

Dietrich School District #314
"Educate Empower and Prepare"
October 20, 2022
Work Session
7:00 P.M.
Regular School Board Meeting Agenda
7:30 p.m.
Dietrich Schools Board Room

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.

Work Session 7:00

1. [Policy 4105, 4105F, 5250, 6100P](#)

- a. Public Comment Regarding above Policies

Regular School Board Meeting 7:30

1. Call to Order

- a. Pledge of Allegiance
- b. Vision and Mission

2. Consent Agenda

- a. [Approval of Minutes September 18, 2022](#)
- b. Approval of Accounts Payable
- c. Approval of Encumbrance Report
- d. [Approval of Student Body Balance Sheet](#)
- e. [Personnel](#)

Action Item: Approve/Deny Consent Agenda

3. **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.

4. Finance

- a. [2022-2023 Audit Report Action](#)

5. Team lead Presentations

- a. [Elementary](#)
- b. [Secondary](#)

6. [Superintendent Report](#)

- a. Esser Monitoring
- b. Dyslexia Training
- c. Math Curriculum
- d. Attendance
- e. Upcoming Dates
- f. [Maintenance Report](#)

7. [Dean of Students Report](#)

- a. Discipline
- b. Grade Report
- c. Attendance/Tardy Policy
- d. Athletic Report

8. Transportation

- a. [Bus 08/00 Action](#)

9. Student Body

- a. [Yellowstone Field Trip Science Action](#)

10. **Action Item: Executive Session as per code 74-206 (1) subsections (b):**

(b) To consider the evaluation, dismissal or disciplining of, or to hear complaints or charges brought against, a public office, employee, staff member or individual agent, or public school student;

11. Board Business

- a. [ISBA Region Meeting Update](#)
- b. [Employee Housing](#)
- c. [Survey Results](#)

12. Policy

- a. 2nd Reading [9411 9411F](#)

13. Future Agenda Items:

- a. Regular Meeting -November 17, 2022 at 7:30 PM

14. Adjournment **Action**

Dietrich School District Board meeting proposed training discussion items. October 20, 2022

Policies:

[4105: Public participation in the board meeting](#)

[4105F: Request to address the board form](#)

[4120: Uniform grievance policy](#)

[4120F: Uniform grievance policy form](#)

[5250: Personnel staff grievance policy](#)

[6100P: Board / Superintendent relations](#)

Discussion Items:

- 4105: Participation in the board meeting.
 - Any complaint about the District; including instruction, discipline, District personnel policy, procedure, or curriculum; should be referred through proper administrative channels before it is presented to the Board for consideration and action. All complaints should be resolved through proper channels in the following order:
 - 1. Teacher or staff
 - 2. Principal or supervisor
 - 3. Director or administrator
 - 4. Superintendent
 - 5. Board of Trustees
 - PUBLIC INPUT (The board values patron input. To speak at a school board meeting, patrons present to the Board Clerk or the Superintendent the Monday before the regular scheduled board meeting the "Request to Appear" form which is available online or at the district office. The Board Chair and Superintendent review the request and based on the topic will make one of three recommendations: 1. Appearance before the board at the next regular meeting, 2. Appearance before the board in executive session, or 3. Referral to the appropriate administrator. The individual making the request will be informed of the next steps and/or when to appear.

- “Request to Address the Board” form. Forms are available from the Board Clerk and will be available at each meeting.
- Total time allotted for public comment will not exceed **3 minutes**.
- Public comment will be taken on **matters scheduled on the agenda**.
- Should a large number of members of the public wish to speak on the same issue or topic, members of the public are encouraged to select one or more representatives to summarize their position and will not exceed **10 minutes**.
- Written materials for Board Members must be submitted to the Board Clerk...2 days prior to the board meeting. Material should not be sent directly to board members
- Because of the diversity of issues, members of the Board will not respond to public comment. Instead, issues may be recorded and referred to the proper staff person for follow-up.
- 4120: Uniform grievance policy
 - Level 1: Informal:
 - A grievant with a complaint is encouraged to first discuss it with the employee (teacher, counselor, building administrator, etc.) involved, with the objective of resolving the matter promptly and informally.
 - Level 2: Principal:
 - If the complaint is not resolved at Level 1, the grievant may **file a written grievance** stating:
 - The nature of the grievance
 - The remedy requested.
 - Level 3: Superintendent:
 - Upon receipt of the request for review, the Superintendent shall schedule a meeting between the parties and the principal.
 - Level 4: The Board:
 - When the Board receives a written appeal of the decision of the Superintendent in which the grievant alleges a **failure to follow Board policy**.
- 6100P: Board / Superintendent relations
 - **The Board shall:**
 - Promptly refer all criticisms, complaints, and suggestions called to its attention to the Superintendent.
 -

Dietrich School District #314
Board of Trustees Board Meeting
September 15, 2022



Chairman Starr Olsen called the meeting to order at 7:30 p.m. The board members in attendance were Vice Chairman Ben Hoskisson, Valerie Varadi, and Rick Bingham. Perry Van Tassell joined the meeting via Zoom. Superintendent Stefanie Shaw, and Business Manager Dalonna Hurd were also in attendance. Guests at the meeting were: Heather Torgerson, Sarah Stowell, Greg Stowell, Diane Norman, Jessica Whisenhunt, Collette Robertson and Jolyn Churchill.

Consent Agenda

Ben Hoskisson made a motion for a corrective action by nulling the previous meeting action taken on HB793 due to it not being on the agenda as an action item. Starr Olsen seconded the motion. Vote was unanimous in favor of the motion.

Ben Hoskisson made a motion to approve the agenda. Rick Bingham seconded the motion. The vote was unanimous in favor of the motion.

Team Lead Presentations

Elementary –Diane Norman presented the outline for the Literacy Program that is being implemented in the elementary.

Secondary – Jessica Whisenhunt presented comments and concerns from the secondary teachers.

Superintendent Report

As read

Maintenance Report— As read with focus on the wet line system.

Dean of Students Report

As read

Athletic Report – As read

Athletics

Cross country uniforms were presented. Uniforms are being paid for by a donation the cross country. Rick Bingham made a motion to approve the uniforms. Valerie Varadi seconded the motion. Vote was unanimous in favor of the motion.

Finance

HB793 Instructional Staff Compensation—Valerie Varadi made a motion to pay compensation to instructional staff in one payment on the November payroll. Rick Bingham seconded the motion. The vote was unanimous in favor of the motion.

Transportation

Bus Routes – Ben Hoskisson made a motion to approve the bus routes as presented. Rick Bingham seconded the motion. The vote was unanimous in favor of the motion.

Safety Busing – Rick Bingham made a motion to approve the safety busing as presented. Ben Hoskisson seconded the motion. The vote was unanimous in favor of the motion.

Executive Session

Ben Hoskisson made a motion to go into executive session as per Idaho code 74-206(1) subsection (d): to consider records that are exempt from disclosure as provided in Chapter 2, Title 74, Idaho Code;

Valerie Varadi seconded the motion. The roll call vote went as follows: Rick, yes; Ben, yes; Perry, yes; and Starr, yes. The board went into executive at 8:15 p.m.

The board came out of executive session at 8:25 p.m.

Board Business

Safety Plan—Ben Hoskisson made a motion to approve the safety plan. Rick Bingham seconded the motion. The vote was unanimous in favor of the motion.

ISBA Region Meeting – Valerie Varadi, Starr Olsen, Ben Hoskisson and Stefanie Shaw plan to attend the meeting on October 5th.

Project Updates – Superintendent Shaw updated the board on the progress of current projects. Elite Restoration is working on finishing up the ceiling in the Science Room. The flag pole brickwork and signage are set to begin on the 23rd of the month and should be completed the beginning of October.

CIP Plan- Ben Hoskisson made a motion to approve the CIP Plan. Valerie Varadi seconded the motion. The vote was unanimous in favor of the motion.

Employee Housing – Discussion was held on future employee housing with the idea of building a 4 plex. The board will continue to look into this and a committee will be formed. Perry Van Tassell and Ben Hoskisson will represent the board on this committee. Stefanie Shaw will be in charge of forming a committee.

Survey Update – Stefanie Shaw updated the board as to the progress of the survey. SO far 49 surveys have been returned. 30 of those are from students. An alert will be sent out reminding patrons to return the survey by October 1st.

Policy

Ben Hoskisson made a motion to adopt policy 4105. Valerie Varadi seconded the motion. The vote was split with 2 votes aye and 2 votes neigh. Chairman Olsen voted in favor of the motion to break the tie. Motion passed on majority.

First reading Policies – Ben Hoskisson made a motion to approve the first reading of policy # 9411 and 9411F. Perry Van Tassell seconded the motion. Vote was unanimous in favor.

Future Agenda Items

1. The next Regular Board meeting will be October 20 at 7:30 p.m.
2. Work Session October 20th at 7:00 PM

Adjournment

Chairman Starr Olsen adjourned the meeting at 9:17 p.m.

DIETRICH SCHOOL DISTRICT NO. 314
Cash Balance by Fund Report
October 20, 2022

Fund Title	Beginning Budget Amount - July 1, 2022	Revenue to date	Month to Date Expenses	YTD Expenses	34% of school year		YTD % Used
					Balance Ending July 20, 2022	MTD % Used	
100 - General Fund	\$ 2,229,285	\$ 989,887	\$ (169,274)	\$ (700,277)	\$ 1,529,008.00	8%	31%
230 - MV Homeless Grant	\$ 3,000	\$ 178	\$ (344)	\$ (522)	\$ 2,478.00	11%	17%
234 - Water Damage - Insurance **	\$ 125,235	\$ -	\$ (822)	\$ (121,849)	\$ 3,386.00	1%	97%
235 - Expanding Arts Grant	\$ 14,795	\$ 14,795	\$ -	\$ -	\$ 14,795.00	0%	0%
243 - CTE	\$ 12,000	\$ -	\$ (1,219)	\$ (5,165)	\$ 6,835.00	10%	43%
245 - Instructional Technology	\$ 79,648	\$ -	\$ (1,863)	\$ (14,049)	\$ 65,599.00	2%	18%
246 - SDFS	\$ 8,394	\$ -	\$ (500)	\$ (500)	\$ 7,894.37	6%	6%
250 - ESSER III Discretionary	\$ 191,384	\$ 16,294	\$ (10,440)	\$ (27,635)	\$ 163,749.00	6%	15%
250 - ESSER III Learning Loss	\$ 75,953	\$ 2,356	\$ (2,356)	\$ (4,752)	\$ 71,201.00	4%	7%
250 - ESSER III Homeless	\$ 365	\$ -	\$ -	\$ -	\$ 365.00	0%	0%
251 - Title IA	\$ 83,598	\$ 18,664	\$ (6,407)	\$ (20,360)	\$ 63,238.00	8%	24%
252-ESSERF Blended Learning	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%
253 - Title IC (Migrant)	\$ 80,300	\$ 10,728	\$ (3,938)	\$ (14,667)	\$ 65,633.00	5%	18%
254 - ESSER II - FT	\$ 176,561	\$ -	\$ (25,680)	\$ (75,729)	\$ 100,832.00	27%	43%
257 - IDEA Part B (SPED)	\$ 48,153	\$ 1,809	\$ (5,970)	\$ (17,301)	\$ 30,852.00	12%	36%
258-IDEA Part B Preschool Age	\$ 5,371	\$ -	\$ (3,994)	\$ (3,993)	\$ 1,378.00	74%	74%
261 - Title IV SSAE	\$ 14,300	\$ 3,593	\$ (2,286)	\$ (6,389)	\$ 7,911.00	16%	45%
262 - REAP (Rural Education)	\$ 27,800	\$ 5,178	\$ (1,981)	\$ (7,160)	\$ 20,640.00	7%	26%
263 - Carl Perkins	\$ 7,125	\$ 7,064	\$ -	\$ -	\$ -	0%	0%
271 - Title IIA	\$ 13,098	\$ 3,617	\$ (310)	\$ (3,531)	\$ 9,567.00	2%	27%
290 - CNP	\$ 200,465	\$ 10,500	\$ (14,504)	\$ (45,837)	\$ 154,628.00	7%	23%
310 - Bond & Interest Redemption	\$ 203,600	\$ 86,047	\$ (500)	\$ (139,293)	\$ 64,307.00	0%	68%
420 - Plant Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
421 - Bond Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
424 - Bus Depreciation	\$ 30,332	\$ -	\$ -	\$ (26,070)	\$ 4,262.00	0%	86%
TOTAL CASH BALANCES	\$ 3,630,762	\$ 1,170,710	\$ (252,388)	\$ (1,235,079)	\$ 2,388,558		

** Water Damage Insurance Check was \$219,683. First payment of \$94448 was paid in June.

As of September 30, 2022 Bank Statement:

Balance in Bond Acct	\$ 60,839.76
Balance in LGIP M&O	\$ 1,544,652.52
Savings Balance	\$ 7,956.61
Child Nutrition	\$ 77,063.83
General	\$ 103,665.81

Total Account Balances \$1,794,178.53

**Dietrich Student Body
 Balance Sheet
 As of October 5, 2022**

	Oct 5, 22
ASSETS	
Current Assets	
Checking/Savings	
D.L. Evans Bank	101,319.96
Total Checking/Savings	101,319.96
Accounts Receivable	
Accounts Receivable	5,450.90
Total Accounts Receivable	5,450.90
Other Current Assets	
Inventory Asset	62.00
Undeposited Funds	439.61
Total Other Current Assets	501.61
Total Current Assets	107,272.47
TOTAL ASSETS	107,272.47
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-1,480.05
Total Accounts Payable	-1,480.05
Credit Cards	
Shania's SB CC	369.82
Total Credit Cards	369.82
Total Current Liabilities	-1,110.23
Total Liabilities	-1,110.23
Equity	
Sawtooth Conference	7,958.40
Sales Tax	-3.91
Scholarships	
Volunteer Scholarship	1,000.00
Scholarship-Community	2,371.71
Scholarship-David Sorensen	4,625.00
Scholarship-Staff	5,751.26
Scholarships - Other	-320.00
Total Scholarships	13,427.97
Student Body Balance	
Class of 2028	100.00
Club Dungeons & Dragons	10.76
Secondary Social Studies	138.65
SunShine Committee	569.50
Class of 2027	857.33
00-Ramburg	38.15
01-M. Heimerdinger	610.79
02-Chapman	161.40
03-Stowell	302.20
04-Hollibaugh	948.19
05-Astle	577.48
06-Norman	408.44
Athletics	
NFHS Kickback	134.45

Dietrich Student Body

10/05/22

Balance Sheet

Accrual Basis

As of October 5, 2022

	Oct 5, 22
Activity Cards	
Adult/Senior Pass	1,602.49
Family Pass	6,906.25
Activity Cards - Other	22,215.58
Total Activity Cards	30,724.32
Gates	14,550.83
Ice Cream	2,128.06
Officials	
Official Contract Fee	-19,369.61
Total Officials	-19,369.61
Student Sport Fees	
Shooter Shirt- GBB/BBB	779.15
BBB	6,818.00
Cheer	1,173.59
FB	9,824.91
GBB	5,999.89
Track	8,152.71
VB	7,211.00
XC	786.00
Total Student Sport Fees	40,745.25
Athletics - Other	-46,263.63
Total Athletics	22,649.67
Auto Collision	
Class Projects	471.61
Nova Project	1,056.66
Auto Collision - Other	-100.08
Total Auto Collision	1,428.19
Box Tops/Field trips	894.38
Class of 2017	272.84
Class of 2018	407.65
Class of 2019	286.97
Class of 2020	2.42
Class of 2021	411.92
Class of 2022	29.49
Class of 2023	344.01
Class of 2024	938.83
Class of 2025	562.25
Class of 2026	803.28
Club BPA	202.91
Club FFA	
Club FFA Fundraising	672.89
Club FFA - Other	-517.05
Total Club FFA	155.84
Club Music	3,961.68
Concessions	3,950.19
Elementary Field Trips	53.84
General Student Body	197.20
In/Out	657.17
Library	168.21
Robotics	457.88
Ski/Skate/ Wahooz	11.70
SPED	146.77
Student Council	731.02

9:54 AM

10/05/22

Accrual Basis

Dietrich Student Body

Balance Sheet

As of October 5, 2022

	<u>Oct 5, 22</u>
Team Accounts	
Team BBB	5,714.71
Team Cheer	1,705.79
Team FB	6,399.23
Team GBB	4,842.52
Team Track	113.25
Team VB	12,391.26
Team XC and Track	2,215.46
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Total Team Accounts	33,382.22
Yearbook	8,640.88
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Total Student Body Balance	86,472.10
Tournament/ All Sports	623.53
Unrestricted Net Assets	-183.58
YEA	88.19
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Total Equity	108,382.70
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TOTAL LIABILITIES & EQUITY	107,272.47
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Consent Agenda

Dietrich Schools

Perseverance, Integrity, and Respect

October, 2022

New Hires

- ❖ Perri Smith Emergency Hire Substitute Position
- ❖ Jv Girls Basketball ?
- ❖ JH Girls Basketball ?

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VEND #	ACCOUNT	DEPT	DATE	PO #	INVOICE	DESCRIPTION	BC	MO-YR	AMOUNT
099418	258-522410-000-000-0	000000	10/10/22	006023	19884136	Evaluation of Language PreSchool 2	1	10-2022	493.00
099418	258-522410-000-000-0	000000	10/10/22	006023	19884136	shipping	1	10-2022	29.58
	**SUB-TOTAL: Pearson Education Inc.								522.58
099434	290-710450-000-000-0	000000	09/22/22	005882	240129884	2022-2023 Food Supplies	1	09-2022	424.86
099434	290-710450-000-000-0	000000	09/22/22	005882	240134450	2022-2023 Food Supplies	1	09-2022	801.01
099434	290-710450-000-000-0	000000	09/22/22	005882	240136086	2022-2023 Food Supplies	1	09-2022	43.52CF
099434	290-710450-000-000-0	000000	10/10/22	005882	240139095	2022-2023 Food Supplies	1	10-2022	405.54
099434	290-710450-000-000-0	000000	10/11/22	005882	240143434	2022-2023 Food Supplies	1	10-2022	551.77
099434	290-710450-000-000-0	000000	10/14/22	005882	240149279	2022-2023 Food Supplies	1	10-2022	830.01
	**SUB-TOTAL: Sysco Idaho, Inc								2,969.67
099440	250-621410-000-000-0	000000	10/10/22	005865	4026710221	myPerspectives English Lanuage	1	10-2022	116.00
099440	250-621410-000-000-0	000000	10/10/22	005865	4026710221	myView Literacy	1	10-2022	1,468.20
099440	250-621410-000-000-0	000000	10/10/22	005865	4026710221	Shipping and Handling	1	10-2022	126.72
099440	250-621410-000-000-0	000000	10/14/22	005865	4026739641	myView Literacy	1	10-2022	1,244.10
099440	250-621410-000-000-0	000000	10/14/22	005865	4026739641	Shipping and Handling	1	10-2022	99.52
	**SUB-TOTAL: Savvas Learning Company LLC								3,054.54
099444	257-521300-000-000-0	000000	10/10/22	006029	9.30.22	OT Services 10 hours	1	10-2022	600.00
	**SUB-TOTAL: Connie Van Kleeck, OTR/L								600.00
099461	100-515410-000-000-0	000000	10/14/22	006016	1525	Scionce project supplies - paint,	1	10-2022	79.80
099461	230-621410-000-000-0	000000	10/14/22	006034	1525	Valley Wide Gas cards for Hmls Stu	1	10-2022	200.00
099461	290-710450-000-000-0	000000	10/14/22	006040	1525	lettuce, splnach and broccoli - Fa	1	10-2022	16.41
099461	100-211000-000-000-0	000000	10/14/22	006040	1525	SB- Volleyball Amazon Gift cards	1	10-2022	50.00
099461	100-211000-000-000-0	000000	10/14/22	006040	1525	SB - Volleyball Crumble Gift Cards	1	10-2022	46.35
099461	100-211000-000-000-0	000000	10/14/22	006040	1525	SB Volleyball Target Gift Cards	1	10-2022	75.00
	**SUB-TOTAL: D.L. Evans Visa -Quiroga								467.56
099479	257-616410-000-000-0	000000	09/22/22	005967	2955761	2022-2023 Edmark Reading Program -	1	09-2022	645.00
	**SUB-TOTAL: Pro-Ed Payments								645.00
099482	100-661410-000-000-0	000000	10/10/22	005998	81211568	paper towels, trash bags, soap, gl	1	10-2022	2,121.05
099482	100-661410-000-000-0	000000	10/10/22	005998	81211571	Gym floor cleaner/polish	1	10-2022	2,183.64
099482	100-661410-000-000-0	000000	10/14/22	005998	81235001	paper towels, trash bags, soap, gl	1	10-2022	131.92
099482	100-661410-000-000-0	000000	10/17/22	005998	81244770	paper towels, trash bags, soap, gl	1	10-2022	30.88
099482	100-661410-000-000-0	000000	10/17/22	005998	81245266	paper towels, trash bags, soap, gl	1	10-2022	478.28
099482	100-661410-000-000-0	000000	10/17/22	005998	81245281	Gym floor cleaner/polish	1	10-2022	2,649.55
099482	100-661410-000-000-0	000000	10/17/22	005998	81248011	paper towels, trash bags, soap, gl	1	10-2022	247.56
	**SUB-TOTAL: Waxie Sanitary Supply								7,842.88
099495	245-623410-000-000-0	000000	09/22/22	006001	1049	domain renewal dietrichschools.org	1	09-2022	31.16
099495	245-623410-000-000-0	000000	09/22/22	006001	1049	dsd314.orgdomain registration - 1	1	09-2022	20.16
099495	245-623410-000-000-0	000000	09/22/22	006001	1049	freebx endpoint mangner renewal -	1	09-2022	26.82
099495	245-623300-000-000-0	000000	10/14/22	005921	1053	2022-2023 IT Services Contract	1	10-2022	1,000.00
	**SUB-TOTAL: Van Kleeck, LLC								1,078.14
099501	100-664410-000-000-0	000000	10/17/22	006052	10.16.22	balance on brick work for flag pol	1	10-2022	10,733.45
	**SUB-TOTAL: Magic Valley Masonry								10,733.45
099505	290-710450-000-000-0	000000	09/22/22	005884	8092144	2022-2023 Food Supplies	1	09-2022	264.00
	**SUB-TOTAL: Nicholas and Company								264.00
099506	246-641410-000-000-0	000000	09/22/22	005898	1025	Safety App Quote # 20220706-115356	1	09-2022	500.00
	**SUB-TOTAL: Emergent 3								500.00
099507	254-621550-000-000-0	000000	10/11/22	005913	28633	HVAC Units and Frames for Gym - Qu	1	10-2022	5,050.00
099507	254-621550-000-000-0	000000	10/14/22	005913	28666	HVAC Units and Frames for Gym - Qu	1	10-2022	4,000.00
	**SUB-TOTAL: Norbryhn Equipment Co								9,050.00
099510	100-531380-000-000-0	000000	10/10/22	006031	9.27.22	Mileage for Homecoming supplies/ba	1	10-2022	35.63
099510	100-531380-000-000-0	000000	10/14/22	006049	10.12.22	Mileage to Twin Falls for Concessi	1	10-2022	42.50
	**SUB-TOTAL: Quiroga, Shanla								78.13
099511	100-632410-000-000-0	000000	10/10/22	006021	67890	Vinyl Home of the Blue Devils for	1	10-2022	159.00
	**SUB-TOTAL: Lisas Vinyl Creatlon								159.00
099512	258-616300-000-000-0	000000	10/10/22	006025	INV - 1369	SLP Now Year subscription	1	10-2022	249.00
	**SUB-TOTAL: SLP Now, LLC								249.00
099514	243-519410-000-000-0	000000	10/14/22	006045	ID84-72545	Judging Card.com Subscription 2022	1	10-2022	175.00
	**SUB-TOTAL: Ewell Educational Services								175.00
099515	271-621390-000-000-0	000000	10/14/22	006047	10.13.22	Reimbursement for Comp Literacy Co	1	10-2022	165.00
	**SUB-TOTAL: Wendt, Glenna								165.00

***GRAND TOTAL - VENDOR COUNT: 63

106,569.39

(VEND RNG: 000000-ZZZZZZ; DATE RNG: 00/00/00-10/31/22; ALL FUNDS; BANK CD: 1)

VEND #	ACCOUNT	DEPT	DATE	PO #	INVOICE	DESCRIPTION	BC	MO-YR	AMOUNT
099516	100-665320-000-000-0	000000	10/18/22	006060	926259	School Mural - design, paint, supp	1	10-2022	2,000.00
**SUB-TOTAL: Shena Bingham Art									2,000.00
***GRAND TOTAL - VENDOR COUNT: 1									2,000.00

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
ANNUAL FINANCIAL REPORT
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DIETRICH SCHOOL DISTRICT NO. 314
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R. MICHAEL BURR

Certified Public Accountant

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Twin Falls, ID 83303-2229

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INDEPENDENT AUDITOR'S REPORT

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

September 30, 2022

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, 2022, 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, 2022, 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.

Change in Accounting Principle

As described in Note 15 to the financial statements, in 2022, the District adopted new accounting guidance, GASB Statement No. 87 - Leases. My opinion is not modified with respect to this matter.

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, 2022, 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, 2022

		<u>Governmental Activities</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash and Cash Equivalents	\$ 7,955	
Cash and Cash Equivalents - Restricted	247,686	
Investments	1,286,684	
Investments - Restricted	60,630	
Net Receivables	42,744	
Inventory	11,953	
	<u>11,953</u>	
<u>TOTAL CURRENT ASSETS</u>		\$ 1,657,652
<u>NONCURRENT ASSETS</u>		
Long-Term Receivables	\$ 1,162	
Net OPEB Asset	114,361	
Net Pension Asset	27,843	
Capital Assets (Non-depreciated)	177,891	
Intangible Lease Assets (net)	9,818	
Capital Assets (depreciated - net)	4,384,411	
	<u>4,384,411</u>	
<u>TOTAL NONCURRENT ASSETS</u>		<u>4,715,486</u>
<u>TOTAL ASSETS</u>		<u>6,373,138</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
OPEB Obligations	\$ 29,750	
Pension Obligations	522,466	
	<u>522,466</u>	
<u>TOTAL DEFERRED OUTFLOWS OF RESOURCES</u>		<u>552,216</u>
<u>LIABILITIES</u>		
<u>CURRENT LIABILITIES</u>		
Accounts Payable	\$ 18,354	
Salaries and Benefits Payable	220,730	
Interest Payable	27,063	
Current Portion of Long-Term Debt	134,571	
	<u>134,571</u>	
<u>TOTAL CURRENT LIABILITIES</u>		400,718
<u>NONCURRENT LIABILITIES</u>		
Lease Liability (net of current portion)	\$ 4,677	
Lease Payable (net of current portion)	50,613	
Bond Payable (net of current portion)	1,910,000	
	<u>1,910,000</u>	
<u>TOTAL NONCURRENT LIABILITIES</u>		<u>1,965,290</u>
<u>TOTAL LIABILITIES</u>		<u>2,366,008</u>

See accompanying notes to the basic financial statements

	<u>Governmental Activities</u>	
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension Sources	\$ 890,717	
OPEB Sources	52,236	
Deferred Amount on Net Bond Premium	<u>80,031</u>	
		<u>1,022,984</u>
<u>NET POSITION</u>		
Invested in Capital Assets, net of related debt	\$ 2,365,165	
Non-spendable:		
Inventory	11,953	
Restricted for:		
Debt Service	359,369	
Federal and State Programs	185,569	
Unrestricted	<u>614,306</u>	
		<u>\$ 3,536,362</u>
<u>TOTAL NET POSITION</u>		

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

<u>Primary Government Functions/Programs</u>	<u>Program Revenues</u>			
<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
<u>Governmental Activities:</u>				
Instruction	\$ 1,265,791		\$ 1,566,578	
Support	308,460		240,062	
General Administrative	369,875			\$ 219,684
Custodial/Maintenance	212,261		32,241	
Student Transportation	144,948		90,971	
Non-Instructional - Food Service	153,684	\$ 3,418	181,157	
Debt Service - Interest on Debt	71,436		56,569	
<u>Total Governmental Activities</u>	<u>2,526,455</u>	<u>3,418</u>	<u>2,167,578</u>	<u>\$ 219,684</u>
 <u>Business-Type Activities</u>				
None	0	0	0	0
<u>Total Business-Type Activities</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Total Primary Government</u>	<u>\$ 2,526,455</u>	<u>\$ 3,418</u>	<u>\$ 2,167,578</u>	<u>\$ 219,684</u>

General Revenue
Property Taxes
State Formula Support
Local Revenue
Investment Earnings

Total General Revenue

Changes in Net Assets

Net Position - Beginning (Restated)

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
\$ 300,787		\$ 300,787
(68,398)		(68,398)
(150,191)		(150,191)
(180,020)		(180,020)
(53,977)		(53,977)
30,891		30,891
(14,867)		(14,867)
<u>(135,775)</u>		<u>(135,775)</u>
<u>0</u>	<u>\$ 0</u>	<u>0</u>
<u>(135,775)</u>	<u>0</u>	<u>(135,775)</u>
136,697		136,697
351,046		351,046
48,354		48,354
8,031		8,031
<u>544,128</u>	<u>0</u>	<u>544,128</u>
408,353	0	408,353
<u>3,128,009</u>	<u>0</u>	<u>3,128,009</u>
<u>\$ 3,536,362</u>	<u>\$ 0</u>	<u>\$ 3,536,362</u>

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

	<u>General Fund</u>	<u>Food Service Fund</u>	<u>Debt Service Fund</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 7,955		
Cash and Cash Equivalents - Restricted		\$ 93,816	
Investments	1,286,684		
Restricted Assets - Investments			\$ 30,720
Property Taxes Receivable	82		27,302
Interfund Balances			301,347
Due From Other Governments	<u>15,164</u>		
<u>TOTAL ASSETS</u>	<u>\$ 1,309,885</u>	<u>\$ 93,816</u>	<u>\$ 359,369</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 10,190	\$ 4,315	
Interfund Balances	161,140	9,703	
Contracts and Benefits Payable	<u>191,383</u>	<u>6,652</u>	
<u>TOTAL LIABILITIES</u>	<u>362,713</u>	<u>20,670</u>	<u>\$ 0</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Inflows from Property Taxes	<u>4</u>		<u>1,158</u>
<u>TOTAL DEFERRED INFLOWS OF RESOURCES</u>	<u>4</u>	<u>0</u>	<u>1,158</u>
<u>FUND BALANCES</u>			
Restricted - Special Revenue Funds		73,146	
Restricted - Debt Service Fund			358,211
Restricted - Capital Projects Fund			
Unassigned	<u>947,168</u>		
<u>TOTAL FUND BALANCES</u>	<u>947,168</u>	<u>73,146</u>	<u>358,211</u>
<u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>	<u>\$ 1,309,885</u>	<u>\$ 93,816</u>	<u>\$ 359,369</u>

See accompanying notes to the basic financial statements

<u>Capital Project Funds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
		\$ 7,955
\$ 1,225	\$ 152,645	247,686
		1,286,684
29,910		60,630
		27,384
		301,347
	1,358	16,522
<u>\$ 31,135</u>	<u>\$ 154,003</u>	<u>\$ 1,948,208</u>
\$ 115,468	\$ 3,849	\$ 18,354
	15,036	301,347
	22,695	220,730
<u>115,468</u>	<u>41,580</u>	<u>540,431</u>
		1,162
<u>0</u>	<u>0</u>	<u>1,162</u>
	112,423	185,569
(84,333)		358,211
		(84,333)
		947,168
<u>(84,333)</u>	<u>112,423</u>	<u>1,406,615</u>
<u>\$ 31,135</u>	<u>\$ 154,003</u>	<u>\$ 1,948,208</u>

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
JUNE 30, 2022

	<u>General Fund</u>	<u>Food Service Fund</u>	<u>Debt Service Fund</u>
<u>REVENUES</u>			
Property Taxes and Penalty and Interest	\$ 410		\$ 136,903
State Foundation Support	1,717,728		
Other State Support/Grants	160,085		56,569
Federal Revenue/Grants		\$ 181,157	
Other Local Revenue	33,559	3,418	
	<u>1,911,782</u>	<u>184,575</u>	<u>193,472</u>
<u>TOTAL REVENUES</u>			
<u>EXPENDITURES</u>			
Instructional	1,070,126		
Support	58,228		
General Administrative	391,867		
Custodial/Maintenance	211,981		
Student Transportation	128,033		
Non-Instructional	3,406	157,274	
Capital Expenditures	23,502	322	
Debt Service - Principal			100,000
Debt Service - Interest and Charges			70,837
	<u>1,887,143</u>	<u>157,596</u>	<u>170,837</u>
<u>TOTAL EXPENDITURES</u>			
<u>EXCESS REVENUES OVER</u>			
<u>(UNDER) EXPENDITURES</u>			
	<u>24,639</u>	<u>26,979</u>	<u>22,635</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Earnings on Investments	2,150	40	125
Transfers In (Out)	(23,367)		
	<u>(21,217)</u>	<u>40</u>	<u>125</u>
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>			
<u>EXCESS REVENUES AND</u>			
<u>OTHER FINANCING SOURCES OVER</u>			
<u>(UNDER) EXPENDITURES</u>			
	3,422	27,019	22,760
<u>FUND BALANCE - BEGINNING</u>	<u>943,746</u>	<u>46,127</u>	<u>335,451</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 947,168</u>	<u>\$ 73,146</u>	<u>\$ 358,211</u>

See accompanying notes to the basic financial statements

<u>Capital Project Funds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
		\$ 137,313
		1,717,728
	\$ 74,797	291,451
	328,288	509,445
	234,479	271,456
<u>0</u>	<u>637,564</u>	<u>2,927,393</u>
	178,695	1,248,821
	240,062	298,290
	98,752	490,619
		211,981
		128,033
		160,680
	7,784	31,608
24,085		124,085
<u>1,985</u>		<u>72,822</u>
<u>26,070</u>	<u>525,293</u>	<u>2,766,939</u>
<u>(26,070)</u>	<u>112,271</u>	<u>160,454</u>
		2,315
<u>23,367</u>		<u>0</u>
<u>23,367</u>	<u>0</u>	<u>2,315</u>
(2,703)	112,271	162,769
<u>(81,630)</u>	<u>152</u>	<u>1,243,846</u>
<u>\$ (84,333)</u>	<u>\$ 112,423</u>	<u>\$ 1,406,615</u>

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
JUNE 30, 2022

<u>Total Governmental Fund Balances</u>	<u>\$ 1,406,615</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, \$97,891 work-in-process, and \$7,285,472 net of accumulated depreciation of \$2,915,785	4,562,302
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 \$14,724.	9,818
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.	1,162
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.	(27,063)
Amounts resulting from pension liabilities as a result of GASB 68 are not recorded in the fund statements:	
-Deferred Outflows Pension Obligations	522,466
-Deferred Inflows Pension Sources	(890,717)
-Net Pension Liability	27,843
Amounts resulting from OPEB assets as a result of GASB 75 are not recorded in the fund statements:	
-Deferred Outflows OPEB Obligations	29,750
-Deferred Inflows OPEB Sources	(52,236)
-Net OPEB Asset	114,361
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 \$34, 296.	(80,031)
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:	
Current Portion of Long-term Debt	(134,571)
Lease Liability	(4,677)
Capital Leases	(50,613)
Outstanding Bonds	(1,910,000)
<u>Net Changes</u>	<u>2,129,747</u>
<u>Net Position of Governmental Activities</u>	<u>\$ 3,536,362</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, 2022

Net Change in Fund Balances - Governmental Fund Balances \$ 162,769

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	\$ (219,907)
- Capital Expenditures	127,559

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	(616)
--	-------

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of Net Assets.	128,991
--	---------

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.	195,977
---	---------

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.	6,231
---	-------

In the Statement of Activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.	1,633
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<u>Net Changes</u>	245,584
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<u>Change in Net Position of Governmental Activities</u>	\$ 408,353
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See accompanying notes to the basic financial statements

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2022

	<u>Agency Funds</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$ 96,985
Accounts Receivable	7,787
<u>Total Assets</u>	<u>104,772</u>
<u>Liabilities</u>	
Accounts Payable	370
<u>Total Liabilities</u>	<u>370</u>
<u>Net Position</u>	
Restricted for Organizations	104,402
<u>Total Net Position</u>	<u>\$ 104,402</u>

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2022

<u>Additions</u>	
Dues and Contributions	\$ 101,974
<u>Total Contributions</u>	<u>101,974</u>
<u>Investment Earnings</u>	
Interest, Dividends, and Other	-
<u>Total Investment Earnings</u>	<u>-</u>
<u>Total Additions</u>	<u>101,974</u>
<u>Deductions</u>	
Student Group Expenditures	72,174
<u>Total Deductions</u>	<u>72,174</u>
<u>Net Increase (decrease) in Fiduciary Net Position</u>	29,800
Net Position - Beginning	74,602
Net Position - Ending	<u>\$ 104,402</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, 2022

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, 2022.

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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.

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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, 2022, the District had a carrying value of cash deposits of \$352,627 and a bank balance of \$369,325. Based on the above definitions, the District is subject to \$17,554 of concentration of credit risk.

Restricted cash is to be used as follows:

State and Federal grants	\$ 246,461
Bond & Interest	0
Capital Projects	<u>1,225</u>
Total	<u><u>\$ 247,686</u></u>

Fiduciary funds cash balance is \$96,985.

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 \$1,347,314 (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.

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

2 - CASH AND INVESTMENTS (Continued)

Restricted investments are to be used as follows:

Capital Projects	\$ 29,910
Debt Service	<u>30,720</u>
 Total	 <u><u>\$ 60,630</u></u>

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, 2019, upon which the 2019 levy was based was \$88,748,019.

The tax rates assessed, per \$100 of valuation, for the year ended June 30, 2022, and maximum levy rates limited by Idaho Code Section 33-802 are as follows:

<u>Type</u>	<u>Rate</u>	<u>Maximum Rate</u>
General	0.0000	Not Allowed
Tort	0.0004	No Limit
Bond	0.1530	No Limit

At June 30, 2022, the components of taxes receivable are as follows:

<u>Property Tax year</u>	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
2021	\$ 82	\$ 26,480	\$ 26,562
2020	0	557	557
2019	<u>0</u>	<u>265</u>	<u>265</u>
<u>Total</u>	<u><u>\$ 82</u></u>	<u><u>\$ 27,302</u></u>	<u><u>\$ 27,384</u></u>

For fund financial statements, the recognition of revenue on taxes receivable shall not exceed 60 days collection after the June 30, 2022, year end. The collections for the 60 day period have been estimated based on prior years collection percentages. Property taxes uncollected by August 31, 2022, are deferred inflows of resources (deferred revenue). The components of deferred inflows of resources are as follows:

<u>Fund</u>	<u>Amount</u>	
General Fund	\$ 4	
Debt Service Fund	<u>1,158</u>	15164
 <u>Total</u>	 <u><u>\$ 1,162</u></u>	

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.

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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, 2022, are as follows:

<u>Source - Description</u>	<u>General Fund</u>	<u>Special Revenue</u>	<u>Total</u>
State - Foundation	\$ 35,508		\$ 35,508
State - Other			0
Federal Grants		1,358	1,358
<u>Total</u>	<u>\$ 35,508</u>	<u>\$ 1,358</u>	<u>\$ 36,866</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:

Instruction	\$ 158,578
Support	15,094
Administration	13,723
Custodial/Maintenance	6,820
Student Transportation	24,745
Non-Instructional - Food Service	947
<u>Total</u>	<u>\$ 219,907</u>

See note 15 for new intangible lease asset explanation.

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6 - CAPITAL ASSET ACTIVITY (Continued)

Capital asset activity for the District for the year ended June 30, 2022, was as follows (beginning amounts restated to reflect GASB 34):

	Primary Government - Governmental Activities			Ending Balance
	Beginning Balance	Additions	Retirements	
Non-depreciated assets:				
Land	\$ 80,000			\$ 80,000
Construction-in-progress	0	\$ 97,891		97,891
Subtotal	<u>80,000</u>	<u>97,891</u>	<u>\$ 0</u>	<u>177,891</u>
Other capital assets:				
Buildings and Improvements	6,045,852			6,045,852
Library	281,953	15,472		297,425
Heavy Equipment and Busses	749,907			749,907
Equipment	178,092	14,196		192,288
Intangible Lease Asset	0	24,542		24,542
Subtotal	<u>7,255,804</u>	<u>54,210</u>	<u>0</u>	<u>7,310,014</u>
Less accumulated depreciation for:				
Buildings and Improvements	(1,812,479)	(140,569)		(1,953,048)
Library	(236,937)	(28,847)		(265,784)
Heavy Equipment and Busses	(463,172)	(41,780)		(504,952)
Equipment	(173,474)	(3,803)		(177,277)
Intangible Lease Asset	0	(14,724)		(14,724)
Subtotal	<u>(2,686,062)</u>	<u>(229,723)</u>	<u>0</u>	<u>(2,915,785)</u>
Net Depreciated Assets	<u>4,569,742</u>	<u>(175,513)</u>	<u>0</u>	<u>4,394,229</u>
Net Capital Assets	<u>\$ 4,649,742</u>	<u>\$ (77,622)</u>	<u>\$ 0</u>	<u>\$ 4,572,120</u>

NOTE 7 - INTERFUND TRANSACTIONS

Interfund transfers and due to/from for the District for the year ended June 30, 2022, are summarized below:

Purpose	Receiving Fund	Paying Fund	Amount
Transfers:			
To transfer bus depreciation allowance	Capital Projects	General Fund	\$ 23,367
Due To/From:			
To cover current expenditures	Special Revenue	Debt Service	24,739
To cover current expenditures	Capital Projects	Debt Service	115,468
To cover current expenditures	General Fund	Debt Service	161,140
			<u>\$ 301,347</u>

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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, 2022, 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, 2022:

Title I-A Local Program	\$ (25,856)
REAP	(10,419)
Special Education—Grants to States (IDEA, Part B)	(16,929)
Perkins III - Vocational Technology	(9,801)
Title I-C Migrant Program	(12,704)
Title IV Student Support	(1,601)
Special Education—Grants to States (IDEA, Preschool)	(1,183)
State Activities - Education of Homeless Children and Youth	(515)
Cares Act - ESSER II	(4,147)
CVRF - Blended Learning	(18)
Plant Facilities	(34,829)
Plant Facilities - Bus Depreciation	(80,639)
Title II - Improving Teacher Quality	(878)
Cares Act - ESSER III	(15,919)

NOTE 10 - DEBT

The following is a summary of the District's long-term debt obligations and transactions for the year ended June 30, 2022:

	<u>Amount Outstanding Beginning</u>	<u>Issued</u>	<u>Retired</u>	<u>Amount Outstanding Ending</u>
Lease Liability @ 2.00% Copiers	\$ 14,589		\$ 4,906	\$ 9,683
Capital Lease @ 2.00% - 2021 Bus	99,265		24,085	75,180
2016 Bond Issue @ 3.25%	2,115,000		100,000	2,015,000
<u>Total</u>	<u>\$ 2,228,854</u>	<u>\$ 0</u>	<u>\$ 128,991</u>	<u>\$ 2,099,863</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.

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10 - DEBT (Continued)

The annual requirements to amortize the bond issue as of June 30, 2022, is as follows:

<u>Year Ended June 30,</u>	<u>Bond Principal</u>	<u>Lease Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 105,000	\$ 24,566	\$ 68,042	197,608
2024	110,000	25,058	64,300	199,358
2025	110,000	25,556	59,402	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>\$ 2,015,000</u>	<u>\$ 75,180</u>	<u>\$ 543,711</u>	<u>\$ 2,633,891</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
Major Class	Photocopier Equipment
Commencement Date	June 1, 2019
Implied Interest Rate	2.00%
Payment Amount	\$ 429.45
Payment Frequency	Monthly
Number of Payments	60
Variable Payments	None
Other Payments	None
Residual Value Guarantees	None
Total Cash Outflows for Year	\$ 5,153.40
Impairment Loss Commitments	None
Commitments Prior to Lease Term	None

The annual requirements to amortize the liability as of June 30, 2022, is as follows:

<u>6-30-</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 5,006	\$ 148	\$ 5,154
2024	4,677	47	4,724
<u>Total</u>	<u>\$ 9,683</u>	<u>\$ 195</u>	<u>\$ 9,878</u>

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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.

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, 2021 was as follows:

Retirees and beneficiaries currently receiving benefits	50,891
Terminated employees entitled to but not yet receiving benefits	14,539
Active plan members	<u>73,563</u>
Total	<u><u>138,993</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.

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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 \$161,839, \$157,088 and \$154,280 for the three years ended June 30, 2022, 2021, and 2020, respectively.

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

At June 30, 2022, the District reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2021, the District's proportion was .0352544 percent,

For the year ended June 30, 2022, the District recognized pension expense (revenue) of \$(195,977). At June 30, 2022, 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	\$ 41,023	\$ 16,185
Changes in assumptions or other inputs	-	
Net difference between projected and actual earnings on pension plan investments	319,604	874,532
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	161,839	-
Total	\$ 522,466	\$ 890,717

\$161,839 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, 2022.

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, 2020 the beginning of the measurement period ended June 30, 2020 is 4.7 and 4.6 for the measurement period June 30, 2021

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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>		
2022	\$	(124,695)
2023	\$	(112,376)
2024	\$	(98,203)
2025	\$	(194,816)
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%

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

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

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.

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.

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 - RETIREMENT PLAN (Continued)

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 2021.

<u>Asset Allocation</u>	<u>Target Allocation</u>	<u>Long-Term Expected Nominal Rate of Return (Arithmetic)</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Core Fixed Income	30.00%	1.80%	-0.20%
Broad Us Equities	55.00%	8.00%	6.00%
Developed Foreign Equities	15.00%	8.25%	6.25%
Assumed Inflation - Mean		2.00%	2.00%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.18%	4.18%
Portfolio Standard Deviation		12.29%	12.29%
Portfolio Long-Term (Geometric) Expected Rate of Return		5.55%	3.46%
Assume Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Invest. Exp.		5.15%	3.06%
Portfolio Long-Term Expected Real Rate of Return, Net of Investment Exp.			4.14%
Portfolio Standard Deviation			14.16%
Valuation Assumptions Chosen by PERSI Board			
Long-Term Expected Real Rate of Return, Net of Investment Expenses			4.05%
Assumed Inflation			3.00%
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses			6.35%

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
DIETRICH, IDAHO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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:

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	\$ 1,678,833	\$ 818,653	\$ 107,424

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.

Payables to the pension plan

At June 30, 2022, 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:

	Fund Statements	Govt-Wide Statements
Interest Income	\$ 2,315	\$ 2,315
Amortization of Bond Premium	0	5,716
Net Income	\$ 2,315	\$ 8,031

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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.

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, 2022.

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

At June 30, 2022, the District reported an asset for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2019, 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, 2019, the District's proportion was .0787502 percent.

For the year ended June 30, 2022, the District recognized OPEB expense (expense offset) of \$(6,231) 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, 2022

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 Nominal Real Rate of Return (Arithmetic)</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Core Fixed Income	50.00%	2.80%	-0.20%
Broad US Equities	39.30%	8.00%	6.00%
Developed Foreign Equities	10.70%	8.25%	6.25%
Assumed Inflation - Mean		2.00%	2.00%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.18%	4.18%
Portfolio Standard Deviation		12.29%	12.29%

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 13 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

	<u>Target Allocation</u>	<u>Long-Term Nominal Real Rate of Return (Arithmetic)</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Portfolio Long-term (Geometric) Expected Rate of Return		5.55%	3.46%
Assumed Investment Expenses		40.00%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses		5.15%	3.06%

Investment Policy Assumptions from PERSI November 2019

Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expenses	4.14%
Portfolio Standard Deviation	14.16%

Economic/Demographic Assumptions from Milliman 2021

Valuation Assumptions Chosen by PERSI Board

Long-Term Expected Real Rate of Return, Net of Investment Expenses	3.15%
Assumed Inflation	2.30%
Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses	5.45%

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 (4.45%)</u>	<u>Current Discount Rate (5.45%)</u>	<u>1% Increase (6.45%)</u>
Employer's proportionate share of the net OPEB liability (asset)	<u>\$ (99,239)</u>	<u>\$ (114,361)</u>	<u>\$ (128,486)</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.

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 13 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

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.

Payables to the OPEB Plan

At June 30, 2022, 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.

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.

Account	For the year ended June 30,			
	2021	2020	2019	2018
100-521XXX	\$ 71,659	\$ 57,201	\$ 52,743	\$ 68,243
100-522XXX	0	0	0	0
100-616XXX	185	185	185	176
Other Adjustments	0	0	0	0
Maintenance of Effort	<u>\$ 71,844</u>	<u>\$ 57,386</u>	<u>\$ 52,928</u>	<u>\$ 68,419</u>

NOTE 15 - GASB 87 LEASES

The District implemented the standards of GASB 87 Leases this year. Under these standards, the District has adjustments to make to beginning net position amounts to reflect the new standard for a lease in place prior to this current fiscal year. The adjustments are as follows:

Original Net Position	\$ 3,127,870
Add:	
Intangible Lease Asset	24,542
Prior Principal Payments on Lease Liability	9,955
Less:	
Original Lease Liability	(24,542)
Prior Amortization on Lease Asset	<u>(9,816)</u>
Restated Net Position	<u>\$ 3,128,009</u>

**REQUIRED SUPPLEMENTAL
INFORMATION SECTION**

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis) (See Note 1)	Variance With Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
<u>Budgetary Fund Balance - Beginning</u>	\$ 100,000	\$ 100,000	\$ 943,746	\$ 843,746
<u>Resources (Inflows)</u>				
<u>Local Revenue</u>				
Property Taxes	0	0	410	410
Other Local Revenue	60,898	60,898	33,559	(27,339)
<u>Total Local Revenue</u>	60,898	60,898	33,969	(26,929)
<u>State Revenue</u>				
Base Support Program	1,458,674	1,458,674	1,433,932	(24,742)
Transportation Support	89,367	89,367	90,971	1,604
Benefit Apportionment	197,931	197,931	192,825	(5,106)
Other State Support	111,494	111,494	126,397	14,903
Lottery Revenue	51,196	51,196	32,241	(18,955)
Revenue in Lieu / Ag Replacement Tax	2,893	2,893	1,447	(1,446)
<u>Total State Revenue</u>	1,911,555	1,911,555	1,877,813	(33,742)
<u>Other Sources</u>				
Proceeds From Sale of Personal Property	0	0	0	0
Earnings on Investments	3,020	3,020	2,150	(870)
<u>Total Other Sources</u>	3,020	3,020	2,150	(870)
<u>Amounts Available for Appropriations</u>	2,075,473	2,075,473	2,857,678	782,205
<u>Charges to Appropriations (Outflows)</u>				
<u>Instructional</u>				
<u>Elementary School Program</u>				
Salaries	339,200	339,200	346,364	(7,164)
Benefits	112,616	112,616	106,665	5,951
Supplies	16,895	16,895	16,659	236
<u>Total Elementary School Program</u>	468,711	468,711	469,688	(977)
<u>Secondary School Program</u>				
Salaries	282,800	282,800	259,495	23,305
Benefits	104,000	104,000	77,036	26,964
Purchased Services	500	500	125	375
Supplies	4,428	4,428	5,551	(1,123)
<u>Total Secondary School Program</u>	391,728	391,728	342,207	49,521

Continued

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis) (See Note 1)	Variance With Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
<u>Vocational</u>				
Salaries	\$ 101,861	\$ 101,861	\$ 98,343	\$ 3,518
Benefits	34,394	34,394	27,769	6,625
Supplies	500	500	178	322
Capital Purchases	0	0	0	0
<u>Total Vocational</u>	<u>136,755</u>	<u>136,755</u>	<u>126,290</u>	<u>10,465</u>
<u>Special Education</u>				
Salaries	52,711	52,711	51,057	1,654
Benefits	23,458	23,458	20,554	2,904
Purchased Services	120	120	48	72
Supplies	0	0	0	0
<u>Total Special Education</u>	<u>76,289</u>	<u>76,289</u>	<u>71,659</u>	<u>4,630</u>
<u>Gifted & 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 & Talented</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Interscholastic</u>				
Salaries	37,900	37,900	39,860	(1,960)
Benefits	10,000	10,000	10,369	(369)
Purchased Services	2,500	2,500	1,771	729
Supplies	700	700	2,435	(1,735)
Capital Purchases	0	0	0	0
<u>Total Interscholastic</u>	<u>51,100</u>	<u>51,100</u>	<u>54,435</u>	<u>(3,335)</u>
<u>School Activity</u>				
Salaries	2,000	2,000	1,800	200
Benefits	400	400	502	(102)
Purchased Services	0	0	0	0
Supplies	0	0	0	0
<u>Total School Activity</u>	<u>2,400</u>	<u>2,400</u>	<u>2,302</u>	<u>98</u>

Continued

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	<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>Summer School</u>				
Salaries	\$ 3,600	\$ 3,600	\$ 3,300	\$ 300
Benefits	900	900	107	793
Purchased Services	0	0	0	0
Supplies	200	200	138	62
	<u>4,700</u>	<u>4,700</u>	<u>3,545</u>	<u>1,155</u>
<u>Total Summer School</u>				
	<u>1,131,683</u>	<u>1,131,683</u>	<u>1,070,126</u>	<u>61,557</u>
<u>Total Instructional</u>				
Support				
<u>Guidance</u>				
Salaries	15,000	15,000	15,000	0
Benefits	4,600	4,600	4,390	210
Purchased Services	2,400	2,400	1,880	520
Supplies	900	900	0	900
	<u>22,900</u>	<u>22,900</u>	<u>21,270</u>	<u>1,630</u>
<u>Total Guidance</u>				
<u>Special Services</u>				
Purchased Services	200	200	185	15
Supplies	0	0	0	0
	<u>200</u>	<u>200</u>	<u>185</u>	<u>15</u>
<u>Total Special Services</u>				
<u>Instruction Improvement</u>				
Salaries	13,200	13,200	13,260	(60)
Benefits	4,000	4,000	3,771	229
Purchased Services	0	0	0	0
Supplies	0	0	0	0
	<u>17,200</u>	<u>17,200</u>	<u>17,031</u>	<u>169</u>
<u>Total Instruction Improvement</u>				
<u>Educational Media</u>				
Salaries	7,000	7,000	6,218	782
Benefits	4,700	4,700	4,000	700
Supplies	1,700	1,700	1,621	79
	<u>13,400</u>	<u>13,400</u>	<u>11,839</u>	<u>1,561</u>
<u>Total Educational Media</u>				

Continued

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	<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	0	0	0	0
Supplies	7,872	7,872	7,903	(31)
Capital Outlay	4,580	4,580	4,537	43
	<u>12,452</u>	<u>12,452</u>	<u>12,440</u>	<u>12</u>
<u>Total Technology Coordinator</u>				
	<u>66,152</u>	<u>66,152</u>	<u>62,765</u>	<u>3,387</u>
<u>General Administrative</u>				
<u>Board of Education</u>				
Salaries	5,000	5,000	5,214	(214)
Benefits	980	980	2,459	(1,479)
Purchased Services	10,085	10,085	10,220	(135)
Supplies	1,800	1,800	1,806	(6)
Capital Outlay	0	0	0	0
	<u>17,865</u>	<u>17,865</u>	<u>19,699</u>	<u>(1,834)</u>
<u>Total Board of Education</u>				
<u>District Administration</u>				
Salaries	90,000	90,000	90,000	0
Benefits	35,231	35,231	35,118	113
Purchased Services	2,550	2,550	5,290	(2,740)
Supplies	1,000	1,000	548	452
Capital Outlay	300	300	350	(50)
Insurance	30,645	30,645	32,177	(1,532)
	<u>159,726</u>	<u>159,726</u>	<u>163,483</u>	<u>(3,757)</u>
<u>Total District Administration</u>				
<u>School Administration</u>				
Salaries	78,800	78,800	78,800	0
Benefits	26,550	26,550	25,609	941
Purchased Services	3,470	3,470	2,298	1,172
Supplies	1,900	1,900	1,381	519
	<u>110,720</u>	<u>110,720</u>	<u>108,088</u>	<u>2,632</u>
<u>Total School Administration</u>				

Continued

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	<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	\$ 45,000	\$ 45,000	\$ 46,037	\$ (1,037)
Benefits	15,420	15,420	15,400	20
Purchased Services	9,335	9,335	10,837	(1,502)
Supplies	3,270	3,270	2,655	615
Capital Outlay	0	0	0	0
<u>Total Business Operations</u>	<u>73,025</u>	<u>73,025</u>	<u>74,929</u>	<u>(1,904)</u>
<u>Admin. Technology</u>				
Salaries	4,500	4,500	4,500	0
<u>Total Admin. Technology</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>0</u>
<u>Total General Administrative</u>	<u>365,836</u>	<u>365,836</u>	<u>370,699</u>	<u>(4,863)</u>
<u>Custodial / Maintenance</u>				
<u>Custodians</u>				
Salaries	0	0	11,131	(11,131)
Benefits	0	0	5,058	(5,058)
Purchased Services	58,350	58,350	80,584	(22,234)
Supplies	11,589	11,589	10,940	649
Capital Outlay	0	0	0	0
<u>Total Custodians</u>	<u>69,939</u>	<u>69,939</u>	<u>107,713</u>	<u>(37,774)</u>
<u>Maintenance - Buildings</u>				
Benefits	0	0	0	0
Purchased Services	4,200	4,200	582	3,618
Supplies	0	0	2,773	(2,773)
Capital Outlay	5,100	5,100	3,606	1,494
<u>Total Maintenance - Buildings</u>	<u>9,300</u>	<u>9,300</u>	<u>6,961</u>	<u>2,339</u>
<u>Maintenance - Student Occupied</u>				
Salaries	42,000	42,000	34,669	7,331
Benefits	16,605	16,605	11,983	4,622
Purchased Services	1,750	1,750	1,303	447
Supplies	51,300	51,300	24,998	26,302
Capital Outlay	7,400	7,400	9,045	(1,645)
Insurance	0	0	0	0
<u>Total Maintenance - Student Occ.</u>	<u>119,055</u>	<u>119,055</u>	<u>81,998</u>	<u>37,057</u>

Continued

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	<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	\$ 53,350	\$ 53,350	\$ 11,879	\$ 41,471
Supplies	23,620	23,620	16,081	7,539
Capital Outlay	6,500	6,500	5,964	536
<u>Total Maintenance - Grounds</u>	<u>83,470</u>	<u>83,470</u>	<u>33,924</u>	<u>49,546</u>
<u>Total Custodial / Maintenance</u>	<u>281,764</u>	<u>281,764</u>	<u>230,596</u>	<u>51,168</u>
<u>Security Program</u>				
Purchased Services	5,111	5,111	5,828	(717)
Supplies	1,275	1,275	482	793
<u>Total Security Program</u>	<u>6,386</u>	<u>6,386</u>	<u>6,310</u>	<u>76</u>
<u>Student Transportation</u>				
<u>School Transportation</u>				
Salaries	60,071	60,071	54,834	5,237
Benefits	26,529	26,529	25,826	703
Purchased Services	24,100	24,100	23,092	1,008
Supplies	17,835	17,835	21,498	(3,663)
Capital Outlay	0	0	0	0
<u>Total School Transportation</u>	<u>128,535</u>	<u>128,535</u>	<u>125,250</u>	<u>3,285</u>
<u>General Transportation</u>				
Purchased Services	0	0	0	0
Supplies	2,000	2,000	2,783	(783)
<u>Total General Transportation</u>	<u>2,000</u>	<u>2,000</u>	<u>2,783</u>	<u>(783)</u>
<u>Total Transportation</u>	<u>130,535</u>	<u>130,535</u>	<u>128,033</u>	<u>2,502</u>
<u>Other Support Services</u>				
Purchased Services	13,150	13,150	15,088	(1,938)
Supplies	0	0	120	(120)
<u>Total Other Support Services</u>	<u>13,150</u>	<u>13,150</u>	<u>15,208</u>	<u>(2,058)</u>
<u>Non-Instructional</u>				
Benefits	3,600	3,600	3,406	194
Supplies	0	0	0	0
<u>Total Non-Instructional</u>	<u>3,600</u>	<u>3,600</u>	<u>3,406</u>	<u>194</u>

Continued

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis) (See Note 1)	Variance With Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Contingency Reserve	\$ 85,000	\$ 85,000	\$ 0	\$ 85,000
Interfund Transfers	(8,633)	(8,633)	23,367	(32,000)
<u>Total Charges to Appropriations</u>	<u>2,075,473</u>	<u>2,075,473</u>	<u>1,910,510</u>	<u>164,963</u>
<u>Ending Budgetary Fund Balance</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 947,168</u>	<u>\$ 947,168</u>

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
BUDGETARY COMPARISON SCHEDULE
FOOD SERVICE
FOR THE YEAR ENDED JUNE 30, 2022

	<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>	\$ 25,000	\$ 25,000	\$ 46,127	\$ 21,127
<u>Resources (Inflows)</u>				
<u>Local Revenue</u>				
Children Meal Sales	0	0	0	0
Adult Meal Sales	2,000	2,000	2,267	267
Other Local Revenue	800	800	1,151	351
<u>Total Local Revenue</u>	<u>2,800</u>	<u>2,800</u>	<u>3,418</u>	<u>618</u>
<u>State Revenue</u>				
State Revenue	2,617	2,617	0	(2,617)
<u>Total State Revenue</u>	<u>2,617</u>	<u>2,617</u>	<u>0</u>	<u>(2,617)</u>
<u>Federal Revenue</u>				
Child Nutrition Reimbursement	131,675	131,675	181,157	49,482
<u>Total Federal Revenue</u>	<u>131,675</u>	<u>131,675</u>	<u>181,157</u>	<u>49,482</u>
<u>Other Sources</u>				
Earnings on Investments	15	15	40	25
Interfund Transfers	0	0	0	0
<u>Total Other Sources</u>	<u>15</u>	<u>15</u>	<u>40</u>	<u>25</u>
<u>Amounts Available for Appropriations</u>	<u>162,107</u>	<u>162,107</u>	<u>230,742</u>	<u>68,635</u>
<u>Charges to Appropriations (Outflows)</u>				
<u>Non-Instructional</u>				
Salaries	47,000	47,000	55,623	(8,623)
Benefits	22,200	22,200	7,627	14,573
Purchased Services	1,000	1,000	30	970
Supplies	65,907	65,907	93,994	(28,087)
Capital Outlay	1,000	1,000	322	678
<u>Total Non-Instructional</u>	<u>137,107</u>	<u>137,107</u>	<u>157,596</u>	<u>(20,489)</u>
<u>Total Charges to Appropriations</u>	<u>137,107</u>	<u>137,107</u>	<u>157,596</u>	<u>(20,489)</u>
<u>Ending Budgetary Fund Balance</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 73,146</u>	<u>\$ 48,146</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>
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	*	*	*	*	*
2013	*	*	*	*	*

Data reported is measured as of June 30, 2021

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>
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	*	*	*	*	*
2013	*	*	*	*	*

Data reported is measured as of June 30, 2022

* 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 *

<u>Year Ended June 30,</u>	<u>Employer's portion of net OPEB asset</u>	<u>Employer's proportionate share of the net OPEB asset</u>	<u>Employer's covered- employee payroll</u>	<u>Employer's proportional share of the net OPEB asset as a percentage of its covered- employee payroll</u>	<u>Plan fiduciary net position as a percentage of the total OPEB asset</u>
2022	0.0787502%	\$ 114,361	\$ 1,346,768	8.49%	152.61%
2021	0.0787502%	\$ 96,966	\$ 1,260,288	7.69%	152.87%
2020	0.0896296%	\$ 80,529	\$ 1,238,740	6.50%	138.51%
2019	0.0840762%	\$ 74,343	\$ 1,228,630	6.05%	135.69%
2018	*	*	*	*	*
2017	*	*	*	*	*
2016	*	*	*	*	*
2015	*	*	*	*	*
2014	*	*	*	*	*
2013	*	*	*	*	*

Data reported is measured as of June 30, 2020

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

<u>Year Ended June 30,</u>	<u>Statutorily required contribution</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>
2021	\$ -	\$ -	\$ -	\$ 1,346,768	0.00%
2020	\$ 7,061	\$ 7,160	\$ (99.00)	\$ 1,260,288	0.56%
2019	\$ 13,791	\$ 13,791	\$ -	\$ 1,238,740	1.11%
2018	*	*	*	*	*
2017	*	*	*	*	*
2016	*	*	*	*	*
2015	*	*	*	*	*
2014	*	*	*	*	*
2013	*	*	*	*	*
2012	*	*	*	*	*

Data reported is measured as of June 30, 2022

* 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, 2022

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:

	General Fund	Food Service
<u>Sources/Inflows of Resources</u>		
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 2,857,678	\$ 230,742
<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	(943,746)	(46,127)
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	(2,150)	(40)
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	\$ 1,911,782	\$ 184,575
<u>Uses/Outflows of Resources</u>		
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 1,910,510	\$ 157,596
<u>Differences - Budget to GAAP</u>		
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting	(23,367)	0
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	\$ 1,887,143	\$ 157,596

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2022

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>
Food Service	\$ 137,107	\$ 157,596	\$ 20,489

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, 2022

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:	<u>Prior Year</u>	<u>Current Year</u>
Inflation	3.00%	2.30%
Salary increases including inflation	3.75%	3.05%
Investment rate of return - net of investment expenses	7.05%	6.35%

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:	<u>Prior Year</u>	<u>Current Year</u>
Inflation	3.00%	2.30%
Salary increases including inflation	3.75%	3.05%
Investment rate of return - net of investment expenses	7.05%	5.45%

SUPPLEMENTAL INFORMATION SECTION

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
COMBINING BALANCE SHEET SCHEDULE
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	<u>Vocational Technology</u>	<u>State Basic Technology</u>	<u>State Drug Free</u>	<u>Title I-A Local Program</u>
<u>ASSETS</u>				
Cash	\$ 22,867	\$ 41,375	\$ 12,832	
Due From Other Governments				
<u>TOTAL ASSETS</u>	<u>\$ 22,867</u>	<u>\$ 41,375</u>	<u>\$ 12,832</u>	<u>\$ 0</u>
 <u>LIABILITIES</u>				
Accounts Payable	\$ 417			\$ 10
Contracts and Benefits Payable				8,242
Interfund Balances				17,604
<u>TOTAL LIABILITIES</u>	<u>417</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>25,856</u>
 <u>FUND BALANCES</u>				
Unreserved	<u>22,450</u>	<u>41,375</u>	<u>12,832</u>	<u>(25,856)</u>
<u>TOTAL FUND BALANCES</u>	<u>22,450</u>	<u>41,375</u>	<u>12,832</u>	<u>(25,856)</u>
 <u>TOTAL LIABILITIES AND FUND BALANCES</u>	 <u>\$ 22,867</u>	 <u>\$ 41,375</u>	 <u>\$ 12,832</u>	 <u>\$ 0</u>

Continued

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
COMBINING BALANCE SHEET SCHEDULE
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	<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>
<u>ASSETS</u>				
Cash				
Due From Other Governments				
<u>TOTAL ASSETS</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
 <u>LIABILITIES</u>				
Accounts Payable				
Contracts and Benefits Payable	\$ 7,940	\$ 3,358		
Interfund Balances	<u>4,764</u>	<u>13,571</u>	<u>\$ 1,183</u>	<u>\$ 9,801</u>
<u>TOTAL LIABILITIES</u>	<u>12,704</u>	<u>16,929</u>	<u>1,183</u>	<u>9,801</u>
 <u>FUND BALANCES</u>				
Unreserved	<u>(12,704)</u>	<u>(16,929)</u>	<u>(1,183)</u>	<u>(9,801)</u>
<u>TOTAL FUND BALANCES</u>	<u>(12,704)</u>	<u>(16,929)</u>	<u>(1,183)</u>	<u>(9,801)</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Continued

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
COMBINING BALANCE SHEET SCHEDULE
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	<u>Title II-A Improving Teacher Quality</u>	<u>Cares Act - ESSER III</u>	<u>Rural Education Achievement Program</u>	<u>Insurance Project</u>
<u>ASSETS</u>				
Cash				\$ 60,776
Due From Other Governments		\$ 1,358		
<u>TOTAL ASSETS</u>	<u>\$ 0</u>	<u>\$ 1,358</u>	<u>\$ 0</u>	<u>\$ 60,776</u>
 <u>LIABILITIES</u>				
Accounts Payable	\$ 537		\$ 2,024	\$ 861
Contracts and Benefits Payable			3,155	
Interfund Balances	341	\$ 17,277	5,240	(61,026)
<u>TOTAL LIABILITIES</u>	<u>878</u>	<u>17,277</u>	<u>10,419</u>	<u>(60,165)</u>
 <u>FUND BALANCES</u>				
Unreserved	(878)	(15,919)	(10,419)	120,941
<u>TOTAL FUND BALANCES</u>	<u>(878)</u>	<u>(15,919)</u>	<u>(10,419)</u>	<u>120,941</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 0</u>	<u>\$ 1,358</u>	<u>\$ 0</u>	<u>\$ 60,776</u>

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
COMBINING BALANCE SHEET SCHEDULE
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	<u>Title IV Student Support</u>	<u>Expanding Arts</u>	<u>State Activities - Ed. of Homeless Child.</u>	<u>Cares Act - ESSER II</u>
<u>ASSETS</u>				
Cash		\$ 14,795		
Due From Other Governments				
<u>TOTAL ASSETS</u>	<u>\$ 0</u>	<u>\$ 14,795</u>	<u>\$ 0</u>	<u>\$ 0</u>
 <u>LIABILITIES</u>				
Accounts Payable				
Contracts and Benefits Payable				
Interfund Balances	\$ 1,601		\$ 515	\$ 4,147
<u>TOTAL LIABILITIES</u>	<u>1,601</u>	<u>\$ 0</u>	<u>515</u>	<u>\$ 4,147</u>
 <u>FUND BALANCES</u>				
Unreserved	(1,601)	14,795	(515)	(4,147)
<u>TOTAL FUND BALANCES</u>	<u>(1,601)</u>	<u>14,795</u>	<u>(515)</u>	<u>(4,147)</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 0</u>	<u>\$ 14,795</u>	<u>\$ 0</u>	<u>\$ 0</u>

Continued

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
COMBINING BALANCE SHEET SCHEDULE
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	<u>CVRF - Special Distribution</u>	<u>CVRF - SLFRF</u>	<u>Total</u>
<u>ASSETS</u>			
Cash			\$ 152,645
Due From Other Governments			1,358
<u>TOTAL ASSETS</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 154,003</u>
 <u>LIABILITIES</u>			
Accounts Payable			\$ 3,849
Contracts and Benefits Payable			22,695
Interfund Balances		\$ 18	15,036
<u>TOTAL LIABILITIES</u>	<u>\$ 0</u>	<u>18</u>	<u>41,580</u>
 <u>FUND BALANCES</u>			
Unreserved	0	(18)	112,423
<u>TOTAL FUND BALANCES</u>	<u>0</u>	<u>(18)</u>	<u>112,423</u>
 <u>TOTAL LIABILITIES AND FUND BALANCES</u>			
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 154,003</u>

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, 2022

	<u>Vocational Technology</u>	<u>State Basic Technology</u>	<u>State Drug Free</u>	<u>Title I-A Local Program</u>
<u>REVENUES</u>				
Local				
State	\$ 22,212	\$ 48,131	\$ 4,454	
Federal				\$ 56,717
	<u>22,212</u>	<u>48,131</u>	<u>4,454</u>	<u>56,717</u>
<u>TOTAL REVENUES</u>	<u>22,212</u>	<u>48,131</u>	<u>4,454</u>	<u>56,717</u>
<u>EXPENDITURES</u>				
Instructional	15,902			68,541
Support		44,743	315	
Administrative				
Non-Instructional - Food Service				
Capital Expenditures	784			
	<u>16,686</u>	<u>44,743</u>	<u>315</u>	<u>68,541</u>
<u>TOTAL EXPENDITURES</u>	<u>16,686</u>	<u>44,743</u>	<u>315</u>	<u>68,541</u>
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>	<u>5,526</u>	<u>3,388</u>	<u>4,139</u>	<u>(11,824)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfers				
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>NET CHANGE IN FUND BALANCE</u>	5,526	3,388	4,139	(11,824)
<u>FUND BALANCE - BEGINNING</u>	<u>16,924</u>	<u>37,987</u>	<u>8,693</u>	<u>(14,032)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 22,450</u>	<u>\$ 41,375</u>	<u>\$ 12,832</u>	<u>\$ (25,856)</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, 2022

	<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>
<u>REVENUES</u>				
Local				
State				
Federal	\$ 37,891	\$ 58,834	\$ 2,064	\$ 7,684
<u>TOTAL REVENUES</u>	<u>37,891</u>	<u>58,834</u>	<u>2,064</u>	<u>7,684</u>
<u>EXPENDITURES</u>				
Instructional	38,980	23,162	2,064	1,196
Support	786	37,455		
Administrative				
Non-Instructional - Food Service				
Capital Expenditures				7,000
<u>TOTAL EXPENDITURES</u>	<u>39,766</u>	<u>60,617</u>	<u>2,064</u>	<u>8,196</u>
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>	<u>(1,875)</u>	<u>(1,783)</u>	<u>0</u>	<u>(512)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfers				
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>NET CHANGE IN FUND BALANCE</u>	(1,875)	(1,783)	0	(512)
<u>FUND BALANCE - BEGINNING</u>	<u>(10,829)</u>	<u>(15,146)</u>	<u>(1,183)</u>	<u>(9,289)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ (12,704)</u>	<u>\$ (16,929)</u>	<u>\$ (1,183)</u>	<u>\$ (9,801)</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, 2022

	<u>Title II-A Improving Teacher Quality</u>	<u>Cares Act - ESSER III</u>	<u>Rural Education Achievement Program</u>	<u>Insurance Project</u>
<u>REVENUES</u>				
Local				\$ 219,684
State				
Federal	\$ 10,331	\$ 84,007	\$ 14,061	
<u>TOTAL REVENUES</u>	<u>10,331</u>	<u>84,007</u>	<u>14,061</u>	<u>219,684</u>
<u>EXPENDITURES</u>				
Instructional	495	576	16,300	
Support	10,868	99,350		
Administrative				98,752
Non-Instructional - Food Service				
Capital Expenditures				
<u>TOTAL EXPENDITURES</u>	<u>11,363</u>	<u>99,926</u>	<u>16,300</u>	<u>98,752</u>
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>	<u>(1,032)</u>	<u>(15,919)</u>	<u>(2,239)</u>	<u>120,932</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfers				
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>NET CHANGE IN FUND BALANCE</u>	(1,032)	(15,919)	(2,239)	120,932
<u>FUND BALANCE - BEGINNING</u>	<u>154</u>	<u>0</u>	<u>(8,180)</u>	<u>9</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ (878)</u>	<u>\$ (15,919)</u>	<u>\$ (10,419)</u>	<u>\$ 120,941</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, 2022

	<u>Title IV Student Support</u>	<u>Expanding Arts</u>	<u>State Activities - Ed. of Homeless Child.</u>	<u>Cares Act - ESSER II</u>
<u>REVENUES</u>				
Local		\$ 14,795		
State				
Federal	\$ 9,741		\$ 816	\$ 7,299
<u>TOTAL REVENUES</u>	<u>9,741</u>	<u>14,795</u>	<u>816</u>	<u>7,299</u>
<u>EXPENDITURES</u>				
Instructional				4,363
Support	9,382		(27)	5,463
Administrative				
Non-Instructional - Food Service				
Capital Expenditures				
<u>TOTAL EXPENDITURES</u>	<u>9,382</u>	<u>0</u>	<u>(27)</u>	<u>9,826</u>
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>	<u>359</u>	<u>14,795</u>	<u>843</u>	<u>(2,527)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfers				
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>359</u>	<u>14,795</u>	<u>843</u>	<u>(2,527)</u>
<u>FUND BALANCE - BEGINNING</u>	<u>(1,960)</u>	<u>0</u>	<u>(1,358)</u>	<u>(1,620)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ (1,601)</u>	<u>\$ 14,795</u>	<u>\$ (515)</u>	<u>\$ (4,147)</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, 2022

	<u>CVRF - Special Distribution</u>	<u>CVRF - SLFEF</u>	<u>Total</u>
<u>REVENUES</u>			
Local			\$ 234,479
State			74,797
Federal	\$ 7,116	\$ 31,727	328,288
<u>TOTAL REVENUES</u>	<u>7,116</u>	<u>31,727</u>	<u>637,564</u>
<u>EXPENDITURES</u>			
Instructional	7,116		178,695
Support		31,727	240,062
Administrative			98,752
Non-Instructional - Food Service			0
Capital Expenditures			7,784
<u>TOTAL EXPENDITURES</u>	<u>7,116</u>	<u>31,727</u>	<u>525,293</u>
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>	<u>0</u>	<u>0</u>	<u>112,271</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Interfund Transfers			0
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>0</u>	<u>0</u>	<u>112,271</u>
<u>FUND BALANCE - BEGINNING</u>	<u>0</u>	<u>(18)</u>	<u>152</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 0</u>	<u>\$ (18)</u>	<u>\$ 112,423</u>

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
COMBINING BALANCE SHEET SCHEDULE
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Capital Construction</u>	<u>Plant Facilities</u>	<u>P.F. - Bus Depreciation</u>
<u>ASSETS</u>			
Cash	\$ 1,225		
Investments	29,910		
Interfund Balances	0		
	<u>0</u>	<u>0</u>	<u>0</u>
<u>TOTAL ASSETS</u>	<u>\$ 31,135</u>	<u>\$ 0</u>	<u>\$ 0</u>
 <u>LIABILITIES</u>			
Accounts Payable			
Salaries and Benefits Payable			
Interfund Balances		\$ 34,829	\$ 80,639
	<u>0</u>	<u>34,829</u>	<u>80,639</u>
<u>TOTAL LIABILITIES</u>	<u>\$ 0</u>	<u>34,829</u>	<u>80,639</u>
 <u>FUND BALANCES</u>			
Restricted:			
Seagraves Playground Grant			
Capital Projects	31,135	(34,829)	(80,639)
	<u>31,135</u>	<u>(34,829)</u>	<u>(80,639)</u>
<u>TOTAL FUND BALANCES</u>	<u>31,135</u>	<u>(34,829)</u>	<u>(80,639)</u>
 <u>TOTAL LIABILITIES AND FUND BALANCES</u>	 <u>\$ 31,135</u>	 <u>\$ 0</u>	 <u>\$ 0</u>

Total

\$ 1,225
29,910
0
\$ 31,135

\$ 0
0
115,468
115,468

0
(84,333)
(84,333)
\$ 31,135

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, 2022

	<u>Capital Construction</u>	<u>Plant Facilities</u>	<u>P.F. - Bus Depreciation</u>
<u>REVENUES</u>			
Other Local Revenue	_____	_____	_____
<u>TOTAL REVENUE</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
 <u>EXPENDITURES</u>			
Salaries			
Benefits			
Purchased Services			
Supplies			
Capital Outlay			
Debt Service - Principal			24,085
Debt Service - Interest			1,985
<u>TOTAL EXPENDITURES</u>	<u>0</u>	<u>0</u>	<u>26,070</u>
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>	<u>0</u>	<u>0</u>	<u>(26,070)</u>
 <u>OTHER FINANCING SOURCES (USES)</u>			
Earnings on Investments			
Proceeds from Capital Leases			
Transfer In (Out)			23,367
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>0</u>	<u>0</u>	<u>23,367</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>0</u>	<u>0</u>	<u>(2,703)</u>
<u>FUND BALANCE - BEGINNING</u>	<u>31,135</u>	<u>(34,829)</u>	<u>(77,936)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 31,135</u>	<u>\$ (34,829)</u>	<u>\$ (80,639)</u>

Total

\$ 0

0

0

0

0

0

0

24,085

1,985

26,070

(26,070)

0

0

23,367

23,367

(2,703)

(81,630)

\$ (84,333)

DIETRICH SCHOOL DISTRICT NO. 314
DIETRICH, IDAHO
SCHEDULE OF CHANGE IN NET POSITION - AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

<u>Student Group</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
Sawtooth Conference	\$ 8,784.46	\$ 8,529.10	\$ 9,250.16	\$ 8,063.40
Club Dungeons & Dragons	0.00	126.70	108.77	17.93
Secondary Social Studies	0.00	146.97	8.32	138.65
Sunshine Committee	0.00	463.57	133.44	330.13
Student Council	181.94	776.38	206.31	752.01
Sales Tax	(3.91)			(3.91)
Yearbook	6,359.10	3,730.00	465.19	9,623.91
Kindergarten	5.58	32.57		38.15
First Grade	459.25	194.89	33.33	620.81
Second Grade	515.85	297.68	652.13	161.40
Third Grade	311.78	23.75	33.33	302.20
Fourth Grade	610.50	739.16	319.33	1,030.33
Fifth Grade	50.79	605.31	66.25	589.85
Sixth Grade	475.39	3.18	70.13	408.44
Class of 2019	286.97			286.97
Class of 2018	407.65			407.65
Class of 2017	472.84			472.84
Class of 2020	2.42			2.42
Class of 2021	423.24		11.32	411.92
Class of 2022	785.95	668.39	731.54	722.80
Class of 2023	187.69	1,850.82	1,614.77	423.74
Class of 2024	87.34	794.20	221.18	660.36
Class of 2025	204.44	274.48	38.07	440.85
Class of 2026	201.77	706.18	99.34	808.61
Class of 2027	101.00	677.46	9.24	769.22
Auto Collision	1,704.40	500.00	508.28	1,696.12
Future Farmers of America	35.84	130.00		165.84
YEA	0.00	555.00	523.58	31.42
Music Club	2,668.08	2,984.00	1,647.44	4,004.64
Ski/Skate	11.70			11.70
Library	167.16	1,422.84	1,536.84	53.16
Robotics	457.88			457.88
Science Club	0.00			0.00
BPA	5.54	577.61	410.00	173.15
Athletics	15,903.17	27,014.35	18,348.77	24,568.75
Box Tops/Field Trips	921.24	34.50	61.36	894.38
Team Accounts	13,533.68	32,857.39	21,318.92	25,072.15
Field Trips	53.84			53.84
General Student Body	13.62			13.62
Tournament	623.53			623.53
In & Out - Other	293.24	653.74	571.81	375.17
Concessions	4,107.41	9,104.53	9,170.08	4,041.86
SPED	92.08	578.46	504.84	165.70
Scholarships	13,096.97	4,921.00	3,500.00	14,517.97
Total	\$ 74,601.42	\$ 101,974.21	\$ 72,174.07	\$ 104,401.56

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, 2022

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, 2022, 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, 2022.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. I did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2022-001.

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

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. I consider none of the deficiencies described in the accompany schedule of findings and responses to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dietrich School District No. 314's financial statements are free of 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 my audit, and accordingly, I 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.

Dietrich School District No. 314's Response to Findings

Dietrich School District No. 314's response to the findings identified in my audit is described in the accompanying schedule of findings and responses. Dietrich School District No. 314's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

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, 2022

SIGNIFICANT DEFICIENCIES

FINDING 2022-001: Lack of Segregation of Duties

Condition: Only one person is employed by the District in the accounting department which does not allow for a strict segregation of duties.

Criteria: Segregation of duties is an internal control that should be in place to provide reasonable assurance that one person does not have complete control over the entire

Cause: There are not enough personnel hired to allow for a strict segregation of duties.

Effect: May allow for misstatement of general purpose financial statements and misuse of assets.

Recommendation: Hire additional staff to provide a proper segregation of duties.

Views of Responsible Official and Planned Corrective Actions: We concur with the recommendation. However, due to a lack of financial resources to pay for the additional staff and other controls currently in place, no action will be taken at this point.

MATERIAL WAEKNESSES

None

NONCOMPLIANCE

none

Summary Schedule of Prior Audit Findings

Finding 2021-001 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. No corrective action was taken.



Elementary Report

October 20, 2022

Math Board



We have started doing a math incentive with the students to help them remember their math facts better. Each grade level looks a little different, but will have the same outcome. We are all using the same types of fact practice which are:

- Xtramath
- 50 in a minute
- facts in 90 seconds
- writing equations by hand

Each time a student completes one of these activities they get to add their name to a drawing for a free ice cream from the office. Each class is in charge of their own drawing every Thursday.



Reading Board

Upper elementary has started the reading board. We have a template for the book spines that we are all using and several have been put up already. The students are doing a good job with writing their summaries before they can get their book spine. We're hoping to have the bulletin board filled up before Christmas Break.

Reading Intervention

We have been doing the reading intervention groups for a month now. Everyone agrees that this is going really well. The kids seem to be responding well to the lessons each group is doing and they are still excited to attend their groups every Monday and Wednesday.

Based off this months testing data we were able to see a lot of growth across all the grades. We held an assembly last Wednesday to celebrate the growth among individual students and teams.

Out of our 87 elementary students 73.5% of them showed growth. 25% of the students had a loss. 0.01% of the students stayed the same.

Over all, our total growth in points was 1, 840!



Kindergarten-My Kindergarteners are already starting to read simple books! They are learning their sight words and letters/sounds and are doing great!

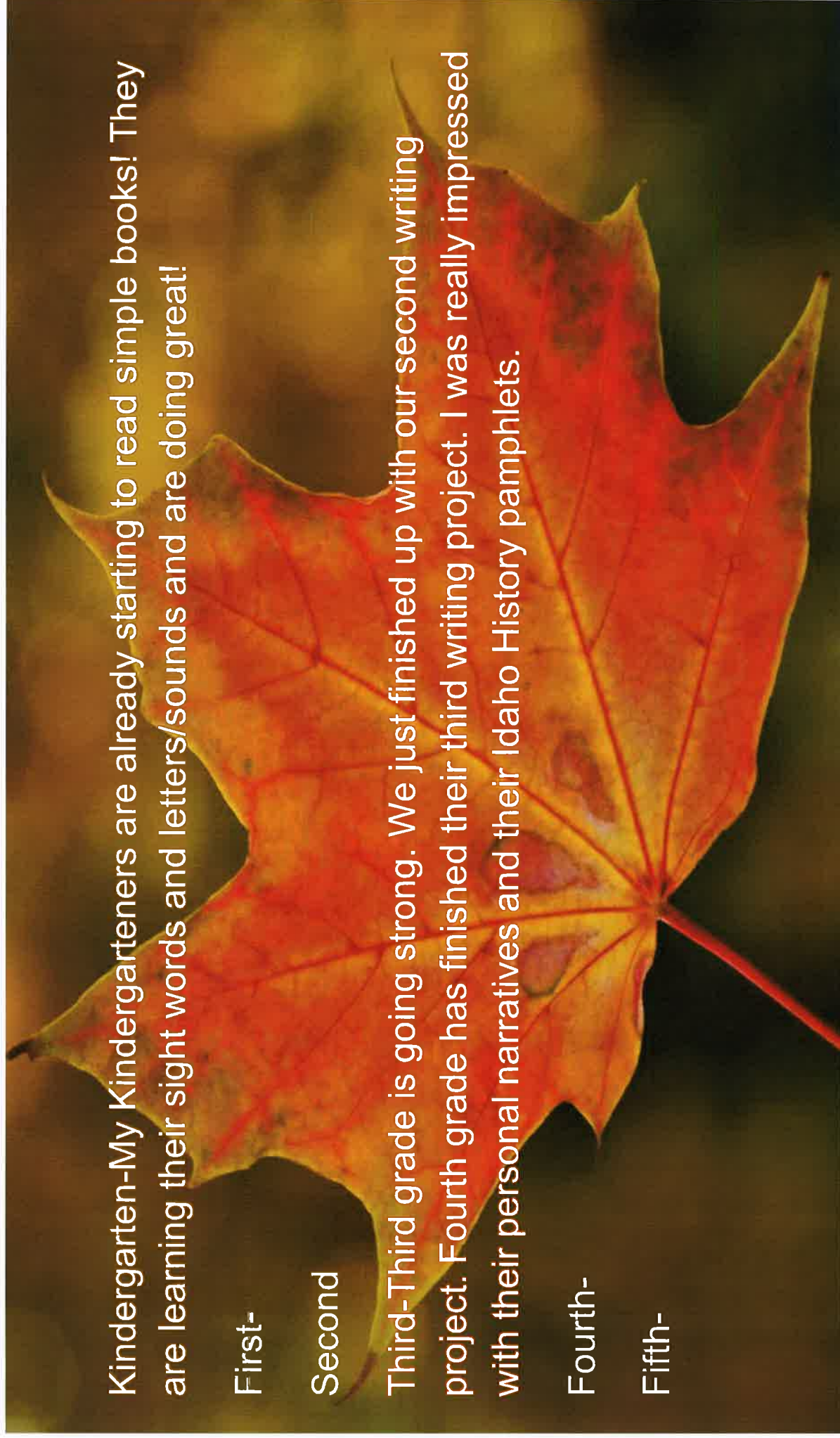
First-

Second

Third-Third grade is going strong. We just finished up with our second writing project. Fourth grade has finished their third writing project. I was really impressed with their personal narratives and their Idaho History pamphlets.

Fourth-

Fifth-





Sixth

Secondary Board Report

10/20/22

Jessica Whisenhunt

English/Senior Project

- Everything is going well with our English department. The students just finished their first readers' responses and poem recitations.
- The seniors are starting to go on their job shadows and are making progress on their projects.

Math/Business

- Students are learning and growing. Our new math teacher is always finding new ways to challenge our students and help them grow and be the best they can be.

History

- The US History class is going to be working collaboratively with the music department and create a timeline for the veteran's day assembly.

Science

- We are so grateful to have Mrs. Astle in this position. She continues to demonstrate her amazing capacity as an educator.
- The students are learning, growing, and thriving under her leadership.
- She recently invited a Biologist to talk to the students about snakes. The whole secondary population was thrilled and excited to be able to interact with a snake and learn with a hands on experience.

Music

- The music students are hard at work preparing for Veteran's Day. Our music is coming along nicely and the students are improving every day.
- High School Honor Clinic is back! After a 3 year hiatus due to Covid-19 restrictions we are able to have this amazing event back. I went to the DIV music educators meeting and advocated for our students. Because of this I am able to take all choir members to the honor clinic this year. We are very excited for this opportunity.
- Christmas Concert is only 8 weeks away! On top of preparing for Veteran's Day & Honor Clinic I am also in the midst of Christmas Concert Planning. Any suggestions on themes or songs are encouraged.

Superintendent Report

Dietrich Schools

Perseverance, Integrity, and Respect

October, 2022

Esser Monitoring

Each district has to be audited on Esser funds over the next 3 years. There is a lot of documentation that has to be provided. When I went to the federal programs conference I found out that we were one of the first schools that would be monitored this year. All Documentation has to be uploaded by the 13. I have worked with Dalonna and got what we believe is all documentation that they are requesting. There are about 15 folders of different types of documentation that we have to provide them with. This process has been very time consuming considering the short amount of time we had to provide this information. We should know in the next month if we have to give them more information or what we have uploaded is sufficient.

Dyslexia Screening/Professional Development

This past legislative session. The legislatures passed a law on Dyslexia. What this means for us is that we will have to screen all students for Dyslexia. All staff have to be trained on Dyslexia. K-6 and Special education teachers must have 15 hours of training. Administrators and other certified employees will need a minimum of 6 hours. This is completely unfunded. As a district we will need to get staff trained as well as budget for the dyslexia screener. This is something I have a lot of questions as well as other superintendents. As I get more information I will update you as well as staff. This is what I understand at this point.

Math Curriculum Update

I purchased the textbooks math was asking for. There was an error with the Representative I was dealing with. She did not quote us for the textbooks. She quoted us for the student workbooks. I did ask her several times if she was sure it was the textbooks as the amount seemed very low. She confirmed that it was for the textbooks. When we received them it was not the textbooks but student workbooks. I contacted the representative she was apologetic and got us a new quote. It was still under 5000 which I can approve so I went ahead and approved those. So that we could get them coming right away. I had Dalonna do half out of Title 1 and half out of Esser

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.

funds. We have not seen them yet. We were not billed for the student workbooks and they were sent back to the company.

Attendance

We have had quite a bit of sickness the last month with our elementary students. A lot of head cold as well as flu symptoms. We also have one family who is absent a lot with no apparent reasons. They are always appealing to the committee. I will have them come to the board to request the credit next month rather than go through the committee. I am starting the truancy procedures for the students in this family that are already over and have lost credit.

Grades	Current Enrollment	21-22 Enrollment	Average Daily Attendance
K-6	92	105	93%
7-8	28	32	95%
9-12	78	71	94%
Totals	198	208	94%

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BUS & MAINTENANCE REPORTING

October 2022

TRANSPORTATION

Completed bus evaluations and evacuations

Repairs for Bus 08

Waiting on parts for DEF fuel - Bus 16 (Freightliner bypassed the DEF fuel system in order to use the bus)

60-Day Inspections

CUSTODIAL

Refinished gym floors

MAINTENANCE

Working on the teacher housing

New furnace to be installed

GROUNDS

Finish snow melt system

Brick work is being completed

Closing in the announcer's booth

Dean of Students Report

Discipline: I have dealt with more discipline issues over the last month than I did on the previous report. Most of the issues occurred during homecoming week. A few kids served detention for disrespecting teachers on the homecoming float work day. One offense was severe enough that they served in-school suspension and were not allowed to attend after-school activities that day. More kids were in trouble than I was hoping for, but we have not had any issues that severe since that week. I am hopeful that the kids are seeing what happens when they do something they should not do and are learning from each other.

We did have a more severe discipline issue that same week. A student reported to me that their bag had been dug through in the locker room. I checked the cameras and was able to determine with great certainty who the student was that had committed the theft. The student served out-school detention for two days and was not allowed to come to any homecoming activities through the weekend. Parents were called, and they appreciated the punishment. It was shared with me that they have been experiencing problems at home as well, so they were hopeful that this would help with some of those issues.

Grade Reports: I have been happy to see that our yellow/red card list on the last few grade pulls has been smaller than in years past. That being said, I still want to see fewer students on it. There is a high percentage of junior high students on the list. I, along with advisory teachers, speak with the students weekly about the importance of grades. We have had a few students working under the new academic probation policy. It has seemed to be beneficial so far for some of them, but I am making sure to hold them to all of the requirements. We have had a student that was red carded, chose to attempt to stay eligible via the probation policy, but did not meet all of the requirements and was kept from playing in a game.

Attendance/Tardy Policy: We are starting to accumulate a number of students that have or will be serving detention due to an accumulation of tardies. We had a few in September, but as of the last attendance pull (10/13) we have multiple students that will be serving detention. I do think students are realizing that they cannot get away with tardies anymore and are making an effort to make it to class on time.

Athletic Report

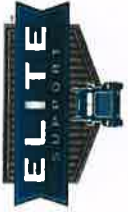
Fall sports are nearing the postseason. Volleyball districts start on 10/15 and the state tournament is Halloween weekend. Football playoffs begin the last weekend in October and run to late November. Cross Country will compete at districts on October 19 and has their state meet the following weekend in Lewiston.

We will be/have hosted the JH/JV volleyball tournament on 10/13. At time of writing we know that both of our teams will be competing in the tournament.

Junior high football plays/played their last game on 10/13.

Basketball is right around the corner. Junior high will start practicing in October and the girls basketball team can start practice on October 31. Boys basketball can start on November 11, but we are hopeful that our football team will be making a deep run into the postseason and playing right up until Thanksgiving.

ESTIMATE AND ASSESSMENT OF REPAIRS



Premier Truck Group of Twin Falls
(208) 644-6000



STERLING

CUSTOMER		PHONE #	E-MAIL		Unit#		Mileage	
DIETRICH SCHOOL							130,132	
VIN#	Make	Model	Year					
8F252614								
RO #	Date	This Estimate Was Prepared For You By:						
49340	9/27/2022	ID						
Qty	DESCRIPTION OF REPAIRS NEEDED	TECH INITIAL	RATE	Labor Hrs	TOTAL LABOR	Memu/Sub	Parts \$	Sub Total \$
1	RUNNING HOT - DIAG. BLOW OUT RADIATOR DEBRIS, VER		\$ 151.00	5.0	\$ 755.00			\$755.00
2	CHECK TRANS - MAIN PUMP INOPERATIVE, R/R TRANS WITH NEW		\$ 151.00	10.5	\$ 1,585.50	\$200.00	\$4,332.50	\$6,118.00
3								\$0.00
4								\$0.00
5								\$0.00
6								\$0.00
7								\$0.00
8								\$0.00
9								\$0.00
10								\$0.00
11								\$0.00
12								\$0.00
13								\$0.00
14								\$0.00
15								\$0.00
16								\$0.00
17								\$0.00
18								\$0.00
19								\$0.00
20								\$0.00
21								\$0.00
22								\$0.00
23								\$0.00
24								\$0.00
25								\$0.00
26								\$0.00
27								\$0.00
28								\$0.00
							Labor	\$2,340.50
							Parts	\$4,332.50
							Menu	\$200.00
							Sublet	
							Supplies	\$280.86
							Freight	
							Core	
							Tax	\$288.80

TWIN FALLS TOW VEHICLE SERVICE

The above is an estimate only, not an exact quote and is based on our inspection, and does not cover additional parts or labor which may be required after the work has been opened up. Occasionally after work has started, worn or damaged parts are discovered which are not evident on first inspection. Quotations on parts and labor are current and subject to change.

In Shop Date	
In Shop Time	
Estimated Completion Date & Time	

ESTIMATE AND ASSESSMENT OF REPAIRS

Total	\$7,442.66
-------	------------

Authorized By: _____

Date: _____

1 of 1 100% Find | Next

Sixty Day Inspection Detail

DIETRICH DISTRICT

VIN **1BAAECPH91F097940**

Bus Number **00**

Model Year **2001**

Owner **DIETRICH DISTRICT**

Odometer Reading **166,907**

Deficiencies **10**

Total Points **121**

Technician **Thomas Ryan Dilworth**

Entered By **ryand@sd314.k12.id.us**

Completion Date **10/12/2022**

Inspection Observations

	Result	Notes
1	Pass	Driver Compartment
2	Pass	Registration / Insurance
3	Pass	Inside mirror
4	Pass	Sun visor
5	Maintenance	Windshield / Windows
6	Pass	Wipers (High / Low / Delay)
		Windshield washer
		blades need replaced

7	Service door (Hinge guard-head bumper)	Pass
8	Step well risers	Pass
9	Grab handle - draw strings	Pass
10	Vertical stanchions & barriers	Pass
11	Loose articles	Pass
12	Instruments/Switches	Pass
	a. Speedometer	Pass
	b. Odometer	Pass
	c. Voltmeter / Ammeter	Pass
	d. Oil pressure	Pass
	e. Water temperature	Pass
	f. Fuel gauge	Pass
	g. Dash and panel lights	Pass
	h. Tachometer	Pass
	i. Low air or vacuum warning /gauge	NA
	j. High beam indicator	Pass
	k. Turn indicator	Pass
	l. Hazard light switch	Pass
	m. Overhead monitor	Pass
	n. Noise cut off (2004)(on-off/alt color 2006)	NA
13	Hose shields	Pass
14	Heaters	Pass
15	Defrosters	Pass
16	Defroster auxiliary fans (left & right)	Pass
17	Dome lights	Pass
18	Step well light	Pass
19	Horns	Pass

20	Service brakes / ABS	Pass	
21	Parking brake(s)	Pass	
22	Fire extinguisher (5 lbs.)	Maintenance	braket needs replaced
a.	Current inspection tag	Pass	
23	Emergency reflector kit	Pass	
24	First-aid kit	Pass	
25	Body fluids kits	Pass	
26	Kits sealed	Pass	
27	Driver's seat and seat belt	Pass	
28	Belt cutter (full hand 2006)	Pass	
29	Annual / New Bus Inspection Sticker	Maintenance	needs replaced
30	Unlawful entry decal	Pass	
<i>Passenger Compartment</i>			
1	Seats	Pass	
a.	General condition	Pass	
b.	Cushion retention	Pass	
c.	Seat belts	NA	
2	Windows	Pass	
a.	Glass	Pass	
3	Floors	Pass	
a.	Matting	Pass	
4	Emergency door	Pass	
a.	Operates freely	Pass	
b.	Lettering	Pass	
c.	Buzzers (front and rear)	Pass	
d.	Door holder (1990)	Pass	

	Interlock system	Pass	
5	Escape windows / hatches	Pass	
	a. Lettering	Pass	
	b. Operation	Pass	
	c. Window alarms	Maintenance	driver side, front and rear buzzers are not operating
6	Cleanliness	Pass	
	Lights		
1	Headlights	Pass	
	a. Low beam	Pass	
	b. High beam	Pass	
2	Clearance / Identification	Maintenance	front upper center is discolored and needs replaced
3	Turn signal / Hazard	Pass	
4	Overhead and stop arm	Pass	
5	Brake / Tail	Pass	
6	Reflectors	Pass	
7	Back up and alarm (1995)	Pass	
8	Strobe	Pass	
9	License	Pass	
10	Lenses (Dirty / Damaged)	Pass	
11	Exterior door lights (2002)	Pass	
	Exterior - General Appearance		
1	Paint and sheet metal	Pass	
2	Lettering	Pass	
3	Numbering	Pass	
4	Reflective tape	Maintenance	worn throw out the bus needs replaced

5	Crossing arm	Pass	
6	Mirrors	Pass	
7	Bumpers	Pass	
8	Emergency exits	Pass	
	a. Door operates (door / windows)	Pass	
	b. Door / window lettering	Pass	
9	Stop arm blade operation / condition	Pass	
10	Storage compartments	Maintenance	hard to open and shut
11	Auxiliary heaters	Pass	
	Chassis		
1	Tires (condition)	Pass	
2	Wheels and bearings	Pass	
3	Kingpins / ball joints	Pass	showing signs of wear
4	Steering linkage	Pass	
5	Exhaust system	Pass	
6	Frame	Pass	
7	Body mounts / cross members	Pass	
8	Springs and shackles	Pass	
9	Shock absorbers	Pass	
10	Fuel tank and lines (no leaks)	Pass	
11	Brakes	Maintenance	brake booster pump is leaking
	a. Lines and hoses	Pass	
	b. Air / Vacuum reserve tanks	Pass	
	c. Brake lining / brake pads	Pass	
	d. Drums / rotors	Pass	
	e. Reservoirs & Boosters	Pass	
	f. Cylinders & Calipers	Pass	

9.	ABS System	Pass
12	Engine mounts	Pass
13	Fuel / Water separator	Pass
14	Transmission	Pass
15	Retarder	NA
16	Drive shaft / guards	Maintenance
17	Differential leaks / breather	Pass
18	Wheel seals - leaks	Pass
	Engine Compartment	
1	Hood & Clamps (secure, open easily)	Pass
2	Cooling system (leaks, hoses)	Pass
3	Engine mounts	Pass
4	Oil / grease leaks	Maintenance
5	Battery (hold down / wiring / condition)	Pass
6	Air compressor (operation, lines, oil leaks)	Pass
7	Belts (wear, adjustment)	Pass
8	Pumps & Reservoirs	Pass
9	Power steering	Pass
10	Cleanliness	Pass
	Special Ed. Vehicles	
1	Aisle width (1980)	NA
2	Fastening devices (1980)	NA
3	Power lift: dash light	NA
a.	Controls (1980-90-95)	NA
b.	Manual capacity (1980)	NA
4	Lift door kill switch (1980)	NA

two of the guards have loose bolts

leaks at the rear oil pan seal

5	Belt storage	NA
6	Platform size (1995)	NA
7	Special light inside / outside (1980)	NA
8	Handrail / Barrier / Kill Switch	NA
9	Identification Emblems (1980)	NA

State Board of Education Employee Resources State of Idaho Privacy Policy Contact Us

650 West State Street, PO Box 83720 Boise, Idaho 83720-0027
Toll Free: (800) 432-4601 Local: (208) 332-6800 Fax: (208) 334-2228

The poster features a stylized, layered landscape of mountains in various shades of brown and tan. A black triangle with a yellow semi-circle above it is positioned on the left side. The text is centered and written in a white, rounded, sans-serif font.

Yellowstone
Field Trip
-Biology-

Why we want to go

- Having a realistic experience and being able to see it in person instead of through a book
- Learn about geysers, volcanoes, and different geological formations
- Look at animals in their natural habitat and how they interact with the 4 spheres
- We are in biology and yes we are learning about the body but also about all living things such as plants and animals. Yellowstone provides a great learning experience for those things.
- See different animals we don't usually see
- Teach us different things about the earth and different animals
- Class bonding experience

When are we going

- May 4-6 2023
- We will leave at 1:00
- We leave on Thursday afternoon and will get back Saturday night

Schedule

- Thursday- Leave for Yellowstone, Check into hotel, Go eat dinner, Everyone back in rooms by 10:30
- Friday- Head to north Yellowstone around 8:00 am, be back at the hotel no later than 6:00 pm, eat dinner, in rooms at 10:30
- Saturday- Head to southern Yellowstone around 8:00 am, Check out of the hotel, leave around 5:00 pm, eat dinner, be back at home

How will we get there

- We will take a school bus (\$
- First route-go through Carey, Idaho Falls, Chester
 - We would take highway 26 and highway 20
- Second route-go through Pocatello, Idaho Falls , Chester
 - We would take freeway 86, highway 15, highway 20,
- We can take either route there and back
- 400 dollars in total for gas

Food

TOTAL: \$340

Thursday Meals:

- Dinner: pay for yourself (unless we earn enough money to give to the kids) (\$20)
- we will stop somewhere around yellowstone

Friday Meals:

- Breakfast: eat at hotel
- Lunch: Croissant Sandwich, chips, and cookies (\$18)
- Dinner: Pay for yourself (unless we earn enough money to give to the kids) (\$20)
- we will stop somewhere around yellowstone


Saturday Meals:

- Breakfast: eat at hotel
- Lunch: meat and cheese sandwiches, fruit, and brownies (\$59)
- Dinner: pay for yourself (unless we earn enough money to give to the kids) (\$20)
- we will stop somewhere around yellowstone

Snacks:

- trail mix(\$16), fruit snacks(\$14), cheesesticks(\$18), granola bars(\$12), chips(\$14.98)

*Donations may be provided, so cost may be a lower price



Where we will stay

Kelly Inn West Yellowstone

- 12 minute walk to West Yellowstone
- Students- 3 suites, 6 students in each room
- Total for kids rooms 1,300
- 3 standard 1 bed hotel rooms for chaperones
- 2,440 in total for both nights

Yellowstone West gate hotel

- Near the Kelly Inn
- 2100 dollars for all the rooms

We might get a discount for being a school

\$3180

Total cost

▲ How we will earn money (Fundraisers)

Auction kids off

Have kids work for the community

Auction off baskets

spa, movie night, travel, beach night, kids baskets, etc

Baked good at PTC

Kids will bake and bring goods for plc

Car wash

Do this for the community

Concessions

Any sport games we can get signed up for

Holiday Fundraisers

Each fundraiser based on holidays

Ex: pie-thanksgiving and

poinsettia-christmas

Donation Jar

Put this out at games, the merc, eagles nest, etc

What attractions will be open?

- **April 14th**– West Entrance for Madison Junction, Mammoth Hot Springs to Old Faithful, Norris to Canyon Village
- **May 6th**– East Entrance to Lake Village (Sylvan Pass), Canyon Village to Lake Village
- **May 10th**– Cooke City to Chief Joseph Scenic Byway
- **May 12th**–South Entrance to West Thumb, West Thumb to Old Faithful (Craig Pass) Tower Junction to Tower Fall
- **May 26th**– Tower Fall to Canyon Junction (Dunraven Pass) Beartooth Highway

Thank you!!

Presentation Prepared by: 10th grade class

Housing Committee

Presentation Subtitle

Housing Committee Meeting

The housing committee met the last week in September

Team Members

- Craig Christiansen
- Mindy Robertson
- Hubert Shaw
- Stefanie Shaw
- Ryan Dilworth

Discussion

- Superintendent Shaw gave background on why the housing committee was formed and what we want to accomplish.
- Ryan Shared with the committee what property we have available as a possible location.
- Committee discussed different options
- Committee all agreed a fourplex is the best option for the money
- Committee discussed the need to get with city council. We may need to have a city ordinance added to be able to have a four plex.
- Stefanie and Hubert are going to go look at some 4 plexes and take video
- Craig was going to see if he could get some floor plans for someone who does them as well.

Pictures of 4 Plex in Rupert



Pictures continued



Pictures cont.



Video of House

Dietrich School District Fall Survey

I am :

Total Survey: Percent

A Dietrich School District Student	43	51%
A Dietrich School District Staff Member	8	9%
A resident with no children in Dietrich School District	2	2%
A resident with children in the District	32	38%

District

100%

How Would you rate your overall Satisfraction with Dietrich School District

Very Satisfied	8	10%
Satisfied	53	63%
Dissatisfied	16	19%
Very Dissatisfied	7	8%

100%

Board of Trustees

How Would you rate your overall Satisfaction with Dietrich School District Board of Trustees

Very Satisfied	5	5%
Satisfied	51	62%
Dissatisfied	25	30%
Very Dissatisfied	3	3%

100%

Superintendent

How would you rate your overall satisfaction wit the Dietrich School District Superintendent

Very Satisfied	11	14%
Satisfied	49	59%
Dissatisfied	14	16%
Very Dissatisfied	10	11%

100%

Facilities

How would you rate your overall satisfaction with Dietrich School District Facilities

Very Satisfied	7	8%
Satisfied	62	74%
Dissatisfied	10	12%
Very Dissatisfied	5	6%

100%

Curriulum

How would you rate your overall satisfaction with Dietrich School Districts Curriculum ?

Very Satisfied	2	2%
Satisfied	54	66%
Dissatisfied	23	27%
Very Dissatisfied	5	5%

100%

Life after High School

How well Does the Dietrich School District prepare its students for life after completing the 12th grade

Very Satisfied	7	8%
Satisfied	48	58%
Dissatisfied	21	25%
Very Dissatisfied	8	9%
		100%

Dietrich School District No. 314

SCHOOL FACILITIES

Safety Program- Concealed Weapons Policy

It is the intention of the Dietrich School District to provide a safe, disciplined and drug free school environment for all who visit and occupy our buildings. Pursuant to its authority under Idaho Code 18-3302D (g) Notwithstanding the provisions of Section 18-3302C, Idaho Code, a person or employee of the school or school district who is authorized to carry a firearm with the permission of the board of trustees of the school district or the governing board. The School Board may, from time to time, authorize specific District employees and patrons to possess certain firearms or other equipment on school property, at school- sponsored or school- related events, and at Board meetings. Selection and authorization of employees and patrons shall be in compliance with this policy and any other applicable rules or regulations of the District. The Board of trustees shall issue written authorization to an approved employee or patron. In addition to written authorization, any selected individual will be required to sign a contract with the board of trustees.

It will be the Superintendent's responsibility to ensure that the Sheriff in Lincoln County is made aware of this policy as well as any individuals that the district approves to carry on district property. All information shared with the Sheriff must be kept confidential.

Dietrich School District No. 314

SCHOOL FACILITIES

Safety Program- Concealed Weapons Policy

Having provided the Dietrich School District #314 board of trustees, hereafter Board, with a copy of his/her current Idaho Enhanced Concealed Weapons License and having in executive session determined him/her to be a reasonable and competent individual generally familiar with the Dietrich School District #314, hereafter District, its employees, students, patrons and activities and pursuant to subsection (4)(g) of section 18-3302D, Idaho Code we the Board exempt (_____) from the prohibition of carrying concealed weapons on District property or at District activities and accordingly he/she at his/her convenience and discretion have the permission of the Board to exercise the exception.

Notice of Permission granted will be conveyed in writing and effective upon the board's decision in executive session.

This exception and granted permission may be withdrawn in executive session at any time by the Board and will be effective immediately upon executive session decision.

Dietrich School District Board of Trustees

Applicant Signature _____ Date: _____

Board Chairman Signature _____ Date: _____