day
LAST DAY OF SCHOOL (1/2 Day for Students)

Note for Staff: Three (3) unmarked contract days are included to account as trade time for at least two teacher PLCs per month held outside of regular contract PLC Meetings will occur on the 2nd and 4th Tuesday of each month with specific times determined by building administration.

The board supports the promotion of healthy, nutritious meals for students attending district schools. Therefore, the district will operate school breakfast, lunch, and special milk programs for the benefit of the regularly enrolled students of the district and authorized adults in accordance with the requirements of the National School Lunch Program (NSLP) and School Breakfast Program (SBP). *Where appropriate, the district may also operate the Summer Food Service Program (SFSP).* All programs will be operated in compliance with United States Department of Agriculture (USDA) regulations concerning the operation of the Child Nutrition Program, including Civil Rights Rules and Regulations, as well as other federal, state and local requirements.

NONDISCRIMINATION AND REASONABLE ACCOMMODATION

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA. Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotope, American Sign Language, etc.) should contact the district office, school, or agency that administers the program or contact where they applied for benefits. ~~Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339~~ Telecommunications Relay Service at 711 (voice and TTY). Additionally, program information is available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [How to File a Program Discrimination Complaint](#) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Mail Stop 9410, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: Program.intake@usda.gov.

Persons with disabilities who need reasonable accommodation in the district food service program are encouraged to contact the district food service director at (208) 852-0283 or 105 E 2nd South, Preston Idaho, 83263.

FUNDING AND CONTRACTS WITH PRIVATE FOOD SERVICE AGENCIES

The programs will be financed through allowable regular or special funds in this district, including the Commodity Support Program. The programs will be operated so that their regular operating costs come from the state and federal programs as well as money collected from the sale of meals to students and adults. The price of the sale of meals to students and adults will be established annually by the board. When necessary, the board may expend capital or operating funds for support of the programs, subject to the regular budgetary procedures of the district.

The district will follow all procedures required under state and federal law for procuring a contract with a private food service agency, including Buy American requirements. Any decision to enter into a contract with a private food service agency shall require the approval of the Board.

QUALIFICATIONS OF FOOD SERVICE STAFF

In accordance with federal regulations, the district will ensure that its food service programs are administered by qualified school nutrition professionals. As part of its responsibility to operate a food service program, the district will ensure that professional development opportunities are provided to select food services professionals. Such professional development should include appropriate certification and/or training programs for child nutrition directors, school nutrition managers, and cafeteria workers, according to their levels of responsibility.

RECORDKEEPING

In accordance with applicable federal law and regulations, the district will annually report racial and ethnic data in the Idaho System for Educational Excellence. All racial and ethnic data related to the district's child nutrition programs will be maintained for three (3) years plus the current year. The district will also maintain other records as may be required by federal or state law or regulations.

PUBLIC NOTIFICATION

In accordance with applicable federal law and regulations, the district will take action to notify and inform students, parents/guardians, and members of the school community of the district's child nutrition programs. Such notices will include information on program availability, how to file complaints, and the nondiscrimination statement set forth above.

FREE AND REDUCED-PRICE FOOD SERVICES

The district will provide free and reduced-price breakfasts and lunches to students according to the

Food and Nutrition Services—continued

terms of the NSLP and SBP programs and the laws and rules of the state. The district will inform parents or guardians of the eligibility standards for free and reduced-price meals. A parent or guardian has the right to appeal any decision with respect to any denial of his/her application for free or reduced-price food services to the superintendent or designee.

The district will maintain the confidentiality of all students' free, reduced or paid status in the district's child nutrition programs. Parents/guardians may, however, provide written consent for the disclosure of any or all of the information related to their children's eligibility status or the information the household provided through the free and reduced-price meal eligibility process.



LEGAL REFERENCE:

National School Lunch Program
42 USC 1751 *et seq.*
7 CFR Part 210

CROSS-REFERENCE:

771 – Charging School Meals
772 – Nutrition Standards
774 – Guidelines for Food and Beverage Sales
850 – Purchasing
850P – Supplemental Purchasing Procedures
850.30 – Purchasing Services or Personal Property

ADOPTED: June 1, 2007

AMENDED: June 18, 2025

CROSS-REFERENCE:

294P1 – Civil Rights Complaint Procedure

**Language in text set forth in italics is optional.*

It is the policy of this district to make purchases of goods, services and public works construction by way of a publicly accountable process that respects the shared goals of economy and quality. Further, it is the policy of this district to make purchases in such a manner as to assure the best utilization of district funds. The board, or its designee, reserves the right to determine what is in the best interest of the district. The district will endeavor to purchase goods and services from vendors with a significant Idaho economic presence where required or allowed by federal or state purchasing laws.

The superintendent is authorized to direct expenditures and purchases within the limits of the detailed annual budget for the school year. The superintendent shall establish requisition and purchase order procedures as a means of monitoring the expenditures of funds. Personnel are prohibited from obligating the district relative to a purchase without prior authorization. Staff who obligate the district without proper prior authorization may be held personally responsible for payment of such obligations. Open purchase orders may be used (with a maximum total amount specified) if such procedure will simplify repetitive small purchases.

The board may purchase real property, personal property, services or public works construction as necessary for the operation of the district. The board will comply with the requirements of Idaho law relative to competitive bidding for services and personal property (*Policy 850.30*), and public works construction (*Policy 850.90*), as well as this district's *Policy 850P1* (Supplemental Purchasing Procedures). Where federal funds are used for purchases of goods, services or public works construction, the district will also follow procurement requirements set forth in 2 CFR Part 200 and Policy 850.20 – Purchases Using Federal Funds.

PURCHASES EXCLUDED FROM THE STATUTORY PROCUREMENT PROCESSES UNDER IDAHO CODE §67-2803

The board will comply with all statutory procurement (bid) requirements unless the expenditure is exempted as provided by law. The following are exempted from the bidding requirements pursuant to Idaho Code §67-2803:

1. The acquisition of personal property when the procurement duplicates the price and substance of a contract for like goods or services that has been competitively bid by the State of Idaho, one of its political subdivisions, or an agency of the federal government.
2. Contracts or purchases where expenditures to procure public works construction are less than ~~fifty-one hundred~~ thousand dollars (~~\$5100,000~~), or where expenditures to procure services or personal property are less than ~~seventy-fiveone hundred~~ thousand dollars (~~\$75100,000~~), provided such contracts and purchases shall be guided by the best interests of the district, as determined by the board. The board may, when practical, call for competitive price quotations for such purchases.
3. Disbursement of wages or compensation to any employee, official, or agent of the district for performance of personal services.
4. Procurement of personal or professional services to be performed by an independent contractor.

5. Procurement of an interest in real property.
6. Procurement of insurance.
7. Costs of participation in a joint powers agreement with other units of government.
8. Procurement of used personal property.
9. Procurement from federal government general services administration (GSA) schedules or federal multiple award schedules (MAS).
10. Procurement of personal property or services through contracts entered into by the division of purchasing of the department of administration of the state of Idaho.
11. Procurement of goods for direct resale.
12. Procurement of travel and training.
13. Procurement of goods and services from Idaho correctional industries.
14. Procurement of repair for heavy equipment.
15. Procurement of software maintenance, support and licenses of an existing system or platform that was bid in compliance with state law.
16. Procurement of public utilities.
17. Procurement of used equipment at an auction if authorized by the Board of Trustees.
- ~~18. The purchase of curricular materials, regardless of the purchase price. “Curricular materials” is defined as textbook and instructional media, including software, audio/visual media, and Internet resources.~~

LEGAL REVIEW OF CONTRACTS

Before entering into a contract that entails the expenditure of fifty thousand dollars (\$50,000) or more, the board or its designee will have the contract reviewed by legal counsel to ensure that the district’s interests are adequately protected.

BUS TRANSPORTATION SERVICES

In the event the district anticipates expending over fifty thousand dollars (\$50,000) through a contract for bus transportation services, Idaho Code §33-1510 will be followed.

EMERGENCY EXPENDITURES

If there is a great public calamity, such as an extraordinary fire, flood, storm, epidemic, or other disaster, or it is necessary to do emergency work to prepare for national or local defense, or it is necessary to do emergency work to safeguard life, health, or property, the board may pass a resolution declaring that the public interest and necessity demand the immediate expenditure of public money to safeguard life, health, or property. Upon adoption of the resolution, the board may expend any sum required in the emergency without compliance with the bidding requirements pursuant to Idaho Code §§33-601(9) and 67-2808(1).

SOLE SOURCE EXPENDITURES

The board may purchase services, personal property or public works construction through a sole source procedure where the circumstances set forth in Idaho Code §67-2808(2) exist. Where the

board declares its intent to use a sole source procedure, it will follow the procedures set forth in Idaho Code §67-2808(2).

PROHIBITION OF ENVIRONMENTAL, SOCIAL, AND GOVERNANCE STANDARDS IN CERTAIN CONTRACTS

In accordance with Idaho Code §67-2347, the district will not accept or deny any contract based on environmental, social, and governance standards. For purposes of this section, “contract” means an agreement for the provision of goods or performance of services in exchange for remuneration between the district and another party that (a) has a value of one hundred thousand dollars (\$100,000) or more; and (b) is not subject to the purchasing provisions of the state department of administration as set forth in Idaho Code §67-5711C or chapter 92, title 67, Idaho Code. As used in this section, “environmental, social, and governance standards” means standards that would screen or score contractors based on subjective ethical or sustainability criteria unrelated to the specifications of a contract or the qualifications of the contractor.

CERTIFICATIONS

~~All contracts to acquire or dispose of services, supplies, information technology or construction will include certifications that may be required by Idaho Code §67-2346 (Anti-Boycott Against Israel Act) or Idaho Code §67-2359 (contracts with a company owned or operated by the government of China).~~

COMPLIANCE WITH FEDERAL PURCHASING GUIDELINES

~~Where the district seeks to purchase goods, services or public works construction using federal funds, the district will use the following guidelines:~~

- ~~1. District purchases will conform to applicable federal law (provided, however, that where state purchasing procedures are more restrictive, the District will follow state law requirements).~~
- ~~2. The board or its designee will maintain oversight of contracts to ensure performance in accordance with the terms, conditions and specifications of their contracts or purchase orders.~~
- ~~3. The district will maintain written standards of conduct covering conflicts of interest and governing the performance of its employees engaged in the selection, award and administration of contracts as more fully set forth in Policy 228 (Board Member Conflict of Interest) and Policy 418 (Employee Conflict of Interest), and in the District’s Policies and Procedures Manual for the Administration of Federal Education Programs (“Federal Programs Manual”). Upon discovery of any potential conflict of interest, the district will disclose in writing the potential conflict to the State Department of Education (SDE) and/or federal awarding agency in accordance with applicable SDE or federal awarding agency policy. In addition, the district will disclose, in a timely manner, in writing to the SDE~~

and/or the federal awarding agency, all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal award. *The superintendent or his/her designee will conduct any necessary investigation and submit it in writing to the SDE.*

- ~~4. The district will avoid acquisition of unnecessary or duplicative items by giving consideration to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, the board or its designee will analyze lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach to purchases.~~
- ~~5. Where practical or appropriate, the district will enter into state and local inter-governmental agreements or inter-entity agreements for procurement or use of common or shared goods and services.~~
- ~~6. Where feasible or appropriate to reduce project costs, the district will use federal excess and surplus property in lieu of purchasing new equipment and property.~~
- ~~7. Where practical or appropriate, the district will use value engineering clauses in contracts for public works construction of sufficient size to offer reasonable opportunities for cost reductions. "Value engineering" is a systematic and creative analysis of each contract item or task to ensure that its essential function is provided at the overall lower cost.~~
- ~~8. The district will only award contracts to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.~~
- ~~9. The district will maintain records sufficient to detail the history of each procurement. These records will include, but are not limited to: rationale for the method of procurement; selection of contract type; contractor selection or rejection; and the basis for the contract price.~~
- ~~10. The district will use time and material type contracts only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk.~~

~~a. "Time and material type contract" means a contract whose cost to the district is the sum of:~~

- ~~i. The actual cost of materials; and~~
- ~~ii. Direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.~~

- ~~b. If the board selects a time and materials type contract, the board or its designee will ensure a high degree of oversight of the contract to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.~~
- ~~11. The district will be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of its procurements. These include, but are not limited to: source evaluation; protests; disputes; and claims.~~
- ~~12. All procurement transactions will be conducted in a manner providing full and open competition consistent with state law and the standards set forth in this Policy 850, *Policy 850.30 (Purchasing Services or Personal Property)*, *Policy 850.90 (Public Works Construction)*, and *Policy 850P1 (Supplemental Purchasing Procedures)*.~~
- ~~13. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, and invitations for bids or requests for proposals will be excluded from competing for such procurements.~~
- ~~14. Some of the situations considered to be restrictive of competition include but are not limited to:~~
- ~~a. Placing unreasonable requirements on firms in order for them to qualify to do business;~~
 - ~~b. Requiring unnecessary experienced and excessive bonding;~~
 - ~~c. Non-competitive pricing practices between firms or between affiliated companies;~~
 - ~~d. Organizational conflicts of interest;~~
 - ~~e. Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and~~
 - ~~f. Any arbitrary action in the procurement process.~~
- ~~15. The district will conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals, except in cases where applicable federal statutes expressly mandate or encourage geographic preference. This requirement does not preempt any applicable state licensing laws. When contracting for architectural and engineering services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.~~

- ~~16. In its procurements, the district will incorporate a clear and accurate description of the technical requirements for the material, product or service to be procured using the following guidelines:~~
- ~~a. In competitive procurements, such descriptions will not contain features which unduly restrict competition.~~
 - ~~b. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use.~~
 - ~~c. Detailed product specifications will be avoided if at all possible.~~
 - ~~d. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offerors will be clearly stated.~~
 - ~~e. The district will identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.~~
- ~~17. The district will ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open competition. In addition, the district will not preclude potential bidders from qualifying during the solicitation period.~~
- ~~18. The district will take all affirmative steps to assure that minority businesses, women’s business enterprises, and labor surplus area firms are used when possible. For purposes of this policy, affirmative steps include:~~
- ~~a. Placing qualified small and minority businesses and women’s business enterprises on solicitation lists;~~
 - ~~b. Assuring that small and minority businesses, and women’s business enterprises, are solicited whenever they are potential sources;~~
 - ~~c. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small, minority and women’s businesses;~~
 - ~~d. Establishing delivery schedules, where the requirement permits, which encourage participation by small, minority and women’s businesses;~~

- ~~e.—Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the U.S. Department of Commerce; and~~
 - ~~f.—Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs a—e of this section.~~
19. ~~The district will perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold as defined in 2 CFR §200.88. The method and degree of analysis will be dependent on the facts surrounding the particular procurement situation, but as a starting point the district will make independent estimates before receiving bids or proposals.~~
20. ~~The district will negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration will be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.~~
21. ~~The cost plus a percentage of cost and percentage of construction cost methods of contracting will not be used.~~
22. ~~For public works construction or facility improvement contracts or subcontracts exceeding the Simplified Acquisition Threshold as defined in 2 CFR §200.88 (the district will adhere to state bonding requirements (set forth in Idaho Code §54-1926) provided a determination has been made by a federal awarding agency or pass through entity that the federal interest is adequately protected. Where such a determination has not been made, the minimum bonding requirements will be as follows:~~
- ~~a.—A bid guarantee from each bidder equal to five percent (5%) of the bid price, which must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.~~
 - ~~b.—A performance bond on the part of the contractor for one hundred percent (100%) of the contract price. The performance bond is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under the contract.~~
 - ~~c.—A payment bond on the part of the contractor for one hundred percent (100%) of the contract price. The payment bond is one executed in connection with a contract to assure payment as required by law of all persons supplying labor and materials in the execution of the work provided for in the contract.~~

23. In addition to other provisions required by the district or state law, all contracts made by the district under a federal award must contain provisions covering the requirements set forth in Appendix II to 2 CFR Part 200, a copy of which is attached to this policy.

METHODS OF PROCUREMENT TO BE FOLLOWED FOR PURCHASES USING FEDERAL FUNDS

Where the district seeks to purchase goods, services or public works construction using federal funds, the district will use one of the following methods of procurement as defined in state and federal law (see also the District's Federal Programs Manual):

1. **Micro-Purchases.** Procurement by micro purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$10,000 under Idaho law. To the extent practicable, the district will distribute micro purchases equitably among qualified suppliers. Micro purchases may be awarded without soliciting competitive quotations if the district considers the price to be reasonable.
2. **Small Purchase Procedures.** Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the simplified acquisition threshold as defined by 2 CFR §200.88. Under Idaho law, small purchase procedures may be used where the cost is between \$10,001 and \$49,999. If these procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.
3. **Sealed Bid/Formal Advertising.** Under this method of procurement, bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid conforms with all the material terms and conditions of the invitation for bids and is the lowest in price. This process is required for purchases of \$100,000 and higher as set forth in Idaho law.
 - a. This method of procurement is preferred if the following conditions exist:
 - i. A complete, adequate, and realistic specification or purchase description is available;
 - ii. Two (2) or more responsible bidders are willing and able to compete effectively for the business; and
 - iii. The procurement lends itself to a firm fixed price contract and the selection of a successful bidder can be made principally on the basis of price.
 - b. If sealed bids are used, the following requirements apply:
 - i. The invitation for bids will be publicly advertised at least two (2) weeks before bid opening;

- ~~ii. The invitation for bids, which will include any specifications and pertinent attachments, must define items or services in order for the bidder to properly respond;~~
 - ~~iii. All bids will be publicly opened at the time and place prescribed in the invitation for bids;~~
 - ~~iv. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in the bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and~~
 - ~~v. Any or all bids may be rejected if there is a sound documented reason.~~
- ~~4. **Competitive Proposals/Semi-Formal Bidding.** This procurement method is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. This method will be used when conditions are not appropriate for the use of sealed bids and where the cost of the product/service to be purchased is between \$50,000 and \$99,000. If this method is used, the following requirements apply:~~
- ~~a. Written requests for bids describing the goods or services desired will be made available to at least three (3) vendors at least three (3) days before a written response is due (unless an emergency exists);~~
 - ~~b. Bidders will have one (1) day to submit written objections;~~
 - ~~c. The district will provide a written method for conducting technical evaluations of the proposals received and for selecting recipients;~~
 - ~~d. Contracts will be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and~~
 - ~~e. This district may use competitive proposal procedures for qualifications-based procurement of architectural and engineering professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, may only be used in procurement of architectural and engineering professional services. It cannot be used to purchase other types of services though architectural and engineering firms are a potential source to perform the proposed effort.~~

- ~~5. **Non-Competitive/Sole Source Proposals.** This method seeks solicitation of goods or services from only one source and may be used only when one or more of the following circumstances applies:~~
- ~~a. The item is available only from a single source;~~
 - ~~b. The public exigency or emergency for the procurement will not permit a delay resulting from competitive solicitation;~~
 - ~~c. The federal agency or pass-through entity for use of the federal funds expressly authorizes non-competitive proposals in response to a written request from the district; or~~
 - ~~d. After solicitation of a number of sources, competition is determined to be inadequate.~~

BUY AMERICAN AND SCHOOL MEALS

When making purchases for the district's school lunch program, the district will, to the maximum extent practicable, purchase domestic commodities or products.

For the purposes of this policy, "domestic commodity or product" means: (i) an agricultural commodity that is produced in the United States; and (ii) a food product that is processed in the United States substantially using agricultural commodities that are produced in the United States.

Additionally, the district will require school meal program suppliers to attest that their final food products are either one hundred percent (100%) domestic commodities or a food product containing over fifty-one percent (51%) domestic food components, by weight or volume.

Exceptions to this Buy American requirement may be made when the district determines that:

1. The food or food product is not produced or manufactured in the United States in sufficient or reasonably available quantities of a satisfactory quality; or
2. Competitive bids reveal the cost of a United States food or food product is significantly higher than the non-domestic product.

When such an exception is made, the Superintendent or designee will document such exceptions. Prior to approval of any exception, the Superintendent or designee will consider the use of domestic alternative foods, which consideration will be documented.

~~**SCHOOL BUILDING PLAN REVIEWS AND INSPECTION**~~

~~For purchases involving public works construction, the district will not advertise for bids for any school building construction project until the plans for such building(s) have been approved in accordance with Idaho Code §39-4113. All school construction or remodeling projects requiring~~

~~plan review will be inspected by building inspectors certified in accordance with Idaho Code §39-4108, or by Idaho licensed architects or engineers to determine compliance with title 39, chapter 41 and the Idaho Uniform School Building Safety Act (title 39, chapter 80, Idaho Code).~~

[Choose A or B below:]

Option A:

~~The district elects to utilize the plan review services of [identify name of city or county that is eligible to provide building code enforcement/plan review services] for review of all public school building plans. The district will provide a written certification of its election for plan review services to the [identify local jurisdiction building department] and the Idaho Division of Building Safety (DBS)~~

Option B:

~~The district elects to utilize the plan review services of the Idaho Division of Building Safety (DBS) for review of all public school building plans. The district will provide a written certification of its election for plan review services to the [identify local jurisdiction building department] and the DBS.~~



LEGAL REFERENCE:

Idaho Code Sections

~~33-118A—Curricular Materials—Adoption Procedures~~

33-601 – Real and Personal Property – Acquisition, Use or Disposal of same

33-1510 – Contracts for Transportation Service

~~39-4113—Plan Reviews—Maximum Fees and School Inspections~~

~~39-8001 et seq.—Uniform Public School Building Safety~~

~~44-1001 et seq.—Public Works~~

~~54-1900 et seq.—Public Works Contractors~~

~~67-2346—Anti-Boycott Against Israel Act~~

~~67-2359—Contract With a Company Owned or Operated by the Government of China
Prohibited~~

~~67-2347 – Prohibition of Environmental, Social, and Governance Standards in Public
Contracts~~

67-2800 et seq. – Purchasing by Political Subdivisions

Federal Regulations

2 CFR Part 200, including Appendix II, “Contract Provisions for Non-Federal entity
Contracts Under Federal Awards” (EDGAR)

7 CFR 210.21(d) – USDA Buy American requirements

CROSS-REFERENCE:

850P1 – Supplemental Purchasing Procedures

850.20 – Purchases Using Federal Funds

850.20 – Purchase Procedures for Federal Awards

850.30 – Purchasing Services or Personal Property

850.90 – Public Works Construction

853 – School Building Plan Reviews and Inspection

854 – Contractual Certifications and Restrictions

ADOPTED:

AMENDED:

**Language in text set forth in italics is optional.*

It is the policy of this district to make purchases of goods, services and public works construction by way of a publicly accountable process that respects the shared goals of economy and quality. Further, it is the policy of this district to make purchases in such a manner as to assure the best utilization of district funds. The board, or its designee, reserves the right to determine what is in the best interest of the district. The district will endeavor to purchase goods and services from vendors with a significant Idaho economic presence where required or allowed by federal or state purchasing laws.

The superintendent is authorized to direct expenditures and purchases within the limits of the detailed annual budget for the school year. The superintendent shall establish requisition and purchase order procedures as a means of monitoring the expenditures of funds. Personnel are prohibited from obligating the district relative to a purchase without prior authorization. Staff who obligate the district without proper prior authorization may be held personally responsible for payment of such obligations. Open purchase orders may be used (with a maximum total amount specified) if such procedure will simplify repetitive small purchases.

The board may purchase real property, personal property, services or public works construction as necessary for the operation of the district. The board will comply with the requirements of Idaho law relative to competitive bidding for services and personal property (Policy 850.30), and public works construction (Policy 850.90), as well as this district's Policy 850P1 (Supplemental Purchasing Procedures). Where federal funds are used for purchases of goods, services or public works construction, the district will also follow procurement requirements set forth in 2 CFR Part 200 and Policy 850.20 – Purchases Using Federal Funds.

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PURCHASES EXCLUDED FROM THE STATUTORY PROCUREMENT PROCESSES UNDER IDAHO CODE §67-2803

The board will comply with all statutory procurement (bid) requirements unless the expenditure is exempted as provided by law. The following are exempted from the bidding requirements pursuant to Idaho Code §67-2803:

1. The acquisition of personal property when the procurement duplicates the price and substance of a contract for like goods or services that has been competitively bid by the State of Idaho, one of its political subdivisions, or an agency of the federal government.
2. Contracts or purchases where expenditures to procure public works construction are less than ~~forty-one hundred~~ thousand dollars (~~\$5100,000~~), or where expenditures to procure services or personal property are less than ~~seventy-five one hundred~~ thousand dollars (~~\$75100,000~~), provided such contracts and purchases shall be guided by the best interests of the district, as determined by the board. The board may, when practical, call for competitive price quotations for such purchases.
3. Disbursement of wages or compensation to any employee, official, or agent of the district for performance of personal services.
4. Procurement of personal or professional services to be performed by an independent contractor.

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5. Procurement of an interest in real property.
6. Procurement of insurance.
7. Costs of participation in a joint powers agreement with other units of government.
8. Procurement of used personal property.
9. Procurement from federal government general services administration (GSA) schedules or federal multiple award schedules (MAS).
10. Procurement of personal property or services through contracts entered into by the division of purchasing of the department of administration of the state of Idaho.
11. Procurement of goods for direct resale.
12. Procurement of travel and training.
13. Procurement of goods and services from Idaho correctional industries.
14. Procurement of repair for heavy equipment.
15. Procurement of software maintenance, support and licenses of an existing system or platform that was bid in compliance with state law.
16. Procurement of public utilities.
17. Procurement of used equipment at an auction if authorized by the Board of Trustees.
- ~~18. The purchase of curricular materials, regardless of the purchase price. “Curricular materials” is defined as textbook and instructional media, including software, audio/visual media, and Internet resources.~~

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LEGAL REVIEW OF CONTRACTS

Before entering into a contract that entails the expenditure of fifty thousand dollars (\$50,000) or more, the board or its designee will have the contract reviewed by legal counsel to ensure that the district's interests are adequately protected.

BUS TRANSPORTATION SERVICES

In the event the district anticipates expending over fifty thousand dollars (\$50,000) through a contract for bus transportation services, Idaho Code §33-1510 will be followed.

EMERGENCY EXPENDITURES

If there is a great public calamity, such as an extraordinary fire, flood, storm, epidemic, or other disaster, or it is necessary to do emergency work to prepare for national or local defense, or it is necessary to do emergency work to safeguard life, health, or property, the board may pass a resolution declaring that the public interest and necessity demand the immediate expenditure of public money to safeguard life, health, or property. Upon adoption of the resolution, the board may expend any sum required in the emergency without compliance with the bidding requirements pursuant to Idaho Code §§33-601(9) and 67-2808(1).

SOLE SOURCE EXPENDITURES

The board may purchase services, personal property or public works construction through a sole source procedure where the circumstances set forth in Idaho Code §67-2808(2) exist. Where the

board declares its intent to use a sole source procedure, it will follow the procedures set forth in Idaho Code §67-2808(2).

PROHIBITION OF ENVIRONMENTAL, SOCIAL, AND GOVERNANCE STANDARDS IN CERTAIN CONTRACTS

In accordance with Idaho Code §67-2347, the district will not accept or deny any contract based on environmental, social, and governance standards. For purposes of this section, “contract” means an agreement for the provision of goods or performance of services in exchange for remuneration between the district and another party that (a) has a value of one hundred thousand dollars (\$100,000) or more; and (b) is not subject to the purchasing provisions of the state department of administration as set forth in Idaho Code §67-5711C or chapter 92, title 67, Idaho Code. As used in this section, “environmental, social, and governance standards” means standards that would screen or score contractors based on subjective ethical or sustainability criteria unrelated to the specifications of a contract or the qualifications of the contractor.

CERTIFICATIONS

All contracts to acquire or dispose of services, supplies, information technology or construction will include certifications that may be required by Idaho Code §67-2346 (Anti-Boycott Against Israel Act) or Idaho Code §67-2359 (contracts with a company owned or operated by the government of China).

COMPLIANCE WITH FEDERAL PURCHASING GUIDELINES

Where the district seeks to purchase goods, services or public works construction using federal funds, the district will use the following guidelines:

1. District purchases will conform to applicable federal law (provided, however, that where state purchasing procedures are more restrictive, the District will follow state law requirements).
2. The board or its designee will maintain oversight of contracts to ensure performance in accordance with the terms, conditions and specifications of their contracts or purchase orders.
3. The district will maintain written standards of conduct covering conflicts of interest and governing the performance of its employees engaged in the selection, award and administration of contracts as more fully set forth in Policy 228 (Board Member Conflict of Interest) and Policy 418 (Employee Conflict of Interest), and in the District’s Policies and Procedures Manual for the Administration of Federal Education Programs (“Federal Programs Manual”). Upon discovery of any potential conflict of interest, the district will disclose in writing the potential conflict to the State Department of Education (SDE) and/or federal awarding agency in accordance with applicable SDE or federal awarding agency policy. In addition, the district will disclose, in a timely manner, in writing to the SDE

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~~and/or the federal awarding agency, all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal award. The superintendent or his/her designee will conduct any necessary investigation and submit it in writing to the SDE.~~

- ~~4. The district will avoid acquisition of unnecessary or duplicative items by giving consideration to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, the board or its designee will analyze lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach to purchases.~~
- ~~5. Where practical or appropriate, the district will enter into state and local inter-governmental agreements or inter-entity agreements for procurement or use of common or shared goods and services.~~
- ~~6. Where feasible or appropriate to reduce project costs, the district will use federal excess and surplus property in lieu of purchasing new equipment and property.~~
- ~~7. Where practical or appropriate, the district will use value engineering clauses in contracts for public works construction of sufficient size to offer reasonable opportunities for cost reductions. "Value engineering" is a systematic and creative analysis of each contract item or task to ensure that its essential function is provided at the overall lower cost.~~
- ~~8. The district will only award contracts to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.~~
- ~~9. The district will maintain records sufficient to detail the history of each procurement. These records will include, but are not limited to: rationale for the method of procurement; selection of contract type; contractor selection or rejection; and the basis for the contract price.~~
- ~~10. The district will use time and material type contracts only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk.~~

~~a. "Time and material type contract" means a contract whose cost to the district is the sum of:~~

- ~~i. The actual cost of materials; and~~
- ~~ii. Direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.~~

- ~~b.—If the board selects a time and materials type contract, the board or its designee will ensure a high degree of oversight of the contract to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.~~
- ~~11. The district will be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of its procurements. These include, but are not limited to: source evaluation; protests; disputes; and claims.~~
- ~~12. All procurement transactions will be conducted in a manner providing full and open competition consistent with state law and the standards set forth in this Policy 850, *Policy 850.30 (Purchasing Services or Personal Property)*, *Policy 850.90 (Public Works Construction)*, and *Policy 850P1 (Supplemental Purchasing Procedures)*.~~
- ~~13. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, and invitations for bids or requests for proposals will be excluded from competing for such procurements.~~
- ~~14. Some of the situations considered to be restrictive of competition include but are not limited to:~~
- ~~a.—Placing unreasonable requirements on firms in order for them to qualify to do business;~~
 - ~~b.—Requiring unnecessary experienced and excessive bonding;~~
 - ~~c.—Non-competitive pricing practices between firms or between affiliated companies;~~
 - ~~d.—Organizational conflicts of interest;~~
 - ~~e.—Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and~~
 - ~~f.—Any arbitrary action in the procurement process.~~
- ~~15. The district will conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals, except in cases where applicable federal statutes expressly mandate or encourage geographic preference. This requirement does not preempt any applicable state licensing laws. When contracting for architectural and engineering services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.~~

~~16. In its procurements, the district will incorporate a clear and accurate description of the technical requirements for the material, product or service to be procured using the following guidelines:~~

- ~~a. In competitive procurements, such descriptions will not contain features which unduly restrict competition.~~
- ~~b. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use.~~
- ~~c. Detailed product specifications will be avoided if at all possible.~~
- ~~d. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offerors will be clearly stated.~~
- ~~e. The district will identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.~~

~~17. The district will ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open competition. In addition, the district will not preclude potential bidders from qualifying during the solicitation period.~~

~~18. The district will take all affirmative steps to assure that minority businesses, women’s business enterprises, and labor surplus area firms are used when possible. For purposes of this policy, affirmative steps include:~~

- ~~a. Placing qualified small and minority businesses and women’s business enterprises on solicitation lists;~~
- ~~b. Assuring that small and minority businesses, and women’s business enterprises, are solicited whenever they are potential sources;~~
- ~~c. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small, minority and women’s businesses;~~
- ~~d. Establishing delivery schedules, where the requirement permits, which encourage participation by small, minority and women’s businesses;~~

- ~~e. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the U.S. Department of Commerce; and~~
- ~~f. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs a—e of this section.~~
- ~~19. The district will perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold as defined in 2 CFR §200.88. The method and degree of analysis will be dependent on the facts surrounding the particular procurement situation, but as a starting point the district will make independent estimates before receiving bids or proposals.~~
- ~~20. The district will negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration will be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.~~
- ~~21. The cost plus a percentage of cost and percentage of construction cost methods of contracting will not be used.~~
- ~~22. For public works construction or facility improvement contracts or subcontracts exceeding the Simplified Acquisition Threshold as defined in 2 CFR §200.88 (the district will adhere to state bonding requirements (set forth in Idaho Code §54-1926) provided a determination has been made by a federal awarding agency or pass through entity that the federal interest is adequately protected. Where such a determination has not been made, the minimum bonding requirements will be as follows:~~
 - ~~a. A bid guarantee from each bidder equal to five percent (5%) of the bid price, which must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.~~
 - ~~b. A performance bond on the part of the contractor for one hundred percent (100%) of the contract price. The performance bond is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under the contract.~~
 - ~~c. A payment bond on the part of the contractor for one hundred percent (100%) of the contract price. The payment bond is one executed in connection with a contract to assure payment as required by law of all persons supplying labor and materials in the execution of the work provided for in the contract.~~

~~23. In addition to other provisions required by the district or state law, all contracts made by the district under a federal award must contain provisions covering the requirements set forth in Appendix II to 2 CFR Part 200, a copy of which is attached to this policy.~~

~~METHODS OF PROCUREMENT TO BE FOLLOWED FOR PURCHASES USING FEDERAL FUNDS~~

~~Where the district seeks to purchase goods, services or public works construction using federal funds, the district will use one of the following methods of procurement as defined in state and federal law (see also the District's Federal Programs Manual):~~

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- ~~2. **Small Purchase Procedures.** Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the simplified acquisition threshold as defined by 2 CFR §200.88. Under Idaho law, small purchase procedures may be used where the cost is between \$10,001 and \$49,999. If these procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.~~
- ~~3. **Sealed Bid/Formal Advertising.** Under this method of procurement, bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid conforms with all the material terms and conditions of the invitation for bids and is the lowest in price. This process is required for purchases of \$100,000 and higher as set forth in Idaho law.
 - ~~a. This method of procurement is preferred if the following conditions exist:
 - ~~i. A complete, adequate, and realistic specification or purchase description is available;~~
 - ~~ii. Two (2) or more responsible bidders are willing and able to compete effectively for the business; and~~
 - ~~iii. The procurement lends itself to a firm fixed price contract and the selection of a successful bidder can be made principally on the basis of price.~~~~
 - ~~b. If sealed bids are used, the following requirements apply:
 - ~~i. The invitation for bids will be publicly advertised at least two (2) weeks before bid opening;~~~~~~

- ~~ii. The invitation for bids, which will include any specifications and pertinent attachments, must define items or services in order for the bidder to properly respond;~~
- ~~iii. All bids will be publicly opened at the time and place prescribed in the invitation for bids;~~
- ~~iv. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in the bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and~~
- ~~v. Any or all bids may be rejected if there is a sound documented reason.~~

~~4. **Competitive Proposals/Semi-Formal Bidding.** This procurement method is normally conducted with more than one source submitting an offer, and either a fixed price or cost reimbursement type contract is awarded. This method will be used when conditions are not appropriate for the use of sealed bids and where the cost of the product/service to be purchased is between \$50,000 and \$99,000. If this method is used, the following requirements apply:~~

- ~~a. Written requests for bids describing the goods or services desired will be made available to at least three (3) vendors at least three (3) days before a written response is due (unless an emergency exists);~~
- ~~b. Bidders will have one (1) day to submit written objections;~~
- ~~c. The district will provide a written method for conducting technical evaluations of the proposals received and for selecting recipients;~~
- ~~d. Contracts will be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and~~
- ~~e. This district may use competitive proposal procedures for qualifications based procurement of architectural and engineering professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, may only be used in procurement of architectural and engineering professional services. It cannot be used to purchase other types of services though architectural and engineering firms are a potential source to perform the proposed effort.~~

~~5. **Non-Competitive/Sole Source Proposals.** This method seeks solicitation of goods or services from only one source and may be used only when one or more of the following circumstances applies:~~

- ~~a. The item is available only from a single source;~~
- ~~b. The public exigency or emergency for the procurement will not permit a delay resulting from competitive solicitation;~~
- ~~c. The federal agency or pass through entity for use of the federal funds expressly authorizes non-competitive proposals in response to a written request from the district; or~~
- ~~d. After solicitation of a number of sources, competition is determined to be inadequate.~~

BUY AMERICAN AND SCHOOL MEALS

When making purchases for the district's school lunch program, the district will, to the maximum extent practicable, purchase domestic commodities or products.

For the purposes of this policy, "domestic commodity or product" means: (i) an agricultural commodity that is produced in the United States; and (ii) a food product that is processed in the United States substantially using agricultural commodities that are produced in the United States.

Additionally, the district will require school meal program suppliers to attest that their final food products are either one hundred percent (100%) domestic commodities or a food product containing over fifty-one percent (51%) domestic food components, by weight or volume.

Exceptions to this Buy American requirement may be made when the district determines that:

1. The food or food product is not produced or manufactured in the United States in sufficient or reasonably available quantities of a satisfactory quality; or
2. Competitive bids reveal the cost of a United States food or food product is significantly higher than the non-domestic product.

When such an exception is made, the Superintendent or designee will document such exceptions. Prior to approval of any exception, the Superintendent or designee will consider the use of domestic alternative foods, which consideration will be documented.

SCHOOL BUILDING PLAN REVIEWS AND INSPECTION

~~For purchases involving public works construction, the district will not advertise for bids for any school building construction project until the plans for such building(s) have been approved in accordance with Idaho Code §39-4113. All school construction or remodeling projects requiring~~

~~plan review will be inspected by building inspectors certified in accordance with Idaho Code §39-4108, or by Idaho licensed architects or engineers to determine compliance with title 39, chapter 41 and the Idaho Uniform School Building Safety Act (title 39, chapter 80, Idaho Code).~~

[Choose A or B below:]

Option A:

~~The district elects to utilize the plan review services of [identify name of city or county that is eligible to provide building code enforcement/plan review services] for review of all public school building plans. The district will provide a written certification of its election for plan review services to the [identify local jurisdiction building department] and the Idaho Division of Building Safety (DBS)~~

Option B:

~~The district elects to utilize the plan review services of the Idaho Division of Building Safety (DBS) for review of all public school building plans. The district will provide a written certification of its election for plan review services to the [identify local jurisdiction building department] and the DBS.~~



LEGAL REFERENCE:

Idaho Code Sections

- ~~33-118A—Curricular Materials—Adoption Procedures~~
- 33-601 – Real and Personal Property – Acquisition, Use or Disposal of same
- 33-1510 – Contracts for Transportation Service
- ~~39-4113—Plan Reviews—Maximum Fees and School Inspections~~
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- 2 CFR Part 200, including Appendix II, “Contract Provisions for Non-Federal entity Contracts Under Federal Awards” (EDGAR)
- 7 CFR 210.21(d) – USDA Buy American requirements

CROSS-REFERENCE:

850P1 – Supplemental Purchasing Procedures

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- 850.20 – Purchases Using Federal Funds
- 850.20 – Purchase Procedures for Federal Awards
- 850.30 – Purchasing Services or Personal Property
- 850.90 – Public Works Construction
- 853 – School Building Plan Reviews and Inspection
- 854 – Contractual Certifications and Restrictions

ADOPTED:

AMENDED:

**Language in text set forth in italics is optional.*

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COMPLIANCE WITH FEDERAL PURCHASING GUIDELINES

In addition to its other policies and procedures regarding procurement, where the district seeks to purchase goods, services or public works construction using federal funds, the district will use the following guidelines:

1. District purchases will conform to applicable federal law (provided, however, that where state purchasing procedures are more restrictive, the District will follow state law requirements).
2. The board or its designee will maintain oversight of contracts to ensure performance in accordance with the terms, conditions and specifications of their contracts or purchase orders.
3. The district will maintain written standards of conduct covering conflicts of interest and governing the performance of its employees engaged in the selection, award and administration of contracts as more fully set forth in *Policy 228 (Board Member Conflict of Interest)* and *Policy 418 (Employee Conflict of Interest)*, and in the *District's Policies and Procedures Manual for the Administration of Federal Education Programs ("Federal Programs Manual")*. A conflict of interest includes when the employee, officer, agent, or board member, any member of their immediate family, their partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from an entity considered for a contract. An employee, officer, agent, and board member may neither solicit nor accept gratuities, favors, or anything of monetary value exceeding \$50 from contractors or subcontractors. Any employee who solicits any gift, or who accepts an unsolicited gift with a value exceeding \$50, shall be subject to disciplinary action up to and including termination. Upon discovery of any potential conflict of interest, the district will disclose in writing the potential conflict to the State Department of Education (SDE) and/or federal awarding agency in accordance with applicable SDE or federal awarding agency policy. In addition, the district will disclose, in a timely manner, in writing to the SDE and/or the federal awarding agency, all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal award. *The superintendent or his/her designee will conduct any necessary investigation and submit it in writing to the SDE.*
4. The district will avoid acquisition of unnecessary or duplicative items by giving consideration to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, the board or its designee will analyze lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach to purchases.
5. Where practical or appropriate, the district will enter into state and local inter-governmental agreements or inter-entity agreements for procurement or use of common or shared goods and services.
6. Where feasible or appropriate to reduce project costs, the district will use federal excess and surplus property in lieu of purchasing new equipment and property.

7. Where practical or appropriate, the district will use value engineering clauses in contracts for public works construction of sufficient size to offer reasonable opportunities for cost reductions. “Value engineering” means analyzing each contract item or task to ensure that its essential function is provided at the overall lower cost.
8. The district will only award contracts to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, proper classification of employees under the Fair Labor Standards Act, record of past performance, and financial and technical resources.
9. The district will maintain records sufficient to detail the history of each procurement. These records will include, but are not limited to: rationale for the method of procurement; selection of contract type; contractor selection or rejection; and the basis for the contract price.
10. The district will use time and material type contracts only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk.
 - a. “Time and material type contract” means a contract whose cost to the district is the sum of:
 - i. The actual cost of materials; and
 - ii. Direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.
 - b. If the board selects a time and materials type contract, the board or its designee will ensure a high degree of oversight of the contract to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.
11. The district will be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of its procurements. These include, but are not limited to: source evaluation; protests; disputes; and claims.
12. All procurement transactions will be conducted in a manner providing full and open competition consistent with state law, the standards set forth in the district’s purchasing policies, including Policy 850 (Purchasing), Policy 850.30 (Purchasing Services or Personal Property), Policy 850.90 (Public Works Construction), and Policy 850P1 (Supplemental Purchasing Procedures), and the standards set forth in 2 CFR §§200.319 and 200.320.
13. To ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, and invitations for bids or requests for proposals will be excluded from competing for such procurements.
14. Some of the situations considered to be restrictive of competition include but are not limited to:
 - a. Placing unreasonable requirements on firms in order for them to qualify to do business;
 - b. Requiring unnecessary experienced and excessive bonding;
 - c. Non-competitive pricing practices between firms or between affiliated companies;
 - d. Non-competitive contracts to consultants that are on retainer contracts;
 - e. Organizational conflicts of interest;

- f. Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and
 - g. Any arbitrary action in the procurement process.
15. The district will conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals, except in cases where applicable federal statutes expressly mandate or encourage geographic preference. This requirement does not preempt any applicable state licensing laws. When contracting for architectural and engineering services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.
16. In its procurements, the district will incorporate a clear and accurate description of the technical requirements for the material, product or service to be procured using the following guidelines:
- a. In competitive procurements, such descriptions will not contain features which unduly restrict competition.
 - b. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use.
 - c. Detailed product specifications will be avoided if possible.
 - d. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offerors will be clearly stated.
 - e. The district will identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.
17. The district will ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open competition. When establishing or amending prequalified lists, the district will consider objective factors that evaluate price and cost to maximize competition. In addition, the district will not preclude potential bidders from qualifying during the solicitation period.
18. The district will take all affirmative steps to assure that minority businesses, women’s business enterprises, and labor surplus area firms are used when possible. For purposes of this policy, affirmative steps include:
- a. Placing qualified small and minority businesses and women’s business enterprises on solicitation lists;
 - b. Assuring that small and minority businesses, and women’s business enterprises, are solicited whenever they are potential sources;
 - c. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small, minority and women’s businesses;
 - d. Establishing delivery schedules, where the requirement permits, which encourage participation by small, minority and women’s businesses;

- e. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the U.S. Department of Commerce; and
 - f. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs a – e of this section.
19. The district will perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold as defined in 2 CFR §200.88. The method and degree of analysis will be dependent on the facts surrounding the particular procurement situation, but as a starting point the district will make independent estimates before receiving bids or proposals.
20. The district will negotiate profit as a separate element of the price for each contract in which there is no price competition and, in all cases, where cost analysis is performed. To establish a fair and reasonable profit, consideration will be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.
21. The cost plus a percentage of cost and percentage of construction cost methods of contracting will not be used.
22. For public works construction or facility improvement contracts or subcontracts exceeding the Simplified Acquisition Threshold as defined in 2 CFR §200.88 the district will adhere to state bonding requirements (set forth in Idaho Code §54-1926) provided a determination has been made by a federal awarding agency or pass-through entity that the federal interest is adequately protected. Where such a determination has not been made, the minimum bonding requirements will be as follows:
- a. A bid guarantee from each bidder equal to five percent (5%) of the bid price, which must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.
 - b. A performance bond on the part of the contractor for one hundred percent (100%) of the contract price. The performance bond is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under the contract.
 - c. A payment bond on the part of the contractor for one hundred percent (100%) of the contract price. The payment bond is one executed in connection with a contract to assure payment as required by law of all persons supplying labor and materials in the execution of the work provided for in the contract.
23. In addition to other provisions required by the district or state law, all contracts made by the district under a federal award must contain provisions covering the requirements set forth in Appendix II to 2 CFR Part 200, a copy of which is attached to this policy.

CONTRACT COST AND PRICE ANALYSIS

The district will perform a cost or price analysis for every procurement transaction, including contract modifications, in excess of the simplified acquisition threshold. A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements. The method and

degree of analysis conducted will depend on the facts surrounding the particular procurement transaction. As a starting point, designated district staff will make independent estimates before receiving bids or proposals.

When performing a cost analysis, the superintendent or designee negotiates profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work. Documentation of all such cost and price analyses will be kept for three (3) years beyond the current year for review.



LEGAL REFERENCE:

Idaho Code Sections

18-1351 – Bribery and Corrupt Influences

33-316 – Cooperative Contracts to Employ Specialized Personnel and/or Purchase Materials

67-2801 *et seq.* – Purchasing by Political Subdivisions

Federal Regulations

2 CFR §200.317 – Procurement by States

2 CFR §200.318 – General Procurement Standards

2 CFR §200.319 – Competition

CROSS-REFERENCE:

850 – Purchasing

850P1 – Supplemental Purchasing Procedures

850.30 – Purchasing Services or Personal Property

850.90 – Purchasing Public Works Construction

ADOPTED:

AMENDED:

**Language in text set forth in italics is optional.*

The board may purchase services or personal property as necessary for the operation of the district. All contracts will be bid and entered into in accordance with all applicable state and federal laws relating to public purchasing, as well as the district's policies relating to purchasing (Policy 850) and supplemental bidding procedures (Policy 850P1). Where the purchase of services or personal property is made with federal funds, the district will also follow the guidelines set forth in Policy 850.20 (Purchases Using Federal Funds), Policy 850.20P1 (Purchasing Procedures for Federal Awards), and/or the District's Policies and Procedures Manual for the Administration of Federal Education Programs ("Federal Programs Manual") [or other applicable guidelines adopted by the district].

Before entering into a contract that entails the expenditure of fifty thousand dollars (\$50,000) or more, the board or its designee will have the contract reviewed by legal counsel to ensure that the district's interests are adequately protected.

Except as may be otherwise set forth herein, this policy does not apply to service or personal property contracts that are exempt from competitive bidding requirements as provided in Idaho Code §67-2803 and ~~P~~policy 850.

BUS TRANSPORTATION SERVICES

The district will follow the requirements of Idaho Code §33-1510 for all bus transportation service contracts.

SERVICES AND PERSONAL PROPERTY VALUED BETWEEN \$~~75~~75100,000 AND \$~~125~~125000

When the board contemplates purchasing services or personal property valued in excess of ~~seventy-five~~seventy-fiveone hundred thousand dollars (\$~~75~~75100,000) but not to exceed ~~one-two~~one-two hundred fifty thousand dollars (\$~~2~~250,000), the following procedures apply.

Bid Solicitation

The written solicitation for bids will be sent to no fewer than three (3) vendors by written means, either by electronic or physical delivery. The solicitation will describe the services or personal property to be purchased or leased in sufficient detail to allow a vendor dealing in such goods to understand what the board seeks to procure, the electronic or physical delivery method(s) authorized to submit a bid, and the date and time by which the board clerk (or other authorized official) must receive a bid proposal, and a reasonable time to respond, provided that except in the event of an emergency, such time will not be less than three (3) business days.

Objections

The board clerk (or other authorized official) must receive any written objections to specifications or bid procedures at least one (1) business day before the date and time the bids are due to be received. *The board or designee will respond to any such objection in writing and communicate such response to all prospective bidders, adjusting bidding timeframes if necessary.* Any objection not submitted within the time required by this section will be deemed a waiver of any rights to raise such objection thereafter.

Contract Award

Upon receipt of the written bids, by either physical or electronic delivery, the clerk will compile and submit the written bids to the board or designee which will approve the responsive bid proposing the lowest procurement price or reject all bids and publish notice for bids, as before.

If the board finds that it is impractical or impossible to obtain three (3) bids for the proposed procurement, the board may acquire the property in any manner the board deems best from a qualified vendor quoting the lowest price. When fewer than three (3) bids are considered, the board will document the efforts undertaken to procure at least three (3) bids and such documentation will be maintained for at least six (6) months after any such procurement is made. If two (2) or more bids are the same and both constitute the lowest responsive bids, the board has discretion to accept either bid.

SERVICES OR PERSONAL PROPERTY VALUED IN EXCESS OF \$2150,000

When the board contemplates an expenditure to purchase services or personal property, other than services or personal property excluded pursuant to Idaho Code §67-2803, valued in excess of ~~one-two~~ hundred fifty thousand dollars (\$2150,000), an open competitive sealed bid process will be utilized as set forth below. The procurement will be made from the qualified bidder submitting the lowest bid price complying with bidding procedures and meeting the specifications for the goods sought to be procured.

Bid Solicitation

The written request for bids, and notices thereof, will succinctly describe the services or personal property to be procured and set a date, time, and place for the opening of bids. Two (2) notices soliciting bids must be published in the official newspaper of the district. The first notice must be published at least two (2) weeks before the date for opening bids, with the second notice to be published in the succeeding week at least seven (7) days before the date that bids are scheduled to be opened. Copies of specifications, bid forms, bidder's instructions, contract documents, and general and special instructions will be made available upon request by any interested bidder. Bids that do not substantially comply with the bid forms will not be considered.

Objections

The board clerk (or other authorized official) must receive any written objections to specifications or bid procedures at least three (3) business days before the date and time the bids are scheduled to be opened. *The board or designee will respond to any such objection in writing and communicate such response to all prospective bidders, adjusting bidding timeframes if necessary.* Any objection not submitted within the time required by this section will be deemed a waiver of any rights to raise such objection thereafter.

Bid Security

If the board deems it is in the district's best interest, it may require bidders to provide bid security in an amount equal to at least five percent (5%) of the amount bid. If required, a bid will not be considered unless one (1) of the forms of bidder's security is enclosed with it, unless the bid is submitted in a form which substantially complies with the form provided by the district. The board may require that the bid security be in one of the following forms:

1. Cash;
2. A cashier's check payable to the district;
3. A certified check payable to the district; or
4. A bidder's bond executed by a qualified surety company, payable to the district.

Contract Award

Sealed bids will be opened in public at the date, time, and place specified in the notice, thereafter to be compiled and submitted to the board for award or, if a designee is authorized, for approval of the award. Any bid received by the board may not be withdrawn after the time set in the notice for opening of bids.

In its discretion, the board or its designee may reject all bids and re-bid or after finding it to be a fact, the board may pass a resolution declaring that the subject goods can be procured more economically on the open market. If two (2) or more bids are the same and both constitute the lowest responsive bids, the board or its designee may accept the one it chooses.

If the board chooses to award the contract to a bidder other than the apparent low bidder, the board will declare its reason(s) on the record and communicate such reason(s) in writing to all who have submitted a competing bid.

Failure to Execute Contract

If the successful bidder fails to execute the contract, the amount of his bidder's security may be forfeited to the district at the sole discretion of the board and, thereafter, the proceeds may be deposited in a designated fund out of which the reasonable expenses for procuring substitute performance are paid.

The board may, on the refusal or failure of the successful bidder to execute the contract, award the contract to the next lowest qualified bidder. If the board awards the contract to the next lowest qualified bidder, the amount of the lowest qualified bidder's security may be applied by the board to the difference between the lowest responsive bid and the next lowest responsive bid, and the surplus, if any, shall be returned to the lowest bidder if cash or check is used, or to the surety on the bidder's bond if a bond is used, less reasonable administrative costs not to exceed twenty-five percent (25%) of the amount of the bidder's security.

Objection to Contract Award

If any participating bidder objects to the award of a contract, such bidder must submit a written response to the board's notice within seven (7) calendar days of the date of transmittal of the notice, setting forth in such response the express reason(s) that the award decision of the board is in error. Thereafter, staying performance of any procurement until after addressing the contentions raised by the objecting bidder, the board will review its decision and determine whether to affirm or modify the award, or re-bid the contract, setting forth its reason(s) therefore. After completion of the review process, the board may proceed as it deems to be in the public interest. Any objection or appeal not submitted within the time required by this section will be deemed a waiver of any rights to raise such objection or appeal thereafter.

REQUESTS FOR PROPOSALS

The board may utilize a request for proposal (RFP) process as set forth in Idaho Code §67-2806A as an alternative to the competitive bidding process. The RFP process may be used when the following conditions exist:

- Fixed specifications might preclude the discovery of a cost-effective solution;
- A specific problem is amenable to several solutions; or
- Price is not the sole determining factor for selection.

Factors that may be considered in the evaluation of vendors in a RFP process include, but are not limited to, those set forth in Idaho Code §67-2806A.

At a minimum, an RFP will state the instructions of the process, the scope of work for the services or personal property contemplated, the selection criteria, contract terms, and the scoring methodology applying relative weights to factors considered. Notification, solicitation and consideration of contests concerning the award of procurement pursuant to an RFP shall be in accordance with the minimum requirements established in Idaho Code §67-2806, subject to the selection criteria established at the outset of each such procurement. Records compiled in the scoring process will be made available for public inspection when a procurement recommendation is made to the board.

COOPERATIVE AND JOINT PURCHASING

If determined appropriate, the board may make purchases of services or personal property through cooperative, interagency, or joint purchasing agreements as allowed by Idaho Code §§ 33-315 (cooperative contracts to employ specialized personnel and/or purchase materials); 67-2326 through 67-~~2333~~ 2331 (joint exercise of powers); 67-2332 (interagency contracts); and 67-2807 (cooperative purchasing). The board will at all times adhere to the requirements set forth in state law.

CONTRACTS WITH CERTAIN PUBLIC WORKS CONSTRUCTION AND DESIGN PROFESSIONALS

For professional service contracts anticipated to be more than \$50,000, the board may negotiate contracts or agreements for professional engineering, architectural, landscape architectural, construction management, and professional land surveying services on the basis of demonstrated competence and qualifications utilizing the process set forth in Idaho Code §67-2320. For professional services contracts where the anticipated service fee is less than \$50,000, the board may establish its own guidelines for selection of public works construction and design professionals based on demonstrated competence and qualifications to perform the type of services required, followed by negotiation of the fee at a set price determined by the board to be fair and reasonable after considering the estimated value, scope, complexity, schedule and nature of services required. Alternatively, for contracts where the estimated professional service fee is less than \$50,000, the board may elect to use the process set forth in Idaho Code §67-2320.

The board will not enter into a contract with any person or firm for construction management services as a construction manager representative or construction manager/general contractor if such person or firm is required to be licensed as required by Idaho law, unless: (a) such person holds a valid license or such firm holds a valid certificate issued pursuant to Idaho Code §§54-4501 *et seq.*; (b) the selection of the construction manager representative or construction manager/general contractor is made pursuant to Idaho Code §67-2320; and (c) all terms of the contract, including but not limited to terms for management fees, incentive compensation and disposition of any contingency fund, if applicable, are agreed upon in writing.

The board may award a contract for construction management services on either a construction manager representative or construction manager/general contractor basis under the guidelines set forth in Idaho law. No proposal, bid, or qualifications will be accepted or denied and no award of a contract for construction management services will be made based on environmental, social

and governance standards. For purposes of this policy, “environmental, social and governance standards” means procurement standards that screen or score bids, in whole or in part, on subjective ethical or sustainability criteria unrelated to the specifications in a solicitation or the qualifications of a bidder.

~~COMPLIANCE WITH ANTI-BOYCOTT AGAINST ISRAEL ACT~~

~~For all contracts with a total potential value of \$100,000 or more executed on or after July 1, 2021, the board acknowledges that it will not enter into a contract with a company to acquire or dispose of services unless the contract includes a written certification that the company is not currently engaged in, and will not for the duration of the contract engage in, a boycott of goods or services from Israel or territories under its control. This requirement does not apply to companies with fewer than ten (10) employees.~~

~~For purposes of this policy, the terms “boycott Israel” or “boycott of the state of Israel,” and “company” shall have the meanings set forth in Idaho Code §67-2346(3).~~

~~Upon discovering that a contract fails to comply with this policy, the board will have a period of ninety (90) days to obtain the necessary certification. After such time, any contract continuing to violate the provisions of the Anti-Boycott Against Israel Act shall be void as against public policy.~~

~~COMPLIANCE WITH PROHIBITION ON CONTRACTS WITH COMPANIES OWNED OR OPERATED BY THE GOVERNMENT OF CHINA~~

~~For contracts entered into after July 1, 2023, the board acknowledges that it will not enter into a contract to acquire or dispose of services unless the contract includes a written certification that the company is not currently owned or operated by the government of China and will not for the duration of the contract be owned or operated by the government of China.~~

~~For purposes of this policy, “government of China” and “company” shall have the meanings set forth in Idaho Code §67-2347(2).~~

~~Upon discovering that a contract fails to comply with this policy, the board will have a period of ninety (90) days to obtain the necessary certification. After such time, any contract continuing to violate Idaho Code §67-2347 shall be void as against public policy. Any contract executed prior to July 1, 2023 that violates the law will not be renewed.~~



LEGAL REFERENCE:

Idaho Code Sections

33-316- – Cooperative Contract to Employ Specialized Personnel and/or Purchase Materials

33-601 – Real and Personal Property – Acquisition, Use or Disposal of Same

67-2320 – Professional Service Contracts with Design Professionals, Construction Managers, and Professional Land Surveyors

67-2326 through 67-233~~1~~³ – Joint Exercise of Powers

67-2332 – Interagency Contracts

~~67-2346 – Anti-Boycott Against Israel Act~~

~~67-2347 – Prohibition of Environmental, Social, and Governance Standards in Public Contracts~~

~~67-2359 – Contract with a Company Owned or Operated by the Government of China~~

67-2800 *et seq.* – Purchasing by Political Subdivisions

54-1901 *et seq.* – Public Works Contractors

54-4511 – Award of Contracts – Dual Capacity

Federal Regulations

2 CFR Part 200 (EDGAR)

CROSS-REFERENCE:

850 – Purchasing

850P1 – Supplemental Purchasing Procedures

850.20 – Purchases Using Federal Funds

850.20P1 – Purchasing Procedures for Federal Awards

854 – Contractual Certifications and Restrictions

ADOPTED:

AMENDED:

**Language in text set forth in italics is optional.*

The board will comply with all public works construction requirements of Idaho law relating to the construction, alteration or repair of any and all school buildings and improvements. In addition, the board will follow the guidelines set forth in the District's Policies and Procedures Manual for the Administration of Federal Education Programs ("Federal Programs Manual"). For purposes of this Policy, "public works construction" and "public works contractor" shall have the meanings set forth in Idaho Code §54-1901(2).

PUBLIC WORKS LICENSURE

For any construction, alteration, improvement or repair involving any single project involving any number of trades or crafts with an estimated cost of less than ~~fifty-one hundred~~ thousand dollars (\$~~1050,000~~), a public works contractors' license is not required. For projects equal to or greater than ~~fifty-one hundred~~ thousand dollars (\$~~1050,000~~), the successful bidder must hold a valid public works contractors' license as required by Idaho law. If a portion or ~~all of~~ the funding for the public works project is federal funding, the district's notice of solicitation of bids will not require that the bidder hold a valid public works license at the time of submission of the bid. However, any successful bidder must hold such license at the time of award and execution of a resulting contract.

Except as otherwise provided herein or by federal law, the successful bidder selected to complete construction, repair, or renovation of district facilities must hold a valid public works license and must agree to comply with the following guidelines as provided in Idaho Code §§44-1001 *et seq.*:

1. The contractor or person in charge of public works construction must employ 95% bona fide Idaho residents as employees except for sole source procurements authorized by Idaho Code §67-2808(2).
2. Alternatively, if the total number of persons employed on the contract is fifty (50) or less, the contractor or person in charge must employ 90% bona fide Idaho residents, provided the contractor gives preference to the employment of bona fide Idaho residents in the performance of such work.
3. For purposes of the guidelines in this section, "bona fide resident of Idaho" means that the person has resided in Idaho for not less than one (1) year immediately prior to employment on the project.
4. In contracts involving the expenditure of federal aid funds the preference for bona fide Idaho residents will not be enforced in such a manner as to conflict with or be contrary to federal law prescribing a labor preference to honorably discharged soldiers, sailors, and marines, prohibiting as unlawful any other preference or discrimination among citizens of the United States.

5. An employee who is not a citizen of the United States, or has not declared an intention to become such, or is not eligible to become a citizen shall not be employed upon any public works construction project of the district.
6. Whenever applicable provisions of Idaho law require a public works contractor’s license to bid upon a public construction project, the requirement will be deemed waived whenever a federal law prohibits requiring licensure as a precondition for submitting a bid.
7. Nothing in this policy prohibits the district from performing construction or repair work on its own facilities using its own employees.

WRITTEN PLANS AND SPECIFICATIONS

The board will make written plans and specifications of work to be performed or materials to be furnished on any public works construction project of the district, which plans and specifications will state, among other things pertinent to the work to be performed or materials furnished, the number, size, kind and quality of materials and service required for such contract. The plans and specifications will not specify or provide for the use of a specific brand or mark, or any patented apparatus or appliances when other materials are available for such purpose and when such requirements would prevent competitive bidding on the part of dealers or contractors in other articles or materials of equivalent value, utility or merit. All plans and specifications will be made available to all interested and prospective bidders, provided that the board may require prospective bidders to make a reasonable deposit for such plans and specifications.

DESIGN-BUILD CONSTRUCTION

~~The board may use the design-build method of construction in contracts for the construction, repair or improvement of district buildings. For purposes of this policy, a design-build contract is a contract between the board and contractor or other party in which the contractor agrees to both design and build a structure or other item specified in the contract.~~

~~The board will use the following criteria in determining when to use the design-build method of construction:~~

- ~~1. Project suitability for design-build method contracting regarding time constraints, costs and quality factors;~~
- ~~2. The availability, capability and experience of potential design-build firms;~~
- ~~3. The board’s ability to manage design-build projects, including employing experienced personnel or outside consultants; and~~

~~4. Other criteria the board deems relevant and states in writing in its determination to use design-build contract procedures.~~

~~Any design-build firm, regardless of its organizational structure, must comply with all requirements of Idaho Code §§54-1201 et seq., relating to licensing of engineers and surveyors, and Idaho Code §§54-1901 et seq., relating to public works contractor licensing. Any Idaho professional engineering licenses required shall be obtained prior to submittal of a design-build firm's proposal. The design-build firm shall also obtain any required Idaho public works licenses prior to submittal of a proposal, unless the project involves federal funds. If the project involves federal funds, then the design-build firm must obtain any required Idaho public works licenses prior to contract award.~~

~~Conflicts of Interest~~

~~A professional engineer licensed in the state of Idaho be responsible for preparing any requests for qualifications (RFQ) and requests for proposals (RFP) associated with the project, and such professional licensed engineer may not be affiliated with any design-build firm submitting proposals on the project. For each design-build project, the board will designate an evaluation committee to review and evaluate submittals in response to any RFQ and RFP for the project. Any RFQ and RFP must address potential organizational conflicts of interest as follows:~~

~~1. No person or business entity that assisted the district in preparing the solicitation documents will be allowed to participate as a design-build firm or as a member of the design-build firm's team; provided the board may determine that there is not an organizational conflict of interest where:~~

~~a. The role of the person or business entity was limited to provision of preliminary design, reports or similar "low level" documents that may be incorporated into the solicitation but did not include assistance in the development of instructions to design-build firms or evaluation criteria; or~~

~~b. All documents and reports delivered to the board by the person or entity are made available to all potential design-build firms.~~

~~2. The design-build firm shall disclose all relevant facts concerning any past, present or currently planned interests that may present an organizational conflict of interest.~~

~~3. If at any time during the selection process or during the contract period a previously undetermined organizational conflict of interest arises, the design-build firm must disclose that information as soon as discovered and mitigate or eliminate the conflict.~~

~~RFQ~~

~~At a minimum, the following shall be included in each RFQ:~~

~~1. Relevant construction-related experience and performance;~~

- ~~2. Financial, personnel and equipment resources available for construction;~~
- ~~3. Designer qualifications including: (i) experience and performance of the designer on similar projects; (ii) qualifications and relevant experience of the designer's project manager and key personnel; and (iii) available resources of the designer.~~
- ~~4. Scope of work statement and schedule;~~
- ~~5. Documents defining the project requirements;~~
- ~~6. Maximum time allowed for project design and construction;~~
- ~~7. Estimated cost of project design and construction;~~
- ~~8. Requirements for key personnel;~~
- ~~9. Scoring criteria for evaluating the qualifications submitted; and~~
- ~~10. The number of firms to be short listed. The number of firms short listed will be no less than two (2) or more than five (5).~~

~~The criteria for evaluation of qualifications may include, without limitation:~~

- ~~1. Technical qualifications for construction, such as specialized experience and technical competence, including key personnel;~~
- ~~2. Capability to perform construction, including the availability of key personnel;~~
- ~~3. Designer qualifications;~~
- ~~4. The proposed plan of the design-build firm to manage the design and construction of the project;~~
- ~~5. Understanding of and approach to the project;~~
- ~~6. Organizational conflicts of interest; and~~
- ~~7. Other appropriate qualifications-based selection factors.~~

~~The RFQ shall not include any price-related factors. Designer qualifications shall be included in the selection process as a percentage of the total score based on project complexity, potential for design innovation and alternatives, and the project's impacts to the public during construction and operation. The board will develop a short list of the most qualified design-build firms from the proposals submitted in response to the RFQ. If only a single design-build firm responds to the RFQ or remains on the short list, the board may issue a new RFQ or cancel the solicitation.~~

~~The board will provide to each design-build firm that submitted qualifications the summary of scores of all proposers and the design-build firms' evaluation worksheets within three (3) business days following notification of the short list. The confidentiality of the evaluation committee members and other design-build firms will be maintained.~~

Objection to RFQ

~~Any licensed contractor may appeal the determination that it does not meet the prequalification standards. Such appeal must be submitted to the board within seven (7) days after transmittal of the prequalification results. The board will conduct the appeal by reviewing solely the written objection and accompanying documentation; the board will not meet with the licensed contractor. If the board sustains its prior decision, it will state its reason(s) for the record. The~~

~~board's decision concerning prequalification may be appealed to the public works contractors license board no more than fourteen (14) days following the board's decision on appeal, pursuant to Idaho Code §67-2805(3)(b)(iv). The public works contractors license board then has thirty five (35) days to decide any such appeal. Failure to file a timely appeal of a prequalification determination will be deemed to constitute a waiver of any rights to file an appeal thereafter.~~

~~The board will stay the bidding process during the pendency of the prequalification appeal until the public works contractor's license board completes its review, but in no instance more than forty nine (49) days after the board issued its final decision regarding the prequalification appeal. Any licensed public works contractor affected by a decision on appeal by the public works contractor's license board may, within twenty eight (28) days of the final decision, seek judicial review as provided by Chapter 52, Title 67, Idaho Code.~~

RFP

~~The board will prepare a RFP for each design-build contract which includes, but is not limited to, the following:~~

- ~~1. Performance and technical requirements;~~
- ~~2. Conceptual design;~~
- ~~3. Specifications;~~
- ~~4. Functional and operational elements for the delivery of the completed project;~~
- ~~5. Description of the selection and award criteria, including the weight or relative order, or both, of each criterion;~~
- ~~6. Copies of the contract documents the selected bidder will be expected to sign;~~
- ~~7. Maximum time allowed for project design and construction;~~
- ~~8. Estimated cost of design and construction or fixed price;~~
- ~~9. A requirement that all proposals be submitted to the board in two (2) parts: (i) a technical proposal; and (ii) a price proposal;~~
- ~~10. A requirement that all proposals be submitted in a separately sealed, clearly identified package that includes the date and time of the submittal deadline;~~
- ~~11. A requirement that the technical proposal include a critical path method and bar schedule of the work to be performed, or similar schematic, design plans and specifications, technical reports, calculations, permit requirements, applicable development fees, designer qualifications as they relate to the technical proposal and other data requested in the RFP;~~
- ~~12. A requirement that the price proposal contain all design, construction, engineering, quality control and assurance, and construction costs of the proposed project;~~
- ~~13. The date, time and location of the public opening of the sealed price proposals;~~
- ~~14. The basis for design-build firm selection and contract award; and~~
- ~~15. Other information relevant to the project.~~

~~The RFP selection and award criteria will include price, the design build firm's design and construction qualifications, and may include time of completion, innovation, design and~~

~~construction quality and other technical or quality related criteria. When applicable, the percent weighting of the technical proposal score that is assigned to the designer qualifications will be based on the project's level of design completeness prior to the RFP and the opportunity for design innovation and alternatives. As part of the RFP, and when available, the board will make available any project specific documentation, drawings, files, reports and other pertinent materials that would be of use to the eligible design build firms.~~

The RFP will address and identify contract provisions including, but not limited to:

- 1. Allocation of known risks according to the type and location of the project, and the following risk factors shall be considered:
 - (i) governmental risks;*
 - (ii) regulatory compliance risks;*
 - (iii) construction phase risks; and*
 - (iv) post-construction risks;**
- 2. Payment and performance bonds;*
- 3. Proposal guaranty;*
- 4. General and professional liability insurance;*
- 5. The department's standards, rules, guidelines, and special provisions requirements;*
- 6. Environmental regulatory requirements, including whether the department or the design-build firm will acquire any or all of the permits required for construction;*
- 7. Design and construction requirements, including specifications;*
- 8. The final documents to be provided by the design-build firm upon completion of the project, which may include "as-built" plans, engineering reports, shop drawings, test results, documentation, daily reports and item quantities;*
- 9. The date for submittal of the technical and price proposals; and*
- 10. The date for opening the sealed price proposals.*

Prior to proposal submittal, the board will offer design-build firms equal opportunity to participate in one-on-one meetings with the board or its designee regarding their proposals if the board determines such discussions are needed. The board will disclose to all design-build firms any issues impacting the scope of work that are relevant to the RFP. The board will not disclose information to an individual design-build firm's confidential business information.

Proposals that are not responsive to the RFP may be excluded from consideration. The criteria for determining whether a proposal is not responsive shall be defined in the RFP. The technical proposal and price proposal must be submitted concurrently in separate sealed envelopes marked in strict accordance with the requirements and timeline of the RFP. After proposals are submitted, and prior to opening the price proposals, the evaluation committee will open, review and score or otherwise evaluate the technical proposals and any other required technical information in accordance with the established evaluation criteria in the RFP. After proposals are submitted, and prior to opening sealed price proposals, the board may conduct interviews with design-build firms during the technical proposal evaluations. Sealed price proposals will be kept in a secure location until read publicly. When applicable, the technical scores and best values shall be read publicly at the same time.

The board is not required to award a contract. If the board does award a contract, a contract will be executed and a notice to proceed will be given to the successful design-build firm.

Objection to RFP

~~Any participating bidder may object to the contract award by written response to the board's notice of a contract award. Such response must be submitted to the board clerk within seven (7) calendar days of the date of transmittal of the notice, and set forth the express reason(s) that form the objection to the award decision. The board will stay performance of the public works construction until it has addressed the contentions raised by the objecting bidder. The board will review its decision and determine whether to affirm its prior award, modify the award, or choose to re-bid, setting forth its reason(s) therefor in writing. After completion of the review process, the board may proceed as it deems to be in the public interest. Any objection not submitted within the time set forth in this section will be deemed a waiver of any rights to raise such objection thereafter.~~

SUBCONTRACTORS TO BE LISTED ON BID OF GENERAL CONTRACTOR

In all bids submitted for the construction, alteration or repair of district buildings and improvements which construction requires plumbing, HVAC work or electrical work, the general contractor is required to include in his bid the name(s) and address(es) of the subcontractors who will subcontract the plumbing, HVAC work and electrical work under the general contract.

In the event the general contract intends to self-perform the plumbing, HVAC work or electrical work, the general contractor must be properly licensed by the state of Idaho to perform such work. The general contractor must demonstrate compliance with this requirement by listing the valid contractor's license number for the plumbing, HVAC or electrical work to be self-performed by the general contractor on the bid form.

At the time subcontractors are named in accordance with this section, they must possess the appropriate licenses or certificates of competency issued by the state of Idaho covering the contractor work classification in which each respective subcontractor is named, except in cases where the project is financed in whole or in part by federal aid funds. In such cases, the subcontractor must possess the appropriate license or certificate at or prior to the award and execution of the contract.

The general contractor may not name any subcontractor in his bid unless he has received communication from the subcontractor by telephone, mail, facsimile, electronically or in person. In the event the general contractor who secures the contract cannot finalize the terms of the agreement between him and a named subcontractor for any reason other than cost, the general contractor shall name another subcontractor by written notification within ten (10) days of being awarded the contract. The general contractor shall disclose to the board the cost for the work to be performed by substitute contractor. If the amount of the substitute subcontractor's bid is less than the original subcontractor's bid, the reduction in cost shall be passed through to the benefit of the board.

Failure to name subcontractors or list the valid contractor's license number for plumbing, HVAC or electrical work being self-performed by the general contractor shall render any bid submitted by a general contractor unresponsive and void.

PUBLIC WORKS AGREEMENTS – PAYMENT OF WAGES

Except as provided in this section or as required by federal or state law, the district will not require that a contractor, subcontractor, material supplier or carrier engaged in the construction, alteration, equipping, furnishing, maintenance, repair or improvement of public works to pay its employees a (i) predetermined amount of wages or wage rate; or (ii) a type, amount or rate of employee benefits. The foregoing requirement will not apply when federal law requires the payment of prevailing or minimum wages to persons working on projects funded in whole or in part by federal funds (e.g. Davis-Bacon Act wages). In addition, the district will ensure that neither it nor any construction manager acting on its behalf will:

1. In its bid documents, specifications, project agreements or other controlling documents for a public works construction contract, require or prohibit bidders, offerors, contractors, subcontractors, or material suppliers to enter into or adhere to prehire agreements, project labor agreements, collective bargaining agreement or any other agreement with one (1) or more labor organizations on the same or other related construction projects; or
2. Discriminate against, or treat differently, bidders, offerors, contractors, subcontractors or material suppliers for becoming or refusing to become or remain signatories or otherwise to adhere to agreements with one (1) or more labor organizations on the same or other related construction projects.

Nothing in this section will prohibit bidders, offerors, contractors, subcontractors or material suppliers from voluntarily entering into agreements described in subparagraph 1 above.

The requirements of this section do not prohibit or interfere with the rights of employers or other parties to enter into agreements or engage in any other activity protected by the National Labor Relations Act, 29 U.S.C. §151 *et seq.*

~~**PUBLIC WORKS CONSTRUCTION UNDER \$50,000; LACK OF AVAILABLE LICENSED CONTRACTORS**~~

~~For any single contemplated public works construction project with an estimated total cost of less than fifty thousand dollars (\$50,000), where the board determines that there may be a lack of available licensed contractors, the district may publish a notice of intent to solicit bids in the newspaper of general circulation in the district, concurrently sending such notice to the public works contractors license board, soliciting statements of interest from licensed public works contractors to determine whether one or more licensed contractors is interested in submitting a bid.~~

~~Such notice will describe the project in sufficient detail to allow an experienced public works contractor to understand the construction project, the method(s) authorized for submitting bids (electronic or physical delivery), and the date and time by which a bid proposal must be received by the board clerk. The solicitation must provide a reasonable time to respond to the solicitation,~~

~~provided that, except in the event of an emergency, such time shall not be less than three (3) business days. If no licensed public works contractor submits a statement of interest, the board may purchase public works construction from other than a licensed public works contractor by using the same procurement procedures otherwise specified herein.~~

~~PUBLIC WORKS CONSTRUCTION BETWEEN \$50,000 AND \$200,000~~

~~When the board contemplates public works construction valued in excess of fifty thousand dollars (\$50,000) but not to exceed two hundred thousand dollars (\$200,000), the following procedures will be used:~~

Solicitation for Bids

~~The solicitation for bids for the public works construction to be performed will be supplied to no fewer than three (3) owner-designated licensed public works contractors by written means, either by electronic or physical delivery. The solicitation will describe the construction work to be completed in sufficient detail to allow an experienced public works contractor to understand the construction project the district seeks to build, the method(s) authorized for submitting bids (electronic or physical delivery), and the date and time by which a bid proposal must be received by the board clerk (or other authorized official), and shall provide a reasonable time to respond to the solicitation, provided that, except in the event of an emergency, such time shall not be less than three (3) business days.~~

Objections

~~The board clerk (or other authorized official) must receive written objections to specifications or bid procedures at least one (1) business day before the date and time upon which bids are scheduled to be received. *The board or designee will respond to any such objection in writing and communicate its response to all prospective bidders, adjusting bidding timeframes if necessary.* Any objection not submitted within the time required by this section will be deemed a waiver of any rights to raise such an objection thereafter.~~

Contract Award

~~When written bids have been received, by either physical or electronic delivery, they will be submitted to the board or a designee of the board shall present the lowest responsive bid to the board for approval or, if authorized, approve the bid. The governing board or the board's designee shall approve the responsive bid proposing the lowest procurement price or reject all bids and publish notice for bids, as before.~~

~~If the board finds that it is impractical or impossible to obtain three (3) bids for the proposed public works project, the board may acquire the work in any manner it deems best from a qualified public works contractor quoting the lowest price. When fewer than three (3) bids are considered, the board will document the efforts undertaken to procure at least three (3) bids, and such documentation shall be maintained for at least six (6) months after the decision is made. If~~

~~two (2) or more price quotations offered by different licensed public works contractors are identical and constitute the lowest responsive bids, the board may accept the one it chooses.~~

~~PUBLIC WORKS CONSTRUCTION IN EXCESS OF \$200,000~~

~~When the board contemplates public works construction valued in excess of two hundred thousand dollars (\$200,000), the board will engage in a competitive sealed bid process and contract with the qualified public works contractor submitting the lowest bid price complying with bidding procedures and meeting any prequalifications established by the bid documents. The board may elect to solicit competitive bids for public works construction with or without requiring prequalifications.~~

Soliciting Bids without Prequalification Requirements (Category A)

~~The board will consider bids submitted from any licensed public works contractor desiring to bid upon a public works project. In awarding a contract, the board may only consider the amount bid, bidder compliance with administrative requirements of the bidding process, and whether the bidder holds the requisite license, and shall award the bid to the qualified bidder submitting the lowest responsive bid.~~

Notice

~~The request for bids shall set a date and place for the public opening of bids. Two (2) notices soliciting bids shall be published in the official newspaper of the district. The first notice shall be published at least two (2) weeks before the date for opening bids, with the second notice to be published in the succeeding week at least seven (7) days before the date that bids are scheduled to be opened. The notice will succinctly describe the project to be constructed. Copies of specifications, bid forms, bidder's instructions, contract documents, and general and special instructions will be made available upon request and payment of a reasonable plan copy fee by any interested bidder.~~

Objections

~~The board clerk (or other authorized official) must receive written objections to specifications or bid procedures at least three (3) business days before the date and time the bids are scheduled to be opened. The board clerk, other administrative officer or the board supervising the bidding process will respond to any objection(s) in writing and communicate such response to all prospective bidders, adjusting bidding timeframes if necessary. Any objection not submitted within the time required by this section will be deemed a waiver of any rights to raise such objection thereafter.~~

Submission of Bids

~~All bids must be presented or otherwise delivered under sealed cover to the board clerk or other authorized agent of the district designated by the information provided to bidders by the board~~

~~with a concise statement marked on the outside generally identifying the project to which the bid pertains.~~

Bid Security

~~If the board deems it is in the district's best interest, it may require bidders to provide bid security in an amount equal to at least five percent (5%) of the amount bid. If required, a bid will not be considered unless one (1) of the forms of bidder's security is enclosed with it. The board may require that the bid security be in one of the following forms:~~

- ~~1. Cash;~~
- ~~2. A cashier's check payable to the district;~~
- ~~3. A certified check payable to the district; or~~
- ~~4. A bidder's bond executed by a qualified surety company, payable to the district.~~

Contract Award

~~Sealed bids will be opened in public at the date, time, and place specified in the notice, thereafter to be compiled and submitted to the board for award, or if a designee is authorized, for approval of the award. Any bid received by the board may not be withdrawn after the time set in the notice for opening of bids.~~

~~In its discretion, the board may reject all bids and re-bid, or may, after finding it to be a fact, pass a resolution declaring that the project can be performed more economically by purchasing goods and services on the open market. If two or more bids are the same and both constitute the lowest responsive bids, the board may accept the one it prefers. If no bids are received, the board may procure the construction goods and services without further competitive bidding procedures.~~

~~If the board chooses to award the contract to a bidder other than the apparent low bidder, the board will declare its reason(s) on the record and communicate such reason(s) in writing to all who have submitted a competing bid.~~

Failure to Execute the Contract

~~If the successful bidder fails to execute the contract, the amount of his bidder's security may be forfeited to the district at the sole discretion of the board and, thereafter, the proceeds may be deposited in a designated fund out of which the reasonable expenses for procuring substitute performance are paid.~~

~~The board may, on the refusal or failure of the successful bidder to execute the contract, award the contract to the qualified bidder submitting the next lowest responsive bid. If the board awards the contract to the next lowest qualified bidder, the amount of the lowest qualified bidder's security may be applied by the board to the difference between the lowest responsive bid and the next lowest responsive bid, and the surplus, if any, shall be returned to the lowest bidder if cash or check is used, or to the surety on the bidder's bond if a bond is used, less~~

~~reasonable administrative costs not to exceed twenty five percent (25%) of the amount of the bidder's security.~~

Objection to Contract Award

~~If any participating bidder objects to the award of a contract, such bidder must submit a written response to the board's notice within seven (7) calendar days of the date of transmittal of the notice, setting forth in such response the express reason(s) that the award decision of the board is in error. Thereafter, staying performance of any procurement until after addressing the contentions raised by the objecting bidder, the board will review its decision and determine whether to affirm or modify the award, or re-bid the contract, setting forth its reason(s) therefore. After completion of the review process, the board may proceed as it deems to be in the public interest. Any objection or appeal not submitted within the time required by this section will be deemed a waiver of any rights to raise such objection or appeal thereafter.~~

Soliciting Bids with Prequalification Requirements (Category B)

~~The board may require that contractors "prequalify" prior to entering into competitive bidding for a public works project. Prequalification standards may be established by the board to consider the following issues: demonstrated technical competence, experience constructing similar facilities, prior experience with the district, available nonfinancial resources, equipment and personnel as they relate to the project, and overall performance history based upon a contractor's entire body of work. Any licensed contractors desiring to be prequalified to bid on a project must submit a written response to the board's request for qualifications. The board will then accept bids only from prequalified contractors.~~

~~The board will provide notice of the prequalification stage by publishing two (2) notices soliciting prequalification statements in the newspaper with general circulation in the district. The first notice must be published at least two (2) weeks before the date for opening prequalification statements, with the second notice to be published in the succeeding week at least seven (7) days before the date that bids are scheduled to be opened. The notice will succinctly describe the project to be constructed, the standards for evaluating the qualifications of prospective bidders, and the date and time by which qualification statements must be received.~~

Objection to Prequalification Procedures

~~The clerk of the board (or other authorized official) must receive written objections to prequalification procedures at least three (3) business days before the date and time of which prequalification statements are due. The board or designated administrative officer supervising the bidding process will respond to any such objections in writing and communicate its response to the objector and all other contractors seeking to prequalify, adjusting bidding timeframes if necessary. Any objection to prequalification procedures not submitted within the time required by this section will be deemed a waiver of any rights to raise such objection thereafter.~~

Selection of Prequalified Contractors

~~After a review of qualification submittals, the board may select licensed contractors that meet the prequalification standards. If any licensed contractor submits a statement of qualifications but is not selected as a qualified bidder, the board will supply a written statement of the reason(s) why the contractor failed to meet prequalification standards.~~

Appeal of Prequalification Determination

~~Any licensed contractor may appeal the determination that it does not meet the prequalification standards. Such appeal must be submitted to the board within seven (7) days after transmittal of the prequalification results. *The board will conduct the appeal by reviewing solely the written objection and accompanying documentation; the board will not meet with the licensed contractor.* If the board sustains its prior decision, it will state its reason(s) for the record. The board's decision concerning prequalification may be appealed to the public works contractors license board no more than fourteen (14) days following the board's decision on appeal, pursuant to the procedures set forth in Idaho Code §67-2805(2)(b)(iv). The public works contractors license board then has thirty five (35) days to decide any such appeal. Failure to file a timely appeal of a prequalification determination will be deemed to constitute a waiver of any rights to file an appeal thereafter.~~

~~The board will stay the bidding process during the pendency of the prequalification appeal until the public works contractor's license board completes its review, but in no instance more than forty nine (49) days after the board issued its final decision regarding the prequalification appeal. Any licensed public works contractor affected by a decision on appeal by the public works contractor's license board may, within twenty eight (28) days of the final decision, seek judicial review as provided by Chapter 52, Title 67, Idaho Code.~~

~~Following the conclusion of the prequalification administrative procedures, the bidding stage shall proceed by the setting of a time, date, and place for the public opening of bids. In circumstances involving prequalified prime contractors, a notice soliciting bids shall be transmitted to prequalified bidders at least fourteen (14) days before the date of opening the bids. In circumstances involving prequalified specialty or subordinate contractors, notice shall be published in the official newspaper of the district twice, the first of which will be published at least two (2) weeks before the date for opening bids, and the second of which will be published in the succeeding week at least seven (7) days before the date that bids are scheduled to be opened. The notice shall succinctly describe the project to be constructed. Copies of specifications, bid forms, bidder's instructions, contract documents, and general and special instructions shall be made available upon request and payment of a reasonable plan copy fee by any prequalified bidder.~~

Objections to Bid Specifications/Procedures

~~The clerk of the board (or other authorized official) must receive written objections to specifications or bidding procedures at least three (3) business days before the date and time~~

~~upon which bids are scheduled to be opened. The board or its designee will respond to any such objection in writing and communicate such response to the objector and all other plan holders, adjusting bidding timeframes if necessary. Any objection not submitted within the time required by this section will be deemed a waiver of any rights to raise such objection thereafter.~~

Delivery of Bids

~~All bids must be presented or otherwise delivered under sealed cover to the clerk of the board or other authorized agent of the board designated by the instructions to bidders with a concise statement on the outside identifying the project to which the bid pertains.~~

Bid Security

~~If the board deems it is in the district's best interest, it may require the bidder to provide bid security in an amount equal to at least five percent (5%) of the amount bid. If required, a bid will not be considered unless the bidder's security is enclosed with it. The board may require that the bid security be in one of the following forms:~~

- ~~1. Cash;~~
- ~~2. Cashier's check, payable to the district;~~
- ~~3. Certified check, payable to the district; or~~
- ~~4. Bidder's bond executed by a qualified surety company, payable to the district.~~

Bid Opening

~~When sealed bids have been received, they shall be opened in public at a designated place and time. The board's designee shall thereafter compile and submit the bids to the board for award or, if authorized, approve the award. Any bid received by the board may not be withdrawn after the date and time set in the notice for opening of bids. A bid will not be considered if it is not submitted in a form that substantially complies with the form provided by the board, and/or the bid security, if required, is not enclosed.~~

Failure to Execute Contract

~~If the successful bidder fails to execute the contract, the amount of his bidder's security may be forfeited to the district at the sole discretion of the board and the proceeds deposited in a designated fund to pay the expenses of obtaining substitute performance.~~

~~The board may, on the refusal or failure of the successful bidder to execute the contract, award the contract to the qualified bidder submitting the next lowest responsive bid. If the board awards the contract to the next lowest qualified bidder, the amount of the lowest qualified bidder's security may be applied by the board to the difference between the lowest responsive bid and the next lowest responsive bid, and the surplus, if any, shall be returned to the lowest bidder if cash or check is used, or to the surety on the bidder's bond if a bond is used, less reasonable administrative costs not to exceed twenty five percent (25%) of the amount of the bidder's security to the owner.~~

Awarding the Contract

~~In its discretion, the board may accept a bid, reject all bids presented and re-bid, or, after finding it to be a fact, pass a resolution declaring that the project can be performed more economically by purchasing goods and services on the open market. If identical bids are received, the board may choose the bidder it prefers. If no bids are received, the board may procure the goods or services without further competitive bidding procedures. *The board will send written notice of its decision regarding the award of the contract to all contractors who submitted a bid.*~~

~~If the board chooses to award a competitively bid contract involving public works construction to a bidder other than the apparent low bidder, the board must declare its reason(s) on the record and communicate such reason(s) in writing to all persons who have submitted a competing bid.~~

Objections to Contract Award

~~Any participating bidder may object to the contract award by written response to the board's notice of a contract award. Such response must be submitted to the board clerk within seven (7) calendar days of the date of transmittal of the notice, and set forth the express reason(s) that form the objection to the award decision. The board will stay performance of the public works construction until it has addressed the contentions raised by the objecting bidder. The board will review its decision and determine whether to affirm its prior award, modify the award, or choose to re-bid, setting forth its reason(s) therefor *in writing*. After completion of the review process, the board may proceed as it deems to be in the public interest. Any objection not submitted within the time set forth in this section will be deemed a waiver of any rights to raise such objection thereafter.~~

PAYMENT AND PERFORMANCE BONDS

Before any contract equal to or greater than fifty thousand (\$50,000) for the construction, alteration or repair of any building or improvement is executed, the person to whom such contract was awarded shall furnish to the district bonds, as described in this section, that shall become binding upon the execution of the contract. The person to whom the contract was awarded shall be designated as “contractor.” Each bond shall be executed by a surety company(ies) authorized to do business in Idaho or, in lieu of providing such surety company performance and payment bonds, the contractor may deposit a government obligation. A “government obligation” is a public debt obligation of the United States government or the state of Idaho and an obligation whose principal and interest is unconditionally guaranteed by the United States government or the state of Idaho. All payment and performance bonds shall be filed with the board clerk or other designated agent of the board. The following guidelines will apply to performance and payment bonds:

1. Performance Bonds. The board has discretion to set the amount of the performance bond, but in no case will it be set at less than eighty-five percent (85%) of the contract amount. The performance bond will be conditioned on the faithful performance of the contract in

accordance with the plans, specifications, and conditions thereof, and is issued solely for the protection of the board.

2. Payment Bonds. The board has discretion to set the amount of the payment bond, but in no case will it be set at less than eighty-five percent (85%) of the contract amount. The payment bond is issued solely for the protection of persons supplying labor or materials, or renting, leasing or otherwise supplying equipment to the contractor or his subcontractors in the prosecution of the work provided for in such contract.

Where the board requires a performance bond or payment bond in excess of fifty percent (50%) of the total contract amount, it will not withhold from the contractor or subcontractor any amount exceeding five percent (5%) of the total amount payable as retainage. The board will release to the contractor any retainage for those portions of the project accepted it and the contractor have accepted as complete within thirty (30) days after such acceptance. Pursuant to Idaho Code §54-1926(3), contractors, contracting with subcontractors pursuant to contract work with the board, shall not be authorized to withhold from the subcontractor(s) any amount exceeding five percent (5%) of the total amount payable to the subcontractor(s) as retainage. The contractor is further required to remit the retainage to the subcontractor(s) within thirty (30) days after completion of the subcontract.

The board reserves the right to require a performance bond or other security in addition to those described hereinabove, or in cases other than the cases specified herein.

~~SCHOOL BUILDING PLAN REVIEW AND INSPECTION~~

~~The district will not advertise for bids for any school building construction project until the plans for such building(s) have been approved in accordance with Idaho Code §39-4113. All school construction or remodeling projects requiring plan review will be inspected by building inspectors certified in accordance with Idaho Code §39-4108, or by Idaho licensed architects or engineers to determine compliance with title 39, chapter 41 and the Idaho Uniform School Building Safety Act (title 39, chapter 80, Idaho Code).~~





LEGAL REFERENCE:

Idaho Code Sections

- 33-601 – Real and Personal Property; Acquisition, Use or Disposal of Same
- 44-1001 et seq. – Public Works
- 54-1201 et seq. – Engineers and Surveyors
- 54-1901 et seq. – Public Works Contractors
- 54-4501 et seq. – Public Works Construction Management Licensing
- 67-2309 – Written Plans and Specifications for Work to be Made by Officials;
Availability
- 67-2310 – Subcontractors to be Listed on Bid of General Contractor; Exceptions
- 67-2804 – Waiver
- 67-2805 – Procurement of Public Works Construction

CROSS-REFERENCE:

- 850 – Purchasing
- 850P1 – Supplemental Purchasing Procedures
- 850.20 – Purchases Using Federal Funds
- 850.20P1 – Purchasing Procedures for Federal Awards
- 850.90P1 – Procedures for Procuring Public Works Construction
- 853 – School Building Plan Reviews and Inspection
- 854 – Contractual Certifications and Restrictions

ADOPTED:

AMENDED:

**Language in text set forth in italics is optional.*

The board may use any of the methods of procurement described herein when procuring public works construction. In all cases, the board or its designee will ensure that applicable state and federal law is followed.

DESIGN-BUILD CONSTRUCTION

The board may use the design-build method of construction in contracts for the construction, repair or improvement of district buildings. For purposes of this policy, a design-build contract is a contract between the board and contractor or other party in which the contractor agrees to both design and build a structure or other item specified in the contract.

The board will use the following criteria in determining when to use the design-build method of construction:

- 1. Project suitability for design-build method contracting regarding time constraints, costs and quality factors;*
- 2. The availability, capability and experience of potential design-build firms;3.*

Any design-build firm, regardless of its organizational structure, must comply with all requirements of Idaho Code §§54-1201 *et seq.*, relating to licensing of engineers and surveyors, and Idaho Code §§54-1901 *et seq.*, relating to public works contractor licensing. Any Idaho professional engineering licenses required shall be obtained prior to submittal of a design-build firm's proposal. The design-build firm shall also obtain any required Idaho public works licenses prior to submittal of a proposal, unless the project involves federal funds. If the project involves federal funds, then the design-build firm must obtain any required Idaho public works licenses prior to contract award.

Conflicts of Interest

A professional engineer licensed in the state of Idaho have responsible charge (as defined in Idaho Code §54-1202) of preparing any requests for qualifications (RFQ) and requests for proposals (RFP) associated with the project, and such professional licensed engineer may not be affiliated with any design-build firm submitting proposals on the project. For each design-build project, the board will designate an evaluation committee to review and evaluate submittals in response to any RFQ and RFP for the project. Any RFQ and RFP must address potential organizational conflicts of interest as follows:

- 1. No person or business entity that assisted the district in preparing the solicitation documents will be allowed to participate as a design-build firm or as a member of the design-build firm's team; provided the board may determine that there is not an organizational conflict of interest where:*

- a. *The role of the person or business entity was limited to provision of preliminary design, reports or similar “low level” documents that may be incorporated into the solicitation but did not include assistance in the development of instructions to design-build firms or evaluation criteria; or*
- b. *All documents and reports delivered to the board by the person or entity are made available to all potential design-build firms.*
2. *The design-build firm shall disclose all relevant facts concerning any past, present or currently planned interests that may present an organizational conflict of interest.*
3. *If at any time during the selection process or during the contract period a previously undetermined organizational conflict of interest arises, the design-build firm must disclose that information as soon as discovered and mitigate or eliminate the conflict.*

RFQ

At a minimum, the following shall be included in each RFQ:

1. *Relevant construction-related experience and performance;*
2. *Financial, personnel and equipment resources available for construction;*
3. *Designer qualifications including: (i) experience and performance of the designer on similar projects; (ii) qualifications and relevant experience of the designer’s project manager and key personnel; and (iii) available resources of the designer.*
4. *Scope of work statement and schedule;*
5. *Documents defining the project requirements;*
6. *Maximum time allowed for project design and construction;*
7. *Estimated cost of project design and construction;*
8. *Requirements for key personnel;*
9. *Scoring criteria for evaluating the qualifications submitted; and*
10. *The number of firms to be short-listed. The number of firms short-listed will be no less than two (2) or more than five (5).*

The criteria for evaluation of qualifications may include, without limitation:

1. *Technical qualifications for construction, such as specialized experience and technical competence, including key personnel;*
2. *Capability to perform construction, including the availability of key personnel;*
3. *Designer qualifications;*
4. *The proposed plan of the design-build firm to manage the design and construction of the project;*
5. *Understanding of and approach to the project;*
6. *Organizational conflicts of interest; and*
7. *Other appropriate qualifications-based selection factors.*

The RFQ shall not include any price-related factors. Designer qualifications shall be included in the selection process as a percentage of the total score based on project complexity, potential for design innovation and alternatives, and the project’s impacts to the public during construction and operation. The board will develop a short-list of the most qualified design-build firms from the proposals submitted in response to the RFQ. If only a single design-build

firm responds to the RFQ or remains on the short-list, the board may issue a new RFQ or cancel the solicitation.

The board will provide to each design-build firm that submitted qualifications the summary of scores of all proposers and the design-build firms' evaluation worksheets within three (3) business days following notification of the short-list. The confidentiality of the evaluation committee members and other design-build firms will be maintained.

Objection to RFQ

Any licensed contractor may appeal the determination that it does not meet the prequalification standards. Such appeal must be submitted to the board within seven (7) days after transmittal of the prequalification results. The board will conduct the appeal by reviewing solely the written objection and accompanying documentation; the board will not meet with the licensed contractor. If the board sustains its prior decision, it will state its reason(s) for the record. The board's decision concerning prequalification may be appealed to the public works contractors license board no more than fourteen (14) days following the board's decision on appeal, pursuant to Idaho Code §67-2805(3)(b)(iv). The public works contractors license board then has thirty-five (35) days to decide any such appeal. Failure to file a timely appeal of a prequalification determination will be deemed to constitute a waiver of any rights to file an appeal thereafter.

The board will stay the bidding process during the pendency of the prequalification appeal until the public works contractor's license board completes its review, but in no instance more than forty-nine (49) days after the board issued its final decision regarding the prequalification appeal. Any licensed public works contractor affected by a decision on appeal by the public works contractor's license board may, within twenty-eight (28) days of the final decision, seek judicial review as provided by Chapter 52, Title 67, Idaho Code.

RFP

The board will prepare a RFP for each design-build contract which includes, but is not limited to, the following:

- 1. Performance and technical requirements;*
- 2. Conceptual design;*
- 3. Specifications;*
- 4. Functional and operational elements for the delivery of the completed project;*
- 5. Description of the selection and award criteria, including the weight or relative order, or both, of each criterion;*
- 6. Copies of the contract documents the selected bidder will be expected to sign;*
- 7. Maximum time allowed for project design and construction;*
- 8. Estimated cost of design and construction or fixed price;*
- 9. A requirement that all proposals be submitted to the board in two (2) parts: (i) a technical proposal; and (ii) a price proposal;*

10. A requirement that all proposals be submitted in a separately sealed, clearly identified package that includes the date and time of the submittal deadline;
11. A requirement that the technical proposal include a critical path method and bar schedule of the work to be performed, or similar schematic, design plans and specifications, technical reports, calculations, permit requirements, applicable development fees, designer qualifications as they relate to the technical proposal and other data requested in the RFP;
12. A requirement that the price proposal contain all design, construction, engineering, quality control and assurance, and construction costs of the proposed project;
13. The date, time and location of the public opening of the sealed price proposals;
14. The basis for design-build firm selection and contract award; and
15. Other information relevant to the project.

The RFP selection and award criteria will include price, the design-build firm’s design and construction qualifications, and may include time of completion, innovation, design and construction quality and other technical or quality related criteria. When applicable, the percent weighting of the technical proposal score that is assigned to the designer qualifications will be based on the project’s level of design completeness prior to the RFP and the opportunity for design innovation and alternatives. As part of the RFP, and when available, the board will make available any project specific documentation, drawings, files, reports and other pertinent materials that would be of use to the eligible design-build firms.

The RFP will address and identify contract provisions including, but not limited to:

1. Allocation of known risks according to the type and location of the project, and the following risk factors shall be considered:
 - (i) governmental risks;
 - (ii) regulatory compliance risks;
 - (iii) construction phase risks; and
 - (iv) post-construction risks;
2. Payment and performance bonds;
3. Proposal guaranty;
4. General and professional liability insurance;
5. The department’s standards, rules, guidelines, and special provisions requirements;
6. Environmental regulatory requirements, including whether the department or the design-build firm will acquire any or all of the permits required for construction;
7. Design and construction requirements, including specifications;
8. The final documents to be provided by the design-build firm upon completion of the project, which may include “as-built” plans, engineering reports, shop drawings, test results, documentation, daily reports and item quantities;
9. The date for submittal of the technical and price proposals; and
10. The date for opening the sealed price proposals.

Prior to proposal submittal, the board will offer design-build firms equal opportunity to participate in one-on-one meetings with the board or its designee regarding their proposals if the board determines such discussions are needed. The board will disclose to all design-build

firms any issues impacting the scope of work that are relevant to the RFP. The board will not disclose information to an individual design-build firm's confidential business information.

Proposals that are not responsive to the RFP may be excluded from consideration. The criteria for determining whether a proposal is not responsive shall be defined in the RFP. The technical proposal and price proposal must be submitted concurrently in separate sealed envelopes marked in strict accordance with the requirements and timeline of the RFP. After proposals are submitted, and prior to opening the price proposals, the evaluation committee will open, review and score or otherwise evaluate the technical proposals and any other required technical information in accordance with the established evaluation criteria in the RFP. After proposals are submitted, and prior to opening sealed price proposals, the board may conduct interviews with design-build firms during the technical proposal evaluations. Sealed price proposals will be kept in a secure location until read publicly. When applicable, the technical scores and best values shall be read publicly at the same time.

The board is not required to award a contract. If the board does award a contract, a contract will be executed and a notice to proceed will be given to the successful design-build firm.

Objection to RFP

Any participating bidder may object to the contract award by written response to the board's notice of a contract award. Such response must be submitted to the board clerk within seven (7) calendar days of the date of transmittal of the notice, and set forth the express reason(s) that form the objection to the award decision. The board will stay performance of the public works construction until it has addressed the contentions raised by the objecting bidder. The board will review its decision and determine whether to affirm its prior award, modify the award, or choose to re-bid, setting forth its reason(s) therefor in writing. After completion of the review process, the board may proceed as it deems to be in the public interest. Any objection not submitted within the time set forth in this section will be deemed a waiver of any rights to raise such objection thereafter.

PUBLIC WORKS CONSTRUCTION UNDER \$100,000; LACK OF AVAILABLE LICENSED CONTRACTORS

For any single contemplated public works construction project with an estimated total cost of less than one hundred thousand dollars (\$100,000), where the board determines that there may be a lack of available licensed contractors, the district may publish a notice of intent to solicit bids in the newspaper of general circulation in the district, concurrently sending such notice to the public works contractors license board, soliciting statements of interest from licensed public works contractors to determine whether one or more licensed contractors is interested in submitting a bid.

Such notice will describe the project in sufficient detail to allow an experienced public works contractor to understand the construction project, the method(s) authorized for submitting bids (electronic or physical delivery), and the date and time by which a bid proposal must be received by the board clerk. The solicitation must provide a reasonable time to respond to the solicitation, provided that, except in the event of an emergency, such time shall not be less than three (3)

business days. If no licensed public works contractor submits a statement of interest, the board may purchase public works construction from other than a licensed public works contractor by using the same procurement procedures otherwise specified herein.

PUBLIC WORKS CONSTRUCTION BETWEEN \$100,000 AND \$250,000

When the board contemplates public works construction valued in excess of one hundred thousand dollars (\$100,000) but not to exceed two hundred fifty thousand dollars (\$250,000), the following procedures will be used:

Solicitation for Bids

The solicitation for bids for the public works construction to be performed will be supplied to no fewer than three (3) owner-designated licensed public works contractors by written means, either by electronic or physical delivery. The solicitation will describe the construction work to be completed in sufficient detail to allow an experienced public works contractor to understand the construction project the district seeks to build, the method(s) authorized for submitting bids (electronic or physical delivery), and the date and time by which a bid proposal must be received by the board clerk (or other authorized official), and shall provide a reasonable time to respond to the solicitation, provided that, except in the event of an emergency, such time shall not be less than three (3) business days.

Objections

The board clerk (or other authorized official) must receive written objections to specifications or bid procedures at least one (1) business day before the date and time upon which bids are scheduled to be received. *The board or designee will respond to any such objection in writing and communicate its response to all prospective bidders, adjusting bidding timeframes if necessary.* Any objection not submitted within the time required by this section will be deemed a waiver of any rights to raise such an objection thereafter.

Contract Award

When written bids have been received, by either physical or electronic delivery, they will be submitted to the board or a designee of the board shall present the lowest responsive bid to the board for approval or, if authorized, approve the bid. The governing board or the board's designee shall approve the responsive bid proposing the lowest procurement price or reject all bids and publish notice for bids, as before.

If the board finds that it is impractical or impossible to obtain three (3) bids for the proposed public works project, the board may acquire the work in any manner it deems best from a qualified public works contractor quoting the lowest price. When fewer than three (3) bids are considered, the board will document the efforts undertaken to procure at least three (3) bids, and such documentation shall be maintained for at least six (6) months after the decision is made. If two (2) or more price quotations offered by different licensed public works contractors are identical and constitute the lowest responsive bids, the board may accept the one it chooses.

PUBLIC WORKS CONSTRUCTION IN EXCESS OF \$250,000

When the board contemplates public works construction valued in excess of two hundred fifty thousand dollars (\$250,000), the board will engage in a competitive sealed bid process and contract with the qualified public works contractor submitting the lowest bid price complying with bidding procedures and meeting any prequalifications established by the bid documents. The board may elect to solicit competitive bids for public works construction with or without requiring prequalifications.

Soliciting Bids without Prequalification Requirements (Category A)

The board will consider bids submitted from any licensed public works contractor desiring to bid upon a public works project. In awarding a contract, the board may only consider the amount bid, bidder compliance with administrative requirements of the bidding process, and whether the bidder holds the requisite license, and shall award the bid to the qualified bidder submitting the lowest responsive bid.

Notice

The request for bids shall set a date and place for the public opening of bids. Two (2) notices soliciting bids shall be published in the official newspaper of the district. The first notice shall be published at least two (2) weeks before the date for opening bids, with the second notice to be published in the succeeding week at least seven (7) days before the date that bids are scheduled to be opened. The notice will succinctly describe the project to be constructed. Copies of specifications, bid forms, bidder’s instructions, contract documents, and general and special instructions will be made available upon request and payment of a reasonable plan copy fee by any interested bidder.

Objections

The board clerk (or other authorized official) must receive written objections to specifications or bid procedures at least three (3) business days before the date and time the bids are scheduled to be opened. The board clerk, other administrative officer or the board supervising the bidding process will respond to any objection(s) in writing and communicate such response to all prospective bidders, adjusting bidding timeframes if necessary. Any objection not submitted within the time required by this section will be deemed a waiver of any rights to raise such objection thereafter.

Submission of Bids

All bids must be presented or otherwise delivered under sealed cover to the board clerk or other authorized agent of the district designated by the information provided to bidders by the board with a concise statement marked on the outside generally identifying the project to which the bid pertains.

Bid Security

If the board deems it is in the district's best interest, it may require bidders to provide bid security in an amount equal to at least five percent (5%) of the amount bid. If required, a bid will not be considered unless one (1) of the forms of bidder's security is enclosed with it. The board may require that the bid security be in one of the following forms:

1. Cash;
2. A cashier's check payable to the district;
3. A certified check payable to the district; or
4. A bidder's bond executed by a qualified surety company, payable to the district.

Contract Award

Sealed bids will be opened in public at the date, time, and place specified in the notice, thereafter to be compiled and submitted to the board for award, or if a designee is authorized, for approval of the award. Any bid received by the board may not be withdrawn after the time set in the notice for opening of bids.

In its discretion, the board may reject all bids and re-bid, or may, after finding it to be a fact, pass a resolution declaring that the project can be performed more economically by purchasing goods and services on the open market. If two or more bids are the same and both constitute the lowest responsive bids, the board may accept the one it prefers. If no bids are received, the board may procure the construction goods and services without further competitive bidding procedures.

If the board chooses to award the contract to a bidder other than the apparent low bidder, the board will declare its reason(s) on the record and communicate such reason(s) in writing to all who have submitted a competing bid.

Failure to Execute the Contract

If the successful bidder fails to execute the contract, the amount of his bidder's security may be forfeited to the district at the sole discretion of the board and, thereafter, the proceeds may be deposited in a designated fund out of which the reasonable expenses for procuring substitute performance are paid.

The board may, on the refusal or failure of the successful bidder to execute the contract, award the contract to the qualified bidder submitting the next lowest responsive bid. If the board awards the contract to the next lowest qualified bidder, the amount of the lowest qualified bidder's security may be applied by the board to the difference between the lowest responsive bid and the next lowest responsive bid, and the surplus, if any, shall be returned to the lowest bidder if cash or check is used, or to the surety on the bidder's bond if a bond is used, less reasonable administrative costs not to exceed twenty-five percent (25%) of the amount of the bidder's security.

Objection to Contract Award

If any participating bidder objects to the award of a contract, such bidder must submit a written response to the board's notice within seven (7) calendar days of the date of transmittal of the notice, setting forth in such response the express reason(s) that the award decision of the board is in error. Thereafter, staying performance of any procurement until after addressing the contentions raised by the objecting bidder, the board will review its decision and determine whether to affirm or modify the award, or re-bid the contract, setting forth its reason(s) therefore. After completion of the review process, the board may proceed as it deems to be in the public interest. Any objection or appeal not submitted within the time required by this section will be deemed a waiver of any rights to raise such objection or appeal thereafter.

Soliciting Bids with Prequalification Requirements (Category B)

The board may require that contractors "prequalify" prior to entering into competitive bidding for a public works project. Prequalification standards may be established by the board to consider the following issues: demonstrated technical competence, experience constructing similar facilities, prior experience with the district, available nonfinancial resources, equipment and personnel as they relate to the project, and overall performance history based upon a contractor's entire body of work. Any licensed contractors desiring to be prequalified to bid on a project must submit a written response to the board's request for qualifications. The board will then accept bids only from prequalified contractors.

The board will provide notice of the prequalification stage by publishing two (2) notices soliciting prequalification statements in the newspaper with general circulation in the district. The first notice must be published at least two (2) weeks before the date for opening prequalification statements, with the second notice to be published in the succeeding week at least seven (7) days before the date that bids are scheduled to be opened. The notice will succinctly describe the project to be constructed, the standards for evaluating the qualifications of prospective bidders, and the date and time by which qualification statements must be received.

Objection to Prequalification Procedures

The clerk of the board (or other authorized official) must receive written objections to prequalification procedures at least three (3) business days before the date and time of which prequalification statements are due. The board or designated administrative officer supervising the bidding process will respond to any such objections in writing and communicate its response to the objector and all other contractors seeking to prequalify, adjusting bidding timeframes if necessary. Any objection to prequalification procedures not submitted within the time required by this section will be deemed a waiver of any rights to raise such objection thereafter.

Selection of Prequalified Contractors

After a review of qualification submittals, the board may select licensed contractors that meet the prequalification standards. If any licensed contractor submits a statement of qualifications but is

not selected as a qualified bidder, the board will supply a written statement of the reason(s) why the contractor failed to meet prequalification standards.

Appeal of Prequalification Determination

Any licensed contractor may appeal the determination that it does not meet the prequalification standards. Such appeal must be submitted to the board within seven (7) days after transmittal of the prequalification results. *The board will conduct the appeal by reviewing solely the written objection and accompanying documentation; the board will not meet with the licensed contractor.* If the board sustains its prior decision, it will state its reason(s) for the record. The board's decision concerning prequalification may be appealed to the public works contractors license board no more than fourteen (14) days following the board's decision on appeal, pursuant to the procedures set forth in Idaho Code §67-2805(2)(b)(iv). The public works contractors license board then has thirty-five (35) days to decide any such appeal. Failure to file a timely appeal of a prequalification determination will be deemed to constitute a waiver of any rights to file an appeal thereafter.

The board will stay the bidding process during the pendency of the prequalification appeal until the public works contractor's license board completes its review, but in no instance more than forty-nine (49) days after the board issued its final decision regarding the prequalification appeal. Any licensed public works contractor affected by a decision on appeal by the public works contractor's license board may, within twenty-eight (28) days of the final decision, seek judicial review as provided by Chapter 52, Title 67, Idaho Code.

Following the conclusion of the prequalification administrative procedures, the bidding stage shall proceed by the setting of a time, date, and place for the public opening of bids. In circumstances involving prequalified prime contractors, a notice soliciting bids shall be transmitted to prequalified bidders at least fourteen (14) days before the date of opening the bids. In circumstances involving prequalified specialty or subordinate contractors, notice shall be published in the official newspaper of the district twice, the first of which will be published at least two (2) weeks before the date for opening bids, and the second of which will be published in the succeeding week at least seven (7) days before the date that bids are scheduled to be opened. The notice shall succinctly describe the project to be constructed. Copies of specifications, bid forms, bidder's instructions, contract documents, and general and special instructions shall be made available upon request and payment of a reasonable plan copy fee by any prequalified bidder.

Objections to Bid Specifications/Procedures

The clerk of the board (or other authorized official) must receive written objections to specifications or bidding procedures at least three (3) business days before the date and time upon which bids are scheduled to be opened. *The board or its designee will respond to any such objection in writing and communicate such response to the objector and all other plan holders, adjusting bidding timeframes if necessary.* Any objection not submitted within the time required by this section will be deemed a waiver of any rights to raise such objection thereafter.

Delivery of Bids

All bids must be presented or otherwise delivered under sealed cover to the clerk of the board or other authorized agent of the board designated by the instructions to bidders with a concise statement on the outside identifying the project to which the bid pertains.

Bid Security

If the board deems it is in the district's best interest, it may require the bidder to provide bid security in an amount equal to at least five percent (5%) of the amount bid. If required, a bid will not be considered unless the bidder's security is enclosed with it. The board may require that the bid security be in one of the following forms:

1. Cash;
2. Cashier's check, payable to the district;
3. Certified check, payable to the district; or
4. Bidder's bond executed by a qualified surety company, payable to the district.

Bid Opening

When sealed bids have been received, they shall be opened in public at a designated place and time. The board's designee shall thereafter compile and submit the bids to the board for award or, if authorized, approve the award. Any bid received by the board may not be withdrawn after the date and time set in the notice for opening of bids. *A bid will not be considered if it is not submitted in a form that substantially complies with the form provided by the board, and/or the bid security, if required, is not enclosed.*

Failure to Execute Contract

If the successful bidder fails to execute the contract, the amount of his bidder's security may be forfeited to the district at the sole discretion of the board and the proceeds deposited in a designated fund to pay the expenses of obtaining substitute performance.

The board may, on the refusal or failure of the successful bidder to execute the contract, award the contract to the qualified bidder submitting the next lowest responsive bid. If the board awards the contract to the next lowest qualified bidder, the amount of the lowest qualified bidder's security may be applied by the board to the difference between the lowest responsive bid and the next lowest responsive bid, and the surplus, if any, shall be returned to the lowest bidder if cash or check is used, or to the surety on the bidder's bond if a bond is used, less reasonable administrative costs not to exceed twenty-five percent (25%) of the amount of the bidder's security to the owner.

Awarding the Contract

In its discretion, the board may accept a bid, reject all bids presented and re-bid, or, after finding it to be a fact, pass a resolution declaring that the project can be performed more economically

by purchasing goods and services on the open market. If identical bids are received, the board may choose the bidder it prefers. If no bids are received, the board may procure the goods or services without further competitive bidding procedures. *The board will send written notice of its decision regarding the award of the contract to all contractors who submitted a bid.*

If the board chooses to award a competitively bid contract involving public works construction to a bidder other than the apparent low bidder, the board must declare its reason(s) on the record and communicate such reason(s) in writing to all persons who have submitted a competing bid.

Objections to Contract Award

Any participating bidder may object to the contract award by written response to the board’s notice of a contract award. Such response must be submitted to the board clerk within seven (7) calendar days of the date of transmittal of the notice, and set forth the express reason(s) that form the objection to the award decision. The board will stay performance of the public works construction until it has addressed the contentions raised by the objecting bidder. The board will review its decision and determine whether to affirm its prior award, modify the award, or choose to re-bid, setting forth its reason(s) therefor *in writing*. After completion of the review process, the board may proceed as it deems to be in the public interest. Any objection not submitted within the time set forth in this section will be deemed a waiver of any rights to raise such objection thereafter.



LEGAL REFERENCE:

Idaho Code Sections

- 33-601 – Real and Personal Property; Acquisition, Use or Disposal of Same
- 44-1001 *et seq.* – Public Works
- 54-1201 *et seq.* – Engineers and Surveyors
- 54-1901 *et seq.* – Public Works Contractors
- 54-4501 *et seq.* – Public Works Construction Management Licensing
- 67-2309 – Written Plans and Specifications for Work to be Made by Officials;
Availability
- 67-2310 – Subcontractors to be Listed on Bid of General Contractor; Exceptions
- 67-2804 – Waiver
- 67-2805 – Procurement of Public Works Construction

CROSS-REFERENCE:

- 850 – Purchasing
- 850P1 – Supplemental Purchasing Procedures
- 850.20 – Purchases Using Federal Funds
- 850.20P1 – Purchasing Procedures for Federal Awards
- 853 – School Building Plan Reviews and Inspection
- 854 – Contractual Certifications and Restrictions

ADOPTED:

AMENDED:

**Language in text set forth in italics is optional.*

For purchases involving public works construction, the district will not advertise for bids for any school building construction project until the plans for such building(s) have been approved in accordance with Idaho Code §39-4113. All school construction or remodeling projects requiring plan review will be inspected by building inspectors certified in accordance with Idaho Code §39-4108, or by Idaho licensed architects or engineers to determine compliance with title 39, chapter 41 and the Idaho Uniform School Building Safety Act (title 39, chapter 80, Idaho Code).

[Choose A or B below:]

Option A:

The district elects to utilize the plan review services of [identify name of city or county that is eligible to provide building code enforcement/plan review services] for review of all public school building plans. The district will provide a written certification of its election for plan review services to the [identify local jurisdiction building department] and the Idaho Division of Building Safety (DBS)

Option B:

The district elects to utilize the plan review services of the Idaho Division of Building Safety (DBS) for review of all public school building plans. The district will provide a written certification of its election for plan review services to the [identify local jurisdiction building department] and the DBS.



LEGAL REFERENCE:

Idaho Code Sections

39-4108 – Certification (of building inspectors)

39-4113 – Plan Reviews – Maximum Fees and School Inspections

39-8001 *et seq.* – Idaho Uniform School Building Safety

CROSS-REFERENCE:

850 – Purchasing

850P1 – Supplemental Purchasing Procedures

850.90 – Procuring Public Works Construction

850.90P1 – Procedures for Procuring Public Works Construction

ADOPTED:

AMENDED:

**Language in text set forth in italics is optional.*

In accordance with Idaho law, the district will ensure that all contracts it enters into for the purchase of goods, services, supplies, information technology, or construction include appropriate certifications as may be required by law.

COMPANIES BOYCOTTING ISRAEL

For all contracts with (a) a total potential value of \$100,000 or more; and (b) a company that employs ten (10) or more people, executed on or after July 1, 2021, the board will not enter into a contract with a company to acquire or dispose of services, supplies, information technology, or construction unless the contract includes a written certification that the company is not currently engaged in, and will not for the duration of the contract engage in, a boycott of goods or services from Israel or territories under its control. For purposes of this policy, the terms “boycott Israel” or “boycott of the state of Israel,” and “company” shall have the meanings set forth in Idaho Code §67-2346(3).

Upon discovering that a contract fails to comply with this policy, the board will have a period of ninety (90) days to obtain the necessary certification. After such time, any contract continuing to violate the provisions of the Anti-Boycott Against Israel Act shall be void as against public policy.

COMPANIES OWNED OR OPERATED BY THE GOVERNMENT OF CHINA

For contracts entered into after July 1, 2023, the board will not enter into a contract to acquire or dispose of services, supplies, information technology, or construction unless the contract includes a written certification that the company is not currently owned or operated by the government of China and will not for the duration of the contract be owned or operated by the government of China. For purposes of this policy, “government of China” and “company” shall have the meanings set forth in Idaho Code §67-2359(2).

Upon discovering that a contract fails to comply with this policy, the board will have a period of ninety (90) days to obtain the necessary certification. After such time, any contract continuing to violate Idaho Code §67-2359 shall be void as against public policy. Any contract executed prior to July 1, 2023 that violates the law will not be renewed.

COMPANIES BOYCOTTING CERTAIN SECTORS

For contracts entered into after July 1, 2024, the board will ensure that contracts for the purchase of goods or services include a written certification from the company that it is not currently engaged in, and will not for the duration of the contract engage in, a boycott of any individual or company because the individual or company:

1. Engages in or supports the exploration, production, utilization, transportation, sale, or manufacture of fossil fuel-based energy, timber, minerals, hydroelectric power, nuclear energy, or agriculture; or

2. Engages in or supports the manufacture, distribution, sale, or use of firearms, as defined in Idaho Code §18-3302(2)(d).

The certification requirement only applies to a contract that is (a) between the district and a company with ten (10) or more employees; and (b) has a value of one hundred thousand dollars (\$100,000) or more that is to be paid wholly or partly from public funds of the district.

The certification will not apply where the board of trustees determines that the certification requirements are inconsistent with the district’s constitutional or statutory duties related to the issuance, incurrence, or management of debt obligations or the deposit, custody, management, borrowing, or investment of funds. The certification requirement will also not apply where the board of trustees determines that the certification requirement would be, with respect to a specific contract, contrary to the business needs of the district and would prevent the district from fulfilling its legal duties or obligations.

The terms “boycott,” “company,” and “reasonable business purpose” have the meanings set forth in Idaho Code §67-2347A(4).

PROHIBITIONS ON CONTRACTING WITH ABORTION PROVIDERS

The district will comply with state restrictions on the use of public funds to provide, perform, or induce an abortion; assist in the performance of an abortion; promote abortion; counsel in favor of abortion; refer for abortion; or provide facilities for an abortion or for training to provide or perform an abortion, unless otherwise authorized by Idaho Code §18-8701 *et seq.*

The district will not enter into any contract or commercial transaction with any health care provider or facility under the terms of which such health care provider or health care facility agrees to provide, perform, or induce an abortion, except when the life of the mother is endangered as outlined in Idaho Code §18-8704. The requirements of this section do not apply to contracts or commercial transactions:

1. That are subject to federal law related to Medicaid;
2. With hospitals as defined in Idaho Code §39-1301;
3. With medical facilities that provide for care of two or more individuals for 24 or more consecutive hours; or
4. Medical facilities staffed to provide professional nursing care on a 24-hour basis.



LEGAL REFERENCE:

Idaho Code Sections

18-8701 *et seq.* – No Public Funds for Abortion Act
39-1301 – Definitions
67-2346 – Anti-Boycott Against Israel Act
67-2347 – Prohibition of Environmental, Social, and Governance Standards in Public
Contracts
67-2347A – Prohibition on Contracts with Companies Boycotting Certain Sectors
67-2359 – Contracts with a Company Owned or Operated by the Government of China
Prohibited

CROSS-REFERENCE:

850 – Purchasing
850P1 – Supplemental Purchasing Procedures
850.20 – Purchases Using Federal Funds
850.30 – Purchasing Services or Personal Property
850.90 – Public Works Construction

ADOPTED:

AMENDED:

**Language in text set forth in italics is optional.*

Preston Joint School District #201

STUDENTS

3225

Student Clubs: Equal Access

The Board of Trustees regards student clubs and organizations as an important part of the education and development of students.

Definitions

As used in this policy:

1. "School" shall mean any school in the Preston Joint School District;
2. "Club" shall mean a sponsored club or a non-sponsored or non-curriculum group of students of the school who wish to organize and meet to form common goals, objectives, or purposes, but do not include school activities;
3. "Sponsored Club" shall mean a club which is directly under the sponsorship, direction, and control of the school;
4. "Non-sponsored or non-curriculum club" shall mean a student initiated club which is not under the sponsorship, direction, or control of the school or any student initiated club that does not directly relate to the body of courses offered by the school;
5. "Non-participating capacity" shall mean a person may not promote, lead, or participate in any meeting.

The school within the District shall provide equal access and a fair opportunity for clubs to organize and to meet on school premises during the times established for such meetings.

Sponsored clubs shall be sponsored by a member of the faculty, staff, or administration of the school. The District shall not sponsor clubs which advocate particular religious or political beliefs or ideas. Any such clubs shall be non-sponsored or non-curriculum, and must engage a school employee to monitor their activities while on the premises. The school and the School District shall not be identified or associated with the goals, objectives, activities, beliefs, or opinions of any non-sponsored or non-curriculum clubs or its members. Any club whose activities are deemed by the principal to be disruptive of the everyday operations of the school will not be allowed to initiate meetings, nor continue to meet on school premises.

Equal Access Regulations

The following general guidelines will be observed in approving, establishing, and operating student clubs at Preston Joint School District schools

1. Each proposed club must complete and submit a request form to the principal or designee stating the name, specific purpose of the club, the membership requirements, the activities of the club, and meeting dates and times. Each proposed club shall have the student group perform a risk management assessment of the proposed club activities. The principal or designee will forward the request to the School District. The District with Board approval shall respond to the request, accept or reject the application, and designate the club as either a sponsored club or non-sponsored or non-curriculum club.
2. Student participation in club activities and attendance at club meetings shall be voluntary and shall be limited to those students who are currently enrolled in the School District. All student groups meeting on school premises are required to open membership to all interested and/or eligible students. Clubs shall be allowed to meet on school premises from 7:00 AM to 8:00 AM, during the noon hour, and from 4:00 PM to 5:00 PM on days when school is in session. The time and place of all club meetings shall be subject to available space, conflicting activities and programs, and the availability of the faculty sponsor or monitor. Students shall be responsible for ensuring the presence of a faculty sponsor or monitor prior to every meeting. Clubs will be allowed to meet on **and off** school premises during other times of the day **or days as** ~~only in extraordinary or exceptional circumstances as may be~~ determined by the principal or designee.
3. All clubs must comply with the provisions of the school's student constitution, if applicable.
4. No hazing of students shall be permitted.
5. The principal or designee may deny the opportunity of any club to meet on school premises, and may deny permission of any non-school person to meet with or speak to a club on school premises, when there exists a substantial likelihood of material and substantial interference with the orderly conduct of educational activities within the school, or if the meeting or activities in the meeting are, or will be, in violation of any law or ordinance.
6. The principal, designee, or student council (if appropriate) may temporarily or permanently terminate the opportunity of any club to meet on school premises in the future if the club has materially or substantially interfered with the orderly conduct of educational activities within the school, if the activities of the club have violated any law or ordinance, or if the club has violated any provision of this policy.

For sponsored clubs, the following guidelines will apply:

1. Each sponsored club will have a faculty or staff member appointed as sponsor. The sponsorship shall be approved by the principal or designee;
2. All activities of the club must have prior approval of the sponsor;
3. Club funds shall be subject to deposit, audit, and disbursement in accordance with the regulations of the District; and

4. The content and placement of club posters or advertisements shall be approved by the club sponsor.

For non-sponsored or non-curriculum clubs, the following guidelines will apply:

1. The formation of non-sponsored or non-curriculum clubs shall be student initiated. Non-school persons may not direct, conduct, control, or regularly attend activities;
2. Recognition by the Preston Joint School District of a non-sponsored or non-curriculum club is not an endorsement of the aims, policies, or opinions of the student organization or its members;
3. The school or District's name will not be identified with the aims, policies, or opinions of the student organization or its members;
4. Notices of meetings of non-curricular student organizations may be posted only on a designated bulletin board used by all nonschool-sponsored organizations. No announcements shall be made over the public address system or in any school-sponsored publications;
5. No funds will be expended by the school for any such meeting beyond the incidental cost associated with providing a meeting place;
6. Every club must have a District employee volunteer as a monitor to the club. The monitor shall be responsible for monitoring the meetings to assure that attendance at the meetings is voluntary, to assure that the meetings do not materially and substantially interfere with the orderly conduct of educational activities within the school, and to assure that order and discipline are maintained. Monitors shall attend the meetings of non-sponsored or non-curriculum clubs that are political or religious in nature in a non-participatory capacity;
7. No school employee shall be compelled to be a monitor of a non-sponsored or non-curriculum club;
8. Club posters or flyers need to have a disclaimer, and poster content and placement shall be approved by the principal or designee; and
9. The Preston Joint School District shall not be identified or associated in any way with the goals, objectives, activities, or opinions of any non-sponsored or non-curriculum clubs to raise money.

Legal Reference: 20 U.S.C. § 4071 et seq. The Equal Access Act

Policy History:

Adopted on: April 19, 2023

Revised on:

Reviewed on: