

**LAPWAI SCHOOL DISTRICT #341**  
**BOARD OF TRUSTEES - REGULAR MONTHLY MEETING**  
**Lapwai School District Office, 404 S Main St, Lapwai, Idaho**  
**Monday, October 19, 2020 - 5:00 pm**  
**Agenda**

- |                    |   |
|--------------------|---|
|                    | 1) Call to Order  |
|                    | A. Pledge of Allegiance   |
|                    | B. Roll Call  |
| <b><u>Page</u></b> | 2) A. Consent Agenda – Action Item  |
| <b>2</b>           | 1. Approval of Minutes – September 21, 2020   |
| <b>4</b>           | 2. Budget Report/Balance Sheet  |
| <b>25</b>          | 3. Payment of Current Bills   |
| <b>28</b>          | 4. Associated Student Body Accounts   |
| <b>31</b>          | B. Audit Report for 2019-2020 Fiscal Year – Dan Coleman – Quest CPAs  |
|                    | 3) Unscheduled Delegations (please call at least 3 days prior to the meeting to be included)                        |
| <b>81, 92,</b>     | 4) Discussion Items   |
| <b>140,</b>        | A. Administrators Report – Principals, Sped Director, Athletic Director, Superintendent                             |
| <b>143,</b>        | B.  |
| <b>144</b>         | C.  |
|                    | 5) Action Items   |
|                    | A. Surplus 1994 GMC Bus, Kraft PC500 Texture Machine, Hooper Swingline air Compressor, Paint Machine w/hose and gun |
|                    | B.  |
|                    | C.  |
|                    | D.  |
| <b>157</b>         | 6) Personnel Action Items   |
|                    | A. Resignation – Paraprofessional – Christie Wilson   |
|                    | B. New Hire – JH Football Assistant Coach – Jacob Aubertin  |
|                    | C.  |
|                    | 7) Board Training – ISBA Virtual Convention   |
|                    | 8) Adjourn – Action Item  |

# LAPWAI SCHOOL DISTRICT #341

## School Board Minutes

### Regular Meeting

September 21, 2020

The Board of Trustees of School District #341 met in regular session in the Lobby of the Middle/High School Gym outside the District Office. Board Chair Samuels-Allen called the meeting to order at 5:02 pm. Roll call was made, present were Trustees Samuels-Allen, Johnson, and Bell. Trustees Kipp and McArthur were absent. Also attending was Superintendent Aiken and Clerk Weeks. The audience included Teri Wagner, D'Lisa Penney, Lori Ravet, and William Big Man.

Trustee Bell moved and Trustee Kipp seconded that the consent agenda be approved as presented. The consent agenda included meeting minutes, payment of bills as presented, budget report, balance sheet, and ASB accounts. A vote was taken and the motion passed.

Principal Wagner talked about the start of school.

- Immunizations are at 98%
- Benchmark assessments have started
- The modified schedule is working

Principal Penney talked about several items.

- Accreditation is happening this year
- Students are settling in well with the split schedule
- Wildfires have affected the ability to allow students outside for PE and sports
- Discipline issues have been minimal

Special Education Director Ravet touched on a few items

- The year has started with fewer special education students
- Smaller class sizes have been helpful
- The Significant Disproportionality Plan and the extra steps being taken to address the situation

Athletic Director Big Man reviewed several items

- COVID impacts on our teams and other teams
- Smoke impacts on Football
- Loss of games for Middle School Volleyball

Superintendent Aiken pointed out several items in his report.

- The Blended Learning Plan in response to the Tribe's move to Stage 2 in the Coronavirus Emergency, which limited groups to no more than 10 people. The plan was to go for four weeks. The positive test rate declined and the community moved back to Stage 3 and the option to open school full-time sooner than planned was proposed. Now, cases have spiked again and it may not be possible.

- Dr. Hartwig, Roberta Bisbee, and Robin Brashear of Nimiipuu Health and Jessie Leighton, Catherine Arthur-Big Man, and Kayeloni Scott of the Nez Perce Tribe have been encouraging resources providing support as we proactively phase students back to learning with precautions. We are very grateful for their caring assistance.

- The Student Cabinet will resume its activities soon.
- The High School Gym will be used for the upcoming General Election on November 3.
- Suicide Training

The First Reading for the following policies was held.

- Policy 505.10 – Sexual Harassment, Discrimination, and Retaliation
- Policy 505.10P – Title IX Sexual Harassment Grievance Process
- Policy 505.10F – Title IX Sexual Harassment Investigation Form

Discussion was held about the reasons for the policy updates. The policies will be brought back for a second reading next month.

The following personnel items were presented to the board.

- Resignation – Behavior Intervention Para-Professional – Miranda Moses
  - Elementary Librarian – Sandra Crump
  - Assistant C Squad Girls Basketball Coach – Iris Domebo
- New Hire – Paraprofessional – Kiyanna Ellenwood
- Emergency Provisional Certificate – Science – Whitney Palmer – It was determined that rather than an Alternative Authorization, the District needed to apply for an Emergency Provisional Certificate. She was determined to be the best applicant for the position after the search process.
- Volunteer – Keith Kipp Sr - Football
  - Randy Brown – Football
  - Keanon Wheeler – Middle School Football
  - Aurelia Ellenwood – Middle School Volleyball

Trustee Johnson moved and Trustee Bell seconded to approve the personnel items as presented. A vote was taken and the motion passed.

Board Training was about the NAFIS Conference being held this week in a virtual format. Wednesday of this week is Advocacy Day and virtual meetings are set up with Senator Risch, Representative Simpson, and Representative Fulcher.

Trustee Johnson moved and Trustee Bell seconded to adjourn. A vote was taken and the motion passed.

Board Chair Samuels-Allen declared the meeting adjourned at 7:32 pm.

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Board Chair

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Clerk

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Date

GENERAL FUND

REVENUE

100-411400-000	DISTRICT TORT REVENUE	39,682.00CR	0.00	934.97CR	38,747.03CR	0%	2%
100-411900-000	OTHER TAXES	0.00	0.00	0.00	0.00	0%	0%
100-413000-000	PENALTY & INT--DELINQUENT TAXES	3,000.00CR	0.00	939.59CR	2,060.41CR	0%	31%
100-415000-000	EARNINGS ON INVESTMENTS	40,000.00CR	0.00	4,217.53CR	35,782.47CR	0%	11%
100-419900-000	OTHER LOCAL REVENUE	40,000.00CR	3,170.62CR	8,488.24CR	31,511.76CR	8%	21%
100-419901-000	DRIVERS ED.--STUDENT FEES	2,500.00CR	0.00	1,125.00CR	1,375.00CR	0%	45%
100-419903-000	GRANTS	0.00	0.00	4,500.00CR	4,500.00	0%	0%
**TOTAL LOCAL REVENUE		125,182.00CR	3,170.62CR	20,205.33CR	104,976.67CR	3%	16%
100-431100-000	STATE APPORTIONMENT	2,854,843.00CR	0.00	1,399,976.14CR	1,454,866.86CR	0%	49%
100-431200-000	TRANSPORTATION SUPPORT REVENUE	105,435.00CR	0.00	75,622.69CR	29,812.31CR	0%	72%
100-431401-000	SED SUPPORT	20,000.00CR	0.00	6,217.66CR	13,782.34CR	0%	31%
100-431800-000	BENEFIT APPORTIONMENT	397,641.00CR	0.00	192,904.51CR	204,736.49CR	0%	49%
100-431900-000	OTHER STATE SUPPORT	135,107.00CR	0.00	0.00	135,107.00CR	0%	0%
100-431901-000	EARLY COMPLETERS-DUAL CREDIT	0.00	0.00	0.00	0.00	0%	0%
100-431902-000	STATE MATH/SCI REQUIREMENT	2,900.00CR	0.00	0.00	2,900.00CR	0%	0%
100-431904-000	REMEDIATION	13,000.00CR	0.00	0.00	13,000.00CR	0%	0%
100-431930-000	STATE TECHNOLOGY SUPPORT	67,080.00CR	0.00	0.00	67,080.00CR	0%	0%
100-432100-000	DRIVER EDUCATION REVENUE	3,125.00CR	0.00	1,800.00CR	1,325.00CR	0%	58%
100-437000-000	LOTTERY/ADD'L STATE MAINTENANCE	74,359.00CR	0.00	37,764.00CR	36,595.00CR	0%	51%
100-438000-000	REVENUE IN LIEU OF TAXES	2,606.00CR	0.00	0.00	2,606.00CR	0%	0%
100-438001-000	REV. IN LIEU-AG. EQUIP.	2,160.00CR	0.00	540.00CR	1,620.00CR	0%	25%
**TOTAL STATE REVENUE		3,678,256.00CR	0.00	1,714,825.00CR	1,963,431.00CR	0%	47%
100-442000-000	UNRESTRICTED FED REVENUE (FOREST	200.00CR	0.00	0.00	200.00CR	0%	0%
100-445900-000	OTHER FEDERAL INCOME	0.00	0.00	0.00	0.00	0%	0%
100-445901-000	MEDICAID PAYMENTS	0.00	0.00	0.00	0.00	0%	0%
100-448200-000	IMPACT AID P.L. 81-874	2,500,000.00CR	0.00	0.00	2,500,000.00CR	0%	0%
**TOTAL FEDERAL REVENUE		2,500,200.00CR	0.00	0.00	2,500,200.00CR	0%	0%
100-320000-000	BEGINNING BALANCE - BUDGET	800,000.00CR	0.00	0.00	800,000.00CR	0%	0%
100-453000-000	SALE OF PROPERTY	0.00	0.00	4,020.60CR	4,020.60	0%	0%
100-460000-000	TRANSFERS FROM OTHER FUNDS	13,596.00CR	0.00	846.61CR	12,749.39CR	0%	6%
TOTAL OTHER REVENUE		813,596.00CR	0.00	4,867.21CR	808,728.79CR	0%	1%
***TOTAL REVENUE		7,117,234.00CR	3,170.62CR	1,739,897.54CR	5,377,336.46CR	0%	24%

(Rprt: 01 - MAINBdgt Prep: 21/Prop Budget; Dates: 00/00/00-10/31/20; PRINT: 10/14/20 1:05:04 PM)

ACCT # ACCT NAME BUDGETED MTD ACTIVITY YTD ACTIVITY BALANCE MTD% YTD%

## E L E M E N T A R Y

100-512110-000	ELEMENTARY TEACHER SALARIES	917,096.00	77,156.67	154,313.34	762,782.66	8%	17%
100-512115-000	ELEMENTARY NON-CERTIFIED SALARIES	225,257.00	13,472.82	25,414.12	199,842.88	6%	11%
100-512116-000	DETENTION SALARIES	0.00	0.00	0.00	0.00	0%	0%
100-512160-000	ELEMENTARY TEACHER SUBSTITUTES	20,000.00	0.00	0.00	20,000.00	0%	0%
100-512200-000	ELEMENTARY FRINGE BENEFITS	72,813.00	6,067.66	12,135.32	60,677.68	8%	17%
100-512210-000	ELEMENT. LIFE/EMP. ASSIST.	2,112.00	174.92	345.75	1,766.25	8%	16%
100-512220-000	EMPLOYER FICA	94,490.00	7,078.26	14,040.55	80,449.45	7%	15%
100-512230-000	HEALTH INSURANCE - ELEM	125,323.00	8,809.20	17,710.35	107,612.65	7%	14%
100-512270-000	WORKER'S COMPENSATION	8,337.00	754.21	1,496.48	6,840.52	9%	18%
100-512280-000	SICK LEAVE RETIRE.	0.00	0.00	0.00	0.00	0%	0%
100-512290-000	RETIREMENT BENEFIT	145,091.00	11,338.74	22,701.50	122,389.50	8%	16%
100-512320-000	MUSIC EQUIPMENT REPAIR	3,000.00	0.00	0.00	3,000.00	0%	0%
100-512313-000	GRANT FUNDED PURCHASED SERVICES	0.00	0.00	0.00	0.00	0%	0%
100-512321-000	ELEMENTARY PURCHASED SERVICES	8,000.00	0.00	5,624.00	2,376.00	0%	70%
100-512322-000	COPIER RENTAL	8,000.00	308.73	1,345.71	6,654.29	4%	17%
100-512380-000	ELEMENTARY TRAVEL	1,200.00	0.00	0.00	1,200.00	0%	0%
100-512410-000	ELEMENT. FIXED MATERIALS	15,000.00	48.50	13,292.61	1,707.39	0%	89%
100-512410-100	TEACHER SUPPLIES	3,800.00	0.00	782.05	3,017.95	0%	21%
100-512412-000	MUSIC SUPPLIES	5,000.00	0.00	0.00	5,000.00	0%	0%
100-512413-000	GRANT FUNDED SUPPLIES	0.00	0.00	0.00	0.00	0%	0%
100-512415-000	MATERIALS --ART	2,000.00	29.97	1,783.18	216.82	1%	89%
100-512440-000	ELEMENTARY TEXTBOOKS	20,000.00	351.70	3,027.96	16,972.04	2%	15%
**TOTAL ELEMENTARY PROGRAM		1,676,519.00	125,591.38	274,012.92	1,402,506.08	7%	16%

## S E C O N D A R Y P R O G R A M

100-515110-000	HS CERTIFIED SALARIES	687,527.00	56,089.29	112,178.58	575,348.42	8%	16%
100-515113-000	DRIVER EDUCATION SALARIES	5,000.00	75.00	3,375.00	1,625.00	2%	68%
100-515115-000	HS CLASSIFIED SALARIES	156,293.00	6,376.32	13,759.48	142,533.52	4%	9%
100-515160-000	HS SUBSTITUTE SALARIES	25,000.00	2,127.00	2,127.00	22,873.00	9%	9%
100-515200-000	HS FRINGE BENEFITS	49,013.00	3,294.24	6,588.48	42,424.52	7%	13%
100-515210-000	HS LIFE INSURANCE BENEFIT	1,448.00	120.68	241.43	1,206.57	8%	17%
100-515220-000	HS EMPLOYER FICA	70,597.00	5,105.29	10,372.09	60,224.91	7%	15%
100-515230-000	HEALTH INSURANCE - HS	80,038.00	8,074.84	16,063.32	63,974.68	10%	20%
100-515270-000	HS WORKER'S COMPENSATION	6,229.00	530.09	1,076.58	5,152.42	9%	17%
100-515280-000	HS SICK LEAVE BENEFIT	0.00	0.00	0.00	0.00	0%	0%
100-515290-000	HS PERSI BENEFIT	107,201.00	7,839.44	16,205.42	90,995.58	7%	15%
100-515313-000	GRANT FUNDED PURCHASED SERVICES	0.00	0.00	0.00	0.00	0%	0%
100-515321-000	COPIER RENTAL	7,500.00	320.15	1,251.47	6,248.53	4%	17%
100-515322-000	HS PURCHASE SERVICES	8,000.00	0.00	7,557.40	442.60	0%	94%
100-515380-000	HS TRAVEL	3,000.00	0.00	0.00	3,000.00	0%	0%
100-515410-000	H. S. FIXED MATERIALS	15,000.00	1,043.59	6,601.94	8,398.06	7%	44%
100-515410-100	TEACHER SUPPLIES	2,800.00	0.00	80.46	2,719.54	0%	3%
100-515411-000	DRIVERS ED. MATERIALS	250.00	0.00	121.03	128.97	0%	48%
100-515413-000	GRANT FUNDED SUPPLIES	0.00	0.00	0.00	0.00	0%	0%
100-515417-000	MATERIALS -- ART	3,000.00	413.45	1,887.79	1,112.21	14%	63%
100-515421-000	MATERIALS -- MUSIC	12,000.00	0.00	0.00	12,000.00	0%	0%
100-515441-000	H. S. TEXTBOOKS	25,000.00	0.00	12,532.28	12,467.72	0%	50%
**TOTAL SECONDARY PROGRAM		1,264,896.00	91,409.38	212,019.75	1,052,876.25	7%	17%

## E X C E P T C H I L D P R O G

100-521110-000	RESOURCE ROOM TEACHER SALARIES	240,024.00	20,163.48	41,551.96	198,472.04	8%	17%
100-521115-000	RESOURCE ROOM AIDES' SALARIES	69,628.00	8,212.40	16,424.80	53,203.20	12%	24%
100-521160-000	EXCEPT. CHILD CERT. SUBSTITUTES	15,000.00	0.00	0.00	15,000.00	0%	0%
100-521200-000	RESOURCE ROOM FRINGE BENEFITS	26,422.00	2,213.66	4,427.32	21,994.68	8%	17%
100-521210-000	EXCEPT. LIFE/EMP. ASSIST.	672.00	60.89	121.72	550.28	9%	18%
100-521220-000	EMPLOYER FICA	26,857.00	2,335.78	4,761.78	22,095.22	9%	18%
100-521230-000	HEALTH INSURANCE - EXCEPT CHILD	31,657.00	3,334.75	5,792.46	25,864.54	11%	18%
100-521270-000	WORKER'S COMPENSATION	2,370.00	238.58	486.72	1,883.28	10%	21%
100-521280-000	SICK LEAVE RETIRE.	0.00	0.00	0.00	0.00	0%	0%
100-521290-000	RETIREMENT BENEFIT	40,127.00	3,652.40	7,451.06	32,675.94	9%	19%
100-521300-000	TUITION TO N. I. C. H.	20,000.00	2,110.50	2,211.00	17,789.00	11%	11%
100-521310-000	SPED PURCHASED SERVICES	0.00	0.00	0.00	0.00	0%	0%
100-521311-000	MEDICAID MATCH	0.00	0.00	0.00	0.00	0%	0%
100-521380-000	TRAVEL - PURCHASED SVCS	1,500.00	0.00	0.00	1,500.00	0%	0%
100-521410-000	RESOURCE ROOM MAT.	5,000.00	0.00	3,026.45	1,973.55	0%	61%
100-521410-100	TEACHER SUPPLIES	1,000.00	0.00	0.00	1,000.00	0%	0%
100-521414-000	SPED SUPPLIES	10,000.00	507.94	7,198.79	2,801.21	5%	72%
100-521440-000	SPED TEXTBOOKS	5,000.00	0.00	0.00	5,000.00	0%	0%
**TOTAL EXCEPTIONAL CHILD PROGRAM		495,257.00	42,830.38	93,454.06	401,802.94	9%	19%

ACCT #	ACCT NAME	BUDGETED	MTD ACTIVITY	YTD ACTIVITY	BALANCE	MTD%	YTD%
P R E S C H O O L P R O G							
100-522110-000	EXCEPTIONAL PRESCHOOL SALARIES	64,362.00	5,417.16	10,834.32	53,527.68	8%	17%
100-522160-000	EXCEPTIONAL PRESCHOOL SUBSTITUTES	2,000.00	0.00	0.00	2,000.00	0%	0%
100-522200-000	PRESCHOOL FRINGE BENEFITS	0.00	0.00	0.00	0.00	0%	0%
100-522210-000	PRESCHOOL LIFE/EMP. ASSIST.	96.00	8.00	16.00	80.00	8%	17%
100-522220-000	EMPLOYER FICA	5,077.00	354.48	708.96	4,368.04	7%	14%
100-522230-000	HEALTH INSURANCE - PRESCHOOL	10,552.00	879.35	1,758.70	8,793.30	8%	17%
100-522270-000	WORKER'S COMPENSATION	448.00	42.25	84.50	363.50	9%	19%
100-522280-000	SICK LEAVE RETIRE.	0.00	0.00	0.00	0.00	0%	0%
100-522290-000	RETIREMENT BENEFIT	7,685.00	646.81	1,293.62	6,391.38	8%	17%
100-522410-000	CLASSROOM SUPPLIES	350.00	0.00	0.00	350.00	0%	0%
100-522410-429	TEACHER SUPPLIES	200.00	0.00	0.00	200.00	0%	0%
**TOTAL PRESCHOOL PROGRAM		90,770.00	7,348.05	14,696.10	76,073.90	8%	16%
S C H O O L A C T I V I T I E S							
100-532100-000	SCHOOL ACTIVITY SALARIES	85,000.00	10,643.81	19,524.68	65,475.32	13%	23%
100-532200-000	SCHOOL ACTIVITIES FRINGE BENEFITS	0.00	0.00	0.00	0.00	0%	0%
100-532210-000	EMPLOYEE LIFE INS	0.00	5.23	9.89	( 9.89)	0%	0%
100-532220-000	EMPLOYER FICA	6,503.00	810.57	1,486.34	5,016.66	12%	23%
100-532230-000	HEALTH INSURANCE - SCHOOL ACTIVITIES	0.00	326.90	625.26	( 625.26)	0%	0%
100-532270-000	WORKER'S COMPENSATION	574.00	61.10	110.09	463.91	11%	19%
100-532280-000	SICK LEAVE RETIRE.	0.00	0.00	0.00	0.00	0%	0%
100-532290-000	RETIREMENT BENEFIT	5,075.00	422.96	635.42	4,439.58	8%	13%
100-532310-000	SCHOOL ACT. DUES/SERVICES	6,500.00	175.00	637.00	5,863.00	3%	10%
100-532380-000	SCHOOL ACT. TEACHER TRAVEL	12,000.00	0.00	0.00	12,000.00	0%	0%
100-532410-000	ACTIVITY SUPPLIES	25,000.00	0.00	2,439.40	22,560.60	0%	10%
100-532550-000	ATHLETIC EQUIPMENT	0.00	0.00	0.00	0.00	0%	0%
**TOTAL SCHOOL ACTIVITY PROGRAM		140,652.00	12,445.57	25,468.08	115,183.92	9%	18%
G U I D A N C E P R O G.							
100-611110-000	COUNSELING SALARIES - ELEMENTARY	47,225.00	3,974.75	7,949.50	39,275.50	8%	17%
100-611111-000	GUIDANCE SALARIES - SECONDARY	65,775.00	5,536.08	11,072.16	54,702.84	8%	17%
100-611200-000	GUIDANCE FRINGE BENEFITS	15,078.00	1,256.50	2,513.00	12,565.00	8%	17%
100-611210-000	GUIDANCE LIFE/EMP. ASSIST.	192.00	14.95	29.90	162.10	8%	16%
100-611220-000	EMPLOYER FICA	9,798.00	821.65	1,643.32	8,154.68	8%	17%
100-611230-000	HEALTH INSURANCE - GUIDANCE	0.00	0.00	0.00	0.00	0%	0%
100-611270-000	WORKER'S COMPENSATION	865.00	83.98	167.96	697.04	10%	19%
100-611280-000	SICK LEAVE RETIRE.	0.00	0.00	0.00	0.00	0%	0%
100-611290-000	RETIREMENT BENEFIT	15,293.00	1,285.62	2,571.24	12,721.76	8%	17%
100-611310-000	HEALTH/GUIDANCE PURCHASE SERVICES	4,500.00	0.00	0.00	4,500.00	0%	0%
100-611380-000	GUIDANCE TRAVEL	0.00	0.00	0.00	0.00	0%	0%
100-611410-000	ATTEND./GUIDANCE/HEALTH-ELEMENT.	500.00	0.00	0.00	500.00	0%	0%
100-611410-102	TEACHER SUPPLY - D PENNEY	200.00	0.00	0.00	200.00	0%	0%
**TOTAL GUIDANCE PROGRAM		159,426.00	12,973.53	25,947.08	133,478.92	8%	16%
A N C I L L A R Y P R O G.							
100-616110-000	ANCILLARY SALARIES - CDS & PSYCOL.	105,526.00	21,168.84	41,912.16	63,613.84	20%	40%
100-616115-000	NON CERT ANCILLARY SALARY	125,514.00	31,929.27	64,037.82	61,476.18	25%	51%
100-616200-000	ANCILLARY FRINGE BENEFITS	14,246.00	1,752.57	3,505.14	10,740.86	12%	25%
100-616210-000	EMPLOYEE LIFE INSUR	830.00	144.68	281.07	548.93	17%	34%
100-616220-000	EMPLOYER FICA	18,764.00	4,128.82	8,238.69	10,525.31	22%	44%
100-616230-000	HEALTH INSURANCE - ANCILLARY	89,166.00	10,264.20	20,030.22	69,135.78	12%	22%
100-616270-000	WORKER'S COMPENSATION	1,656.00	427.85	853.78	802.22	26%	52%
100-616280-000	SICK LEAVE RETIRE.	0.00	0.00	0.00	0.00	0%	0%
100-616290-000	RETIREMENT BENEFIT	29,287.00	6,549.17	13,068.92	16,218.08	22%	45%
100-616300-000	CDS CONTRACT	87,500.00	5,312.50	14,590.25	72,909.75	6%	17%
100-616410-000	ANCILLARY SUPPLIES	800.00	0.00	0.00	800.00	0%	0%
**TOTAL SPECIAL SERVICES PROGRAM		473,289.00	81,677.90	166,518.05	306,770.95	17%	35%

ACCT #	ACCT NAME	BUDGETED	MTD ACTIVITY	YTD ACTIVITY	BALANCE	MTD%	YTD%
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I N S T R U C T I O N A L I M P

100-621110-000	SALARIES - INSTRUCTIONAL IMPROVEME	0.00	0.00	0.00	0.00	0%	0%
100-621115-000	SALARIES - N/C INSTR IMPROVE	0.00	0.00	0.00	0.00	0%	0%
100-621200-000	FRINGE	0.00	0.00	0.00	0.00	0%	0%
100-621210-000	LIFE	0.00	0.00	0.12CR	0.12	0%	0%
100-621220-000	FICA	0.00	0.00	0.05CR	0.05	0%	0%
100-621230-000	HEALTH INSURANCE	0.00	0.00	18.41 (	18.41)	0%	0%
100-621270-000	WORKERS COMP	0.00	0.00	0.05 (	0.05)	0%	0%
100-621280-000	UUSL	0.00	0.00	0.00	0.00	0%	0%
100-621290-000	PERSI	0.00	0.00	0.00	0.00	0%	0%
100-621310-000	INSTRUCT. IMPROVE. - CREDIT REIMB	5,000.00	0.00	4,182.95	817.05	0%	84%
100-621311-000	INSTRUCTIONAL IMPROVEMENT PURCHASED SER	18,740.00	0.00	585.00	18,155.00	0%	3%
100-621380-000	TRAVEL/TRNG.	0.00	0.00	0.00	0.00	0%	0%
100-621410-000	MENTORING SUPPLIES	100.00	0.00	0.00	100.00	0%	0%
**TOTAL INSTRUCTION IMPROVEMENT		23,840.00	0.00	4,786.24	19,053.76	0%	20%

E D U C . M E D I A

100-622110-000	LIBRARY SALARIES - ELEMEN & SECOND	0.00	0.00	0.00	0.00	0%	0%
100-622111-000	AUDIOVISUAL SALARIES - ELEM & SEC	0.00	0.00	0.00	0.00	0%	0%
100-622115-000	LIBRARY CLASSIFIED SALIES	53,379.00	2,278.66	4,557.32	48,821.68	4%	9%
100-622160-000	LIBRARY SUBSTITUTES	1,000.00	0.00	0.00	1,000.00	0%	0%
100-622200-000	LIBRARY FRINGE BENEFITS	0.00	0.00	0.00	0.00	0%	0%
100-622210-000	LIB./TECH. LIFE/EMP. ASSIST.	192.00	7.71	15.71	176.29	4%	8%
100-622220-000	EMPLOYER FICA	4,160.00	174.31	348.63	3,811.37	4%	8%
100-622230-000	HEALTH INSURANCE - MEDIA	21,104.00	847.27	1,726.62	19,377.38	4%	8%
100-622270-000	WORKER'S COMPENSATION	367.00	17.78	35.55	331.45	5%	10%
100-622280-000	SICK LEAVE RETIRE.	0.00	0.00	0.00	0.00	0%	0%
100-622290-000	RETIREMENT BENEFIT	6,373.00	272.07	544.14	5,828.86	4%	9%
100-622323-000	VALNET COMMUNICATIONS	7,000.00	0.00	1,158.75	5,841.25	0%	17%
100-622410-000	LIBRARY MATERIALS--ELEMENTARY	5,000.00	0.00	1,003.83	3,996.17	0%	20%
100-622410-100	SCHOOL LIBRARY ACCESS GRANT \$5000	0.00	0.00	0.00	0.00	0%	0%
100-622412-000	LIBRARY MATERIALS--SECONDARY	5,000.00	0.00	1,623.87	3,376.13	0%	32%
**TOTAL EDUCATIONAL MEDIA PROGRAM		103,575.00	3,597.80	11,014.42	92,560.58	3%	11%

T E C H N O L O G Y

100-623110-000	TECHNOLOGY CERTIFIED SALARY	0.00	0.00	0.00	0.00	0%	0%
100-623115-000	TECHNOLOGY SALARY	67,600.00	4,583.33	18,333.46	49,266.54	7%	27%
100-623200-000	TECHNOLOGY FRINGE BENEFITS	0.00	0.00	0.00	0.00	0%	0%
100-623210-000	TECHNOLOGY LIFE BENEFIT	96.00	8.00	32.00	64.00	8%	33%
100-623220-000	TECHNOLOGY FICA BENEFIT	5,171.00	350.63	1,402.50	3,768.50	7%	27%
100-623230-000	HEALTH INSURANCE - TECHNOLOGY	10,552.00	879.35	3,379.60	7,172.40	8%	32%
100-623270-000	TECHNOLOGY WORKERS COMP.	456.00	35.75	157.87	298.13	8%	35%
100-623280-000	TECHNOLOGY SICK LEAVE BENEFIT	0.00	0.00	0.00	0.00	0%	0%
100-623290-000	TECHNOLOGY PERSI BENEFIT	6,567.00	547.25	2,189.03	4,377.97	8%	33%
100-623310-000	TECHNOLOGY PURCHASE SERVICES	9,000.00	0.00	0.00	9,000.00	0%	0%
100-623323-000	TECHNOLOGY INTERNET COMMUNICATIONS	4,000.00	211.00	1,055.00	2,945.00	5%	26%
100-623410-000	TECHNOLOGY SUPPLIES/MATERIALS	2,500.00	0.00	6,237.32 (	3,737.32)	0%	249%
100-623411-000	TECHNOLOGY--ELEMENTARY	30,000.00	5,935.00	11,016.47	18,983.53	20%	37%
100-623412-000	TECHNOLOGY SECONDARY	30,000.00	5,935.00	9,629.70	20,370.30	20%	32%
100-623413-000	TECHNOLOGY - EXCEPTIONAL CHILD	5,000.00	0.00	0.00	5,000.00	0%	0%
100-623550-000	TECHNOLOGY - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0%	0%
**TOTAL INSTRUCT. TECHNOLOGY		170,942.00	18,485.31	53,432.95	117,509.05	11%	31%

S C H O O L B O A R D

100-631115-000	CLERK-TREASURER SALARIES--BD OF ED	0.00	0.00	0.00	0.00	0%	0%
100-631200-000	BOARD FRINGE BENEFITS	0.00	0.00	0.00	0.00	0%	0%
100-631210-000	EMPLOYEE LIFE BENEFIT	0.00	0.00	0.00	0.00	0%	0%
100-631220-000	EMPLOYER FICA	0.00	0.00	0.00	0.00	0%	0%
100-631230-000	HEALTH INSURANCE - CLERK	0.00	0.00	0.00	0.00	0%	0%
100-631270-000	WORKER'S COMPENSATION	0.00	0.00	0.00	0.00	0%	0%
100-631280-000	SICK LEAVE RETIRE.	0.00	0.00	0.00	0.00	0%	0%
100-631290-000	RETIREMENT BENEFIT	0.00	0.00	0.00	0.00	0%	0%
100-631310-000	BOARD PURCH. SERVICE	40,000.00	0.00	2,437.75	37,562.25	0%	6%
100-631410-000	SUPPLIES - SCHOOL BOARD	750.00	43.75	925.30 (	175.30)	6%	123%
**TOTAL BOARD OF EDUCATION PROGRAM		40,750.00	43.75	3,363.05	37,386.95	0%	8%

ACCT #	ACCT NAME	BUDGETED	MTD ACTIVITY	YTD ACTIVITY	BALANCE	MTD%	YTD%
D I S T R I C T A D M I N.							
100-632110-000	DISTRICT ADMINISTRATION SALARIES	132,063.00	10,793.58	43,174.32	88,888.68	8%	33%
100-632115-000	DISTRICT ADMIN. CLASSIFIED	0.00	0.00	0.00	0.00	0%	0%
100-632200-000	DISTRICT FRINGE BENEFITS	0.00	0.00	0.00	0.00	0%	0%
100-632210-000	DISTRICT LIFE/EMP. ASSIST.	240.00	20.00	80.00	160.00	8%	33%
100-632220-000	EMPLOYER FICA	10,103.00	823.20	3,292.81	6,810.19	8%	33%
100-632230-000	HEALTH INSURANCE - DISTRICT ADMIN	10,552.00	879.35	3,379.60	7,172.40	8%	32%
100-632270-000	WORKER'S COMPENSATION	891.00	84.19	336.76	554.24	9%	38%
100-632280-000	SICK LEAVE RETIRE.	0.00	0.00	0.00	0.00	0%	0%
100-632290-000	RETIREMENT BENEFIT	15,768.00	1,288.75	5,155.00	10,613.00	8%	33%
100-632310-000	BANK FEES / GRANT SVCS	40,000.00	800.00	3,559.70	36,440.30	2%	9%
100-632322-000	COPIER RENTAL	4,000.00	531.26	1,181.40	2,818.60	13%	30%
100-632333-000	DISTRICT COMMUNICATIONS	4,000.00	176.82	790.79	3,209.21	4%	20%
100-632380-000	DISTRICT TRAVEL--GENERAL	12,500.00	0.00	242.65	12,257.35	0%	2%
100-632390-000	DISTRICT PURCHASED SERVICES	10,000.00	39.00	6,631.31	3,368.69	0%	66%
100-632410-000	DISTRICT SUPPLIES	4,000.00	85.68	2,713.68	1,286.32	2%	68%
100-632412-000	DISTRICT SUBSCRIPTIONS	400.00	0.00	0.00	400.00	0%	0%
**TOTAL DISTRICT ADMINISTRATION		244,517.00	15,521.83	70,538.02	173,978.98	6%	29%
S C H O O L A D M I N.							
100-641110-000	SCHOOL ADMIN SALARIES	259,321.00	21,826.16	43,652.32	215,668.68	8%	17%
100-641115-000	ADMINISTRATIVE NON-CERTIFIED	88,423.00	7,442.32	15,645.26	72,777.74	8%	18%
100-641200-000	SCHOOL ADMIN FRINGE BENEFITS	41,738.00	1,361.91	4,145.64	37,592.36	3%	10%
100-641210-000	SCHOOL ADMIN. LIFE/EMP. ASSIST.	816.00	61.98	125.11	690.89	8%	15%
100-641220-000	EMPLOYER FICA	29,795.00	2,339.45	4,845.82	24,949.18	8%	16%
100-641230-000	HEALTH INSURANCE - SCHOOL ADMIN	0.00	2,535.16	3,668.04	( 3,668.04)	0%	0%
100-641270-000	WORKER'S COMPENSATION	2,629.00	238.91	494.85	2,134.15	9%	19%
100-641280-000	SICK LEAVE RETIRE.	0.00	0.00	0.00	0.00	0%	0%
100-641290-000	RETIREMENT BENEFIT	46,504.00	3,485.07	7,230.73	39,273.27	7%	16%
100-641323-000	SCHOOL COMMUNICATIONS	18,500.00	822.50	2,261.37	16,238.63	4%	12%
100-641380-000	SCHOOL ADMIN. TRAVEL	2,000.00	0.00	0.00	2,000.00	0%	0%
100-641410-000	ELEMENT. ADMIN. MATERIALS	2,000.00	0.00	641.34	1,358.66	0%	32%
100-641411-000	SECOND. ADMIN. MATERIALS	2,000.00	1,292.33	1,821.11	178.89	65%	91%
100-641412-000	DUES/SUBSCRIPTIONS/REGISTRATIONS	1,800.00	0.00	1,200.00	600.00	0%	67%
**TOTAL SCHOOL ADMINISTRATION		495,526.00	41,405.79	85,731.59	409,794.41	8%	17%
B U S I N E S S O P E R A T I O N S							
100-651115-000	SALARIES - BUSINESS OPERATIONS	57,720.00	4,858.08	23,204.84	34,515.16	8%	40%
100-651200-000	FRINGE	10,317.00	859.75	3,439.00	6,878.00	8%	33%
100-651210-000	LIFE INS BENEFIT	96.00	8.00	37.71	58.29	8%	39%
100-651220-000	EMPLOYER FICA	5,205.00	435.57	2,030.91	3,174.09	8%	39%
100-651230-000	HEALTH INSURANCE	0.00	0.00	53.00	( 53.00)	0%	0%
100-651270-000	WORKER'S COMPENSATION	459.00	44.60	207.82	251.18	10%	45%
100-651280-000	SICK LEAVE RETIREMENT	0.00	0.00	0.00	0.00	0%	0%
100-651290-000	PERSI	8,124.00	682.71	3,181.28	4,942.72	8%	39%
100-651310-000	PURCHASED SERVICES	60,000.00	4,681.25	19,871.74	40,128.26	8%	33%
100-651311-000	MEDICAID BILLING SERVICES	21,320.00	0.00	0.00	21,320.00	0%	0%
100-651380-000	TRAVEL / TRAINING	4,000.00	0.00	0.00	4,000.00	0%	0%
100-651410-000	SUPPLIES	2,000.00	0.00	24.99	1,975.01	0%	1%
TOTAL BUSINESS OPERATIONS		169,241.00	11,569.96	52,051.29	117,189.71	7%	31%



ACCT #	ACCT NAME	BUDGETED	MTD ACTIVITY	YTD ACTIVITY	BALANCE	MTD%	YTD%
C U S T O D I A L							
100-661115-000	CUSTODIAL SALARIES	139,989.00	12,246.18	47,215.31	92,773.69	9%	34%
100-661165-000	CUSTODIAL SUBSTITUTES	12,000.00	1,057.55	2,296.74	9,703.26	9%	19%
100-661200-000	CUSTODIAL FRINGE BENEFITS	10,317.00	859.75	3,439.00	6,878.00	8%	33%
100-661210-000	CUSTODIAL LIFE/EMP. ASSIST.	384.00	34.09	136.30	247.70	9%	35%
100-661220-000	EMPLOYER FICA	12,416.00	1,078.09	4,033.06	8,382.94	9%	32%
100-661230-000	HEALTH INSURANCE - CUSTODIAL	33,632.00	2,857.22	10,971.76	22,660.24	8%	33%
100-661270-000	WORKER'S COMPENSATION	10,034.00	933.49	3,557.54	6,476.46	9%	35%
100-661280-000	SICK LEAVE RETIRE.	0.00	0.00	0.00	0.00	0%	0%
100-661290-000	RETIREMENT BENEFIT	17,947.00	1,564.85	6,100.29	11,846.71	9%	34%
100-661322-000	CUSTODIAL PURCHASED SERVICES	0.00	0.00	0.00	0.00	0%	0%
100-661330-000	UTILITIES	185,000.00	13,478.85	34,285.91	150,714.09	7%	19%
100-661410-000	CUSTODIAL SUPPLIES	25,000.00	3,407.23	22,127.36	2,872.64	14%	89%
100-661710-000	PROPERTY/LIABILITY INSURANCE	42,311.00	0.00	42,311.00	0.00	0%	100%
100-661711-000	LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0%	0%
**TOTAL BUILDINGS-CARE PROGRAM		489,030.00	37,517.30	176,474.27	312,555.73	8%	36%
M A I N T. N O N S T U- O C C							
100-663310-000	PURCHASE SERV.--MAINT/BUS BARN	5,000.00	150.00	536.29	4,463.71	3%	11%
100-663311-000	PURCHASE SERV.--ELEM. NON-OCCUP.	0.00	0.00	0.00	0.00	0%	0%
100-663312-000	PURCHASE SERV.--SECOND. -NON-OCCUP.	2,000.00	0.00	378.00	1,622.00	0%	19%
100-663315-000	PURCHASE SERV.--DIST. -NON-OCCUP.	500.00	0.00	0.00	500.00	0%	0%
100-663330-000	MAINT. BLDG. UTILITIES	500.00	0.00	50.32	449.68	0%	10%
100-663410-000	MATERIALS--MAINT/BUS BARN FAC.	3,000.00	150.27	743.69	2,256.31	5%	25%
100-663415-000	MATERIALS--DIST. -NON-OCCUP.	2,000.00	0.00	0.00	2,000.00	0%	0%
**TOTAL GEN. MAINT. --NON-OCCUPIED		13,000.00	300.27	1,708.30	11,291.70	2%	13%
M A I N T E N A N C E							
100-664115-000	GENERAL MAINTENANCE SALARIES	79,065.00	5,765.64	29,596.31	49,468.69	7%	37%
100-664200-000	MAINTENANCE FRINGE BENEFITS	15,475.00	1,289.62	5,158.48	10,316.52	8%	33%
100-664210-000	MAINTENANCE LIFE/EMP. ASSIST.	192.00	9.48	56.39	135.61	5%	29%
100-664220-000	EMPLOYER FICA	7,232.00	538.59	2,651.53	4,580.47	7%	37%
100-664230-000	HEALTH INSURANCE - MAINT	0.00	0.00	0.00	0.00	0%	0%
100-664270-000	WORKER'S COMPENSATION	5,844.00	506.54	1,856.21	3,987.79	9%	32%
100-664280-000	SICK LEAVE RETIRE.	0.00	0.00	0.00	0.00	0%	0%
100-664290-000	RETIREMENT BENEFIT	11,288.00	842.41	4,149.76	7,138.24	7%	37%
100-664310-000	PURCHASE SERVICE--MAINT/BUS BARN	500.00	629.83	629.83	( 129.83)	126%	126%
100-664311-000	PURCHASE SERVICE--ELEMENTARY	50,000.00	2,578.66	13,110.92	36,889.08	5%	26%
100-664312-000	PURCHASE SERVICE--SECONDARY	40,000.00	303.95	15,275.85	24,724.15	1%	38%
100-664410-000	MATERIALS--MAINT./BUS BARN	2,000.00	0.00	1,737.72	262.28	0%	87%
100-664411-000	MATERIALS--ELEMENTARY	10,000.00	711.00	4,919.83	5,080.17	7%	49%
100-664412-000	MATERIALS--SECONDARY	10,000.00	0.00	5,098.52	4,901.48	0%	51%
100-664415-000	MATERIALS--PRESCHOOL/KIND.	500.00	0.00	0.00	500.00	0%	0%
100-664550-000	MAINTENANCE CAPITAL OUTLAY	31,929.00	0.00	0.00	31,929.00	0%	0%
**TOTAL MAINTENANCE-BLDGS & EQUIP		264,025.00	13,175.72	84,241.35	179,783.65	5%	32%
G R O U N D S C A R E							
100-665310-000	PURCHASE SERVICE--GROUNDS	25,000.00	5,045.70	10,875.45	14,124.55	20%	44%
100-665410-000	MATERIALS--GROUNDS	20,000.00	485.27	6,772.83	13,227.17	2%	34%
100-665550-000	GROUNDS - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0%	0%
TOTAL GROUNDS CARE		45,000.00	5,530.97	17,648.28	27,351.72	12%	39%
100-667310-000	SCHOOL SAFETY PURCH SERVICES	0.00	0.00	0.00	0.00	0%	0%
100-667410-000	SECURITY SUPPLIES	7,500.00	0.00	0.00	7,500.00	0%	0%
100-667550-000	SECURITY - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0%	0%
** TOTAL SCHOOL SAFETY		7,500.00	0.00	0.00	7,500.00	0%	0%

(Rprt: 01 - MAINBdgt Prep: 21/Prop Budget; Dates: 00/00/00-10/31/20; PRINT: 10/14/20 1:05:05 PM)

ACCT # ACCT NAME BUDGETED MTD ACTIVITY YTD ACTIVITY BALANCE MTD% YTD%

## TRANSPORTATION

100-681115-000	TRANSP. SALARIES--TO SCHOOL @ 50%	64,937.00	6,860.65	13,492.05	51,444.95	11%	21%
100-681120-000	TRANSP. SALARIES--MECHANIC @ 85%	0.00	174.54	352.62	( 352.62)	0%	0%
100-681125-000	TRANSP. SALARIES--SUPV. @ 50%	37,194.00	3,123.00	12,492.00	24,702.00	8%	34%
100-681165-000	TRANSP. SALARIES--SUBS @ 50%	2,500.00	1,428.59	1,632.11	867.89	57%	65%
100-681200-000	TRANSP. FRINGE BENEFITS @ 50%	16,628.00	1,423.20	3,706.14	12,921.86	9%	22%
100-681210-000	TRANSP. LIFE INSURANCE @ 50%	288.00	26.80	76.66	211.34	9%	27%
100-681220-000	TRANSP. EMPLOYER FICA/MDC @ 50%	9,276.00	994.29	2,422.10	6,853.90	11%	26%
100-681230-000	HEALTH INSURANCE - TRANSP - 50%	0.00	101.70	( 101.70)	0.00	0%	0%
100-681270-000	TRANSP. WORKERS COMP @ 50%	5,520.00	748.85	2,497.47	3,022.53	14%	45%
100-681280-000	TRANSP. SICK LEAVE @ 50%	0.00	0.00	0.00	0.00	0%	0%
100-681290-000	TRANSP. PERSI BENEFIT @ 50%	14,180.00	1,352.68	3,443.82	10,736.18	10%	24%
100-681310-000	BUS CONTRACT REPAIRS @ 85%	55,000.00	2,378.75	9,020.55	45,979.45	4%	16%
100-681311-000	PHYSICALS/DRUG TESTING @ 50%	1,500.00	0.00	770.00	730.00	0%	51%
100-681312-000	PHYSICALS/DRUG TESTING @ 85%	0.00	0.00	0.00	0.00	0%	0%
100-681317-000	TRAINING-DIST./IAPT/STN/NAPT @ 50%	400.00	0.00	0.00	400.00	0%	0%
100-681318-000	TRAINING SDE DRIVER/TECH. @ 85%	0.00	0.00	0.00	0.00	0%	0%
100-681319-000	BUS BARN UTILITIES @ 50%	17,000.00	928.82	2,213.70	14,786.30	5%	13%
100-681320-000	TRANSP. 100% CELL PHONE @ 50%	360.00	0.00	50.31	309.69	0%	14%
100-681345-000	TRANSP. IN-LIEU-OF @ 50%	2,500.00	0.00	0.00	2,500.00	0%	0%
100-681380-000	TRAVEL-SDE DRIVER/TECH TRGN @ 85%	0.00	0.00	0.00	0.00	0%	0%
100-681381-000	TRAVEL-DIST/IAPT/STN/NAPT @ 50%	0.00	0.00	0.00	0.00	0%	0%
100-681410-000	TECHN. COVERALLS/RAGS @ 50%	1,000.00	0.00	0.00	1,000.00	0%	0%
100-681420-000	TRANSP. BUS FUEL/FLUIDS @ 50%	25,000.00	1,157.44	1,315.57	23,684.43	5%	5%
100-681424-000	TRANSP. BUS OILS/LUBRICANTS @ 85%	2,000.00	38.05	167.33	1,832.67	2%	8%
100-681425-000	BUS REPAIR PARTS @ 85%	10,000.00	603.20	603.20	9,396.80	6%	6%
100-681426-000	BUS OFFICE SUPPLIES/POSTAGE @ 50%	250.00	0.00	139.70	110.30	0%	56%
100-681429-000	HAND TOOLS @ 85% - 400 CAP	400.00	0.00	70.18	329.82	0%	18%
100-681500-000	TRANSP - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0%	0%
100-681710-000	TRANSP. FACILITY INS. --@ 50%	0.00	0.00	0.00	0.00	0%	0%
**TOTAL PUPIL TO SCHOOL TRANSPORT.		265,933.00	21,340.56	54,567.21	211,365.79	8%	21%

100-682115-000	TRANSP. SALARIES--ACTIVITY/SHUTTLE	10,000.00	671.16	671.16	9,328.84	7%	7%
100-682200-000	TRANS - ACTIVITY - FRINGE	0.00	0.00	0.00	0.00	0%	0%
100-682210-000	TRANS - ACTIVITY - LIFE	0.00	1.74	( 1.74)	0.00	0%	0%
100-682220-000	TRANS - ACTIVITY - FICA	765.00	51.29	51.29	713.71	7%	7%
100-682230-000	TRANS - ACTIVITY - HEALTH INS	0.00	0.00	0.00	0.00	0%	0%
100-682270-000	WORK COMP	455.00	30.16	30.16	424.84	7%	7%
100-682280-000	TRANS - ACTIVITY - UUSL	0.00	0.00	0.00	0.00	0%	0%
100-682290-000	TRANS - ACTIVITY - PERSI	1,194.00	80.14	80.14	1,113.86	7%	7%
100-682310-000	PURCHASE SERVICES--NON ALLOW	300.00	0.00	170.45	129.55	0%	57%
100-682410-000	TRANSPORTATION MAT'LS--NON-ALLOW.	250.00	0.00	0.00	250.00	0%	0%
**TOTAL TRANSP. ACTIVITY PROGRAM		12,964.00	834.49	1,004.94	11,959.06	6%	8%

## TRANSP - OTHER VEH

100-683310-000	PURCHASE SERVICES-NON ALLOWABLE	2,800.00	0.00	0.00	2,800.00	0%	0%
100-683410-000	SUPPLIES-NON ALLOWABLE	400.00	151.60	179.47	220.53	38%	45%
100-683710-000	TRANSP. FAC. INSURANCE-NON ALLOW.	0.00	0.00	0.00	0.00	0%	0%
**TOTAL GENERAL TRANSP. NON-ALLOW.		3,200.00	151.60	179.47	3,020.53	5%	6%

## NON INSTRUCTION

100-710220-000	FOOD EMPLOYER FICA	8,938.00	783.46	2,548.85	6,389.15	9%	29%
***TOTAL NON-INSTRUCTION		8,938.00	783.46	2,548.85	6,389.15	9%	29%

## CAPITAL

100-810520-000	CAPITAL OUTLAY - BUILDINGS	0.00	0.00	0.00	0.00	0%	0%
100-810540-000	CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	0.00	0%	0%
***TOTAL CAPITAL ASSETS		0.00	0.00	0.00	0.00	0%	0%

100-920810-000	TRANSFER TO MEDICAID FUND	102,584.00	0.00	0.00	102,584.00	0%	0%
100-920800-000	TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00	0%	0%
100-950850-000	CONTINGENCY RESERVE	355,860.00	0.00	0.00	355,860.00	0%	0%
***TOTAL OTHER SERVICES		458,444.00	0.00	0.00	458,444.00	0%	0%
***TOTAL EXPENDITURES		7,117,234.00	544,535.00	1,431,406.27	5,685,827.73	8%	20%

ACCT #	ACCT NAME	BUDGETED	MTD ACTIVITY	YTD ACTIVITY	BALANCE	MTD%	YTD%
GRANTS - NEZ PERCE TRIBE & OTHERS							
232-320000-000	BEGINNING BALANCE - BUDGET	53,450.00CR	0.00	0.00	53,450.00CR	0%	0%
232-415000-000	INVESTMENT EARNINGS	0.00	0.00	112.47CR	112.47	0%	0%
232-419900-000	GRANT REVENUE - NPT & OTHERS	0.00	0.00	0.00	0.00	0%	0%
232-443000-000	FEDERAL GRANT REVENUE	0.00	0.00	0.00	0.00	0%	0%
232-460000-000	INTERFUND TRANSFER	0.00	0.00	0.00	0.00	0%	0%
***TOTAL REVENUE		53,450.00CR	0.00	112.47CR	53,337.53CR	0%	0%
232-512110-000	AFTER SCHOOL TEACHER SALARIES	0.00	0.00	0.00	0.00	0%	0%
232-512115-000	AFTER SCHOOL SALARIES - AIDES	0.00	0.00	0.00	0.00	0%	0%
232-512210-000	LIFE INS BENEFIT	0.00	0.00	0.00	0.00	0%	0%
232-512220-000	FICA	0.00	0.00	0.00	0.00	0%	0%
232-512230-000	HEALTH INSURANCE - ASP	0.00	0.00	0.00	0.00	0%	0%
232-512270-000	WORKERS COMP	0.00	0.00	0.00	0.00	0%	0%
232-512280-000	UNUSED SICK LEAVE	0.00	0.00	0.00	0.00	0%	0%
232-512290-000	PERSI	0.00	0.00	0.00	0.00	0%	0%
232-515113-000	ADVANCED OPS - SALARIES	0.00	0.00	0.00	0.00	0%	0%
232-515223-000	ADVANCED OPS - FICA	0.00	0.00	0.00	0.00	0%	0%
232-515273-000	ADVANCED OPS - WORKERS COMP	0.00	0.00	0.00	0.00	0%	0%
232-515115-000	CERTIFIED SALARY	0.00	551.46	1,643.46 (	1,643.46)	0%	0%
232-515220-000	FICA	0.00	42.19	125.72 (	125.72)	0%	0%
232-515270-000	WORKERS COMP	0.00	0.00	0.00	0.00	0%	0%
232-515410-000	HIGH SCHOOL SUPPLIES	0.00	0.00	0.00	0.00	0%	0%
232-515312-000	P/S - NPT NATIVE ARTS GRANT	5,000.00	0.00	0.00	5,000.00	0%	0%
232-515313-000	P/S - COLLEGE & CAREER READINESS	5,000.00	0.00	0.00	5,000.00	0%	0%
232-515315-000	P/S - NPT MS READING GRANT	2,600.00	0.00	0.00	2,600.00	0%	0%
232-515316-000	P/S NPT-CULTURALLY RESPONSIVE	0.00	0.00	0.00	0.00	0%	0%
232-515317-000	P/S - CDA TRIBE NATIVE ARTS GRANT	7,000.00	361.55	361.55	6,638.45	5%	5%
232-515318-000	P/S - NPT NATURAL SCIENCE	0.00	0.00	0.00	0.00	0%	0%
232-515319-000	P/S - TEACHING FOR TOLERANCE	250.00	0.00	0.00	250.00	0%	0%
232-515320-000	P/S - ATTENDANCE COMMITTEE EMERGENCY FU	2,300.00	0.00	0.00	2,300.00	0%	0%
232-515322-000	P/S - NPT NATURAL HELPERS	8,000.00	0.00	0.00	8,000.00	0%	0%
232-515323-000	P/S - NPT MENTOR ARTISTS & PLAYWRIGHTS	5,000.00	0.00	0.00	5,000.00	0%	0%
232-515412-000	SUPPLIES - NPT GRANT NATIVE ARTS	8,500.00	0.00	1,888.88	6,611.12	0%	22%
232-515413-000	SUPPLIES - COLLEGE & CAREER READINESS	3,600.00	0.00	0.00	3,600.00	0%	0%
232-515415-000	SUPPLIES-NPT MS READING	2,500.00	0.00	0.00	2,500.00	0%	0%
232-515416-000	SUPPLIES-NPT- CULTURALLY RESPONSIVE	50.00	0.00	1,069.45 (	1,019.45)	0%	999%
232-515418-000	SUPPLIES - NATIVE NATURAL SCIENCE	550.00	0.00	0.00	550.00	0%	0%
232-515419-000	SUPPLIES - TEACHING FOR TOLERANCE	300.00	0.00	0.00	300.00	0%	0%
232-515420-000	SUPPLIES-ATTENDANCE COMMITTEE EMERGENCY	800.00	0.00	0.00	800.00	0%	0%
232-515422-000	SUPPLIES - NPT NATURAL HELPERS	2,000.00	0.00	0.00	2,000.00	0%	0%
232-515423-000	SUPPLIES-NPT MENTOR ARTISTS PLAYWRIGHTS	0.00	0.00	0.00	0.00	0%	0%
232-515550-000	CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0%	0%
***TOTAL EXPENDITURES		53,450.00	955.20	5,089.06	48,360.94	2%	10%
N E Z P E R C E TRIBE JOB SKILLS							
235-320000-000	JOB SKILLS CARRYOVER	3,000.00CR	0.00	0.00	3,000.00CR	0%	0%
235-419900-000	NEZPERCE TRIBE SPECIAL SERVICE GRT	0.00	0.00	0.00	0.00	0%	0%
***TOTAL REVENUE		3,000.00CR	0.00	0.00	3,000.00CR	0%	0%
235-515115-000	JOB SKILLS SALARY	2,769.00	0.00	0.00	2,769.00	0%	0%
235-515220-000	JOB SKILLS EMPLOYER FICA	212.00	0.00	0.00	212.00	0%	0%
235-515270-000	JOB SKILLS WORKERS COMP	19.00	0.00	0.00	19.00	0%	0%
235-521310-000	JOB SKILLS	0.00	0.00	0.00	0.00	0%	0%
***TOTAL EXPENDITURES		3,000.00	0.00	0.00	3,000.00	0%	0%

STATE VOCATIONAL

243-432410-000	STATE CTE -- AG. PROGRAM	15,000.00CR	0.00	0.00	15,000.00CR	0%	0%
243-432420-000	STATE VOC. ED.--BUSINESS PROGRAM	9,876.00CR	0.00	0.00	9,876.00CR	0%	0%
***TOTAL REVENUE		24,876.00CR	0.00	0.00	24,876.00CR	0%	0%
243-515112-000	VOC. ED. AG. SALARIES	2,057.00	0.00	1,562.94	494.06	0%	76%
243-515210-000	EMPLOYEE ASSIST. PLAN	0.00	0.00	0.00	0.00	0%	0%
243-515200-000	VOC. ED. FRINGE BENEFIT	0.00	0.00	0.00	0.00	0%	0%
243-515220-000	VOC. ED. EMPLOYER FICA	157.00	0.00	119.56	37.44	0%	76%
243-515230-000	HEALTH INSURANCE - VOC ED	0.00	0.00	0.00	0.00	0%	0%
243-515270-000	VOC. ED. WORKERS COMPENSATION	14.00	0.00	10.55	3.45	0%	75%
243-515280-000	VOC. ED. SICK LEAVE BENEFIT	0.00	0.00	0.00	0.00	0%	0%
243-515290-000	VOC. ED. PERSI BENEFIT	246.00	0.00	186.62	59.38	0%	76%
243-515382-000	VOC. ED. TRAVEL--AG. PROGRAM	2,000.00	0.00	0.00	2,000.00	0%	0%
243-515412-000	VOC. ED. SUPPLIES--AG. PROGRAM	10,500.00	84.00	2,296.40	8,203.60	1%	22%
243-515552-000	VOC. ED. EQUIPMENT--AG. PROGRAM	0.00	0.00	0.00	0.00	0%	0%
**TOTAL AG. PROGRAM		14,974.00	84.00	4,176.07	10,797.93	1%	28%
243-515313-000	VOC. ED. BUSINESS P/S	0.00	0.00	0.00	0.00	0%	0%
243-515383-000	VOC. ED. TRAVEL--BUSINESS PROGRAM	3,065.00	0.00	0.00	3,065.00	0%	0%
243-515413-000	VOC. ED. SUPPLIES--BUSINESS PROG.	6,837.00	0.00	67.99	6,769.01	0%	1%
243-515553-000	VOC. ED. EQUIPMENT--BUSINESS	0.00	0.00	0.00	0.00	0%	0%
**TOTAL BUSINESS PROGRAM		9,902.00	0.00	67.99	9,834.01	0%	1%
***TOTAL EXPENDITURES		24,876.00	84.00	4,244.06	20,631.94	0%	17%

CHAPTER I FUND

251-445100-000	FEDERAL ASSISTANCE	169,207.00CR	0.00	0.00	169,207.00CR	0%	0%
251-445101-000	SCHOOL IMPROVEMENT ASSISTANCE	0.00	0.00	0.00	0.00	0%	0%
***TOTAL REVENUE		169,207.00CR	0.00	0.00	169,207.00CR	0%	0%
251-512110-000	TEACHER SALARIES--ELEMENTARY	66,615.00	5,606.75	11,213.50	55,401.50	8%	17%
251-512115-000	TEACHER AIDES--ELEMENTARY	49,697.00	3,919.49	7,838.98	41,858.02	8%	16%
251-512200-000	ELEMENTARY FRINGE BENEFITS	13,789.00	1,149.08	2,298.16	11,490.84	8%	17%
251-512210-000	ELEMENT. LIFE/EMP. ASSIST.	384.00	22.35	42.32	341.68	6%	11%
251-512220-000	EMPLOYER FICA	9,953.00	816.64	1,633.30	8,319.70	8%	16%
251-512230-000	HEALTH INSURANCE - TITLE 1-A	11,855.00	720.47	1,448.78	10,406.22	6%	12%
251-512270-000	WORKER'S COMPENSATION	880.00	83.26	166.52	713.48	9%	19%
251-512280-000	SICK LEAVE RETIRE.	0.00	0.00	0.00	0.00	0%	0%
251-512290-000	RETIREMENT BENEFIT	15,534.00	1,274.62	2,549.25	12,984.75	8%	16%
251-512310-000	E. S. PURCHASED SERVICES	500.00	0.00	0.00	500.00	0%	0%
251-512410-000	ELEMENTARY SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0%	0%
***TOTAL EXPENDITURES		169,207.00	13,592.66	27,190.81	142,016.19	8%	16%

ACCT #	ACCT NAME	BUDGETED	MTD ACTIVITY	YTD ACTIVITY	BALANCE	MTD%	YTD%
ESSER FUND							
252-445900-000	ESSER REVENUE	0.00	0.00	0.00	0.00	0%	0%
	***TOTAL REVENUE	0.00	0.00	0.00	0.00	0%	0%
252-512115-000	NON-CERTIFIED SALARY - ELEMENTARY	0.00	0.00	0.00	0.00	0%	0%
252-512200-000	FRINGE - ELEMENTARY	0.00	0.00	0.00	0.00	0%	0%
252-512210-000	LIFE - ELEMENTARY	0.00	0.00	0.00	0.00	0%	0%
252-512220-000	FICA - ELEMENTARY	0.00	0.00	0.00	0.00	0%	0%
252-512230-000	HEALTH INSURANCE - ELEMENTARY	0.00	0.00	0.00	0.00	0%	0%
252-512270-000	WORKERS COMP - ELEMENTARY	0.00	0.00	0.00	0.00	0%	0%
252-512280-000	UUSL - ELEMENTARY	0.00	0.00	0.00	0.00	0%	0%
252-512290-000	PERSI - ELEMENTARY	0.00	0.00	0.00	0.00	0%	0%
252-515115-000	NON CERTIFIED SALARY	0.00	0.00	0.00	0.00	0%	0%
252-515200-000	FRINGE	0.00	0.00	0.00	0.00	0%	0%
252-515210-000	LIFE	0.00	0.00	0.00	0.00	0%	0%
252-515220-000	FICA	0.00	0.00	0.00	0.00	0%	0%
252-515230-000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0%	0%
252-515270-000	WORKERS COMP	0.00	0.00	0.00	0.00	0%	0%
252-515280-000	UUSL	0.00	0.00	0.00	0.00	0%	0%
252-515290-000	PERSI	0.00	0.00	0.00	0.00	0%	0%
252-515310-000	PURCHASED SERVICES	0.00	0.00	0.00	0.00	0%	0%
252-515410-000	SUPPLIES	0.00	0.00	0.00	0.00	0%	0%
252-920801-000	INDIRECT COST - FUND 252	0.00	0.00	0.00	0.00	0%	0%
	***TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0%	0%
PART B FUND							
257-320000-000	PART B CARRYOVER	0.00	0.00	0.00	0.00	0%	0%
257-445600-000	FEDERAL ASSISTANCE -- PART B	127,475.00CR	0.00	0.00	127,475.00CR	0%	0%
257-445601-000	PRIOR YEAR ALLOCATION	0.00	0.00	0.00	0.00	0%	0%
	***TOTAL REVENUE	127,475.00CR	0.00	0.00	127,475.00CR	0%	0%
257-521110-000	CERTIFIED SALARY	0.00	0.00	0.00	0.00	0%	0%
257-521115-000	AIDES - PART B	74,119.00	4,376.83	8,753.66	65,365.34	6%	12%
257-521200-000	FRINGE BENEFITS- PART B	6,968.00	569.08	1,138.16	5,829.84	8%	16%
257-521210-000	LIFE INS BENEFIT	281.00	15.96	30.43	250.57	6%	11%
257-521220-000	EMPLOYER FICA	6,203.00	378.07	756.15	5,446.85	6%	12%
257-521230-000	HEALTH INSURANCE - PART B	10,552.00	862.91	1,742.26	8,809.74	8%	17%
257-521270-000	WORKER'S COMPENSATION	549.00	38.58	77.16	471.84	7%	14%
257-521280-000	SICK LEAVE RETIRE.	0.00	0.00	0.00	0.00	0%	0%
257-521290-000	RETIREMENT BENEFIT	9,682.00	590.54	1,181.08	8,500.92	6%	12%
257-521310-000	PART B PURCHASED SERVICES	19,121.00	0.00	0.00	19,121.00	0%	0%
257-521410-000	SUPPLIES	0.00	0.00	0.00	0.00	0%	0%
	***TOTAL EXPENDITURES	127,475.00	6,831.97	13,678.90	113,796.10	5%	11%
PART B PRESCHOOL							
258-320000-000	PRESCHOOL CARRYOVER-PRIOR	0.00	0.00	0.00	0.00	0%	0%
258-445600-000	PART B PRE-SCHOOL REVENUE	3,286.00CR	0.00	0.00	3,286.00CR	0%	0%
	***TOTAL REVENUE	3,286.00CR	0.00	0.00	3,286.00CR	0%	0%
258-522110-000	CERTIFIED TEACHER SALARIES	0.00	0.00	0.00	0.00	0%	0%
258-522115-000	NON-CERTIFIED SALARIES	1,885.00	157.41	314.82	1,570.18	8%	17%
258-522200-000	BENEFITS	438.00	36.16	72.32	365.68	8%	17%
258-522210-000	LIFE/EMP. ASSIST. PLAN	0.00	0.55	1.10	( 1.10)	0%	0%
258-522220-000	EMPLOYER FICA	178.00	14.59	29.18	148.82	8%	16%
258-522230-000	HEALTH INSURANCE - PART B PRESCHOOL	0.00	0.00	0.00	0.00	0%	0%
258-522270-000	WORKER'S COMPENSATION	16.00	1.51	3.02	12.98	9%	19%
258-522280-000	SICK LEAVE RETIRE.	277.00	0.00	0.00	277.00	0%	0%
258-522290-000	RETIREMENT BENEFIT	492.00	23.11	46.22	445.78	5%	9%
258-522310-000	PART B PRESCHOOL PURCHASED SERVICES	0.00	0.00	0.00	0.00	0%	0%
	***TOTAL EXPENDITURES	3,286.00	233.33	466.66	2,819.34	7%	14%

ACCT #	ACCT NAME	BUDGETED	MTD ACTIVITY	YTD ACTIVITY	BALANCE	MTD%	YTD%
MEDICAID FUND							
260-445900-000	MEDICAID REVENUE	355,329.00CR	10,786.83CR	10,786.83CR	344,542.17CR	3%	3%
260-460000-000	TRANSFER FROM GENERAL FUND	102,584.00CR	0.00	0.00	102,584.00CR	0%	0%
***TOTAL REVENUE		457,913.00CR	10,786.83CR	10,786.83CR	447,126.17CR	2%	2%
260-616115-000	ANCILLARY SALARIES	178,123.00	0.00	0.00	178,123.00	0%	0%
260-616200-000	ANCILLARY FRINGE BENEFITS	4,375.00	0.00	0.00	4,375.00	0%	0%
260-616210-000	EMPLOYEE LIFE INSURANCE	336.00	0.00	0.00	336.00	0%	0%
260-616220-000	EMPLOYER FICA	13,961.00	0.00	0.00	13,961.00	0%	0%
260-616230-000	HEALTH INSURANCE	48,013.00	0.00	0.00	48,013.00	0%	0%
260-616270-000	WORKERS COMP	1,232.00	0.00	0.00	1,232.00	0%	0%
260-616280-000	UNUSED SICK LEAVE	0.00	0.00	0.00	0.00	0%	0%
260-616290-000	PERSI	21,789.00	0.00	0.00	21,789.00	0%	0%
260-616310-000	MEDICAID CONTRACT SERVICES	87,500.00	0.00	0.00	87,500.00	0%	0%
260-616350-000	MEDICAID MATCH	102,584.00	0.00	0.00	102,584.00	0%	0%
***TOTAL EXPENDITURES		457,913.00	0.00	0.00	457,913.00	0%	0%
TITLE IV-A ESSA STUDENT SUPPORT							
261-445200-000	TITLE IV-A ESSA REVENUE	17,896.00CR	0.00	0.00	17,896.00CR	0%	0%
***TOTAL REVENUE		17,896.00CR	0.00	0.00	17,896.00CR	0%	0%
261-515115-000	SECONDARY CLASSIFIED SALARY	13,537.00	1,129.91	2,259.82	11,277.18	8%	17%
261-515200-000	FRINGE	1,311.00	107.41	214.82	1,096.18	8%	16%
261-515210-000	LIFE INSURANCE BENEFIT	40.00	2.94	5.88	34.12	7%	15%
261-515220-000	FICA BENEFIT	1,136.00	93.54	187.08	948.92	8%	16%
261-515230-000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0%	0%
261-515270-000	WORKERS COMP	100.00	9.66	19.32	80.68	10%	19%
261-515280-000	UUSL	0.00	0.00	0.00	0.00	0%	0%
261-515290-000	PERSI BENEFIT	1,772.00	147.73	295.46	1,476.54	8%	17%
261-515310-000	PURCHASED SERVICES	0.00	0.00	0.00	0.00	0%	0%
261-515410-000	SUPPLIES/MATERIALS	0.00	0.00	0.00	0.00	0%	0%
***TOTAL EXPENDITURES		17,896.00	1,491.19	2,982.38	14,913.62	8%	17%
REAP							
262-320000-000	BEGINNING BALANCE	0.00	0.00	0.00	0.00	0%	0%
262-443000-000	REAP GRANT REVENUE	18,651.00CR	0.00	1,781.54CR	16,869.46CR	0%	10%
***TOTAL REVENUE		18,651.00CR	0.00	1,781.54CR	16,869.46CR	0%	10%
262-512115-000	ELEMENTARY CLASSIFIED SALARY	11,788.00	1,131.25	2,262.50	9,525.50	10%	19%
262-512200-000	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0%	0%
262-512210-000	LIFE INSURANCE BENEFIT	96.00	3.79	7.58	88.42	4%	8%
262-512220-000	FICA BENEFIT	902.00	86.54	173.08	728.92	10%	19%
262-512230-000	HEALTH INSURANCE - REAP	4,380.00	416.07	832.14	3,547.86	9%	19%
262-512270-000	WORKERS COMP. BENEFIT	80.00	8.82	17.64	62.36	11%	22%
262-512280-000	SICK LEAVE BENEFIT	0.00	0.00	0.00	0.00	0%	0%
262-512290-000	PERSI BENEFIT	1,405.00	135.07	270.14	1,134.86	10%	19%
***TOTAL EXPENDITURES		18,651.00	1,781.54	3,563.08	15,087.92	10%	19%

ACCT #	ACCT NAME	BUDGETED	MTD ACTIVITY	YTD ACTIVITY	BALANCE	MTD%	YTD%
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T I T L E VI-A INDIAN EDUCATION

267-320000-000	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0%	0%
267-419900-000	LOCAL REVENUE	0.00	0.00	0.00	0.00	0%	0%
267-443000-000	FEDERAL ASSISTANCE - VI-A	96,246.00CR	0.00	15,562.82CR	80,683.18CR	0%	16%
267-443001-000	NYCP GRANT REVENUE	307,135.00CR	0.00	23,125.74CR	284,009.26CR	0%	8%
***TOTAL REVENUE		403,381.00CR	0.00	38,688.56CR	364,692.44CR	0%	10%

267-512410-000	CULTURAL ENRICHMENT SUPPLIES	0.00	0.00	0.00	0.00	0%	0%
267-515100-000	COORDINATOR SALARY	3,756.00	187.00	8,007.00 (	4,251.00)	5%	213%
267-515110-000	NEZ PERCE LANGUAGE INSTRUCTOR	0.00	0.00	0.00	0.00	0%	0%
267-515115-000	CERTIFIED SALARY - OTHER	0.00	0.00	0.00	0.00	0%	0%
267-515120-000	SECRETARY'S SALARY	48,133.00	4,051.16	8,154.84	39,978.16	8%	17%
267-515125-000	ATTENDANCE CLERK	10,238.00	1,101.33	2,202.66	8,035.34	11%	22%
267-515200-000	FRINGE	9,375.00	781.24	1,562.48	7,812.52	8%	17%
267-515210-000	LIFE INS - VI-A	48.00	12.48	32.06	15.94	26%	67%
267-515220-000	EMPLOYER FICA	5,470.00	459.25	1,502.73	3,967.27	8%	27%
267-515230-000	HEALTH INSURANCE - VI-A	0.00	1,477.59	3,004.84 (	3,004.84)	0%	0%
267-515270-000	WORKER'S COMPENSATION	483.00	47.74	155.42	327.58	10%	32%
267-515280-000	SICK LEAVE BENEFIT	0.00	0.00	0.00	0.00	0%	0%
267-515290-000	RETIREMENT BENEFIT	6,237.00	537.20	1,985.78	4,251.22	9%	32%
267-515300-000	HIGH SCHOOL PURCHASED SVCS	5,106.00	0.00	0.00	5,106.00	0%	0%
267-515380-000	TRAVEL - VI-A	0.00	0.00	0.00	0.00	0%	0%
267-515410-000	SUPPLIES	5,475.00	552.07	552.07	4,922.93	10%	10%

267-920800-000	INDIRECT COST - TITLE VI	1,925.00	0.00	0.00	1,925.00	0%	0%
TOTAL TITLE VI-A EXPENDITURES		96,246.00	9,207.06	27,159.88	69,086.12	10%	28%

267-515101-000	SALARIES - DIRECTOR - NYCP	26,836.00	2,958.00	8,432.00	18,404.00	11%	31%
267-515111-000	SALARIES - CERTIFIED - NYCP	121,610.00	6,708.33	13,416.66	108,193.34	6%	11%
267-515116-000	SALARIES - N/C - NYCP	32,918.00	986.25	1,972.50	30,945.50	3%	6%
267-515201-000	FRINGE - NYCP	0.00	0.00	0.00	0.00	0%	0%
267-515211-000	LIFE INS - NYCP	288.00	24.39	49.04	238.96	8%	17%
267-515221-000	FICA - ER - NYCP	13,874.00	812.34	1,817.16	12,056.84	6%	13%
267-515231-000	HEALTH INS - NYCP	26,381.00	377.04	769.14	25,611.86	1%	3%
267-515271-000	WORKERS COMP - NYCP	1,224.00	83.08	185.79	1,038.21	7%	15%
267-515281-000	UUSL - NYCP	0.00	0.00	0.00	0.00	0%	0%
267-515291-000	PERSI - NYCP	21,655.00	1,271.91	2,844.24	18,810.76	6%	13%
267-515311-000	PURCHASES SERVICES - NYCP	16,136.00	6,625.00	11,592.91	4,543.09	41%	72%
267-515381-000	TRAVEL - NYCP	16,829.00	0.00	0.00	16,829.00	0%	0%
267-515411-000	SUPPLIES - NYCP	17,713.00	1,108.60	2,154.63	15,558.37	6%	12%
267-920801-000	INDIRECT COSTS - NYCP	11,671.00	0.00	846.61	10,824.39	0%	7%
TOTAL NYCP EXPENDITURES		307,135.00	20,954.94	44,080.68	263,054.32	7%	14%

***TOTAL EXPENDITURES		403,381.00	30,162.00	71,240.56	332,140.44	7%	18%
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J O M F U N D

269-320000-000	J. O. M. BEGINNING BALANCE	30,000.00CR	0.00	0.00	30,000.00CR	0%	0%
269-415000-000	INVESTMENT EARNINGS	0.00	0.00	99.08CR	99.08	0%	0%
269-445900-000	FEDERAL ASSISTANCE	9,000.00CR	0.00	20,497.19CR	11,497.19	0%	228%
***TOTAL REVENUE		39,000.00CR	0.00	20,596.27CR	18,403.73CR	0%	53%

269-512310-000	CULTURAL ENRICHMENT	5,000.00	414.23	414.23	4,585.77	8%	8%
269-512390-000	J. O. M. SUMMER SCHOOL	0.00	0.00	0.00	0.00	0%	0%
269-512410-000	CULTURAL SUPPLIES/MATERIALS	2,000.00	0.00	0.00	2,000.00	0%	0%
269-515110-000	CERTIFIED SALARIES - ASP - S/S	15,000.00	525.00	525.00	14,475.00	4%	4%
269-515111-000	JOM COORDINATOR	0.00	0.00	0.00	0.00	0%	0%
269-515115-000	CLASSIFIED SALARIES	0.00	0.00	0.00	0.00	0%	0%
269-515210-000	LIFE INS BENEFIT	0.00	1.09	1.09 (	1.09)	0%	0%
269-515220-000	EMPLOYER FICA	1,148.00	34.64	34.64	1,113.36	3%	3%
269-515230-000	HEALTH INSURANCE - JOM	0.00	119.97	119.97 (	119.97)	0%	0%
269-515270-000	WORKERS COMP	101.00	4.09	4.09	96.91	4%	4%
269-515280-000	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00	0.00	0%	0%
269-515290-000	PERSI	1,791.00	62.68	62.68	1,728.32	3%	3%
269-515300-000	PURCHASE SERVICES	0.00	0.00	0.00	0.00	0%	0%
269-515310-000	CULTURAL ENRICHMENT SERVICES	5,000.00	0.00	0.00	5,000.00	0%	0%
269-515410-000	JOM CULTURAL SUPPLIES	8,960.00	127.22	351.77	8,608.23	1%	4%

***TOTAL EXPENDITURES		39,000.00	1,288.92	1,513.47	37,486.53	3%	4%
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(Rprt: 01 - MAINBdgt Prep: 21/Prop Budget; Dates: 00/00/00-10/31/20; PRINT: 10/14/20 1:05:06 PM)

ACCT #	ACCT NAME	BUDGETED	MTD ACTIVITY	YTD ACTIVITY	BALANCE	MTD%	YTD%
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T I T L E I I A IMPV TEACH QUALITY

271-320000-000	ESTIMATED BEGINNING BALANCE	0.00	0.00	0.00	0.00	0%	0%
271-445900-000	FEDERAL TITLE II-A REVENUE	21,342.00CR	0.00	0.00	21,342.00CR	0%	0%
***TOTAL REVENUE		21,342.00CR	0.00	0.00	21,342.00CR	0%	0%
271-621110-000	STAFF DEVELOPMENT SALARIES	17,000.00	479.16	5,465.03	11,534.97	3%	32%
271-621210-000	STAFF DEVELOPMENT LIFE INS.	0.00	0.95	7.78	( 7.78)	0%	0%
271-621220-000	STAFF DEVELOP. FICA BENEFIT	1,301.00	36.47	477.64	823.36	3%	37%
271-621230-000	HEALTH INSURANCE - II-A	0.00	0.00	586.15	( 586.15)	0%	0%
271-621270-000	WORKERS COMPENSATION	115.00	3.74	42.64	72.36	3%	37%
271-621280-000	STAFF DEVELOP. SICK LEAVE	0.00	0.00	0.00	0.00	0%	0%
271-621290-000	STAFF DEVELOP. PERSI BENEFIT	2,030.00	57.21	652.52	1,377.48	3%	32%
271-621310-000	STAFF DEVELOPMENT	896.00	0.00	0.00	896.00	0%	0%
271-621380-000	TITLE II STAFF TRAVEL	0.00	0.00	0.00	0.00	0%	0%
271-621410-000	STAFF DEVELOPMENT SUPPLIES	0.00	0.00	185.96	( 185.96)	0%	0%
271-920800-000	INDIRECT COST--TITLE II-A	0.00	0.00	0.00	0.00	0%	0%
***TOTAL EXPENDITURES		21,342.00	577.53	7,417.72	13,924.28	3%	35%

21ST CENTURY LEARNING CENTERS

273-445900-000	21ST CENTURY FEDERAL REVENUE	125,096.00CR	0.00	0.00	125,096.00CR	0%	0%
***TOTAL REVENUE		125,096.00CR	0.00	0.00	125,096.00CR	0%	0%
273-512100-000	SALARIES - DIRECTOR - 21ST CLCC	44,096.00	3,674.66	7,349.32	36,746.68	8%	17%
273-512110-000	SALARIES - CERTIFIED - 21ST CLCC	34,585.00	0.00	5,687.50	28,897.50	0%	16%
273-512115-000	SALARIES - N/C - 21ST CLCC	7,105.00	76.36	3,093.52	4,011.48	1%	44%
273-512200-000	FRINGE - 21ST CLCC	7,291.00	607.58	1,215.16	6,075.84	8%	17%
273-512210-000	LIFE - 21ST CLCC	96.00	8.29	31.47	64.53	9%	33%
273-512220-000	FICA - 21ST CLCC	7,120.00	333.44	1,256.95	5,863.05	5%	18%
273-512230-000	HEALTH INS - 21ST CLCC	0.00	32.27	493.84	( 493.84)	0%	0%
273-512270-000	WORKERS COMP - 21ST CLCC	628.00	34.00	135.30	492.70	5%	22%
273-512280-000	UUSL - 21ST CLCC	0.00	0.00	0.00	0.00	0%	0%
273-512290-000	PERSI - 21ST CLCC	11,113.00	520.42	2,071.05	9,041.95	5%	19%
273-512300-000	PURCHASED SERVICES - 21ST CLCC	10,112.00	0.00	0.00	10,112.00	0%	0%
273-512400-000	SUPPLIES - 21ST CLCC	2,950.00	0.00	0.00	2,950.00	0%	0%
273-920800-000	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0%	0%
***TOTAL EXPENDITURES		125,096.00	5,287.02	21,334.11	103,761.89	4%	17%

G E A R - U P G R A N T

278-320000-000	GEAR-UP BEGINNING BALANCE	0.00	0.00	0.00	0.00	0%	0%
278-419900-000	OTHER LOCAL REVENUE	0.00	0.00	0.00	0.00	0%	0%
278-431900-000	GEAR UP - OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0%	0%
278-445000-000	GEAR-UP GRANT REVENUE	28,886.00CR	0.00	0.00	28,886.00CR	0%	0%
***TOTAL REVENUE		28,886.00CR	0.00	0.00	28,886.00CR	0%	0%
278-515110-000	GEAR UP CERT. SALARIES	0.00	0.00	0.00	0.00	0%	0%
278-515115-000	GEAR UP SALARIES	14,393.00	1,479.41	2,958.82	11,434.18	10%	21%
278-515200-000	FRINGE BENEFIT	0.00	0.00	0.00	0.00	0%	0%
278-515210-000	LIFE INSURANCE BENEFIT	48.00	4.74	9.54	38.46	10%	20%
278-515220-000	EMPLOYER FICA	1,101.00	113.18	226.35	874.65	10%	21%
278-515230-000	HEALTH INSURANCE - GEAR UP	5,230.00	520.86	1,048.47	4,181.53	10%	20%
278-515270-000	WORKER'S COMPENSATION	97.00	11.54	23.08	73.92	12%	24%
278-515280-000	SICK LEAVE BENEFIT	0.00	0.00	0.00	0.00	0%	0%
278-515290-000	PERSI BENEFIT	1,719.00	176.64	353.28	1,365.72	10%	21%
278-515380-000	STUDENT TRAVEL	3,000.00	0.00	0.00	3,000.00	0%	0%
278-515410-000	GEAR UP SUPPLIES	3,298.00	324.14	2,115.01	1,182.99	10%	64%
278-621310-000	STAFF CONFERENCE/TRAINING	0.00	0.00	0.00	0.00	0%	0%
278-621380-000	STAFF TRAVEL	0.00	0.00	0.00	0.00	0%	0%
278-920800-000	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0%	0%
***TOTAL EXPENDITURES		28,886.00	2,630.51	6,734.55	22,151.45	9%	23%



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ACCT #	ACCT NAME	BUDGETED	MTD ACTIVITY	YTD ACTIVITY	BALANCE	MTD%	YTD%
CORONAVIRUS RELIEF FUND							
284-445900-000	CORONAVIRUS RELIEF FUND REVENUE	0.00	0.00	0.00	0.00	0%	0%
	***TOTAL REVENUE	0.00	0.00	0.00	0.00	0%	0%
284-512110-000	CVR ELEM SALARIES - CERTIFIED	0.00	1,449.30	1,449.30 (	1,449.30)	0%	0%
284-512115-000	CVR ELEM SALARIES - CLASSIFIED	0.00	1,209.50	1,209.50 (	1,209.50)	0%	0%
284-512210-000	LIFE	0.00	2.05	2.05 (	2.05)	0%	0%
284-512220-000	CVR ELEM FICA	0.00	112.80	112.80 (	112.80)	0%	0%
284-512230-000	HEALTH INS	0.00	357.51	357.51 (	357.51)	0%	0%
284-512270-000	CVR ELEM WORKER'S COMP	0.00	20.74	20.74 (	20.74)	0%	0%
284-512280-000	CVR ELEM UUSL	0.00	0.00	0.00	0.00	0%	0%
284-512290-000	CVR ES PERSI	0.00	317.48	317.48 (	317.48)	0%	0%
284-515110-000	CVR HS SALARIES - CERTIFIED	0.00	950.35	950.35 (	950.35)	0%	0%
284-515115-000	CVR HS SALARIES - CLASSIFIED	0.00	412.72	412.72 (	412.72)	0%	0%
284-515210-000	LIFE	0.00	7.52	7.52 (	7.52)	0%	0%
284-515220-000	CVR HS FICA	0.00	191.44	191.44 (	191.44)	0%	0%
284-515230-000	HEALTH INS	0.00	336.91	336.91 (	336.91)	0%	0%
284-515270-000	CVR HS WORKERS COMP	0.00	10.63	10.63 (	10.63)	0%	0%
284-515280-000	CVR HS UUSL	0.00	0.00	0.00	0.00	0%	0%
284-515290-000	CVR HS PERSI	0.00	162.74	162.74 (	162.74)	0%	0%
284-641115-000	CVR ADMIN SALARIES - CLASSIFIED	0.00	39.39	39.39 (	39.39)	0%	0%
284-641210-000	LIFE	0.00	0.08	0.08 (	0.08)	0%	0%
284-641220-000	CVR ADMIN FICA	0.00	3.01	3.01 (	3.01)	0%	0%
284-641230-000	HEALTH INS	0.00	9.32	9.32 (	9.32)	0%	0%
284-641270-000	CVR ADMIN WORKERS COMP	0.00	0.31	0.31 (	0.31)	0%	0%
284-641280-000	CVR ADMIN UUSL	0.00	0.00	0.00	0.00	0%	0%
284-641290-000	CVR ADMIN PERSI	0.00	4.70	4.70 (	4.70)	0%	0%
284-661115-000	CVR CUSTODIAL SALARIES	0.00	32.54	32.54 (	32.54)	0%	0%
284-661210-000	LIFE	0.00	0.00	0.00	0.00	0%	0%
284-661220-000	CVR CUSTODIAL FICA	0.00	2.47	2.47 (	2.47)	0%	0%
284-661230-000	HEALTH INS	0.00	10.03	10.03 (	10.03)	0%	0%
284-661270-000	CVR CUSTIDAL WORKERS COMP	0.00	2.35	2.35 (	2.35)	0%	0%
284-661280-000	CVR CUSTODIAL UUSL	0.00	0.00	0.00	0.00	0%	0%
284-661290-000	CVR CUSTODIAL PERSI	0.00	3.89	3.89 (	3.89)	0%	0%
284-664115-000	CVR MAINT SALARIES	0.00	1,338.80	1,338.80 (	1,338.80)	0%	0%
284-664210-000	LIFE	0.00	2.47	2.47 (	2.47)	0%	0%
284-664220-000	CVR MAINT FICA	0.00	101.97	101.97 (	101.97)	0%	0%
284-664230-000	HEALTH INS	0.00	26.02	26.02 (	26.02)	0%	0%
284-664270-000	CVR MAINT W/C	0.00	73.49	73.49 (	73.49)	0%	0%
284-664280-000	CVR MAINT UUSL	0.00	0.00	0.00	0.00	0%	0%
284-664290-000	CVR MAINT PERSI	0.00	159.86	159.86 (	159.86)	0%	0%
284-681115-000	CVR TRANS SALARIES	0.00	919.61	919.61 (	919.61)	0%	0%
284-681210-000	LIFE	0.00	1.11	1.11 (	1.11)	0%	0%
284-681220-000	CVR TRANS FICA	0.00	70.30	70.30 (	70.30)	0%	0%
284-681230-000	HEALTH INS	0.00	0.00	0.00	0.00	0%	0%
284-681270-000	CVR TRANS W/C	0.00	60.91	60.91 (	60.91)	0%	0%
284-661280-000	CVR CUSTODIAL UUSL	0.00	0.00	0.00	0.00	0%	0%
284-661290-000	CVR CUSTODIAL PERSI	0.00	3.89	3.89 (	3.89)	0%	0%
284-710115-000	CVR CHILD NUTRITION SALARIES	0.00	0.00	0.00	0.00	0%	0%
284-710210-000	LIFE	0.00	0.00	0.00	0.00	0%	0%
284-710220-000	CVR FOOD SERVICE FICA	0.00	0.00	0.00	0.00	0%	0%
284-710230-000	HEALTH INS	0.00	0.00	0.00	0.00	0%	0%
284-710270-000	CVR FOOD SERVICE W/C	0.00	0.00	0.00	0.00	0%	0%
284-710280-000	CVR FOOD SERVICE UUSL	0.00	0.00	0.00	0.00	0%	0%
284-710290-000	CVR FOOD SERVICE PERSI	0.00	0.00	0.00	0.00	0%	0%
284-623115-000	CVR TECH SALARIES	0.00	0.00	0.00	0.00	0%	0%
284-623210-000	LIFE	0.00	0.00	0.00	0.00	0%	0%
284-623220-000	FICA BENEFIT	0.00	0.00	0.00	0.00	0%	0%
284-623230-000	HEALTH INS	0.00	0.00	0.00	0.00	0%	0%
284-623270-000	WORKERS COMP. BENEFIT	0.00	0.00	0.00	0.00	0%	0%
284-623280-000	SICK LEAVE BENEFIT	0.00	0.00	0.00	0.00	0%	0%
284-623290-000	PERSI BENEFIT	0.00	0.00	0.00	0.00	0%	0%
284-623310-000	PURCHASED SERVICES	0.00	0.00	0.00	0.00	0%	0%
284-623410-000	SUPPLIES	0.00	0.00	0.00	0.00	0%	0%
284-920801-000	INDIRECT COST - FUND 284	0.00	0.00	0.00	0.00	0%	0%
	***TOTAL EXPENDITURES	0.00	8,408.21	8,408.21	8,408.21CR	0%	0%

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ACCT #	ACCT NAME	BUDGETED	MTD ACTIVITY	YTD ACTIVITY	BALANCE	MTD%	YTD%
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## C H I L D N U T R I T I O N

290-320000-000	EST. BEG. BAL.--SCHOOL LUNCH	50,000.00CR	0.00	0.00 (	50,000.00)	0%	0%
290-415000-000	EARNINGS ON INVESTMENTS	0.00	0.00	101.22CR	101.22	0%	0%
290-416100-000	SCHOOL FOOD SERVICE	0.00	0.00	0.00	0.00	0%	0%
290-416200-000	LUNCH SALES--ALA CARTE	7,500.00CR	0.00	0.00	7,500.00CR	0%	0%
290-419900-000	OTHER REVENUE	0.00	0.00	0.00	0.00	0%	0%
290-445500-000	NSLP - LUNCH REVENUE	195,000.00CR	0.00	0.00	195,000.00CR	0%	0%
290-445501-000	FEDERAL SUPPORT--COMMODITIES	13,000.00CR	0.00	0.00	13,000.00CR	0%	0%
290-445502-000	NSLP - SUMMER LUNCH REVENUE	32,000.00CR	23,812.32CR	23,812.32CR	8,187.68CR	74%	74%
290-445503-000	NSLP - BREAKFAST REVENUE	70,000.00CR	0.00	0.00	70,000.00CR	0%	0%
290-445504-000	NSLP - SNACK REVENUE	2,000.00CR	0.00	0.00	2,000.00CR	0%	0%
290-445505-000	FRESH FRUIT VEGETABLE GRANT INCOME	16,000.00CR	0.00	0.00	16,000.00CR	0%	0%
290-460000-000	INTERFUND TRANSFER	0.00	0.00	0.00	0.00	0%	0%
***TOTAL REVENUE		385,500.00CR	23,812.32CR	23,913.54CR	361,586.46CR	6%	6%

290-710115-000	FOOD SERVICE SALARIES--REGULAR	101,618.00	10,105.12	26,267.04	75,350.96	10%	26%
290-710116-000	FFVP PREP SALARIES	2,500.00	0.00	0.00	2,500.00	0%	0%
290-710117-000	FFVP ADMIN SALARIES	1,500.00	0.00	0.00	1,500.00	0%	0%
290-710200-000	FRINGE BENEFITS-FOOD SERVICES	11,222.00	411.50	823.00	10,399.00	4%	7%
290-710210-000	LIFE/EMP. ASSIST. PLAN	576.00	46.09	92.00	484.00	8%	16%
290-710220-000	EMPLOYER FICA	0.00	0.00	0.00	0.00	0%	0%
290-710230-000	HEALTH INSURANCE - FOOD SERVICE	40,233.00	4,187.34	8,354.43	31,878.57	10%	21%
290-710270-000	WORKER'S COMPENSATION	7,223.00	642.84	1,599.47	5,623.53	9%	22%
290-710280-000	SICK LEAVE RETIRE.	0.00	0.00	0.00	0.00	0%	0%
290-710290-000	PERSI BENEFIT	13,712.00	1,235.63	2,982.65	10,729.35	9%	22%
290-710310-000	FOOD SERVICE - PURCHASED SERVICES	1,500.00	0.00	0.00	1,500.00	0%	0%
290-710315-000	FFVP PURCHASED SERVICES	0.00	0.00	0.00	0.00	0%	0%
290-710410-000	FOOD SERVICE--NON-FOOD SUPPLIES	9,000.00	1,200.76	2,878.84	6,121.16	13%	32%
290-710411-000	FOOD SERVICE--FOOD SUPPLIES	160,416.00	26,733.97	37,247.09	123,168.91	17%	23%
290-710412-000	FOOD SERVICE--MILK	22,000.00	0.00	1,442.03	20,557.97	0%	7%
290-710413-000	FOOD SERVICE--COMMODITIES	14,000.00	0.00	0.00	14,000.00	0%	0%
290-710415-000	FFVP FOOD SUPPLIES	0.00	0.00	0.00	0.00	0%	0%
290-710416-000	FFVP SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0%	0%
290-710550-000	FOOD SERVICE EQUIPMENT	0.00	0.00	0.00	0.00	0%	0%
***TOTAL EXPENDITURES		385,500.00	44,563.25	81,686.55	303,813.45	12%	21%

## B O N D I N T./R E D E M P. F U N D

310-320000-000	BIRF BEGINNING BALANCE	40,000.00CR	0.00	0.00 (	40,000.00)	0%	0%
310-412510-000	BIRF LEVY TAXES-NEZPERCE COUNTY	197,376.00CR	0.00	6,087.82CR (	191,288.18)	0%	3%
310-415000-000	INVESTMENT EARNINGS	800.00CR	0.00	154.52CR	645.48CR	0%	19%
310-419900-000	REVENUE--SAVINGS FROM BOND REFI	0.00	0.00	0.00	0.00	0%	0%
310-438000-000	REVENUE IN LIEU OF PROPERTY TAX	0.00	0.00	0.00	0.00	0%	0%
310-439000-000	STATE BOND GUARANTY REV.	45,000.00CR	0.00	71,070.59CR	26,070.59	0%	158%
***TOTAL REVENUE		283,176.00CR	0.00	77,312.93CR	205,863.07CR	0%	27%

310-911610-000	BIRF PRINCIPAL	240,000.00	0.00	240,000.00	0.00	0%	100%
310-912620-000	BIRF INTEREST	42,676.00	0.00	21,337.50	21,338.50	0%	50%
310-912621-000	BIRF FEES	0.00	0.00	500.00 (	500.00)	0%	0%
***TOTAL EXPENDITURES		282,676.00	0.00	261,837.50	20,838.50	0%	93%

## B U S D E P R E C I A T I O N

421-320000-000	BEGINNING BALANCE	0.00	0.00	0.00	0.00	0%	0%
421-431200-000	TRANSPORTATION DEPRECIATION REV	38,565.00CR	0.00	0.00	38,565.00CR	0%	0%
***TOTAL REVENUE		38,565.00CR	0.00	0.00	38,565.00CR	0%	0%
421-681500-000	BUS PURCHASE	38,565.00	0.00	0.00	38,565.00	0%	0%
***TOTAL EXPENDITURES		38,565.00	0.00	0.00	38,565.00	0%	0%

ACCT # ACCT NAME BEG BALANCE MTD ACTIVITY YTD BALANCE

GENERAL FUND

100-111100-000	CASH IN BANK--GENERAL FUND	203,252.65	48,309.86	251,562.51
100-111109-000	PAYROLL CHECKING	0.00	0.00	0.00
100-111300-000	PETTY CASH	0.00	0.00	0.00
100-112100-000	INVESTMENTS--LGIP #1037	1,930,634.65	525,000.00CR	1,405,634.65
100-112120-000	SAVINGS ACCOUNT--WELLS FARGO	0.00	0.00	0.00
100-113100-000	TAXES RECEIVABLE	4,231.86	0.00	4,231.86
100-114100-000	STATE SUPPORT RECEIVABLE	0.00	0.00	0.00
100-114101-000	INTEREST RECEIVABLE	0.00	0.00	0.00
100-114200-000	RECEIVABLE	1,200.00	1,200.00CR	0.00
100-114230-000	INTERFUND RECEIVABLE	0.00	0.00	0.00
100-114290-000	LOCAL REVENUE RECEIVABLE	0.00	0.00	0.00

\*\*\*TOTAL ASSETS 2,139,319.16 477,890.14CR 1,661,429.02

100-211200-000	INTERFUND PAYABLE	0.00	0.00	0.00
100-213000-000	ACCOUNTS PAYABLE	0.00	63,474.24CR	63,474.24CR
100-217100-000	SALARIES PAYABLE	0.00	0.00	0.00
100-217200-000	BENEFITS PAYABLE	0.00	0.00	0.00
100-218350-000	SALES TAX PAYABLE - IDAHO	160.30CR	0.00	160.30CR
100-218351-000	WORKERS COMPENSATION PAYABLE	44,077.50	0.00	44,077.50
100-218703-000	PAYROLL WITHHOLDINGS - OTHER	0.00	0.00	0.00
100-218903-000	PAYROLL ADVANCES	0.00	0.00	0.00
100-221100-000	DEFERRED REVENUES	2,579.52CR	0.00	2,579.52CR
100-320200-000	FUND BALANCE - GENERAL FUND	2,180,656.84CR	541,364.38	1,639,292.46CR

\*\*\*TOTAL LIABILITIES & FUND BAL. 2,139,319.16CR 477,890.14 1,661,429.02CR

GRANTS - NEZ PERCE TRIBE & OTHERS

232-111100-000	CASH IN BANK-NPT GRANTS & OTHERS	19,482.45	593.65CR	18,888.80
232-112100-000	LGIP	51,213.59	0.00	51,213.59
232-114100-000	REVENUE RECEIVABLE	0.00	0.00	0.00
232-114200-000	INTERFUND RECEIVABLE	0.00	0.00	0.00

\*\*\*TOTAL ASSETS 70,696.04 593.65CR 70,102.39

232-217100-000	SALARIES PAYABLE	0.00	0.00	0.00
232-217200-000	BENEFITS PAYABLE	0.00	0.00	0.00
232-213000-000	ACCOUNTS PAYABLE	0.00	361.55CR	361.55CR
232-320200-000	FUND BALANCE - FUND 232	70,696.04CR	955.20	69,740.84CR

\*\*\*TOTAL LIABILITIES & FUND BAL. 70,696.04CR 593.65 70,102.39CR

NEZPERCE TRIBE JOB SKILLS

235-111100-000	CASH IN BANK--NEZPERCE SPEC. SERV.	1,208.61	0.00	1,208.61
235-114100-000	REVENUE RECEIVABLE	0.00	0.00	0.00

\*\*\*TOTAL ASSETS 1,208.61 0.00 1,208.61

235-213000-000	ACCOUNTS PAYABLE	0.00	0.00	0.00
235-320200-000	FUND BALANCE- NEZPERCE TRIBE JOB SKILLS	1,208.61CR	0.00	1,208.61CR

\*\*\*TOTAL LIABILITIES & FUND BAL. 1,208.61CR 0.00 1,208.61CR

STATE VOCATIONAL

243-111100-000	CASH IN BANK--STATE VOC ED.	7.76CR	0.00	7.76CR
243-114100-000	SUPPORT RECEIVABLE	0.00	0.00	0.00
243-114200-000	INTERFUND RECEIVABLE	0.00	0.00	0.00

\*\*\*TOTAL ASSETS 7.76CR 0.00 7.76CR

243-211200-000	INTERFUND PAYABLES	0.00	0.00	0.00
243-213000-000	ACCOUNTS PAYABLE	0.00	84.00CR	84.00CR
243-217100-000	SALARIES PAYABLE	0.00	0.00	0.00
243-217200-000	BENEFITS PAYABLE	0.00	0.00	0.00
243-320200-000	FUND BALANCE - FUND 243	7.76	84.00	91.76

\*\*\*TOTAL LIABILITIES & FUND BAL. 7.76 0.00 7.76

CHAPTER I FUND				
251-111100-000	CASH IN BANK--TITLE I	13,598.15CR	13,592.66CR	27,190.81CR
251-114100-000	ASSISTANCE REC' BL--CHAPTER I	0.00	0.00	0.00
251-114200-000	INTERFUND RECEIVABLE	0.00	0.00	0.00
***TOTAL ASSETS		13,598.15CR	13,592.66CR	27,190.81CR
251-211200-000	INTERFUND PAYABLES	0.00	0.00	0.00
251-213000-000	ACCOUNTS PAYABLE	0.00	0.00	0.00
251-217100-000	CONTRACTS PAYABLE--CHAPTER I	0.00	0.00	0.00
251-217200-000	BENEFITS PAYABLE	0.00	0.00	0.00
251-320200-000	FUND BALANCE - FUND 251	13,598.15	13,592.66	27,190.81
***TOTAL LIABILITIES & FUND BAL.		13,598.15	13,592.66	27,190.81
ESSER FUND				
252-111100-000	CASH - ESSER	0.00	0.00	0.00
252-114100-000	RECEIVABLE - ESSER	0.00	0.00	0.00
***TOTAL ASSETS		0.00	0.00	0.00
252-213000-000	ACCOUNTS PAYABLE - ESSER	0.00	0.00	0.00
252-320200-000	FUND BALANCE - ESSER	0.00	0.00	0.00
***TOTAL LIABILITIES & FUND BAL.		0.00	0.00	0.00
PART B FUND				
257-111100-000	CASH IN BANK-- PART B	6,846.93CR	6,831.97CR	13,678.90CR
257-114100-000	REVENUE RECEIVABLE	0.00	0.00	0.00
257-114200-000	INTERFUND RECEIVABLE	0.00	0.00	0.00
***TOTAL ASSETS		6,846.93CR	6,831.97CR	13,678.90CR
257-211200-000	INTERFUND PAYABLES	0.00	0.00	0.00
257-213000-000	ACCOUNTS PAYABLE-- PART B	0.00	0.00	0.00
257-217100-000	CONTRACTS PAYABLE	0.00	0.00	0.00
257-217200-000	BENEFITS PAYABLE	0.00	0.00	0.00
257-320200-000	FUND BALANCE - FUND 257	6,846.93	6,831.97	13,678.90
***TOTAL LIABILITIES & FUND BAL.		6,846.93	6,831.97	13,678.90
PART B PRESCHOOL				
258-111100-000	CASH IN BANK -- PART B PRE-SCHOOL	233.33CR	233.33CR	466.66CR
258-114100-000	ASSISTANCE RECEIVABLE	0.00	0.00	0.00
***TOTAL ASSETS		233.33CR	233.33CR	466.66CR
258-211200-000	INTERFUND PAYABLES	0.00	0.00	0.00
258-213000-000	PART B PRESCHOOL ACCOUNTS PAYABLE	0.00	0.00	0.00
258-217100-000	PART B PRESCHOOL SALARIES PAYABLE	0.00	0.00	0.00
258-217200-000	PART B PRESCHOOL BENEFITS PAYABLE	0.00	0.00	0.00
258-320200-000	FUND BALANCE - FUND 258	233.33	233.33	466.66
***TOTAL LIABILITIES & FUND BAL.		233.33	233.33	466.66

(Rprt: 01 - MAINBdgt Prep: 21/Prop Budget; Dates: 00/00/00-10/31/20; PRINT: 10/14/20 1:05:06 PM)

ACCT #	ACCT NAME	BEG BALANCE	MTD ACTIVITY	YTD BALANCE
MEDICAID FUND				
260-111100-000	CASH - MEDICAID FUND	0.00	10,786.83	10,786.83
260-111500-000	MEDICAID TRUST ACCOUNT	0.00	0.00	0.00
260-113100-000	MEDICAID RECEIVABLE	0.00	0.00	0.00
***TOTAL ASSETS		0.00	10,786.83	10,786.83
260-211200-000	INTERFUND PAYABLE	0.00	0.00	0.00
260-213000-000	ACCOUNTS PAYABLE	0.00	0.00	0.00
260-320200-000	FUND BALANCE - MEDICAID FUND	0.00	10,786.83CR	10,786.83CR
***TOTAL LIABILITIES & FUND BAL.		0.00	10,786.83CR	10,786.83CR
TITLE IV-A ESSA STUDENT SUPPORT				
261-111100-000	TITLE IV-A CASH	1,491.19CR	1,491.19CR	2,982.38CR
261-114200-000	TITLE IV-A RECEIVABLE	0.00	0.00	0.00
***TOTAL ASSETS		1,491.19CR	1,491.19CR	2,982.38CR
261-213000-000	ACCOUNTS PAYABLE - TITLE IV-A	0.00	0.00	0.00
261-217100-000	SALARIES PAYABLE	0.00	0.00	0.00
261-217200-000	BENEFITS PAYABLE	0.00	0.00	0.00
261-320200-000	FUND BALANCE - TITLE IV-A	1,491.19	1,491.19	2,982.38
***TOTAL LIABILITIES & FUND BAL.		1,491.19	1,491.19	2,982.38
REAP				
262-111100-000	CASH IN BANK--REAP GRANT	0.00	1,781.54CR	1,781.54CR
262-114100-000	ASSISTANCE RECEIVABLE	0.00	0.00	0.00
***TOTAL ASSETS		0.00	1,781.54CR	1,781.54CR
262-213000-000	ACCOUNTS PAYABLE	0.00	0.00	0.00
262-217100-000	SALARIES PAYABLE	0.00	0.00	0.00
262-217200-000	BENEFITS PAYABLE	0.00	0.00	0.00
262-320200-000	FUND BALANCE - REAP	0.00	1,781.54	1,781.54
***TOTAL LIABILITIES & FUND BAL.		0.00	1,781.54	1,781.54
T I T L E VI-A INDIAN EDUCATION				
267-111100-000	CASH IN BANK--TITLE VI-A	0.00	21,876.33CR	21,876.33CR
267-114100-000	REVENUE RECEIVABLE -- TITLE VI-A	0.00	0.00	0.00
***TOTAL ASSETS		0.00	21,876.33CR	21,876.33CR
267-211200-000	INTERFUND PAYABLE	0.00	0.00	0.00
267-213000-000	ACCOUNTS PAYABLE--TITLE VI-A	0.00	8,285.67CR	8,285.67CR
267-217100-000	CONTRACTS PAYABLE--TITLE VI-A	0.00	0.00	0.00
267-217200-000	BENEFITS PAYABLE - TITLE-VI-A	0.00	0.00	0.00
267-320200-000	FUND BALANCE - TITLE VI-A	0.00	30,162.00	30,162.00
***TOTAL LIABILITIES & FUND BAL.		0.00	21,876.33	21,876.33
J O M F U N D				
269-111100-000	CASH IN BANK--JOM	13,662.99	747.47CR	12,915.52
269-112100-000	INVESTMENTS - LGIP #2714	45,118.89	0.00	45,118.89
269-114100-000	ASSISTANCE REC'BL--JOM	0.00	0.00	0.00
269-114200-000	INTERFUND RECEIVABLE	0.00	0.00	0.00
***TOTAL ASSETS		58,781.88	747.47CR	58,034.41
269-213000-000	ACCOUNTS PAYABLE -- J O M	0.00	541.45CR	541.45CR
269-217100-000	CONTRACTS PAYABLE--JOM	0.00	0.00	0.00
269-217200-000	BENEFITS PAYABLE	0.00	0.00	0.00
269-320200-000	FUND BALANCE - JOM	58,781.88CR	1,288.92	57,492.96CR
***TOTAL LIABILITIES & FUND BAL.		58,781.88CR	747.47	58,034.41CR

(Rprt: 01 - MAINBdgt Prep: 21/Prop Budget; Dates: 00/00/00-10/31/20; PRINT: 10/14/20 1:05:07 PM)

ACCT #	ACCT NAME	BEG BALANCE	MTD ACTIVITY	YTD BALANCE
T I T L E I I A IMPV TEACH QUALITY				
271-111100-000	CASH IN BANK--TITLE II IMPV T QUAL	6,840.19CR	577.53CR	7,417.72CR
271-114000-000	RECEIVABLE--TITLE II	0.00	0.00	0.00
***TOTAL ASSETS		6,840.19CR	577.53CR	7,417.72CR
271-211200-000	INTERFUND PAYABLE	0.00	0.00	0.00
271-213000-000	ACCOUNTS PAYABLE--TITLE II	0.00	0.00	0.00
271-217100-000	SALARIES PAYABLE	0.00	0.00	0.00
271-217200-000	BENEFITS PAYABLE	0.00	0.00	0.00
271-320200-000	FUND BALANCE - TITLE II-A	6,840.19	577.53	7,417.72
***TOTAL LIABILITIES & FUND BAL.		6,840.19	577.53	7,417.72
21st CENTURY COMMUNITY LEARNING CENTER				
273-111100-000	CASH - 21ST CENTURY LEARNING CENTER	16,047.09CR	5,287.02CR	21,334.11CR
273-114000-000	RECEIVABLE - 21ST CENTURY LEARNING CENT	0.00	0.00	0.00
***TOTAL ASSETS		16,047.09CR	5,287.02CR	21,334.11CR
273-211200-000	INTERFUND PAYABLE	0.00	0.00	0.00
273-213000-000	ACCOUNTS PAYABLE - 21ST CLCC	0.00	0.00	0.00
273-217100-000	SALARIES PAYABLE	0.00	0.00	0.00
273-217200-000	BENEFITS PAYABLE	0.00	0.00	0.00
273-320200-000	FUND BALANCE - 21ST CENTURY LEARNING CE	16,047.09	5,287.02	21,334.11
***TOTAL LIABILITIES & FUND BAL.		16,047.09	5,287.02	21,334.11
G E A R - U P G R A N T				
278-111100-000	CASH IN BANK--GEAR-UP GRANT	13,046.48CR	2,306.37CR	15,352.85CR
278-114000-000	REVENUE RECEIVABLE	8,942.44	0.00	8,942.44
***TOTAL ASSETS		4,104.04CR	2,306.37CR	6,410.41CR
278-211200-000	INTERFUND PAYABLE	0.00	0.00	0.00
278-213000-000	ACCOUNTS PAYABLE	0.00	324.14CR	324.14CR
278-217100-000	SALARIES PAYABLE	0.00	0.00	0.00
278-217200-000	BENEFITS PAYABLE	0.00	0.00	0.00
278-320200-000	FUND BALANCE - GEAR UP GRANT	4,104.04	2,630.51	6,734.55
***TOTAL LIABILITIES & FUND BAL.		4,104.04	2,306.37	6,410.41
CORONAVIRUS RELIEF FUND				
284-111100-000	CASH IN BANK- CORONAVIRUS RELIEF FUND	0.00	8,448.82CR	8,448.82CR
284-114100-000	REVENUE RECEIVABLE	0.00	0.00	0.00
***TOTAL ASSETS		0.00	8,448.82CR	8,448.82CR
284-213000-000	ACCOUNTS PAYABLE	0.00	0.00	0.00
284-217100-000	SALARIES PAYABLE	0.00	0.00	0.00
284-217200-000	BENEFITS PAYABLE	0.00	0.00	0.00
284-320200-000	FUND BALANCE - CORONAVIRUS RELIEF FUND	0.00	0.00	0.00
***TOTAL LIABILITIES & FUND BAL.		0.00	0.00	0.00

CHILD NUTRITION

290-111100-000	CASH IN BANK --- FOOD SERVICE	54,117.33CR	7,183.80	46,933.53CR
290-112100-000	LGIP	46,092.22	0.00	46,092.22
290-111300-000	PETTY CASH	30.00	0.00	30.00
290-114200-000	INTERFUND RECEIVABLE	0.00	0.00	0.00
290-114500-000	REVENUE RECEIVABLE	0.00	0.00	0.00
***TOTAL ASSETS		7,995.11CR	7,183.80	811.31CR

290-211200-000	INTERFUND PAYABLE	0.00	0.00	0.00
290-213000-000	ACCOUNTS PAYABLE	0.00	27,934.73CR	27,934.73CR
290-217100-000	FOOD SERVICE SALARIES PAYABLE	0.00	0.00	0.00
290-217200-000	BENEFITS PAYABLE	0.00	0.00	0.00
290-320200-000	FUND BALANCE - CHILD NUTRITION	7,995.11	20,750.93	28,746.04
***TOTAL LIABILITIES & FUND BAL.		7,995.11	7,183.80CR	811.31

BOND INT./REDEMP. FUND

310-111100-000	CASH IN BANK--BOND INT./REDEMP. FD	119,280.58CR	0.00	119,280.58CR
310-112100-000	INVESTMENTS--BIR FUND #2770	70,358.59	0.00	70,358.59
310-113100-000	TAXES RECEIVABLE--NEZ PERCE CO.	12,144.30	0.00	12,144.30
310-114000-000	REVENUE RECEIVABLE	0.00	0.00	0.00
310-114101-000	INTEREST RECEIVABLE	0.00	0.00	0.00
***TOTAL ASSETS		36,777.69CR	0.00	36,777.69CR

310-211200-000	INTERFUND PAYABLE	0.00	0.00	0.00
310-213000-000	ACCOUNTS PAYABLE	0.00	0.00	0.00
310-216100-000	BONDS PAYABLE	0.00	0.00	0.00
310-221000-000	DEFERRED REVENUES--NEZ PERCE CO.	13,999.20CR	0.00	13,999.20CR
310-320200-000	FUND BALANCE - BOND REDEMPTION FUND	50,776.89	0.00	50,776.89
***TOTAL LIABILITIES & FUND BAL.		36,777.69	0.00	36,777.69

BUS DEPRECIATION

421-111100-000	CASH IN BANK--BUS DEPRECIATION	0.00	0.00	0.00
421-114000-000	REVENUE RECEIVABLE	0.00	0.00	0.00
421-114101-000	INTEREST RECEIVABLE	0.00	0.00	0.00
421-114200-000	INTERFUND RECEIVABLE	0.00	0.00	0.00
***TOTAL ASSETS		0.00	0.00	0.00

421-211200-000	INTERFUND PAYABLE	0.00	0.00	0.00
421-213000-000	ACCOUNTS PAYABLE--BUS DEP	0.00	0.00	0.00
421-320200-000	FUND BALANCE - BUS DEPRECIATION	0.00	0.00	0.00
***TOTAL LIABILITIES & FUND BAL.		0.00	0.00	0.00

(Rprt: 01 - MAINBdgt Prep: 21/Prop Budget; Dates: 00/00/00-10/31/20; PRINT: 10/14/20 1:05:07 PM)

ACCT #	ACCT NAME	BEG BALANCE	MTD ACTIVITY	YTD BALANCE
S C H O L A R S H I P F U N D				
710-111100-000	CASH IN BANK --- SCHOLARSHIP FUND	843.23CR	25.00	818.23CR
710-112010-000	INV--- T.HIGHEAGLE-JOHNSON #1209	195.08	0.00	195.08
710-112015-000	INVESTMENTS --- MICHAEL BISBEE III #1502	4,894.05	0.00	4,894.05
710-112020-000	INVESTMENTS --- D HIGHEAGLE #1208	1,681.02	0.00	1,681.02
710-112025-000	INVESTMENTS-GENERAL SCHOLARSHIP #1503	1,961.66	0.00	1,961.66
710-112030-000	INVESTMENTS --- M. PATTERSON #1210	123.89	0.00	123.89
710-112040-000	INVESTMENTS---JEFF WILSON #2713	436.40	0.00	436.40
710-112050-000	INVESTMENTS---G. LEIGHTON #2715	4,879.68	0.00	4,879.68
710-112060-000	INVESTMENTS---ALEC REUBEN #3119	662.60	0.00	662.60
710-112075-000	LGIP - HELEN COLEMAN #1269	765.45	0.00	765.45
710-114000-000	REVENUE RECEIVABLE	0.00	0.00	0.00
710-114101-000	INTEREST RECEIVABLE	0.00	0.00	0.00
***TOTAL ASSETS		14,756.60	25.00	14,781.60

710-213000-000	ACCOUNTS PAYABLE	0.00	0.00	0.00
710-223210-000	T HIGHEAGLE-JOHNSON SCHOLARSHIP	195.08CR	0.00	195.08CR
710-223215-000	MICHAEL BISBEE III FUND	4,894.05CR	0.00	4,894.05CR
710-223220-000	FUND BALANCE - DAN HIGHEAGLE SCHOLARSHI	931.02CR	0.00	931.02CR
710-223230-000	FUND BALANCE - MARK PATTERSON SCHOLARSH	297.26	0.00	297.26
710-223240-000	F / B - JEFF WILSON MEMORIAL SCHOLARSHI	536.40CR	5.00CR	541.40CR
710-223250-000	FUND BALANCE - GARRET LEIGHTON MEMORIAL	6,237.25CR	20.00CR	6,257.25CR
710-223260-000	FUND BALANCE - ALEC REUBEN SCHOLARSHIP	162.60CR	0.00	162.60CR
710-223275-000	FUND BALANCE - HELEN COLEMAN FUND	765.45CR	0.00	765.45CR
710-223280-000	FUND BALANCE - JIM MCCORMACK SCHOLARSHI	0.00	0.00	0.00
710-320200-000	FUND BALANCE - SCHOLARSHIP FUND	1,332.01CR	0.00	1,332.01CR
***TOTAL LIABILITIES & FUND BAL.		14,756.60CR	25.00CR	14,781.60CR

100-213000-000	ACCOUNTS PAYABLE	0.00	63,474.24CR	63,474.24CR
232-213000-000	ACCOUNTS PAYABLE	0.00	361.55CR	361.55CR
235-213000-000	ACCOUNTS PAYABLE	0.00	0.00	0.00
243-213000-000	ACCOUNTS PAYABLE	0.00	84.00CR	84.00CR
251-213000-000	ACCOUNTS PAYABLE	0.00	0.00	0.00
252-213000-000	ACCOUNTS PAYABLE - ESSER	0.00	0.00	0.00
257-213000-000	ACCOUNTS PAYABLE--- PART B	0.00	0.00	0.00
258-213000-000	PART B PRESCHOOL ACCOUNTS PAYABLE	0.00	0.00	0.00
260-213000-000	ACCOUNTS PAYABLE	0.00	0.00	0.00
261-213000-000	ACCOUNTS PAYABLE - TITLE IV-A	0.00	0.00	0.00
267-213000-000	ACCOUNTS PAYABLE---TITLE VI-A	0.00	8,285.67CR	8,285.67CR
269-213000-000	ACCOUNTS PAYABLE --- J O M	0.00	541.45CR	541.45CR
271-213000-000	ACCOUNTS PAYABLE---TITLE II	0.00	0.00	0.00
273-213000-000	ACCOUNTS PAYABLE - 21ST CLCC	0.00	0.00	0.00
278-213000-000	ACCOUNTS PAYABLE	0.00	324.14CR	324.14CR
284-213000-000	ACCOUNTS PAYABLE	0.00	0.00	0.00
290-213000-000	ACCOUNTS PAYABLE	0.00	27,934.73CR	27,934.73CR
310-213000-000	ACCOUNTS PAYABLE	0.00	0.00	0.00
ACCOUNTS PAYABLE		0.00	101,005.78CR	101,005.78CR

C A S H I N B A N K

100-111100-000	CASH IN BANK---GENERAL FUND	203,252.65	48,309.86	251,562.51
232-111100-000	CASH IN BANK-NPT GRANTS & OTHERS	19,482.45	593.65CR	18,888.80
235-111100-000	CASH IN BANK---NEZPERCE SPEC. SERV.	1,208.61	0.00	1,208.61
243-111100-000	CASH IN BANK---STATE VOC ED.	7.76CR	0.00	7.76CR
246-111100-000	CASH IN BANK---DRUG FREE YTH	0.00	0.00	0.00
251-111100-000	CASH IN BANK---TITLE I	13,598.15CR	13,592.66CR	27,190.81CR
252-111100-000	CASH - ESSER	0.00	0.00	0.00
257-111100-000	CASH IN BANK--- PART B	6,846.93CR	6,831.97CR	13,678.90CR
258-111100-000	CASH IN BANK --- PART B PRE-SCHOOL	233.33CR	233.33CR	466.66CR
260-111100-000	CASH - MEDICAID FUND	0.00	10,786.83	10,786.83
261-111100-000	TITLE IV-A CASH	1,491.19CR	1,491.19CR	2,982.38CR
262-111100-000	CASH IN BANK---REAP GRANT	0.00	1,781.54CR	1,781.54CR
267-111100-000	CASH IN BANK---TITLE VI-A	0.00	21,876.33CR	21,876.33CR
269-111100-000	CASH IN BANK---JOM	13,662.99	747.47CR	12,915.52
271-111100-000	CASH IN BANK---TITLE II IMPV T QUAL	6,840.19CR	577.53CR	7,417.72CR
273-111100-000	CASH - 21ST CENTURY LEARNING CENTER	16,047.09CR	5,287.02CR	21,334.11CR
278-111100-000	CASH IN BANK---GEAR-UP GRANT	13,046.48CR	2,306.37CR	15,352.85CR
284-111100-000	CASH IN BANK- CORONAVIRUS RELIEF FUND	0.00	8,448.82CR	8,448.82CR
290-111100-000	CASH IN BANK --- FOOD SERVICE	54,117.33CR	7,183.80	46,933.53CR
310-111100-000	CASH IN BANK---BOND INT./REDEMP. FD	119,280.58CR	0.00	119,280.58CR
421-111100-000	CASH IN BANK---BUS DEPRECIATION	0.00	0.00	0.00
710-111100-000	CASH IN BANK --- SCHOLARSHIP FUND	843.23CR	25.00	818.23CR
*****TOTAL CASH IN BANK		5,254.44	2,537.61	7,792.05



(VEND RNG: 000000-ZZZZZZ; DATE RNG: 00/00/00-99/99/99; ALL FUNDS; BANK CD: 1)									
VEND #	ACCOUNT	DEPT	DATE	PO #	INVOICE	DESCRIPTION	BC	MO-YR	AMOUNT
000440	100-664312-000	000000	10/19/20	M21303	002702	REPAIR CYLINDER	1	10-2020	183.95
000440	100-664312-000	000000	10/19/20	M21353	002711	NEW PIN AND DRUM HS DATA ROOM	1	10-2020	120.00
	**SUB-TOTAL: ABLE LOCKSMITH								303.95
001000	100-683410-000	000000	10/07/20	T21330	ALBERTSONS	BUS DRIVER TRAINING SUPPLIES	1	10-2020	151.60
	**SUB-TOTAL: ALAN WHITE								151.60
001440	100-661330-000	000000	10/19/20	000000	804799008	PROPANE ES	1	10-2020	1,789.94
001440	100-681319-000	000000	10/19/20	000000	804799008	PROPANE BUS BARN	1	10-2020	380.44
	**SUB-TOTAL: AMERIGAS-LEWISTON								2,170.38
001600	100-632390-000	000000	10/19/20	000000	64730	PROFESSIONAL LEGAL SERVICES	1	10-2020	39.00
	**SUB-TOTAL: ANDERSON, JULIAN & HULL, LLP								39.00
001780	100-623411-000	000000	10/19/20	H21188	AD01800741	COVID IPADS (30)	1	10-2020	5,985.00
001780	100-623412-000	000000	10/19/20	H21188	AD01800741	COVID IPADS (30)	1	10-2020	5,985.00
	**SUB-TOTAL: APPLE INC.								11,970.00
002360	100-681425-000	000000	10/19/20	T21321	S41999	BUS FUEL STICKERS	1	10-2020	8.95
002360	100-681424-000	000000	10/19/20	T21292	S41903	WD-40 SILICONE	1	10-2020	38.05
	**SUB-TOTAL: AUTO PAINT AND PARTS								47.00
002420	100-661330-000	000000	10/19/20	000000	5908020000	ELECTRIC-ES	1	10-2020	2,344.95
002420	100-681319-000	000000	10/19/20	000000	5908020000	ELECTRIC- BUS SHOP	1	10-2020	136.38
002420	100-661330-000	000000	10/19/20	000000	5908020000	ELECTRIC-CABINET SHOP	1	10-2020	63.95
002420	100-661330-000	000000	10/19/20	000000	5908020000	ELECTRIC-HS	1	10-2020	149.03
002420	100-661330-000	000000	10/19/20	000000	5908020000	ELECTRIC-HS TRACK	1	10-2020	241.69
002420	100-661330-000	000000	10/19/20	000000	5908020000	ELECTRIC-TRACK LIGHTS	1	10-2020	239.34
002420	100-661330-000	000000	10/19/20	000000	5908020000	ELECTRIC-MS/HS	1	10-2020	3,501.51
002420	100-661330-000	000000	10/19/20	000000	5908020000	ELECTRIC-AG SHOP	1	10-2020	70.24
002420	100-661330-000	000000	10/19/20	000000	5908020000	ELECTRIC-STORAGE TECH	1	10-2020	27.59
	**SUB-TOTAL: AVISTA UTILITIES								6,774.68
003220	100-663310-000	000000	10/19/20	M21295	18995	REPAIR OF LIGHTING IN RESTROOM	1	10-2020	150.00
003220	100-664311-000	000000	10/19/20	M21167	18996	LIGHT FIXTURE REPAIR AND RUN CAT 5	1	10-2020	1,305.00
	**SUB-TOTAL: BLUE MOUNTIAN ELECTRIC								1,455.00
003960	100-616300-000	000000	10/19/20	000000	SEPT. 30	PHYSICAL THERAPY	1	10-2020	1,700.00
	**SUB-TOTAL: BUILDING BLOCKS PEDIATRIC THERAPY								1,700.00
004720	100-512410-000	000000	10/19/20	E21254	1028386	PERM FOLDERS	1	10-2020	48.50
	**SUB-TOTAL: CAXTON PRINTERS, LTD.								48.50
005400	100-661330-000	000000	10/19/20	000000	2188201	W/S/G STORAGE TECH	1	10-2020	122.36
005400	100-661330-000	000000	10/19/20	000000	5997001	GRBGE ES	1	10-2020	918.50
005400	100-661330-000	000000	10/19/20	000000	5997501	GRBGE-JONES	1	10-2020	31.50
005400	100-681319-000	000000	10/19/20	000000	5998201	GRBGE BUS BARN	1	10-2020	326.00
005400	100-661330-000	000000	10/19/20	000000	3157101	W/S ART & PE BLDG	1	10-2020	762.07
005400	100-661330-000	000000	10/19/20	000000	3157501	W/S/G MS/HS	1	10-2020	1,737.75
005400	100-661330-000	000000	10/19/20	000000	3307501	W/S/G AG SHOP	1	10-2020	387.28
005400	100-661330-000	000000	10/19/20	000000	4314501	W/S/G ATHLETIC FIELD	1	10-2020	317.15
	**SUB-TOTAL: CITY OF LAPWAI								4,602.61
005460	100-681425-000	000000	10/19/20	T21318	46535	TWO WAY RADIO INSTALLATION	1	10-2020	294.25
005460	100-681425-000	000000	10/19/20	M21319	002704	BUS KEYS	1	10-2020	300.00
	**SUB-TOTAL: CLARK COMMUNICATIONS, INC								594.25
005700	100-665310-000	000000	10/19/20	M21145	07703	IRRIGATION REPAIRS	1	10-2020	297.44
	**SUB-TOTAL: CLEARWATER SPRINKLERS, INC.								297.44
006460	269-515410-000	000000	10/19/20	H21331	102201014	CONSUMABLES	1	10-2020	127.22
006460	100-661410-000	000000	10/19/20	M21285	10015117	CLEANING SUPPLIES	1	10-2020	422.13
	**SUB-TOTAL: COSTCO								549.35
008380	100-631410-000	000000	10/19/20	D21275	6668	SCHOOL BOARD DINNER	1	10-2020	43.75
	**SUB-TOTAL: DONALDS RESTAURANT								43.75
009380	100-632333-000	000000	10/19/20	000000	V008731	SMARTVOICE SERVICES DO	1	10-2020	120.25
009380	100-641323-000	000000	10/19/20	000000	V008731	SMARTVOICE SERVICES ES	1	10-2020	347.50
009380	100-641323-000	000000	10/19/20	000000	V008731	SMARTVOICE SERVICES MS/HS	1	10-2020	475.00
009380	100-632333-000	000000	10/19/20	000000	V008731	SMART VOICE FEES DO	1	10-2020	18.85
009380	100-632333-000	000000	10/19/20	000000	V008731	SMART VOICE FEES ES	1	10-2020	18.86
009380	100-632333-000	000000	10/19/20	000000	V008731	SMART VOICE FEES MS/HS	1	10-2020	18.86
	**SUB-TOTAL: ENA SERVICES LLC								999.32
011900	100-665310-000	000000	10/19/20	M20310	10-1207	SPOT SPRAY WEEDS	1	10-2020	400.00
011900	100-665310-000	000000	10/19/20	000000	10-1266	SPOT SPRAY WEEDS	1	10-2020	1,928.26
	**SUB-TOTAL: HAYDEN PEST CONTROL, LLC								2,328.26
012260	100-681310-000	000000	10/19/20	D21341	AS PER AGREEMENT	BUSINESS SERVICES-CLERK	1	10-2020	668.75
012260	100-651310-000	000000	10/19/20	D21341	AS PER AGREEMENT	BUSINESS SERVICES-BUSINESS MANAGER	1	10-2020	4,681.25
	**SUB-TOTAL: HIGHLAND JOINT SCHOOL DISTRICT #305								5,350.00
013200	100-532310-000	000000	10/19/20	D21159	A 2873	COACHES CARDS	1	10-2020	175.00
	**SUB-TOTAL: ID HIGH SCHOOL ACT. ASSO.								175.00
013740	100-681310-000	000000	10/19/20	T21061	0402324	INSPECTIONS AND REPLACE LIGHTSWITCH	1	10-2020	570.00
013740	100-681310-000	000000	10/19/20	T21061	0400759	INSPECTIONS AND REPLACE BRACKET	1	10-2020	570.00
013740	100-681310-000	000000	10/19/20	T21061	0405033	INSPECTIONS, STAPS AND STICKES	1	10-2020	570.00
	**SUB-TOTAL: IDAHO ICE								1,710.00
014460	100-664411-000	000000	10/19/20	M21242	32508A	COVID SNEEZE GUARD	1	10-2020	711.00
	**SUB-TOTAL: INLAND AUTO GLASS, INC.								711.00

(VEND RNG: 000000-ZZZZZZ; DATE RNG: 00/00/00-99/99/99; ALL FUNDS; BANK CD: 1)									
VEND #	ACCOUNT	DEPT	DATE	PO #	INVOICE	DESCRIPTION	BC	MO-YR	AMOUNT
014940	267-515311-000	000000	10/19/20	H21261	S387366	1 YR IXL SITE LEARNING LICENSE	1	10-2020	4,125.00
	**SUB-TOTAL: IXL LEARNING								4,125.00
015080	100-616300-000	000000	10/19/20	000000	132	OT SERVICES 9/17-10/9	1	10-2020	3,612.50
	**SUB-TOTAL: JACLYN CHAVEZ								3,612.50
015360	232-515317-000	000000	10/19/20	000000	PLATEAU BASKETRY	MILEAGE 10/23-10/24 CDA	1	10-2020	118.45
015360	232-515317-000	000000	10/19/20	000000	PLATEAU BASKETRY	REGISTRATION REIM. CDA 10/23	1	10-2020	150.00
015360	232-515317-000	000000	10/19/20	000000	PLATEAU BASKETRY	PER DIEM CDA 10/23-10/24	1	10-2020	93.10
	**SUB-TOTAL: JENNY WILLIAMS								361.55
015600	100-665410-000	000000	10/19/20	M21265	A248364	WEEDEATER AND SUPPLIES	1	10-2020	389.93
	**SUB-TOTAL: JOHN'S SAW SERVICE								389.93
016320	100-632310-000	000000	10/19/20	000000	100120	GRANT WRITING SERVICES	1	10-2020	800.00
	**SUB-TOTAL: KAMIAH GRANTS & ASSOCIATES								800.00
016540	100-515410-000	000000	10/19/20	H21304	1960103	BUTCHER PAPER	1	10-2020	660.02
016540	100-515410-000	000000	10/19/20	H21066	300509507	ANNUAL ORDER	1	10-2020	62.60
	**SUB-TOTAL: KCDA PURCHASING COOPERATIVE								722.62
017140	269-512310-000	000000	10/19/20	E21283	5088560920	CLASSROOM MATERIALS	1	10-2020	199.97
017140	269-512310-000	000000	10/19/20	E21308	5319710920	CLASSTOOM MATERIALS HARTWIG	1	10-2020	214.26
	**SUB-TOTAL: LAKESHORE LEARNING MATERIALS								414.23
018320	100-632410-000	000000	10/19/20	D21344	170574	ASP KICK OFF SUPPLIES	1	10-2020	35.94
	**SUB-TOTAL: LITTLE CAESAR'S PIZZA								35.94
018920	267-515311-000	000000	10/19/20	H21386	12	GRANT EVALUATION SERVICES	1	10-2020	2,500.00
	**SUB-TOTAL: MARION BETSY BOUNDS								2,500.00
019360	290-710411-000	000000	10/19/20	F21179	135308003	MILK 9/7	1	10-2020	479.06
019360	290-710411-000	000000	10/19/20	F21179	135308040	MILK 9/10	1	10-2020	476.65
019360	290-710411-000	000000	10/19/20	F21179	135308068	MILK 9/14	1	10-2020	624.37
019360	290-710411-000	000000	10/19/20	F21179	135308108	MILK 9/17	1	10-2020	261.87
019360	290-710411-000	000000	10/19/20	F21179	135308140	MILK 9/21	1	10-2020	239.53
019360	290-710411-000	000000	10/19/20	F21179	135308211	MILK 9/28	1	10-2020	427.97
	**SUB-TOTAL: MEADOW GOLD DAIRIES, INC.								2,509.45
019740	100-664311-000	000000	10/19/20	M21279	S123326	HVAC REPAIR	1	10-2020	143.50
019740	100-664311-000	000000	10/19/20	M21262	S123512	ANNUAL BOILER SERVICE	1	10-2020	77.90
019740	100-664311-000	000000	10/19/20	M21262	S123512	ANNUAL BOILER SERVICE	1	10-2020	311.60
019740	100-664311-000	000000	10/19/20	M21202	S123468	INSTALL SINKS	1	10-2020	740.66
	**SUB-TOTAL: MIKE'S MECHANICAL SERVICES,LLC								1,273.66
021260	100-623323-000	000000	10/19/20	000000	79150	INTERNET AND IP ADDRESS	1	10-2020	211.00
	**SUB-TOTAL: NEZ PERCE TRIBE								211.00
021340	100-661330-000	000000	10/07/20	000000	00283-000	SEWER-JONES	1	10-2020	43.00
021340	100-661330-000	000000	10/07/20	000000	000282-000	SEWER-ES	1	10-2020	731.00
021340	100-681319-000	000000	10/07/20	000000	00285-000	SEWER-BUS BARN	1	10-2020	86.00
	**SUB-TOTAL: NEZ PERCE TRIBE -UTILITIES DIV								860.00
021600	243-515412-000	000000	10/19/20	000000	L1831	WELDING GAS	1	10-2020	84.00
	**SUB-TOTAL: NORCO, INC								84.00
021720	100-521300-000	000000	10/19/20	000000	OCTOBER 6	EDUCATIONAL SERVICES	1	10-2020	2,110.50
	**SUB-TOTAL: NORTHWEST CHILDREN'S HOME, INC								2,110.50
021740	290-710411-000	000000	10/19/20	F21184	S10503889	FOOD 9/4	1	10-2020	3,934.69
021740	290-710411-000	000000	10/19/20	F21184	S10503890	FOOD 9/4	1	10-2020	1,662.40
021740	290-710411-000	000000	10/19/20	F21184	S10504972	FOOD 9/18	1	10-2020	3,731.58
021740	290-710411-000	000000	10/19/20	F21184	S10504973	FOOD 9/18	1	10-2020	2,191.46
	**SUB-TOTAL: NORTHWEST DISTRIBUTION SERVICE								11,520.13
022640	100-512440-000	000000	10/19/20	E21177	SPY_#1484	SOCIAL EMOTIONAL LEARNING CURRICULUM	1	10-2020	351.70
	**SUB-TOTAL: PATHS TRAINING LLC								351.70
023020	100-664310-000	000000	10/19/20	M21302	22991	NISSAN TOWING AND REPAIR	1	10-2020	629.83
	**SUB-TOTAL: PETERSON RADIATORS-MUFFLERS								629.83
024900	100-632322-000	000000	10/19/20	000000	104145652	MPC5502 RENTAL DO	1	10-2020	229.57
024900	100-632322-000	000000	10/19/20	000000	104145652	MPC5502 RENTAL DO B/W COPIES	1	10-2020	46.90
024900	100-632322-000	000000	10/19/20	000000	104145652	MPC5502 RENTAL DO COLOR COPIES	1	10-2020	254.79
024900	100-515321-000	000000	10/19/20	000000	104167844	HS COPIES	1	10-2020	320.15
024900	100-512322-000	000000	10/19/20	000000	104167844	ES COPIES	1	10-2020	308.73
	**SUB-TOTAL: RICOH USA, INC.								1,160.14
025980	100-512415-000	000000	10/19/20	E21025	7792342008	ART SUPPLIES	1	10-2020	29.97
025980	100-515417-000	000000	10/19/20	H21172	308103651515	ART SUPPLIES	1	10-2020	413.45
	**SUB-TOTAL: SCHOOL SPECIALTY INC								443.42
027700	100-632410-000	000000	10/19/20	D21194	2628783811	OFFICE SUPPLIES	1	10-2020	5.66
027700	100-632410-000	000000	10/19/20	D21194	2630227841	OFFICE SUPPLIES	1	10-2020	14.02
027700	100-632410-000	000000	10/19/20	D21194	2631455181	OFFICE SUPPLIES	1	10-2020	6.67
027700	100-632410-000	000000	10/19/20	D21194	2631810481	OFFICE SUPPLIES	1	10-2020	15.96
027700	100-632410-000	000000	10/19/20	D21194	2633206991	OFFICE SUPPLIES	1	10-2020	7.43
027700	267-515411-000	000000	10/19/20	H21220	2633453401	OFFICE SUPPLIES	1	10-2020	179.97
027700	267-515411-000	000000	10/19/20	H21220	2633564801	OFFICE SUPPLIES	1	10-2020	54.99
027700	267-515411-000	000000	10/19/20	H21220	2634213931	OFFICE SUPPLIES	1	10-2020	263.30
027700	100-641411-000	000000	10/19/20	H21239	2641186611	OFFICE SUPPLIES	1	10-2020	690.93
027700	267-515411-000	000000	10/19/20	H21238	2641187021	CLASSROOM SUPPLIES	1	10-2020	186.48
027700	100-641411-000	000000	10/19/20	H21239	2641189631	OFFICE SUPPLIES	1	10-2020	571.44
027700	100-641411-000	000000	10/19/20	H21239	2641227541	OFFICE SUPPLIES	1	10-2020	26.97

*** ACCOUNTS PAYABLE *** LAPWAI SCHOOL DISTRICT #341						10/14/20	PRINT: 10/14/20 1:05:46 PM	PAGE 3	
(VEND RNG: 000000-ZZZZZZ; DATE RNG: 00/00/00-99/99/99; ALL FUNDS; BANK CD: 1)									
VEND #	ACCOUNT	DEPT	DATE	PO #	INVOICE	DESCRIPTION	BC	MO-YR	AMOUNT
027700	267-515411-000	000000	10/19/20	H21238	2641373591	CLASSROOM SUPPLIES	1	10-2020	58.94
027700	100-641411-000	000000	10/19/20	H21239	2641378741	OFFICE SUPPLIES	1	10-2020	2.99
027700	100-521414-000	000000	10/19/20	E21255	2644768731	OFFICE SUPPLIES	1	10-2020	408.95
027700	100-521414-000	000000	10/19/20	E21251	2644768841	TONER	1	10-2020	98.99
027700	100-515410-000	000000	10/19/20	H21259	2644771381	TONER	1	10-2020	64.47
027700	267-515410-000	000000	10/19/20	H21282	2650849881	TONER	1	10-2020	207.98
027700	267-515410-000	000000	10/19/20	H21290	2650850011	OFFICE SUPPLIES	1	10-2020	299.77
027700	267-515410-000	000000	10/19/20	H21290	2651364371	OFFICE SUPPLIES	1	10-2020	44.32
027700	100-663410-000	000000	10/19/20	M21228	46106	INK	1	10-2020	76.99
027700	278-515410-000	000000	10/19/20	H21211	53948	OFFICE SUPPLIES	1	10-2020	324.14
027700	267-515411-000	000000	10/19/20	D21227	54306	COVID THERMOMETERS	1	10-2020	224.93
027700	267-515411-000	000000	10/19/20	H21220	2633634731	SURFACE MOUNT SNEEZE GUARD	1	10-2020	139.99
**SUB-TOTAL: STAPLES CREDIT PLAN - DO									3,976.28
028800	100-515410-000	000000	10/19/20	H21316	733798	PLANBOOK YEARLY SUBSCRIPTION	1	10-2020	256.50
**SUB-TOTAL: TEACHER INNOVATIONS, INC									256.50
029180	100-661410-000	000000	10/19/20	M21276	574078564	COVID RESPIRATORS	1	10-2020	160.50
029180	100-661410-000	000000	10/19/20	M21164	574308938	RYOBI SPRAY	1	10-2020	772.20
029180	100-661410-000	000000	10/19/20	M21046	574846382	CUSTODIAL SUPPLIES	1	10-2020	79.20
029180	100-661410-000	000000	10/19/20	M21168	574846390	COVID-DISINFECTANT	1	10-2020	169.92
029180	100-661410-000	000000	10/19/20	M21164	57486408	COVID-DISINFECTANT	1	10-2020	186.98
029180	100-661410-000	000000	10/19/20	M21164	574846416	COVID-DISINFECTANT	1	10-2020	560.94
029180	100-661410-000	000000	10/19/20	M21164	574846242	COVID-DISINFECTANT	1	10-2020	747.92
029180	100-661410-000	000000	10/19/20	M20781	575863238	COVID-HAND SANITIZER	1	10-2020	307.44
**SUB-TOTAL: THE HOME DEPOT PRO									2,985.10
030120	100-665310-000	000000	10/19/20	M20917	9162	TREE TRIMMING	1	10-2020	2,420.00
**SUB-TOTAL: TW TREE SERVICE INCORPORATED									2,420.00
030620	290-710411-000	000000	10/19/20	F21186	2-0-496136	KITCHEN SUPPLIES	1	10-2020	107.88
**SUB-TOTAL: URM STORES, INC.									107.88
030680	290-710411-000	000000	10/19/20	F21181	9926659	FOOD 9/7	1	10-2020	1,356.64
030680	290-710410-000	000000	10/19/20	F21181	9926659	NON FOOD 9/7	1	10-2020	170.16
030680	290-710411-000	000000	10/19/20	F21181	9926661	FOOD 9/7	1	10-2020	2,528.63
030680	290-710410-000	000000	10/19/20	F21181	9926661	NON FOOD 9/7	1	10-2020	187.55
030680	290-710411-000	000000	10/19/20	F21181	9932800	FOOD 9/14	1	10-2020	2,211.42
030680	290-710411-000	000000	10/19/20	F21181	9932803	FOOD 9/14	1	10-2020	1,310.35
030680	290-710411-000	000000	10/19/20	F21181	9939181	FOOD 9/21	1	10-2020	1,034.12
030680	290-710410-000	000000	10/19/20	F21181	9939181	NON FOOD 9/21	1	10-2020	170.16
030680	290-710411-000	000000	10/19/20	F21181	9939185	FOOD 9/21	1	10-2020	729.45
030680	290-710410-000	000000	10/19/20	F21181	9939185	NON FOOD 9/21	1	10-2020	170.16
030680	290-710411-000	000000	10/19/20	F21181	9945670	FOOD 9/28	1	10-2020	1,107.47
030680	290-710410-000	000000	10/19/20	F21181	9945670	NON FOOD 9/28	1	10-2020	179.63
030680	290-710411-000	000000	10/19/20	F21181	9945673	FOOD 9/28	1	10-2020	920.09
030680	290-710410-000	000000	10/19/20	F21181	9945673	NON FOOD 9/28	1	10-2020	313.10
030680	290-710411-000	000000	10/19/20	F21181	9785803	CREDIT	1	10-2020	37.26CR
030680	290-710411-000	000000	10/19/20	F21181	9800443	FOOD 3/17	1	10-2020	329.04
030680	290-710411-000	000000	10/19/20	F21181	9840532	CREDIT FOOD 5/21	1	10-2020	268.40CR
030680	290-710411-000	000000	10/19/20	F21181	9840535	CREDIT 5/21	1	10-2020	37.72CR
030680	290-710411-000	000000	10/19/20	F21181	9842865	CREDIT 5/25	1	10-2020	174.53CR
030680	290-710411-000	000000	10/19/20	F21181	9587261	CREDIT 8/28	1	10-2020	2.09CR
030680	290-710411-000	000000	10/19/20	F21181	9621477	FOOD 9/30	1	10-2020	400.86
030680	290-710411-000	000000	10/19/20	F21181	26582UD	FOOD 11/21	1	10-2020	651.28
030680	290-710411-000	000000	10/19/20	F21181	9784898	FOOD 3/3	1	10-2020	537.16
**SUB-TOTAL: USF - SPOKANE									13,787.27
030780	290-710410-000	000000	10/19/20	F21187	03-2374143	KITCHEN SUPPLIES	1	10-2020	10.00
**SUB-TOTAL: VALLEY FOODS									10.00
030800	100-663410-000	000000	10/19/20	000000	SEPTEMBER 2020	NISSAN PU 19.604 GALS	1	10-2020	42.13
030800	100-663410-000	000000	10/19/20	000000	SEPTEMBER 2020	CHEVY PU 14.495 GALS	1	10-2020	31.15
030800	100-665410-000	000000	10/19/20	000000	SEPTEMBER 2020	GAS CANS 44.363	1	10-2020	95.34
030800	100-681420-000	000000	10/19/20	000000	SEPTEMBER 2020	DIESEL FUEL BUSES 627.001 GAL	1	10-2020	1,157.44
**SUB-TOTAL: VALLEY GAS									1,326.06
***GRAND TOTAL - VENDOR COUNT: 49									101,005.78

ACCT #	ACCT NAME	BEG BALANCE	MTD ACTIVITY	YTD BALANCE
ASSOCIATED STUDENT BODY FUND				
750-111100-000	CASH IN BANK-- ASB	40,549.91	2,728.98	43,278.89
750-111110-000	PETTY CASH	1,600.00	0.00	1,600.00
750-112100-000	LGIP - ASB FUND #3120	19,147.72	0.00	19,147.72
	TOTAL STUDENT BODY ASSETS	61,297.63	2,728.98	64,026.61
STUDENT BODY FUNDS				
750-213000-000	ACCOUNTS PAYABLE	0.00	0.00	0.00
750-218350-000	SALES TAX PAYABLE	7.50CR	15.00	7.50
750-223100-000	HIGH SCHOOL STUDENT BODY	1,339.13CR	0.00	1,339.13CR
750-223107-000	MIDDLE SCHOOL STUDENT BODY	865.47CR	0.00	865.47CR
750-223110-000	AT RISK FUND	540.10CR	0.00	540.10CR
750-223125-000	CONCESSIONS	300.00CR	1,452.77CR	1,752.77CR
	TOTAL GENERAL STUDENT BODY FUNDS	3,052.20CR	1,437.77CR	4,489.97CR
ATHLETIC FUNDS				
750-223200-000	GENERAL ATHLETIC FUND	3,976.23CR	4,308.25CR	8,284.48CR
750-223201-000	FOOTBALL	0.00	0.00	0.00
750-223202-000	FOOTBALL FUNDRAISERS	32.29CR	0.00	32.29CR
750-223210-000	VOLLEYBALL	148.56CR	945.04CR	1,093.60CR
750-223211-000	VOLLEYBALL FUNDRAISERS	0.00	0.00	0.00
750-223220-000	GIRLS BASKETBALL	0.00	0.00	0.00
750-223221-000	GIRLS BASKETBALL FUNDRAISERS	3,891.94CR	0.00	3,891.94CR
750-223230-000	BOYS BASKETBALL	0.00	0.00	0.00
750-223231-000	BOYS BASKETBALL FUNDRAISERS	3,065.12CR	0.00	3,065.12CR
750-223240-000	TRACK	264.71CR	0.00	264.71CR
750-223250-000	CHEER	0.00	0.00	0.00
750-223260-000	SOFTBALL	280.50CR	11.00CR	291.50CR
750-223261-000	SOFTBALL FUNDRAISERS	107.86CR	0.00	107.86CR
750-223270-000	BASEBALL	245.50CR	11.00CR	256.50CR
750-223271-000	BASEBALL FUNDRAISERS	453.21CR	0.00	453.21CR
	TOTAL ATHLETICS	12,465.92CR	5,275.29CR	17,741.21CR
CLASSES				
750-223400-000	STUDENT COUNCIL	2,624.70CR	0.00	2,624.70CR
750-223401-000	SENIOR CLASS	233.69CR	0.00	233.69CR
750-223402-000	JUNIOR CLASS	0.00	0.00	0.00
750-223403-000	SOPHOMORE CLASS	0.00	0.00	0.00
750-223404-000	FRESHMAN CLASS	0.00	0.00	0.00
	TOTAL CLASSES	2,858.39CR	0.00	2,858.39CR
CLUBS				
750-223521-000	YEARBOOK	763.09CR	0.00	763.09CR
750-223523-000	DRAMA	4,902.88CR	0.00	4,902.88CR
750-223530-000	LIBRARY	774.29CR	0.00	774.29CR
750-223532-000	INDIAN CLUB	6,462.06CR	0.00	6,462.06CR
750-223533-000	BOOSTER CLUB	693.99CR	3,054.37	2,360.38
750-223534-000	HONOR SOCIETY	296.10CR	0.00	296.10CR
750-223536-000	PBIS PAWS STORE	9.37CR	0.00	9.37CR
750-223538-000	CLASS OF 2021 PARENTS FUNDRAISERS	1.06CR	0.00	1.06CR
750-223539-000	CLASS OF 2022 PARENTS FUNDRAISERS	0.00	0.00	0.00
750-223540-000	FRENCH CLUB	2,553.31CR	0.00	2,553.31CR
750-223541-000	PEP CLUB	390.37CR	0.00	390.37CR
750-223547-000	FFA	6,621.58CR	0.00	6,621.58CR
750-223549-000	AISES CONFERENCE	13,773.00CR	945.36	12,827.64CR
750-223553-000	BAND-MUSIC	157.31CR	0.00	157.31CR
750-223555-000	NEZ PERCE LANGUAGE	165.92CR	0.00	165.92CR
750-223556-000	BPA	2,989.07CR	15.65CR	3,004.72CR
750-223560-000	SEL EDUCATION PROJECTS	1,300.12CR	0.00	1,300.12CR
750-223561-000	CAP AND GOWN	0.00	0.00	0.00
750-223562-000	MAPP	56.92CR	0.00	56.92CR
750-223564-000	CR-PLC INCENTIVE	368.96CR	0.00	368.96CR
750-223565-000	DRUG FREE SCHOOLS	45.50CR	0.00	45.50CR
750-223566-000	SOS - SOURCES OF STRENGTH CLUB	596.22CR	0.00	596.22CR
750-223567-000	BOOSTER PTO FUNDRAISERS	0.00	0.00	0.00
	TOTAL CLUBS	42,921.12CR	3,984.08	38,937.04CR
	TOTAL PAYABLES AND STUDENT FUNDS	61,297.63CR	2,728.98CR	64,026.61CR

REFR#	DESCRIPTION	AMOUNT	DATE
889606	NPT-PAYROLL DEDUCT DONATION SFBL/BSBL	11.00CR	09/08/20
889607	PAT & GEORGIE KERBY BOOSTER DUES- 2020-21	25.00CR	09/08/20
889608	GATE HSVB-ADULT PASS/JONELLE YEAROUT #3186	297.00CR	09/09/20
889609	HSVB TROY- GATE (SALES TAX)	381.00CR	09/09/20
889610	HSVB TROY- CONCESSIONS (NO CLUB)	393.00CR	09/09/20
889611	ADULT PASS- BOB & ANGEL SOBOTTA (ENR#2441)	170.00CR	09/09/20
889612	SENIOR PASS - DEAUN LONEBEAR (#3622)	42.00CR	09/10/20
889613	HSVB KAMIAH- GATE	242.00CR	09/11/20
889614	HSVB KAMIAH- CONCESSIONS	394.50CR	09/11/20
889615	PASS SOLD @ GATE-TERESA & JAY LEIGHTON (#3873)	390.00CR	09/11/20
889616	TRIBAL SR PASSES (14 @ \$42)	588.00CR	09/14/20
889617	NPT SR PASSES 45 PASSES @ \$42	1,890.00CR	09/14/20
889618	ACTIV CARD- ATHLETE, CHARLIZE COOTES (ENR#2664	25.00CR	09/15/20
889619	HSVB CV- GATE	440.00CR	09/15/20
889620	HSVB CV- CONCESSIONS (NO CLUB)	386.00CR	09/15/20
889621	BOOSTER MEMBER DUES- JACK & DEBI MOODY	25.00CR	09/15/20
889622	NPT PAYROLL DEDUCT- DONATION SFBL/BSBL	11.00CR	09/16/20
889623	REGISTER MY ATHLETE- ONLINE 27 ACTIVITY CARDS	675.00CR	09/16/20
889624	BOOSTER CLUB MEMBER DUES- PJ & MARYLYNN WALKER	50.00CR	09/16/20
889625	ATHLETE ACTIV CARD - OWEN GOULD (ENR#301)	25.00CR	09/16/20
889626	NPT SR PASSES - DIANA BRONCHEAU & CORBETT ELLE	84.00CR	09/18/20
889627	BOOSTER DUES- CASEY GIBBINS	50.00CR	09/18/20
889628	HSVB LOGOS- CONCESSIONS (NO CLUB)	372.00CR	09/18/20
889629	HSVB LOGOS- GATE	326.00CR	09/18/20
889630	ADULT SEASON PASS- SOLD/GATE SUN HERRERA	85.00CR	09/18/20
889631	DONATION SPRTS PHYSICAL, ST MARYS HOSPITAL	25.00CR	09/21/20
889632	BPA- IDA VEND, AUGUST 2020 COMMISSION	15.65CR	09/21/20
889633	BOOSTER DUES- DARRELL & SHEILA SCOTT 2020-21	50.00CR	09/21/20
889634	NPT- 5 SENIOR PASSES @ \$42 EACH	210.00CR	09/21/20
889635	BOOSTERS MASK- GENNY BROWN (TAX)	4.00CR	09/23/20
***	TOTAL	7,682.15CR	

REFR#	VENDOR	AMOUNT	DATE	DESCRIPTION
005522	FLORAL ARTISTRY	152.15	09/15/20	SENIOR NIGHT HSVB 6 WRAP ROSES
005523	4IMPRINT, INC	1,349.13	09/21/20	BOOSTERS- 370 STDNT FACE MASKS
005524	NORTH WEST DESIGN AND ADVERTISING	1,669.00	09/21/20	BOOSTERS- VB SPIRIT PACK
005525	NORTHWEST ENGRAVING SERVICE	240.00	09/22/20	BOOSTERS- ENGRAVED 30 STDNT MASKS
005526	STAHL'S TRANSFER EXPRESS	1,305.98	09/24/20	AISES- STAFF SHIRTS/TRANSFERS
	*** TOTAL	4,716.26		



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## Communications with Those Charged with Governance

To the Board  
Lapwai School District No. 341

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lapwai School District No. 341 (the School) for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, when applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated therein. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in the notes to the financial statements. No new significant accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the School's financial statements were:

Management's estimate of depreciation expense is based on the estimated lives of the underlying assets. We evaluated the key factors and assumptions used to develop depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of

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

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or audit matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated as of the date of this letter.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### **Other Matters**

We applied certain limited procedures to the required supplementary information (RSI), that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information as detailed in the table of contents to the financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated to form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial



statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or the financial statements themselves.

#### **Restriction on Use**

This information is intended solely for the information and use of the board and management of the School and is not intended to be, and should not be used by anyone other than these specified parties.

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

Payette, Idaho  
October 14, 2020

# Lapwai School District No. 341

Year Ended June 30, 2020

## Audited Financial Statements



[www.qcpas.com](http://www.qcpas.com)

**Quest CPAs PLLC**

LAPWAI SCHOOL DISTRICT NO. 341

Table of Contents

---

**Financial Section**

Independent Auditor's Report .....	1
------------------------------------	---

**Basic Financial Statements**

*Government-Wide Financial Statements*

Statement of Net Position .....	4
---------------------------------	---

Statement of Activities .....	5
-------------------------------	---

*Fund Financial Statements*

Balance Sheet – Governmental Funds .....	6
--	---

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds.....	9
---	---

Statement of Fiduciary Net Position.....	12
--	----

Statement of Changes in Fiduciary Net Position .....	13
--	----

Notes to Financial Statements .....	14
-------------------------------------	----

**Required Supplementary Information**

Budgetary Comparison Schedule – General and Major Special Revenue Funds .....	27
---	----

Schedule of Employer’s Share of Net Pension Liability .....	29
---	----

Schedule of Employer Contributions.....	30
---	----

**Supplementary Information**

Combining Balance Sheet – Nonmajor Governmental Funds.....	31
--	----

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds.....	35
--	----

Schedule of Expenditures of Federal Awards.....	39
---	----

**Other Reports and Schedules**

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	40
---	----

Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance .....	42
--	----

**LAPWAI SCHOOL DISTRICT NO. 341**  
Table of Contents

---

Schedule of Findings and Questioned Costs ..... 44



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## Independent Auditor's Report

Board of Trustees  
Lapwai School District No. 341

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lapwai School District No. 341 (the School) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Basis for Qualified Opinion on Governmental Activities**

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

## **Qualified Opinion**

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Governmental Activities” paragraph, the financial statements referred to previously present fairly, in all material respects, the financial position of the governmental activities of the School, as of June 30, 2020, and the changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Unmodified Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the School as of June 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2020, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

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

Payette, Idaho  
October 14, 2020

**LAPWAI SCHOOL DISTRICT NO. 341**

## Statement of Net Position

June 30, 2020

	<b>Governmental Activities</b>
<b>Assets</b>	
Current Assets	
Cash & Investments	\$2,232,705
Receivables:	
Local Sources	116,720
State Sources	203,371
Federal Sources	198,213
Inventory	
Total Current Assets	<u>2,751,009</u>
Noncurrent Assets	
Nondepreciable Capital Assets	162,751
Depreciable Net Capital Assets	<u>11,721,075</u>
Total Noncurrent Assets	<u>11,883,826</u>
<b>Total Assets</b>	<u>14,634,835</u>
<b>Deferred Outflows of Resources</b>	
Pension Sources	<u>814,353</u>
<b>Total Deferred Outflows of Resources</b>	<u>814,353</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u><u>\$15,449,188</u></u>
<b>Liabilities</b>	
Current Liabilities	
Accounts Payable	\$173,263
Salaries & Benefits Payable	946,713
Unspent Grant Allocation	0
Accrued Interest	16,004
Long-Term Debt & Obligations, Current	<u>240,000</u>
Total Current Liabilities	<u>1,375,980</u>
Noncurrent Liabilities	
Long-Term Debt & Obligations, Noncurrent	1,060,000
Net Pension Liability	<u>1,517,346</u>
Total Noncurrent Liabilities	<u>2,577,346</u>
<b>Total Liabilities</b>	<u>3,953,326</u>
<b>Deferred Inflows of Resources</b>	
Pension Sources	<u>695,743</u>
<b>Total Deferred Inflows of Resources</b>	<u>695,743</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u>4,649,069</u>
<b>Net Position</b>	
Net Investment in Capital Assets	10,567,822
Restricted:	
Special Programs	149,905
Debt Service	133,748
Capital Projects	0
Unrestricted	<u>(51,356)</u>
<b>Total Net Position</b>	<u>10,800,119</u>
<b>Total Liabilities and Deferred Inflows of Resources and Net Position</b>	<u><u>\$15,449,188</u></u>

See Accompanying Notes



# LAPWAI SCHOOL DISTRICT NO. 341

## Statement of Activities Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue And Changes in Net Position
		Charges For Services	Operating Grants And Contributions	Capital Grants And Contributions	Governmental Activities
<b>Governmental Activities</b>					
Instructional Programs					
Elementary School	\$1,639,402		\$1,626,294		(\$13,108)
Secondary School	1,338,287	\$850	1,738,405		400,968
Alternative School	0				0
Special Education	590,326		123,874		(466,452)
Special Education Preschool	89,939		3,244		(86,695)
Gifted & Talented	0				0
Interscholastic	0				0
School Activity	136,531				(136,531)
Support Service Programs					
Attendance - Guidance - Health	150,026				(150,026)
Special Education Support Services	910,021		280,288		(629,733)
Instruction Improvement	82,671		22,678		(59,993)
Educational Media	94,012				(94,012)
Instruction-Related Technology	223,412				(223,412)
Board of Education	42,600				(42,600)
District Administration	220,386				(220,386)
School Administration	484,534				(484,534)
Business Operation	167,027				(167,027)
Buildings - Care	489,004				(489,004)
Maintenance - Non-Student Occupied	14,107				(14,107)
Maintenance - Student Occupied	216,710				(216,710)
Maintenance - Grounds	55,744				(55,744)
Security	0				0
Pupil-To-School Transportation	301,985				(301,985)
Pupil-Activity Transportation	16,056				(16,056)
General Transportation	2,377				(2,377)
Non-Instructional Programs					
Child Nutrition	426,712	4,725	386,867		(35,120)
Community Services	0				0
Capital Assets - Student Occupied	363,966				(363,966)
Capital Assets - Non-Student Occupied	0				0
Debt Service - Principal	0				0
Debt Service - Interest	42,295				(42,295)
<b>Total</b>	<b>\$8,098,130</b>	<b>\$5,575</b>	<b>\$4,181,650</b>	<b>\$0</b>	<b>(3,910,905)</b>
<b>General Revenues</b>					
Local Taxes					245,063
Other Local Revenues					143,412
State Revenues					3,934,707
Federal Revenues					0
Pension Revenue (Expense)					(108,326)
<b>Total</b>					<b>4,214,856</b>
<b>Change in Net Position</b>					<b>303,951</b>
<b>Net Position - Beginning</b>					<b>10,496,168</b>
<b>Net Position - Ending</b>					<b>\$10,800,119</b>

**LAPWAI SCHOOL DISTRICT NO. 341**

Page 1 of 3

**Balance Sheet - Governmental Funds**

June 30, 2020

	<b>General Fund</b>	<b>Child Nutrition Fund</b>	<b>Bond R &amp; I Fund</b>
<b>Assets</b>			
Cash & Investments	\$1,963,084	\$19,967	\$79,332
Receivables:			
Local Sources	23,305		68,415
State Sources	203,371		
Federal Sources		49,604	
Due From Other Funds	59,873		
Inventory			
<b>Total Assets</b>	<b>\$2,249,633</b>	<b>\$69,571</b>	<b>\$147,747</b>
<b>Liabilities</b>			
Accounts Payable	\$107,620	\$7,352	
Due To Other Funds			
Salaries & Benefits Payable	808,632	33,192	
Unspent Grant Allocation			
<b>Total Liabilities</b>	<b>916,252</b>	<b>40,544</b>	<b>\$0</b>
<b>Deferred Inflows of Resources</b>			
Unavailable Tax Revenues	2,580		13,999
<b>Total Deferred Inflows of Resources</b>	<b>2,580</b>	<b>0</b>	<b>13,999</b>
<b>Fund Balances</b>			
Restricted:			
Special Programs		29,027	
Debt Service			133,748
Capital Projects			
Nonspendable			
Unassigned	1,330,801		
<b>Total Fund Balances</b>	<b>1,330,801</b>	<b>29,027</b>	<b>133,748</b>
<b>Total Liabilities and Deferred Inflows of Resources and Fund Balances</b>	<b>\$2,249,633</b>	<b>\$69,571</b>	<b>\$147,747</b>

**LAPWAI SCHOOL DISTRICT NO. 341**

Page 2 of 3

**Balance Sheet - Governmental Funds**

June 30, 2020

	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>		
Cash & Investments	\$170,322	\$2,232,705
Receivables:		
Local Sources	25,000	116,720
State Sources	0	203,371
Federal Sources	148,609	198,213
Due From Other Funds	0	59,873
Inventory	0	0
<b>Total Assets</b>	<b>\$343,931</b>	<b>\$2,810,882</b>
<b>Liabilities</b>		
Accounts Payable	\$58,291	\$173,263
Due To Other Funds	59,873	59,873
Salaries & Benefits Payable	104,889	946,713
Unspent Grant Allocation	0	0
<b>Total Liabilities</b>	<b>223,053</b>	<b>1,179,849</b>
<b>Deferred Inflows of Resources</b>		
Unavailable Tax Revenues	0	16,579
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>16,579</b>
<b>Fund Balances</b>		
Restricted:		
Special Programs	120,878	149,905
Debt Service	0	133,748
Capital Projects	0	0
Nonspendable	0	0
Unassigned	0	1,330,801
<b>Total Fund Balances</b>	<b>120,878</b>	<b>1,614,454</b>
<b>Total Liabilities and Deferred Inflows of Resources and Fund Balances</b>	<b>\$343,931</b>	<b>\$2,810,882</b>

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

<b>Total Governmental Fund Balances</b>	\$1,614,454
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	11,883,826
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Certain receivables are not available to pay for current period expenditures and therefore are deferred in the funds.	16,579
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Certain liabilities, including accrued interest, are not due and payable in the current period and therefore are not reported in the funds.	(1,316,004)
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Net pension liability and related pension source deferred outflow and deferred inflow of resources, are not due and payable in the current period and therefore are not reported in the funds.	(1,398,736)
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<b>Net Position of Governmental Activities</b>	<u><u>\$10,800,119</u></u>
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**LAPWAI SCHOOL DISTRICT NO. 341**  
Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds  
Year Ended June 30, 2020

Page 1 of 3

	<b>General Fund</b>	<b>Child Nutrition Fund</b>	<b>Bond R &amp; I Fund</b>
<b>Revenues</b>			
Local Taxes	\$42,400		\$208,593
Other Local Revenue	176,060	\$5,643	1,402
State Revenue	3,817,831		65,206
Federal Revenue	2,500,435	386,867	
<b>Total Revenues</b>	<u>6,536,726</u>	<u>392,510</u>	<u>275,201</u>
<b>Expenditures</b>			
Instructional Programs			
Elementary School	1,615,787		
Secondary School	1,140,291		
Alternative School			
Special Education	466,452		
Special Education Preschool	86,695		
Gifted & Talented			
Interscholastic			
School Activity	136,531		
Support Service Programs			
Attendance - Guidance - Health	150,026		
Special Education Support Services	535,726		
Instruction Improvement	59,993		
Educational Media	94,012		
Instruction-Related Technology	223,412		
Board of Education	42,600		
District Administration	220,386		
School Administration	484,534		
Business Operation	167,027		
Buildings - Care	489,004		
Maintenance - Non-Student Occupied	14,107		
Maintenance - Student Occupied	288,104		
Maintenance - Grounds	83,554		
Security			
Pupil-To-School Transportation	265,215		
Pupil-Activity Transportation	16,056		
General Transportation	2,377		
Non-Instructional Programs			
Child Nutrition	9,827	416,885	
Community Services			
Capital Assets - Student Occupied			
Capital Assets - Non-Student Occupied			
Debt Service - Principal			235,000
Debt Service - Interest			47,581
<b>Total Expenditures</b>	<u>6,591,716</u>	<u>416,885</u>	<u>282,581</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(54,990)	(24,375)	(7,380)
<b>Other Financing Sources (Uses)</b>			
Transfers In	9,333		
Transfers Out	(85,000)		
<b>Total Other Financing Sources (Uses)</b>	<u>(75,667)</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	(130,657)	(24,375)	(7,380)
<b>Fund Balances - Beginning</b>	1,461,458	53,402	141,128
<b>Fund Balances - Ending</b>	<u>\$1,330,801</u>	<u>\$29,027</u>	<u>\$133,748</u>

See Accompanying Notes

**LAPWAI SCHOOL DISTRICT NO. 341**  
Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds  
Year Ended June 30, 2020

Page 2 of 3

	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>		
Local Taxes	\$0	\$250,993
Other Local Revenue	63,028	246,133
State Revenue	76,546	3,959,583
Federal Revenue	1,178,229	4,065,531
<b>Total Revenues</b>	<b>1,317,803</b>	<b>8,522,240</b>
<b>Expenditures</b>		
Instructional Programs		
Elementary School	347,862	1,963,649
Secondary School	462,685	1,602,976
Alternative School	0	0
Special Education	123,874	590,326
Special Education Preschool	3,244	89,939
Gifted & Talented	0	0
Interscholastic	0	0
School Activity	0	136,531
Support Service Programs		
Attendance - Guidance - Health	0	150,026
Special Education Support Services	374,295	910,021
Instruction Improvement	22,678	82,671
Educational Media	0	94,012
Instruction-Related Technology	0	223,412
Board of Education	0	42,600
District Administration	0	220,386
School Administration	0	484,534
Business Operation	0	167,027
Buildings - Care	0	489,004
Maintenance - Non-Student Occupied	0	14,107
Maintenance - Student Occupied	0	288,104
Maintenance - Grounds	0	83,554
Security	0	0
Pupil-To-School Transportation	51,670	316,885
Pupil-Activity Transportation	0	16,056
General Transportation	0	2,377
Non-Instructional Programs		
Child Nutrition	0	426,712
Community Services	0	0
Capital Assets - Student Occupied	0	0
Capital Assets - Non-Student Occupied	0	0
Debt Service - Principal	0	235,000
Debt Service - Interest	0	47,581
<b>Total Expenditures</b>	<b>1,386,308</b>	<b>8,677,490</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(68,505)</b>	<b>(155,250)</b>
<b>Other Financing Sources (Uses)</b>		
Transfers In	85,000	94,333
Transfers Out	(9,333)	(94,333)
<b>Total Other Financing Sources (Uses)</b>	<b>75,667</b>	<b>0</b>
<b>Net Change in Fund Balances</b>	<b>7,162</b>	<b>(155,250)</b>
<b>Fund Balances - Beginning</b>	<b>113,716</b>	<b>1,769,704</b>
<b>Fund Balances - Ending</b>	<b>\$120,878</b>	<b>\$1,614,454</b>

See Accompanying Notes

10

**LAPWAI SCHOOL DISTRICT NO. 341**  
Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds  
Year Ended June 30, 2020

Page 3 of 3

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

**Net Change in Fund Balances - Total Governmental Funds** (\$155,250)

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

Government funds report capital outlays as expenditures. However, in  
the statement of activities the cost of those assets is allocated over their  
estimated useful lives as depreciation expense. This is the excess of  
capital outlays over (under) depreciation expense in the current period. (255,765)

Revenues in the statement of activities that do not provide current  
financial resources are deferred in the funds. (5,930)

Repayment of debt principal is an expenditure in the governmental  
funds, but the repayment reduces long-term debt in the statement of net  
position. 235,000

In the statement of activities, interest is accrued on long-term debt, but  
the expenditure is reported when due in the governmental funds. 5,286

Changes in net pension liability and related pension source deferred  
outflow and deferred inflow of resources do not provide or require  
current financial resources and therefore are not reflected in the funds. 480,610

**Change in Net Position of Governmental Activities** \$303,951

**LAPWAI SCHOOL DISTRICT NO. 341**

## Statement of Fiduciary Net Position

June 30, 2020

	Private Purpose Trust Funds	Agency Funds Student Activity	Total
<b>Assets</b>			
Cash & Investments	\$17,872	\$74,982	\$92,854
<b>Total Assets</b>	<u>\$17,872</u>	<u>\$74,982</u>	<u>\$92,854</u>
<b>Liabilities</b>			
Due to Student Groups		\$74,982	\$74,982
<b>Total Liabilities</b>	<u>\$0</u>	<u>74,982</u>	<u>74,982</u>
<b>Net Position</b>			
Restricted:			
Trust Activities	17,872		17,872
<b>Total Net Position</b>	<u>17,872</u>	<u>0</u>	<u>17,872</u>
<b>Total Liabilities and Net Position</b>	<u>\$17,872</u>	<u>\$74,982</u>	<u>\$92,854</u>



**LAPWAI SCHOOL DISTRICT NO. 341**  
Statement of Changes in Fiduciary Net Position  
Year Ended June 30, 2020

	<b>Private Purpose Trust Funds - Scholarship</b>
<b>Additions</b>	
Contributions	\$1,204
Investment Income (Loss)	306
<b>Total Additions</b>	<u>1,510</u>
<b>Deductions</b>	
Scholarships Awarded	<u>2,000</u>
<b>Total Deductions</b>	<u>2,000</u>
<b>Change in Net Position</b>	(490)
<b>Net Position - Beginning</b>	<u>18,362</u>
<b>Net Position - Ending</b>	<u><u>\$17,872</u></u>

## LAPWAI SCHOOL DISTRICT NO. 341

### Notes to Financial Statements

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#### A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Reporting Entity** – Lapwai School District No. 341 (the School) provides public school educational services as authorized by Section 33 of Idaho Code. The School's boundaries for taxing and school enrollment purposes are located within Nez Perce County.

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

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

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

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

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

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

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

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

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

## LAPWAI SCHOOL DISTRICT NO. 341

### Notes to Financial Statements

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

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

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

*Debt Service Funds* – Debt service funds are used to account for the accumulation of funds for the periodic payment of principal and interest on long term debt. Major debt service funds include the bond redemption and interest fund, which accounts for accumulation of funds for the periodic payment of principal and interest on long term debt.

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

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

*Agency Funds* – Agency funds are used to account for assets held by the School on behalf of students.

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

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

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

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

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

## LAPWAI SCHOOL DISTRICT NO. 341

### Notes to Financial Statements

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

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

**Compensated Absences** – The School provides certain compensated absences to its employees. The estimated amount of compensation for future amounts is deemed to be immaterial and, accordingly, no liability is recorded.

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

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

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

**Net Position** – Net position is assets plus deferred outflows of resources less liabilities less deferred inflows of resources. The net investment in capital assets component of net position consists of the historical cost of capital assets less accumulated depreciation less any outstanding debt that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets. Restricted net position consists of assets that are restricted by creditors, grantors, contributors, legislation, and other parties. All other net position not reported as restricted or net investment in capital assets is reported as unrestricted.

## LAPWAI SCHOOL DISTRICT NO. 341

### Notes to Financial Statements

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

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

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

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

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

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

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

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

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

**LAPWAI SCHOOL DISTRICT NO. 341**

## Notes to Financial Statements

**B. CASH AND INVESTMENTS**

Cash and investments consist of the following at year end:

	<b>Governmental Funds</b>	<b>Fiduciary Funds</b>	<b>Total</b>
Cash - Deposits	\$237,065	\$58,183	\$295,248
Investments - Local Gov't Investment Pool	1,995,640	34,672	2,030,312
<b>Total</b>	<b>\$2,232,705</b>	<b>\$92,855</b>	<b>\$2,325,560</b>

**Deposits** – At year end, the carrying amounts of the School's deposits were \$295,248 and the bank balances were \$296,906. Of the bank balances, \$250,000 was insured and the remainder was uninsured and uncollateralized.

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

**Interest rate risk:**

<u>Investment Type</u>	<b>Investment Maturity Schedule (In Years)</b>	
	<u>Less Than 1</u>	<u>Total</u>
Local Gov't Invest Pool	\$2,030,312	\$2,030,312
<b>Total</b>	<b>\$2,030,312</b>	<b>\$2,030,312</b>

**Credit rate risk:**

<u>Investment Type</u>	<b>Investment Rating Schedule</b>	
	<u>Not Rated</u>	<u>Total</u>
Local Gov't Invest Pool	\$2,030,312	\$2,030,312
<b>Total</b>	<b>\$2,030,312</b>	<b>\$2,030,312</b>

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

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

**LAPWAI SCHOOL DISTRICT NO. 341**  
Notes to Financial Statements

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**C. RECEIVABLES**

Receivables consist of the following at year end:

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Debt Service Fund</b>	<b>Total</b>
Local Sources				
Local Taxes	\$20,305		\$68,415	\$88,720
Other Local Sources	3,000	\$25,000		28,000
<b>Total</b>	<u>\$23,305</u>	<u>\$25,000</u>	<u>\$68,415</u>	<u>\$116,720</u>
State Sources				
Foundation Program	\$203,371			\$203,371
<b>Total</b>	<u>\$203,371</u>			<u>\$203,371</u>
Federal Sources				
Special Programs		\$198,213		\$198,213
<b>Total</b>		<u>\$198,213</u>		<u>\$198,213</u>

# LAPWAI SCHOOL DISTRICT NO. 341

## Notes to Financial Statements

### D. CAPITAL ASSETS

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

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Nondepreciable Capital Assets				
Land	\$162,751			\$162,751
<b>Total</b>	<u>162,751</u>	<u>\$0</u>	<u>\$0</u>	<u>162,751</u>
Depreciable Capital Assets				
Buildings	16,957,876	87,643		17,045,519
Equipment	602,037	11,561		613,598
Transportation	831,012	66,570	104,257	793,325
Subtotal	<u>18,390,925</u>	<u>165,774</u>	<u>104,257</u>	<u>18,452,442</u>
Accumulated Depreciation				
Buildings	5,494,140	338,377		5,832,517
Equipment	472,705	25,589		498,294
Transportation	447,240	51,670	98,354	400,556
Subtotal	<u>6,414,085</u>	<u>415,636</u>	<u>98,354</u>	<u>6,731,367</u>
<b>Total</b>	<u>11,976,840</u>	<u>(249,862)</u>	<u>5,903</u>	<u>11,721,075</u>
<b>Net Capital Assets</b>	<u>\$12,139,591</u>	<u>(\$249,862)</u>	<u>\$5,903</u>	<u>\$11,883,826</u>

Depreciation expense was charged to the following programs:

Capital Assets - Student Occupied	\$363,966
Pupil-To-School Transportation	51,670
<b>Total</b>	<u>\$415,636</u>

### E. LONG-TERM DEBT

**Bonded Debt** - At year end, the School's bonded debt was as follows:

	<b><u>Outs tanding</u></b>
2012 - \$2,375,000 - general obligation bonds for capital improvements due in annual principal installments and semiannual interest payments with interest at 3.00% - 5.00% through 2024/25, secured by future taxes, paid through the bond redemption and interest fund	\$1,300,000
<b>Total</b>	<u>\$1,300,000</u>



**LAPWAI SCHOOL DISTRICT NO. 341**

## Notes to Financial Statements

Maturities on the bonds are estimated as follows:

<b>Year Ended</b>	<b>Principal</b>	<b>Interest</b>
6/30/21	\$240,000	\$38,176
6/30/22	250,000	28,988
6/30/23	260,000	20,400
6/30/24	270,000	12,450
6/30/25	280,000	4,200
<b>Total</b>	<b>\$1,300,000</b>	<b>\$104,214</b>

Changes in long-term debt and obligations are as follows:

<b>Description</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
2012 G.O. Bonds	\$1,535,000		\$235,000	\$1,300,000	\$240,000
<b>Total</b>	<b>\$1,535,000</b>	<b>\$0</b>	<b>\$235,000</b>	<b>\$1,300,000</b>	<b>\$240,000</b>

Interest and related costs during the year amounted to \$42,295 and were charged to the debt service – interest program.

**F. PENSION PLAN***Pension Benefits*

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

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

*Member and Employer Contributions*

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

**LAPWAI SCHOOL DISTRICT NO. 341**

## Notes to Financial Statements

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2019 it was 6.79% for general employees and 8.36% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.32% for general employees and 11.66% for police and firefighters. The School's contributions were \$588,936 for the year ended June 30, 2020.

*Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2020, the School reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School's proportion of the net pension liability was based on the School's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2019, the School's proportion was 0.1329289 percent.

For the year ended June 30, 2020, the School recognized pension revenue (expense) of (\$108,326). At June 30, 2020, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$141,014	\$178,827
Changes in assumptions or other inputs	84,403	
Net difference between projected and actual earnings on pension plan investments		516,916
Employer contributions subsequent to the measurement date	588,936	
<b>Total</b>	<u><u>\$814,353</u></u>	<u><u>\$695,743</u></u>

\$588,936 reported as deferred outflows of resources related to pensions resulting from School contributions made subsequent to the measurement date will be recognized as an addition to the pension expense or reduction of the pension revenue in the year ending June 30, 2021.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2018 the beginning of the measurement period ended June 30, 2018 is 4.8 and 4.8 for the measurement period June 30, 2019.

# LAPWAI SCHOOL DISTRICT NO. 341

## Notes to Financial Statements

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

<b>Year Ended</b>	
6/30/21	(\$54,638)
6/30/22	(234,085)
6/30/23	(114,027)
6/30/24	(67,576)
<b>Total</b>	<b>(\$470,326)</b>

### *Actuarial Assumptions*

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

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.75%
Salary inflation	3.75%
Investment rate of return	7.05%, net of investment expenses
Cost-of-living adjustments	1%

Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

An experience study was performed for the period July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions other than mortality. The total pension liability as of June 30, 2019 is based on the results of an actuarial valuation date of July 1, 2019.

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

# LAPWAI SCHOOL DISTRICT NO. 341

## Notes to Financial Statements

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

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

### Capital Market Assumptions

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Nominal Rate of Return (Arithmetic)</b>	<b>Long-Term Expected Real Rate of Return (Arithmetic)</b>
Core Fixed Income	30.00%	3.05%	0.80%
Broad US Equities	55.00%	8.30%	6.05%
Developed Foreign Equities	15.00%	8.45%	6.20%
Assumed Inflation - Mean		2.25%	2.25%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.75%	4.50%
Portfolio Standard Deviation		12.54%	12.54%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.13%	3.77%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return*		5.73%	3.37%
Portfolio Long-Term Expected Real Rate of Return*			4.19%
Portfolio Standard Deviation			14.16%
<b>Valuation Assumptions Chosen by PERSI Board</b>			
Long-Term Expected Real Rate of Return*			4.05%
Assumed Inflation			3.00%
<b>Long-Term Expected Nominal Rate of Return*</b>			<b>7.05%</b>

\*Net of Investment Expenses

### Discount Rate

The discount rate used to measure the total pension liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to

**LAPWAI SCHOOL DISTRICT NO. 341**

## Notes to Financial Statements

determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

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

The following presents the School's proportionate share of the net pension liability calculated using the discount rate of 7.05 percent, as well as what the School's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05 percent) or 1-percentage-point higher (8.05 percent) than the current rate:

	<b>1% Decrease (6.05%)</b>	<b>Current Discount Rate (7.05%)</b>	<b>1% Increase (8.05%)</b>
School's proportionate share of the net pension liability (asset)	<u>\$4,582,971</u>	<u>\$1,517,346</u>	<u>(\$1,017,827)</u>

*Pension plan fiduciary net position*

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

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

*Impacts on the School's net position*

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

**G. INTERFUND BALANCES**

Interfund balances at year end consist of the following:

	<b>Due From Fund</b>	
	<b>Nonmajor Governmental</b>	<b>Total</b>
<b>Due To Fund</b>		
General	\$59,873	\$59,873
<b>Total</b>	<u>\$59,873</u>	<u>\$59,873</u>

**LAPWAI SCHOOL DISTRICT NO. 341**

## Notes to Financial Statements

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

Interfund transfers during the year consist of the following:

<b>Fund</b>	<b>Transfer In</b>	<b>Transfer Out</b>	<b>Purpose</b>
General	\$9,333	\$85,000	Support, Indirect Costs
Nonmajor Governmental	85,000	9,333	Support, Indirect Costs
<b>Total</b>	<b>\$94,333</b>	<b>\$94,333</b>	

**H. TAX ABATEMENTS**

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

**LAPWAI SCHOOL DISTRICT NO. 341**

Page 1 of 2

Budgetary Comparison Schedule -  
General and Major Special Revenue Funds  
Year Ended June 30, 2020

General Fund	Budgeted Amounts (GAAP Basis)		Actual Amounts	Final Budget Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Local Taxes	\$38,310	\$38,310	\$42,400	\$4,090
Other Local Revenue	100,500	100,500	176,060	75,560
State Revenue	3,805,031	3,805,031	3,817,831	12,800
Federal Revenue	2,800,200	2,800,200	2,500,435	(299,765)
<b>Total Revenues</b>	<b>6,744,041</b>	<b>6,744,041</b>	<b>6,536,726</b>	<b>(207,315)</b>
<b>Expenditures</b>				
Instructional Programs				
Elementary School	1,661,575	1,661,575	1,615,787	45,788
Secondary School	1,362,422	1,362,422	1,140,291	222,131
Alternative School	0	0	0	0
Special Education	426,018	426,018	466,452	(40,434)
Special Education Preschool	90,766	90,766	86,695	4,071
Gifted & Talented	0	0	0	0
Interscholastic	0	0	0	0
School Activity	141,723	141,723	136,531	5,192
Support Service Programs			0	
Attendance - Guidance - Health	150,732	150,732	150,026	706
Special Education Support Services	432,700	432,700	535,726	(103,026)
Instruction Improvement	89,608	89,608	59,993	29,615
Educational Media	102,626	102,626	94,012	8,614
Instruction-Related Technology	267,627	267,627	223,412	44,215
Board of Education	40,750	40,750	42,600	(1,850)
District Administration	242,280	242,280	220,386	21,894
School Administration	489,128	489,128	484,534	4,594
Business Operation	169,565	169,565	167,027	2,538
Buildings - Care	513,879	513,879	489,004	24,875
Maintenance - Non-Student Occupied	13,000	13,000	14,107	(1,107)
Maintenance - Student Occupied	313,082	313,082	288,104	24,978
Maintenance - Grounds	70,000	70,000	83,554	(13,554)
Security	7,500	7,500	0	7,500
Pupil-To-School Transportation	315,106	315,106	265,215	49,891
Pupil-Activity Transportation	13,090	13,090	16,056	(2,966)
General Transportation	3,200	3,200	2,377	823
Non-Instructional Programs			0	
Child Nutrition	9,153	9,153	9,827	(674)
Community Services	0	0	0	0
Capital Assets - Student Occupied	627,030	627,030	0	627,030
Capital Assets - Non-Student Occupied	0	0	0	0
Debt Service - Principal	0	0	0	0
Debt Service - Interest	0	0	0	0
<b>Total Expenditures</b>	<b>7,552,560</b>	<b>7,552,560</b>	<b>6,591,716</b>	<b>960,844 *</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(808,519)</b>	<b>(808,519)</b>	<b>(54,990)</b>	<b>753,529</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	8,556	8,556	9,333	777
Transfers Out	(100,037)	(100,037)	(85,000)	15,037 *
<b>Total Other Financing Sources (Uses)</b>	<b>(91,481)</b>	<b>(91,481)</b>	<b>(75,667)</b>	<b>15,814</b>
<b>Net Change in Fund Balances</b>	<b>(900,000)</b>	<b>(900,000)</b>	<b>(130,657)</b>	<b>769,343</b>
<b>Fund Balances - Beginning</b>	<b>900,000</b>	<b>900,000</b>	<b>1,461,458</b>	<b>561,458</b>
<b>Fund Balances - Ending</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,330,801</b>	<b>\$1,330,801</b>

\*Total expenditures (over) under appropriations are:

\$975,881

**LAPWAI SCHOOL DISTRICT NO. 341**

Page 2 of 2

Budgetary Comparison Schedule -  
General and Major Special Revenue Funds  
Year Ended June 30, 2020

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Final Budget Variance Positive (Negative)
	Original	Final		
<b>Child Nutrition Fund</b>				
<b>Revenues</b>				
Other Local Revenue	\$7,500	\$7,500	\$176,060	\$168,560
Federal Revenue	328,000	328,000	2,500,435	2,172,435
<b>Total Revenues</b>	<u>335,500</u>	<u>335,500</u>	<u>2,676,495</u>	<u>2,340,995</u>
<b>Expenditures</b>				
Non-Instructional Programs				
Child Nutrition	385,500	385,500	9,827	375,673
<b>Total Expenditures</b>	<u>385,500</u>	<u>385,500</u>	<u>9,827</u>	<u>375,673</u> *
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	(50,000)	(50,000)	2,666,668	2,716,668
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	9,333	9,333
Transfers Out	0	0	(85,000)	(85,000) *
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>(75,667)</u>	<u>(75,667)</u>
<b>Net Change in Fund Balances</b>	(50,000)	(50,000)	2,591,001	2,641,001
<b>Fund Balances - Beginning</b>	50,000	50,000	1,461,458	1,411,458
<b>Fund Balances - Ending</b>	<u>\$0</u>	<u>\$0</u>	<u>\$4,052,459</u>	<u>\$4,052,459</u>
*Total expenditures (over) under appropriations are:				<u>\$290,673</u>



**LAPWAI SCHOOL DISTRICT NO. 341**  
**Schedule of Employer's Share of Net Pension Liability**  
**PERSI - Base Plan**  
**Last 10 - Fiscal Years\***

	<b>2019</b>	<b>2018</b>
School's portion of the net pension liability	0.1329289%	0.1259273%
School's proportionate share of the net pension liability	\$1,517,346	\$1,857,450
School's covered payroll	\$4,504,240	\$4,300,674
School's proportional share of the net pension liability as a percentage of its covered payroll	33.69%	43.19%
Plan fiduciary net position as a percentage of the total pension liability	93.79%	91.69%

	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
School's portion of the net pension liability	0.1330058%	0.1454616%	0.1388673%	0.1437183%
School's proportionate share of the net pension liability	\$2,090,623	\$2,948,730	\$1,828,656	\$1,057,992
School's covered payroll	\$4,204,240	\$4,254,307	\$3,889,629	\$3,893,971
School's proportional share of the net pension liability as a percentage of its covered payroll	49.73%	69.31%	47.01%	27.17%
Plan fiduciary net position as a percentage of the total pension liability	90.68%	87.26%	91.38%	94.95%

\*GASB 68 requires ten years of information to be presented in this table. However, until a 10-year trend is compiled, only those years for which information is available will be presented.

Data reported is measured as of June 30.

**LAPWAI SCHOOL DISTRICT NO. 341****Schedule of Employer Contributions****PERSI - Base Plan****Last 10 - Fiscal Years\***

	<b>2020</b>		<b>2019</b>	
Statutorily required contribution	\$588,936		\$511,076	
Contributions in relation to the statutorily required contribution	\$588,936		\$511,076	
Contribution deficiency (excess)	\$0		\$0	
School's covered payroll	\$4,932,462		\$4,514,806	
Contributions as a percentage of covered payroll	11.94%		11.32%	

	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Statutorily required contribution	\$486,836	\$474,920	\$481,558	\$440,306
Contributions in relation to the statutorily required contribution	\$486,836	\$474,920	\$481,558	\$440,306
Contribution deficiency (excess)	\$0	\$0	\$0	\$0
School's covered payroll	\$4,300,671	\$4,195,406	\$4,254,046	\$3,889,629
Contributions as a percentage of covered payroll	11.32%	11.32%	11.32%	11.32%

\*GASB 68 requires ten years of information to be presented in this table. However, until a 10-year trend is compiled, only those years for which information is available will be presented.

Data reported is measured as of each year's fiscal year end.

**LAPWAI SCHOOL DISTRICT NO. 341**  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2020

Page 1 of 4

	Special Revenue Funds			
	Grants Nez Perce Tribe and Others	Nez Perce Tribe Job Skills	Professional Technical	Title I-A ESSA IBP
<b>Assets</b>				
Cash & Investments	\$51,797	\$1,209	\$7,078	
Receivables:				
Local Sources	25,000			
State Sources				
Federal Sources				\$48,317
Due From Other Funds				
Inventory				
<b>Total Assets</b>	<u>\$76,797</u>	<u>\$1,209</u>	<u>\$7,078</u>	<u>\$48,317</u>
<b>Liabilities</b>				
Accounts Payable	\$1,491		\$2,926	
Due To Other Funds				\$16,436
Salaries & Benefits Payable	589			31,881
Unspent Grant Allocation				
<b>Total Liabilities</b>	<u>2,080</u>	<u>\$0</u>	<u>2,926</u>	<u>48,317</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Tax Revenues				
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted:				
Special Programs	74,717	1,209	4,152	
Debt Service				
Capital Projects				
Nonspendable				
Unassigned				
<b>Total Fund Balances</b>	<u>74,717</u>	<u>1,209</u>	<u>4,152</u>	<u>0</u>
<b>Total Liabilities and Deferred Inflows of Resources and Fund Balances</b>	<u>\$76,797</u>	<u>\$1,209</u>	<u>\$7,078</u>	<u>\$48,317</u>

**LAPWAI SCHOOL DISTRICT NO. 341**  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2020

Page 2 of 4

	<b>Special Revenue Funds</b>			
	<b>IDEA Part B 611 School Age 3-21</b>	<b>IDEA Part B 619 Pre-School Age 3-5</b>	<b>School Based Medicaid</b>	<b>Title IV-A ESSA SS &amp; AE</b>
<b>Assets</b>				
Cash & Investments				
Receivables:				
Local Sources				
State Sources				
Federal Sources	\$31,347	\$820		
Due From Other Funds				
Inventory				
<b>Total Assets</b>	<u>\$31,347</u>	<u>\$820</u>	<u>\$0</u>	<u>\$0</u>
<b>Liabilities</b>				
Accounts Payable				
Due To Other Funds	\$15,392	\$283		
Salaries & Benefits Payable	15,955	537		
Unspent Grant Allocation				
<b>Total Liabilities</b>	<u>31,347</u>	<u>820</u>	<u>\$0</u>	<u>\$0</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Tax Revenues				
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted:				
Special Programs				
Debt Service				
Capital Projects				
Nonspendable				
Unassigned				
<b>Total Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Liabilities and Deferred Inflows of Resources and Fund Balances</b>	<u>\$31,347</u>	<u>\$820</u>	<u>\$0</u>	<u>\$0</u>

**LAPWAI SCHOOL DISTRICT NO. 341**  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2020

Page 3 of 4

	<b>Special Revenue Funds</b>			
	<b>Title V-B ESSA REI</b>	<b>Title VII-A Indian Education</b>	<b>Johnson O'Malley</b>	<b>Title II-A ESEA SEI</b>
<b>Assets</b>				
Cash & Investments	\$880	\$11,664	\$45,020	\$1,004
Receivables:				
Local Sources				
State Sources				
Federal Sources	2,959	30,432		
Due From Other Funds				
Inventory				
<b>Total Assets</b>	<u>\$3,839</u>	<u>\$42,096</u>	<u>\$45,020</u>	<u>\$1,004</u>
<b>Liabilities</b>				
Accounts Payable		\$2,032		
Due To Other Funds			\$6,610	
Salaries & Benefits Payable	\$3,839	37,674		\$1,004
Unspent Grant Allocation				
<b>Total Liabilities</b>	<u>3,839</u>	<u>39,706</u>	<u>6,610</u>	<u>1,004</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Tax Revenues				
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted:				
Special Programs		2,390	38,410	
Debt Service				
Capital Projects				
Nonspendable				
Unassigned				
<b>Total Fund Balances</b>	<u>0</u>	<u>2,390</u>	<u>38,410</u>	<u>0</u>
<b>Total Liabilities and Deferred Inflows of Resources and Fund Balances</b>	<u>\$3,839</u>	<u>\$42,096</u>	<u>\$45,020</u>	<u>\$1,004</u>

**LAPWAI SCHOOL DISTRICT NO. 341**  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2020

Page 4 of 4

	<b>Special Revenue Funds</b>		<b>Capital Projects</b>	
	<b>Title IV-B</b>		<b>Bus</b>	
	<b>ESEA</b>		<b>Depreciation</b>	
	<b>21st CCLC</b>	<b>Gear Up</b>	<b>Fund</b>	<b>Total</b>
<b>Assets</b>				
Cash & Investments			\$51,670	\$170,322
Receivables:				
Local Sources				25,000
State Sources				0
Federal Sources	\$25,792	\$8,942		148,609
Due From Other Funds				0
Inventory				0
<b>Total Assets</b>	<u>\$25,792</u>	<u>\$8,942</u>	<u>\$51,670</u>	<u>\$343,931</u>
<b>Liabilities</b>				
Accounts Payable	\$172		\$51,670	\$58,291
Due To Other Funds	15,295	\$5,857		59,873
Salaries & Benefits Payable	10,325	3,085		104,889
Unspent Grant Allocation				0
<b>Total Liabilities</b>	<u>25,792</u>	<u>8,942</u>	<u>51,670</u>	<u>223,053</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Tax Revenues				0
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted:				
Special Programs				120,878
Debt Service				0
Capital Projects				0
Nonspendable				0
Unassigned				0
<b>Total Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>120,878</u>
<b>Total Liabilities and Deferred Inflows of Resources and Fund Balances</b>	<u>\$25,792</u>	<u>\$8,942</u>	<u>\$51,670</u>	<u>\$343,931</u>

**LAPWAI SCHOOL DISTRICT NO. 341**  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2020

Page 1 of 4

	<b>Special Revenue Funds</b>			
	<b>Grants Nez Perce Tribe and Others</b>	<b>Nez Perce Tribe Job Skills</b>	<b>Professional Technical</b>	<b>Title I-A ESSA IBP</b>
<b>Revenues</b>				
Local Taxes				
Other Local Revenue	\$62,130			
State Revenue			\$24,876	
Federal Revenue				\$200,990
<b>Total Revenues</b>	<u>62,130</u>	<u>\$0</u>	<u>24,876</u>	<u>200,990</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School				200,990
Secondary School	36,709	714	20,724	
Alternative School				
Special Education				
Special Education Preschool				
Gifted & Talented				
Interscholastic				
School Activity				
Support Service Programs				
Attendance - Guidance - Health				
Special Education Support Services				
Instruction Improvement				
Educational Media				
Instruction-Related Technology				
Board of Education				
District Administration				
School Administration				
Business Operation				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Non-Instructional Programs				
Child Nutrition				
Community Services				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
<b>Total Expenditures</b>	<u>36,709</u>	<u>714</u>	<u>20,724</u>	<u>200,990</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	25,421	(714)	4,152	0
<b>Other Financing Sources (Uses)</b>				
Transfers In				
Transfers Out				
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	25,421	(714)	4,152	0
<b>Fund Balances - Beginning</b>	49,296	1,923	0	0
<b>Fund Balances - Ending</b>	<u>\$74,717</u>	<u>\$1,209</u>	<u>\$4,152</u>	<u>\$0</u>

See Auditor's Report

35

**LAPWAI SCHOOL DISTRICT NO. 341**  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2020

Page 2 of 4

	<b>Special Revenue Funds</b>			
	<b>IDEA Part B 611 School Age 3-21</b>	<b>IDEA Part B 619 Pre-School Age 3-5</b>	<b>School Based Medicaid</b>	<b>Title IV-A ESSA SS &amp; AE</b>
<b>Revenues</b>				
Local Taxes				
Other Local Revenue				
State Revenue				
Federal Revenue	\$123,874	\$3,244	\$280,288	\$27,119
<b>Total Revenues</b>	<u>123,874</u>	<u>3,244</u>	<u>280,288</u>	<u>27,119</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School				
Secondary School				27,119
Alternative School				
Special Education	123,874			
Special Education Preschool		3,244		
Gifted & Talented				
Interscholastic				
School Activity				
Support Service Programs				
Attendance - Guidance - Health				
Special Education Support Services			374,295	
Instruction Improvement				
Educational Media				
Instruction-Related Technology				
Board of Education				
District Administration				
School Administration				
Business Operation				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Non-Instructional Programs				
Child Nutrition				
Community Services				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
<b>Total Expenditures</b>	<u>123,874</u>	<u>3,244</u>	<u>374,295</u>	<u>27,119</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	0	0	(94,007)	0
<b>Other Financing Sources (Uses)</b>				
Transfers In			85,000	
Transfers Out				
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>85,000</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>0</u>	<u>0</u>	<u>(9,007)</u>	<u>0</u>
<b>Fund Balances - Beginning</b>	<u>0</u>	<u>0</u>	<u>9,007</u>	<u>0</u>
<b>Fund Balances - Ending</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

See Auditor's Report



**LAPWAI SCHOOL DISTRICT NO. 341**  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2020

Page 3 of 4

	<b>Special Revenue Funds</b>			
	<b>Title V-B ESSA REI</b>	<b>Title VII-A Indian Education</b>	<b>Johnson O'Malley</b>	<b>Title II-A ESEA SEI</b>
<b>Revenues</b>				
Local Taxes				
Other Local Revenue			\$898	
State Revenue				
Federal Revenue	\$21,976	\$350,026		\$21,498
<b>Total Revenues</b>	<u>21,976</u>	<u>350,026</u>	<u>898</u>	<u>21,498</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School	21,976			
Secondary School		338,303	15,978	
Alternative School				
Special Education				
Special Education Preschool				
Gifted & Talented				
Interscholastic				
School Activity				
Support Service Programs				
Attendance - Guidance - Health				
Special Education Support Services				
Instruction Improvement				21,498
Educational Media				
Instruction-Related Technology				
Board of Education				
District Administration				
School Administration				
Business Operation				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Non-Instructional Programs				
Child Nutrition				
Community Services				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
<b>Total Expenditures</b>	<u>21,976</u>	<u>338,303</u>	<u>15,978</u>	<u>21,498</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	0	11,723	(15,080)	0
<b>Other Financing Sources (Uses)</b>				
Transfers In				
Transfers Out		(9,333)		
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>(9,333)</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>0</u>	<u>2,390</u>	<u>(15,080)</u>	<u>0</u>
<b>Fund Balances - Beginning</b>	<u>0</u>	<u>0</u>	<u>53,490</u>	<u>0</u>
<b>Fund Balances - Ending</b>	<u><u>\$0</u></u>	<u><u>\$2,390</u></u>	<u><u>\$38,410</u></u>	<u><u>\$0</u></u>

See Auditor's Report

**LAPWAI SCHOOL DISTRICT NO. 341**  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2020

Page 4 of 4

	<u>Special Revenue Funds</u>		<u>Capital Projects</u>	
	<u>Title IV-B</u>		<u>Bus</u>	
	<u>ESEA</u>		<u>Depreciation</u>	
	<u>21st CCLC</u>	<u>Gear Up</u>	<u>Fund</u>	<u>Total</u>
<b>Revenues</b>				
Local Taxes				\$0
Other Local Revenue				63,028
State Revenue			\$51,670	76,546
Federal Revenue	\$124,896	\$24,318		1,178,229
<b>Total Revenues</b>	<u>124,896</u>	<u>24,318</u>	<u>51,670</u>	<u>1,317,803</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School	124,896			347,862
Secondary School		23,138		462,685
Alternative School				0
Special Education				123,874
Special Education Preschool				3,244
Gifted & Talented				0
Interscholastic				0
School Activity				0
Support Service Programs				
Attendance - Guidance - Health				0
Special Education Support Services				374,295
Instruction Improvement		1,180		22,678
Educational Media				0
Instruction-Related Technology				0
Board of Education				0
District Administration				0
School Administration				0
Business Operation				0
Buildings - Care				0
Maintenance - Non-Student Occupied				0
Maintenance - Student Occupied				0
Maintenance - Grounds				0
Security				0
Pupil-To-School Transportation			51,670	51,670
Pupil-Activity Transportation				0
General Transportation				0
Non-Instructional Programs				
Child Nutrition				0
Community Services				0
Capital Assets - Student Occupied				0
Capital Assets - Non-Student Occupied				0
Debt Service - Principal				0
Debt Service - Interest				0
<b>Total Expenditures</b>	<u>124,896</u>	<u>24,318</u>	<u>51,670</u>	<u>1,386,308</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	0	0	0	(68,505)
<b>Other Financing Sources (Uses)</b>				
Transfers In				85,000
Transfers Out				(9,333)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>75,667</u>
<b>Net Change in Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,162</u>
<b>Fund Balances - Beginning</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>113,716</u>
<b>Fund Balances - Ending</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$120,878</u>

See Auditor's Report

**LAPWAI SCHOOL DISTRICT NO. 341**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2020**

<b>Federal Grantor/ Pass-Through Grantor/Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>
<b>US Dept of Agriculture</b>			
<i>Passed Through Nez Perce County:</i>			
Forest Service Schools and Roads Cluster:			
Schools and Roads - Grants to States	10.665		\$69
Total Forest Service Schools and Roads Cluster			69
<i>Passed Through Idaho Dept of Education:</i>			
Child Nutrition Cluster:			
School Breakfast Program	10.553	201919/202020N109947	61,645
National School Lunch Program*	10.555	201919/202020N109947	186,414
Summer Food Service Program for Children	10.559	201919/202020N109947	113,137
Total Child Nutrition Cluster			361,196
Fresh Fruit & Vegetable Program	10.582	201919/202020N160347	10,921
Child & Adult Care Food Program	10.558	201919/202020N109947	14,750
<b>Total US Dept of Agriculture</b>			<b>386,936</b>
<b>US Dept of the Interior</b>			
<i>Passed Through Superintendent of Public Instruction:</i>			
Indian Education - Assistance to Schools	15.130		15,978
<b>Total US Dept of Health &amp; Human Services</b>			<b>15,978</b>
<b>US Dept of Education</b>			
<i>Direct Programs:</i>			
Impact Aid	84.041		2,500,365
Indian Education - Grants to Local Educational Agencies	84.060		347,636
Rural Education	84.358		21,976
<i>Passed Through Idaho Dept of Education:</i>			
Special Education Cluster:			
Special Education - Grants to States	84.027	H027A18/190088	123,874
Special Education - Preschool Grants	84.173	H173A18/190030	3,244
Total Special Education Cluster			127,118
Title I Grants to Local Educational Agencies	84.010	S010A18/190012	142,907
Twenty-First Century Community Learning Centers	84.287	S287C18/190012	124,896
Gaining Early Awareness & Readiness for Undergraduate	84.334	P334S180012	24,318
Supporting Effective Instruction State Grants	84.367	S367A18/190011	21,498
School Improvement Grant	84.377	S377A160013	58,083
Student Support & Academic Enrichment	84.424	S424A18/190013	27,119
<b>Total US Dept of Education</b>			<b>3,395,916</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$3,798,830</b>

**NOTES:**

**A. Basis of Presentation** - The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the School under programs of the federal government for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements* for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School.

**B. Summary of Significant Accounting Policies** - Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The School has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**\*C. Nonmonetary Assistance** - Included in the National School Lunch Program award is USDA food commodities stated at a fair market value of \$26,123.



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

Board of Trustees  
Lapwai School District No. 341

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lapwai School District No. 341 (the School), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated October 14, 2020.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The

results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

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

Payette, Idaho  
October 14, 2020



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

Board of Trustees  
Lapwai School District No. 341

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

We have audited Lapwai School District No. 341's (the School's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2020. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School's compliance.

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

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

## Report on Internal Control Over Compliance

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the types of requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

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

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

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

**Quest CPAs PLLC**

Payette, Idaho  
October 14, 2020

**LAPWAI SCHOOL DISTRICT NO. 341**  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2020

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**SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report being issued:	Unmodified
	<ul style="list-style-type: none"><li>• Each Major Fund</li><li>• Aggreg Remain Fund Info</li></ul>
	Qualified
	<ul style="list-style-type: none"><li>• Gov't Activities</li></ul>

*Internal control over financial reporting:*

Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to the financial statements noted?	No

**FEDERAL AWARDS**

*Internal control over major programs:*

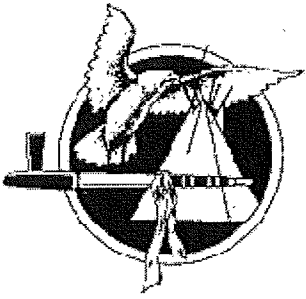
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings that are required to be reported in accordance with 2 CFR section 200.516(a)?	No

Major program identification:

- a. Child Nutrition Cluster – CFDA #10.553, 10.555, 10.559
- b. Impact Aid – CFDA #84.041

Dollar threshold used to distinguish between type A and B programs:	\$750,000
Auditee qualified as a low-risk auditee?	No





**LAPWAI ELEMENTARY SCHOOL**

LAPWAI SCHOOL DISTRICT #241

Box 247

Lapwai ID 83540

(208) 843-2960/2952

To: Board of Trustees  
From: Teri Wagner  
Date: November 14, 2020  
RE: November Board Back-Up

**Building Documents Attached**

- Attendance (paper copy at board meeting)
- Enrollment Faculty
- Meeting Agendas
- Professional Learning Agendas
- Classroom Observations
- Family Contacts
- Student Body Funds

**Professional Learning Topics**

- Health and Safety
- Remote Learning
- Intervention Planning

**Family/Community Involvement**

- |                                      |              |
|--------------------------------------|--------------|
| • After School Program Begins        | September 30 |
| • Virtual Student Success Assemblies | September 30 |
| • Family Engagement Team Meeting     | October 15   |

*Together, we ensure all students will reach their full potential.*

*kiiye pecepelihniku' wapáyat'as mamáy'asna hipewc'éeyu'cúukwenin'.*

## Enrollment Analysis

## Grand Totals

Gender	Male	Female	Total
Grade: PK			
I - American Indian	4	1	5
W - White	0	1	1
Grade: KG			
H - Hispanic	1	2	3
I - American Indian	11	11	22
M - Multi-Racial	1	0	1
W - White	4	5	9
Grade: 01			
H - Hispanic	0	1	1
I - American Indian	18	14	32
M - Multi-Racial	2	1	3
W - White	2	0	2
Grade: 02			
I - American Indian	21	17	38
M - Multi-Racial	2	1	3
W - White	1	1	2
Grade: 03			
B - Black	0	1	1
H - Hispanic	0	1	1
I - American Indian	16	13	29
M - Multi-Racial	1	1	2
W - White	2	2	4
Grade: 04			
H - Hispanic	0	2	2
I - American Indian	19	19	38
M - Multi-Racial	0	4	4
W - White	1	4	5
Grade: 05			
H - Hispanic	2	0	2
I - American Indian	17	12	29
M - Multi-Racial	1	1	2
W - White	2	3	5
-----			
B - Black	0	1	1
H - Hispanic	3	6	9
I - American Indian	106	87	193
M - Multi-Racial	7	8	15
W - White	12	16	28
	128	118	246

**Faculty Agenda**  
**October 2, 2020**

**8:00 AM**

**Faculty Meeting for Everyone- In the Gym**

**Health and Safety Update**

**Health and Safety Protocols**

Masks required

Seated with the greatest social distancing possible

Student Illness and Health-FERPA/Confidential

Staff Illness and Health

**Compensation**

Preapproved, outside the work day, beginning this week

**Attendance**

State Board Rule and State Legislature

Blended Learning Plan-Logging in at scheduled times, engaging in the work, and submitting assignments regularly will be required and recorded as school attendance. Failure to maintain these expectations will count as school absences.

State Business Manager: Use your best judgment. Do your best.

Friday Attendance-100%

Kids in Quarantine

**After School Program**

**Next Week's Schedule**

Oct. 2	Parent Contacts Due
Oct. 5	No School
Oct. 6	Leadership Team
Oct. 7	Bus Expectations
Oct. 7	First Day of ASP
Oct. 8	Picture Day

**Professional Learning Evaluation**

**~8:45 AM**

**Classroom Teachers**

**Beau's Room**

Q and A

Online Learning-*Playbook* Module 8 Feedback and Assessment

Online Learning Requests

**Special Forces Faculty**

**Gym with Lori**

**Reading and Kindergarten Interventionists**

**See Supervising Teacher(s)**

**Classroom Teacher Checklist**

- ☐ **Afterschool Program parent contacts**
- ☐ **Parent contacts**
- ☐ **Friday "instruction"**
- ☐ **Friday attendance**
- ☐ **Remote learning planning**
- ☐ **In-person planning**
- ☐ **Partner teacher planning**
- ☐ **BEGIN Literacy Plans grades K-3**

**Faculty Agenda**  
**October 9, 2020**

**8:00 AM**

**Faculty Meeting for Everyone- In the Gym**

**Health and Safety Update**

**Health and Safety Protocols**

Masks required

Seated with the greatest social distancing possible

Direct exposure and contact tracing

Student Illness and Health-FERPA/Confidential

Staff Illness and Health

**Compensation**

Preapproved, outside the work day, continued

**Attendance**

Blended Learning Plan-Logging in at scheduled times, engaging in the work, and submitting assignments regularly will be required and recorded as school attendance. Failure to maintain these expectations will count as school absences.

State Business Manager: Use your best judgment. Do your best.

Friday Attendance

Kids in Quarantine

**After School Program-PLEASE recruit 4-6 more students per grade**

**Professional Learning Evaluation**

**Reading and Kindergarten Interventionists**

**See Supervising Teacher(s)**

**Classroom Teacher Checklist**

- ☐ Afterschool Program parent contacts
- ☐ Parent contacts
- ☐ Friday "instruction"
- ☐ Friday attendance
- ☐ Remote learning planning
- ☐ In-person planning
- ☐ Partner teacher planning
- ☐ BEGIN Literacy Plans grades K-3

## Leadership Team Minutes

Wednesday, September 23, 2020

### Our Team Norms

1. Remain data focused (do not make assumptions about students' progress or behavior)
2. Remain solution focused (SO WHAT, NOW WHAT)
3. Remain accountable for our role only (refrain from "blaming parents" and current or previous teachers)

#### Note Taker/Facilitator Role:

1. Ensure that the conversation remains data focused
2. Interrupt any admiration of the problem, "So what, now what."
3. Redirect "blaming"

**Time:** 3:30-5:30 PM (120 minutes)

**Location:** Beau's Room

**Dinner:** Provided

**Bring:** Snacks and drinks

**Grade Level Band DATA**

LT Member	Sign in
Kelly Hillman	
Julie Clark	
Cassie Hays	
Traci McKarcher	
Beau Woodford	
Lori Ravet	
Becca Cooley	
Teri Wagner	
David Aiken	

1. Quick review of norms, minutes & agenda from last meeting THANK YOU Cassie!
2. Celebrations and good of the group (5 minutes)
3. NezPerce Language (5 minutes)
4. ASP (5 minutes)
5. Study Fluency and Accuracy Data and Complete Data Table (15 minutes)
6. Study 4<sup>th</sup> and 5<sup>th</sup> grade STAR ELA assessment data and complete data table (15 minutes)
7. Study K- 3<sup>rd</sup> grade Istation assessment data and complete data table (15 minutes)

Percent of Students at Each Grade Level Meeting Benchmark									
	Fluency and Accuracy					Istation	STAR	STAR	
	Letter Naming Fluency	Letter Sound Fluency	Letter Sound Accuracy	CBM	CBM Accuracy	ISIP	Reading 50%	Math 50%	
K									
1									
2									
3									
4									
5									

Orange=Fall Scores

8. Collect data regarding learning components provided for the portion of the day students are not in school (10 minutes)
9. Review challenges identified in preparing remote learning opportunities (10 minutes)
10. Plan professional learning for Friday, September 25 (30 minutes)
11. Set date and develop agenda for next LT meeting and evaluate meeting effectiveness (5 minutes)

# Classroom Observations, Walkthroughs, and/or Conferences

## 2020-2021 First Semester

	9/28	10/6	10/12	10/19	10/26	11/2	11/9	11/16	11/23	11/30	12/7	12/14
Arthur	w	w	o									
Baldwin	w	w	o									
Beckman	w	w	o									
Blyleven	w	w	o									
Clark	c	c										
Hartwig	w	w	o									
Hays	w	w	o									
Hewett	w	w	o									
Hillman	w	w	o									
McKarcher	c	c	c									
Melton	w		w									
Morgan	w	w	w									
Raml	w		w									
Shaffer		w	ab									
Sliger	w	w	o									
Stamper	w		o									
Woodford	w	w	o									

o = observation with feedback

c = conference

w = walkthrough

d=documented observation

e = formal observation



**Family, Community, School Partnerships  
Contact Report  
2020-2021**

	September	October	December	January	February	March	April	May June	Totals
Arthur	1069								
Baldwin	142								
Beckman	175								
Blyleven	314								
Bonner	36								
Cardenas -Cooley	35								
Clark	46								
Dahl	93								
Hartwig	153								
Hays	264								
Hewett	216								
Hillman	234								
McKarcher/Henry	8								
Morgan	89								
Raml	61								
Sliger	120								
Stamper	116								
Woodford	412								
Teri Wagner	579								
Total	4162								

The second number in the column indicates a presentation by a community member in the classroom. Our school goal is two per classroom per year.

# Analyzed Business Checking - PF

Account number: **801013418** ■ September 1, 2020 - September 30, 2020 ■ Page 1 of 1



LAPWAI SCHOOL DISTRICT #341  
LAPWAI ELEMENTARY SCHOOL  
STUDENT BODY  
404 S MAIN ST  
LAPWAI ID 83540-6131

## Questions?

Call your Customer Service Officer or Client Services

**1-800-AT WELLS** (1-800-289-3557)

5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: [wellsfargo.com](https://wellsfargo.com)

Write: Wells Fargo Bank, N.A. (113)

P.O. Box 6995

Portland, OR 97228-6995

## Account summary

### Analyzed Business Checking - PF

<i>Account number</i>	<i>Beginning balance</i>	<i>Total credits</i>	<i>Total debits</i>	<i>Ending balance</i>
801013418	\$10,219.57	\$0.00	\$0.00	\$10,219.57

## Daily ledger balance summary

<i>Date</i>	<i>Balance</i>
08/31	10,219.57
<b>Average daily ledger balance</b>	<b>\$10,219.57</b>

Lapwai School District #341  
Lapwai Elementary School  
September 2020

		Beginning Balance		Deposits		Disbursements		Ending Balance
General Fund		\$8,194.77						\$8,194.77
Library/Book Fair		\$120.46						\$120.46
Book Orders		\$33.50						\$33.50
2nd Grade		\$69.60						\$69.60
3rd Grade		0						
5th Grade		\$58.59						\$58.59
Art		\$8.50						\$8.50
Attendance		\$0.00						\$0.00
Parent Group		\$734.15						\$734.15
Humanities		\$1,000.00						1,000.00
Total		\$10,219.57						\$10,219.57



# LAPWAI MIDDLE/HIGH SCHOOL

Phone: (208) 843-  
2241, x3205  
dpinkham@lapwai.org

To: Board of Trustees  
From: Dr. Penney, LMS-LHS  
Subject: Board Report for October 2020

## Contents

1. Middle School Attendance Report
2. High School Attendance Report
3. Lesson Plan Check
4. Friday PD Agendas & DDI Team Agenda
5. Good of the order items
  - SAT/PSAT 10/14/2020
  - Homecoming 10/23/2020 against the Loggers
    - Spirit Week Dress Up
    - No parade
    - Royalty
    - Senior Night
  - Students are planning a basketball spirit week after winter break
    - They will pick a week where there are two BBB and GBB home games
    - Spirit dress up days
    - Spirit points with Lapwai Booster Club
    - Bon fire, dance, and other events if safety and staging allows



Get Ready for the  
**SAT**  
**ALL SENIORS**  
October 14<sup>th</sup>, LHS Gym 8:30 AM  
Call Mr. Nellesen at X3207 with questions

CollegeBoard  
PSAT/NMSQT  
**PSAT's**  
**ALL SOPHOMORES & Juniors** (Juniors only if they are attempting to be National Merit Scholars)  
October 14<sup>th</sup>, LHS Library 8:30 AM  
Call Mr. Nellesen at X3207 with questions

*"Together, we ensure all students will reach their full potential."*

Sept	AM	PM	D.Total
8th	94.60%	88.20%	91.40%
9th	94.60%	94.10%	94.35%
10th	97.30%	88.20%	92.75%
11th	100.00%	94.10%	97.05%
14th	94.60%	88.20%	91.40%
15th	97.30%	88.20%	92.75%
16th	91.90%	88.20%	90.05%
17th	94.60%	88.20%	91.40%
18th	100.00%	100.00%	100.00%
21st	91.90%	82.40%	87.15%
22nd	81.10%	82.40%	81.75%
23rd	75.70%	82.40%	79.05%
24th	75.70%	76.50%	76.10%
25th	100.00%	100.00%	100.00%
28th	78.40%	76.50%	77.45%
29th	78.40%	82.40%	77.45%
30th	83.80%	82.40%	80.40%
	89.99%	87.20%	88.26%



# Progress Report

## Lapwai Middle-High School

### 4-week Condensed Credit 9/8/2020 to 10/6/2020



<b>Teacher:</b>	
-----------------	--

Student's Name	(Title)Core Class Credit	Advisory/WIN Credit (P/F)	Online Course (Optional)
<b>Comments:</b>			

Your student:		
✓		Completed and attained the first 4-week condensed credit plan.
✓		Has extended time to complete their credit due to Covid related absences. (The teacher and student/parent creates a plan and timeline to complete work, including attend an additional AM/PM time or coming to work in a learning hub for technology and assistance.)
✓		Needs to complete assignments to earn a passing grade and credit attainment. (The plan is approved by the principal and the teacher and student/parent creates a plan and timeline to complete work, including attend an additional AM/PM time or coming to work in a learning hub for technology and assistance.)

**Lapwai Middle-High School 4-week Condensed Credit Plan:** During Stage 2, middle-high school credit opportunities will be condensed into a 4-week session with targeted in-depth teaching, accelerating the learning path of each student. They will need to work on assignments online in order to attain credit in a 4-week timeframe (September 8th to October 6th). An AM student will attend their morning session in person and then spend their afternoon continuing to complete assignments remotely. A PM session student will spend their morning working on assignments remotely, and then come to school to attend their PM classes in person. Students participated in an advisory period, in addition to participating in WIN Time using Rewards curriculum that focused in literacy, language skills acquisition and writing, earning them a pass/fail credit. Some students took an additional online course, thus each student should receive 2 to 3 credits in the first 4 weeks.

**Next 4-week Condensed Credit Plan: October 7<sup>th</sup> to October 29<sup>th</sup>**

Your student transitioned to their next 4-week condensed credit plan, which can earn them up to at least 3 credits with the following focus:

- Core Class Credit: \_\_\_\_\_
- Advisory/Win Credit \_\_\_\_\_
- Online Course: \_\_\_\_\_
  - Your child has been enrolled in the above online course(s)
  - They will work at home or outside of school to progress toward the credit attainment, with the teacher using advisory time to log in and check progress.
  - If your child requires technology support to work online, please have them attend a learning hub in either the morning session (8AM-11:15AM) or the afternoon session (12:22PM-3:25PM), and also on Friday from 8AM to 12:30PM in which they will have access to technology at school and a staff member to monitor their progress.

# Lapwai Middle-High School AM/PM Block

## 4-week Condensed Credit Explained

### First 4 weeks: 9-8-2020 to 10-6-2020

- 1 core class credit (English, Math, Science, Etc.)
- 1 pass/fail advisory/WIN credit
- 1 online credit (optional)
  - Total: 2-3 credits

### Second 4 weeks: 10-7-2020 to 10-29-2020

- 1 core class credit (English, Math, Science, Etc.)
- 1 pass/fail advisory/WIN credit
- 1 online credit
  - Total: 2-3 credits

**Grand total for the first quarter: At least 4, possibly 5-6 credits**

*(Traditionally by semester 1 (August-January) students earn 6-7 credits)*

### **Info shared on your progress report:**

**Lapwai Middle-High School 4-week Condensed Credit Plan:** During Stage 2, middle-high school credit opportunities will be condensed into a 4-week session with targeted in-depth teaching, accelerating the learning path of each student. They will need to work on assignments online in order to attain credit in a 4-week timeframe (September 8th to October 6th). An AM student will attend their morning session in person and then spend their afternoon continuing to complete assignments remotely. A PM session student will spend their morning working on assignments remotely, and then come to school to attend their PM classes in person. Students participated in an advisory period, in addition to participating in WIN Time using Rewards curriculum that focused in literacy, language skills acquisition and writing, earning them a pass/fail credit. Some students took an additional online course, thus each student should receive 2 to 3 credits in the first 4 weeks.

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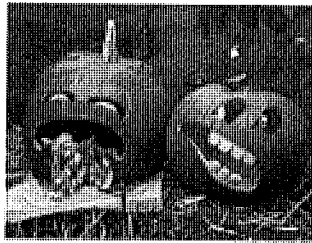
Mr. Penney and the Lapwai Indian Education Department received notice that their grant proposal was accepted and approved. More details to come....

*Congratulations!*

**CONGRATULATIONS INDIAN  
EDUCATION DEPARTMENT!**

**LAPWAI-NEZ PERCE “ACE” PROJECT  
GRANT PROPOSAL AWARDED  
~ \$1.8 million/5 years.**





## DDI DRAFT AGENDA

# SO WHAT, NOW WHAT!

**LT Meeting: 10-14-2020, Wednesday 3:45-6:30 in Brad Peterson's class room 351**

**Next meeting:** \_\_\_\_\_

### AGENDA SIGN IN:

MEMBER	SIGN IN	TIME
David Aiken		
D'Lisa Penney		
Josh Nellesen		
Sam Maynes		
Lori Ravet		
Iris Chimburas		
Bradley Peterson		
Georgia Sobotta		

**Bring your own snacks/drinks**

#### Dinner:

Potato/ham soup  
Roll/butter  
Crackers  
Mini pumpkin tart  
A spoonful of love

### Today's Norms:

1. Remain data focused (do not make assumptions about the student's progress or behavior)
2. Remain solution focused (**SO WHAT, NOW WHAT**)
3. Remain accountable for our role only (refrain from "blaming parents" and current or previous teachers—including general education staff and behavior interventionists.
4. Take a break (coffee/bathroom) when you need it... we're working through to lunch.

### Note Taker/Facilitator Role:

1. Ensure that the conversation remains data focused
2. **Interrupt any admiration of the problem, "So what, now what."**
3. Solution Focused: Redirect "blaming"

## AGENDA FOCUS:

- 1) Safety Update
- 2) Does our DDI team know with clarity our plan?
- 3) SMART GOALS
  - Continuous Improvement Plan
- 4) Seniors
- 5) 4-week condensed credit
  - Progress reports
  - Communication
  - 3<sup>rd</sup> online credit
- 6) Learning hubs, staffing, tech, location
- 7) TYLER ISSUES
- 8) Attendance
- 9) Coming out of stage 2
  - 6 period schedule
  - Change in curriculum/course
  - Schedule switches
  - Continuation of online credit?
  - Tyler working?
- 10) Accreditation
- 11) Schoology/Edmentum/online resources

### 12) PD Focus:

Learning Management System, Blended Learning Grant (application due Friday 8-14), Build on what we know, such as Google Classroom, Edmentum, or new system, such as Schoolology...

- b. DDI discussed keeping a building-wide google classroom and PD time
- c. We are standardizing google classroom
- d. We will identify state/Google offered PD, as well as use building teacher experts
- e. Parent/community education on what google classroom is, how their students access it, it is a standard resource in the building, the teacher can click a button at the parents request to get an email of what is assigned in google classroom
- f. Improve how we increase better communication.

### ELA: Here are the results for ELA:

56% of our students (grades 6-12) have reached 40 SGP or 50% NCE (Goal=met! So far.)

Breakdown: 146/259 students met the ELA Star Goal for Winter benchmark.

54% hit the SGP goal.

Only 11% are at the NCE as per last year's data.

6th Grade -

67.5% (27/40) of students met the goal

25/40 reached the SGP goal  
9/40 reached the NCE goal  
2/40 reached NCE only

7th Grade -  
45% (20/44) of students met the goal  
20/44 reached the SGP goal  
2/40 reached the NCE goal

8th Grade -  
65% (30/46) of students met the goal  
28/46 reached the SGP goal  
5/46 reached the NCE goal  
2/40 reached NCE only

9th Grade -  
47.3% (18/38) of students met the goal  
18/38 reached the SGP goal  
3/38 reached the NCE goal

10th Grade -  
58% (24/41) of students met the goal  
23/41 reached the SGP goal  
3/40 reached the NCE goal  
1/40 reached NCE only

11th Grade -  
53% (14/26) of students met the goal  
14/40 reached the SGP goal  
4/40 reached the NCE goal

12th Grade -  
54.1% (13/24) of students met the goal  
12/24 reached the SGP goal  
3/24 reached the NCE goal  
1/24 reached NCE only

- i. **DWA: Elaboration and evidence (streaming sentences together to make complex and compound sentences)**
- b. **MATH: 53.38% of students made 40 SGP. 124/233 students made 40 SGP. We did not meet goal, but were anticipating to meet goal and retest after state...we were on track to meet our goals**
- c. **PBIS: Goal (IRIS: SEND ME IN AN EMAIL)**
- d. **COLLEGE & CAREER READINESS:**

# DRAFT Lapwai Middle-High School Friday PD 10-2-2020

**CONGRATULATIONS INDIAN EDUCATION DEPARTMENT: LAPWAI-NEZ PERCE "ACE" PROJECT GRANT  
PROPOSAL AWARDED ~ \$1.8 million/5 years. ☺**

## Meetings:

### **8:00-9:00: TEACHER MEETING IN COMMONS**

#### Materials:

- Google slide share of PD items
- Agenda
- Google form survey for online teaching needs
- Google classroom invite for Lapwai School Announcements
- Other...

#### 1. Attendance updates (Andi Peters)

- a. State Board Rule: Average Weekly Full Time Enrollment
- b. Stage 2: Blended Learning Plan: *Logging in at scheduled times, engaging in the work, and submitting assignments regularly will be required and recorded as school attendance. Failure to maintain these expectations will count as school absences.*
- c. Friday "reflection summary" of attendance done by teachers
- d. New codes for covid-quarantine (present), and covid-sick (excused absence)
- e. Use your best judgment, be flexible

#### 2. Technology updates: (Erik McKim)

- a. Google Classroom (addition)
- b. Zoom (addition)
- c. Schoology, access timeline (train the trainers)
- d. Technology equipment shipments
- e. Hot spots
- f. Etc.

#### 3. 4-week credit attainment review and online learning credit clarification (D'Lisa Penney & Josh Nellesen)

- a. Project-based -vs- seat time... some staff questions include
  - i. Can we explain how the condensed credit system works as it relates to total seat hours? Are there a set number of hours or assignments we need to guarantee to give kids the credit? How is that impacted by time out of class for Art, NP language, etc?
- b. Edmentum
- c. Custom-created courses, student/parent communication
- d. Supporting students who were/are on quarantine/self-isolation
- e. Project-based and state flexibility in credit attainment
- f. Rewards/Advisory credit
- g. Other \_\_\_\_\_
- h. Other \_\_\_\_\_

### **9:00-12:00 Check in with students/families**

#### Teacher To-do list:

1. Call/email/check in with students/parents on week 4
  - a. Share a positive
  - b. Share week 4 progress
  - c. Clarification
  - d. Google classroom, internet, devices, connectivity, etc.
  - e. Next week's plan
  - f. Etc., other, yada-yada, and so on and so forth...
2. Prep for other content periods for the eventual return to a regular schedule

### **12:00-12:30PM: Lunch/off**

**12:30-1:20: Teachers fill out the online teaching survey google form, accept invite for Lapwai School Announcements google classroom, review SMART GOALS and what updates/changes/considerations we want to give for SMART GOALS 2020-2021, collaborate with Josh N on any clarification for custom-built courses, etc.**

**12:30-1:00 NEW TEACHERS ONLY, LIBRARY**

- D'Lisa, Jennifer, Derek, Whitney, & Holly ☺

**1:00-1:20 NEW TEACHERS ONLY, LIBRARY, PBIS Support, Safety, Classroom Management Support**

- Dean of Students Iris, Jennifer, Derek, Whitney, & Holly ☺

**1:30-2:15 REWARDS LITERACY & WRITING**

**2:15-3:30 On your own prep**

**2:45-3:30 (Dr. Aiken, Dr. Penney, and A.D. Big Man Athletic Meeting)**

# MY CHECK LIST FOR EVERY CLASS THIS YEAR

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1. Keep them safe
2. Lower their anxiety  
about the current situation
3. Make them laugh
4. Make them feel loved
5. Teach them something

All in that order



# Email Dr. Penney a BRIEF description of work for pre-approval. Up to 5 hr/wk.

## Stage 2: Recognition and Compensation for Additional Duties

Recognizing Stage 2 alternate scheduling is additional work for teachers and education support professionals, the district would like to compensate and honor your time.

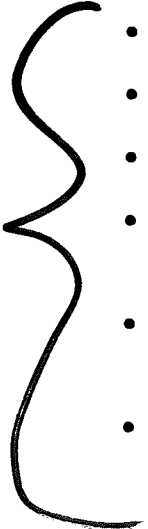
The duration of the time-sheeted compensation will continue throughout the Stage 2 alternate scheduling period, or until qualifying relief funds are expended. Although this compensation made possible by temporary relief funding is not sustainable, while it is available, we are excited to have the opportunity to honor your hard work and dedication.

The hours require pre-approval from your direct administrator - Teri Wagner, Lori Ravet, or D'Lisa Penney. Share a description of the planned additional duties outside of scheduled work hours with them in advance.

Up to 5 additional hours per week with preapproval may be submitted on a time sheet. **Please mark the time as COVID on the Fund/Description line.**

Both teachers and educational support professionals qualify with preapproval, not to exceed 5 hours per week.

Additional preparation and qualifying duties may include, but not limited to:

- 
- Remote Learning Preparation
  - Google Classroom Preparation
  - Schoology Exploration
  - Grade-Level or Content-Level Team Planning
  - Special Forces Individual Distance Learning Plans
  - Supervision, Instruction and Evaluation of Students Outside of Work Hours
  - Parent Conferencing and Student Contacts
  - Providing Technical Assistance to Colleagues for Remote Learning
  - Preparing to Lead Remote Learning Professional Development
  - Covid-19 Related Duties as Assigned by Supervisor

Please continue to utilize Friday Remote Learning Days for *instructional* collaboration, remote learning planning and parent communication, leaving non-related business for outside scheduled work hours.

Class starts Oct 10th  
Free<sup>2</sup> credits & \$400 stipend.

## Indigenous Principles of Pedagogy

**Instructor of Record: RunningHorse Livingston, M.Ed., Mathematize Inc.**

➤ Two credits – Hybrid: 15 hours Onsite, 15 hours Distance Learning  
October 10 – November 20, 2020

**ONSITE CLASSES: 12.5 hours**

October 10 (Sa) 7.5 hrs Time= 9:00-4:30  
November 20 (Fr) 5 hrs Time= 9:00-2:00

**DISTANCE LEARNING: 17.5 hours**

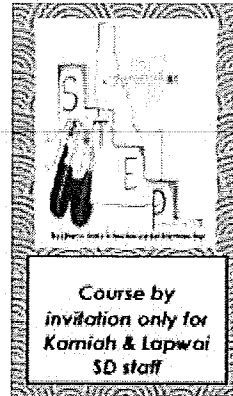
5 Quizzes= 2.5 hours

1.5 hrs class followed by 1.5 hrs homework  
October 13, 20, 27 (Tu) Time= 3:45-5:15  
November 3, 10 (Tu) Time= 3:45-5:15

**Kamiah/Lapwai Certified Teacher & Admin., Counselors:**

- \$400 for 2 credits
- College credits paid
- Certificate of Completion

Coordinated by Nez Perce STEP in partnership with Mathematize and IASC. To enroll in class, contact Joyce McFarland, Education Manager at 208-621-4610 or 208-621-4610



### COURSE DESCRIPTION & OBJECTIVES

This intent of this course is to assist prospective and currently active teachers in examining instructional practices, and relevant research, as defined by the Nez Perce State Tribal Education Partnership (STEP) project based on input from Nez Perce Tribal members. With an overall focus upon studying methods to improve K-12 academic achievement, there is an added focus on Idaho Core Standards, Danielson Framework for Teaching, and Tribal Education Standards as related to the implementation of culturally relevant education to meet the needs of K-12 learners.

Call Joyce @ 621-4610



Complete this online so data can be tabulated.

## ONLINE TEACHING STAFF DEVELOPMENT SURVEY

Please fill out the following survey so we can assess and prioritize our online teaching needs and plan professional development opportunities. If a question is not applicable, type N/A.

\* Required

1. Email address \*

2. You are a... \*

Mark only one oval.

- ☐ Teacher  
☐ Paraprofessional  
☐ Other

3. TECHNOLOGY DEVICES: Please write if you have enough devices and/or how many more you need in your classroom for 1-to-1 tech. 1) Room # and/or name, 2) You have a classroom set complete of tech, and/or 3) You need devices with the # you need.

This is an on-  
line survey, check  
your email/google  
forms. 😊

## Curriculum

Do you have any curricular needs to help provide online learning?

7. Do you have any curricular needs to help provide online learning? \*

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8. Please share any other needs/questions/concerns/suggestions/solutions/ideas/dreams/hopes/aspirations/advice/tidbits/jokes....

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This content is neither created nor endorsed by Google.

Google Forms

# Rethinking Teaching 2020

Enriching remote, online, hyflex, blended, and in-person teaching for fall 2020

## Instead of This

- Long lectures
- Worksheets
- Feedback
- High stakes tests
- One-size-fits-all
- 100% live classes
- Dominant curricula
- Solo activities

## Try This!

- Mini-lessons with active learning (research)
- HyperDocs, webquests, or interactive stories
- Feedforward
- Low-stakes mastery of learning
- Universal Design for Learning (UDL Strategies)
- Low-tech and asynchronous activities
- Culturally relevant pedagogy (research)
- Connected Learning & social activities

## Teaching During COVID-19

- **Don't Replicate School** - 6 hours in school is not the same as 6 hours on Zoom. Zoom fatigue is real - here's why video calls are so draining
- **Keep High Expectations** - Don't change your expectations, change your approach. Maintain high expectations for all learners but understand that students are struggling more than ever. Students will need extra support and flexible deadlines rather than consequences.
- **Abandon Surveillance & Control Tools** - Without being able to look over students' shoulders you might want to turn to tools that will allow you to see and control what students are doing on their screens. Instead, focus on building trust, relationships, and respect. Provide clear expectations and transparency for asynchronous learning activities (Transparent teaching and learning framework). Check-in often with formative assessment tools.

## Surveillance & Control

The use of surveillance, proctoring, and control tools (e.g., browser lock) **reinforces "compliance and submission to authority"** in an environment that should be emphasizing individual motivation, critical thinking, and internalized ethics."  
[bit.ly/surveilpedagogy](https://bit.ly/surveilpedagogy)

## Low-Tech Learning

Reduce screen time with low-tech activities:

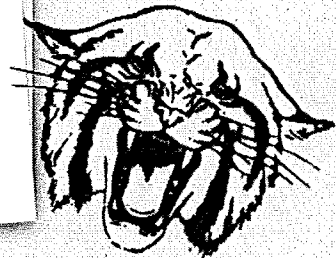
- Haiku Hikes, Journaling, Postcard Writing
- Building, Inventing, Designing, Crafting
- Sketchnoting, Drawing, Map-Making
- Observing, Collecting Data, Predicting
- Creating Comics, Collages, Songs, & Rhymes
- Interviewing, Storytelling, Playwriting
- Learn more: Kids Have All the Write Stuff

OCTOBER 

*Relationships before rigor.  
Grace before grades.  
Patience before programs.  
Love before lessons.*



**LAPWAI  
Middle-High  
PD 10-2-2020**



*Congratulations!*

**CONGRATULATIONS INDIAN  
EDUCATION DEPARTMENT!**

**LAPWAI-NEZ PERCE "ACE" PROJECT  
GRANT PROPOSAL AWARDED**

**~ \$1.8 million/5 years.**

## Confessions of a Covid-19 Principal....

I've never tried to lead a building or a community through a pandemic before....

I am a "first year" everything.

I don't have a normal either.

My learning curve is steep, too.

The shift of my focus (all things safety and Covid related) is a strange new place.

Allow me grace. Allow me open communication.  
Our working environment is our students' learning environment. Together, we can do this....



## Domain 4: Professional Responsibility



- COMMUNICATION and POSITIVE INTENT
- Relational trust
- Go to the source
- Phrase concerns/critiques/complaints from a growth mindset
- Call colleagues out who forget and rephrase their concerns/comments/critiques/complaints from a growth mindset
- If you don't know the tone of an email, go to the source and do a face-to-face. (That came from me)

Domain 4: Professional  
Responsibility

COMMUNICATION and POSITIVE INTENT



“the single biggest  
problem in  
communication is the  
illusion that it  
has taken place”

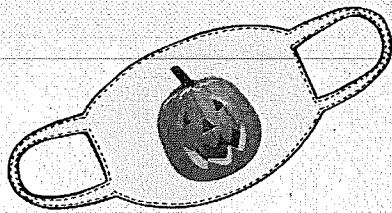
-George Bernard Shaw

Domain 4: Professional Responsibility

COMMUNICATION and POSITIVE INTENT

**WHATEVER ANYBODY  
SAYS OR DOES, ASSUME  
POSITIVE INTENT**

INDRA NOOYI



On 10-1-2020 data shared was:

**18.3% positivity rate**

2.42 cases/day

4 additional positive cased on Thursday

Homecoming events scaled back to:

- The Game/Royalty/Sr. Night
- Spirit Dress Up Days
- A 2021 Basketball Spirit Week

**Covid-19 Update**



MASKS ARE NOT A RECOMMENDATION.

**THEY ARE A REQUIREMENT.**

STAFF MONITOR AND ENFORCE MASKS.

NON-MASK WEARING PEOPLE SHOULD BE REPORTED IMMEDIATELY IF RE-TEACHING ISN'T WORKING.



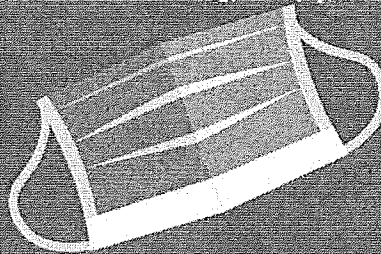
Protect Our Community. NATIVE Safe.

**MASK UP.**





# WEAR YOUR MASK



☒ **DO** make sure the face mask covers your nose and mouth completely

☒ **DO NOT** wear your face mask around your neck

☒ **DO NOT** wear the face mask under your nose

☒ **DO NOT** let children under 2 years old wear face masks

In order to stop the spread of COVID19 we must continue to wear our masks correctly, wash our hands and keep socially distancing (6 feet apart).

A friendly reminder to stay safe (wear your masks and socially distance), keep practicing sanitary actions (wash your hands) for yourself and those you love. We want to ensure our patients receive safe and secure in-person visits.



MY MASK PROTECTS YOU.  
YOUR MASK PROTECTS ME.



# MASK UP

TOGETHER

**BE THE EXAMPLE.**  
PROTECT YOURSELF.  
PROTECT OUR COMMUNITY.  
PROTECT OUR LOVED ONES.





## MASK ANXIETY

### 5 WAYS TO OVERCOME ANXIETY AND BE COMFORTABLE WEARING A MASK

- 1 **TAKE 5 QUALITY BREATHS**—A quality breath is a 4 second inhale through the nose, 2 second pause and 6 second exhale through mouth.
  - Take 5 breaths right before putting mask on.
  - Take 5 breaths immediately after putting mask on.
  - Take 5 breaths one last time after removing mask.

This technique sets the right pattern and helps prevent your autonomic nervous system from a dysfunctional breathing pattern.
- 2 **GRADUAL PRACTICE MAKES TOLERABLE**— Practice wearing mask at home where there is no time pressure. Tell your body "It is safe. It's just a mask. See look, I'm breathing." Take long slow breaths.
- 3 **CONTROL TIMING AND LOCATION**— Take breaks. Find areas and times you can be mask-free. For example, choose telehealth appointments instead of in-office visits or go early to stores when there are less visitors.
- 4 **FIND THE RIGHT MASK FOR YOU**— There are lots of choices. Thick, thin, cloth, paper, solid or designs.... See what works for you! Experiment with different styles and fabrics until you find one that is most comfortable. Incorporate a fun design to reduce the fear and anxiety.
- 5 **WEARING IS ALTRUISTIC**— Doing something for the greater good can motivate us all. Focus on how you are helping others as you try to push aside the anxiety. No one will be 100% comfortable in a mask. It's okay to trade some comfort for the safety of yourself and others.

## GOOD OF THE ORDER INFORMATION:

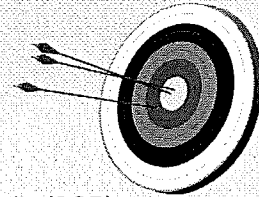
1. Nez Perce Tribe Bear Paw Memorial, no school on Monday, 10-5-2020
2. Indigenous People's Day, school in session on Monday, 10-12-2020 (Refer to Dr. Penney's email)
3. Indigenous Principles of Pedagogy Course starts 10-10, \$400 stipend and 2 credits paid for.
4. Compensation for Additional Duties Plans: Pre-approval, brief description of work, 5 hrs/week
5. Google Classroom Invite: Accept invite for "Lapwai School Announcements"
  - a. Class code: **milnqgh**
  - b. <https://classroom.google.com/c/MTc50DAzMtK5NDMz?cjc=milnqgh>
6. SURVEY: ONLINE TEACHING STAFF DEVELOPMENT SURVEY shared via google form. Fill that out today, please.

# GOOD OF THE ORDER INFORMATION:

7. End of the 4-week condensed credit is Tuesday, 10-6
8. Beginning of the next block transition is Wednesday, 10-7
9. We will remain in AM/PM through 10-9, Friday, but the Tribe's updated community data and meeting is Tuesday 8AM 10-6... decisions about stage 2 status is based on the recommendation of our local health officials who review the data weekly.
10. Prepare for seniors, sophomores, and a few juniors to be in SAT/PSAT's on October 14th.
11. School picture/staff picture day is October 13th.
12. Next Tuesday, 10-6-2020 **FIRE DRILL**

## SMART GOALS 2020-2021

### GOAL SETTING



#### ELA-READING STAR GOAL

In grades 6th - 12th, 50% of students will grow at least 40 Student Growth Percentile (SGP) points or score above the 50th percentile on the NCE (Normal Curve Equivalent, aka the national average) on the STAR Spring benchmark test.

**ELA RESULTS: 56% of our students (grades 6-12) have reached 40 SGP or 50% NCE (Goal=met! So far.)**

#### MATH STAR GOAL

In grades 6th - 11th, 60% of students will grow at least 40 Student Growth Percentile (SGP) points or score above the 50th percentile on the NCE (Normal Curve Equivalent, aka the national average) on the STAR Spring benchmark test.

**MATH RESULTS: 53.38% of students made 40 SGP. 124/233 students made 40 SGP. We did not meet goal, but were anticipating to meet goal and retest after state...we were on track to meet our goals**

# SMART GOALS 2020-2021

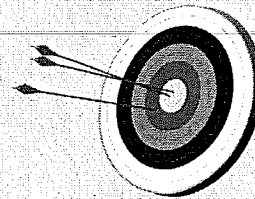
## COLLEGE AND CAREER READINESS GOAL

80% of all seniors will be prepared for their future success by meeting 3 of the following 6 indicators by May 2019.

Students will have:

- Completed at least 1 dual credit class
- Completed at least 1 technical competency credit (TCC)
- Complete a capstone course as a proxy for TCC
- Participated in an internship
- Participate in a job shadow
- College Entrance Exam

## GOAL SETTING



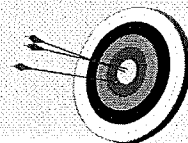
### RESULTS:

80% will be meet three of the following indicators: 19/24 students 79%

- Completed at least 1 dual credit class: 22/24 students 92%
- Completed at least 1 technical competency credit: 19/24 students 79% Econ
- Completed a capstone course as a proxy for TCC: 0/24 students 0% Business Essentials (In Progress)
- Participated in an internship: 16/24 students 67%
- Participate in a job shadow: 0/24 students 0% (In Progress, Tribal Job Shadowing)
- College entrance exam: 23/24 students 96% SAT or ACT

# SMART GOALS 2020-2021

## GOAL SETTING



### Positive Behavioral Interventions and Supports PLC

**Tier 1:** *The educational purposes of the schools are accomplished best in a positive school climate that teaches, models, and reinforces student behavior that is socially acceptable and conducive to the learning and teaching process. The Lapwai High School PBIS behavior expectations matrix describes the expected behavior for every location on our school grounds. These behavior expectations will be taught explicitly, modeled, practiced, and positively reinforced with 70% fidelity during the 2019-2020 academic school year AND at least 90% of staff can list 67% of the expectations according to the 1.4 teaching expectations of the Tiered Fidelity PBIS Inventory.*

**Tier 2:** *Lapwai Middle High School staff will abide by the Lapwai Student Code of Conduct to promote positive behavior strategies to improve academic preparation for each student at Lapwai Middle High School. The PBIS Plan will include: teaching school rules, reinforcing appropriate student behavior, using effective classroom management and positive behavior support strategies by providing early intervention for misconduct and appropriate use of consequences. In an effort to fully implement school-wide Positive Behavior Intervention and Supports (PBIS) and reduce the loss of instructional time the Lapwai Middle High School expects that each teacher will utilize a wide variety of corrective strategies. School policies and procedures describe and emphasize proactive, instructive, and/or restorative approaches to student behavior that are implemented consistently.*

Teachers must utilize and document a minimum of two research based interventions prior to writing and submitting a discipline referral on a minor offense. Using the SWIS data and teacher's written documentation of research based interventions the PBIS PLC will use the data to teach, coach all relevant staff in all aspects of intervention delivery, use the data as a progress report for monitoring student progress with the goal of no > 5% of students receiving Tier 2 supports as stated in the 2.10 Tiered Fidelity PBIS Inventory.

## 4-week Condensed Credit Transition

October 7<sup>th</sup>, Wednesday

Boyer	→	Palmer
Palmer	→	Peterson
Peterson	→	Boyer
Church	↔	Maynes
Kinnick	↔	Hamilton
Martinson	↔	Knoll
Josh Leighton	↔	Harming
Joslyn L	↔	Carpenter
Watkins	↔	Selstad

# When the Pieces Fit

### INNOVATIVE EDUCATORS

**TRY TO**

- help students to understand the *WHY*
- MAKE WHAT'S IMPORTANT CLEAR AND WHAT'S CLEAR IMPORTANT
- Make sure they know what it's like to do the task
- PROVIDE WELL DONE MODEL

**TELL ME**  
and I forget

**TEACH ME**  
AND I REMEMBER

**INVOLVE ME**  
AND I *Learn!*

### INNOVATIVE STUDENTS

**ASK**

- WHY AM I LEARNING THIS?
- What am I learning today?
- how will I know that I learned it?

@woodard\_julie

# DRAFT Lapwai Middle-High School Friday PD 10-9-2020

## BRING A DEVICE FOR ONLINE LEARNING SUPPORT

### Meetings:

#### **8:00-9:00: TEACHER MEETING IN COMMONS**

##### Materials:

- Google slide share of PD items
- Agenda
- Other...

### **Agenda:**

#### 8AM-9AM Staff meeting

- Updates, events, you are American heroes, assume positive intent, masks, online learning staff survey results, 4-week credit plan, online learning 3rd credit opportunity, and Edmentum

#### 9AM-12PM

- Teacher online/virtual learning communications (in classroom)

##### Teacher To-do list:

- Call/email/check in with students/parents on next week 4
  - Share a positive
  - Share week 4 progress
  - Clarification
  - Google classroom, internet, devices, connectivity, etc.
  - Next week's plan
  - Etc., other, yada-yada, and so on and so forth...
- Prep for other content periods for the eventual return to a regular schedule
- **NOTE: YOUR PARENT/COMMUNITY CONTACTS ARE STILL REPORTED TO THE SCHOOL BOARD**

#### 12-12:30

- LUNCH

#### 12:30-3:30

- Continuation of online learning opportunity, communications to students/parents, building capacity and support, reporting on grades
  - Edmentum
  - Custom-created courses, student/parent communication
  - Supporting students who were/are on quarantine/self-isolation
  - Project-based and state flexibility in credit attainment

# Lapwai Middle-High School Communication Log

**MONTH:**

<b>TEACHER:</b>	<b>TOTAL:</b>
-----------------	---------------

Please report the number of parent contacts made this month. Our goal is three per student per month.

Type of communication	Amount
face to face	
letters, notes, postcards	
phone calls	
emails, texts	
newsletters/homework/progress reports	
other	

Please report if you have had the opportunity to have a community member do a presentation in your classroom.

**Our goal is two per classroom per school year.**

Name of Visitor \_\_\_\_\_

Date of Visit \_\_\_\_\_

Presentation Topic \_\_\_\_\_

OCTOBER

Relationships before rigor.  
Grace before grades.  
Patience before programs.  
Love before lessons.



LAPWAI  
Middle-High  
PD 10-9-2020



## Agenda:

8AM-9AM Staff meeting

- Updates, events, you are American heroes, assume positive intent, masks, online learning staff survey results, 4-week credit plan, online learning 3rd credit opportunity, and Edmentum

9AM-12PM

- Teacher online/virtual learning communications (in classroom)



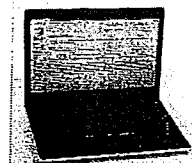
12-12:30

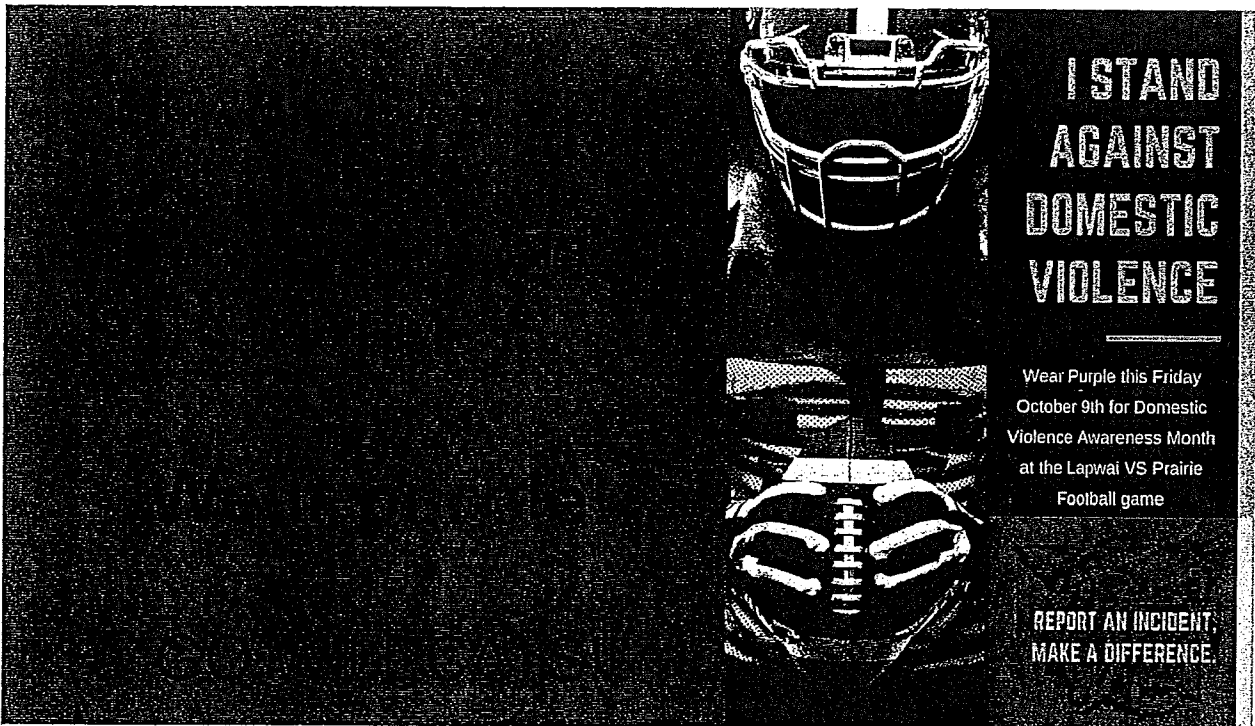
- LUNCH



12:30-3:30

- Continuation of online learning opportunity, communications to students/parents, building capacity and support, reporting on grades





**Lapwai Middle-High School  
Indigenous People's Day  
Monday, October 12<sup>th</sup>**

Students wear any regalia or attire to  
commemorate this day: ribbon shirt,  
ribbon skirt, moccasins, wing dress, vest,  
necklace, shawl, etc.



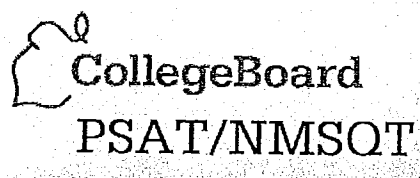
Get Ready for the

# SAT

## ALL SENIORS

October 14<sup>th</sup>, LHS Gym 8:30 AM

Call Mr. Delleson at 432-07 with questions




# PSAT's

ALL SOPHOMORES &  
JUNIORS (Juniors only if they are  
attempting to be National Merit Scholars)

October 14<sup>th</sup>, LHS Library 8:30 AM

Grade School-Thursday, Oct 8th  
Jr High & Sr High-Tuesday, Oct 13th

 Place your order securely online at  
hedingers.com  
Click on "SCHOOL & EVENT"

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4-5x7's  
4-3.5x5's  
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1x120 Calendar

**MOST POPULAR  
PACKAGE C \$37**

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3-5x7s  
4-3x5s  
12-Wallets

PACKAGE D 531

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2-5-10  
4-5-10  
8-6-10

PACKAGE E \$23

PACKAGE F \$14  
-1561  
84-2-11

PACKAGE G \$11

**100% Satisfaction Guarantee on all portraits**

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Pkg	Qty	Description	Price	Pkg	Qty	Description	Price
H	1	4x10 Dry Base Magnet	\$15	S	1	Premium Facial Retouching	\$14
J	1	8x10 Border	\$12	T	8	Add Name & Year on all ordered prints	\$9
K	1	Mouse Pad	\$16	U	8	2x20 3/4 Wallets	\$12
L	2	3.5x5 Magnet	\$13	V	4	3 1/2 x 5	\$12
M	1	8x10 Calendar	\$12	W	2	5x7	\$12
N	2	Bag Tags	\$11	X	1	8x10	\$12
O	1	Fun Pack	\$13	Y	1	11x14	\$19
P	1	4x6 Aluminum Desk Print	\$22	Z	1	16x20	\$29
Q	1	Dug Tag w/Chain	\$16	1	1	Digital Image File (hardened copyright release)	\$20
R	1	Basic Facial Retouching	\$8	2	1	8x10-3 Pose Collage <small>includes professional color correction</small>	\$25

Initial Sales Tax Included 6% \$7,554.45=6150.00+300.33 41.57+2.55=4535.25+2.15=381.51+2.09=3720.25+1.75=3127.36+1.64=2912.62+1.56=2751.70+1.30=2220.75+1.25=2227.32+1.08=1915.04+0.91=1614.15+0.86=1513.21+0.79=1011.32+0.68=1010.34+0.61=115.65+0.58=

# October 13th



**RIDINGER'S**  
EVENT

515 Main Street, Suite 100  
 02834-5001  
 phone: 617-339-0000  
 fax: 617-339-0001  
[ridingers.com](http://ridingers.com)

## Add-On Items



Photo Day Passes  
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


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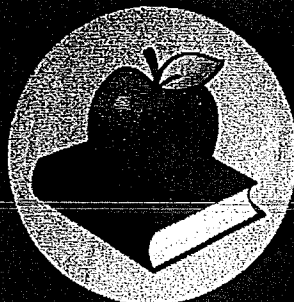


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# ZWEIMÖBL-Team



# **ASSUME POSITIVE INTENT**



- Go to the source
- Build understanding
- Clarify, communicate, comprehend, understand, dialogue, rebuild, collaborate



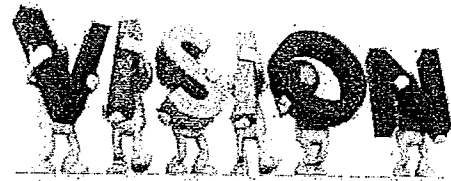
**The single biggest  
problem in  
communication  
is the illusion that it  
has taken place.**

**(George Bernard Shaw)**

## Today's focus:

Clarity.

Communication.



Vision.



Capacity Building.

Supportive Networking.

**19.4%**  
MASKS ARE NOT A  
RECOMMENDATION.  
**THEY ARE A  
REQUIREMENT.**

STAFF MONITOR AND  
ENFORCE MASKS.

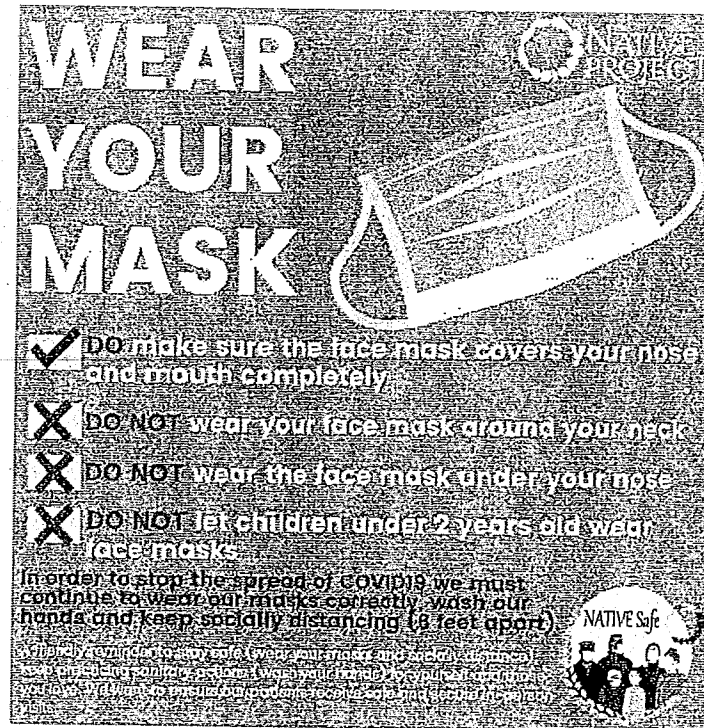
NON-MASK WEARING  
PEOPLE SHOULD BE  
REPORTED  
IMMEDIATELY IF  
RE-TEACHING ISN'T  
WORKING.

**THE NATIVE PROJECT**

Protect Our Community. **NATIVE Safe.**

**MASK UP.**

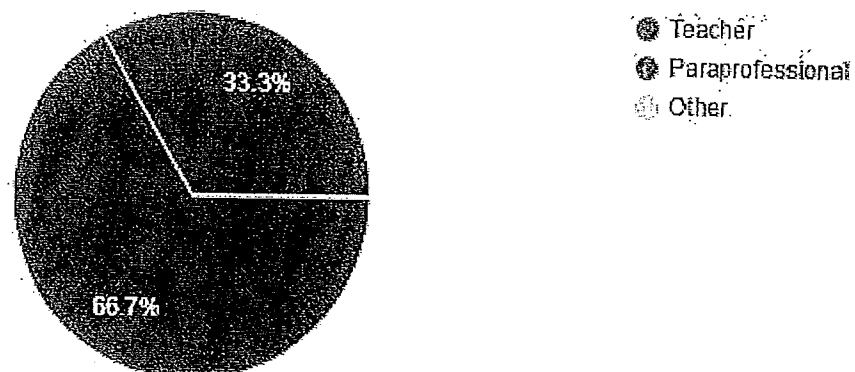
A collage of images. At the top left is a Native American figure. To the right is a group of people. Below them is a group of people wearing masks. The text "THE NATIVE PROJECT" is at the top right, and "Protect Our Community. NATIVE Safe." is below it. The large text "MASK UP." is in the center.



Online teaching survey from 10-2-2020: 15 Respondents

You are a...

15 responses



Online teaching survey from 10-2-2020: 15 Respondents

TECHNOLOGY DEVICES: Please write if you have enough devices and/or how many more you need in your classroom for 1-to-1 tech. 1) Room # and/or name, 2) You have a classroom set complete of tech, and/or 3) You need devices with the # you need.

14 responses

Have Enough

Shaffer/Auditorium- I have enough tech for a classroom. Provided to me through the library.

Ms. Harming in Room 160. I have a complete set of classroom tech and have enough for 1-to-1. NA

I have enough for 1:1

I need 10

I have enough computers for 1-to-1 tech in my classroom. Room #341, Mr. Peterson.

2 at this time.

Room 360- I have a complete classroom set

none at this time

Online teaching survey from 10-2-2020: 15 Respondents

0

With JP we have a laptop and iPad.

Have enough.

1. 331/Johnson, 2.

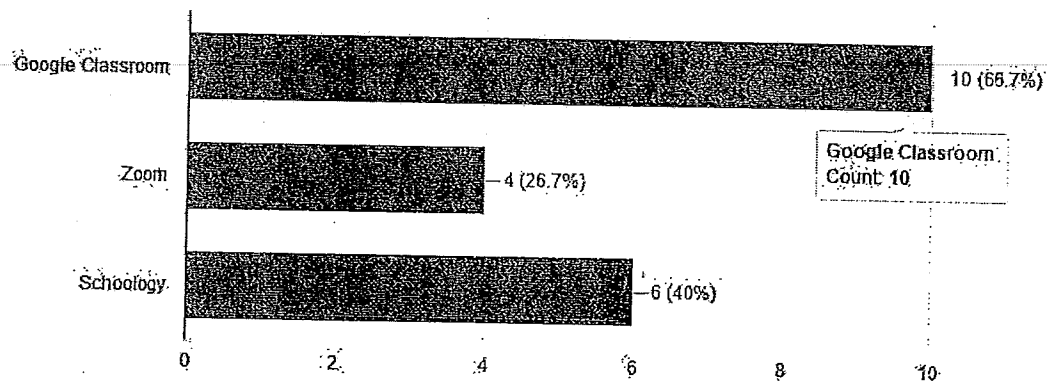
I'm currently borrowing enough tech for 8 kids. It's working for now, but I'd like a classroom set of all working computers. I also know they're coming. #351

Online teaching survey from 10-2-2020: 15 Respondents

## GOOGLE CLASSROOM-SCHOOLGY-ZOOM

Priority: Your professional learning focus is on...

15 responses



### 1. Google Classroom

- Need to inquire into what Google Classroom was purchased
- Prioritize what type of training
- Identify in-house expert needs
- Identify webinar training opportunities
- Recrute GoogleC/Schoology PLC team

### 2. Schoology (Erik is working on it, but purchased)

### 3. Zoom (district license on the way)

## RESULTS

Online teaching survey from 10-2-2020: 15 Respondents

GOOGLE CLASSROOM AND SCHOOLOGY: We are purchasing both google classroom and Schoology, as well as Zoom. Can you share your preference and prioritizes what your personal focus for professional development is?

14 responses

I would prefer to spend time learning about Schoology.

I prefer Google Classroom because most of the students use Google docs and other Google products. It makes integration on the LMS easier if it's already on a Google platform. Most students don't have access to Microsoft products, however, they have a Lapwai email account, so they will have access to docs, slides, forms, etc. Also, trying to put Google products on other LMSs can sometimes cause problems.

I prefer using Google Classroom because the platform is easy and syncs with Tyler SIS.

Google Classroom. I'd like to focus on quality lesson creation for PD.

My own personal focus for professional development would be Google Classroom and Zoom currently since these are the two I am most familiar with. Google Classroom also has a Google meet embedded into the classroom so everything is localized for students. Making it easier for them to allow for a all in one stop. I am currently pretty familiar with Zoom so not much of my own PD time will or is spent. However, Schoology is new to me and I am currently waiting to use until I have a general idea created for my classroom. Which will allow me to get into the Application and see what it has available.

No preference at this time. Need to learn more about Schoology.

Online teaching survey from 10-2-2020: 15 Respondents

GOOGLE CLASSROOM AND SCHOOLOGY: We are purchasing both google classroom and Schoology, as well as Zoom. Can you share your preference and prioritizes what your personal focus for professional development is?

14 responses

No preference at this time. Need to learn more about Schoology.

Schoology

Google Classroom

During professional development, I hope to continue to build my own education to how I can help our autistic students and how to better communicate with them, especially during these unusual times. If we go to "online" learning only, making sure we are prepared to be able to provide education to our autistic population, and make sure they have the tools at hand to complete the tasks they are assigned.

I would love to be able to help students with the schoology platform.

Google classroom seems to be working decently well. We have yet to try Zoom and I have never seen Schoology.

I have the most experience with Google, but there are things about it that I really don't like. For example, the inability to archive classes/classwork makes things really convoluted. I also have not found a way in GC to change the background in a Google Meeting, which may sound trivial, but if I have to work from home and



Online teaching survey from 10-2-2020: 15 Respondents

**GOOGLE CLASSROOM AND SCHOOLOGY:** We are purchasing both google classroom and Schoology, as well as Zoom. Can you share your preference and prioritize what your personal focus for professional development is?

14 responses

During professional development, I hope to continue to build my own education to now I can help our autistic students and how to better communicate with them, especially during these unusual times. If we go to "online" learning only, making sure we are prepared to be able to provide education to our autistic population, and make sure they have the tools at hand to complete the tasks they are assigned.

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Google classroom seems to be working decently well. We have yet to try Zoom and I have never seen Schoology.

I have the most experience with Google, but there are things about it that I really don't like. For example, the inability to archive classes/classwork makes things really convoluted. I also have not found a way in GC to change the background in a Google Meeting, which may sound trivial, but if I have to work from home and create a meeting, I'm not comfortable with people seeing any part of the inside of my house. I like Zoom for that reason, since you can change the background. I really want to learn Schoology, so I intend on taking time to watch the videos you provided and take any other opportunity to get trained on it that I can.

I'm comfortable with any of those but would like access to schoology as soon as possible so that I could learn it and help others.

Online teaching survey from 10-2-2020: 15 Respondents

**Another online teaching need you have is...**

10 responses

Edmentum

Learning Hubs information for students who don't have tech access at home.

Scientific Minds: It has modules that students can complete online as well as print outs of the information that they can also use. It also has assessments and is self paced.

Student and staff microphones and headphones.

None at this time.

Not at this time

Just making sure the student has the technology needed to be present during school hours and/or allotted times, to continue their studies.

Navigating Edmentum specifically getting around flash.

Online teaching survey from 10-2-2020: 15 Respondents

Another online teaching need you have is...

10 responses

None at this time.

Not at this time.

Just making sure the student has the technology needed to be present during school hours and/or allotted times, to continue their studies.

Navigating Edmentum specifically getting around flash.

The biggest benefit our kids have here is the WIN time Rewards program. I think that to get the writing on an online platform should be easy enough, but I want to get the Rewards Reading online. If we have to shut down or kids go into quarantine or isolation, it is imperative that they continue to receive the benefit of the reading. I want to figure out a way to translate the crux of each lesson into an online platform that they can utilize and we can track. I also have a serious need for an incentive to get kids taking responsibility for their Friday remote learning.

Nada

Online teaching survey from 10-2-2020: 15 Respondents

Curriculum

Do you have any curricular needs to help provide online learning?

15 responses

No

Not at this time.

Not currently.

NA

A better printer would be good.

Virtual Textbook for some classes.

Not at this time.

Nothing I can think of at the moment

I feel I am more than efficient when it comes to technology, and feel I can help/train those that need help in setting up a network, webcams, microphones, making sure everything is setup correctly for an online class.

Online teaching survey from 10-2-2020: 15 Respondents

Curriculum

Do you have any curricular needs to help provide online learning?

15 responses

Not at this time.

Nothing I can think of at the moment

I feel I am more than efficient when it comes to technology, and feel I can help/train those that need help in setting up a network, webcams, microphones, making sure everything is setup correctly for an online class. Also well trained in Google Classrooms and Zoom.

no

Only figuring out how to translate lessons to online versions.

I need more game-like learning resources than what I have. The only thing I have been able to get any of my kids to do online at home has been a financing game. It doesn't feel like school work and they inherently value what it offers without me telling them it's valuable.

No I don't think so? However a new computer for the teacher would be helpful for video stuff. The one I'm using could barely open a PDF doc.

Online teaching survey from 10-2-2020: 15 Respondents

Please share any other

needs/questions/concerns/suggestions/solutions/ideas/dreams/hopes/aspirations/advice/tidbits/jokes.....

9 responses

NA

The Remind App is a great way for me as an educator to communicate directly with parents and students. I have my students set up their accounts the first day of instruction and then I can send messages to them that runs through the App and sends the message like a text message to the student without sharing you or their numbers. I find that this is super helpful and have used it quite a bit.

It always seem impossible until its done. -Nelson Mandela

Take 1 day at a time!!!)

I'd like to see what other teachers are doing

I'm always open to getting some additional training on things we can do online, lessons outside the box for distance learning, etc.

Online teaching survey from 10-2-2020: 15 Respondents

Please share any other  
needs/questions/concerns/suggestions/solutions/ideas/dreams/hopes/aspirations/advice/tidbits/jokes,....  
9 responses

I'd like to see what other teachers are doing

I'm always open to getting some additional training on things we can do online, lessons outside the box for distance learning, etc.

Just a piece of advice...make sure that your apps (Google Classroom, Zoom, etc) stay up to date, and there are usually weekly updates that improve these service, but also can change the look and feel of the app/program, so staying aware of the constant evolving updates to these programs.

I want all of the professional development opportunities you can give me. My biggest concern right now is getting certified (as a teacher).

Here is a joke: Rick Astley has every Disney movie ever made, and he'll let you borrow almost all of them.

But, he's never gonna give you Up.

Sorry. I got nothing.

## AM/PM Credit Attainment Plan:



Traditional regular non-Covid plan: 6-7 credits in 1 semester (August-January-ish)

4-week condensed credit plan: Sept 8-Oct 6

- 1 advisory/Win/Rewards credit
- 1 core content credit
- (maybe a few) online course credit

Potential: mainly 2 (maybe 3) credits in 4 weeks

## AM/PM Credit Attainment Plan:



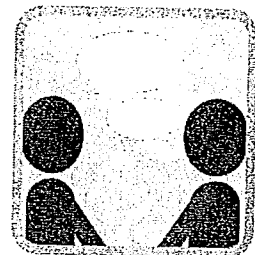
**Next 4-week condensed credit plan: Oct 7-Oct 29**  
(end of quarter 1 is Oct 29, grading day is Oct 30)

- 1 advisory/Win/Rewards credit
- 1 core content credit
- 1 online course credit

**Potential: 3 credits in 4 weeks**

**Summary: 4-5 credits in 1 quarter**

## AM/PM Credit Attainment Plan:



**What needs to be communicated to students and parents?**

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_

# AM/PM Credit Attainment Plan:

At risk students/Covid impacted students



1. ~2 weeks missed due to quarantine/self-isolation
2. Students who didn't get 4-weeks of work completed
3. Expanding opportunities for those off track
  - a. Invite to both AM/PM
  - b. Invite to learning hub
  - c. other.....

## Quick online only summary: (Genny)



	ONLINE ONLY: STUDENTS	Grade level	Genny Brown Contacted	Course placement/Edmentum/IDIA
1	Maleigha Davis	9	yes	Edmentum Health
2	Leland Whiteplume	12	yes	Edmentum Gov
3	Tamecca Penney	11	yes	Edmentum English and US History A
4	Sunceria Poviatka	12	yes	Edmentum US history B
5	Brooklyn Matney (Verna spoke to mom on 9/1)	9	yes	Edmentum algebra 1A (Verna) and Health
6	Tre Dybee	12	yes	Edmentum Gov-English-Econ
7	Kelra Dybee	9	yes	Edmentum English 9A
8	Tayshawn Wheeler	9	yes	Edmentum health
9	Neil Wheeler	7	yes	Edmentum Math
10	Ryells Wilson (requested on 9/3/20)	11	yes	English 11A
11	Laila Penney	6	yes	Edmentum English
12	Jonathan Brocheau (father requested on-line 9/1/20)	10	yes	Edmentum English 9B per Verna
13	Cleveland Broncheau (father requested on-line 9/1/20)	7	yes	Edmentum Math
14	Loreal Ellenwood	12	yes	Gov-English-Econ Edmentum Also Health
15	Leilani Ellenwood	8	yes	Edmentum Math and English B

16	Allen Weakus	12	Yes JN visited with mom	Edmentum Gov-English-Econ custom 3 credits (Josh N.)
17	Lebron Bronson 9/9/20	10	E-mailed with Verna	Edmentum Health and English 9A
18	Andrew Jim	10	yes	Edmentum health and science
19	Athylis Yearout	9	yes	Edmentum health
20	Titus Yearout	11	yes	Edmentum English
21	Teya Yearout	7	yes	Edmentum Science
22	Rain Allen	8	yes	Edmentum English and math. Also G. Sobotta will be working with her on-line and supplying appropriate materials.
23	Noel Penney	9	Sent e-mail	Edmentum Health
24	Lamar Greene	10	Sent e-mail	Edmentum English
25	Robertta Mcconnel	12		Edmentum Earth and Space Science, English 11 and Geometry Verna J is grading assignments
26	Gabriella Rodriguez at school ??????	9	yes	Edmentum English and Health
27	Michael Bear	7	yes	Edmentum math
28	Devin Reuben	10	yes	Edmentum Health
29	Albert Penney	6	yes	Edmentum Math
30	Victoria Snipe	8		Edmentum Math B and English B



Staff in the building who know about Edmentum and can support questions:

**Josh N**

**Devin B**

**Genny B**

**Ada M**

**Josh L**

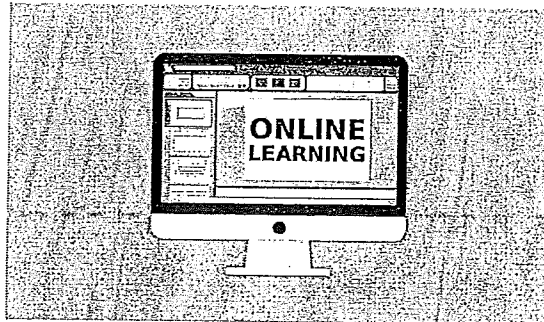
**Brett B**

**Joslyn L**



**What is your online learning credit opportunity?**

**Platform:**



**Edmentum-IDLA-CTE-Illustrative-Etc.**



**Partner up for support:**



**Beef up Advisory:**

- **Time to log in and monitor**
- **Directions and directives to students**
- **Who needs a learning hub and tech to work online?**



# LEARNING HUBS:



1. Locations (library, room 151, auditorium PM, commons, art room AM)
2. Staffing: staff available to monitor
3. Communication to parents for AM and PM support and invitation
4. Specific invites for students YOU identify as needing to come in more often and/or you know have no tech.
5. Other....



## 4-week Condensed Credit Transition

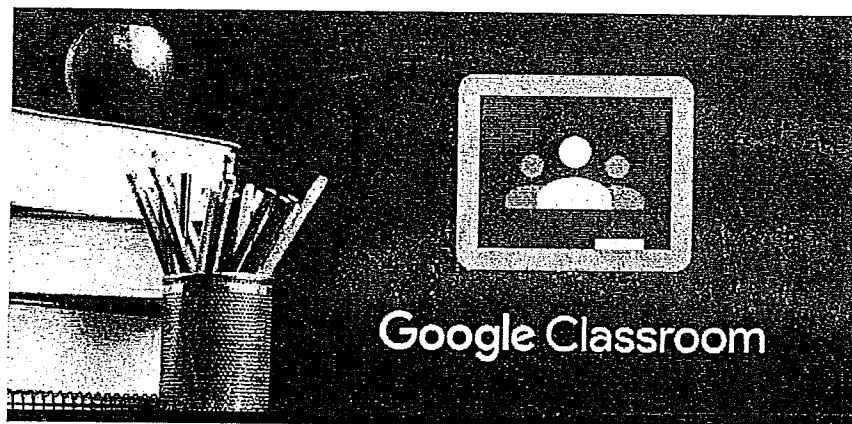
October 7<sup>th</sup>, Wednesday

Boyer	→	Palmer
Palmer	→	Peterson
Peterson	→	Boyer
Church	↔	Maynes
Kinnick	↔	Hamilton
Martinson	↔	Knoll
Josh Leighton	↔	Harming
Joslyn L	↔	Carpenter
Watkins	↔	Selstad



Click on link:

[What is Schoolology?](#)



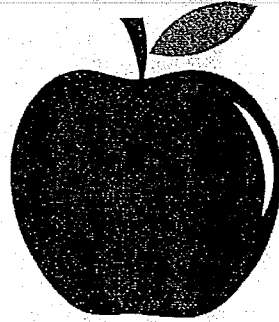
Click on link: For Google Classroom: Teacher Training (2020-21 SY), 1 hr, 47 min

[Google Classroom Teacher Training](#)

Ending with my favorite YouTube video:

Every kid needs a champion | Rita Pierson

<https://www.youtube.com/watch?v=SFnMTHhKdkw&t=223s>



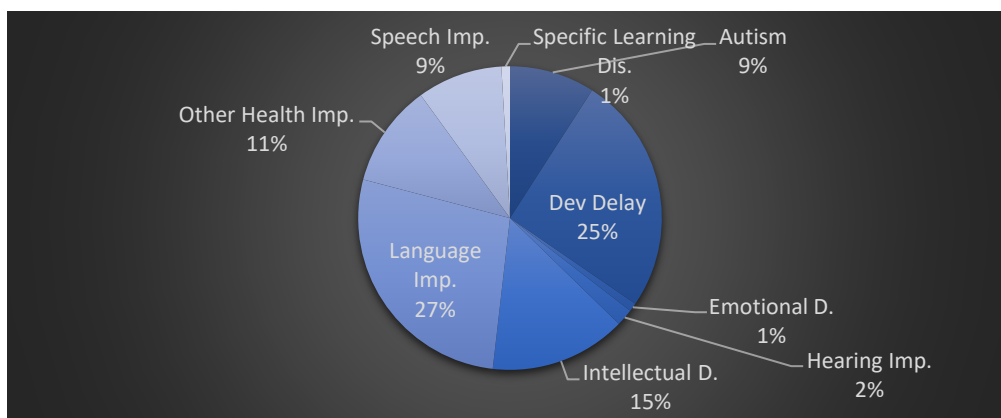
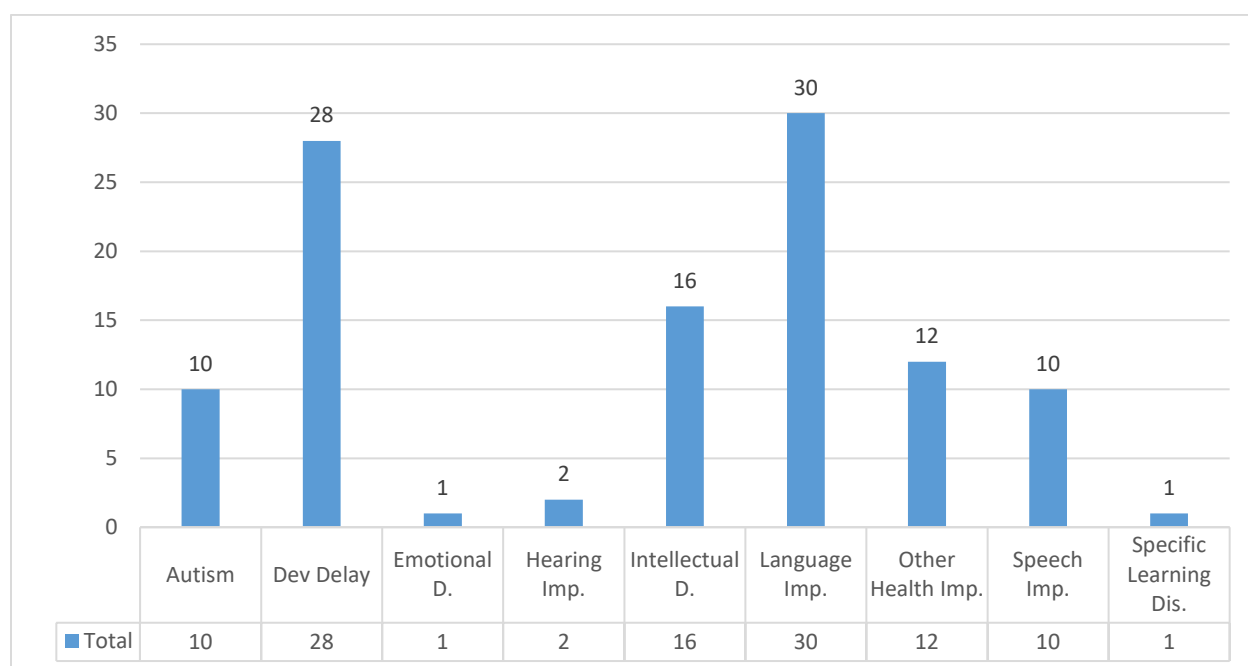


# LAPWAI SCHOOL DISTRICT

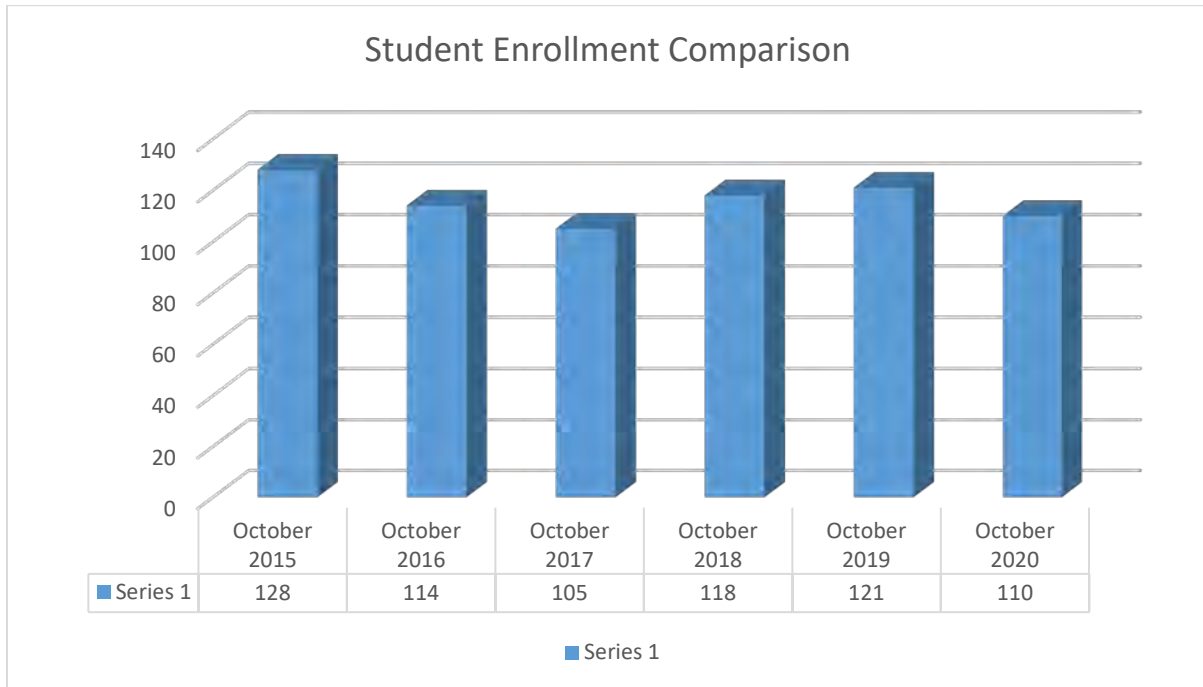
## Special Forces Team

Board Back-Up  
October 2020

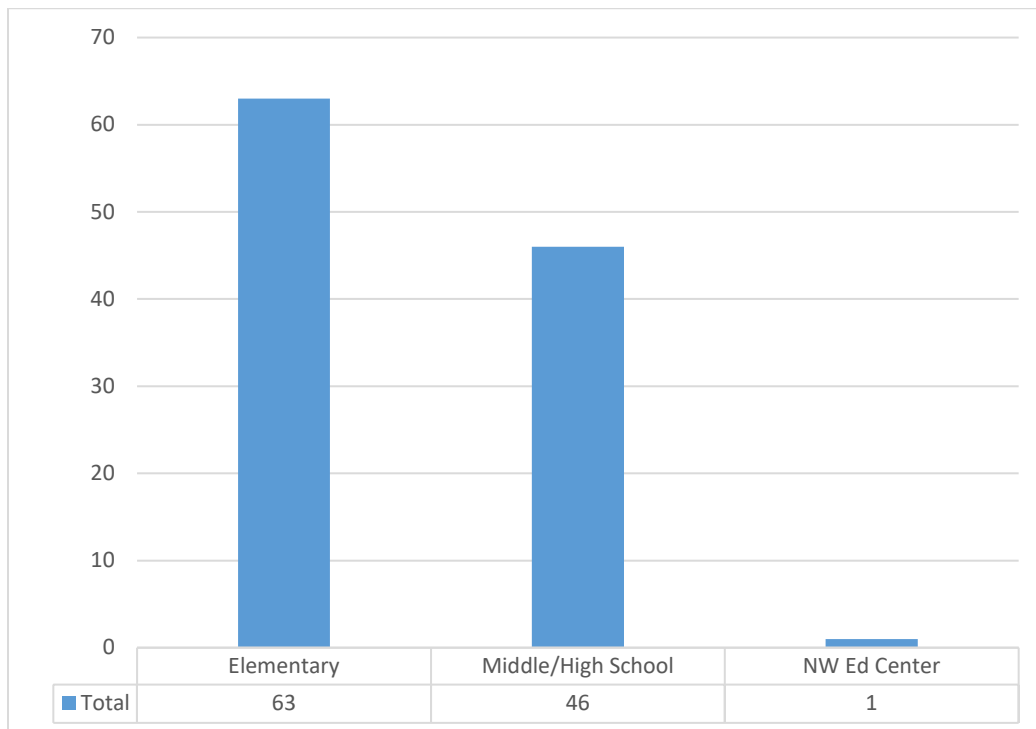
As of October 14, 2020, the Lapwai Special Education Program serves 110 students in the following Primary Disability categories:



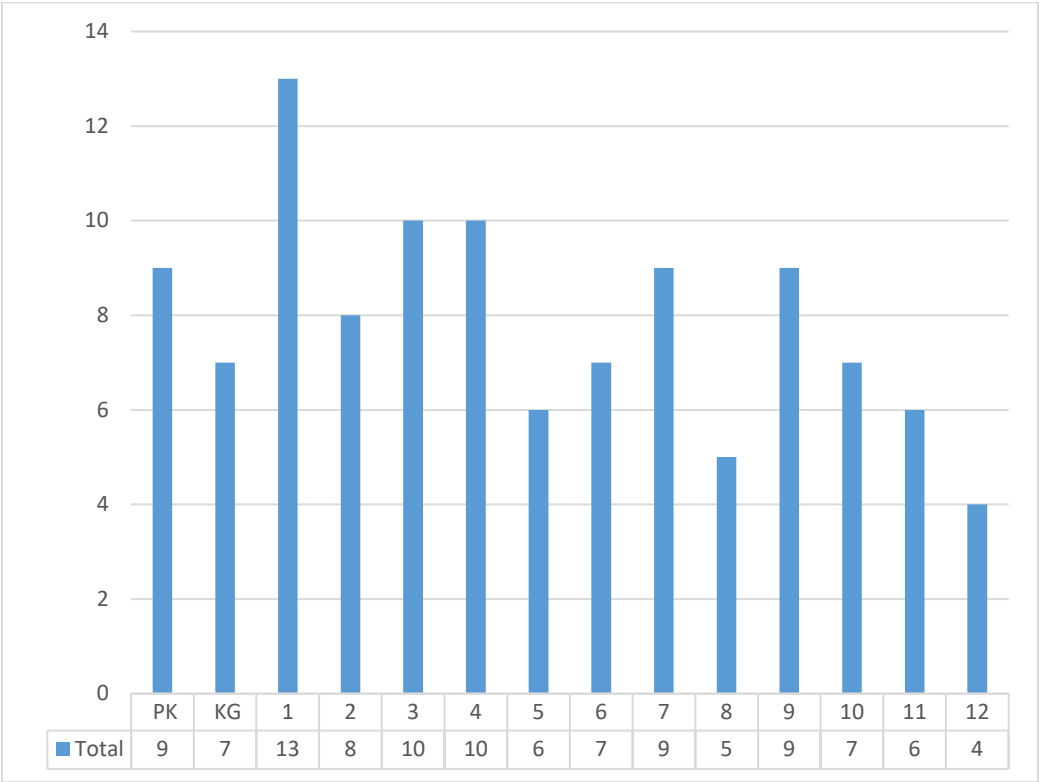
## Student Enrollment Comparison



## Students Served by School



Students Served by Grade





Nathan Weeks <nweeks@lapwai.org>

---

## Report

1 message

---

**William Bigman** <wbigman@lapwai.org>  
To: Nathan Weeks <nweeks@lapwai.org>

Wed, Oct 14, 2020 at 11:29 AM

MS-HS Volleyball  
Wrap up

MS-HS Football  
Wrap  
Play offs

MS boys Basketball  
Scheduling

Basketball  
Covid rules

SUPERINTENDENT

Board Report

October 2020



**Together, we ensure all students  
will reach their full potential.**

*Contents*

2020-2021 Superintendent's Student Cabinet.....	pg. 1
Introducing 2020-2021 Superintendent's Faculty Cabinet .....	pg. 2
Congressional Thank You Letters.....	pgs. 3-6
Frequent Administration Team Meetings.....	pgs. 7-10
CARES Act and Special Distribution Funding Discussion.....	pgs. 11-12

*Together, we ensure all students will reach their full potential.*

*k̓iye pecepelíhniku' wapáyat'as mamáy'asna hipewc'éeyu' cúukwenin'.*

*We will all work to help the children become knowledgeable.*





## LAPWAI SCHOOL DISTRICT #341

404 S. Main  
Lapwai, Idaho 83540  
(208) 843-2622

1

Dear Parents/Guardians:

Your student was nominated and selected for the 2020-2021 Lapwai School District Superintendent's Cabinet. Our district is proud of the direct input we gather from our parents, the Nez Perce Tribe, and Lapwai community, yet student voice in district-level decisions remains an area of improvement. I request nominations from district staff each fall to gather a focus group of Wildcats scholars to directly influence decisions that impact them and their schools. The term of last year's Cabinet was shortened due to the spring school closure. We are inviting these remarkable leaders back for another year, only needing replacements for 4<sup>th</sup> and 8<sup>th</sup> grade. Join us in welcoming Isaiah Painter and Emma Paddlety!

4 <sup>th</sup> Grade	Isaiah Painter
5 <sup>th</sup> Grade	Cavell Samuels
6 <sup>th</sup> Grade	Lois Oatman
7 <sup>th</sup> Grade	Sylas Brown
8 <sup>th</sup> Grade	Emma Paddlety
9 <sup>th</sup> Grade	Daniel Nunez
10 <sup>th</sup> Grade	Terrell Ellenwood-Jones
11 <sup>th</sup> Grade	Corey Greene
12 <sup>th</sup> Grade	Jenz KashKash

**Objective:** To provide student voice in district policy and procedures, calendar and schedule planning, course electives, extracurricular activities, average daily attendance, school improvement, school safety, and Idaho State and Federal Impact Aid legislation.

**Student Selection:** One student per 4<sup>th</sup>-12<sup>th</sup> grade levels will be selected collaboratively by staff nomination and consensus. The criteria of selection will be broad and encourage diversity to reach students who may not otherwise have opportunities to play a leadership role. An equal number of female and male representatives will also be selected.

**Length of Term:** Students will serve for one school year followed by new nominations each spring in order to reach as many students as possible.

I plan to feature these student leaders in my Weekly Updates, Nimiipuu Tribal Tribune articles, and on the district Facebook page and website. It is my hope this leadership opportunity will be a great addition to future college and employment applications as well.

Our first meeting will be **Friday, October 16<sup>th</sup> from 9:30 a.m. to 11:00 a.m.** with social distancing and precautions. We will meet at the Lapwai School District Office at 404 S. Main Street. We are located in the back of the high school gymnasium lobby across from the city park. As the date approaches, if you need assistance with transportation or have any questions, please do not hesitate to contact me. I look forward to working with these outstanding student leaders this year!

Sincerely,

Dr. David M. Aiken  
Lapwai School District Superintendent

(208) 843-2622; daiken@lapwai.org *Together, we ensure all students will reach their full potential.*

### Minimum Qualifications Include:

- ☐ Respectful, Responsible, and Safe Behavior
- ☐ Regular and Punctual Attendance
- ☐ Student in Grades 4-12

**Meeting Schedule:** The Cabinet will meet with the superintendent once per quarter. The Cabinet will also be invited to a luncheon meeting with the Lapwai School District Board of Trustees once per year. Representatives may also attend regularly scheduled school board meetings at the request of the superintendent or board where appropriate.

**Special Projects:** The Cabinet may also be recruited to represent the school district with honored guests, welcoming new students and staff, and in media projects and Public Service Announcements. Cabinet members will also be encouraged to support the Booster Club at special events and fund raisers as requested.

**Monitoring Progress and Effectiveness:** Each meeting will close with a brief and anonymous written evaluation followed by an exit evaluation at the end of the term. Exit evaluation results will be reviewed by the superintendent and board to inform our approach the following year.





## LAPWAI SCHOOL DISTRICT #341

404 S. Main  
Lapwai, Idaho 83540  
(208) 843-2622

### 2020-2021 Lapwai School District Superintendent's Faculty Cabinet

**Objective:** A focus group to improve communication and engage instructional staff in district-level input and action planning.

**Faculty Selection:** Volunteer opportunity open to all instructional staff, both certified and educational support professionals.

**Meeting Schedule:** The Faculty Cabinet will meet with the superintendent once per quarter. Representatives may also be invited to school board meetings at the request of the superintendent or board where appropriate. Meetings will be scheduled outside of the school day to protect instructional time.

**Special Projects:** The Faculty Cabinet may also be recruited to represent the school district with honored guests, welcoming new staff, and in public relations media projects.

**Length of Term:** At minimum for the remainder of the 2020-2021 school year, reevaluating as a team this spring.

To indicate your interest or inquire further, please email Dr. Aiken.

Sincerely,

Dr. David M. Aiken  
Lapwai School District Superintendent  
(208) 843-2622; daiken@lapwai.org

*Together, we ensure all students will reach their full potential.*



## LAPWAI SCHOOL DISTRICT #341

404 S. Main  
Lapwai, Idaho 83540  
(208) 843-2622

Monday, October 12, 2020

Katie Myers:

Cc: Representative Mike Simpson

On behalf of the students, staff and parents of the Lapwai School District, thank you for your time recently to discuss Impact Aid. Please share our gratitude with Representative Simpson for his continued support. As you know, the Lapwai School District is 100-percent LOT, which means we are in the highest needs category in terms of federal impactation. Impact Aid is approximately 31% of our operating budget. Over 14,000 students in 12 Idaho school districts rely on your continued advocacy of the program. In doing so, you have also supported local taxpayers and ensured federally impacted school districts and students receive the resources they deserve.

Katie, it is always great to visit with you, even if it was virtual this year. Please never hesitate to reach out if we can provide additional information. Your updates as we proceed are greatly appreciated as well.

Most Sincerely,

Dr. David M. Aiken  
Superintendent, Federal Programs Director  
Idaho State Chair, National Association of Federally Impacted Schools  
Lapwai School District # 341  
(208) 843-2622  
daiken@lapwai.org

*Together, we ensure all students will reach their full potential.*



## LAPWAI SCHOOL DISTRICT #341

404 S. Main  
Lapwai, Idaho 83540  
(208) 843-2622

Monday, October 12, 2020

Senator James Risch  
Cc: Celia Glassman

On behalf of the students, staff and parents of the Lapwai School District, thank you for your time recently to discuss Impact Aid. Please accept our greatest gratitude for your continued support. As you know, the Lapwai School District is 100-percent LOT, which means we are in the highest needs category in terms of federal impactation. Impact Aid is approximately 31% of our operating budget. Over 14,000 students in 12 Idaho school districts rely on your continued advocacy of the program. In doing so, you have also supported local taxpayers and ensured federally impacted school districts and students receive the resources they deserve.

Senator Risch, it is always great to visit with you, even if it was virtual this year. Please never hesitate to reach out if we can provide additional information. Your updates as we proceed are greatly appreciated as well.

Most Sincerely,

Dr. David M. Aiken  
Superintendent, Federal Programs Director  
Idaho State Chair, National Association of Federally Impacted Schools  
Lapwai School District # 341  
(208) 843-2622  
daiken@lapwai.org

*Together, we ensure all students will reach their full potential.*





## LAPWAI SCHOOL DISTRICT #341

404 S. Main  
Lapwai, Idaho 83540  
(208) 843-2622

Monday, October 12, 2020

Representative Russ Fulcher  
Cc: Steve Ackerman

On behalf of the students, staff and parents of the Lapwai School District, thank you for your time recently to discuss Impact Aid. Please accept our greatest gratitude for your continued support. As you know, the Lapwai School District is 100-percent LOT, which means we are in the highest needs category in terms of federal impactation. Impact Aid is approximately 31% of our operating budget. Over 14,000 students in 12 Idaho school districts rely on your continued advocacy of the program. In doing so, you have also supported local taxpayers and ensured federally impacted school districts and students receive the resources they deserve.

Have you considered joining the bipartisan House Impact Aid Coalition of which Representative Simpson is a member? Senators Crapo and Risch also serve on the Senate Coalition. Senator Crapo serves as a Co-Chair as well. We are very proud of their advocacy and celebrate their service on the Coalitions.

The bipartisan House and Senate Impact Aid Coalitions were established in the 1990s when the program was under attack. Since then, the coalitions have grown and led successful efforts to protect and prioritize the Impact Aid program. Please contact Nicole Jarvis, Policy and Advocacy Assistant to join: [nicole@nafisdc.org](mailto:nicole@nafisdc.org)

It was great to visit with you both, even if it was virtual this year. Please never hesitate to reach out if we can provide additional information. Your updates as we proceed are greatly appreciated as well.

Most Sincerely,

Dr. David M. Aiken  
Superintendent, Federal Programs Director  
Idaho State Chair, National Association of Federally Impacted Schools  
Lapwai School District # 341  
(208) 843-2622  
daiken@lapwai.org

*Together, we ensure all students will reach their full potential.*



## LAPWAI SCHOOL DISTRICT #341

404 S. Main  
Lapwai, Idaho 83540  
(208) 843-2622

Monday, October 12, 2020

Rebecca Alcorn:

Cc: Senator Mike Crapo

On behalf of the students, staff and parents of the Lapwai School District, thank you for your time recently to discuss Impact Aid. Please share our gratitude with Senator Crapo for his continued support. As you know, the Lapwai School District is 100-percent LOT, which means we are in the highest needs category in terms of federal impactation. Impact Aid is approximately 31% of our operating budget. Over 14,000 students in 12 Idaho school districts rely on your continued advocacy of the program. In doing so, you have also supported local taxpayers and ensured federally impacted school districts and students receive the resources they deserve.

Rebecca, it is always great to visit with you, even if it was virtual this year. Please never hesitate to reach out if we can provide additional information. Your updates as we proceed are greatly appreciated as well.

Most Sincerely,

Dr. David M. Aiken  
Superintendent, Federal Programs Director  
Idaho State Chair, National Association of Federally Impacted Schools  
Lapwai School District # 341  
(208) 843-2622  
daiken@lapwai.org

*Together, we ensure all students will reach their full potential.*



Administration Team Meeting

Tuesday, September 29, 2020

Time: 9:00 a.m. to 10:00 a.m.

Location: District Office Conference Room

Conference Call: 443-489-6280 PIN: 693 331 276#

7

***Supportive Learning Environment***

- ☐ Lapwai Education Association Letter
- ☐ Crush the Curve Idaho: Covid-19 Testing for Schools
- ☐ Nimiipuu Health Staff Testing
- ☐ Food Service
- ☐ Covid-19 Related Employee Leave

***High Levels of Collaboration & Communication***

- ☐ Establish STEP Monthly Meeting Time
- ☐ Other

*Together, we ensure all students will  
reach their full potential.*



**Attendance Meeting**  
**Thursday, October 1, 2020**  
**Time: 9:00 a.m. to 10:00 a.m.**  
**Location: District Office Conference Room**  
**Conference Call: 318-526-1648 PIN: 652 213 366#**

8

☐ State Board Rule: Average Weekly Full Time Enrollment

☐ Stage 2: Blended Learning Plan

Logging in at scheduled times, engaging in the work, and submitting assignments regularly will be required and recorded as school attendance. Failure to maintain these expectations will count as school absences.

☐ Attendance Clerks

☐ Community Resource Specialist and Truancy Interventionist

☐ Friday Professional Learning

☐ Other

*Together, we ensure all students will reach their full potential.*





### *Supportive Learning Environment*

- ☐ Lapwai Education Association Letter
- ☐ Stage 2 Compensation Plan

### *High Levels of Collaboration & Communication*

- ☐ Student Cabinet Meeting Rescheduled  
Friday, October 16<sup>th</sup>  
9:30 a.m. to 11:00 a.m.
- ☐ Faculty Cabinet Communication
- ☐ Other

*Together, we ensure all students will  
reach their full potential.*



Location: District Office Conference Room

### ***Supportive Learning Environment***

- ☐ Air Quality Restrictions on Outdoor Activities,  
Practice and Competition - Model Policy
- ☐ Mobile Hub Device Agreement Form

### ***High Standards and Expectations for All Students***

- ☐ Average Daily Attendance Analysis
- ☐ Review Attendance Policies and Procedures

### ***Frequent Monitoring of Teaching and Learning***

- ☐ 1<sup>st</sup> Semester Certificated Evaluations
- ☐ Classified Evaluations Due January 31<sup>st</sup>

### ***High Levels of Family & Community Involvement***

- ☐ Fall Parent-Teacher Conferences
- ☐ Facilities Use Requests

### ***High Levels of Collaboration & Communication***

- ☐ Faculty Cabinet

*Together, we ensure all students will  
reach their full potential.*

# Allocation Summary Report

## LAPWAI DISTRICT (341)

Grant	Period	Expend By	Allocated	Expended	Balance
CARES ACT - ESSERF	S425D200043 2020-2022	12/29/2022	\$147,955.00	\$0.00	\$147,955.00
CARES ACT - ESSERF - State Set-Aside LMS	S425D200043 2020-2022	12/29/2022	\$10,245.00	\$0.00	\$10,245.00
CARES ACT - ESSERF - State Set-Aside SEL	S425D200043 2020-2022	12/29/2022	\$3,051.00	\$0.00	\$3,051.00
Child Nutrition - Idaho Rebounds - Corona Virus Relief Fund	20-1892-0-1-806 2020-2020	11/30/2020	\$6,124.41	\$0.00	\$6,124.41
Distance/Blended Learning - Idaho Rebounds - Corona Virus Relief Fund	20-1892-0-1-806 2020-2020	3/24/2021	\$138,656.00	\$0.00	\$138,656.00
Special Distribution - Idaho Rebounds - Corona Virus Relief Fund	20-1892-0-1-806 2020-2020	3/24/2021	\$163,432.00	\$0.00	\$163,432.00
					\$469,463.41
GEAR UP III	P334S180012 2019-2020	10/12/2020	\$31,520.00	\$15,375.46	\$16,144.54
IDEA Part B	H027A200088 2020-2022	12/29/2022	\$127,475.00	\$6,846.93	\$120,628.07
IDEA Part B Preschool	H173A200030 2020-2022	12/29/2022	\$3,286.00	\$233.33	\$3,052.67
Title I-A Improving Basic Programs	S010A200012 2020-2022	12/29/2022	\$169,207.00	\$13,598.15	\$155,608.85
Title II-A Supporting Effective Instruction	S367A200011 2020-2022	12/29/2022	\$21,342.00	\$5,962.76	\$15,379.24
Title IV 21st Century CLC (Round 12)	S287C180012 2019-2021	12/31/2021	\$126,737.94	\$117,532.94	\$9,205.00
Title IV 21st Century CLC (Round 12)	S287C190012 2020-2021	9/30/2021	\$140,332.67	\$116,643.67	\$23,689.00
Title IV 21st Century CLC (Round 12)	S287C200012 2020-2022	12/31/2022	\$88,790.00	\$0.00	\$88,790.00
Title IV Student Support & Academic Enrichment	S424A200013 2020-2022	12/29/2022	\$17,896.00	\$1,491.19	\$16,404.81



## Stage 2: Recognition and Compensation for Additional Duties

Recognizing Stage 2 alternate scheduling is additional work for teachers and education support professionals, the district would like to compensate and honor your time.

The duration of the time-sheeted compensation will continue throughout the Stage 2 alternate scheduling period, or until qualifying relief funds are expended. Although this compensation made possible by temporary relief funding is not sustainable, while it is available, we are excited to have the opportunity to honor your hard work and dedication.

The hours require pre-approval from your direct administrator - Teri Wagner, Lori Ravet, or D'Lisa Penney. Share a description of the planned additional duties outside of scheduled work hours with them in advance.

Up to 5 additional hours per week with preapproval may be submitted on a time sheet. **Please mark the time as COVID on the Fund/Description line.**

Both teachers and educational support professionals qualify with preapproval, not to exceed 5 hours per week.

Additional preparation and qualifying duties may include, but not limited to:

- Remote Learning Preparation
- Google Classroom Preparation
- Schoology Exploration
- Grade-Level or Content-Level Team Planning
- Special Forces Individual Distance Learning Plans
- Supervision, Instruction and Evaluation of Students Outside of Work Hours
- Parent Conferencing and Student Contacts
- Providing Technical Assistance to Colleagues for Remote Learning
- Preparing to Lead Remote Learning Professional Development
- Covid-19 Related Duties as Assigned by Supervisor

Please continue to utilize Friday Remote Learning Days for *instructional* collaboration, remote learning planning and parent communication, leaving non-related business for outside scheduled work hours.

## David Aiken

---

**From:** Teri Wagner <twagner@lapwai.org> on behalf of Teri Wagner  
**Sent:** Friday, October 02, 2020 3:45 PM  
**To:** 'David Aiken'  
**Subject:** FW: Resignation

---

*Teri Wagner*  
*Lapwai Elementary School Principal*  
*208.843.2960*

**From:** Christie Wilson [mailto:cwilson@lapwai.org]  
**Sent:** Friday, October 02, 2020 6:17 AM  
**To:** Teri Wagner <twagner@lapwai.org>  
**Subject:** Resignation

Dear Mrs. Wagner,

It is with a very heavy heart that I must inform you of my resignation effective immediately.

This is not a decision I made lightly, but due to the current Covid situation in our beloved Lapwai, and circumstances which are out of my control I've made the almost impossible decision that the risk to my own emotional and physical health and that of my families health and safety is just too great.

There will never be enough words to express my gratitude for everything that you have done for me and everything you continue to do for Lapwai's Elementary's students and staff.

I have enjoyed my time with the district and gained knowledge and invaluable experience. I will miss you more than I can express, you are fierce leader, and the hardest working, most driven, caring person I've ever had the pleasure of knowing.

You are a truly genuine person who has made a huge difference in my life. I pray that one day I'll have an opportunity to serve you again.

I will continue to pray for the health and safety of all of you.

You will forever be in my heart.

Sincerely,  
Christie Wilson