

**Dietrich School District #314**  
"Educate Empower and Prepare"  
**October 9, 2023**

**7:00 P.M. Board Room**

**Regular School Board Meeting Agenda**

**Mission:** We exist to Educate, Empower, and Prepare students for a productive life.

**Vision:** Maintain a culture where Respect, Integrity, and Perseverance are cultivated. Operate a safe and welcoming school. Where each student is challenged to achieve excellence in Preparation for College, Career and a Productive Life.

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**Regular Meeting Agenda**

1. Call to Order
  - a. Pledge of Allegiance
  - b. Vision and Mission
2. Consent Agenda **Action**
  - a. Approval of Minutes September 11, 2023
  - b. Approval of Accounts Payable, Accounts Payable 2
  - c. Approval of Encumbrance Report
  - d. Approval of Student Body Balance Sheet
  - e. Personnel
3. **Action Item:** Approve/Deny Consent Agenda
4. Finance
  - a. 2022-2023 Audit Report Action
5. Team Lead Presentations
  - a. Elementary
  - b. Secondary
6. **Public Input:** The board values patron input. Any patron who would like to speak at a board meeting regarding a complaint about the district should have followed district policy on chain of command. The chain of command is as follows 1. Teacher or staff 2. Principal or Supervisor 3. Director or Administrator 4. Superintendent 5. Board.
7. Superintendent Report
  - a. School Culture
  - b. Mental Health Awareness
  - c. Esser Funds
  - d. Attendance
  - e. Upcoming Dates
  - f. Maintenance Report
8. Dean of Students Report
  - a. Discipline
  - b. Grade Reports
  - c. Homecoming
  - d. Athletic Report
9. Board Business
  - a. Retired Staff Honorary Wall Action
  - b. Athletic Scoring table Action
    - i. Quotes

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**Board of Trustees**  
Rick Bingham, Chairman/ Starr Olsen, Vice Chair  
Perry VanTassell/Ben Hosklsson/Valerie Varadi

**Superintendent of Schools**  
Stefanie Shaw

**Business Manager/Board Clerk/ Treasurer**  
Dalonna Hurd

**Dietrich School District #314**  
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10. Policy

a. 3rd Reading Revisions **Action**

i. 3545

11. Action Item: Executive session as per code 74-206 (1) subsections (b): To consider the evaluation dismissal or disciplining of, or to hear complaints or charges brought against a public office, employee, staff member.

12. Future Agenda Items:

a. Regular Meeting November 13, 2023 7:00 PM

13. Adjournment

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**Board of Trustees**

Rick Bingham, Chairman/ Starr Olsen, Vice Chair  
Perry VanTassell/Ben Hoskisson/Valerie Varadi

**Superintendent of Schools**

Stefanie Shaw

**Business Manager/Board Clerk/ Treasurer**

Dalonna Hurd

APPROVED

Dietrich School District #314  
Board of Trustees Regular Board Meeting  
September 11, 2023

*Rick Bingham*  
*Dalonna Hurd*

The meeting was called to order at 6:30 P.M. by Chairman Rick Bingham. The Board Members present were Perry Van Tassell and Valerie Varadi. Superintendent Stefanie Shaw, and Business Manager/Clerk Dalonna Hurd were also present. Patrons and Staff in attendance were Brody Astle, Jessica Whisenhunt, and Aleta Ramberg.

**Consent Agenda**

- Perry Van Tassell made a motion to approve the consent agenda and Valerie Varadi seconded the motion. Vote was unanimous in favor.

**Team Lead Presentations**

- Elementary team lead, Aleta Ramberg presented on Write Tools.
- Secondary team lead, Jessica Whisenhunt presented on Secondary Portfolios.

**Patron Input- None**

**Superintendent Report**

Superintendent Shaw gave her report as read with a focus on Write Tools Training. Her report included the following points:

- First Week of School
- Write Tools Training
- Imagine Math
- Upcoming Dates
- Maintenance Report

**Dean of Students Report**

Dean of Students, Brody Astle, presented as read with a focus on IDLA with the following points.

- Discipline
- Grade Reports
- Homecoming
- IDLA
- Athletic Report

**Continuous Improvement Plan**

- Valerie Varadi made a motion to approve the continuous improvement plan as amended. Perry Van Tassell seconded the motion. Vote was unanimous in favor.

**Bus Routes and Safety Busing**

- Perry Van Tassell made a motion to approve the bus routes and safety busing. Valerie Varadi seconded the motion. Vote was unanimous in favor.

**Regular Board Meeting Times**

Valerie Varadi made a motion to approve the regular board meeting time change to 7:00 pm. Perry Van Tassell seconded the motion. Vote was unanimous in favor.

**ISBA Region Meeting Update**

- Superintendent Stefanie Shaw and Board Member Valerie Varadi gave updates on what they learned.

#### **Policy**

- Policy 3545- Valerie Varadi motions to approve the 2<sup>nd</sup> reading of policy 3545. Perry Van Tassell seconded the motion. Vote was unanimous. Policy will need to be brought for a 3<sup>rd</sup> reading in October.
- Perry Van Tassell made a motion to approve the 3<sup>rd</sup> reading of Policy 2605. Valerie seconded the motion. Vote was unanimous.

#### **Safety Plan**

- Valerie Varadi made a motion to approve the Safety Plan. Perry Van Tassell seconded the motion. Vote was unanimous.

#### **Future Agenda Items**

- Next regular board meeting will be October 9, 2023

#### **Adjournment**

- Chairman Rick Bingham adjourned the meeting at 7:26 PM.

**Openings**

N/A

**Recommendations for hire**

Boys Basketball Slade Dill I have some concerns here with very little experience coaching but I will go with the committee recommendation as I trust the committee that was used for the interview committee. I think both applicants bring different things to the program and would have the boys as the most important thing. I worry about some of the things dealing with students and parents with slade. It would be my recommendation that we strongly encourage that he have a strong assistant coach to help him with some of these things.

We had two applicants for Boys Basketball Andy Shaw and Slade Dill

The committee consisted of AD Brody Astle, Ryan Robertson, Steve Fischer, Frank Power  
We are still looking for applicants for JV girls basketball. So I will most likely have to do an emergency hire unless I get something before next monday.

**Resignations**

N/A

**Out of District Applications**

N/A

(VEND RNG: 000000-ZZZZZZ; DATE RNG: 00/00/00-10/31/23; ALL FUNDS; BANK OD: 1)

VEND #	ACCOUNT	DEPT	DATE	PO #	INVOICE	DESCRIPTION	BC	DP	MO-YR	AMOUNT
000001	100-211000-000-000-0	000000	10/04/23	006558	1	Dilworth Student Body Fees from Ryan accot	1	N	10-2023	220.00
	**SUB-TOTAL: Dietrich High School									220.00
000002	100-661330-001-000-0	000000	09/25/23	006508	240004	Propane - Bus Barn	1	N	09-2023	690.38
000002	100-661330-004-000-0	000000	09/25/23	006508	240004	Propane - Green House	1	N	09-2023	125.39
000002	100-661330-004-000-0	000000	09/25/23	006508	240004	Propane - Ag Shop	1	N	09-2023	642.60
000002	100-661330-004-000-0	000000	09/25/23	006508	240004	Propane - Gym	1	N	09-2023	8,074.80
000002	100-661330-004-000-0	000000	09/25/23	006508	240004	2023-2024 Propane - Main	1	N	09-2023	263.66
000002	100-661420-006-000-0	000000	10/05/23	006508	240004	2023-2024 Diesel Fuel	1	N	10-2023	2,661.40
000002	100-661330-001-000-0	000000	10/05/23	006508	240004	Propane - Bus Barn	1	N	10-2023	1.06
000002	100-661330-004-000-0	000000	10/05/23	006508	240004	2023-2024 Propane - Main	1	N	10-2023	1.06
000002	100-661420-004-000-0	000000	10/05/23	006508	240004	DEF	1	N	10-2023	311.46
000002	100-665410-000-000-0	000000	10/05/23	006533	240004	Sun/Shadow Grass Mix	1	N	10-2023	89.98
	**SUB-TOTAL: Valley Wide Cooperative									14,051.70
000003	100-661410-000-000-0	000000	10/05/23	006515	09590	5 gallon buckets field paint	1	N	10-2023	239.95
000003	100-665410-000-000-0	000000	10/05/23	006532	09599	Marking paint	1	N	10-2023	19.98
000003	100-668410-000-000-0	000000	10/05/23	006632	09599	Knock Down Wasp Spray	1	N	10-2023	36.98
	**SUB-TOTAL: G&H Ace Hardware									295.91
000005	100-661350-000-000-0	000000	09/26/23	006429	208-886-9891744B	2023-2024 Fax Line	1	N	09-2023	131.59
	**SUB-TOTAL: CenturyLink									131.59
000008	290-710450-000-000-0	000000	10/04/23	006472	28926474	2023-2024 Food Services	1	N	10-2023	431.62
000008	290-710450-000-000-0	000000	10/04/23	006472	28905825	2023-2024 Food Services	1	N	10-2023	425.61
000008	290-710450-000-000-0	000000	10/04/23	006472	28926475	2023-2024 Food Services	1	N	10-2023	240.61
000008	290-710450-000-000-0	000000	10/04/23	006472	28886741	2023-2024 Food Services	1	N	10-2023	171.65
	**SUB-TOTAL: Shamrock Foods (FSA)									1,269.19
000013	100-664410-000-000-0	000000	10/05/23	006529	7523557	Wiring for A/C unit for Music Room	1	N	10-2023	186.92
000013	100-664410-000-000-0	000000	10/05/23	006529	7523557	Trash cans	1	N	10-2023	84.85
000013	100-661410-000-000-0	000000	10/05/23	006514	4622333	4 cases Spray cans for Field paint	1	N	10-2023	309.38
000013	100-664410-000-000-0	000000	10/05/23	006514	4622333	Wheels for Hand carts	1	N	10-2023	59.96
000013	100-665410-000-000-0	000000	10/05/23	006514	4622333	Handicap Parking Signs and stencil	1	N	10-2023	27.41
000013	100-664410-000-000-0	000000	10/05/23	006514	462333	Element 4600	1	N	10-2023	77.02
000013	100-665410-000-000-0	000000	10/05/23	006514	462333	Painters tools, putty knife, scraper	1	N	10-2023	123.76
000013	100-664410-000-000-0	000000	10/05/23	006501	1610162	Cable, couplings, clamps, ant killer, mouse b	1	N	10-2023	391.87
	**SUB-TOTAL: Home Depot									1,262.07
000016	290-710450-000-000-0	000000	09/25/23	006468	120630625	2023-2024 Milk/Dairy Products	1	N	09-2023	316.02
000016	290-710450-000-000-0	000000	10/04/23	006468	120630602	2023-2024 Milk/Dairy Products	1	N	10-2023	218.41
000016	290-710450-000-000-0	000000	10/04/23	006468	120631069	2023-2024 Milk/Dairy Products	1	N	10-2023	258.41
000016	290-710450-000-000-0	000000	10/04/23	006468	120631336	2023-2024 Milk/Dairy Products	1	N	10-2023	275.35
000016	290-710450-000-000-0	000000	10/05/23	006468	120631608	2023-2024 Milk/Dairy Products	1	N	10-2023	280.53
	**SUB-TOTAL: Meadow Gold Dairies, Inc									1,353.72
000018	290-710450-000-000-0	000000	09/25/23	006470	3230556	2023-2024 Food Services	1	N	09-2023	403.93
000018	290-710450-000-000-0	000000	09/25/23	006470	3230559	2023-2024 Food Services	1	N	09-2023	26.70
000018	290-710450-000-000-0	000000	09/25/23	006470	3230590	2023-2024 Food Services	1	N	09-2023	2,151.78
000018	290-710450-000-000-0	000000	10/04/23	006470	3233278	2023-2024 Food Services	1	N	10-2023	2,116.29
000018	290-710450-000-000-0	000000	10/04/23	006470	3232315	2023-2024 Food Services	1	N	10-2023	66.86
000018	290-710450-000-000-0	000000	10/04/23	006470	3233270	2023-2024 Food Services	1	N	10-2023	255.33
000018	290-710450-000-000-0	000000	10/04/23	006470	3233271	2023-2024 Food Services	1	N	10-2023	1,374.88
000018	290-710450-000-000-0	000000	10/04/23	006470	3233279	2023-2024 Food Services	1	N	10-2023	13.35
	**SUB-TOTAL: Northwest Distribution									6,428.02
000020	100-661330-001-000-0	000000	09/26/23	006433	2200570063	210 5th St - GYM	1	N	09-2023	2,513.83
000020	100-661330-001-000-0	000000	09/26/23	006433	2204390450	431 N Park St - SHOP	1	N	09-2023	8.19
000020	100-661330-001-000-0	000000	09/26/23	006433	2205403773	524 N Park St. - AG Building	1	N	09-2023	235.97
000020	100-661330-001-000-0	000000	09/26/23	006433	2206056844	602 N Park St - Football Lights	1	N	09-2023	63.06
000020	100-661330-001-000-0	000000	09/26/23	006433	2206633246	22 E 1st St - Busbarn	1	N	09-2023	34.09
	**SUB-TOTAL: Idaho Power									2,845.04
000036	290-710450-000-000-0	000000	10/05/23	006564	145140	Sour Cream	1	N	10-2023	7.90
	**SUB-TOTAL: Shaw L & L Merc									7.90
000041	310-911690-000-000-0	000000	09/26/23	006552	9.21.23	Annual Paying Agent Fee	1	N	09-2023	500.00
	**SUB-TOTAL: Zions Bank									500.00
000066	260-821310-000-000-0	000000	09/28/23	006549	DF9046321	Labor and parts to repair leak on Wet fire sys	1	N	09-2023	6,681.00
	**SUB-TOTAL: Delta Fire Systems, Inc									6,681.00
000067	100-515370-000-000-0	000000	09/25/23	006536	314271-1	Student IDLA Courses - Fall 2023	1	N	09-2023	1,650.00
000067	100-515370-000-000-0	000000	10/05/23	006558	314274-1	IDLA Fall 2023 Cohort	1	N	10-2023	3,075.00
	**SUB-TOTAL: Idaho Digital Learning Academy									4,725.00
000066	100-661330-003-000-0	000000	09/25/23	006436	707126	2023-2024 Trash Services	1	N	09-2023	107.50
	**SUB-TOTAL: Timberline Trash LLO									107.50
000084	290-416200-061-000-0	000000	09/25/23	006540	9.14.23	Lunch Account Refund	1	N	09-2023	50.30
	**SUB-TOTAL: Mlohelle Johnson									50.30
099045	100-631410-000-000-0	000000	09/25/23	006634	38548179	G02 20# for field painting	1	N	09-2023	31.48
099045	243-619300-000-000-0	000000	09/25/23	006453	38588986	2023-2024 Cylinder Rental	1	N	09-2023	93.93
	**SUB-TOTAL: NORCO									125.41
099050	100-664410-000-000-0	000000	09/28/23	006462	4166472	LED wrap light for Music Room	1	N	09-2023	128.68
099050	100-664410-000-000-0	000000	09/28/23	006462	4166469	MET Universal Lights	1	N	09-2023	451.67
	**SUB-TOTAL: Platt Electric									580.35

(VEND RNG: 000000-ZZZZZZ; DATE RNG: 00/00/00-10/31/23; ALL FUNDS; BANK CD: 1)

VEND #	ACCOUNT	DEPT	DATE	PO #	INVOICE	DESCRIPTION	BO	DF	MO-YR	AMOUNT
099130	271-621380-000-000-0	000000	09/26/23	006548	9,21.23	Meals Per Diem for Federal Programs Conf	1	N	09-2023	82.00
	**SUB-TOTAL: Shaw, Stefanie									
099132	100-687310-000-000-0	000000	09/25/23	006536	H000087--2023	2023-2024 Annual Elevator Certification	1	N	09-2023	125.00
	**SUB-TOTAL: Idaho Division Occupational Licenses									
099181	100-684410-000-000-0	000000	09/28/23	006544	T874147	Ice machine Alum slrp wrench	1	N	09-2023	44.20
099181	100-684410-000-000-0	000000	09/28/23	006544	1874147	Cap, couplers, elbows, tees and trap- Ice ma	1	N	09-2023	24.41
	**SUB-TOTAL: Ferguson Enterprises #3007									
099185	100-615410-000-000-0	000000	10/04/23	006483	1WRT-6FP7-G14R	Classroom Supplies for L. Norman	1	N	10-2023	14.380R
099185	100-615410-000-000-0	000000	10/04/23	006483	139H-GY03-H6GX	Classroom Supplies for L. Norman	1	N	10-2023	25.860R
099185	253-615410-000-000-0	000000	10/04/23	006509	1H3P-MK6M-WPF7	Saxon Math Teachers Edition for D Vasquez	1	N	10-2023	109.89
099185	253-615410-000-000-0	000000	10/04/23	006509	1H3P-MK6M-WPF7	Saxon Math Student Edition Textbooks for MI	1	N	10-2023	119.90
099185	253-615410-000-000-0	000000	10/04/23	006509	1H3P-MK6M-WPF7	Shipping	1	N	10-2023	7.98
099185	100-612410-000-000-0	000000	10/04/23	006555	13J4-HJQX-W7HK	Walking program chains 200 ct	1	N	10-2023	23.79
099185	257-621410-000-000-0	000000	10/04/23	006555	13J4-HJQX-W7HK	Laminator with 1 pack sheets for classroom	1	N	10-2023	49.47
099185	257-621410-000-000-0	000000	10/04/23	006555	13J4-HJQX-W7HK	Laminating sheets 200 count	1	N	10-2023	24.74
099185	100-684410-000-000-0	000000	10/04/23	006555	13J4-HJQX-W7HK	caribeaner 60 ct for gym banners	1	N	10-2023	22.99
099185	100-684410-000-000-0	000000	10/04/23	006555	13J4-HJQX-W7HK	Handtoapped parking lot sign	1	N	10-2023	15.99
099185	251-612410-000-000-0	000000	10/04/23	006557	139V-VNFM-WJNX	Hasbro Rook Card Game - 4th grade	1	N	10-2023	29.82
099185	251-612410-000-000-0	000000	10/04/23	006557	139V-VNFM-WJNX	Austor 68 ps 10 slides disc set	1	N	10-2023	23.98
099185	100-612410-000-000-0	000000	10/04/23	006546	1F7V-FDJ7-YGQP	Laminating Rolls 27"x500'	1	N	10-2023	87.32
	**SUB-TOTAL: Amazon/SYNOB									
099208	100-615410-000-000-0	000000	10/04/23	006554	365853514	Music for Honor Clinic 23	1	N	10-2023	7.50
099208	100-615410-000-000-0	000000	10/04/23	006554	365852976	Music for Honor Clinic 23	1	N	10-2023	8.85
099208	100-615410-000-000-0	000000	10/04/23	006554	365852976	shipping	1	N	10-2023	4.99
099208	100-615410-000-000-0	000000	10/05/23	006554	365879389	Music for Honor Clinic 23	1	N	10-2023	12.50
	**SUB-TOTAL: JW Pepper & Sons Inc.									
099271	100-623310-000-000-0	000000	10/05/23	006412	128787	2023-2024 VIOP Phone Line	1	N	10-2023	131.00
099271	100-623350-000-000-0	000000	10/05/23	006412	128787	2023-2024 Internet Service	1	N	10-2023	1,850.00
	**SUB-TOTAL: White Cloud Communications									
099273	100-641410-000-000-0	000000	09/28/23	006541	1023889202	Postage Meter Ink	1	N	09-2023	127.80
	**SUB-TOTAL: Pitney Bowes Inc									
099335	100-681320-000-000-0	000000	10/05/23	006559	26683	Bus 12 tow from Frighillner to Dietrich - 5,17	1	N	10-2023	479.12
	**SUB-TOTAL: Marky's Super Tow LLC									
099395	100-631410-000-000-0	000000	09/25/23	006823	1875-3	5 gal Buckets Field Paint	1	N	09-2023	167.90
	**SUB-TOTAL: Sherwin Williams									
099406	290-710450-000-000-0	000000	09/25/23	006469	10088631	2023-2024 Produce	1	N	09-2023	363.88
099406	290-710450-000-000-0	000000	10/04/23	006469	10092131	2023-2024 Produce	1	N	10-2023	493.03
099406	290-710450-000-000-0	000000	10/04/23	006469	10090463	2023-2024 Produce	1	N	10-2023	575.34
	**SUB-TOTAL: Charlie's Produce									
099434	290-710450-000-000-0	000000	09/25/23	006471	240374404	2023-2024 Food Services	1	N	09-2023	328.97
099434	290-710450-000-000-0	000000	10/05/23	006471	240387892	2023-2024 Food Services	1	N	10-2023	1,509.16
	**SUB-TOTAL: Sysco Idaho, Inc									
099440	251-612410-000-000-0	000000	09/26/23	006516	7028577897	Grade 1 D'Nealian Handwriting	1	N	09-2023	130.50
099440	251-612410-000-000-0	000000	09/26/23	006516	7028577897	Grade 2 D'Nealian Handwriting	1	N	09-2023	183.50
099440	251-612410-000-000-0	000000	09/26/23	006516	7028577897	Kindergarten D'Nealian Handwriting	1	N	09-2023	159.50
099440	251-612410-000-000-0	000000	09/26/23	006516	7028577897	Shipping	1	N	09-2023	43.07
099440	251-615410-000-000-0	000000	09/26/23	006517	4027050183	Enision Alegebra 2 Grade 10/11 books	1	N	09-2023	690.00
099440	251-615410-000-000-0	000000	09/26/23	006517	4027050183	Shipping	1	N	09-2023	62.10
	**SUB-TOTAL: Savvas Learning Company LLC									
099444	257-621300-000-000-0	000000	10/05/23	006562	9,30.23	Occupational Therapy Services 10 hours	1	N	10-2023	600.00
	**SUB-TOTAL: Connie Van Kleeck, OT/RL									
099479	257-616410-000-000-0	000000	09/25/23	006512	3006557	Edmark Reading Program 2E Online 10 Stud	1	N	09-2023	677.00
	**SUB-TOTAL: Pro-Ed Payments									
099482	100-661410-000-000-0	000000	09/26/23	006481	81976034	2023-2024 Custodial Supplies	1	N	09-2023	747.59
099482	100-661410-000-000-0	000000	10/05/23	006481	82017997	2023-2024 Gym Custodial Supplies, floor cle	1	N	10-2023	5,221.38
	**SUB-TOTAL: Waxie Sanitary Supply									
099514	243-619410-000-010-0	000000	10/05/23	006569	1D84-79591	Judging card subscription 2023-2024	1	N	10-2023	210.00
	**SUB-TOTAL: Ewell Educational Services									
099542	257-621300-000-000-0	000000	10/05/23	006561	9,30.23	School psychology services 3 hrs	1	N	10-2023	159.00
	**SUB-TOTAL: Truth Window LLC									
099543	100-665410-000-000-0	000000	09/26/23	006531	0018348	Handrail corners 90*	1	N	09-2023	15.80
	**SUB-TOTAL: K&T Steel Corp									
099544	257-621300-000-000-0	000000	09/26/23	006553	INV62280	August Services 25 hours	1	N	09-2023	1,625.00
099544	257-621300-000-000-0	000000	09/26/23	006553	INV62280	Implementation Fee	1	N	09-2023	635.00
099544	258-618300-000-000-0	000000	09/26/23	006553	INV62280	August Services Pre-school Age 2 hours	1	N	09-2023	146.00
	**SUB-TOTAL: PresenceLearning, INC									

\*\*\*GRAND TOTAL - VENDOR COUNT: 36

58,968.42

Month 3 of 12		September 30, 2023		25% of School Year			
DIETRICH SCHOOL DISTRICT NO. 314							
Cash Balance by Fund Report							
September 30, 2023							
Fund Title	Beginning Budget Amount July 1, 2023	Revenue to date	Month to Date Expenses	YTD Expenses	Balance Ending July 20, 2024	MTD % Used	YTD % Used
100 - General Fund	\$ 2,612,793	\$995,079	\$ (215,871)	\$ (587,916)	\$ 2,024,877.00	8%	23%
230 - MV Homeless Grant	\$ 3,000	\$320	\$ (388)	\$ (1,208)	\$ 1,792.00	13%	40%
235 - Expanding Arts Grant	\$ 14,856	\$14,856			\$ 14,856.49	0%	0%
243 - CTE	\$ 18,585		\$ (1,476)	\$ (3,817)	\$ 14,768.00	8%	21%
245 - Instructional Technology	\$ 72,182		\$ (1,044)	\$ (11,928)	\$ 60,254.00	1%	17%
246 - SDFS	\$ 4,352	\$0	\$ -	\$ (500)	\$ 3,852.00	0%	11%
250 - ESSER III Discretionary	\$ 122,625	\$ (7,732)	\$ (7,732)	\$ (56,988)	\$ 65,637.15	7%	47%
250 - ESSER III Learning Loss	\$ 44,344	\$0	\$ (3,454)	\$ (8,145)	\$ 36,199.00	8%	19%
250 - ESSER III Homeless	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%
251 - Title IA	\$ 50,583	\$13,960	\$ (4,598)	\$ (23,394)	\$ 27,189.00	9%	46%
253 - Title IC (Migrant)	\$ 86,759	\$7,855	\$ (3,828)	\$ (11,683)	\$ 75,076.00	4%	13%
254 - ESSER 11 - FT	\$ 86,968	\$25,013	\$ (62,464)	\$ (86,968)	\$ -	72%	100%
257 - IDEA Part B (SPED)	\$ 47,596	\$ (5,650)	\$ (5,650)	\$ (11,549)	\$ 36,047.00	12%	24%
258-IDEA Part B Preschool Age	\$ 10,509	\$0	\$ (146)	\$ (146)	\$ 10,363.00	1%	1%
261 - Title IV SSAE	\$ 13,653	\$5,589	\$ (1,011)	\$ (1,011)	\$ 12,642.03	7%	7%
262 - REAP (Rural Education)	\$ 25,727	\$6,229	\$ (2,283)	\$ (6,229)	\$ 19,498.14	9%	24%
263 - Carl Perkins	\$ 7,125				\$ -	0%	0%
271 - Title IIA	\$ 13,988	\$8,281	\$ (514)	\$ (10,370)	\$ 3,618.00	4%	74%
290 - CNP	\$ 183,674	\$15,312	\$ (14,323)	\$ (33,665)	\$ 150,008.96	8%	18%
310 - Bond & Interest Redemption	\$ 201,000	\$168,129	\$ (500)	\$ (143,185)	\$ 57,815.00	0%	71%
420 - Plant Facilities					\$ -		
421 - Bond Facilities					\$ -		
424 - Bus Depreciation	\$ 16,225	\$ -	\$ -	\$ -	\$ 16,225.00	0%	0%
<b>TOTAL CASH BALANCES</b>	<b>\$ 3,636,545</b>	<b>\$ 1,260,623</b>	<b>\$ (325,282)</b>	<b>\$ (998,702)</b>	<b>\$ 2,630,718</b>		
As of September 30, 2023 Bank Statement:							
General	\$ 97,593.47						
Savings Balance	\$ 7,964.55						





# Dietrich School District

## Balance Sheet As of October 2, 2023

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
D.L. Evans Bank	110,379.47
Undeposited Cash Box Funds	0.00
<b>Total Bank Accounts</b>	<b>\$110,379.47</b>
Accounts Receivable	
Accounts Receivable	7,651.51
<b>Total Accounts Receivable</b>	<b>\$7,651.51</b>
Other Current Assets	
Inventory Asset	972.93
Undeposited Funds	0.00
<b>Total Other Current Assets</b>	<b>\$972.93</b>
<b>Total Current Assets</b>	<b>\$119,003.91</b>
<b>TOTAL ASSETS</b>	<b>\$119,003.91</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-1,480.05
<b>Total Accounts Payable</b>	<b>\$ -1,480.05</b>
Credit Cards	
Shania's SB CC	369.82
<b>Total Credit Cards</b>	<b>\$369.82</b>
<b>Total Current Liabilities</b>	<b>\$ -1,110.23</b>
<b>Total Liabilities</b>	<b>\$ -1,110.23</b>
Equity	
Opening Balance Equity	0.00
Sales Tax	-3.91
Sawtooth Conference	12,668.89
Scholarships	180.00
Scholarship- KMVT	1,500.00
Scholarship-Community	1,149.81
Scholarship-David Sorensen	3,125.00
Scholarship-Luke Beckley	0.00
Scholarship-Staff	5,108.76
Volunteer Scholarship	1,010.00
<b>Total Scholarships</b>	<b>12,073.57</b>

	TOTAL
Student Body Balance	0.00
00-Ramburg	80.41
01-M. Heimerdinger	753.84
02-Chapman	161.40
03-Stowell	302.20
04-Hollibaugh	349.23
05-Astle	476.02
06-Norman	439.23
Athletics	-48,823.44
Activity Cards	23,178.82
Adult/Senior Pass	1,717.49
Family Pass	8,346.25
<b>Total Activity Cards</b>	<b>33,242.56</b>
Gates	26,783.84
Ice Cream	2,065.49
NFHS Kickback	467.70
Officials	0.00
Official Contract Fee	-29,641.26
<b>Total Officials</b>	<b>-29,641.26</b>
Student Sport Fees	
BBB	7,530.00
Cheer	363.59
FB	10,906.91
GBB	6,845.94
Shooter Shirt- GBB/BBB	452.44
Track	8,002.71
VB	8,141.00
XC	898.00
<b>Total Student Sport Fees</b>	<b>43,140.59</b>
<b>Total Athletics</b>	<b>27,235.48</b>
Auto Collision	-100.08
Class Projects	-28.39
Nova Project	656.56
<b>Total Auto Collision</b>	<b>528.09</b>
Box Tops/Field trips	844.66
Class of 2017	-23.53
Class of 2018	407.65
Class of 2019	286.97
Class of 2020	2.42
Class of 2021	378.63
Class of 2022	29.49
Class of 2023	194.97
Class of 2024	1,361.06
Class of 2025	486.20
Class of 2026	1,220.33
Class of 2027	914.67
Class of 2028	100.00
Class of 2029	75.00

	TOTAL
Club BPA	172.91
Club Dungeons & Dragons	10.76
Club FFA	829.50
Club FFA Fundraising	672.89
<b>Total Club FFA</b>	<b>1,502.39</b>
Club Music	5,263.05
Concessions	3,908.08
Elementary Field Trips	36.68
General Student Body	197.20
HS Science	1,039.51
In/Out	345.33
Library	514.31
Other Student Body Income	0.00
Robotics	457.88
Secondary Social Studies	138.65
Ski/Skate/ Wahooz	26.70
SPED	144.87
Student Council	636.48
SunShine Committee	1,269.47
Team Accounts	
Team BBB	7,416.88
Team Cheer	2,704.32
Team FB	5,576.74
Team GBB	1,472.39
Team Track	0.00
Team VB	11,132.40
Team Wrestling	940.10
Team XC and Track	3,818.06
<b>Total Team Accounts</b>	<b>33,060.89</b>
Yearbook	8,967.87
<b>Total Student Body Balance</b>	<b>94,297.45</b>
Tournament/ All Sports	623.53
Tournament/ Dist. Basketball	0.00
Unrestricted Net Assets	-183.58
YEA	88.19
Net Income	550.00
<b>Total Equity</b>	<b>\$120,114.14</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$119,003.91</b>

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**ANNUAL FINANCIAL REPORT**  
**JUNE 30, 2023**

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**ANNUAL FINANCIAL REPORT**  
**JUNE 30, 2023**

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# R. MICHAEL BURR

Certified Public Accountant

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## INDEPENDENT AUDITOR'S REPORT

Chairman and Board of Trustees  
Dietrich School District No. 314  
Dietrich, ID 83324

September 30, 2023

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

#### **Opinions**

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Dietrich School District No. 314, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Dietrich School District No. 314's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Dietrich School District No. 314 as of June 30, 2023, 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.

#### ***Basis for Opinions***

I conducted my 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. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Dietrich School District No. 314 and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Dietrich School District No. 314's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may

involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Dietrich School District No. 314's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Dietrich School District No. 314's ability to continue as a going concern for a reasonable period of time.

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

#### **Required Supplementary Information**

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

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, schedule of employer's share of net pension liability and schedule of employer's contribution, and schedule of changes in the District's total OPEB liability as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

#### **Supplementary Information**

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Dietrich School District No. 314's basic financial statements. The accompanying combining nonmajor and major fund financial statements and schedule of changes in net position - fiduciary funds, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the



underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements 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, I have also issued my report dated September 30, 2023, on my consideration of the Dietrich School District No. 314's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Dietrich School District No. 314's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Dietrich School District No. 314's internal control over financial reporting and compliance

*R. Michael Burr*

R. Michael Burr  
Certified Public Accountant

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2023**

		<u>Governmental Activities</u>
<b><u>ASSETS</u></b>		
<b><u>CURRENT ASSETS</u></b>		
Cash and Cash Equivalents	\$ 7,963	
Cash and Cash Equivalents - Restricted	225,450	
Investments	964,388	
Investments - Restricted	164,221	
Net Receivables	54,701	
Inventory	11,953	
<b><u>TOTAL CURRENT ASSETS</u></b>		<b>\$ 1,428,676</b>
<b><u>NONCURRENT ASSETS</u></b>		
Long-Term Receivables	\$ 1,733	
Net Pension Asset	59,950	
Capital Assets (Non-depreciated)	299,049	
Intangible Lease Assets (net)	4,910	
Capital Assets (depreciated - net)	4,216,236	
<b><u>TOTAL NONCURRENT ASSETS</u></b>		<b>4,581,878</b>
<b><u>TOTAL ASSETS</u></b>		<b>6,010,554</b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>		
OPEB Obligations	\$ 51,153	
Pension Obligations	841,391	
<b><u>TOTAL DEFERRED OUTFLOWS OF RESOURCES</u></b>		<b>892,544</b>
<b><u>LIABILITIES</u></b>		
<b><u>CURRENT LIABILITIES</u></b>		
Accounts Payable	\$ 23,658	
Salaries and Benefits Payable	227,891	
Interest Payable	25,359	
Current Portion of Long-Term Debt	145,594	
<b><u>TOTAL CURRENT LIABILITIES</u></b>		<b>422,502</b>
<b><u>NONCURRENT LIABILITIES</u></b>		
Lease Liability (net of current portion)	\$ 6,535	
Net Pension Liability	1,353,826	
Net Bond Premium	74,315	
Lease Payable (net of current portion)	25,556	
Bond Payable (net of current portion)	1,800,000	
<b><u>TOTAL NONCURRENT LIABILITIES</u></b>		<b>3,260,232</b>
<b><u>TOTAL LIABILITIES</u></b>		<b>3,682,734</b>

See accompanying notes to the basic financial statements

	<u>Governmental Activities</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Pension Sources	\$ 6,043
OPEB Sources	<u>26,929</u>
 <u>TOTAL DEFERRED INFLOWS OF RESOURCES</u>	 <u>32,972</u>
 <u>NET POSITION</u>	
Invested in Capital Assets, net of related debt	\$ 2,442,836
Non-spendable:	
Inventory	11,953
Restricted for:	
Debt Service	393,344
Unrestricted	<u>339,259</u>
 <u>TOTAL NET POSITION</u>	 <u>\$ 3,187,392</u>

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2023**

Primary Government Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
Instruction	\$ 1,699,868		\$ 1,432,632	
Support	360,201		276,881	
General Administrative	440,740		674	
Custodial/Maintenance	234,420	\$ 13,356	48,562	
Student Transportation	174,591		101,360	
Non-Instructional - Food Service	202,637	21,643	118,487	
Debt Service - Interest on Debt	67,655		61,336	
<b><u>Total Governmental Activities</u></b>	<b><u>3,180,112</u></b>	<b><u>34,999</u></b>	<b><u>2,039,932</u></b>	<b><u>\$ 0</u></b>
<b>Business-Type Activities</b>				
None				
<b><u>Total Business-Type Activities</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b><u>Total Primary Government</u></b>	<b><u>\$ 3,180,112</u></b>	<b><u>\$ 34,999</u></b>	<b><u>\$ 2,039,932</u></b>	<b><u>\$ 0</u></b>

**General Revenue**

Property Taxes  
State Formula Support  
Local Revenue  
Investment Earnings

**Total General Revenue**

**Changes in Net Assets**

**Net Position - Beginning**

**Net Position - Ending**

See accompanying notes to the basic financial statements

Net (Expense) Revenue and  
Changes in Net Assets

Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (267,236)		\$ (267,236)
(83,320)		(83,320)
(440,066)		(440,066)
(172,502)		(172,502)
(73,231)		(73,231)
(62,507)		(62,507)
(6,319)		(6,319)
<u>(1,105,181)</u>		<u>(1,105,181)</u>
<u>0</u>	<u>\$ 0</u>	<u>0</u>
<u>(1,105,181)</u>	<u>0</u>	<u>(1,105,181)</u>
142,175		142,175
532,034		532,034
38,805		38,805
43,197		43,197
<u>756,211</u>	<u>0</u>	<u>756,211</u>
(348,970)	0	(348,970)
<u>3,536,362</u>	<u>0</u>	<u>3,536,362</u>
<u>\$ 3,187,392</u>	<u>\$ 0</u>	<u>\$ 3,187,392</u>

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2023**

	<u>General Fund</u>	<u>Food Service Fund</u>	<u>Debt Service Fund</u>
<b><u>ASSETS</u></b>			
Cash and Cash Equivalents	\$ 7,963		\$
Cash and Cash Equivalents - Restricted		\$ 49,194	\$ 104,615
Investments	964,388		
Restricted Assets - Investments			134,311
Property Taxes Receivable	82		27,874
Interfund Balances	74,896		126,544
Due From Other Governments	28,478		
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 1,075,807</u></b>	<b><u>\$ 49,194</u></b>	<b><u>\$ 393,344</u></b>
<b><u>LIABILITIES</u></b>			
Accounts Payable	\$ 12,762		
Interfund Balances			
Contracts and Benefits Payable	190,330	\$ 11,074	
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b><u>TOTAL LIABILITIES</u></b>	<b><u>203,092</u></b>	<b><u>11,074</u></b>	<b><u>\$ 0</u></b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Deferred Inflows from Property Taxes	5		1,728
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b><u>TOTAL DEFERRED INFLOWS OF RESOURCES</u></b>	<b><u>5</u></b>	<b><u>0</u></b>	<b><u>1,728</u></b>
<b><u>FUND BALANCES</u></b>			
Restricted - Special Revenue Funds		38,120	
Restricted - Debt Service Fund			391,616
Restricted - Capital Projects Fund			
Unassigned	872,710		
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b><u>TOTAL FUND BALANCES</u></b>	<b><u>872,710</u></b>	<b><u>38,120</u></b>	<b><u>391,616</u></b>
<b><u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u></b>	<b><u>\$ 1,075,807</u></b>	<b><u>\$ 49,194</u></b>	<b><u>\$ 393,344</u></b>

See accompanying notes to the basic financial statements

Capital Project Funds	Other Governmental Funds	Total Governmental Funds
		\$ 7,963
\$ 1,225	\$ 70,416	225,450
		964,388
29,910		164,221
		27,956
		201,440
		28,478
<u>\$ 31,135</u>	<u>\$ 70,416</u>	<u>\$ 1,619,896</u>
\$ 111,206	\$ 10,896	\$ 23,658
	90,234	201,440
	26,487	227,891
<u>111,206</u>	<u>127,617</u>	<u>452,989</u>
		1,733
<u>0</u>	<u>0</u>	<u>1,733</u>
	(57,201)	(19,081)
(80,071)		391,616
		(80,071)
		872,710
<u>(80,071)</u>	<u>(57,201)</u>	<u>1,165,174</u>
<u>\$ 31,135</u>	<u>\$ 70,416</u>	<u>\$ 1,619,896</u>

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**JUNE 30, 2023**

	<u>General Fund</u>	<u>Food Service Fund</u>	<u>Debt Service Fund</u>
<b>REVENUES</b>			
Property Taxes and Penalty and Interest	\$ 486		\$ 141,118
State Foundation Support	1,628,136		
Other State Support/Grants	181,277		61,336
Federal Revenue/Grants		\$ 118,487	
Other Local Revenue	36,122	21,643	
<b>TOTAL REVENUES</b>	<u>1,846,021</u>	<u>140,130</u>	<u>202,454</u>
<b>EXPENDITURES</b>			
Instructional	1,079,726		
Support	65,207		
General Administrative	395,541		
Custodial/Maintenance	226,681		
Student Transportation	142,328		
Non-Instructional	20,175	175,251	
Capital Expenditures			
Debt Service - Principal			105,000
Debt Service - Interest and Charges			67,640
<b>TOTAL EXPENDITURES</b>	<u>1,929,658</u>	<u>175,251</u>	<u>172,640</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(83,637)</u>	<u>(35,121)</u>	<u>29,814</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Earnings on Investments	39,511	95	3,591
Transfers In (Out)	(30,332)		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>9,179</u>	<u>95</u>	<u>3,591</u>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES</b>	<u>(74,458)</u>	<u>(35,026)</u>	<u>33,405</u>
<b>FUND BALANCE - BEGINNING</b>	<u>947,168</u>	<u>73,146</u>	<u>358,211</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 872,710</u>	<u>\$ 38,120</u>	<u>\$ 391,616</u>

See accompanying notes to the basic financial statements



<u>Capital Project Funds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
		\$ 141,604
		1,628,136
	\$ 70,131	312,744
	506,883	625,370
	16,039	73,804
<u>\$ 0</u>	<u>593,053</u>	<u>2,781,658</u>
	356,711	1,436,437
	276,881	342,088
	674	396,215
		226,681
		142,328
		195,426
	128,411	128,411
24,566		129,566
<u>1,504</u>		<u>69,144</u>
<u>26,070</u>	<u>762,677</u>	<u>3,066,296</u>
<u>(26,070)</u>	<u>(169,624)</u>	<u>(284,638)</u>
		43,197
<u>30,332</u>		<u>0</u>
<u>30,332</u>	<u>0</u>	<u>43,197</u>
4,262	(169,624)	(241,441)
<u>(84,333)</u>	<u>112,423</u>	<u>1,406,615</u>
<u>\$ (80,071)</u>	<u>\$ (57,201)</u>	<u>\$ 1,165,174</u>

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**JUNE 30, 2023**

<u>Total Governmental Fund Balances</u>	<u>\$ 1,165,174</u>
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:	
Capital assets (non-depreciated and depreciated) used in governmental activities are not financial resources and, therefore, are not reported in the fund balances, \$80,000 of land, \$219,049 work-in-process, and \$7,340,192 net of accumulated depreciation of \$3,123,956.	4,515,285
Intangible lease assets used in governmental activities are not financial resources and, therefore, are not reported in the fund balances, \$24,542 net of accumulated amortization of \$19,632	4,910
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.	1,733
Supplies purchased are reported as expenditures for fund reporting but are expensed as used for government-wide statements.	11,953
Interest is recorded when paid for funds but is reported when payable in the current period for government wide statements.	(25,359)
Amounts resulting from pension liabilities as a result of GASB 68 are not recorded in the fund statements:	
-Deferred Outflows Pension Obligations	841,391
-Deferred Inflows Pension Sources	(6,043)
-Net Pension Liability	(1,353,826)
Amounts resulting from OPEB assets as a result of GASB 75 are not recorded in the fund statements:	
-Deferred Outflows OPEB Obligations	51,153
-Deferred Inflows OPEB Sources	(26,929)
-Net OPEB Asset	59,950
Bond premiums are financial resources to fund statements but are reported as earned for government-wide reporting. Bond premiums of \$114,327 net of amortization of \$40,012.	(74,315)
Long-term liabilities, including bonds payable and compensated absences payable, are not due and payable in the current period and, therefore, are not reported in the funds:	
Lease Liability	(17,072)
Capital Leases	(50,613)
Outstanding Bonds	(1,910,000)
<u>Net Changes</u>	<u>2,022,218</u>
<u>Net Position of Governmental Activities</u>	<u>\$ 3,187,392</u>

See accompanying notes to the basic financial statements

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2023**

Net Change in Fund Balances - Governmental Fund Balances \$ (241,441)

Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.

- Depreciation/Amortization	\$ (227,803)
- Capital Expenditures	156,637

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

571

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of Net Assets.

141,418

Proceeds from bond premiums are listed as other financing sources in the funds but are reported as earned in the Statement of Activities

- Premium Earned	5,716
------------------	-------

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.

(178,071)

Changes in net OPEB asset and related OPEB source deferred outflow and deferred inflow of resources do not provide or require current financial resources and therefore are not reflected in the funds.

(7,701)

In the Statement of Activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.

1,704

Net Changes

(107,529)

Change in Net Position of Governmental Activities

\$ (348,970)

See accompanying notes to the basic financial statements

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2023**

	<u>Agency Funds</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$ 92,474
Inventory	973
<u>Total Assets</u>	<u>93,447</u>
<u>Liabilities</u>	
Accounts Payable	370
<u>Total Liabilities</u>	<u>370</u>
<u>Net Position</u>	
Restricted for Organizations	93,077
<u>Total Net Position</u>	<u>\$ 93,077</u>

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2023**

<u>Additions</u>	
Dues and Contributions	\$ 82,938
<u>Total Contributions</u>	<u>82,938</u>
<u>Investment Earnings</u>	
Interest, Dividends, and Other	-
<u>Total Investment Earnings</u>	<u>-</u>
<u>Total Additions</u>	<u>82,938</u>
<u>Deductions</u>	
Student Group Expenditures	94,263
<u>Total Deductions</u>	<u>94,263</u>
<u>Net Increase (decrease) in Fiduciary Net Position</u>	<u>(11,325)</u>
Net Position - Beginning	104,402
Net Position - Ending	<u>\$ 93,077</u>

See accompanying notes to the basic financial statements

**NOTES TO BASIC**  
**FINANCIAL STATEMENTS**

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. INTRODUCTION**

The accounting and reporting framework and the more significant accounting principles and practices of Dietrich School District No. 314 are discussed in subsequent sections of this Note. The remainder of the Notes are organized to provide explanations, including required disclosures, of the District's financial activities for the year ended June 30, 2023.

The District is governed by an elected Board of Trustees which possesses final decision making authority and is held primarily accountable for those decisions. The Board is responsible for approving the budget, establishing spending limitations, funding any deficits, and borrowing funds and/or issuing bonds to finance school system operations and construction. All operations controlled by the Board are included within these financial statements.

The District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). 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 District are discussed below.

**B - REPORTING ENTITY**

These financial statements present the District (the primary government) and any component units of the District. As defined by GASB No. 14, component units are legally separate entities that are included in the District's reporting entity because of the significance of their operating or financial relationships with the District. Based on this definition, the District has no component units.

The District contributes to the multi-employer Public Employee Retirement System of Idaho (PERSI). PERSI is administered by the State of Idaho. A ten year history is provided in PERSI's annual report.

The District was established on July 18, 1910, as petitioned to Lincoln County under the laws and regulations of the State of Idaho. Idaho Code 33-301 School Districts Bodies Corporate states that each school district, now or hereafter established, when validly organized and existing, is declared to be a body corporate and politic, and in its corporate capacity, the District may sue and be sued and may acquire, hold and convey real and personal property necessary to its establishment, extension and existence. It shall have authority to issue negotiable coupon bonds and incur such other debt, in the amounts and manner, as provided by law. Title 33 of Idaho statutes dictates the laws that the District must operate under.

**C - BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS**

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The District's federal grants, state grants, debt service, capital projects, plant facilities, and general administrative services are classified as governmental activities. The District has no services classified as business-type activities.

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

In the government-wide Statement of Net Position, both the governmental and business-type 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. Neither fiduciary funds nor component units that are fiduciary in nature are included in the Statement of Net Positions.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions and business-type activities. The functions are also supported by general government revenues (local revenue, education foundation support, grants, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (instruction, support, administrative, etc.) or a business-type activity. 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 or business-type activity) are normally covered by general revenue (property taxes, intergovernmental revenues, interest income, etc.).

The District does not allocate indirect costs. All interfund activity has been eliminated.

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

**D - BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS**

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, 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 in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. *GASBS No. 34* sets forth minimum criteria (percentage of the assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The District can electively add funds, as major funds, which had a specific community focus. The nonmajor funds are combined in a column in the fund financial statements. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The funds of the financial reporting entity are described below:

**GOVERNMENTAL FUNDS**

General Fund - The General Fund is the primary operating fund of the District and always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds - Special revenue funds are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects

Capital Project Funds - The Capital Project Fund is used to account for resources restricted, committed or assigned for the acquisition or construction of specific capital projects or items. The reporting entity includes only one Capital Project Fund and it is used to account for the acquisition of capital assets with transfers made from the General Fund.

Debt Service Fund - The Debt Service Fund accounts for all financial resources restricted, committed or assigned for the payment of interest and principle on the general long-term debt of the District. Ad valorem taxes are used for the payment of principal and interest on the District's judgment.

**PROPRIETARY FUNDS**

Enterprise Funds - Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector. The District has no enterprise funds.

**FIDUCIARY FUNDS (Not included in government-wide statements)**

Agency Funds - Agency funds account for assets held by the District in a purely custodial capacity. The reporting entity includes one agency fund. Since agency funds are custodial in nature (i.e., assets equal liabilities), they do not involve the measurement of results of operations. The agency fund maintained by the District is the student body account.

**E - MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.



**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Measurement Focus**

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus as defined in item 2. below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

1. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
2. The proprietary fund utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.
3. Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

**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.

1. Accrual - Both governmental and business-type activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Property taxes are reported in the period for which levied. Other nonexchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.
2. Modified Accrual - 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; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Property tax revenues are recognized in the period for which levied provided they are also available. Intergovernmental revenues and grants are recognized when all eligibility requirements are met and the revenues are available. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F - ASSETS, LIABILITIES, AND EQUITY**

**Cash and Investments**

For the purpose of the Statement of Net Position, "cash and cash equivalents" includes all demand, savings accounts, and certificates of deposits of the District.

Investments are carried at fair value except for short-term U.S. Treasury obligations with a remaining maturity at the time of purchase of one year or less. Those investments are reported at amortized cost. Fair value is based on quoted market price. Additional cash and investment disclosures are presented in Note 2.

**Interfund Receivables and Payables**

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods/services type transactions are classified as "due to/from other funds." Short-term interfund loans are reported as "interfund receivable/payable ." Long-term interfund loans (noncurrent portion) are reported as "advances to/from other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position. See Note 7 for details of interfund transactions, including receivables and payables at year-end. All interfund activity has been eliminated in the government-wide statement of activity.

**Receivables**

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectable accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include property taxes, grants, and State foundation funding. Business-type activities report utilities and interest earnings as their major receivables.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as sales tax, franchise tax, and grants and other similar intergovernmental revenues since they are usually both measurable and available. Nonexchange transactions collectible but not available are deferred in the fund financial statements in accordance with modified accrual, but not deferred in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. Allowances for uncollectable accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

**Inventories**

In the government-wide statements, materials, supplies and food commodities are carried in an inventory account at the lower of cost or market and are subsequently charged to expenditures when consumed. Inventories also include plant maintenance, operating, and instructional supplies. In the fund financial statements, inventory items are recorded as expenditures when purchased.

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Restricted Assets**

Restricted assets include cash and investments that are legally restricted as to their use. The primary restricted assets are related to bond proceeds to be used for a capital construction project of the District and to state and federal grants. For expenditures that apply to both restricted and unrestricted resources, the District uses restricted funds first.

**Encumbrance Accounting**

Encumbrances for goods or purchased services are documented by purchase orders or contracts and can represent a reservation of fund balances in the governmental fund financial statements. The District does not use encumbrance accounting. Therefore, there is no reservation of fund balance.

**Deferred Outflows of Resources**

Deferred outflows of resources are decreases in net assets that relate to future periods and are reported in a separate section of its government-wide and governmental funds financial statements. Deferred outflows of resources from pension obligations affect the government-wide statements and no deferred outflows effect the governmental funds financial statements in the current year.

**Deferred Inflows of Resources**

Deferred inflows of resources reflects an increase in net assets that applies to a future period(s) and is because the District will not recognize the related revenues until a future event occurs. The District's governmental funds report a separate section for deferred inflows of resources and has only one type of item which occurs because governmental fund revenues are not recognized until available (collected not later than 60 days after the end of the District's fiscal year) under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, deferred property taxes and grants are reported in the governmental funds balance sheet. The deferred outflows of resources reported in its government-wide financial statements is from pension sources.

**Capital Assets**

The accounting treatment over capital assets (property, plant, and equipment) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements. For fund financial statements, the District has maintained a \$500 limit before an item is recorded as a capital expenditure. The limits for the government-wide statements vary and are shown below.

**Government-wide Statements**

In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated fixed assets which are recorded at their estimated fair value at the date of donation. Estimated historical cost was used to value the majority of the assets acquired prior to June 30, 2003.

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Prior to July 1, 2003, governmental funds' infrastructure assets were not capitalized. These assets are not required to be valued and reported on the District's financial statements and the District has not elected to report them. Therefore, the value of any infrastructure assets purchased prior to July 1, 2003, are not included in these statements.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation based on its capitalization amount. The range of estimated useful lives and capitalization limits by type of asset are as follows:

<u>Description</u>	<u>Life</u>	<u>Capitalization Amount</u>
Aggregate Cost of Library Books	3	\$5,000
Automobiles	5	\$5,000
Office and Light-weight Equipment	5	\$5,000
Heavy Equipment	7	\$10,000
Buildings and Improvements	40	\$15,000
Infrastructure	50	\$50,000

**Fund Financial Statements**

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

**Liability for Compensated Absences**

Employees are allowed to accrue 5 days personal leave each year. At the end of the year, the employees are paid for all unused personal days. The days are paid at the rate paid to substitutes and is included in their June pay check. Therefore, no liability for compensated absences has been incurred or recorded at year end.

Vacation and sick days are not allowed to be carried over at the District level. Therefore, there is no liability associated with vacation or sick leave days.

**Long-Term Debt**

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts, are deferred and amortized over the life of the bonds using the straight line method. Bond premiums are reported in the deferred inflows of resources section in the statement of net position. Bonds payable are reported net of the applicable bond premium of discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts and bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Pensions

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

Other Post Employment Benefits (OPEB)

For purposes of measuring the net OPEB asset, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense;(expense offset), information about the fiduciary net position of the Public Employee Retirement System of Idaho (PERSI or System) Sick Leave Insurance Reserve Fund and additions to/deductions from Sick Leave Insurance Reserve Fund's fiduciary net position have been determined on the same basis as they are reported by the Sick Leave Plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Budget

The Board of Trustees adopts a budget on a basis consistent with the GAAP with minor changes for most funds. The District is required to present the adopted and final amended budget of the general fund and all other funds shown as major funds in the fund financial statements. These items are presented in the required supplementary information section following the notes to the financial statements.

The following procedures are followed in establishing the budget for the District:

1. At least 28 days prior to its annual meeting, the board of trustees shall have prepared a budget in a form prescribed by the state superintendent of public education, and shall have notified the public of the budget hearing.
2. At the public hearing or a special meeting held no later than 14 days after the public hearing, the board of trustees shall adopt a budget for the ensuing year.
3. The board of trustees shall publish a summary statement of the budget and a complete copy of the budget shall be submitted to the Idaho State Board of Education.
4. The District may amend the budget any time during the year but the above procedures must be followed each time a budget amendment is made.

Equity Classifications (Net Position and Fund Balance)

Government-wide Financial Statements

When the District incurs an expense for which it may use either restricted or unrestricted net position, it uses restricted net position first unless unrestricted net position will have to be returned because they were not used. Net position on the Statement of Net Position include the following:

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Investment in Capital Assets, Net of Related Debt - The component of net position that reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unspent proceeds, that is directly attributable to the acquisition, construction or improvement of those assets.

Restricted net position—Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position—All other net position that do not meet the definition of “restricted” or “Invested in capital assets, net of related debt.”

**Fund Statements**

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned, or unassigned.

Nonspendable Fund Balance - Includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance - Includes amounts that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.

Committed Fund Balance - Includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision making authority, the Board of Trustees. Formal action is done by making and approving a motion of the Board.

Assigned Fund Balance - Includes amounts intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. The Board delegates, in Policy 7215, to the Superintendent or designee the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.

Unassigned Fund Balance - Includes the residual classification for the District's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned. If the Board chooses not to adopt a policy addressing the order of spending, the default approach of reducing committed, then assigned, then unassigned fund balances will be used.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principals generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

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**2 - CASH AND INVESTMENTS**

The District's funds are required to be deposited and invested under the terms of Idaho Code Sections 33-701 and 67-1210. Under Idaho Code, the District, at its own discretion, may invest funds in time deposits and certificates of deposits provided by the depository bank at interest rates approximating United States treasury bill rates.

The classifications of risk associated with cash and investments are concentration of credit risk, interest rate risk, credit risk, and custodial credit risk. These are defined as:

Concentration of Credit Risk - The risk of loss attributed to the magnitude of a government's investment in a single issuer.

Interest Rate Risk - The exposure to an unfavorable change in interest rates.

Credit Risk - The risk that an issuer or other counterparty to an investment will not fulfill its obligations.

Custodial Credit Risk - The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

The District does not have formal investment policies to limit the concentration of credit risk or the interest rate risk.

At June 30, 2023, the District had a carrying value of cash deposits of \$325,886 and a bank balance of \$346,955. Based on the above definitions, the District is subject to \$31,967 of concentration of credit risk.

Restricted cash is to be used as follows:

State and Federal grants	\$ 119,610
Bond & Interest	104,615
Capital Projects	<u>1,225</u>
Total	<u>\$ 225,450</u>

Fiduciary funds cash balance is \$92,474

Idaho Code authorizes the District to invest in obligations of the U.S. Treasury and U.S. agencies, municipal securities and repurchase agreements. The carrying value of investments owned at year end was \$1,128,609 (Idaho State Local Government Investment Pool) which approximates market value. The Idaho State Local Government Investment Pool has no credit rating. There are no sinking fund or reserve funds required.

Investments by the District in the State Treasury Pool are specifically excluded from reporting for custodial credit risk and concentration of credit risk by GASB 40.

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**2 - CASH AND INVESTMENTS (Continued)**

Restricted investments are to be used as follows:

Capital Projects	\$	29,910
Debt Service		134,311
Total		\$ 164,221

**NOTE 3 - TAXES RECEIVABLE AND DEFERRED TAX REVENUES**

The District's property tax is levied each October on the value listed as of the prior January 1 for all property located in the District. A revaluation of all property is required to be completed no less than every five years. The market value for the list of January 1, 2022, upon which the 2022 levy was based was \$100,446,596.

The tax rates assessed, per \$100 of valuation, for the year ended June 30, 2023, and maximum levy rates limited by Idaho Code Section 33-802 are as follows:

Type	Rate	Maximum Rate
General	0.0000	Not Allowed
Tort	0.0005	No Limit
Bond	0.1382	No Limit

At June 30, 2023, the components of taxes receivable are as follows:

Property Tax year	General Fund	Debt Service Fund	Total
2022	\$ 82	\$ 27,079	\$ 27,161
2021	0	537	537
2020	0	258	258
<u>Total</u>	\$ 82	\$ 27,874	\$ 27,956

For fund financial statements, the recognition of revenue on taxes receivable shall not exceed 60 days collection after the June 30, 2023, year end. The collections for the 60 day period have been estimated based on prior years collection percentages. Property taxes uncollected by August 31, 2023, are deferred inflows of resources (deferred revenue). The components of deferred inflows of resources are as follows:

Fund	Amount	
General Fund	\$ 8	
Debt Service Fund	1,728	15164
<u>Total</u>	\$ 1,736	

For government-wide statements, an allowance for uncollectable taxes is calculated. However, historical information shows that the uncollectable amount is immaterial to these statements and no allowance will be recorded until it becomes a material amount.



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**NOTE 4 - DUE FROM OTHER GOVERNMENTS**

The District participates in a variety of federal and state programs from which it receives grants to partially or fully finance certain activities. In addition, the District receives support from the State of Idaho through the School Foundation Program. Amounts due from federal and state governments at June 30, 2023, are as follows:

<u>Source - Description</u>	<u>General Fund</u>	<u>Special Revenue</u>	<u>Total</u>
State - Foundation	\$ 23,201		\$ 23,201
State - Other	5,277		5,277
Federal Grants			0
<u>Total</u>	<u>\$ 28,478</u>	<u>\$ 0</u>	<u>\$ 28,478</u>

**NOTE 5 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the District carries commercial insurance. There have been no reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The District controls risk of loss by having adequate insurance coverage. The type and coverage amount is listed below and is believed to be proper to protect the District from any losses:

Workers Compensation Insurance	Limited by State Law
General Liability	\$ 2,000,000
Building	10,000,000
Auto	2,000,000
Errors and Omissions	2,000,000
Chemical	500,000

**NOTE 6 - CAPITAL ASSET ACTIVITY**

Depreciation/amortization expense was charged to governmental functions as follows:

	<u>Depreciation</u>	<u>Amortization</u>
Instruction	\$ 160,055	
Support	15,094	
Administration	13,803	\$ 4,908
Custodial/Maintenance	9,198	
Student Transportation	24,745	
Non-Instructional - Food Service	0	
<u>Total</u>	<u>\$ 222,895</u>	<u>\$ 4,908</u>

See note 15 for new intangible lease asset explanation.

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**NOTE 6 - CAPITAL ASSET ACTIVITY (Continued)**

Capital asset activity for the District for the year ended June 30, 2023, was as follows (beginning amounts restated to reflect GASB 34):

	Primary Government - Governmental Activities			
	Beginning Balance	Additions	Retirements	Ending Balance
Non-depreciated assets:				
Land	\$ 80,000			\$ 80,000
Construction-in-progress	97,891	\$ 121,158		219,049
Subtotal	<u>177,891</u>	<u>121,158</u>	<u>\$ 0</u>	<u>299,049</u>
Other capital assets:				
Buildings and Improvements	6,045,852			6,045,852
Library	297,425	35,479		332,904
Heavy Equipment and Busses	749,907			749,907
Equipment	192,288	19,241		211,529
Intangible Lease Asset	24,542			24,542
Subtotal	<u>7,310,014</u>	<u>54,720</u>	<u>0</u>	<u>7,364,734</u>
Less accumulated depreciation for:				
Buildings and Improvements	(1,953,048)	(140,569)		(2,093,617)
Library	(265,784)	(33,577)		(299,361)
Heavy Equipment and Busses	(504,952)	(40,354)		(545,306)
Equipment	(177,277)	(8,395)		(185,672)
Intangible Lease Asset	(14,724)	(4,908)		(19,632)
Subtotal	<u>(2,915,785)</u>	<u>(227,803)</u>	<u>0</u>	<u>(3,143,588)</u>
Net Depreciated Assets	<u>4,394,229</u>	<u>(173,083)</u>	<u>0</u>	<u>4,221,146</u>
Net Capital Assets	<u>\$ 4,572,120</u>	<u>\$ (51,925)</u>	<u>\$ 0</u>	<u>\$ 4,520,195</u>

**NOTE 7 - INTERFUND TRANSACTIONS**

Interfund transfers and due to/from for the District for the year ended June 30, 2023, are summarized below:

Purpose	Receiving Fund	Paying Fund	Amount
Transfers:			
To transfer bus depreciation allowance	Capital Projects	General Fund	\$ 30,332
Due To/From:			
To cover current expenditures	Special Revenue	Debt Service	15,338
To cover current expenditures	Capital Projects	Debt Service	111,206
To cover current expenditures	Special Revenue	General Fund	<u>74,896</u>
			<u>\$ 201,440</u>

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**NOTE 8 - CONTINGENCIES**

The District is not aware of any pending or threatened litigation which would adversely affect the District. The District has received several federal/state grants for specific purposes that were subject to review and audit of compliance conditions of the programs. Some of these programs require unobligated amounts at September 30, 2023, to be returned. Since this amount is not capable of being measured at year end, no accrual has been recorded. The reports on internal accounting controls and compliance elements are contained as listed in the table of contents. This audit found no elements of non-compliance with the terms and conditions of the individual programs audited.

**NOTE 9 - REQUIRED DISCLOSURE - DEFICIT FUND BALANCES**

The following nonmajor funds had deficit fund balances at June 30, 2023:

Title I-A Local Program	\$ (24,922)
REAP	(11,227)
Special Education—Grants to States (IDEA, Part B)	(20,130)
Perkins III - Vocational Technology	(9,880)
Title I-C Migrant Program	(13,872)
Title IV Student Support	(2,260)
Special Education—Grants to States (IDEA, Preschool)	(1,183)
Cares Act - ESSER I	(4,142)
Cares Act - ESSER II	(8,224)
CVRF - Special Distribution	(18)
Plant Facilities	(34,829)
Plant Facilities - Bus Depreciation	(76,377)
Title II - Improving Teacher Quality	(2,508)
Cares Act - ESSER III	(22,674)
Insurance Project	(217)

**NOTE 10 - DEBT**

The following is a summary of the District's long-term debt obligations and transactions for the year ended June 30, 2023:

	Amount Outstanding Beginning	Issued	Retired	Amount Outstanding Ending
Lease Liability @ 2.00% Copiers	\$ 9,683		\$ 5,006	\$ 4,677
Lease Liability @ 8.60% Car		\$ 19,241	6,846	12,395
Capital Lease @ 2.00% - 2021 Bus	75,180		24,567	50,613
2016 Bond Issue @ 3.25%	2,015,000		105,000	1,910,000
<u>Total</u>	<u>\$ 2,099,863</u>	<u>\$ 19,241</u>	<u>\$ 141,419</u>	<u>\$ 1,977,685</u>

The capital leases have no special assessments made for funding of the leases. A special, voter approved, tax assessment is used to pay for the bond debt requirements. See Note 3 for the levy rate and other tax information concerning the debt funding assessment. Bond funds are to be used for the construction/remodel of the school building.

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**NOTE 10 - DEBT (Continued)**

The annual requirements to amortize the bond issue as of June 30, 2023, is as follows:

<u>Year Ended June 30,</u>	<u>Bond Principal</u>	<u>Lease Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 110,000	\$ 25,058	\$ 64,300	199,358
2025	110,000	25,555	59,403	194,958
2026	115,000		54,388	169,388
2027	120,000		49,688	169,688
2028	125,000		45,256	170,256
2029	130,000		41,113	171,113
2030	135,000		36,806	171,806
2031	140,000		32,338	172,338
2032	145,000		27,706	172,706
2033	150,000		22,913	172,913
2034	150,000		18,038	168,038
2035	155,000		13,081	168,081
2036	160,000		7,963	167,963
2037	165,000		2,681	167,681
<u>Total</u>	<u>\$ 1,910,000</u>	<u>\$ 50,613</u>	<u>\$ 475,671</u>	<u>\$ 2,436,284</u>

GASB 87 requires the reporting of leases once referred to as operating leases as lease liabilities and the offsetting asset as an intangible lease asset. In August, 2020, the District entered into a lease for photocopiers with Fisher's Technology. The general information and terms are as follows:

Asset Value	\$ 24,542.00	\$ 19,241.00
Major Class	Photocopier Equipment	Equipment - Automobile
Commencement Date	June 1, 2019	June 1, 2019
Implied Interest Rate	2.00%	8.60%
Payment Amount	\$ 429.45	\$ 6,913.00
Payment Frequency	Monthly	Annually
Number of Payments	60	3
Variable Payments	None	None
Other Payments	None	None
Residual Value Guarantees	None	None
Total Cash Outflows for Year	\$ 5,153.40	\$ 6,913.00
Impairment Loss Commitments	None	None
Commitments Prior to Lease Term	None	None

The annual requirements to amortize the liability as of June 30, 2023, is as follows:

<u>6-30-</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 10,536	\$ 1,101	\$ 11,637
2025	6,536	378	6,914
<u>Total</u>	<u>\$ 17,072</u>	<u>\$ 1,479</u>	<u>\$ 18,551</u>

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**NOTE 11 - RETIREMENT PLAN**

Plan Description

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

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

Employee membership data related to the PERSI Base Plan, as of June 30, 2022 was as follows:

Retirees and beneficiaries currently receiving benefits	53,190
Terminated employees entitled to but not yet receiving benefits	15,489
Active plan members	<u>74,409</u>
Total	<u><u>143,088</u></u>

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. Amounts in parenthesis represent police/firefighters.

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 and earnings from investments. 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) if current rates are actuarially determined to be inadequate or in excess to accumulate sufficient assets to pay benefits when due.

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**NOTE 11 - RETIREMENT PLAN (Continued)**

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, 2020 it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% general employees and 12.28% for police and firefighters. The District's employer contributions required and paid were \$160,306, \$161,839 and \$157,088 for the three years ended June 30, 2023, 2022, and 2021, respectively.

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

At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District'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, 2022, the District's proportion was .0343719 percent.

For the year ended June 30, 2023, the District recognized pension expense (revenue) of \$350,948. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 148,871	\$ 6,043
Changes in assumptions or other inputs	220,715	-
Net difference between projected and actual earnings on pension plan investments	311,499	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	-	-
District contributions subsequent to the measurement date	160,306	-
	\$ 841,391	\$ 6,043
Total		

\$160,306 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023.

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, 2021 the beginning of the measurement period ended June 30, 2021 is 4.6 and 4.6 for the measurement period June 30, 2022.

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**NOTE 11 - RETIREMENT PLAN (Continued)**

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

Year ended		
<u>June 30,</u>		
2023	\$	161,427
2024	\$	175,245
2025	\$	81,050
2026	\$	257,320
Thereafter - Additional future deferred inflows and outflows of resources may impact these numbers.	\$	-

**Actuarial Assumptions**

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

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases	3.05%
Investment rate of return	6.35%, net of pension plan investment expense
Cost of Living (COLA) Adjustments	1%

- Contributing Members, Service Retirement Members, and Beneficiaries
- General Employees and All Beneficiaries
- Males Pub-2010 General Tables, increased 11%
- General Employees and All Beneficiaries - Page 4 of 6
- Females Pub-2010 General Tables, increased 21%.
- Teachers - Males Pub-2010 Teacher Tables, increased 12%.
- Teachers - Females Pub-2010 Teacher Tables, increased 21%.
- Fire & Police - Males Pub-2010 Safety Tables, increased 21%.
- Fire & Police - Females Pub-2010 Safety Tables, increased 26%
- 5% of Fire and Police active member deaths are assumed to be duty
- Disabled Members - Males Pub-2010 Disabled Tables, increased 38%.
- Disabled Members - Females Pub-2010 Disabled Tables, increased 36%.

Assumptions used to calculate the above figures were derived from a 2021 Experience Study which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability as of June 30, 2021 is based on the results of an actuarial valuation date July 1, 2021.

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**NOTE 11 - RETIREMENT PLAN (Continued)**

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

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

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2022.

<u>Asset Allocation</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Cash	0.00%	0.00%
Large Cap	18.00%	4.50%
Small/Mid Cap	11.00%	4.70%
International Equities	15.00%	4.50%
Emerging Markets Equity	10.00%	4.90%
Domestic Fixed	20.00%	-0.25%
TI(S	10.00%	-0.30%
Real Estate	8.00%	3.75%
Private Equity	8.00%	6.00%

**Discount Rate**

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



**DIETRICH SCHOOL DISTRICT NO. 314**  
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**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 11 - RETIREMENT PLAN (Continued)**

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate

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

	<u>1% Decrease (5.35%)</u>	<u>Current Discount Rate (6.35%)</u>	<u>1% Increase (7.35%)</u>
Employer's proportionate share of the net pension liability (asset)	<u>\$ 2,389,368</u>	<u>\$ 1,353,825</u>	<u>\$ 506,259</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).

Payables to the pension plan

At June 30, 2023, the District reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

**NOTE 12 - EARNINGS ON INVESTMENTS**

The components of earnings on investments are:

	<u>Fund Statements</u>	<u>Govt-Wide Statements</u>
Interest Income	<u>\$ 43,197</u>	<u>\$ 43,197</u>
Amortization of Bond Premium	<u>0</u>	<u>5,716</u>
Net Income	<u>\$ 43,197</u>	<u>\$ 48,913</u>

**DIETRICH SCHOOL DISTRICT NO. 314**  
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**NOTE 13 - OTHER POST-EMPLOYMENT BENEFITS**

Plan Description

The Dietrich School District #314 contributes to the Sick Leave Insurance Reserve Fund (Sick Leave Plan) which is a costsharing multiple-employer defined benefit OPEB plan that covers members receiving retirement benefits that are administered by PERSI that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the and various participating political subdivisions. The cost to administer the plan is financed through the and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for the Sick Leave Plan. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

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

Other Post Employment Benefits

Group retiree health, dental, accident, and life insurance premiums may qualify as a benefit. Retirees who have a sick leave account can use their balance as a credit towards these premiums paid directly to the applicable insurance company.

Employer Contributions

The contribution rate for employers are set by statute at .065% of covered compensation for state members. Covered school members contribution rates are set by statute based on the number of sick days offered by the employer. The contribution rate of 1.16% for school members with nine or ten sick days, 1.26% for school members with 11-14 sick days. If a school member has more than 14 days of sick leave then the contribution rate will be set by the PERSI Retirement Board based on current cost and actuarial data and reviewed annually. The District's contributions were \$0 for the year ended June 30, 2023.

OPEB Liabilities, OPEB Expense (Expense Offset), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2023, the District reported an asset for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The District's proportion of the net OPEB asset was based on the District's share of contributions relative to the total contributions of all participating Sick Leave employers. At June 30, 2020, the District's proportion was .0787502 percent.

For the year ended June 30, 2023, the District recognized OPEB expense (expense offset) of \$7,701 reported as deferred outflows of resources related to OPEBs resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB asset contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB asset.

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 13 - OTHER POST-EMPLOYMENT BENEFITS (Continued)**

**Actuarial Assumptions**

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. The Sick Leave Plan amortizes any net OPEB asset based on a level percentage of payroll. The maximum amortization period for the Sick Leave Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases including inflation	3.05%
Investment rate of return	5.45%, net of pension plan investment expense

The long-term expected rate of return on OPEB 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 OPEB 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. The health care trend rate is not applicable as the benefit amount a participant will receive is established with a set amount upon retirement thus would have no impact.

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 from Callen 2021**

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Broad U.S. Equity	39.30%	8.53%
Global Ex U.S. Equity	10.70%	9.09%
Fixed Income	50.00%	2.80%
Cash Equivalents	0.00%	2.25%

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 13 - OTHER POST-EMPLOYMENT BENEFITS (Continued)**

Discount Rate

The discount rate used to measure the total OPEB liability was 5.45%. 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 OPEB plan's 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 OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability. The long-term expected rate of return was determined net of OPEB plan investment expense but without reduction for OPEB plan administrative expense.

Sensitivity of the net OPEB Asset to Changes in the Discount Rate

The following presents the Employer's proportionate share of the net OPEB asset calculated using the discount rate of 5.45 percent, as well as what the Employer's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is 1-percentage-point lower (4.45 percent) or 1-percentage-point higher (6.45 percent) than the current rate:

	<u>1% Decrease</u> <u>(4.45%)</u>	<u>Current</u> <u>Discount Rate</u> <u>(5.45%)</u>	<u>1%</u> <u>Increase</u> <u>(6.45%)</u>
Employer's proportionate share of the net OPEB liability (asset)	<u>\$ (42,298)</u>	<u>\$ (59,950)</u>	<u>\$ (76,091)</u>

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB 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).

Payables to the OPEB Plan

At June 30, 2023, the District reported payables to the defined benefit OPEB plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 14 - MAINTENANCE OF EFFORT**

Under federal law, local educational agencies (LEAs) that receive Individuals with Disabilities Education Act, Part B (IDEA-B) funds must maintain local or combined local and state expenditures in each subsequent year of funding. This requirement is called "maintenance of effort" (MOE). Below is the MOE for the District.

<u>Account</u>	<u>For the year ended June 30,</u>			
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
100-521XXX	\$ 84,040	\$ 71,659	\$ 57,201	\$ 52,743
100-522XXX	0	0	0	0
100-616XXX	185	185	185	185
Other Adjustments	0	0	0	0
Maintenance of Effort	<u>\$ 84,225</u>	<u>\$ 71,844</u>	<u>\$ 57,386</u>	<u>\$ 52,928</u>

**NOTE 15 - SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS**

GASB 96 Subscription-Based Information Technology Arrangements went into effect for this current fiscal year. Based on the definition, the District has no such arrangements which meet the reporting requirements.

**REQUIRED SUPPLEMENTAL  
INFORMATION SECTION**

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis) (See Note 1)</u>	<u>Variance With Final Budget - Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Budgetary Fund Balance - Beginning</u>	\$ 200,332	\$ 200,332	\$ 947,168	\$ 746,836
<u>Resources (Inflows)</u>				
<u>Local Revenue</u>				
Property Taxes	0	0	486	486
Other Local Revenue	40,336	40,336	36,122	(4,214)
<u>Total Local Revenue</u>	40,336	40,336	36,608	(3,728)
<u>State Revenue</u>				
Base Support Program	1,509,169	1,509,169	1,364,336	(144,833)
Transportation Support	90,000	90,000	101,360	11,360
Benefit Apportionment	197,473	197,473	162,440	(35,033)
Other State Support	137,196	137,196	129,348	(7,848)
Lottery Revenue	20,090	20,090	20,872	782
Revenue in Lieu / Ag Replacement Tax	32,721	32,721	31,057	(1,664)
<u>Total State Revenue</u>	1,986,649	1,986,649	1,809,413	(177,236)
<u>Other Sources</u>				
Proceeds From Sale of Personal Property	2,000	2,000		(2,000)
Earnings on Investments	2,400	2,400	39,511	37,111
<u>Total Other Sources</u>	4,400	4,400	39,511	35,111
<u>Amounts Available for Appropriations</u>	2,231,717	2,231,717	2,832,700	600,983
<u>Charges to Appropriations (Outflows)</u>				
<u>Instructional</u>				
<u>Elementary School Program</u>				
Salaries	387,848	387,848	348,602	39,246
Benefits	122,500	122,500	103,899	18,601
Purchased Services	0	0	792	(792)
Supplies	27,660	27,660	31,501	(3,841)
<u>Total Elementary School Program</u>	538,008	538,008	484,794	53,214
<u>Secondary School Program</u>				
Salaries	304,560	304,560	285,934	18,626
Benefits	117,540	117,540	91,826	25,714
Purchased Services	500	500	0	500
Supplies	11,078	11,078	7,189	3,889
<u>Total Secondary School Program</u>	433,678	433,678	384,949	48,729

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**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note 1)	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<u>Vocational</u>				
Salaries	\$ 49,286	\$ 49,286	\$ 51,629	\$ (2,343)
Benefits	18,400	18,400	17,203	1,197
Supplies	1,550	1,550	1,284	266
Capital Purchases	0	0	0	0
<u>Total Vocational</u>	<u>69,236</u>	<u>69,236</u>	<u>70,116</u>	<u>(880)</u>
<u>Special Education</u>				
Salaries	60,308	60,308	57,367	2,941
Benefits	27,475	27,475	26,639	836
Purchased Services	120	120	34	86
Supplies	0	0	0	0
<u>Total Special Education</u>	<u>87,903</u>	<u>87,903</u>	<u>84,040</u>	<u>3,863</u>
<u>Gifted &amp; Talented</u>				
Salaries	0	0	0	0
Benefits	0	0	0	0
Supplies	0	0	0	0
Capital Purchases	0	0	0	0
<u>Total Gifted &amp; Talented</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Interscholastic</u>				
Salaries	39,000	39,000	37,506	1,494
Benefits	10,600	10,600	10,777	(177)
Purchased Services	1,950	1,950	1,860	90
Supplies	1,350	1,350	1,332	18
Capital Purchases	0	0	0	0
<u>Total Interscholastic</u>	<u>52,900</u>	<u>52,900</u>	<u>51,475</u>	<u>1,425</u>
<u>School Activity</u>				
Salaries	0	0		0
Benefits	0	0		0
Purchased Services	0	0		0
Supplies	0	0		0
<u>Total School Activity</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Continued



**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis) (See Note 1)	Variance With Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
<u>Summer School</u>				
Salaries	\$ 3,250	\$ 3,250	\$ 3,250	\$ 0
Benefits	1,200	1,200	1,102	98
Purchased Services	0	0	0	0
Supplies	100	100	0	100
<u>Total Summer School</u>	<u>4,550</u>	<u>4,550</u>	<u>4,352</u>	<u>198</u>
<u>Total Instructional</u>	<u>1,186,275</u>	<u>1,186,275</u>	<u>1,079,726</u>	<u>106,549</u>
<u>Support</u>				
<u>Guidance</u>				
Salaries	22,182	22,182	2,500	19,682
Benefits	17,187	17,187	743	16,444
Purchased Services	2,400	2,400	1,250	1,150
Supplies	1,000	1,000	280	720
<u>Total Guidance</u>	<u>42,769</u>	<u>42,769</u>	<u>4,773</u>	<u>37,996</u>
<u>Special Services</u>				
Purchased Services	200	200	185	15
Supplies	0	0	0	0
<u>Total Special Services</u>	<u>200</u>	<u>200</u>	<u>185</u>	<u>15</u>
<u>Instruction Improvement</u>				
Salaries	14,000	14,000	14,000	0
Benefits	3,968	3,968	3,890	78
Purchased Services	0	0	0	0
Supplies	0	0	0	0
<u>Total Instruction Improvement</u>	<u>17,968</u>	<u>17,968</u>	<u>17,890</u>	<u>78</u>
<u>Educational Media</u>				
Salaries	8,400	8,400	6,929	1,471
Benefits	5,600	5,600	5,337	263
Supplies	947	947	604	343
<u>Total Educational Media</u>	<u>14,947</u>	<u>14,947</u>	<u>12,870</u>	<u>2,077</u>

Continued

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis) (See Note 1)</u>	<u>Variance With Final Budget - Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Technology Coordinator</u>				
Salaries	\$ 0	\$ 0	\$ 0	\$ 0
Purchased Services	7,903	7,903	23,362	(15,459)
Supplies	4,800	4,800	6,127	(1,327)
Capital Outlay	0	0	0	0
<u>Total Technology Coordinator</u>	<u>12,703</u>	<u>12,703</u>	<u>29,489</u>	<u>(16,786)</u>
<u>Total Support</u>	<u>88,587</u>	<u>88,587</u>	<u>65,207</u>	<u>23,380</u>
<u>General Administrative</u>				
<u>Board of Education</u>				
Salaries	0	0	0	0
Benefits	0	0	0	0
Purchased Services	7,600	7,600	8,928	(1,328)
Supplies	2,700	2,700	2,418	282
Capital Outlay	0	0	0	0
<u>Total Board of Education</u>	<u>10,300</u>	<u>10,300</u>	<u>11,346</u>	<u>(1,046)</u>
<u>District Administration</u>				
Salaries	97,000	97,000	96,960	40
Benefits	38,900	38,900	34,871	4,029
Purchased Services	3,350	3,350	4,630	(1,280)
Supplies	1,000	1,000	833	167
Capital Outlay	0	0	0	0
Insurance	35,131	35,131	35,131	0
<u>Total District Administration</u>	<u>175,381</u>	<u>175,381</u>	<u>172,425</u>	<u>2,956</u>
<u>School Administration</u>				
Salaries	87,975	87,975	87,308	667
Benefits	32,958	32,958	28,773	4,185
Purchased Services	3,470	3,470	3,811	(341)
Supplies	1,900	1,900	1,588	312
<u>Total School Administration</u>	<u>126,303</u>	<u>126,303</u>	<u>121,480</u>	<u>4,823</u>

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**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis) (See Note 1)</u>	<u>Variance With Final Budget - Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Business Operations</u>				
Salaries	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0
Benefits	18,761	18,761	18,521	240
Purchased Services	9,835	9,835	10,637	(802)
Supplies	2,975	2,975	1,632	1,343
Capital Outlay	0	0	0	0
<u>Total Business Operations</u>	<u>87,571</u>	<u>87,571</u>	<u>86,790</u>	<u>781</u>
<u>Admin. Technology</u>				
Salaries	4,500	4,500	3,500	1,000
<u>Total Admin. Technology</u>	<u>4,500</u>	<u>4,500</u>	<u>3,500</u>	<u>1,000</u>
<u>Total General Administrative</u>	<u>404,055</u>	<u>404,055</u>	<u>395,541</u>	<u>8,514</u>
<u>Custodial / Maintenance</u>				
<u>Custodians</u>				
Salaries	0	0	0	0
Benefits	0	0	0	0
Purchased Services	70,350	70,350	72,141	(1,791)
Supplies	13,500	13,500	12,808	692
Capital Outlay	0	0	0	0
<u>Total Custodians</u>	<u>83,850</u>	<u>83,850</u>	<u>84,949</u>	<u>(1,099)</u>
<u>Maintenance - Buildings</u>				
Benefits	0	0	0	0
Purchased Services	13,200	13,200	15,221	(2,021)
Supplies	1,500	1,500	0	1,500
Capital Outlay	13,200	13,200	0	13,200
<u>Total Maintenance - Buildings</u>	<u>27,900</u>	<u>27,900</u>	<u>15,221</u>	<u>12,679</u>
<u>Maintenance - Student Occupied</u>				
Salaries	41,903	41,903	42,322	(419)
Benefits	14,797	14,797	15,757	(960)
Purchased Services	2,750	2,750	312	2,438
Supplies	49,701	49,701	48,515	1,186
Capital Outlay	0	0	0	0
Insurance	0	0	0	0
<u>Total Maintenance - Student Occ.</u>	<u>109,151</u>	<u>109,151</u>	<u>106,906</u>	<u>2,245</u>

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**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis) (See Note 1)</u>	<u>Variance With Final Budget - Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Maintenance - Grounds</u>				
Purchased Services	\$ 18,700	\$ 18,700	\$ 13,051	\$ 5,649
Supplies	28,490	28,490	6,554	21,936
Capital Outlay	0	0	0	0
<u>Total Maintenance - Grounds</u>	<u>47,190</u>	<u>47,190</u>	<u>19,605</u>	<u>27,585</u>
<u>Total Custodial / Maintenance</u>	<u>268,091</u>	<u>268,091</u>	<u>226,681</u>	<u>41,410</u>
<u>Security Program</u>				
Purchased Services	5,111	5,111	2,501	2,610
Supplies	1,275	1,275	0	1,275
<u>Total Security Program</u>	<u>6,386</u>	<u>6,386</u>	<u>2,501</u>	<u>3,885</u>
<u>Student Transportation</u>				
<u>School Transportation</u>				
Salaries	58,367	58,367	58,322	45
Benefits	28,866	28,866	28,613	253
Purchased Services	26,700	26,700	28,033	(1,333)
Supplies	32,307	32,307	25,069	7,238
Capital Outlay	0	0	0	0
<u>Total School Transportation</u>	<u>146,240</u>	<u>146,240</u>	<u>140,037</u>	<u>6,203</u>
<u>General Transportation</u>				
Purchased Services	0	0	24	(24)
Supplies	3,000	3,000	2,267	733
<u>Total General Transportation</u>	<u>3,000</u>	<u>3,000</u>	<u>2,291</u>	<u>709</u>
<u>Total Transportation</u>	<u>149,240</u>	<u>149,240</u>	<u>142,328</u>	<u>6,912</u>
<u>Other Support Services</u>				
Purchased Services	13,150	13,150	13,812	(662)
Supplies	1,700	1,700	0	1,700
<u>Total Other Support Services</u>	<u>14,850</u>	<u>14,850</u>	<u>13,812</u>	<u>1,038</u>
<u>Non-Instructional</u>				
Benefits	3,900	3,900	3,861	39
Supplies	0	0	0	0
<u>Total Non-Instructional</u>	<u>3,900</u>	<u>3,900</u>	<u>3,861</u>	<u>39</u>

Continued

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis) (See Note 1)</u>	<u>Variance With Final Budget - Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Contingency Reserve	\$ 80,000	\$ 80,000	\$ 0	\$ 80,000
Interfund Transfers	30,332	30,332	30,332	0
<u>Total Charges to Appropriations</u>	<u>2,231,717</u>	<u>2,231,717</u>	<u>1,959,989</u>	<u>271,727</u>
<u>Ending Budgetary Fund Balance</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 872,710</u>	<u>\$ 872,710</u>

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOOD SERVICE**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note 1)	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<u>Budgetary Fund Balance - Beginning</u>	\$ 60,000	\$ 60,000	\$ 73,146	\$ 13,146
<u>Resources (Inflows)</u>				
<u>Local Revenue</u>				
Children Meal Sales	20,000	20,000	15,867	(4,133)
Adult Meal Sales	2,000	2,000	5,322	3,322
Other Local Revenue	500	500	454	(46)
<u>Total Local Revenue</u>	<u>22,500</u>	<u>22,500</u>	<u>21,643</u>	<u>(857)</u>
<u>State Revenue</u>				
State Revenue	0	0	0	0
<u>Total State Revenue</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Federal Revenue</u>				
Child Nutrition Reimbursement	126,358	126,358	118,487	(7,871)
<u>Total Federal Revenue</u>	<u>126,358</u>	<u>126,358</u>	<u>118,487</u>	<u>(7,871)</u>
<u>Other Sources</u>				
Earnings on Investments	15	15	95	80
Interfund Transfers	0	0	0	0
<u>Total Other Sources</u>	<u>15</u>	<u>15</u>	<u>95</u>	<u>80</u>
<u>Amounts Available for Appropriations</u>	<u>208,873</u>	<u>208,873</u>	<u>213,371</u>	<u>4,498</u>
<u>Charges to Appropriations (Outflows)</u>				
<u>Non-Instructional</u>				
Salaries	51,394	51,394	55,950	(4,556)
Benefits	33,188	33,188	30,018	3,170
Purchased Services	1,000	1,000	82	918
Supplies	88,291	88,291	89,201	(910)
Capital Outlay	5,000	5,000	0	5,000
<u>Total Non-Instructional</u>	<u>178,873</u>	<u>178,873</u>	<u>175,251</u>	<u>3,622</u>
<u>Total Charges to Appropriations</u>	<u>178,873</u>	<u>178,873</u>	<u>175,251</u>	<u>3,622</u>
<u>Ending Budgetary Fund Balance</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 38,120</u>	<u>\$ 8,120</u>

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY**  
**PERSI - BASE PLAN**  
**LAST 10 FISCAL YEARS \***

<u>Year Ended June 30,</u>	<u>Employer's portion of net pension liability</u>	<u>Employer's proportionate share of the net pension liability</u>	<u>Employer's covered- employee payroll</u>	<u>Employer's proportional share of the net pension liability as a percentage of its covered- employee payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
2023	3.4371900%	\$ 1,353,826	\$ 1,342,594	100.84%	83.09%
2022	0.0352544%	\$ (27,843)	\$ 1,355,435	-2.05%	100.36%
2021	0.0362867%	\$ 842,625	\$ 1,315,648	64.05%	88.22%
2020	0.0362694%	\$ 414,005	\$ 1,292,128	32.04%	93.79%
2019	0.0374543%	\$ 552,457	\$ 1,228,630	44.97%	91.69%
2018	0.0380686%	\$ 598,373	\$ 1,205,039	49.66%	90.68%
2017	0.0390164%	\$ 790,922	\$ 1,181,240	66.96%	87.26%
2016	0.0422452%	\$ 556,301	\$ 1,141,115	48.75%	91.38%
2015	0.0421504%	\$ 310,293	\$ 1,281,828	24.21%	94.95%
2014	*	*	*	*	*

Data reported is measured as of June 30, 2022

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**PERSI - BASE PLAN**  
**LAST 10 FISCAL YEARS \***

<u>Year Ended June 30,</u>	<u>Statutorily required</u>	<u>Contributions in relation to the statutorily required contribution</u>	<u>Contribution (deficiency) excess</u>	<u>Employer's covered- employee payroll</u>	<u>Contributions as a percentage of covered- employee payroll</u>
2023	\$ 160,306	\$ 160,306	\$ -	\$ 1,342,594	11.94%
2022	\$ 161,839	\$ 161,839	\$ -	\$ 1,355,435	11.94%
2021	\$ 157,088	\$ 157,088	\$ -	\$ 1,315,648	11.94%
2020	\$ 154,280	\$ 154,280	\$ -	\$ 1,292,128	11.94%
2019	\$ 139,081	\$ 139,081	\$ -	\$ 1,228,630	11.32%
2018	\$ 136,410	\$ 136,410	\$ -	\$ 1,205,039	11.32%
2017	\$ 133,716	\$ 133,716	\$ -	\$ 1,181,240	11.32%
2016	\$ 129,174	\$ 129,174	\$ -	\$ 1,141,115	11.32%
2015	\$ 145,103	\$ 145,103	\$ -	\$ 1,281,828	11.32%
2014	*	*	*	*	*

Data reported is measured as of June 30, 2023

\* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**SCHEDULE OF EMPLOYER'S SHARE OF NET OPEB ASSET**  
**PERSI - SICK LEAVE**  
**LAST 10 FISCAL YEARS \***

Year Ended June 30,	Employer's portion of net OPEB asset	Employer's proportionate share of the net OPEB asset	Employer's covered- employee payroll	Employer's proportional share of the net OPEB asset as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of the total OPEB asset
2023	0.0787502%	\$ 59,950	\$ 1,342,594	4.47%	127.21%
2022	0.0787502%	\$ 114,361	\$ 1,355,435	8.44%	152.61%
2021	0.0787502%	\$ 96,966	\$ 1,315,648	7.37%	152.87%
2020	0.0896296%	\$ 80,529	\$ 1,292,128	6.23%	138.51%
2019	0.0840762%	\$ 74,343	\$ 1,228,630	6.05%	135.69%
2018	*	*	*	*	*
2017	*	*	*	*	*
2016	*	*	*	*	*
2015	*	*	*	*	*
2014	*	*	*	*	*

Data reported is measured as of June 30, 2022

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**PERSI - OPEB PLAN**  
**LAST 10 FISCAL YEARS \***

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution (deficiency) excess	Employer's covered- employee payroll	Contributions as a percentage of covered- employee payroll
2023	\$ -	\$ -	\$ -	\$ 1,342,594	0.00%
2022	\$ -	\$ -	\$ -	\$ 1,355,435	0.00%
2021	\$ -	\$ -	\$ -	\$ 1,315,648	0.00%
2020	\$ 7,061	\$ 7,160	\$ (99.00)	\$ 1,292,128	0.55%
2019	\$ 13,791	\$ 13,791	\$ -	\$ 1,228,630	1.12%
2018	*	*	*	*	*
2017	*	*	*	*	*
2016	*	*	*	*	*
2015	*	*	*	*	*
2014	*	*	*	*	*

Data reported is measured as of June 30, 2023

\* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.



**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2023**

**NOTE 1 - RECONCILIATION OF BUDGET TO GAAP**

An explanation of the differences between budgetary inflows and outflows and revenues and expenditures determined in accordance with accounting principles generally accepted in the United States of America follows:

	<u>General Fund</u>	<u>Food Service</u>
<u>Sources/Inflows of Resources</u>		
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 2,832,700	\$ 213,371
<u>Differences - Budget to GAAP</u>		
The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes	(947,168)	(73,146)
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting		0
Earnings from investments are inflows of budgetary resources but are not revenues for financial reporting purposes	<u>(39,511)</u>	<u>(95)</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 1,846,021</u>	<u>\$ 140,130</u>
<u>Uses/Outflows of Resources</u>		
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 1,959,989	\$ 175,251
<u>Differences - Budget to GAAP</u>		
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting	<u>(30,332)</u>	<u>0</u>
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 1,929,657</u>	<u>\$ 175,251</u>

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2023**

**NOTE 2 - REQUIRED FUND DISCLOSURE**

The following funds had excess actual expenditures over budgeted expenditures:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Overage</u>
None	\$ 0	\$ 0	\$ 0

**NOTE 3 - BUDGET PROCESS**

The Board of Trustees adopts a budget on a basis consistent with the GAAP with minor changes for most funds. The District is required to present the adopted and final amended budget of the general fund and all other funds shown as major funds in the fund financial statements. These items are presented in the required supplementary information section following the notes to the financial statements.

The following procedures are followed in establishing the budget for the District:

- 1) At least 28 days prior to its annual meeting, the board of trustees shall have prepared a budget in a form prescribed by the state superintendent of public education, and shall have notified the public of the budget hearing.
- 2) At the public hearing or a special meeting held no later than 14 days after the public hearing, the board of trustees shall adopt a budget for the ensuing year.
- 3) The board of trustees shall publish a summary statement of the budget and a complete copy of the budget shall be submitted to the Idaho State Board of Education.
- 4) The District may amend the budget any time during the year but the above procedures must be followed each time a budget amendment is made.
- 5) The legal budget is adopted at the function level.

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2023**

**NOTE 4 - PENSION DISCLOSURES**

The following information is required to be disclosed as it relates to the pension:

- Changes of benefit terms: None
- Changes in composition of the population covered by the benefit terms: None
- Changes of assumptions: None

**NOTE 5 - OPEB DISCLOSURES**

The following information is required to be disclosed as it relates to the pension:

- Changes of benefit terms: None
- Changes in composition of the population covered by the benefit terms: None
- Changes of assumptions: None

**SUPPLEMENTAL INFORMATION SECTION**

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**COMBINING BALANCE SHEET SCHEDULE**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2023**

	Vocational Technology	State Basic Technology	State Drug Free	Title I-A Local Program
<b><u>ASSETS</u></b>				
Cash	\$ 25,733	\$ 11,956	\$ 16,738	
Due From Other Governments				
	<u>\$ 25,733</u>	<u>\$ 11,956</u>	<u>\$ 16,738</u>	<u>\$ 0</u>
 <b><u>LIABILITIES</u></b>				
Accounts Payable	\$ 250	\$ 5,119		
Contracts and Benefits Payable				\$ 9,441
Interfund Balances				15,481
	<u>250</u>	<u>5,119</u>	<u>\$ 0</u>	<u>24,922</u>
 <b><u>FUND BALANCES</u></b>				
Unreserved	<u>25,483</u>	<u>6,837</u>	<u>16,738</u>	<u>(24,922)</u>
	<u>25,483</u>	<u>6,837</u>	<u>16,738</u>	<u>(24,922)</u>
	<u>\$ 25,733</u>	<u>\$ 11,956</u>	<u>\$ 16,738</u>	<u>\$ 0</u>

Continued

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**COMBINING BALANCE SHEET SCHEDULE**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2023**

	<u>Title I-C Migrant</u>	<u>Special Education - Grants to States (IDEA, Part B)</u>	<u>Special Education - Preschool (IDEA Preschool)</u>	<u>Perkins III - Vocational Technology</u>
<b><u>ASSETS</u></b>				
Cash				
Due From Other Governments				
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>
 <b><u>LIABILITIES</u></b>				
Accounts Payable				
Contracts and Benefits Payable	\$ 9,031	\$ 4,052		
Interfund Balances	4,841	16,078	\$ 1,183	\$ 9,880
<b><u>TOTAL LIABILITIES</u></b>	<b><u>13,872</u></b>	<b><u>20,130</u></b>	<b><u>1,183</u></b>	<b><u>9,880</u></b>
 <b><u>FUND BALANCES</u></b>				
Unreserved	(13,872)	(20,130)	(1,183)	(9,880)
<b><u>TOTAL FUND BALANCES</u></b>	<b><u>(13,872)</u></b>	<b><u>(20,130)</u></b>	<b><u>(1,183)</u></b>	<b><u>(9,880)</u></b>
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>

Continued

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**COMBINING BALANCE SHEET SCHEDULE**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2023**

	<u>Title II-A Improving Teacher Quality</u>	<u>Cares Act - ESSER III</u>	<u>Rural Education Achievement Program</u>	<u>Insurance Project</u>
<b><u>ASSETS</u></b>				
Cash				
Due From Other Governments				
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>
 <b><u>LIABILITIES</u></b>				
Accounts Payable	\$ 896	\$ 1,769	\$ 2,024	
Contracts and Benefits Payable			3,963	
Interfund Balances	<u>1,612</u>	<u>20,905</u>	<u>5,240</u>	<u>\$ 217</u>
<b><u>TOTAL LIABILITIES</u></b>	<b><u>2,508</u></b>	<b><u>22,674</u></b>	<b><u>11,227</u></b>	<b><u>217</u></b>
 <b><u>FUND BALANCES</u></b>				
Unreserved	<u>(2,508)</u>	<u>(22,674)</u>	<u>(11,227)</u>	<u>(217)</u>
<b><u>TOTAL FUND BALANCES</u></b>	<b><u>(2,508)</u></b>	<b><u>(22,674)</u></b>	<b><u>(11,227)</u></b>	<b><u>(217)</u></b>
 <b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	 <b><u>\$ 0</u></b>	 <b><u>\$ 0</u></b>	 <b><u>\$ 0</u></b>	 <b><u>\$ 0</u></b>

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**COMBINING BALANCE SHEET SCHEDULE**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2023**

	Title IV Student Support	Expanding Arts	State Activities - Ed. of Homeless Child.	Cares Act - ESSER I
<b><u>ASSETS</u></b>				
Cash		\$ 15,848	\$ 141	
Due From Other Governments				
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 15,848</u></b>	<b><u>\$ 141</u></b>	<b><u>\$ 0</u></b>
 <b><u>LIABILITIES</u></b>				
Accounts Payable		\$ 991		
Contracts and Benefits Payable				
Interfund Balances	\$ 2,260			\$ 4,142
<b><u>TOTAL LIABILITIES</u></b>	<b><u>2,260</u></b>	<b><u>991</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 4,142</u></b>
 <b><u>FUND BALANCES</u></b>				
Unreserved	(2,260)	14,857	141	(4,142)
<b><u>TOTAL FUND BALANCES</u></b>	<b><u>(2,260)</u></b>	<b><u>14,857</u></b>	<b><u>141</u></b>	<b><u>(4,142)</u></b>
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 15,848</u></b>	<b><u>\$ 141</u></b>	<b><u>\$ 0</u></b>

Continued



**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**COMBINING BALANCE SHEET SCHEDULE**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2023**

	CVRF - SLFRF	CVRF - Special Distribution	Cares Act - ESSER I	Total
<b>ASSETS</b>				
Cash				\$ 70,416
Due From Other Governments				0
<b><u>TOTAL ASSETS</u></b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 70,416</b>
 <b>LIABILITIES</b>				
Accounts Payable			\$ (153)	\$ 10,896
Contracts and Benefits Payable				26,487
Interfund Balances		\$ 18	8,377	90,234
<b><u>TOTAL LIABILITIES</u></b>	<b>\$ 0</b>	<b>18</b>	<b>\$ 8,224</b>	<b>127,617</b>
 <b>FUND BALANCES</b>				
Unreserved	0	(18)	(8,224)	(57,201)
<b><u>TOTAL FUND BALANCES</u></b>	<b>0</b>	<b>(18)</b>	<b>(8,224)</b>	<b>(57,201)</b>
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 70,416</b>

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Vocational Technology</u>	<u>State Basic Technology</u>	<u>State Drug Free</u>	<u>Title I-A Local Program</u>
<b><u>REVENUES</u></b>				
Local				
State	\$ 18,635	\$ 47,090	\$ 4,406	
Federal				\$ 81,025
	<u>18,635</u>	<u>47,090</u>	<u>4,406</u>	<u>81,025</u>
<b><u>TOTAL REVENUES</u></b>	<u>18,635</u>	<u>47,090</u>	<u>4,406</u>	<u>81,025</u>
<b><u>EXPENDITURES</u></b>				
Instructional	15,602			80,091
Support		31,260	500	
Administrative				
Non-Instructional - Food Service				
Capital Expenditures		50,368		
	<u>15,602</u>	<u>81,628</u>	<u>500</u>	<u>80,091</u>
<b><u>TOTAL EXPENDITURES</u></b>	<u>15,602</u>	<u>81,628</u>	<u>500</u>	<u>80,091</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u></b>	<u>3,033</u>	<u>(34,538)</u>	<u>3,906</u>	<u>934</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Interfund Transfers				
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>NET CHANGE IN FUND BALANCE</u></b>	<u>3,033</u>	<u>(34,538)</u>	<u>3,906</u>	<u>934</u>
<b><u>FUND BALANCE - BEGINNING</u></b>	<u>22,450</u>	<u>41,375</u>	<u>12,832</u>	<u>(25,856)</u>
<b><u>FUND BALANCE - ENDING</u></b>	<u>\$ 25,483</u>	<u>\$ 6,837</u>	<u>\$ 16,738</u>	<u>\$ (24,922)</u>

Continued

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Title I-C Migrant</u>	<u>Special Education - Grants to States (IDEA, Part B)</u>	<u>Special Education - Preschool (IDEA Preschool)</u>	<u>Perkins III - Vocational Technology</u>
<b><u>REVENUES</u></b>				
Local		\$ 1,809		
State				
Federal	\$ 46,696	48,190	\$ 5,769	\$ 7,046
<b><u>TOTAL REVENUES</u></b>	<u>46,696</u>	<u>49,999</u>	<u>5,769</u>	<u>7,046</u>
<b><u>EXPENDITURES</u></b>				
Instructional	47,864	52,526	5,769	
Support				
Administrative		674		
Non-Instructional - Food Service				
Capital Expenditures				7,125
<b><u>TOTAL EXPENDITURES</u></b>	<u>47,864</u>	<u>53,200</u>	<u>5,769</u>	<u>7,125</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u></b>	<u>(1,168)</u>	<u>(3,201)</u>	<u>0</u>	<u>(79)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Interfund Transfers				
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>NET CHANGE IN FUND BALANCE</u></b>	<u>(1,168)</u>	<u>(3,201)</u>	<u>0</u>	<u>(79)</u>
<b><u>FUND BALANCE - BEGINNING</u></b>	<u>(12,704)</u>	<u>(16,929)</u>	<u>(1,183)</u>	<u>(9,801)</u>
<b><u>FUND BALANCE - ENDING</u></b>	<u>\$ (13,872)</u>	<u>\$ (20,130)</u>	<u>\$ (1,183)</u>	<u>\$ (9,880)</u>

Continued

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Title II-A Improving Teacher Quality</u>	<u>Cares Act - ESSER III</u>	<u>Rural Education Achievement Program</u>	<u>Insurance Project</u>
<b><u>REVENUES</u></b>				
Local				
State				
Federal	<u>\$ 10,516</u>	<u>\$ 150,210</u>	<u>\$ 22,953</u>	
<b><u>TOTAL REVENUES</u></b>	<u>10,516</u>	<u>150,210</u>	<u>22,953</u>	<u>\$ 0</u>
<b><u>EXPENDITURES</u></b>				
Instructional	1,787	8,041	23,761	121,158
Support	10,359	148,924		
Administrative				
Non-Instructional - Food Service				
Capital Expenditures				
<b><u>TOTAL EXPENDITURES</u></b>	<u>12,146</u>	<u>156,965</u>	<u>23,761</u>	<u>121,158</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u></b>	<u>(1,630)</u>	<u>(6,755)</u>	<u>(808)</u>	<u>(121,158)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Interfund Transfers				
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>NET CHANGE IN FUND BALANCE</u></b>	<u>(1,630)</u>	<u>(6,755)</u>	<u>(808)</u>	<u>(121,158)</u>
<b><u>FUND BALANCE - BEGINNING</u></b>	<u>(878)</u>	<u>(15,919)</u>	<u>(10,419)</u>	<u>120,941</u>
<b><u>FUND BALANCE - ENDING</u></b>	<u>\$ (2,508)</u>	<u>\$ (22,674)</u>	<u>\$ (11,227)</u>	<u>\$ (217)</u>

Continued

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Title IV Student Support</u>	<u>Expanding Arts</u>	<u>State Activities - Ed. of Homeless Child.</u>	<u>Cares Act - ESSER I</u>
<b>REVENUES</b>				
Local		\$ 14,230		
State				
Federal	\$ 13,003		\$ 1,449	\$ 157
<b>TOTAL REVENUES</b>	<u>13,003</u>	<u>14,230</u>	<u>1,449</u>	<u>157</u>
<b>EXPENDITURES</b>				
Instructional				112
Support	13,662		793	40
Administrative				
Non-Instructional - Food Service				
Capital Expenditures		14,168		
<b>TOTAL EXPENDITURES</b>	<u>13,662</u>	<u>14,168</u>	<u>793</u>	<u>152</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<u>(659)</u>	<u>62</u>	<u>656</u>	<u>5</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund Transfers				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>NET CHANGE IN FUND BALANCE</b>	(659)	62	656	5
<b>FUND BALANCE - BEGINNING</b>	(1,601)	14,795	(515)	(4,147)
<b>FUND BALANCE - ENDING</b>	<u>\$ (2,260)</u>	<u>\$ 14,857</u>	<u>\$ 141</u>	<u>\$ (4,142)</u>

Continued

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>CVRF - SLFRF</u>	<u>CVRF - Special Distribution</u>	<u>Cares Act - ESSER II</u>	<u>Total</u>
<b><u>REVENUES</u></b>				
Local				\$ 16,039
State				70,131
Federal	\$ 30,389		\$ 89,480	506,883
<b><u>TOTAL REVENUES</u></b>	<u>30,389</u>	<u>\$ 0</u>	<u>89,480</u>	<u>593,053</u>
<b><u>EXPENDITURES</u></b>				
Instructional				356,711
Support	30,389		40,954	276,881
Administrative				674
Non-Instructional - Food Service				0
Capital Expenditures			56,750	128,411
<b><u>TOTAL EXPENDITURES</u></b>	<u>30,389</u>	<u>0</u>	<u>97,704</u>	<u>762,677</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u></b>	<u>0</u>	<u>0</u>	<u>(8,224)</u>	<u>(169,624)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Interfund Transfers				0
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>NET CHANGE IN FUND BALANCE</u></b>	<u>0</u>	<u>0</u>	<u>(8,224)</u>	<u>(169,624)</u>
<b><u>FUND BALANCE - BEGINNING</u></b>	<u>0</u>	<u>(18)</u>	<u>0</u>	<u>112,423</u>
<b><u>FUND BALANCE - ENDING</u></b>	<u>\$ 0</u>	<u>\$ (18)</u>	<u>\$ (8,224)</u>	<u>\$ (57,201)</u>

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**COMBINING BALANCE SHEET SCHEDULE**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Capital Construction</u>	<u>Plant Facilities</u>	<u>P.F. - Bus Depreciation</u>
<b><u>ASSETS</u></b>			
Cash	\$ 1,225		
Investments	29,910		
Interfund Balances			
	<hr/>	<hr/>	<hr/>
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 31,135</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>
<b><u>LIABILITIES</u></b>			
Accounts Payable			
Salaries and Benefits Payable			
Interfund Balances		\$ 34,829	\$ 76,377
	<hr/>	<hr/>	<hr/>
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ 0</u></b>	<b><u>34,829</u></b>	<b><u>76,377</u></b>
<b><u>FUND BALANCES</u></b>			
Restricted:			
Seagraves Playground Grant			
Capital Projects	31,135	(34,829)	(76,377)
	<hr/>	<hr/>	<hr/>
<b><u>TOTAL FUND BALANCES</u></b>	<b><u>31,135</u></b>	<b><u>(34,829)</u></b>	<b><u>(76,377)</u></b>
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$ 31,135</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>

	<u>Total</u>
\$	1,225
	29,910
	<u>0</u>
\$	<u><u>31,135</u></u>

\$	0
	0
	<u>111,206</u>
	<u>111,206</u>

	0
	<u>(80,071)</u>
	<u>(80,071)</u>
\$	<u><u>31,135</u></u>



**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Capital Construction</u>	<u>Plant Facilities</u>	<u>P.F. - Bus Depreciation</u>
<b><u>REVENUES</u></b>			
Other Local Revenue	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b><u>TOTAL REVENUE</u></b>	<b><u>\$          0</u></b>	<b><u>\$          0</u></b>	<b><u>\$          0</u></b>
<b><u>EXPENDITURES</u></b>			
Salaries			
Benefits			
Purchased Services			
Supplies			
Capital Outlay			
Debt Service - Principal			24,566
Debt Service - Interest			1,504
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>          0</u></b>	<b><u>          0</u></b>	<b><u>          26,070</u></b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u></b>	<b><u>          0</u></b>	<b><u>          0</u></b>	<b><u>          (26,070)</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Earnings on Investments			
Proceeds from Capital Leases			
Transfer In (Out)			30,332
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<b><u>          0</u></b>	<b><u>          0</u></b>	<b><u>          30,332</u></b>
<b><u>NET CHANGE IN FUND BALANCE</u></b>	<b><u>          0</u></b>	<b><u>          0</u></b>	<b><u>          4,262</u></b>
<b><u>FUND BALANCE - BEGINNING</u></b>	<b><u>          31,135</u></b>	<b><u>          (34,829)</u></b>	<b><u>          (80,639)</u></b>
<b><u>FUND BALANCE - ENDING</u></b>	<b><u>\$          31,135</u></b>	<b><u>\$          (34,829)</u></b>	<b><u>\$          (76,377)</u></b>

<u>Total</u>
<u>\$ 0</u>
<u>0</u>
0
0
0
0
0
24,566
1,504
<u>26,070</u>
<u>(26,070)</u>
0
0
<u>30,332</u>
<u>30,332</u>
4,262
<u>(84,333)</u>
<u><u>\$ (80,071)</u></u>

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**SCHEDULE OF CHANGE IN NET POSITION - AGENCY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

Student Group	Beginning Balance	Receipts	Disbursements	Ending Balance
Unallocated	\$ 0	\$ 230.00	\$ 1,312.93	\$ (1,082.93)
Sawtooth Conference	8,063.40	4,239.87	5,022.13	7,281.14
Club Dungeons & Dragons	17.93		7.17	10.76
Secondary Social Studies	138.65			138.65
Sunshine Committee	330.13	928.04	348.72	909.45
Student Council	752.01	701.64	817.17	636.48
Sales Tax	(3.91)			(3.91)
Yearbook	9,623.91	1,034.00	2,470.04	8,187.87
Kindergarten	38.15	189.13	146.87	80.41
First Grade	620.81	151.63	18.60	753.84
Second Grade	161.40			161.40
Third Grade	302.20			302.20
Fourth Grade	1,030.33		363.75	666.58
Fifth Grade	589.85		113.83	476.02
Sixth Grade	408.44	105.13	74.34	439.23
Class of 2019	286.97			286.97
Class of 2018	407.65			407.65
Class of 2017	472.84		496.37	(23.53)
Class of 2020	2.42			2.42
Class of 2021	411.92		33.29	378.63
Class of 2022	722.80		693.31	29.49
Class of 2023	423.74	495.19	655.26	263.67
Class of 2024	660.36	2,907.00	2,206.30	1,361.06
Class of 2025	440.85	121.40	76.05	486.20
Class of 2026	808.61	324.00	115.68	1,016.93
Class of 2027	769.22	279.15	133.70	914.67
Class of 2028	0.00	100.00		100.00
Class of 2029	0.00	75.00		75.00
Auto Collision	1,696.12		2,640.50	(944.38)
Future Farmers of America	165.84	2,092.90	1,734.60	524.14
YEA	31.42	1,003.00	946.23	88.19
Music Club	4,004.64	5,637.00	4,378.59	5,263.05
Ski/Skate	11.70	15.00		26.70
Library	53.16	1,403.36	1,032.21	424.31
Robotics	457.88			457.88
Science Club	0.00	3,805.64	2,766.13	1,039.51
BPA	173.15	35.00	5.24	202.91
Athletics	24,568.75	17,563.80	24,128.17	18,004.38
Box Tops/Field Trips	894.38	46.60	96.32	844.66
Team Accounts	25,072.15	27,624.14	27,330.19	25,366.10
Field Trips	53.84		17.16	36.68
General Student Body	13.62	183.58		197.20
Tournament	623.53			623.53
In & Out - Other	375.17	521.05	842.68	53.54
Concessions	4,041.86	8,517.62	9,218.10	3,341.38

Continued

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**SCHEDULE OF CHANGE IN NET POSITION - AGENCY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

<u>Student Group</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
SPED	\$ 165.70		\$ 20.83	\$ 144.87
Scholarships	<u>14,517.97</u>	<u>\$ 2,608.10</u>	<u>4,000.00</u>	<u>13,126.07</u>
Total	<u>\$ 104,401.56</u>	<u>\$ 82,937.97</u>	<u>\$ 94,262.46</u>	<u>\$ 93,077.07</u>

**R. MICHAEL BURR**

Certified Public Accountant

P.O. Box 2229

Twin Falls, ID 83303-2229

(208) 736-8747

**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**

Chairman and Board of Trustees  
Dietrich School District No. 314  
Dietrich, ID 83324

September 30, 2023

I 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 Dietrich School District No. 314, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Dietrich School District No. 314's basic financial statements and have issued my report thereon dated September 30, 2023.

**Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered Dietrich School District No. 314's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Dietrich School District No. 314's internal control. Accordingly, I do not express an opinion on the effectiveness of Dietrich School District No. 314's internal control.

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

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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  
Page Two

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dietrich School District No. 314's financial statements are free from material misstatement, I 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 my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

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

Sincerely,

*R. Michael Burr*

R. Michael Burr  
Certified Public Accountant

**DIETRICH SCHOOL DISTRICT NO. 314**  
**DIETRICH, IDAHO**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**SIGNIFICANT DEFICIENCIES**

None

**MATERIAL WAENNESSES**

None

**NONCOMPLIANCE**

none

**Summary Schedule of Prior Audit Findings**

**Finding 2022-001 Lack of Segregation of Duties**

The District believes that this finding applies only to the financial reporting and does not effect the federal award programs. However, due to a reassignment of duties of existing personnel, we have been able to put a place a good segregation of duties for the accounting functions.

# 4TH-6TH PLC BOARD REPORT

October 9, 2023



## **READING INTERVENTION**

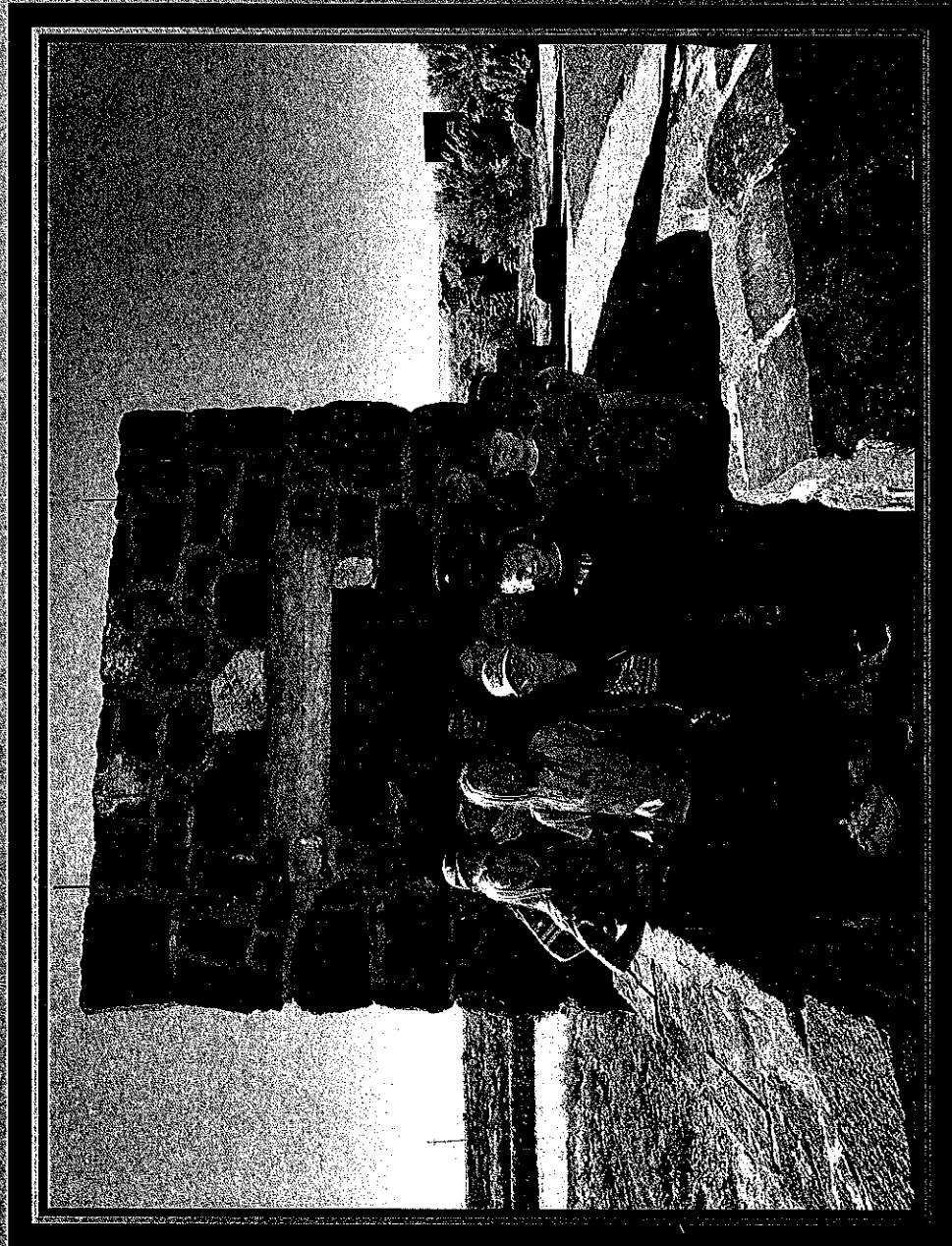
- 4<sup>th</sup> and 5<sup>th</sup> grade have begun reading intervention
- 6<sup>th</sup> grade will begin when jr. high sports are over

## **WRITING**

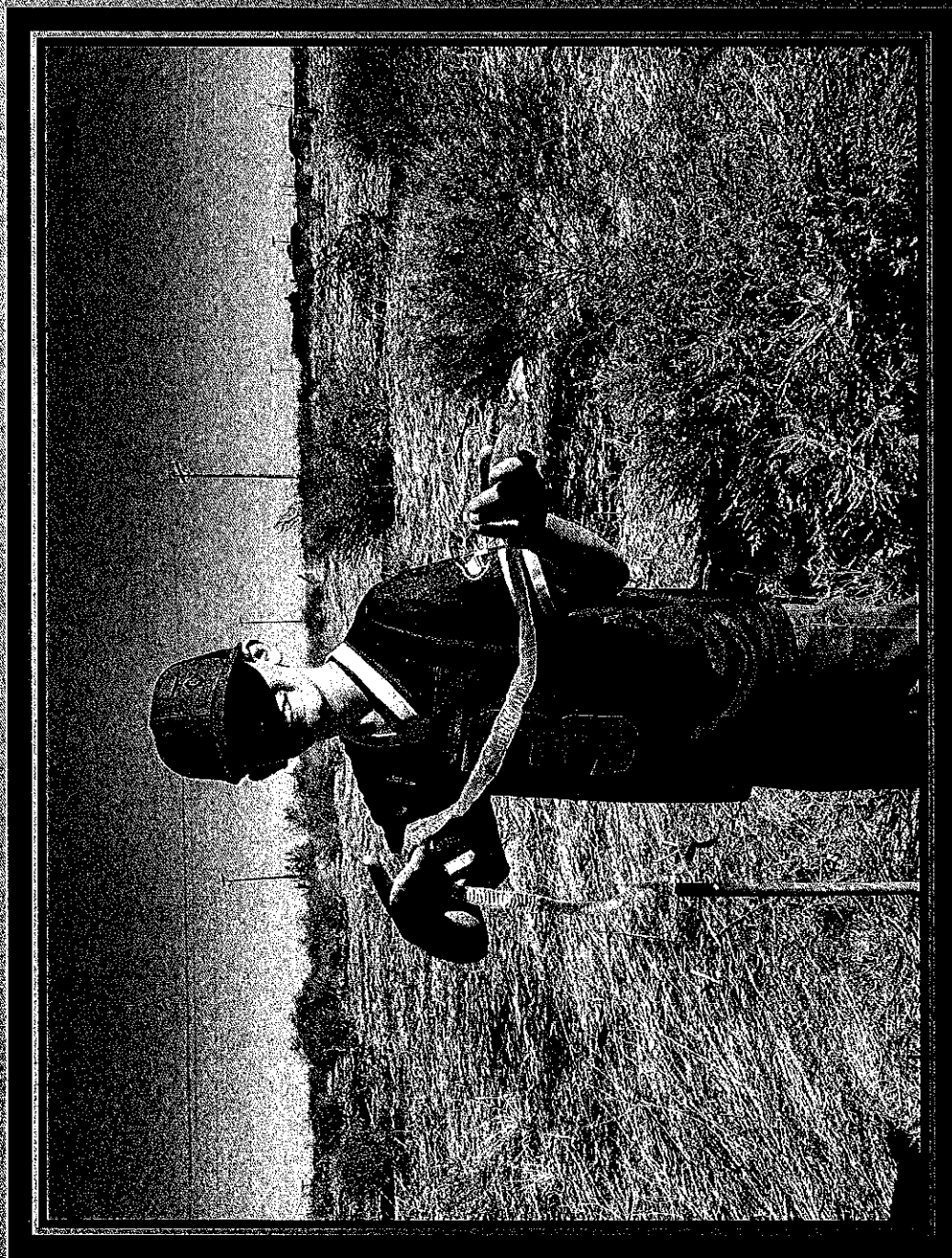
- Writing is being emphasized across the curriculum
- Great training at the beginning of the year
- A couple of grade levels have completed essays

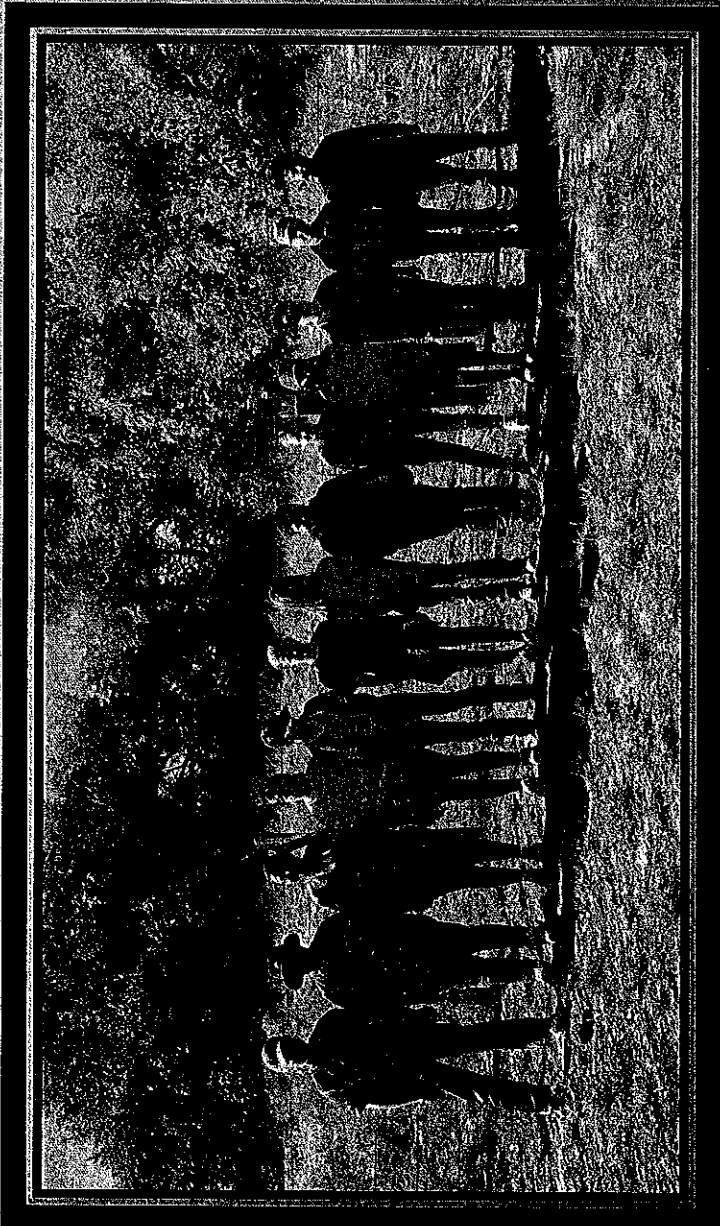
- The sixth grade completed the study of a novel, *Farewell to Manzanar*, a story of a Japanese American family that was incarcerated after the bombing of Pearl Harbor.
- Because writing is a priority in our curriculum, students were required to write an essay on Japanese American Internment.
- We then visited Hunt Internment Camp in Hunt, Idaho-just down the road.
- This activity made it real for the students.

**Students  
standing in  
what remains  
of the Military  
Police Office  
near the  
entrance**

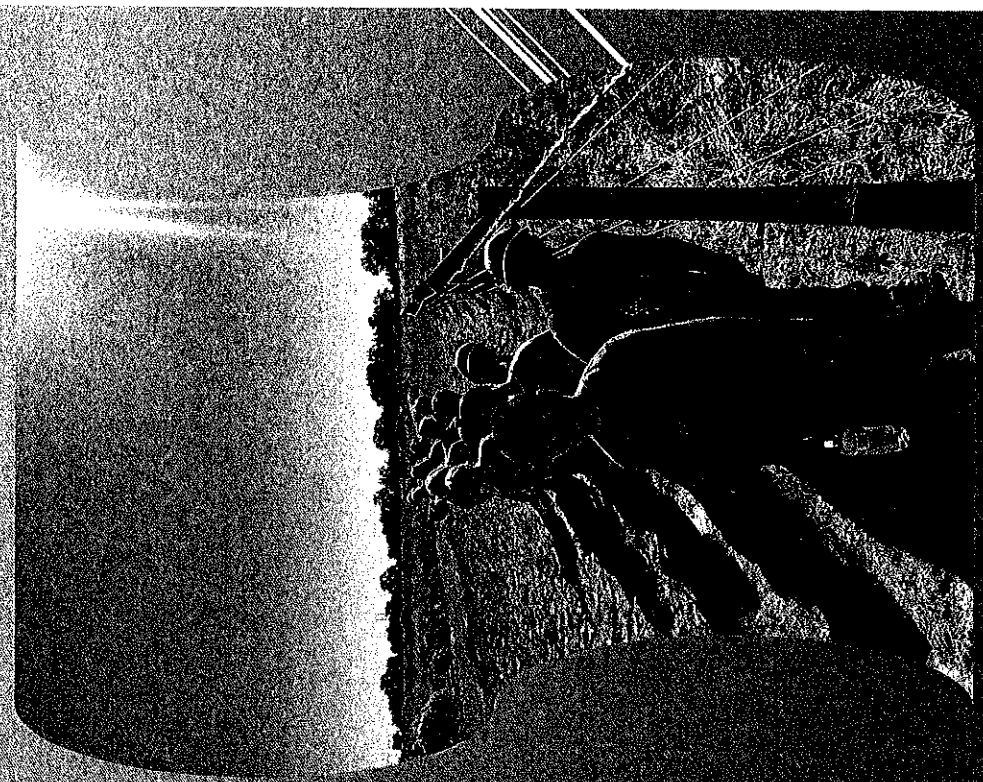


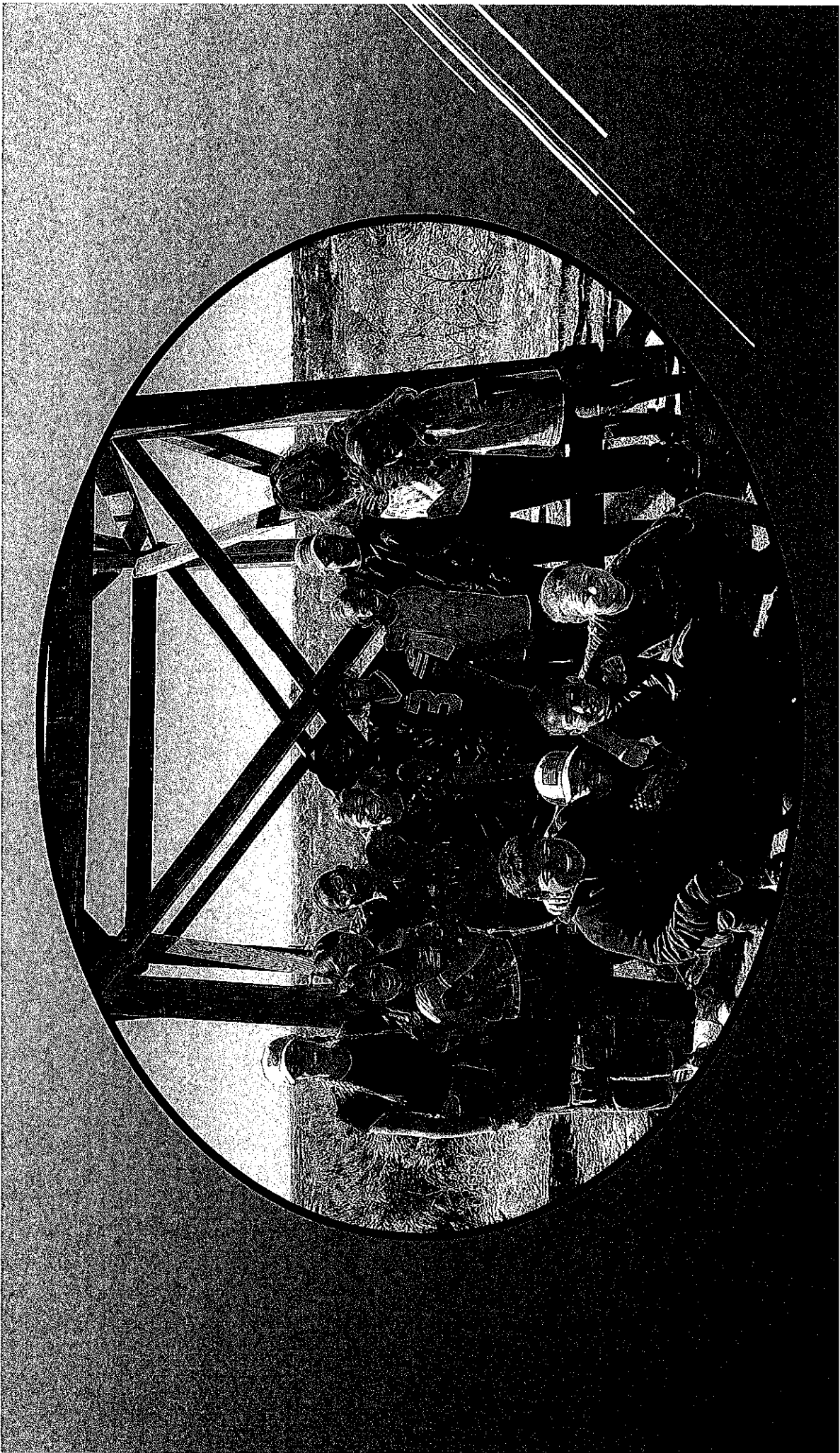
**A little biology  
lesson on the trail.  
This student spotted  
a perfect  
snakeskin. Even the  
eyeballs were  
intact.**





ALONG THE BARBED WIRE FENCE







# DIETRICH SCHOOL DISTRICT

# SUPERINTENDENT REPORT

OCTOBER 2023

## UPCOMING DATES

OCTOBER

17- PSAT TESTING 10TH GRADE

18- REGION 4 SUPERINTENDENT MEETINGS

19- 1ST QTR ENDS

20- TEACHER WORK DAY

25-26 SUPERINTENDENT NETWORK

25- PARENT TEACHER CONFERENCE

## SCHOOL CULTURE

I HAVE NOTICED OVER THE LAST COUPLE OF YEARS THAT WE HAVE BEEN LOSING SOME OF THE THINGS THAT MAKE SCHOOL MEMORIES MEMORABLE. I AM WORKING WITH MR. ASTLE TO BRING SOME OF THOSE THINGS BACK. I TRULY BELIEVE THAT YOU CAN BE LEARNING AND STILL HAVE FUN. I AM WORKING WITH THE STAFF TO INCLUDE MORE FUN ACTIVITIES FOR THE STUDENTS.

- SOME THINGS THAT I WANT TO DO ARE BRING BACK MORE PEP ASSEMBLIES, AND MUSIC ON THE INTERCOM SYSTEM AS STUDENTS COME TO SCHOOL. I AM OPEN TO ANY OTHER IDEAS. IF THERE ARE THINGS YOU HAVE NOTICED THAT WE HAVE LOST AS PART OF THE SCHOOL DAY. PLEASE SHARE THOSE WITH ME SO THAT WE CAN MAKE THE EDUCATIONAL EXPERIENCE FOR OUR STUDENTS GREAT.

- MY EYES HAVE DEFINITELY BEEN OPENED AS I HAVE HAD MORE EXPERIENCE TO SEE STUDENT WORK DUE TO MY HUSBAND WORKING AT THE SCHOOL. THE LACK OF EFFORT THAT STUDENTS ARE PUTTING TOWARDS LEARNING THE CONTENT IS AT A LEVEL I AM NOT HAPPY ABOUT. I WORKING WITH THE STAFF TO THINK OF WAYS THAT WE CAN ENCOURAGE OUR STUDENTS TO WANT TO LEARN AND NOT DO THE BARE MINIMUM. I THINK THAT IF WE CAN INCORPORATE SOME FUN THINGS BACK INTO THE REGULAR SCHOOL DAY WE WILL SEE SOME POSITIVE CHANGES IN THIS AREA AS WELL.

## MENTAL HEALTH AWARENESS

- JAMIE SHETLER WITH THE JAE FOUNDATION CONTACTED ME ABOUT A MONTH AGO. THIS FOUNDATION IS WORKING WITH LOCAL SCHOOL WITH SUICIDE AWARENESS
- WE NEEDED 25.00 PER STUDENT AND WE ARE TAKING 22 STUDENTS. ALL THE MONEY HAS BEEN DONATED BY PEOPLE WITHIN THE COMMUNITY.
- WE PLAN TO USE OUR SENIORS THIS SCHOOL YEAR TO BRING AWARENESS TO THE OTHER STUDENTS BY DOING A MONTHLY BOOT CHECK.
- WE WILL HAVE TWO TRAININGS IN THE MONTH OF OCTOBER THE FIRST ONE WILL BE WITH OUR STAFF MENTORS. THE SECOND WILL BE WITH STUDENT PEER LEADERS. THIS IS ALL PART OF THE IDAHOO LIVES GRANT I RECEIVED.

## ATTENDANCE

ATTENDANCE HAS BEEN REALLY GOOD FOR THE FIRST MONTH AND A HALF OF SCHOOL. WE HAVE HAD SOME SICKNESS A COUPLE WEEKS AGO. BUT FOR THE MOST PART OUR KIDS ARE HEALTHY AND ATTENDING SCHOOL REGULARLY. EVEN SOME OF OUR STUDENTS THAT HAVE HAD ATTENDANCE ISSUES IN THE PAST HAVE HAD GOOD ATTENDANCE SO FAR THIS YEAR.

Grade	Enrollment	ADA
K-6	82	95%
7-8	32	96%
9-12	75	96%



# SUPERINTENDENT REPORT

OCTOBER 2023

## ESSER FUNDS

- ALL FUNDS THAT HAD TO BE SPENT BY SEPTEMBER 30TH HAVE BEEN SPENT AND APPROVED.
- ALMOST ALL FUNDS FOR ESSER 3 HAVE BEEN ENCUMBERED BASED ON THE APPROVAL OF ITEMS AT THE LAST BOARD MEETING. THERE IS A COUPLE THOUSAND DOLLARS NOT ENCUMBERED. WE ARE NOT COMFORTABLE USING IT UNTIL THE CURRENT PROJECTS ARE COMPLETE.
- THE SCIENCE ROOM AS WELL AS THE DOWNSTAIRS FIRE SUPPRESSION SYSTEM WILL BE SOMETIME IN NOVEMBER OR DECEMBER WHEN THEY ARE COMPLETE.. BOTH CONTRACTORS SAID THEY WOULD WORK IT INTO THE SCHEDULE AS SOON AS THEY CAN.

# MAINTENANCE REPORT

OCTOBER 2023

## TRANSPORTATION

- NO MAJOR ISSUES WITH BUSES.
- BIDS HAVE BEEN REQUESTED FOR BOTH ELECTRICAL AND DIESEL BUSES.
- WE HOPE TO PRESENT BIDS IN NOVEMBER AS WE WILL NEED TO GET A BUS ORDERED BY JANUARY IN ORDER TO HAVE IT BY THE START OF NEXT SCHOOL YEAR.

## GROUNDS

- WE HAVE FINISHED UP A LOT OF PROJECTS FROM THE BEGINNING OF THE YEAR.
- THE HANDRAIL IS UP AND WE HOPE TO BE FINISHED WITH IT IN THE NEXT WEEK IN FRONT OF THE SCHOOL. AREAS THAT GRASS WAS DUG UP DUE TO CONCRETE REPLACEMENT HAVE BEEN FILLED IN WITH DIRT AND GRASS PLANTED.

## MAINTENANCE/CUSTODIAL

- THE MONTH OF OCTOBER WILL BE BUSY WITH PROJECTS GETTING READY FOR WINTER.
- WE NEED TO REPLACE THE FURNACE IN THE DUPLEX HOUSING.
- THE GYM PROJECT HAS A FEW LOOSE ENDS TO FINISH UP.
- BOILER MAINTENANCE, AS WELL AS THE UPGRADES TO THE BOILER, WILL BE COMPLETE MID-OCTOBER.
- WATER HEATER SENSOR REPAIR IN THE MAIN BUILDING.
- BOTH GYM FLOORS WILL BE REDONE THE GYMS WILL BE CLOSED FROM OCT 26-29.

## **Dean of Students Report**

**Discipline:** We have not had very few major discipline issues at this point. We did have one student that was marked as truant as they skipped class and appeared to have left campus during 7th period one day. That specific student is also in some trouble away from school. Attendance has been pulled and several students have served detention for an accumulation of tardies. The number was lower than the first time I pulled during the 22-23 school year, so that is positive.

**Grade Reports:** Our second grade pull was on 9/19, and our third will be on 10/3. We did have a number of students on the red card list after the second grade pull. A very small number of those students are participating in extracurricular activities during the fall.

**Homecoming:** At the time of writing (9/26), homecoming is one week away. We have a busy week scheduled with activities going on each day/night. HS volleyball has home games on Tuesday and Thursday. JH football and volleyball has a road game on Wednesday. Student council has planned a Powder-Puff football game for Monday and a Macho Man volleyball game for Wednesday. There will be a community bonfire following the volleyball game on Thursday. The parade will be Thursday as well. The football game is Friday night, and the Homecoming dance will follow. The varsity girls travel to Arco that Saturday for a tournament.

## **Athletic Report**

Both high school volleyball and football are over halfway through their regular seasons. The district volleyball tournament will start in the middle of October. Football hopes to make the playoffs which will begin on Halloween weekend, the same weekend as state volleyball and cross country. Cross Country (high school and junior high) has been to several meets and hopes to continue to see success as they get closer to their district meet.

Both junior high football and volleyball have played several games at the time of writing. Volleyball has a good turnout of kids 6-8 and have seen some success early on. The junior high football team has about 11-12 kids 6-8. They brought back many of the kids from last years team. They are all a year older and bigger and have shown much improvement from last year.

Rick Came up with this idea. I am in complete agreement as I think it is important to honor staff who have served several years in the District and have that displayed.

I have met with Team leads and added a few things to his vision.

**Who:** Teachers and staff who have served at Dietrich school

Search records to recognize as many as possible as far back as the committee sees fit.

We will need to do a lot of research in our staff records to come up with the list from now up to current..

**What:** Recognition of extended or exemplary service of 20 plus years.

**When:** Design and cost estimate presented at December 2023 board meeting

In talking with team leads we would like to have a plaque. The Plaque should be really nice and big for each staff member.

**Coaches:** Banner hanging in the gym for each sport with the names and years coaching for each coach.

**Where:** High traffic area of school where it can be viewed by community members.

I like the entrance into the gym on the dietrich side as this is a high traffic area. I would do it on the wall opposite of the picture frames so as you are walking in on the left side. I would want to take out the bulletin board that is there that is not used as well as move the AED machine over by the fire extinguisher.

Another idea from the team lead was inside the main doors just past the double doors. I am open to other ideas.

**Why:** Recognize the exemplary service of our teachers and staff.

**Some ideas:** Divide the area in sections. 20 plus years, 30 plus years, Other notable impactful teachers and staff.

**Cost :** This is not part of the current budget so the board would need to approve to use funds outside of the budget or we would need to budget for it next school year.

### Athletic Scorers Table

Collette Robertson and myself have been working with DL Evans bank to get a scorers table possibly donated to the school. She contacted them last week and it looks like they may be possibly donating a dollar amount to schools who have requested a donation around the first of the year. We are in need of purchasing a new table due to the addition of the shot clock and having to have more people sitting at the table. We would like to purchase a nice table. We did not budget for this as Collette thought we would be able to get it donated to the school.

I have two quotes BSN can only get the 10' table that is on their quote. We contacted them the last week of September and they said the quote is still valid there just may be an increase to freight costs. I have requested quotes from two other companies.

I have received a quote for two different options from Nevco. These two are attached below. They are 8-10 weeks out from delivery once we order. The third company is yet to get back to me with a quote. I will update it once I have a quote from them.

My recommendation is for the Nevco 10 ft. It doesn't cost much more for the back lit feature so I think either would be way better than what we have.. Vector is quite a bit cheaper than BSN. I like both mock ups but they can change it if you don't want the devil on there or want something different.

We are not budgeted for this table. I think athletics and concessions can pitch in for about 1/3 or half the cost the rest would need to be picked up by the district. We can have the district pick up the total cost as well. We could take it out of contingency or out of our fund balance.

If and when we receive a donation from DL evans we would apply it to the cost of the table.

We will need to purchase at least another table the same height as the one now to extend it if we choose not to purchase something like this.



FO Box 841393  
 Dallas, TX 75284-1393  
 Phone: 800-827-7610 Fax: 800-899-0149  
 Visit us at www.bsnsports.com

Contact Your Rep  
 Colby Mitchell Email: colby.mitchell@bsnsports.com | Phone: 208-490-0267

Sold to  
 1990695  
 DIETRICH SCHOOL  
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 DIETRICH ID 83324-5069  
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Ship To  
 1990695  
 DIETRICH SCHOOL  
 BRODY ASTLE  
 406 N PARK ST  
 DIETRICH ID 83324-5069  
 USA

Payer  
 1990695  
 DIETRICH SCHOOL  
 406 N PARK ST  
 DIETRICH ID 83324-5069  
 USA

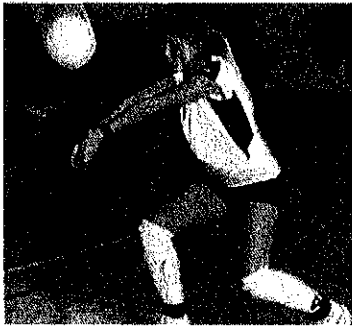
**Quote**

Cart #: 10124916  
 Purchase Order #: HOLD FOR PO 06/12/2023  
 Cart Name: SCORING TABLE  
 Quote Date: 06/05/2023  
 Quote Valid-to: 06/19/2023  
 Payment Terms: NT30  
 Ship Via:  
 Ordered By: BRODY ASTLE

Item Description	Qty	Unit Price	Total
Scoring Table-Free Standing 10' Item # - 1397715	1 EA	\$ 7,345.00	\$ 7,345.00
Scoring Table-Free Standing 12' Item # - 1397717	1 EA	\$ 9,270.00	\$ 9,270.00

Subtotal:	\$16,615.00
Other:	\$0.00
Freight:	\$1,854.37
Sales Tax:	\$0.00
Order Total:	\$18,469.37
Payment/Credit Applied:	\$0.00
Order Total:	\$18,469.37

## TRAINING EQUIPMENT

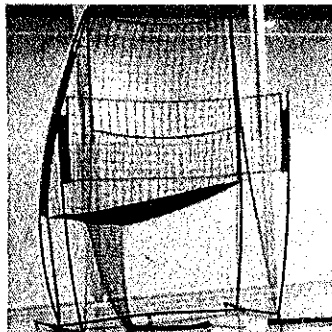


### PASS RITE TRAINING TOOL

- Durable elastic bands prevent excessive upward arm movement
- Attaches to passer's wrists and ankles, designed to minimize ball contact interference
- Adjustable to fit any passer's height

1238792

\$59<sup>99</sup> EA



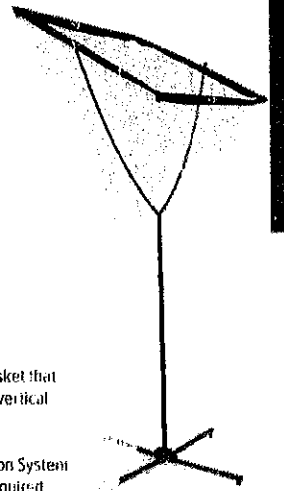
### BOWNET

### VOLLEYBALL PRACTICE STATION

- Powder coated steel frame with non-marking rubber feet
- Sets up in 160 seconds with 2 people, no tools required
- Includes volleyball barrier netting, sock catching net, practice court net, ground frame, BOW-pole, and roller case for easy storage and portability

1452985

\$549<sup>99</sup> EA



### BOWNET

### VOLLEYBALL SET NET

- Measures up to 9'6" tall with a basket that adjusts from 0 degrees to almost vertical
- Powder coated steel frame with non marking rubber feet
- EAS Technology (Energy Absorption System)
- Sets up in 60 seconds, no tools required

1452986

\$359<sup>99</sup> EA

## SCORE TABLES

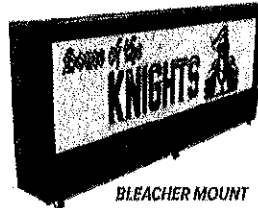
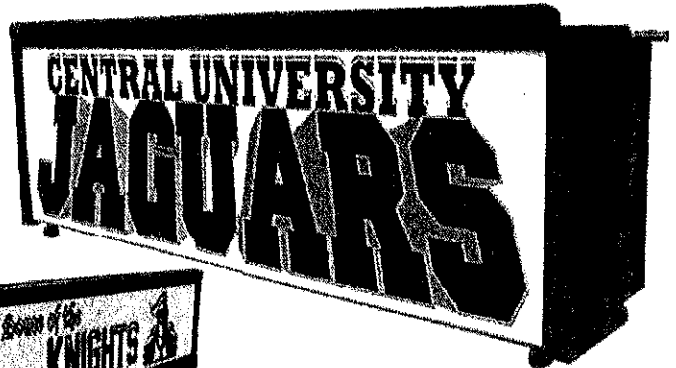


### SCORERS TABLE

- Shatter resistant polycarbonate illuminated panel slides in and out, making it possible to use different sponsors at different events
- Maintenance free LED lighting-rated for 100,000 hours
- Wood grain laminate counter with access holes for cables and cup holders
- 3" locking casters to prevent movement
- Vinyl padding included available in 8 colors (Black, Blue, Dark Green, Kelly Green, Maroon, Purple and Red)
- Ships fully assembled

1237283	Free Standing - 8'L (3 - 4 People)	\$7,999 <sup>99</sup> EA	
1237290	Bleacher Mount - 8' (3 - 4 People)	\$8,499 <sup>99</sup> EA	
1397715	Free Standing - 10'L (4 - 5 People)	\$8,999 <sup>99</sup> EA	
1397716	Bleacher Mount - 10'L (4 - 5 People)	\$9,999 <sup>99</sup> EA	
1397717	Free Standing - 12'L (5 - 6 People)	\$9,999 <sup>99</sup> EA	
1397718	Bleacher Mount - 12'L (5 - 6 People)	\$12,999 <sup>99</sup> EA	
1397719	Optional Padded Possession Indicator	\$779 <sup>99</sup> EA	
1397720	Optional Padded Possession Indicator w/Bonus	\$1,199 <sup>99</sup> EA	

FREE STANDING



BLEACHER MOUNT

### GRAPHICS INCLUDED!



### SPORT PRIDE SCORERS TABLE

- Folding 16" deep table with four drink holders
- Vinyl cover over 2" thick urethane foam
- Steel and aluminum structure with powder coated and anodized finish
- Built-in, non-marking transport casters
- 110 volt receptacles for computer, shot clock, etc.
- No additional charge when Bison QwikPrint graphic option is selected
- Printed surfaces are clear laminated to protect graphics

1187069

Convertible Free Standing Model - 34" H

\$5,999<sup>99</sup> EA

1187076

Space Saver Bleacher Model - 46" H

\$6,499<sup>99</sup> EA

### INDOOR TABLETOP SCOREBOARD

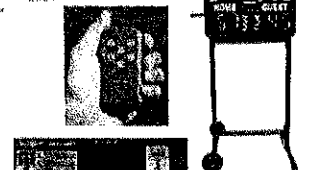
- Dimensions: 16"H x 24"W x 10"D - 13 lbs.
- LED clock digits: 4.75", LED score digits: 4.25"
- Scores basketball, volleyball and wrestling and can function as a metronome, stopwatch, clock with alarm and program timer
- Includes wireless remote (100' range) allows operator to change score and start/stop the clock
- 4 user-programmable frequency settings for operating multiple units independently in the same area
- Includes digital periods, bonus, team fouls and possession indicators
- Indoor use only
- Optional assembled stand measures 43"H x 28"W x 28"D

5K2229W Indoor Tabletop Scoreboard \$719<sup>99</sup> EA \*



### OPTIONS

1293784	Wheeled Stand	\$179 <sup>99</sup> EA *
1240597	Extra Loud Horn	\$74 <sup>99</sup> EA *
1142266	Carry Bag	\$129 <sup>99</sup> EA *
1201789	Replacement Remote	\$61 <sup>99</sup> EA *



BUILT IN CONTROL PANEL



# NEVCO

## QUOTATION

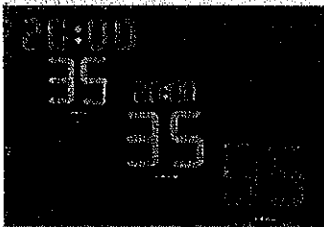
Account Name	Dietrich High School	Created Date	9/29/2023
Quote Number	00159130	Expiration Date	10/29/2023
Contact Name	Stefanie Shaw	Prepared By	Clayton Donaldson
Title	Superintendent	Title	Display and Scoring Consultant
Phone	208-544-2158 ext 100	Phone	(618) 664-0360 x7150
Fax	(208) 544-2832	Fax	(618) 664-0398
Email Address	<a href="mailto:stefanies@dietrichschools.org">stefanies@dietrichschools.org</a>	Email Address	<a href="mailto:cdonaldson@nevco.com">cdonaldson@nevco.com</a>

Quantity	Model/Part #	Product Description	Dimensions L x H x W/D	Unit Price	Discount	Total Price
1.00	ST-10-NL	10' Non-Lit Static Scorers Table (3-in-1 Upgradable)	116"x33"x28"	USD 4,428.00	10.00%	USD 3,985.20
1.00	PI-ST	Possession Indicator For Scorers Table		USD 506.00	10.00%	USD 455.40
1.00	DC-10	Scorers Table - Dust Cover		USD 405.00	10.00%	USD 364.50
Ttl Shipping Wt (lbs)		615	Subtotal			USD 4,805.10
County		Lincoln	Freight			USD 1,291.50
Total Savings!		USD -533.90	Total			USD 6,096.60

**Due to supply chain issues resulting from the pandemic, freight pricing and anticipated schedule for delivery along with performance of services are subject to change.**

Customers who purchased items in this quote also purchased the following:

### Slim Shot Clocks



- Three shot clock sizes, all with a 2" depth, to meet your venue's needs
- Bright, long lasting, energy-efficient LED's reduce power consumption and operating expense
- New durable Lexan face and lightweight aluminum cabinet design can withstand heavy impact
- Integrates with Nevco accessories, such as End of Period lights, and Locker Room Clocks
- Daisy chaining capability allows for single or double sided mounting

### 3-in-1 Scorers Table



- Upgradable from Non-Lit to Rear-Lit to LED (cartridge-based system)
- Expandable: add on 8' or 10' sections for longer, seamless table
- Proven, Unique Transport System for easy storage, moving and maneuverability
- Floor Saver Footings protect your floor and hold table in place
- Industrial Powder Coat Finish resists scratches

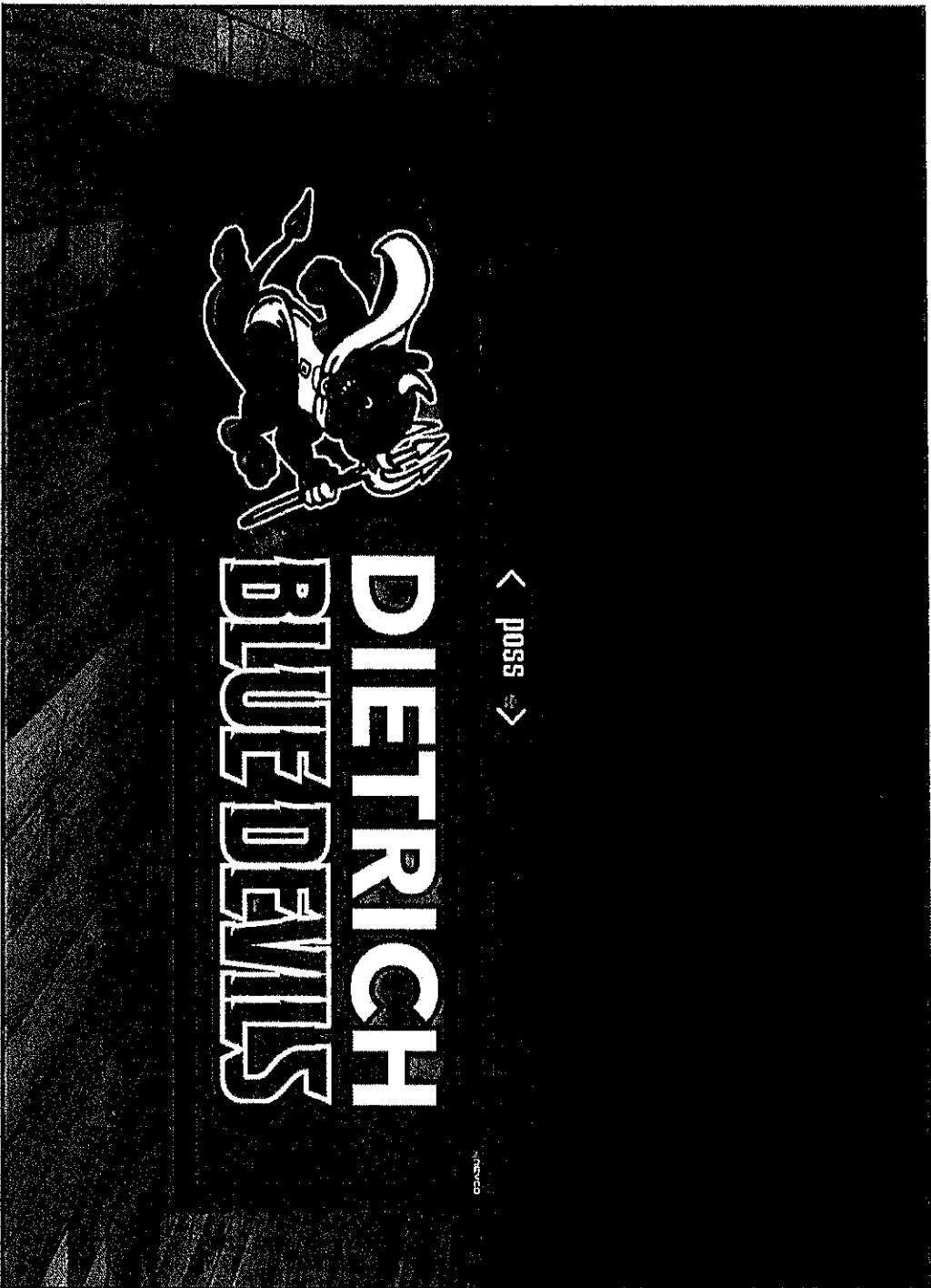


**DIETRICH HIGH SCHOOL, DIETRICH, ID**

**PROOF #59893**

**PROOF INCLUDES:**

- ST-10 - 10' Static Scorers Table  
(3-in-1 Upgrade)  
9.67'W x 2.75'H x 28"D  
Padding Color: 188 Electronic Blue
- PI-ST Possession Indicator  
Padding Color: 188 Electronic Blue



**SIGNATURE OF APPROVAL** \_\_\_\_\_

**DATE** \_\_\_\_\_

This rendering is for conceptual purposes only. It may not be to exact scale or specifications and should not be used for installation purposes. Every effort has been made to make it as accurate as possible. Beams and or pillars are for illustration only. Engineering specifications may require changes in the quantity, size and/or shape of beams and pillars to meet installation requirements. Nevco assumes no obligations or liability regarding the viability of applicability of existing structures. THIS DRAWING IS THE PROPERTY OF NEVCO INC. AND SHALL NOT BE REPRODUCED, COPIED, SHARED or DISTRIBUTED WITH ANYONE OTHER THAN THE INTENDED STAFF OR CLIENT OF THE PROPOSED PROJECT WITHOUT THE EXPRESSED PERMISSION OF NEVCO INC.

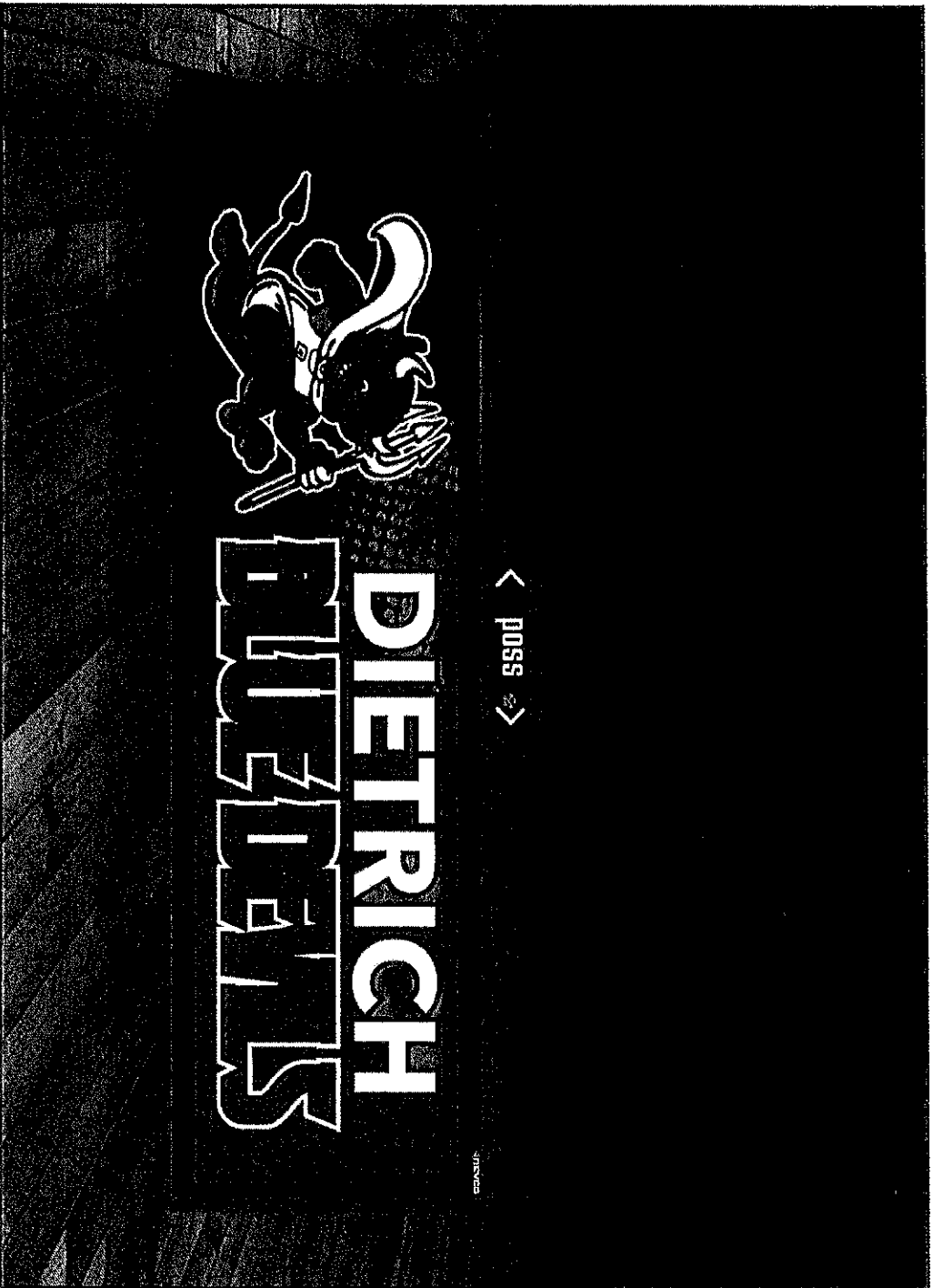
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SCORING SOLUTIONS  
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DIETRICH HIGH SCHOOL, DIETRICH, ID

PROOF #59893A

**PROOF INCLUDES:**

- ST-10 - 10' Static Scorers Table  
(3-in-1 Upgradeable)  
9.67'W x 2.75'H x 26"D  
Padding Color: 188 Electronic Blue
- PI-ST Possession Indicator  
Padding Color: 188 Electronic Blue



SIGNATURE OF APPROVAL \_\_\_\_\_

DATE \_\_\_\_\_

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MAXIMIZE YOUR IMPACT

# UPGRADABLE SCORERS TABLES



Table Sizes: 4ft, 8ft and 10ft

Styles: Non-Lit, Rear-Lit and LED

Nevco's Upgradable Scorers Table is the most flexible scorers table solution on the market today. The scorers table can be upgraded from non-lit to rear-lit to LED quickly and easily using a cartridge-based system. Additionally, the upgradable table can grow over time by combining and interlocking with other upgradable tables to expand into a longer, seamless table.

## 3 OPTIONS:

- Non-Lit: basic non-lit image printed on impact resistant face
- Rear-Lit: brighter upgraded look using state-of-the-art LED backlighting
- LED: digital display with high resolution 6mm SMD technology

## 3 OPTIONS USING 1 TABLE: CARTRIDGE-BASED CONCEPT

- Take out non-lit cartridge and replace with rear-lit or LED cartridge
- Upgrade your table at any time for a fraction of the cost vs. competition

## EXPAND:

- Unique ability to add/combine options into seamless product
- Add on additional table segments at any time
- Mix and match table types: non-lit, rear-lit and LED segments
- Maximizes customer options and budget

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BUILD YOUR OWN DISPLAY AND SCORING SYSTEM ONLINE AT:

[WWW.NEVCO.COM](http://WWW.NEVCO.COM)

U.S. & CANADA: 800-851-4040 INTERNATIONAL: 618-664-0360

FAX: 618-664-0398 E-MAIL: [INFO@NEVCO.COM](mailto:INFO@NEVCO.COM)

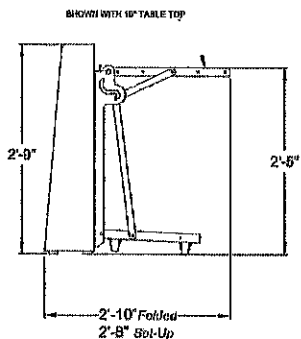
## Non-Lit and Rear-Lit Signage Options

MODEL NUMBER	BACK-LIGHTING	DIMENSIONS	TABLE DEPTH	IMPRINTABLE AREA	UPGRADE-ABLE	EXPAND-ABLE	POWER (DISPLAY ONLY)	WT LBS	AMPS @ 120 VAC
ST-4-NL	Non-Lit	4'L x 2'9"H x 32"D	19" (48cm)	46" x 29.50"	Yes	Yes	n/a	115	n/a
ST-4-RL	Rear-Lit	1.2 x 0.88 x 0.81 m	19" (48cm)	46" x 29.50"	Yes	Yes	25W	125	0.2
ST-8-NL	Non-Lit	8'L x 2'9"H x 32"D	19" (48cm)	93.25" x 29.50"	Yes	Yes	n/a	180	n/a
ST-8-RL	Rear-Lit	2.4 x 0.88 x 0.81 m	19" (48cm)	93.25" x 29.50"	Yes	Yes	50W	190	0.5
ST-10-NL	Non-Lit	10'L x 2'9"H x 32"D	19" (48cm)	112.25" x 29.50"	Yes	Yes	n/a	210	n/a
ST-10-RL	Rear-Lit	3.05 x 0.88 x 0.81 m	19" (48cm)	112.25" x 29.50"	Yes	Yes	60W	220	0.5

## LED Options

MODEL NUMBER	PITCH MM	COLOR	DIMENSIONS	TABLE DEPTH	V PIXELS	H PIXELS	POWER (DISPLAY ONLY)	WT LBS	AMPS @ 120 VAC
ST-8-LED-400	6	RGB Full Color	8'L x 2'9"H x 32"D 2.4 x 0.88 x 0.81 m	19" (48cm)	120	400	1,500W	230	5.8
ST-10-LED-480	6	RGB Full Color	10'L x 2'9"H x 32"D 3.05 x 0.88 x 0.81 m	19" (48cm)	120	480	1,800W	250	7

6mm True Color	
PIXEL PITCH	6mm
COLOR	36-bit Deep Color
COLOR CAPABILITY	68 Billion
DISPLAY ELEMENT	1-SMD-LED per pixel
PIXEL BRIGHTNESS	1,500 NIT (cd/m <sup>2</sup> )
VIEWING ANGLE	170 degrees horizontal & vertical
OPERATING TEMP	-40°-150° F
GUARANTEE	5 year limited guarantee



### Padding Colors Available:



### Folded Dimensions:

4-ft Tables: 4'L x 2'9"H x 34"D (1.2 x 0.88 x 0.85 m)  
 8-ft Tables: 8'L x 2'9"H x 34"D (2.4 x 0.88 x 0.85 m)  
 10-ft Tables: 10'L x 2'9"H x 34"D (3.05 x 0.88 x 0.85 m)

### Set-Up Dimensions:

4-ft Tables: 4'L x 2'9"H x 32"D (1.2 x 0.88 x 0.81 m)  
 8-ft Tables: 8'L x 2'9"H x 32"D (2.4 x 0.88 x 0.81 m)  
 10-ft Tables: 10'L x 2'9"H x 32"D (3.05 x 0.88 x 0.81 m)

Construction: Heavy-duty, steel and aluminum construction. Lightweight for transporting. No table legs, providing maximum knee space and leg room. Floor saver footing protects floor from scratching and holds table in place securely. Industrial powder coat finish to resist scratching. Integrated power strip with 6 outlets. (120V, 15 Amp; separate power cord)

### Optional Accessories:

- Possession Indicator
- Dust Cover

DISPLAY DIRECTOR Software: This user-friendly software is the industry's most innovative, affordable and easy-to-use media server & control room solution, that allows you to display endless graphics such as fan prompts, player profiles and sponsorship spots on your Nevco display in seconds!

Nevco scorers tables are capable of displaying 3rd party software applications such as Stat Crew. This requires the additional purchase of Nevco's 3rd party integration package.

GUARANTEE: TO VIEW OR RECEIVE THE MOST RECENT COPY OF OUR GUARANTEE, PLEASE VISIT: [NEVCO.COM/WARRANTY-LIMITATION](http://NEVCO.COM/WARRANTY-LIMITATION)  
 U.S. SERVICE: 1-800-851-4040 INTERNATIONAL SERVICE: 1-618-664-0360 CANADA SERVICE: 1-800-461-8550

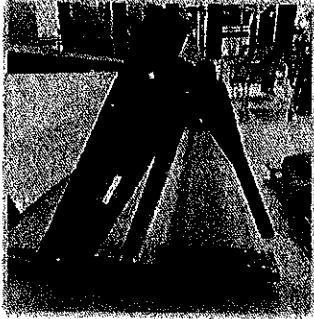
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U.S. & CANADA: 800-851-4040 INTERNATIONAL: 618-664-0360  
 FAX: 618-664-0398 E-MAIL: [INFO@NEVCO.COM](mailto:INFO@NEVCO.COM)

**NEVCO**  
 MAXIMIZE YOUR IMPACT™

# WHY CHOOSE NEVCO SCORER'S TABLES OVER THE COMPETITION

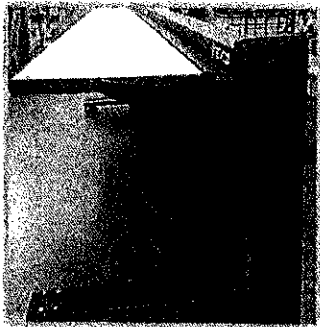


## Easy to Maneuver

The table is easy to move since it folds back into an A frame and comes with casters. This allows the table to be well balanced and moved easily. When you place the table, simply pick up on the table top and the front will lean forward and floor saver footing protects floor from scratching and holds table in place securely.

## Clutter Free Design

The backside of our scorer's tables shows a power cable that will wrap up behind the table when not in use, and a huge amount of space on top for controllers and laptops.

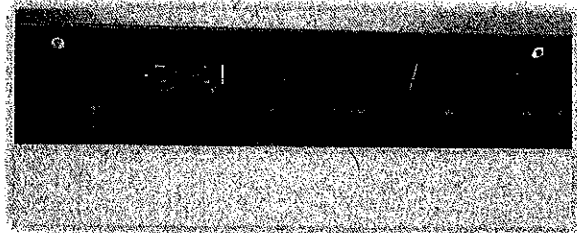


## Spacious Leg Room

When the table is setup you can see that Nevco's patent custom hinge design allows for legroom all the way through to the end of the table. Unlike many tables on the market there are no batwings or long hinges that eat up legroom or can be easily hit and knock down the table top.

## Convenient Outlet Access

The power strip is located above the table top. This allows for easy access to plug in controllers and laptop. No one needs to go under the scorer's table to plug in their equipment.



800-851-4040



Info@nevco.com



www.nevco.com



**NEVCO**

# NEVCO

## QUOTATION

Account Name	Dietrich High School	Created Date	9/29/2023
Quote Number	00159131	Expiration Date	10/29/2023
Contact Name	Stefanie Shaw	Prepared By	Clayton Donaldson
Title	Superintendent	Title	Display and Scoring Consultant
Phone	208-544-2158 ext 100	Phone	(618) 664-0360 x7150
Fax	(208) 544-2832	Fax	(618) 664-0398
Email Address	<a href="mailto:stefanies@dietrichschools.org">stefanies@dietrichschools.org</a>	Email Address	<a href="mailto:cdonaldson@nevco.com">cdonaldson@nevco.com</a>

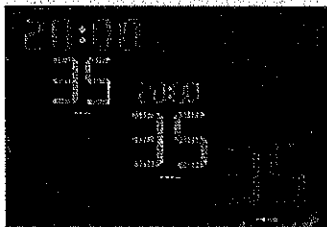
Quantity	Model/Part #	Product Description	Dimensions L x H x W/D	Unit Price	Discount	Total Price
1.00	ST-10-RL	10' Rear-Lit Static Scorers Table (3-in-1 Upgradable)	116"x33"x28"	USD 4,876.00	10.00%	USD 4,388.40
1.00	PI-ST	Possession Indicator For Scorers Table		USD 506.00	10.00%	USD 455.40
1.00	DC10	Scorers Table - Dust Cover		USD 405.00	10.00%	USD 364.50

TII Shipping Wt (lbs)	625	Subtotal	USD 5,208.30
County	Lincoln	Freight	USD 1,312.50
Total Savings!	USD -578.70	Total	USD 6,520.80

**Due to supply chain issues resulting from the pandemic, freight pricing and anticipated schedule for delivery along with performance of services are subject to change.**

Customers who purchased items in this quote also purchased the following:

### Slim Shot Clocks



- Three shot clock sizes, all with a 2" depth, to meet your venue's needs
- Bright, long lasting, energy-efficient LED's reduce power consumption and operating expense
- New durable Lexan face and lightweight aluminum cabinet design can withstand heavy impact
- Integrates with Nevco accessories, such as End of Period lights, and Locker Room Clocks
- Daisy chaining capability allows for single or double sided mounting

### 3-in-1 Scorers Table



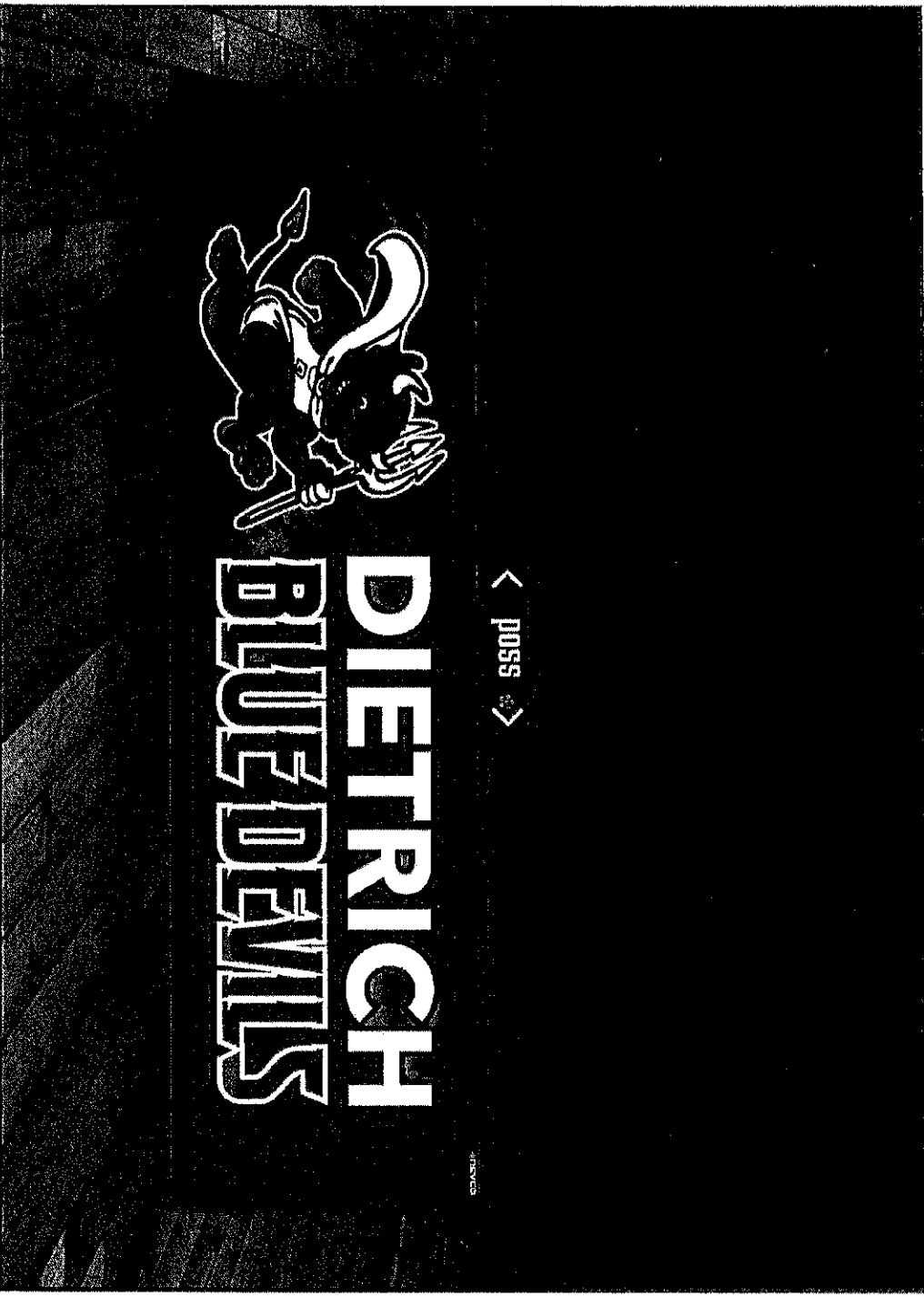
- Upgradable from Non-Lit to Rear-Lit to LED (cartridge-based system)
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- Floor Saver Footings protect your floor and hold table in place
- Industrial Powder Coat Finish resists scratches

DIETRICH HIGH SCHOOL, DIETRICH, ID

PROOF #59893

**PROOF INCLUDES:**

- ST-10 - 10' Static Scorers Table (3-in-1 Upgrade)  
9.67'W x 2.75'H x 28"D  
Padding Color: 188 Electronic Blue
- PI-S1 Possession Indicator  
Padding Color: 188 Electronic Blue



**SIGNATURE OF APPROVAL** \_\_\_\_\_

**DATE** \_\_\_\_\_

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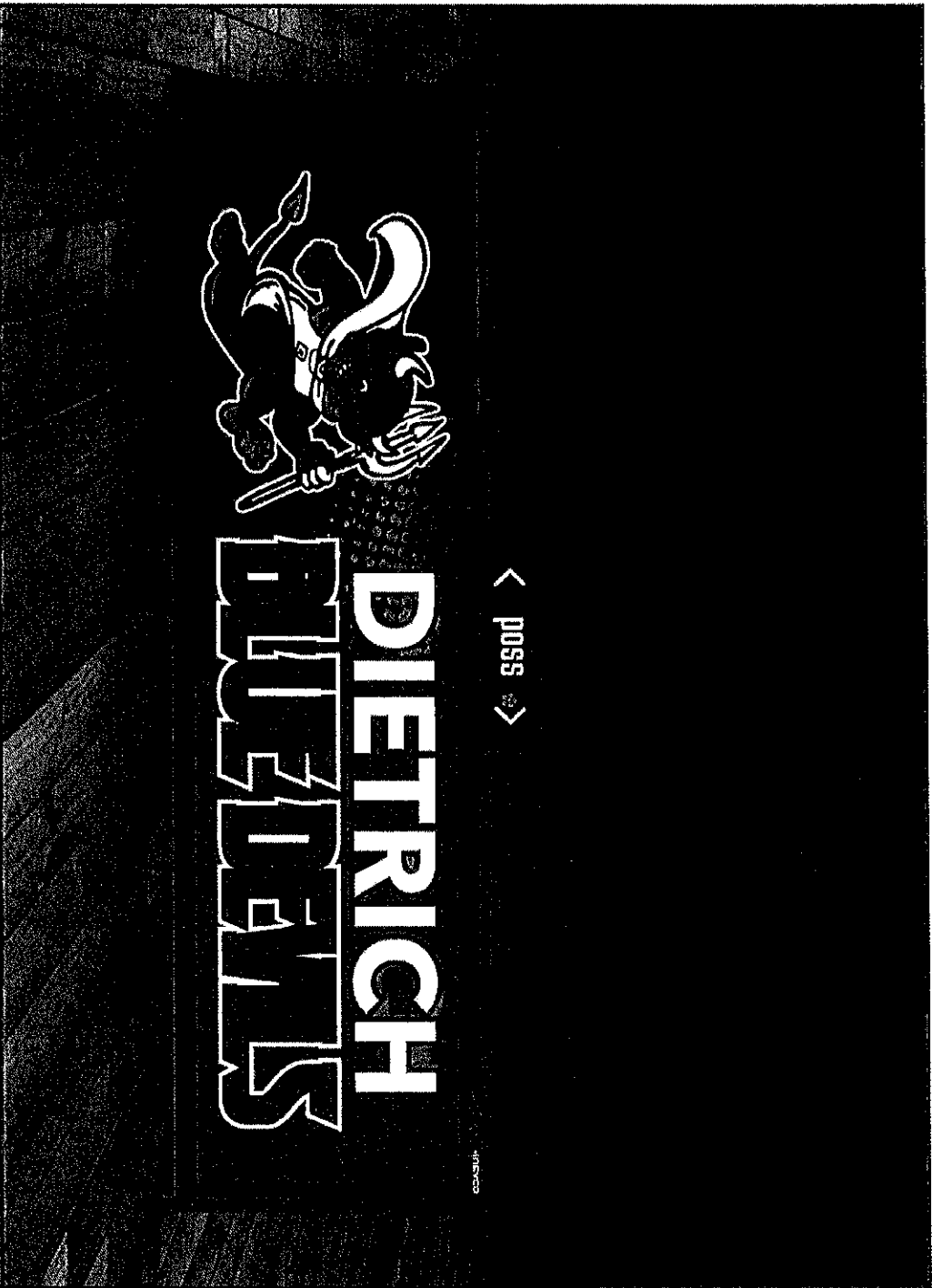


DIETRICH HIGH SCHOOL, DIETRICH, ID

PROOF #59893A

**PROOF INCLUDES:**

- ST-10 - 10' Static Scorers Table (3-in-1 Upgrade)  
9.67'W x 2.75'H x 28"D  
Padding Color: 188 Electronic Blue
- PI-ST Possession Indicator  
Padding Color: 188 Electronic Blue



SIGNATURE OF APPROVAL \_\_\_\_\_

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MAXIMIZE YOUR IMPACT

# UPGRADABLE SCORERS TABLES



Table Sizes: 4ft, 8ft and 10ft

Styles: Non-Lit, Rear-Lit and LED



Nevco's Upgradable Scorers Table is the most flexible scorers table solution on the market today. The scorers table can be upgraded from non-lit to rear-lit to LED quickly and easily using a cartridge-based system. Additionally, the upgradable table can grow over time by combining and interlocking with other upgradable tables to expand into a longer, seamless table.

## 3 OPTIONS:

- Non-Lit: basic non-lit image printed on impact resistant face
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## 3 OPTIONS USING 1 TABLE: CARTRIDGE-BASED CONCEPT

- Take out non-lit cartridge and replace with rear-lit or LED cartridge
- Upgrade your table at any time for a fraction of the cost vs. competition

## EXPAND:

- Unique ability to add/combine options into seamless product
- Add on additional table segments at any time
- Mix and match table types: non-lit, rear-lit and LED segments
- Maximizes customer options and budget

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FAX: 618-664-0398 E-MAIL: [INFO@NEVCO.COM](mailto:INFO@NEVCO.COM)

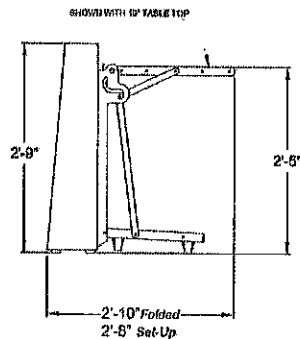
## Non-Lit and Rear-Lit Signage Options

MODEL NUMBER	BACK-LIGHTING	DIMENSIONS	TABLE DEPTH	IMPRINTABLE AREA	UPGRADE-ABLE	EXPAND-ABLE	POWER (DISPLAY ONLY)	WT LBS	AMPS @ 120 VAC
ST-4-NL	Non-Lit	4'L x 2'9"H x 32"D	19" (48cm)	46" x 29.50"	Yes	Yes	n/a	115	n/a
ST-4-RL	Rear-Lit	1.2 x 0.88 x 0.81 m	19" (48cm)	46" x 29.50"	Yes	Yes	25W	125	0.2
ST-8-NL	Non-Lit	8'L x 2'9"H x 32"D	19" (48cm)	93.25" x 29.50"	Yes	Yes	n/a	180	n/a
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ST-10-NL	Non-Lit	10'L x 2'9"H x 32"D	19" (48cm)	112.25" x 29.50"	Yes	Yes	n/a	210	n/a
ST-10-RL	Rear-Lit	3.05 x 0.88 x 0.81 m	19" (48cm)	112.25" x 29.50"	Yes	Yes	60W	220	0.5

## LED Options

MODEL NUMBER	PITCH MM	COLOR	DIMENSIONS	TABLE DEPTH	V PIXELS	H PIXELS	POWER (DISPLAY ONLY)	WT LBS	AMPS @ 120 VAC
ST-8-LED-400	6	RGB Full Color	8'L x 2'9"H x 32"D 2.4 x 0.88 x 0.81 m	19" (48cm)	120	400	1,500W	230	5.8
ST-10-LED-480	6	RGB Full Color	10'L x 2'9"H x 32"D 3.05 x 0.88 x 0.81 m	19" (48cm)	120	480	1,800W	250	7

6mm True Color	
PIXEL PITCH	6mm
COLOR	36-bit Deep Color
COLOR CAPABILITY	68 Billion
DISPLAY ELEMENT	1 SMD LED per pixel
PIXEL BRIGHTNESS	1,500 NIT (cd/m2)
VIEWING ANGLE	170 degrees horizontal & vertical
OPERATING TEMP	-40°- 150° F
GUARANTEE	5-year limited guarantee



### Padding Colors Available:



### Folded Dimensions:

4-ft Tables: 4'L x 2'9"H x 34"D (1.2 x 0.88 x 0.85 m)  
 8-ft Tables: 8'L x 2'9"H x 34"D (2.4 x 0.88 x 0.85 m)  
 10-ft Tables: 10'L x 2'9"H x 34"D (3.05 x 0.88 x 0.85 m)

### Set-Up Dimensions:

4-ft Tables: 4'L x 2'9"H x 32"D (1.2 x 0.88 x 0.81 m)  
 8-ft Tables: 8'L x 2'9"H x 32"D (2.4 x 0.88 x 0.81 m)  
 10-ft Tables: 10'L x 2'9"H x 32"D (3.05 x 0.88 x 0.81 m)

**Construction:** Heavy-duty, steel and aluminum construction. Lightweight for transporting. No table legs, providing maximum knee space and leg room. Floor saver footing protects floor from scratching and holds table in place securely. Industrial powder coat finish to resist scratching. Integrated power strip with 6 outlets. (120V, 15 Amp; separate power cord)

### Optional Accessories:

- Possession Indicator
- Dust Cover

**DISPLAY DIRECTOR Software:** This user-friendly software is the industry's most innovative, affordable and easy-to-use media server & control room solution, that allows you to display endless graphics such as fan prompts, player profiles and sponsorship spots on your Nevco display in seconds!

Nevco scorers tables are capable of displaying 3rd party software applications such as Stat Crew. This requires the additional purchase of Nevco's 3rd party integration package.

GUARANTEE: TO VIEW OR RECEIVE THE MOST RECENT COPY OF OUR GUARANTEE, PLEASE VISIT: [NEVCO.COM/WARRANTY-LIMITATION](http://NEVCO.COM/WARRANTY-LIMITATION)  
 U.S. SERVICE: 1-800-851-4040 INTERNATIONAL SERVICE: 1-618-664-0360 CANADA SERVICE: 1-800-461-8550

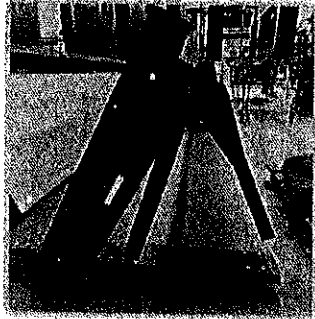
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# WHY CHOOSE NEVCO SCORER'S TABLES OVER THE COMPETITION

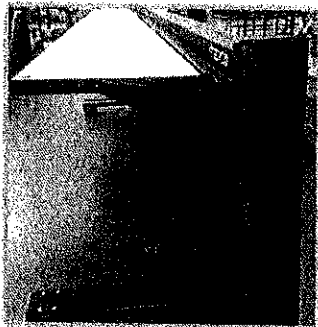
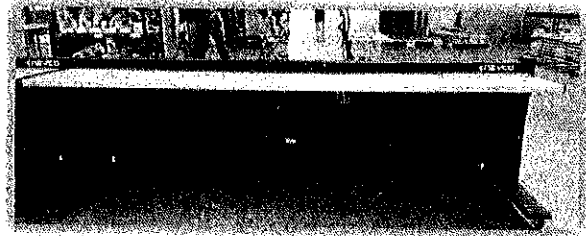


## Easy to Maneuver

The table is easy to move since it folds back into an A frame and comes with casters. This allows the table to be well balanced and moved easily. When you place the table, simply pick up on the table top and the front will lean forward and floor saver footing protects floor from scratching and holds table in place securely.

## Clutter Free Design

The backside of our scorer's tables shows a power cable that will wrap up behind the table when not in use, and a huge amount of space on top for controllers and laptops.

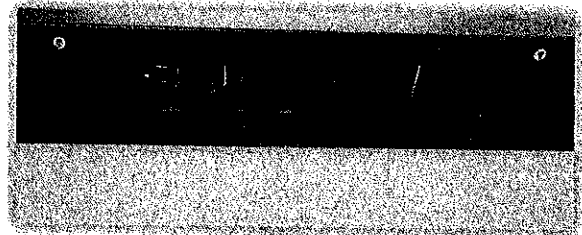


## Spacious Leg Room

When the table is setup you can see that Nevco's patent custom hinge design allows for legroom all the way through to the end of the table. Unlike many tables on the market there are no batwings or long hinges that eat up legroom or can be easily hit and knock down the table top.

## Convenient Outlet Access

The power strip is located above the table top. This allows for easy access to plug in controllers and laptop. No one needs to go under the scorer's table to plug in their equipment.



800-851-4040



info@nevco.com



www.nevco.com



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 Dallas, TX 75284-1393  
 Phone: 800-827-7610 Fax: 800-889-0149  
 Visit us at www.bsnsports.com

Quote	
Cart #:	10124918
Purchase Order #:	HOLD FOR PO 06/12/2023
Cart Name:	SCORING TABLE
Quote Date:	08/06/2023
Quote Valid-to:	08/19/2023
Payment Terms:	NT30
Ship Via:	
Ordered By:	BRODY ASTLE

Contact Your Rep  
 Colby Mitchell Email: colby.mitchell@bsnsports.com | Phone: 208-480-0287

**Sold to**  
 1990695  
 DIETRICH SCHOOL  
 406 N PARK ST  
 DIETRICH ID 83324-5069  
 USA

**Ship To**  
 1990695  
 DIETRICH SCHOOL  
 BRODY ASTLE  
 406 N PARK ST  
 DIETRICH ID 83324-5069  
 USA

**Payer**  
 1990695  
 DIETRICH SCHOOL  
 406 N PARK ST  
 DIETRICH ID 83324-5069  
 USA

Item Description	Qty	Unit Price	Total
<b>Scoring Table-Free Standing 10'</b> Item # - 1397715	1 EA	\$ 7,345.00	\$ 7,345.00
<b>Scoring Table-Free Standing 12'</b> Item # - 1397717	1 EA	\$ 9,270.00	\$ 9,270.00

Subtotal:	\$18,615.00
Other:	\$0.00
Freight:	\$1,854.37
Sales Tax:	\$0.00
Order Total:	\$18,469.37
Payment/Credit Applied:	\$0.00
<b>Order Total:</b>	<b>\$18,469.37</b>

## TRAINING EQUIPMENT

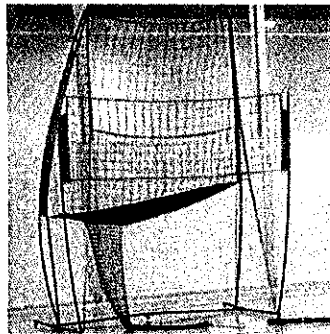


### PASS RITE TRAINING TOOL

- Durable elastic bands prevent excessive upward arm movement
- Attaches to passer's wrists and ankles, designed to minimize ball contact interference
- Adjustable to fit any passer's height

1238792

\$59<sup>99</sup> EA



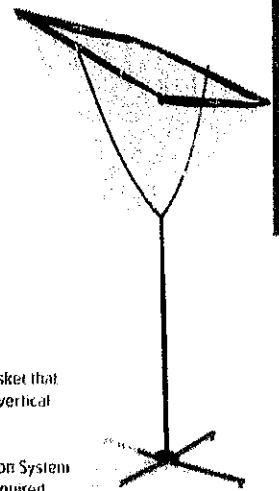
BOWNET

### VOLLEYBALL PRACTICE STATION

- Powder coated steel frame with non-marking rubber feet
- Sets up in 160 seconds with 2 people, no tools required
- Includes volleyball barrier netting, sock catching net, practice court net, ground frame, BOW-pole, and roller case for easy storage and portability

1452985

\$549<sup>99</sup> EA



BOWNET

### VOLLEYBALL SET NET

- Measures up to 9'6" tall with a basket that adjusts from 0 degrees to almost vertical
- Powder coated steel frame with non-marking rubber feet
- EAS Technology (Energy Absorption System)
- Sets up in 60 seconds, no tools required

1452986

\$359<sup>99</sup> EA

## SCORE TABLES

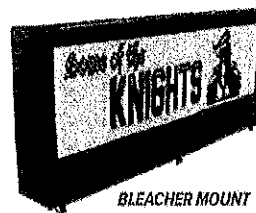
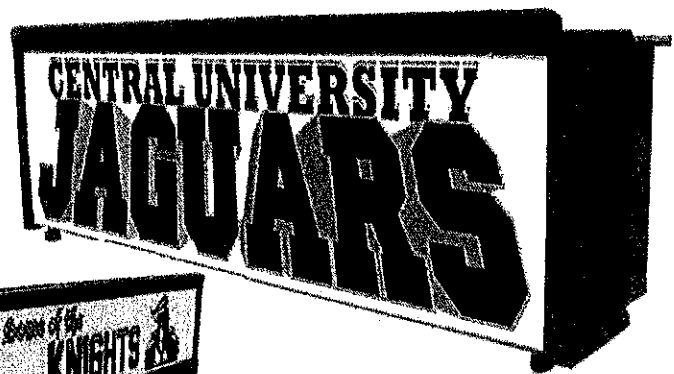


### SCORERS TABLE

- Shatter resistant polycarbonate illuminated panel slides in and out, making it possible to use different sponsors at different events
- Maintenance free LED lighting - rated for 100,000 hours
- Wood grain laminate counter with access holes for cables and cup holders
- 3" locking casters to prevent movement
- Vinyl padding included available in 8 colors (Black, Blue, Dark Green, Kelly Green, Maroon, Purple and Red)
- Ships fully assembled

1237283	Free Standing - 8'L (3 - 4 People)	\$7,999 <sup>99</sup> EA	SALE
1237290	Bleacher Mount - 8'L (3 - 4 People)	\$8,499 <sup>99</sup> EA	SALE
1397715	Free Standing - 10'L (4 - 5 People)	\$8,999 <sup>99</sup> EA	SALE
1397716	Bleacher Mount - 10'L (4 - 5 People)	\$9,999 <sup>99</sup> EA	SALE
1397717	Free Standing - 12'L (5 - 6 People)	\$9,999 <sup>99</sup> EA	SALE
1397718	Bleacher Mount - 12'L (5 - 6 People)	\$12,999 <sup>99</sup> EA	SALE
1397719	Optional Padded Possession Indicator	\$779 <sup>99</sup> EA	
1397720	Optional Padded Possession Indicator w/Bonus	\$1,199 <sup>99</sup> EA	

FREE STANDING



BLEACHER MOUNT

### GRAPHICS INCLUDED!



### INDOOR TABLETOP SCOREBOARD

- Dimensions: 16"H x 24"W x 10"D - 13 lbs.
- LED clock digits: 4.75", LED score digits: 4.25"
- Scores basketball, volleyball and wrestling and can function as a metronome, stopwatch, clock with alarm and program timer
- Included wireless remote (100' range) allows operator to change score and start/stop the clock
- 4 user-programmable frequency settings for operating multiple units independently in the same area
- Includes digital periods, bonus, foul, fouls and possession indicators
- Indoor use only
- Optional assembled stand measures 43"H x 28"W x 28"D

SK2229R Indoor Tabletop Scoreboard \$719<sup>99</sup> EA \*

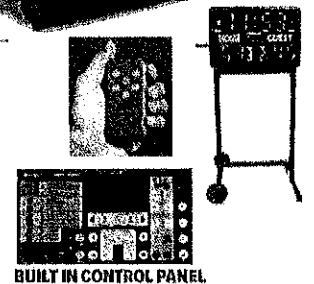


### SPORT PRIDE SCORERS TABLE

- Folding 16" deep table with four drink holders
- Vinyl cover over 2" thick urethane foam
- Steel and aluminum structure with powder coated and anodized finish
- Built-in, non-marking transport casters
- 110 volt receptacles for computer, shot clock, etc.
- No additional charge when Bison QwikPrint graphic option is selected
- Printed surfaces are clear laminated to protect graphics

1187069	Convertible Free Standing Model - 34"H	\$5,999 <sup>99</sup> EA	SALE
1187076	Space Saver Bleacher Model - 46"H	\$6,499 <sup>99</sup> EA	SALE

OPTIONS		
1293784	Wheeled Stand	\$179 <sup>99</sup> EA *
1249597	Extra Loud Horn	\$74 <sup>99</sup> EA *
1442266	Carry Bag	\$29 <sup>99</sup> EA *
1207789	Replacement Remote	\$61 <sup>99</sup> EA *



BUILT IN CONTROL PANEL



# NEVCO

## QUOTATION

Account Name	Dietrich High School	Created Date	9/29/2023
Quote Number	00159130	Expiration Date	10/29/2023
Contact Name	Stefanie Shaw	Prepared By	Clayton Donaldson
Title	Superintendent	Title	Display and Scoring Consultant
Phone	208-544-2158 ext 100	Phone	(618) 664-0360 x7150
Fax	(208) 544-2832	Fax	(618) 664-0398
Email Address	<a href="mailto:stefanies@dletrichschools.org">stefanies@dletrichschools.org</a>	Email Address	<a href="mailto:cdonaldson@nevco.com">cdonaldson@nevco.com</a>

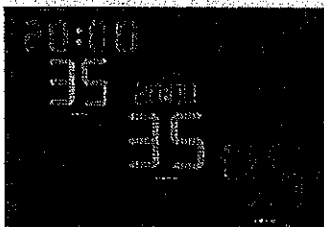
Quantity	Model/Part #	Product Description	Dimensions L x H x W/D	Unit Price	Discount	Total Price
1.00	ST-10-NL	10' Non-Lit Static Scorers Table (3-in-1 Upgradable)	116"x33"x28"	USD 4,428.00	10.00%	USD 3,985.20
1.00	PI-ST	Possession Indicator For Scorers Table		USD 506.00	10.00%	USD 455.40
1.00	DC-10	Scorers Table - Dust Cover		USD 405.00	10.00%	USD 364.50

Ttl Shipping Wt (lbs)	615	Subtotal	USD 4,805.10
County	Lincoln	Freight	USD 1,291.50
Total Savings!	USD -533.90	Total	USD 6,096.60

**Due to supply chain issues resulting from the pandemic, freight pricing and anticipated schedule for delivery along with performance of services are subject to change.**

Customers who purchased items in this quote also purchased the following:

### Slim Shot Clocks



- Three shot clock sizes, all with a 2" depth, to meet your venue's needs
- Bright, long lasting, energy-efficient LED's reduce power consumption and operating expense
- New durable Lexan face and lightweight aluminum cabinet design can withstand heavy impact
- Integrates with Nevco accessories, such as End of Period lights, and Locker Room Clocks
- Daisy chaining capability allows for single or double sided mounting

### 3-in-1 Scorers Table



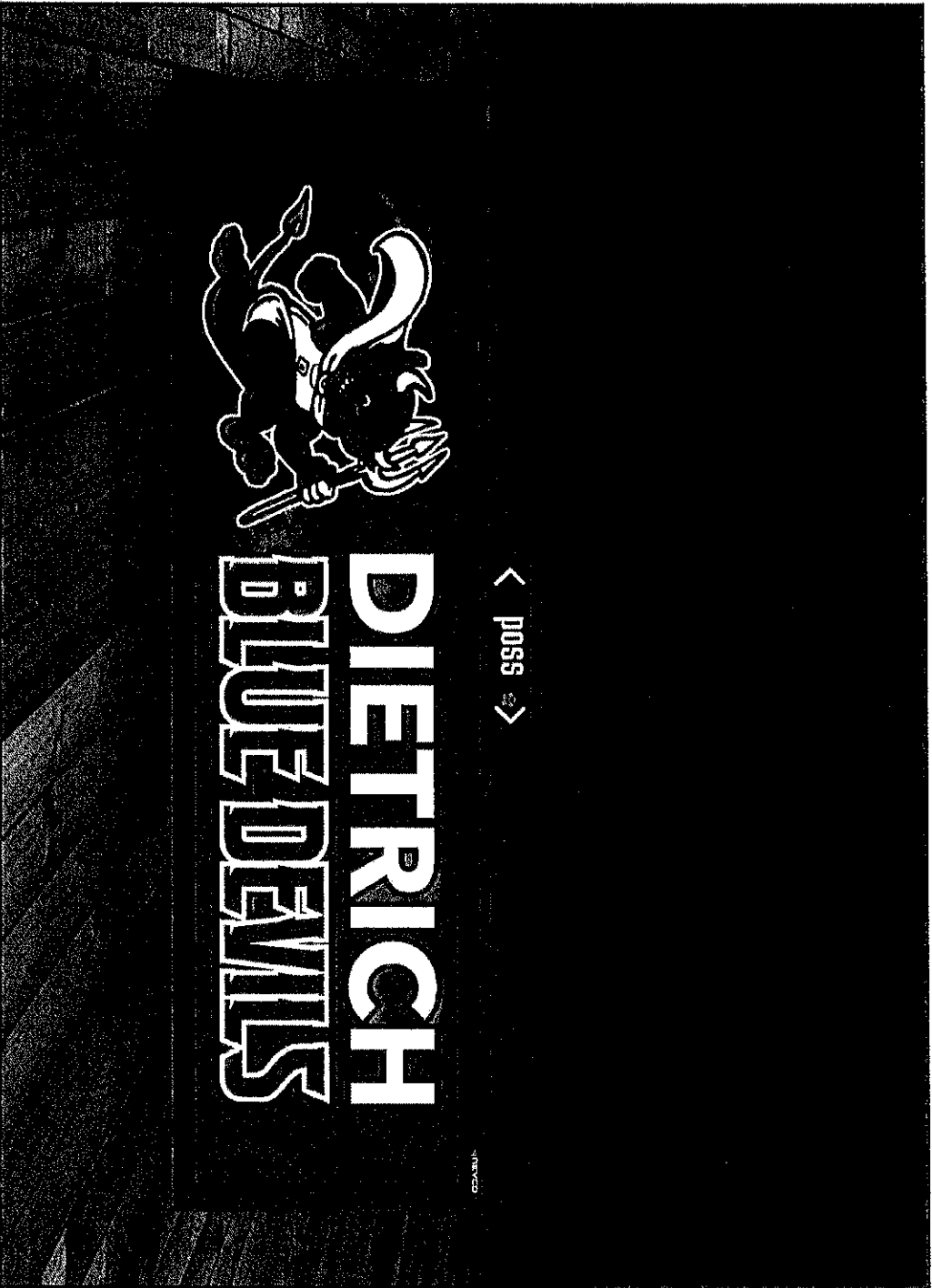
- Upgradable from Non-Lit to Rear-Lit to LED (cartridge-based system)
- Expandable: add on 8' or 10' sections for longer, seamless table
- Proven, Unique Transport System for easy storage, moving and maneuverability
- Floor Saver Footings protect your floor and hold table in place
- Industrial Powder Coat Finish resists scratches

DIETRICH HIGH SCHOOL, DIETRICH, ID

PROOF #59893

**PROOF INCLUDES:**

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Padding Color: 188 Electronic Blue



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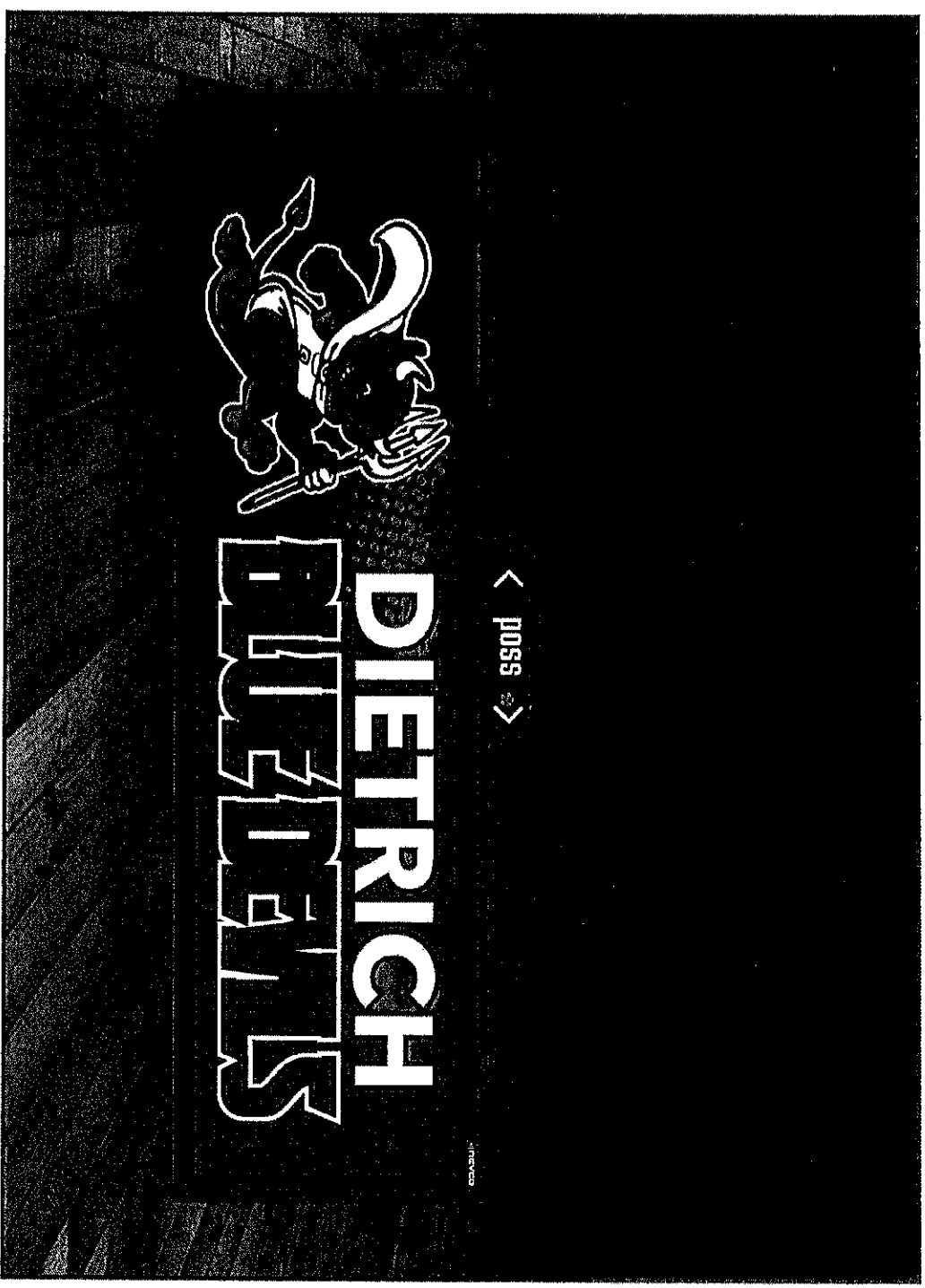
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- Upgrade your table at any time for a fraction of the cost vs. competition

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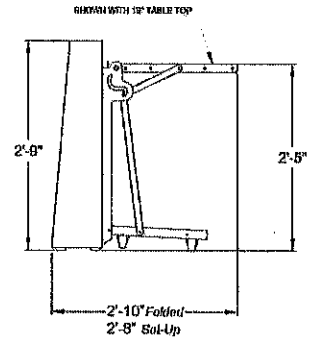
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ST-10-NL	Non-Lit	10'L x 2'9"H x 32"D	19" (48cm)	112.25" x 29.50"	Yes	Yes	n/a	210	n/a
ST-10-RL	Rear-Lit	3.05 x 0.88 x 0.81 m	19" (48cm)	112.25" x 29.50"	Yes	Yes	60W	220	0.5

## LED Options

MODEL NUMBER	PITCH MM	COLOR	DIMENSIONS	TABLE DEPTH	V PIXELS	H PIXELS	POWER (DISPLAY ONLY)	WT LBS	AMPS @ 120 VAC
ST-8-LED-400	6	RGB Full Color	8'L x 2'9"H x 32"D 2.4 x 0.88 x 0.81 m	19" (48cm)	120	400	1,500W	230	5.8
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6mm True Color	
PIXEL PITCH	6mm
COLOR	36-Bit Deep Color
COLOR CAPABILITY	68 Billion
DISPLAY ELEMENT	1 SMD LED per pixel
PIXEL BRIGHTNESS	1,500 NIT (cd/m2)
VIEWING ANGLE	170 degrees horizontal & vertical
OPERATING TEMP	-40°- 150° F
GUARANTEE	5 year limited guarantee



### Padding Colors Available:

#103 Cardinal Red	#73 Maroon	#102 Team Orange	#99 Golden Yellow	#142 Kelly Green	#74 Forest Green	#120 Teal Blue	#72 Electronic Blue	#140 Royal Blue	#121 Midnight Blue	#141 Navy Blue	#104 Medium Purple	#70 Deep Blue	#95 Silver Gray	#76 Print Black
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### Folded Dimensions:

4-ft Tables: 4'L x 2'9"H x 34"D (1.2 x 0.88 x 0.85 m)  
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**Construction:** Heavy-duty steel and aluminum construction. Lightweight for transporting. No table legs, providing maximum knee space and leg room. Floor saver footing protects floor from scratching and holds table in place securely. Industrial powder coat finish to resist scratching. Integrated power strip with 6 outlets. (120V, 15 Amp; separate power cord)

### Optional Accessories:

- Possession Indicator
- Dust Cover

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 U.S. SERVICE: 1-800-851-4040 INTERNATIONAL SERVICE: 1-618-664-0360 CANADA SERVICE: 1-800-461-8550

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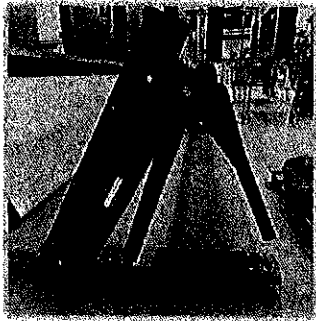
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FAX: 618-664-0398 E-MAIL: [INFO@NEVCO.COM](mailto:INFO@NEVCO.COM)

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# WHY CHOOSE NEVCO SCORER'S TABLES OVER THE COMPETITION

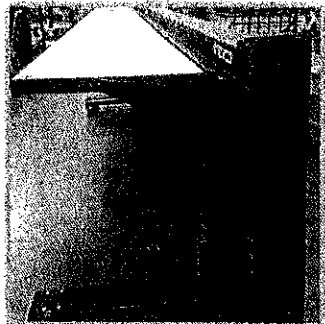
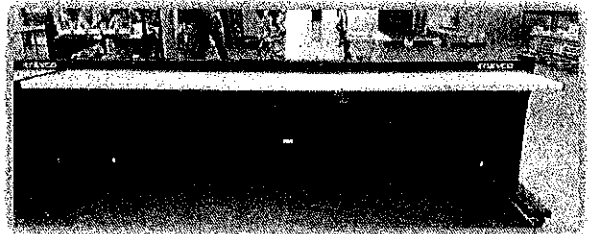


## Easy to Manuever

The table is easy to move since it folds back into an A frame and comes with casters. This allows the table to be well balanced and moved easily. When you place the table, simply pick up on the table top and the front will lean forward and floor saver footing protects floor from scratching and holds table in place securely.

## Clutter Free Design

The backside of our scorer's tables shows a power cable that will wrap up behind the table when not in use, and a huge amount of space on top for controllers and laptops.

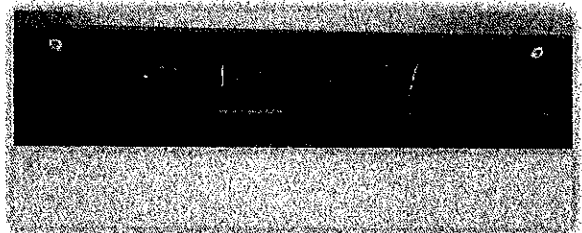


## Spacious Leg Room

When the table is setup you can see that Nevco's patent custom hinge design allows for legroom all the way through to the end of the table. Unlike many tables on the market there are no batwings or long hinges that eat up legroom or can be easily hit and knock down the table top.

## Convenient Outlet Access

The power strip is located above the table top. This allows for easy access to plug in controllers and laptop. No one needs to go under the scorer's table to plug in their equipment.



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# NEVCO

## QUOTATION

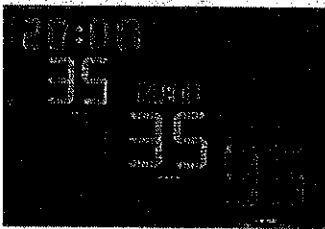
Account Name	Dietrich High School	Created Date	9/29/2023
Quote Number	00159131	Expiration Date	10/29/2023
Contact Name	Stefanie Shaw	Prepared By	Clayton Donaldson
Title	Superintendent	Title	Display and Scoring Consultant
Phone	208-544-2158 ext 100	Phone	(618) 664-0360 x7150
Fax	(208) 544-2832	Fax	(618) 664-0398
Email Address	<a href="mailto:stefanies@dietrichschools.org">stefanies@dietrichschools.org</a>	Email Address	<a href="mailto:cdonaldson@nevco.com">cdonaldson@nevco.com</a>

Quantity	Model/Part #	Product Description	Dimensions L x H x W/D	Unit Price	Discount	Total Price
1.00	ST-10-RL	10' Rear-Lit Static Scorers Table (3-in-1 Upgradable)	116"x33"x28"	USD 4,876.00	10.00%	USD 4,388.40
1.00	PI-ST	Possession Indicator For Scorers Table		USD 506.00	10.00%	USD 455.40
1.00	DC-10	Scorers Table - Dust Cover		USD 405.00	10.00%	USD 364.50
Ttl Shipping Wt (lbs)		625	Subtotal			USD 5,208.30
County		Lincoln	Freight			USD 1,312.50
Total Savings!		USD -578.70	Total			USD 6,520.80

**Due to supply chain issues resulting from the pandemic, freight pricing and anticipated schedule for delivery along with performance of services are subject to change.**

Customers who purchased items in this quote also purchased the following:

### Slim Shot Clocks



- Three shot clock sizes, all with a 2" depth, to meet your venue's needs
- Bright, long lasting, energy-efficient LED's reduce power consumption and operating expense
- New durable Lexan face and lightweight aluminum cabinet design can withstand heavy impact
- Integrates with Nevco accessories, such as End of Period lights, and Locker Room Clocks
- Daisy chaining capability allows for single or double sided mounting

### 3-in-1 Scorers Table



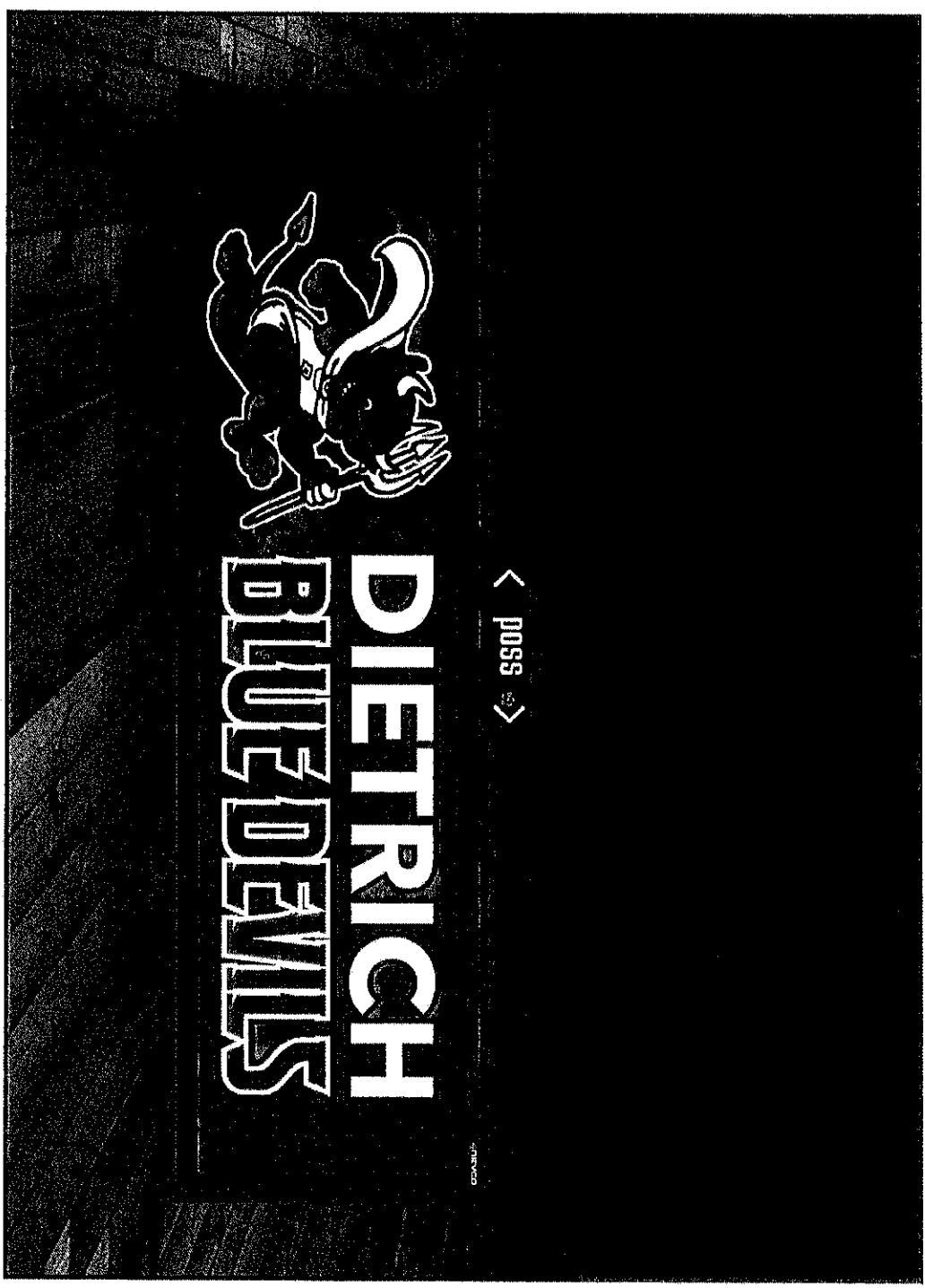
- Upgradable from Non-Lit to Rear-Lit to LED (cartridge-based system)
- Expandable: add on 8' or 10' sections for longer, seamless table
- Proven, Unique Transport System for easy storage, moving and maneuverability
- Floor Saver Footings protect your floor and hold table in place
- Industrial Powder Coat Finish resists scratches

DIETRICH HIGH SCHOOL, DIETRICH, ID

PROOF #59893

**PROOF INCLUDES:**

- ST-10 - 10' Static Scorers Table (3-yr-1 Upgrade)  
9.67'W x 2.75'H x 28"D  
Padding Color: 188 Electronic Blue
- PI-SI Possession Indicator  
Padding Color: 188 Electronic Blue



SIGNATURE OF APPROVAL \_\_\_\_\_

DATE \_\_\_\_\_

This rendering is for conceptual purposes only. It may not be to exact scale or specifications and should not be used for installation purposes. Every effort has been made to make it as accurate as possible. Beams and or pillars are for illustration only. Engineering specifications may require changes in the quantity, size and/or shape of beams and pillars to meet installation requirements. Nevco assumes no obligations or liability regarding the viability of applicability of existing structures. THIS DRAWING IS THE PROPERTY OF NEVCO INC. AND SHALL NOT BE REPRODUCED, COPIED, SHARED OR DISTRIBUTED WITH ANYONE OTHER THAN THE INTENDED STAFF OR CLIENT OF THE PROPOSED PROJECT WITHOUT THE EXPRESSED PERMISSION OF NEVCO INC.



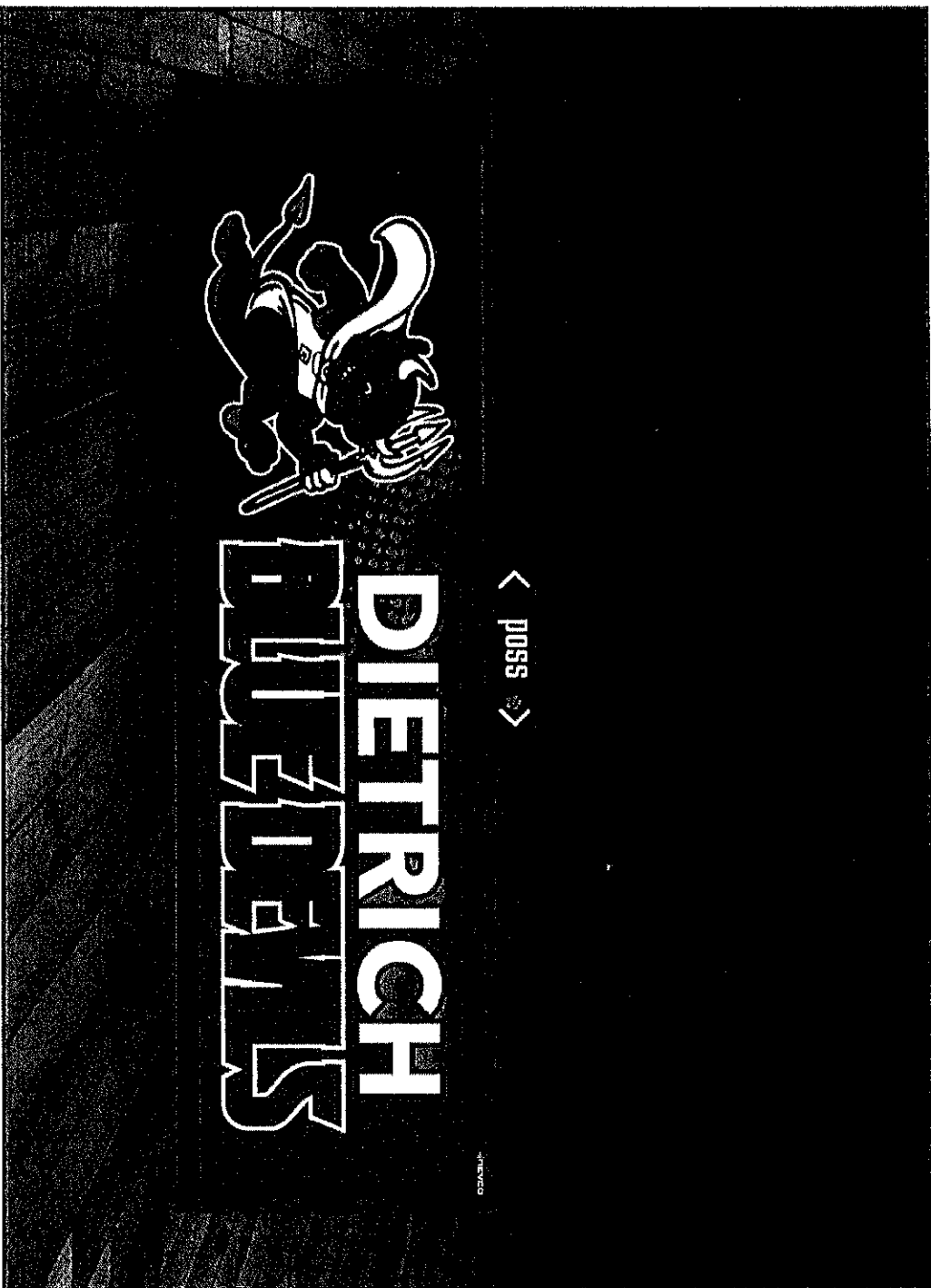
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DIETRICH HIGH SCHOOL, DIETRICH, ID

PROOF #59893A

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Padding Color: 188 Electronic Blue



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# UPGRADABLE SCORERS TABLES

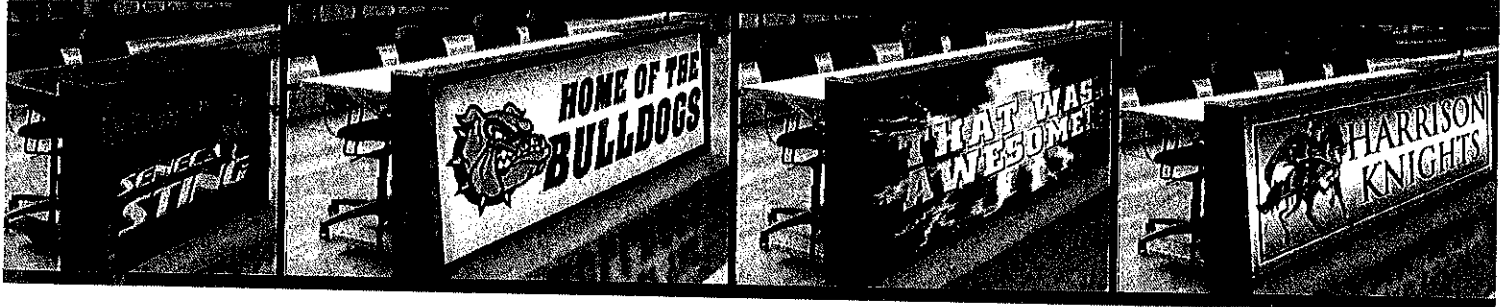


Table Sizes: 4ft, 8ft and 10ft

Styles: Non-Lit, Rear-Lit and LED



Nevco's Upgradable Scorer's Table is the most flexible scorer's table solution on the market today. The scorer's table can be upgraded from non-lit to rear-lit to LED quickly and easily using a cartridge-based system. Additionally, the upgradable table can grow over time by combining and interlocking with other upgradable tables to expand into a longer, seamless table.

## 3 OPTIONS:

- Non-Lit: basic non-lit image printed on impact resistant face
- Rear-Lit: brighter upgraded look using state-of-the-art LED backlighting
- LED: digital display with high resolution 6mm SMD technology

## 3 OPTIONS USING 1 TABLE: CARTRIDGE-BASED CONCEPT

- Take out non-lit cartridge and replace with rear-lit or LED cartridge
- Upgrade your table at any time for a fraction of the cost vs. competition

## EXPAND:

- Unique ability to add/combine options into seamless product
- Add on additional table segments at any time
- Mix and match table types: non-lit, rear-lit and LED segments
- Maximizes customer options and budget



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# Non-Lit and Rear-Lit Signage Options

MODEL NUMBER	BACK-LIGHTING	DIMENSIONS	TABLE DEPTH	IMPRINTABLE AREA	UPGRADE-ABLE	EXPAND-ABLE	POWER (DISPLAY ONLY)	WT LBS	AMPS @ 120 VAC
ST-4-NL	Non-Lit	4'L x 2'9"H x 32"D	19" (48cm)	46" x 29.50"	Yes	Yes	n/a	115	n/a
ST-4-RL	Rear-Lit	1.2 x 0.88 x 0.81 m	19" (48cm)	46" x 29.50"	Yes	Yes	25W	125	0.2
ST-8-NL	Non-Lit	8'L x 2'9"H x 32"D	19" (48cm)	93.25" x 29.50"	Yes	Yes	n/a	180	n/a
ST-8-RL	Rear-Lit	2.4 x 0.88 x 0.81 m	19" (48cm)	93.25" x 29.50"	Yes	Yes	50W	190	0.5
ST-10-NL	Non-Lit	10'L x 2'9"H x 32"D	19" (48cm)	112.25" x 29.50"	Yes	Yes	n/a	210	n/a
ST-10-RL	Rear-Lit	3.05 x 0.88 x 0.81 m	19" (48cm)	112.25" x 29.50"	Yes	Yes	60W	220	0.5

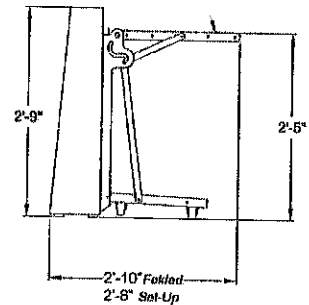
## LED Options

MODEL NUMBER	PITCH MM	COLOR	DIMENSIONS	TABLE DEPTH	V PIXELS	H PIXELS	POWER (DISPLAY ONLY)	WT LBS	AMPS @ 120 VAC
ST-8-LED-400	6	RGB Full Color	8'L x 2'9"H x 32"D 2.4 x 0.88 x 0.81 m	19" (48cm)	120	400	1,500W	230	5.8
ST-10-LED-480	6	RGB Full Color	10'L x 2'9"H x 32"D 3.05 x 0.88 x 0.81 m	19" (48cm)	120	480	1,800W	250	7

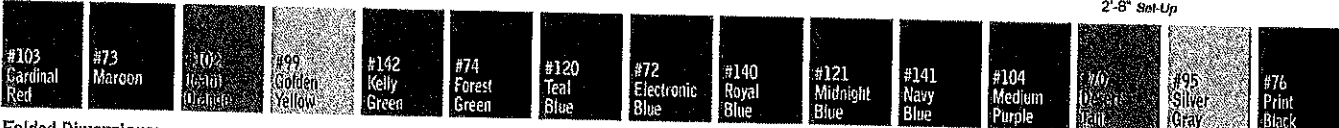
### 6mm True Color

PIXEL PITCH	6mm
COLOR	26-bit Deep Color
COLOR CAPABILITY	68 Billion
DISPLAY ELEMENT	1 SMD LED per pixel
PIXEL BRIGHTNESS	1,500 NIT (cd/m2)
VIEWING ANGLE	170 degrees horizontal & vertical
OPERATING TEMP	-40° - 150° F
GUARANTEE	5 year limited guarantee

SECTION VIEW UP TABLE TOP



### Padding Colors Available:



### Folded Dimensions:

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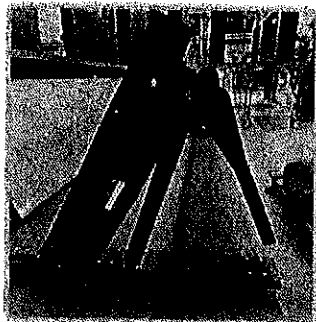
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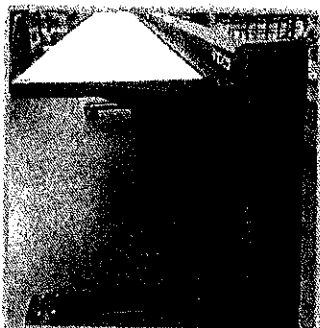


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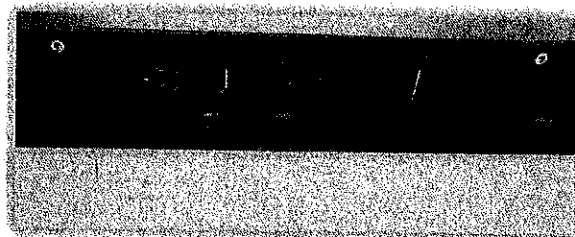


## Spacious Leg Room

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**NEVCO**

**STUDENTS**

3545

Student Interviews, Interrogations, or Questioning and Arrests

Interviews by School Administrators (Student Victims/Witnesses)

When a violation of Board policy or school rule occurs, the school principal or designee may question a potential student victim or students who may have relevant information without prior consent of the parent, guardian, or legal custodian. Another adult should be present during the questioning of students.

Interrogations Interviews by School Administrators (Student Suspect)

In situations where a student is suspected of violating Board policy or school rule, the principal or designee may ~~interrogate~~ interview or question the suspected student without the prior consent of the student's parent/guardian or legal custodian. The school official must first have reasonable grounds, however, to suspect that the student committed such a violation. The nature and extent of the questioning must be reasonably related to the objectives of the questioning. If the student denies any involvement or culpability in any part of the suspected activities, the student will be afforded the opportunity to present his or her side of the story, orally or in writing.

Interviews and Interrogations Questioning by Law Enforcement Officials

**All contact between the school and law enforcement on matters involving students shall be made through the building or District office.**

If a law enforcement officer is present on school property solely to question a specific, identified student, the school's administrative personnel shall bring the student to a designated location for questioning. Law enforcement officers who are present for such an interview should not otherwise roam the school's facility in an effort to locate the student. They should remain in the administration office while school personnel seek out the student. However, if there is a safety concern or other emergency situation involving a student, the school and law enforcement official shall work together on the best way to contact that student.

Any questioning of a student by law enforcement should take place in a private room or area where confidentiality can be maintained.

A public school shall notify a student's parent or legal guardian by phone call if a minor student has been or may be questioned by a school resource officer or other law enforcement official, unless the child is a victim or suspected victim of physical child abuse, abandonment, and/or neglect.

~~CONFIDENTIAL. The School Board finds that any interview of a student or a legal guardian of a student occur on school hours and outside the school setting, when possible, should be when such activities should occur inside of the school setting. The principal or his/her designee will be a parent/guardian of a minor or a law enforcement officer by law enforcement officials.~~

School personnel shall not require any student to subject themselves to any law enforcement interview. If a parent/legal guardian directs that a student is not to be subject to a law enforcement interview, such direction will be honored by the school and law enforcement will have to make other arrangements to conduct such questioning. Such parental direction shall be required for each case in which a law enforcement officer asks to question a student.

The building principal or their designee may request to be present at the interview, but should not take part in any questioning. If present, the principal or designee should at all times remain a neutral observer.

When students are questioned by law enforcement officers, District personnel are not responsible for a police officer's compliance with the law. If a parent/guardian or student refuses to consent to police questioning, it is the law enforcement officer's responsibility to respond appropriately to such refusal.

#### Questioning by Law Enforcement Officials About School-Related Violations

When a suspected violation of criminal law has occurred on school grounds, at a school sponsored activity, or at an activity involving school operations, law enforcement officers may be notified by school officials to request a criminal investigation. Law enforcement officers may also independently determine that an investigation requiring student interviews is necessary and interrogations is necessary. ~~When law enforcement officers question a student victim, witness, or suspect in such instances, school officials shall make an effort to notify the student's parent/guardian or legal custodian in advance of the interview or interrogation.~~

¶

~~When students are interviewed or interrogated by law enforcement officers, the principal or designee shall request that police officers observe all procedural safeguards prescribed by law. However, District personnel are not responsible for a police officer's compliance with the law. If a parent or student refuses to consent to police questioning, it is the law enforcement officer's responsibility to respond appropriately to such refusal.~~¶

School discipline investigations conducted by school administrators and criminal investigations conducted by law enforcement officers – with the exception of SRO personnel – shall be conducted in a parallel manner rather than as a joint investigation. Therefore, a school discipline investigation need not stop as soon as the school administrator believes that a crime has been committed. The results of the parallel investigations may be shared among school officials and the police.

## Interviews and Interrogations Questioning by Law Enforcement Officers (About Non-School-Related Violations)

The District strives to maintain cooperative working relations between law enforcement, child protective authorities, and school authorities. Law enforcement officers may wish to interview students regarding their knowledge of suspected criminal activity and may wish to interrogate question students who are themselves suspected of engaging in criminal activity. Except when law enforcement officers have a warrant or other court order, or when emergency or other exigent circumstances exist, ~~such interviews and interrogations are discouraged during the student's class time.~~ conducting such interviews during the student's class time is discouraged. Whenever possible, such questioning on matters not related to school should take place away from school and outside of school hours. Whether an interview will be permitted at school during school hours shall be at the discretion of the principal, except when a warrant or court order requires that it be conducted immediately. The principal and principal's designee have the right and the obligation to take reasonable steps to prevent disruption of school operations and the educational process while at the same time cooperating with law enforcement efforts. Accordingly, the principal or designee shall work together with law enforcement officers to coordinate efforts and minimize or prevent such disruption in cases of student interviews and interrogations. In the event of disagreement, the principal or designee shall immediately contact the area administrator or District legal counsel for assistance.

Before any student interview or interrogation begins regarding suspected criminal activity, the principal or designee shall ascertain that the law enforcement officer has proper identification evidencing affiliation with an identified law enforcement agency. ~~The principal or designee shall request that all procedural safeguards prescribed by law are observed by the law enforcement officers when interviewing student witnesses or interrogating student suspects. An effort shall be made to notify the student's parent/guardian or legal custodian in advance of the interview or interrogation regarding suspected criminal activity. Whether or not to postpone the interview or interrogation until the parent arrives is ultimately the law enforcement officer's decision. In cases involving investigation of reported child abuse of a student where the suspected perpetrator is a member of the student's family, such parent/guardian contact would not be warranted.~~ The Idaho Department of Health and Welfare or law enforcement may exclude school personnel from any child abuse investigations/ and related interviews and may use a school building to conduct the interview.

## Arrests by Law Enforcement Officers

A law enforcement officer may take a student into custody if the student has been placed under arrest, if the officer declares the student to be in imminent danger, or if the student's parent/guardian or legal custodian and the student consent to such release. ~~The~~ When practical, the officer must first notify the principal or designee so that the student may be summoned to the principal's office and taken into custody in a manner that is as inconspicuous as possible and minimizes disruption of school operations and the educational process. When an emergency situation arises and the student is taken into custody or arrested on school premises without prior notification to the principal or designee, the law enforcement officer should notify school authorities of the situation as soon as possible.

When a student is removed from school by law enforcement officers for any reason, ~~school officials~~ the building principal or designee will make every reasonable effort to notify the student's parent/guardian ~~or legal custodian~~, including attempts to contact them by phone call or text message. The school official will document such effort in writing. ~~Before removing~~ When law enforcement officers make a formal arrest or the student ~~from school, the police shall sign a release form~~ is otherwise in which they assume full law enforcement custody, any and all responsibility for ~~that student~~ is transferred to law enforcement personnel. If a school official has reason to believe ~~that a student was removed from~~ a student is wrongly detained or arrested, they shall not interfere in any way but will contact the Superintendent explaining their reason which will be documented by the ~~school by a law enforcement officer without making a valid arrest or without the consent of the student and Superintendent and reported to the~~ parent/guardian ~~or legal custodian~~, the school official will attempt to immediately contact the ~~area administrator or legal counsel~~.

School officials will notify the appropriate area administrator of the removal of any student from school by law enforcement under any circumstance. ~~School officials shall request that all procedural safeguards prescribed by law are observed by law enforcement officers conducting an arrest.~~ District personnel are not, however, responsible for an officer's legal compliance with respect to said arrest.

### Definitions

~~“Interview” means the or “questioning of” means asking a student who may be a witness or victim of~~ about an incident.

~~“Interrogation” “Reasonable Suspicion” means a common-sense belief based on the questioning information at hand that criminal activity or a violation of a student suspected of violating District policy, school rule, or criminal law.”~~

¶

~~“Reasonable Grounds to Suspect” means more than a generalized suspicion or a mere hunch, but not requiring certainty that a violation/policy has occurred. For example, it may be based upon, among other things, direct observations or the reported observations or experiences of others. It involves a common-sense conclusion about human behavior based upon all of the circumstances presented happened or will happen.~~

¶

~~“Probable Cause” means set of probabilities grounded in factual and practical considerations, which would cause a reasonable person to believe that a violation has occurred. It requires having more evidence for than against.”~~

Cross References:	4400	Relations with Law Enforcement and Child Protective Agencies
	4410	Investigations and Arrests by Police
	5260	Abused and Neglected Child Reporting

Legal References: IC § 6-904(1) Tort Claims Against Governmental Entities  
—Exceptions to Governmental Liability  
IC § 16-1605 Child Protective Act: Reporting of Abuse,  
Abandonment or Neglect  
IC § 16-1606 Child Protective Act: Immunity  
IC § 16-1607 Child Protective Act: Reporting in Bad  
Faith-Civil Damages  
IC § 16-1631 Child Protective Act: Authorization for  
Department to Act  
IC § 20-516 Juvenile Corrections Act — Apprehension and  
Release of Juveniles — Detention

Other References: Idaho Att'y Gen. Ann. Rpt. 93-2 (1993) (available at  
<https://www.ag.idaho.gov/content/uploads/2017/12/1993.pdf>) (last accessed November 18,  
2019)

Policy History:

Adopted on:

Revised on:

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