**1IGHLAND JOINT SCHOOL DISTRICT #305**
**BOARD OF TRUSTEES - REGULAR MONTHLY MEETING**
**Highland School Library, 112 Boulevard Ave, Craigmont, Idaho**
**Monday, October 12, 2026 – 5:30 pm**
**Agenda**

1) Call to Order

2) Public Comment

**Page**

3) A. Consent Agenda – Action Items
**2** 1. Approval of Minutes – September 14, 2026
**4** 2. Budget Report/Balance Sheet
**21** 3. Payment of Current Bills
**23** 4. Associated Student Body Accounts
**50** 5. Personnel Report

4) Programs – Discussion Items
A. Finance Topic
B. Amira – Teresa Randall
C. CPR Class
D. Bus Routes - Update
E. Principal Report
**51** F. Superintendent Report

5) New Business – Action Items
A. First Reading
**53** – Policy 7403 – Procurement of Goods and Services for School Meal Programs
**56** – Policy 7400-P4 - Miscellaneous Procurement Standards – General Procurement Standards for Federal Awards
**62** – Policy 7400-P3 – Miscellaneous Procurement Standards – Requirements and Restrictions for Procurement under a Federal Award - Competition
**66** – Policy 7455 - Federal Debarment and Suspension
**69** – Policy 1313 – Conflicting Policies and Procedures
B.
C.

6) Executive Session - Idaho Code Section 74-206(1)(b) - (Personnel) - Action Item
(b) to consider the evaluation of a public officer

7) Board Member Input for Future Agenda Items

8) Adjourn

HIGHLAND JOINT SCHOOL DISTRICT #305
School Board Minutes
Regular Meeting
September 14, 2026

The Board of Trustees of Joint School District #305 met in regular session in the library of the school at 5:30pm. Present were Trustees Arnzen, Largent, Mendenhall, Stone, and Willson. Trustee Arnzen presided over the meeting. Also attending was Superintendent Kellogg and Clerk Weeks. Keith Parks, Mathu Thomason, and Fallon Jungert were in the audience.

Clerk Weeks administered the Oath of Office to Payton Largent, newly appointed Zone 4 Trustee.

There were no requests for public comment.

After some inquiries, Trustee Willson moved that the consent agenda be approved as presented. Trustee Mendenhall seconded the motion. The consent agenda included minutes of the last meeting and certain current bills of this school district to be paid as presented. There were no items for the Personnel Report. A vote was taken and the motion passed.

Under the Finance Topic, Clerk Weeks talked about what typically happens in finance for September. This includes the first payroll of the school year and getting ready for ISEE (Idaho System for Educational Excellence) reporting.

Mathu Thomason and Fallon Jungert were on hand to talk about STEM (Science, Technology, Engineering, and Math) activities involving Junior High students. This included rockets and drones. The students find they are doing math and science in operating these devises without the apprehension.

The Principal Report was in the packet for review. Homecoming activities are keeping her busy.

Under the Superintendent Report, the report in the packet was expanded upon to include several topics. The district is now part of a food service co-op with other districts in the region for better buying power. Thoughts about having an Assistant Athletic Director at this time are limited to assistance at games and providing information about AD duties. There was a lengthy discussion about the district buying a car to transport a student to Northwest Children's Home.

Keith Parks of Harlow's School Bus Service was on hand to talk about the routes and new requirements. They are largely the same. Trustee Mendenhall moved and Trustee Willson seconded to approve the routes as presented. Motion carried. Keith will update the routes with names and stops for board review at the next meeting.

The First Reading of the following polices was held.
– Policy 700.18 to 9100 – Acquisition and Sale of Personal Property
– Policy 9700 – District Wide Asbestos Program
– Policy 8610 – Health Insurance Portability and Accountability Act

Trustee Stone moved and Trustee Willson seconded to dispense with a second reading and approve the listed policies with noted minor edits. A vote was taken and the motion passed.

Under Board Member Input for future agenda items, it was discussed to have a follow up on the CPR classes and more information on maintenance supplies expenditures for the year along with what makes up the Interscholastic Salaries budget item.

Trustee Arnzen then declared the meeting adjourned at 6:53am.

| _____ | _____ | _____ |
|---|---|---|
| Board Chair | Clerk | Date |

| ACCT # | ACCT NAME | BUDGETED | MTD ACTIVITY | YTD ACTIVITY | BALANCE | MTD% | YTD% |
|---|---|---|---|---|---|---|---|
| | G E N E R A L F U N D | | | | | | |
| | R E V E N U E | | | | | | |
| 100-411200 | SUPPLEMENTAL LEVY | 599,000.00CR | 0.00 | 7,390.25CR | 591,609.75CR | 0% | 1% |
| 100-411400 | TORT LEVY | 6,000.00CR | 0.00 | 106.23CR | 5,893.77CR | 0% | 2% |
| 100-411900 | NON-LEVIED TAXES | 2,500.00CR | 0.00 | 180.00CR | 2,320.00CR | 0% | 7% |
| 100-413000 | PENALTY INTEREST ON TAXES | 5,000.00CR | 0.00 | 1,094.05CR | 3,905.95CR | 0% | 22% |
| 100-415000 | EARNINGS ON INVESTMENT | 30,000.00CR | 0.00 | 6,228.10CR | 23,771.90CR | 0% | 21% |
| 100-419900 | OTHER LOCAL REVENUE | 25,000.00CR | 0.00 | 1,019.63CR | 23,980.37CR | 0% | 4% |
| 100-419901 | GRANTS | 5,000.00CR | 0.00 | 11,500.00CR | 6,500.00 | 0% | 230% |
| 100-419910 | DRIVER ED STUDENT FEES | 1,500.00CR | 0.00 | 0.00 | 1,500.00CR | 0% | 0% |
| 100-419920 | LOCAL REVENUE / SHARED STAFF | 78,016.00CR | 0.00 | 19,503.00CR | 58,513.00CR | 0% | 25% |
| | TOTAL LOCAL REVENUE | 752,016.00CR | 0.00 | 47,021.26CR | 704,994.74CR | 0% | 6% |
| 100-431100 | BASE SUPPORT - DISCRETIONARY | 327,669.00CR | 0.00 | 156,883.53CR | 170,785.47CR | 0% | 48% |
| 100-431101 | BASE SUPPORT - HEALTH INSURANCE | 338,851.00CR | 0.00 | 146,389.89CR | 192,461.11CR | 0% | 43% |
| 100-431102 | SBA - ADMINISTRATION | 130,906.00CR | 0.00 | 62,178.85CR | 68,727.15CR | 0% | 47% |
| 100-431103 | SBA - INSTRUCTIONAL & PUPIL SERVICES | 960,580.00CR | 0.00 | 460,502.67CR | 500,077.33CR | 0% | 48% |
| 100-431104 | SBA - NON-CERTIFIED | 219,683.00CR | 0.00 | 103,586.91CR | 116,096.09CR | 0% | 47% |
| 100-431200 | TRANSPORTATION SUPPORT | 275,000.00CR | 0.00 | 141,503.96CR | 133,496.04CR | 0% | 51% |
| 100-431400 | SED & TUITION EQUIVALENCY SUPPORT | 0.00 | 0.00 | 1,310.19CR | 1,310.19 | 0% | 0% |
| 100-431800 | BENEFIT APPORTIONMENT | 273,711.00CR | 0.00 | 130,756.00CR | 142,955.00CR | 0% | 48% |
| 100-431900 | OTHER STATE SUPPORT | 192,960.00CR | 0.00 | 8,850.00CR | 184,110.00CR | 0% | 5% |
| 100-432100 | DRIVER ED REVENUE | 2,250.00CR | 0.00 | 0.00 | 2,250.00CR | 0% | 0% |
| 100-432400 | VOCATIONAL ED REVENUE | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-437000 | LOTTERY / ADD'L STATE MAINTENANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-438001 | REVENUE IN LIEU OF PROPERTY TAX | 8,733.00CR | 0.00 | 961.00CR | 7,772.00CR | 0% | 11% |
| 100-438003 | SCHOOL FACILITIES FUNDING | 0.00 | 0.00 | 162,871.00CR | 162,871.00 | 0% | 0% |
| | TOTAL STATE REVENUE | 2,730,343.00CR | 0.00 | 1,375,794.00CR | 1,354,549.00CR | 0% | 50% |
| 100-445900 | FEDERAL REVENUE | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL FEDERAL REVENUE | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-320000 | FUND BALANCE - GENERAL FUND | 275,000.00CR | 0.00 | 1,291,322.61CR | 1,016,322.61 | 0% | 470% |
| 100-450000 | SALE OF ASSETS | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL OTHER REVENUE | 275,000.00CR | 0.00 | 1,291,322.61CR | 1,016,322.61 | 0% | 470% |
| | TOTAL REVENUE | 3,757,359.00CR | 0.00 | 2,714,137.87CR | 1,043,221.13CR | 0% | 72% |

| ACCT # | ACCT NAME | BUDGETED | MTD ACTIVITY | YTD ACTIVITY | BALANCE | MTD% | YTD% |
|---|---|---|---|---|---|---|---|
| | E X P E N D I T U R E S | | | | | | |
| | E L E M E N T A R Y P R O G R A M | | | | | | |
| 100-512110 | SALARIES-ELEM INSTRUCTION | 491,618.00 | 0.00 | 40,323.51 | 451,294.49 | 0% | 8% |
| 100-512165 | SALARIES-SUBSTITUTE TEACHERS | 6,000.00 | 0.00 | 0.00 | 6,000.00 | 0% | 0% |
| 100-512170 | SALARIES-TEACHING ASSISTANT | 132,031.00 | 0.00 | 10,582.90 | 121,448.10 | 0% | 8% |
| 100-512210 | PERSI-EMPLOYER CONTRIBUTION | 82,779.00 | 0.00 | 6,701.31 | 76,077.69 | 0% | 8% |
| 100-512220 | FICA-EMPLOYER CONTRIBUTION | 48,168.00 | 0.00 | 3,658.48 | 44,509.52 | 0% | 8% |
| 100-512240 | HEALTH INSURANCE - ELEM | 170,830.00 | 0.00 | 26,001.20 | 144,828.80 | 0% | 15% |
| 100-512270 | STATE INS FUND BENEFITS | 2,933.00 | 0.00 | 235.94 | 2,697.06 | 0% | 8% |
| 100-512280 | UNUSED SICK LEAVE BENEFIT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-512310 | PURCHASED SERVICES-ELEM | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0% | 0% |
| 100-512380 | TRAVEL - ELEMENTARY | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-512410 | SUPPLIES - ELEMENTARY | 6,500.00 | 0.00 | 2,185.54 | 4,314.46 | 0% | 34% |
| 100-512420 | GRANT FUNDED SUPPLIES - ELEMENTARY | 0.00 | 0.00 | 218.26 | ( 218.26) | 0% | 0% |
| 100-512440 | TEXTBOOKS - ELEMENTARY | 25,000.00 | 0.00 | 9,859.86 | 15,140.14 | 0% | 39% |
| 100-512550 | CAPITAL OUTLAY - ELEMENTARY | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL ELEMENTARY PROGRAM | 967,859.00 | 0.00 | 99,767.00 | 868,092.00 | 0% | 10% |
| | S E C O N D A R Y P R O G R A M | | | | | | |
| 100-515110 | SALARIES-SECONDARY INSTRUCTION | 503,926.00 | 0.00 | 43,142.92 | 460,783.08 | 0% | 9% |
| 100-515113 | SALARIES - DRIVERS EDUCATION | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0% | 0% |
| 100-515165 | SALARIES-SUBSTITUTE SECOND | 12,000.00 | 0.00 | 0.00 | 12,000.00 | 0% | 0% |
| 100-515170 | SALARIES-TEACHING ASSISTANT | 42,682.00 | 0.00 | 0.00 | 42,682.00 | 0% | 0% |
| 100-515210 | PERSI-EMPLOYER CONTRIBUTION | 74,874.00 | 0.00 | 5,815.67 | 69,058.33 | 0% | 8% |
| 100-515220 | FICA-EMPLOYER CONTRIBUTION | 42,963.00 | 0.00 | 2,902.70 | 40,060.30 | 0% | 7% |
| 100-515240 | HEALTH INSURANCE - SECOND | 134,283.00 | 0.00 | 20,290.64 | 113,992.36 | 0% | 15% |
| 100-515270 | STATE INS FUND BENEFITS | 2,615.00 | 0.00 | 199.88 | 2,415.12 | 0% | 8% |
| 100-515280 | UNUSED SICK LEAVE BENEFIT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-515310 | PURCHASED SERVICES - SECONDARY | 3,000.00 | 0.00 | 1,400.00 | 1,600.00 | 0% | 47% |
| 100-515311 | VO ED TRAVEL - OFFICE OCCUP | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-515312 | AG CTE TRAVEL | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-515313 | PURCHASED SERVICES - DR ED | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-515314 | DISTANCE LEARNING FEE | 3,500.00 | 0.00 | 0.00 | 3,500.00 | 0% | 0% |
| 100-515315 | PURCHASED SVCS - MUSIC | 700.00 | 0.00 | 0.00 | 700.00 | 0% | 0% |
| 100-515320 | PURCHASED SERVICES - GRANT FUNDED | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-515321 | PURCHASED SERVICES - PERKINS GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-515410 | SUPPLIES/MATERIALS - SECONDARY | 5,000.00 | 0.00 | 2,097.71 | 2,902.29 | 0% | 42% |
| 100-515411 | VO-ED (OFFICE OC) SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-515412 | AG CTE SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-515413 | DRIVER ED SUPPLIES | 150.00 | 0.00 | 0.00 | 150.00 | 0% | 0% |
| 100-515414 | SHOP MATERIALS/SUPPLIES | 500.00 | 0.00 | 0.00 | 500.00 | 0% | 0% |
| 100-515415 | BAND MATERIALS/SUPPLIES | 2,000.00 | 0.00 | 1,375.39 | 624.61 | 0% | 69% |
| 100-515420 | SUPPLIES - GRANT FUNDED | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-515421 | SUPPLIES - PERKINS GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-515440 | TEXTBOOKS-SECONDARY | 20,000.00 | 0.00 | 1,883.05 | 18,116.95 | 0% | 9% |
| 100-515550 | CAPITAL OUTLAY - SECONDARY | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-515551 | CAP OUTLAY VO-ED OFC OCC | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL SECONDARY PROGRAM | 851,193.00 | 0.00 | 79,107.96 | 772,085.04 | 0% | 9% |
| | SPECIAL EDUCATION PROGRAM | | | | | | |
| 100-521110 | SALARIES - EXCEPTIONAL CHILD | 61,077.00 | 0.00 | 5,056.41 | 56,020.59 | 0% | 8% |
| 100-521165 | SALARIES - SP ED SUBSTITUTES | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0% | 0% |
| 100-521170 | SALARIES-AIDES, COMM RES. | 7,752.00 | 0.00 | 0.00 | 7,752.00 | 0% | 0% |
| 100-521210 | PERSI-EMPLOYER CONTRIBUTION | 9,340.00 | 0.00 | 681.60 | 8,658.40 | 0% | 7% |
| 100-521220 | FICA-EMPLOYER CONTRIBUTION | 5,380.00 | 0.00 | 380.01 | 4,999.99 | 0% | 7% |
| 100-521240 | MSB - HEALTH INS BENEFITS | 17,602.00 | 0.00 | 2,544.94 | 15,057.06 | 0% | 14% |
| 100-521270 | STATE INS FUND BENEFITS | 328.00 | 0.00 | 23.51 | 304.49 | 0% | 7% |
| 100-521280 | UNUSED SICK LEAVE BENEFIT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-521310 | PURCHASED SERVICES-EXCEPTIONAL CHI | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0% | 0% |
| 100-521380 | TRAVEL-EXCEPTIONAL CHILD | 500.00 | 0.00 | 0.00 | 500.00 | 0% | 0% |
| 100-521410 | SUPPLIES/MATERIALS-EXCEPTIONAL CHI | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0% | 0% |
| 100-521440 | TEXTBOOKS-EXCEPTIONAL CHILD | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL SPECIAL EDUCATION PROGRAM | 105,479.00 | 0.00 | 8,686.47 | 96,792.53 | 0% | 8% |

| ACCT # | ACCT NAME | BUDGETED | MTD ACTIVITY | YTD ACTIVITY | BALANCE | MTD% | YTD% |
|---|---|---|---|---|---|---|---|
| | SPECIAL EDUCATION PRESCHOOL | | | | | | |
| 100-522165 | SALARY-PRESCHOOL TEACHING ASSISTAN | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-522210 | PERSI-EMPLOYER CONTRIBUTION | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-522220 | FICA-EMPLOYER CONTRIBUTION | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-522240 | PRESCHOOL HEALTH INS BENEFIT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-522270 | PRESCHOOL STATE INS FUND EXP | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-522280 | UNUSED SICK LEAVE BENEFIT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-522310 | PURCHASED SERVICES-PRESCHOOL | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0% | 0% |
| 100-522410 | SUPPLIES/MATERALS-PRESCHOOL | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL PRESCHOOL PROGRAM | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0% | 0% |
| | INTERSCHOLASTIC PROGRAM | | | | | | |
| 100-531110 | SALARIES - INTERSCHOLASTIC PRO | 77,789.00 | 0.00 | 2,075.06 | 75,713.94 | 0% | 3% |
| 100-531210 | PERSI-EMPLOYER CONTRIBUTION | 6,492.00 | 0.00 | 261.51 | 6,230.49 | 0% | 4% |
| 100-531220 | FICA-EMPLOYER CONTRIBUTION | 5,951.00 | 0.00 | 156.76 | 5,794.24 | 0% | 3% |
| 100-531240 | MSB-HEALTH INS BENEFIT | 0.00 | 0.00 | 481.23 | ( 481.23) | 0% | 0% |
| 100-531270 | STATE INS FUND BENEFITS | 362.00 | 0.00 | 9.66 | 352.34 | 0% | 3% |
| 100-531280 | UNUSED SICK LEAVE BENEFIT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-531310 | PURCHASED SERVICES-INTERSCHOLASTIC | 8,000.00 | 0.00 | 34.95 | 7,965.05 | 0% | 0% |
| 100-531380 | TRAVEL-INTERSCHOLASTIC | 1,000.00 | 0.00 | 79.80 | 920.20 | 0% | 8% |
| 100-531410 | SUPPLIES/MATERIALS-INTERSCHOLASTIC | 7,500.00 | 0.00 | 1,218.84 | 6,281.16 | 0% | 16% |
| 100-531550 | CAPITAL OUTLAY-INTERSCHOLASTIC | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-531700 | INSURANCE -INTERSCHOLASTIC | 500.00 | 0.00 | 462.00 | 38.00 | 0% | 92% |
| | TOTAL INTERSCHOLASTIC PROGRAM | 107,594.00 | 0.00 | 4,779.81 | 102,814.19 | 0% | 4% |
| | S C H O O L A C T I V I T I E S | | | | | | |
| 100-532110 | SALARIES - SCHOOL ACTIVITIES | 11,192.00 | 0.00 | 976.70 | 10,215.30 | 0% | 9% |
| 100-532210 | PERSI-EMPLOYER CONTRIBUTION | 1,509.00 | 0.00 | 131.67 | 1,377.33 | 0% | 9% |
| 100-532220 | FICA-EMPLOYER CONTRIBUTION | 856.00 | 0.00 | 65.58 | 790.42 | 0% | 8% |
| 100-532240 | MSB-HEALTH INS BENEFITS | 0.00 | 0.00 | 219.72 | ( 219.72) | 0% | 0% |
| 100-532270 | STATE INS FUND BENEFITS | 52.00 | 0.00 | 4.53 | 47.47 | 0% | 9% |
| 100-532280 | UNUSED SICK LEAVE BENEFIT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-532310 | PURCHASED SERVICES-SCHOOL ACTIVITI | 200.00 | 0.00 | 0.00 | 200.00 | 0% | 0% |
| 100-532380 | TRAVEL-SCHOOL ACTIVITIES | 100.00 | 0.00 | 0.00 | 100.00 | 0% | 0% |
| | TOTAL SCHOOL ACTIVITIES PROGRAM | 13,909.00 | 0.00 | 1,398.20 | 12,510.80 | 0% | 10% |
| | G U I D A N C E | | | | | | |
| 100-611110 | SALARIES - GUIDANCE COUNSELOR | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-611210 | PERSI - EMPLOYER CONTRIBUTION | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-611220 | FICA-EMPLOYER CONTRIBUTION | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-611240 | MSB - HEALTH INS BENEFITS | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-611270 | STATE INS FUND BENEFITS | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-611280 | UNUSED SICK LEAVE BENEFIT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-611310 | PURCHASED SERVICES-GUIDANCE COUNSE | 900.00 | 0.00 | 0.00 | 900.00 | 0% | 0% |
| 100-611350 | PURCHASED SERV-HEALTH,TESTING | 400.00 | 0.00 | 0.00 | 400.00 | 0% | 0% |
| 100-611380 | TRAVEL-GUIDANCE COUNSELOR | 3,700.00 | 0.00 | 63.75 | 3,636.25 | 0% | 2% |
| 100-611390 | PURCHASED SERVICES - COUNSELOR DUE | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-611410 | SUPPLIES/MATERIALS-GUIDANCE COUNSE | 300.00 | 0.00 | 0.00 | 300.00 | 0% | 0% |
| | TOTAL GUIDANCE PROGRAM | 5,300.00 | 0.00 | 63.75 | 5,236.25 | 0% | 1% |
| | A N C I L L A R Y | | | | | | |
| 100-616310 | PURCHASED SERVICES-SPEC TESTING | 12,412.00 | 3,075.00 | 5,730.99 | 6,681.01 | 25% | 46% |
| 100-616311 | SPECIAL SERVICES-SPEECH THERAPY | 9,000.00 | 0.00 | 0.00 | 9,000.00 | 0% | 0% |
| 100-616312 | PURCHASED SERVICES-PHYSICAL THERAP | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-616410 | SUPPLIES/MATERIALS-SPEC SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL SPECIAL SERVICES | 21,412.00 | 3,075.00 | 5,730.99 | 15,681.01 | 14% | 27% |

| ACCT # | ACCT NAME | BUDGETED | MTD ACTIVITY | YTD ACTIVITY | BALANCE | MTD% | YTD% |
|---|---|---|---|---|---|---|---|
| | I N S T R U C T I O N A L I M P V | | | | | | |
| 100-621165 | SALARY - PROFESSIONAL DEVELOPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-621110 | SALARY - INSTRUCTIONAL IMPROVEMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-621210 | PERSI | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-621220 | FICA | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-621240 | HEALTH | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-621270 | WORKERS COMP | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-621280 | UNUSED SICK LEAVE BENEFIT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-621310 | PURCHASED SERVICES-INSTRUCTIONAL I | 8,700.00 | 0.00 | 3,287.00 | 5,413.00 | 0% | 38% |
| 100-621330 | INST IMPV - PAYMENT FOR CREDITS | 5,000.00 | 0.00 | 800.00 | 4,200.00 | 0% | 16% |
| 100-621380 | INSTRUCTIONAL IMPROVEMENT - TRAVEL | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 0% | 0% |
| 100-621410 | SUPPLIES/MATERIALS-INSTRUCTIONAL I | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL INSTRUCTIONAL IMPROVEMENT | 18,700.00 | 0.00 | 4,087.00 | 14,613.00 | 0% | 22% |
| | M E D I A | | | | | | |
| 100-622170 | SALARIES-LIBRARY ASSISTANT | 21,778.00 | 0.00 | 3,115.87 | 18,662.13 | 0% | 14% |
| 100-622210 | PERSI-EMPLOYER CONTRIBUTION | 2,605.00 | 0.00 | 372.66 | 2,232.34 | 0% | 14% |
| 100-622220 | FICA-EMPLOYER CONTRIBUTION | 1,666.00 | 0.00 | 238.37 | 1,427.63 | 0% | 14% |
| 100-622240 | MSB - HEALTH INS BENEFITS | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-622270 | STATE INS FUND-ED MEDIAL | 101.00 | 0.00 | 14.49 | 86.51 | 0% | 14% |
| 100-622280 | UNUSED SICK LEAVE BENEFIT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-622310 | PURCHASED SERVICES-ED MEDIA | 0.00 | 865.35 | 865.35 | ( 865.35) | 0% | 0% |
| 100-622410 | SUPPLIES/MATERIALS-ED MEDIA | 10,000.00 | 0.00 | 362.92 | 9,637.08 | 0% | 4% |
| 100-622420 | GRANT FUNDED SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-622430 | LIBRARY MAGAZINE SUBSCRP/BOOKS | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-622550 | CAPITAL OUTLAY-ED MEDIA | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL MEDIA PROGRAM | 36,150.00 | 865.35 | 4,969.66 | 31,180.34 | 2% | 14% |
| | TECHNOLOGY INSTRUCTION | | | | | | |
| 100-623170 | SALARIES - TECNHOLOGY NON CERTIFIC | 24,668.00 | 0.00 | 2,056.00 | 22,612.00 | 0% | 8% |
| 100-623210 | PERSI EMPLOYER SHARE | 2,950.00 | 0.00 | 245.90 | 2,704.10 | 0% | 8% |
| 100-623220 | FICA - EMPLOYER CONTRIBUTION | 1,887.00 | 0.00 | 151.24 | 1,735.76 | 0% | 8% |
| 100-623240 | HEALTH INS BENEFITS | 9,837.00 | 0.00 | 1,617.95 | 8,219.05 | 0% | 16% |
| 100-623270 | STATE INS FUND BENEFIT | 115.00 | 0.00 | 9.56 | 105.44 | 0% | 8% |
| 100-623280 | UNUSED SICK LEAVE BENEFIT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-623310 | PURCHASED SVCS - TECHNOLOGY INST | 0.00 | 2,616.48 | 15,406.60 | ( 15,406.60) | 0% | 0% |
| 100-623380 | TRAVEL - TECHNOLOGY INSTRUCTION | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-623410 | SUPPLIES - TECHNOLOGY INSTRUCTION | 0.00 | 0.00 | 3,114.15 | ( 3,114.15) | 0% | 0% |
| 100-623411 | COPIER IMAGE COST | 3,000.00 | 90.00 | 531.84 | 2,468.16 | 3% | 18% |
| 100-623550 | CAPITAL OUTLAY - TECHNOLOGY INST | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL TECHNOLOGY INSTRUCTION PROGRAM | 42,457.00 | 2,706.48 | 23,133.24 | 19,323.76 | 6% | 54% |
| | B O A R D O F E D U C A T I O N | | | | | | |
| 100-631110 | SALARIES - BOARD OF EDUCATION | 14,807.00 | 0.00 | 3,701.73 | 11,105.27 | 0% | 25% |
| 100-631210 | PERSI EMPLOYER SHARE | 1,771.00 | 0.00 | 442.74 | 1,328.26 | 0% | 25% |
| 100-631220 | FICA-EMPLOYER CONTRIBUTION | 1,133.00 | 0.00 | 276.72 | 856.28 | 0% | 24% |
| 100-631240 | MSB-HEALTH INS BENEFITS | 1,715.00 | 0.00 | 539.03 | 1,175.97 | 0% | 31% |
| 100-631270 | STATE INS FUND BENEFITS | 69.00 | 0.00 | 21.04 | 47.96 | 0% | 30% |
| 100-631280 | UNUSED SICK LEAVE BENEFIT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-631310 | BOARD - PURCHASED SERVICES | 10,000.00 | 0.00 | 147.00 | 9,853.00 | 0% | 1% |
| 100-631380 | BOARD - TRAVEL & PROFESSIONAL DEVELOPMENT | 2,000.00 | 2,400.00 | 2,400.00 | ( 400.00) | 120% | 120% |
| 100-631390 | BOARD - DUES/OTHER | 5,000.00 | 0.00 | 8,836.78 | ( 3,836.78) | 0% | 177% |
| 100-631410 | BOARD OF EDUCATION SUPPLIES | 700.00 | 0.00 | 0.00 | 700.00 | 0% | 0% |
| | TOTAL BOARD OF EDUCATION | 37,195.00 | 2,400.00 | 16,365.04 | 20,829.96 | 6% | 44% |
| | D I S T R I C T A D M I N. | | | | | | |
| 100-632110 | SALARIES - DISTRICT ADMINISTRA | 128,735.00 | 0.00 | 32,183.73 | 96,551.27 | 0% | 25% |
| 100-632210 | PERSI EMPLOYER SHARE | 17,353.00 | 0.00 | 4,338.38 | 13,014.62 | 0% | 25% |
| 100-632220 | FICA-EMPLOYER SHARE | 9,848.00 | 0.00 | 2,462.04 | 7,385.96 | 0% | 25% |
| 100-632240 | MSB - HEALTH INS BENEFITS | 13,717.00 | 0.00 | 4,139.74 | 9,577.26 | 0% | 30% |
| 100-632270 | STATE INS FUND BENEFITS | 600.00 | 0.00 | 182.90 | 417.10 | 0% | 30% |
| 100-632280 | UNUSED SICK LEAVE BENEFIT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-632310 | PURCHASED SERVICES - DISTRICT ADMIN | 1,500.00 | 0.00 | 190.00 | 1,310.00 | 0% | 13% |
| 100-632320 | ADMINISTRATIVE SUBSCRIPTIONS | 1,000.00 | 0.00 | 60.00 | 940.00 | 0% | 6% |
| 100-632350 | DISTRICT ADMIN POSTAGE | 3,000.00 | 0.00 | 38.12 | 2,961.88 | 0% | 1% |
| 100-632380 | ADMINISTRATIVE TRAVEL | 10,000.00 | 600.00 | 1,692.80 | 8,307.20 | 6% | 17% |
| 100-632390 | ADMIN DUES AND FEES | 1,000.00 | 0.00 | 905.00 | 95.00 | 0% | 91% |
| 100-632410 | ADMINISTRATIVE SUPPLIES | 2,500.00 | 0.00 | 665.94 | 1,834.06 | 0% | 27% |
| | TOTAL DISTRICT ADMINISTRATION | 189,253.00 | 600.00 | 46,858.65 | 142,394.35 | 0% | 25% |

| ACCT # | ACCT NAME | BUDGETED | MTD ACTIVITY | YTD ACTIVITY | BALANCE | MTD% | YTD% |
|---|---|---|---|---|---|---|---|
| | S C H O O L A D M I N . | | | | | | |
| 100-641110 | SCH ADMIN SALARIES | 92,882.00 | 0.00 | 7,740.16 | 85,141.84 | 0% | 8% |
| 100-641170 | SALARIES- CLASSIFIED | 58,397.00 | 0.00 | 6,700.34 | 51,696.66 | 0% | 11% |
| 100-641210 | PERSI-EMPLOYER CONTRIBUTION | 19,505.00 | 0.00 | 1,844.73 | 17,660.27 | 0% | 9% |
| 100-641220 | FICA-EMPLOYER CONTRIBUTION | 11,573.00 | 0.00 | 1,058.76 | 10,514.24 | 0% | 9% |
| 100-641240 | MSB - HEALTH INS BENEFITS | 27,434.00 | 0.00 | 4,511.30 | 22,922.70 | 0% | 16% |
| 100-641270 | STATE INS FUND BENEFITS | 705.00 | 0.00 | 67.15 | 637.85 | 0% | 10% |
| 100-641280 | UNUSED SICK LEAVE BENEFIT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-641310 | PURCHASED SERVICES-SCH ADMIN | 500.00 | 0.00 | 0.00 | 500.00 | 0% | 0% |
| 100-641380 | SCHOOL ADMIN TRAVEL | 2,300.00 | 0.00 | 150.25 | 2,149.75 | 0% | 7% |
| 100-641390 | SCHOOL ADMIN DUES | 1,000.00 | 0.00 | 714.00 | 286.00 | 0% | 71% |
| 100-641410 | SUPPLIES/MATERIALS-SCH ADMIN | 3,000.00 | 0.00 | 519.07 | 2,480.93 | 0% | 17% |
| | TOTAL SCHOOL ADMINISTRATION | 217,296.00 | 0.00 | 23,305.76 | 193,990.24 | 0% | 11% |
| | B U S I N E S S O P E R A T I O N S | | | | | | |
| 100-651110 | SALARIES - BUSINESS OPERATIONS | 103,651.00 | 0.00 | 25,912.74 | 77,738.26 | 0% | 25% |
| 100-651210 | PERSI EMPLOYER SHARE | 12,397.00 | 0.00 | 3,099.15 | 9,297.85 | 0% | 25% |
| 100-651220 | FICA-EMPLOYER CONTRIBUTION | 7,929.00 | 0.00 | 1,937.19 | 5,991.81 | 0% | 24% |
| 100-651240 | MSB - HEALTH INS BENEFITS | 12,002.00 | 0.00 | 3,773.27 | 8,228.73 | 0% | 31% |
| 100-651270 | STATE INS FUND BENEFITS | 483.00 | 0.00 | 147.26 | 335.74 | 0% | 30% |
| 100-651280 | UNUSED SICK LEAVE BENEFIT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-651310 | PURCHASED SERVICES-BUSINESS OPERAT | 6,500.00 | 1,355.95 | 2,324.12 | 4,175.88 | 21% | 36% |
| 100-651350 | MEDICAID ADMIN FEES | 3,500.00 | 0.00 | 28.91 | 3,471.09 | 0% | 1% |
| 100-651380 | BUSINESS OPERATIONS TRAVEL | 3,000.00 | 300.00 | 141.00 | 2,859.00 | 10% | 5% |
| 100-651410 | SUPPLIES/MATERIALS-BUSINESS OPERAT | 2,500.00 | 0.00 | 63.18 | 2,436.82 | 0% | 3% |
| | TOTAL BUSINESS OPERATIONS | 151,962.00 | 1,655.95 | 37,426.82 | 114,535.18 | 1% | 25% |
| | C U S T O D I A L | | | | | | |
| 100-661110 | SALARIES - BUILDINGS/CUSTODIAL | 41,480.00 | 0.00 | 10,369.98 | 31,110.02 | 0% | 25% |
| 100-661165 | SALARIES-TEMPORARY CUSTODIANS | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0% | 0% |
| 100-661210 | PERSI EMPLOYER SHARE | 5,200.00 | 0.00 | 1,240.26 | 3,959.74 | 0% | 24% |
| 100-661220 | FICA-EMPLOYER CONTRIBUTION | 3,326.00 | 0.00 | 585.94 | 2,740.06 | 0% | 18% |
| 100-661240 | HEALTH INS BENEFIT | 13,717.00 | 0.00 | 4,312.29 | 9,404.71 | 0% | 31% |
| 100-661270 | STATE INS FUND | 1,788.00 | 0.00 | 507.28 | 1,280.72 | 0% | 28% |
| 100-661280 | UNUSED SICK LEAVE BENEFIT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-661310 | PURCHASED SERVICES-BLDGS | 1,000.00 | 117.45 | 234.90 | 765.10 | 12% | 23% |
| 100-661331 | UTILITIES-HEATING FUEL | 40,000.00 | 0.00 | 1,447.49 | 38,552.51 | 0% | 4% |
| 100-661332 | UTILITIES-ELECTRICITY | 30,000.00 | 1,653.90 | 3,121.77 | 26,878.23 | 6% | 10% |
| 100-661333 | UTILITIES-TELEPHONE | 10,000.00 | 492.89 | 2,769.53 | 7,230.47 | 5% | 28% |
| 100-661334 | UTILITIES-WATER -SEWER | 15,000.00 | 1,133.84 | 4,096.66 | 10,903.34 | 8% | 27% |
| 100-661410 | BUILDING-CUSTODIAL SUPPLIES | 10,000.00 | 1,478.34 | 4,629.39 | 5,370.61 | 15% | 46% |
| 100-661550 | CAPITAL OUTLAY-BUILDINGS | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-661700 | INSURANCE | 30,186.00 | 0.00 | 30,195.10 | ( 9.10) | 0% | 100% |
| | TOTAL CUSTODIAL | 203,697.00 | 4,876.42 | 63,510.59 | 140,186.41 | 2% | 31% |
| | M A I N T E N A N C E | | | | | | |
| 100-664110 | SALARIES-MAINTENANCE | 42,588.00 | 0.00 | 10,644.99 | 31,943.01 | 0% | 25% |
| 100-664165 | SALARIES-SUMMER MAINTENANCE | 1,000.00 | 0.00 | 8,348.48 | ( 7,348.48) | 0% | 835% |
| 100-664210 | PERSI EMPLOYER SHARE | 5,213.00 | 0.00 | 2,065.67 | 3,147.33 | 0% | 40% |
| 100-664220 | FICA-EMPLOYER CONTRIBUTION | 3,334.00 | 0.00 | 1,331.41 | 2,002.59 | 0% | 40% |
| 100-664240 | MAINT HEALTH INSURANCE | 10,288.00 | 0.00 | 4,451.15 | 5,836.85 | 0% | 43% |
| 100-664270 | MAINT. WORKMANS COMP | 1,779.00 | 0.00 | 568.63 | 1,210.37 | 0% | 32% |
| 100-664280 | UNUSED SICK LEAVE BENEFIT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-664310 | MAINT PURCHASED SERVICES | 15,229.00 | 659.02 | 8,356.27 | 6,872.73 | 4% | 55% |
| 100-664320 | COPIER MAINTENANCE | 5,000.00 | 0.00 | 1,544.55 | 3,455.45 | 0% | 31% |
| 100-664410 | BLDG. MAINT. MATERIAL/SUPPLIES | 10,000.00 | 35.98 | 2,230.36 | 7,769.64 | 0% | 22% |
| 100-664550 | BLDGS/EQUIP CAPITAL OBJECTS | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL MAINTENANCE | 94,431.00 | 695.00 | 39,541.51 | 54,889.49 | 1% | 42% |

| ACCT # | ACCT NAME | BUDGETED | MTD ACTIVITY | YTD ACTIVITY | BALANCE | MTD% | YTD% |
|---|---|---|---|---|---|---|---|
| | G R O U N D S C A R E | | | | | | |
| 100-665110 | MAINT. GROUNDS SALARY | 14,196.00 | 0.00 | 3,548.25 | 10,647.75 | 0% | 25% |
| 100-665165 | MAINTENANCE/GRDS SUMMER SALARI | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0% | 0% |
| 100-665210 | PERSI EMPLOYER SHARE | 1,937.00 | 0.00 | 424.38 | 1,512.62 | 0% | 22% |
| 100-665220 | FICA-EMPLOYER CONTRIBUTION | 1,239.00 | 0.00 | 230.90 | 1,008.10 | 0% | 19% |
| 100-665240 | MAINT.GROUNDS HEALTH INS. | 3,429.00 | 0.00 | 1,078.05 | 2,350.95 | 0% | 31% |
| 100-665270 | MAINT.GROUNDS WORKMANS COMP | 661.00 | 0.00 | 173.57 | 487.43 | 0% | 26% |
| 100-665280 | UNUSED SICK LEAVE BENEFIT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-665310 | MAINT GROUNDS PURCHASED SERV | 3,600.00 | 0.00 | 0.00 | 3,600.00 | 0% | 0% |
| 100-665410 | MAINT. GROUNDS SUPPLIES/MAT | 4,000.00 | 0.00 | 2,103.79 | 1,896.21 | 0% | 53% |
| 100-665550 | MAINTEN/GRDS CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL GROUNDS CARE | 31,062.00 | 0.00 | 7,558.94 | 23,503.06 | 0% | 24% |
| | S C H O O L S A F E T Y | | | | | | |
| 100-667310 | SCHOOL SAFETY PURCHASED SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-667410 | SCHOOL SAFETY SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL SCHOOL SAFETY | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | T R A N S P O R T A T I O N | | | | | | |
| 100-681310 | TRANSPORTATION PURCHASED SERV | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-681340 | TRANSPORTATION - ROUTE MILES | 400,000.00 | 48,085.37 | 61,874.20 | 338,125.80 | 12% | 15% |
| 100-681390 | PAYMNT.IN LEIU OF TRANSPORT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL PUPIL TO SCHOOL TRANSPORTATION | 400,000.00 | 48,085.37 | 61,874.20 | 338,125.80 | 12% | 15% |
| 100-682310 | NON-ALLOW TRANS PURCHASED SERV | 23,000.00 | 3,172.21 | 3,172.21 | 19,827.79 | 14% | 14% |
| | TOTAL ACTIVITY TRANSPORTATION | 23,000.00 | 3,172.21 | 3,172.21 | 19,827.79 | 14% | 14% |
| 100-683310 | MAINTENANCE ON DISTRICT VEHICLES | 2,500.00 | 0.00 | 1,823.57 | 676.43 | 0% | 73% |
| 100-683410 | SUPPLIES FOR DISTRICT VEHICLES | 4,500.00 | 598.63 | 1,485.33 | 3,014.67 | 13% | 33% |
| 100-683550 | CAPITAL - DISTRICT VEHICLES | 0.00 | 0.00 | 31,164.00 | ( 31,164.00) | 0% | 0% |
| | TOTAL GENERAL TRANSPORTATION | 7,000.00 | 598.63 | 34,472.90 | 27,472.90CR | 9% | 492% |
| 100-810540 | CAPITAL OBJECTS - BLDG | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-810550 | CAPITAL OBJECTS - EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 100-920803 | TRANSFER TO MEDICAID FUND | 11,344.00 | 0.00 | 0.00 | 11,344.00 | 0% | 0% |
| 100-920804 | TRANSFER OUT TO FOODSERVICE - FICA | 1,715.00 | 0.00 | 0.00 | 1,715.00 | 0% | 0% |
| 100-920805 | TRANSFER TO LUNCH PROGRAM | 30,487.00 | 0.00 | 0.00 | 30,487.00 | 0% | 0% |
| 100-950000 | CONTINGENCY | 187,864.00 | 0.00 | 0.00 | 187,864.00 | 0% | 0% |
| | TOTAL OTHER | 231,410.00 | 0.00 | 0.00 | 231,410.00 | 0% | 0% |
| | TOTAL EXPENDITURES | 3,757,359.00 | 68,730.41 | 565,810.70 | 3,191,548.30 | 2% | 15% |

| ACCT # | ACCT NAME | BUDGETED | MTD ACTIVITY | YTD ACTIVITY | BALANCE | MTD% | YTD% |
|---|---|---|---|---|---|---|---|
| | F O R E S T F U N D | | | | | | |
| 220-415000 | EARNINGS ON INVESTMENTS | 250.00CR | 0.00 | 631.74CR | 381.74 | 0% | 253% |
| 220-442000 | FEDERAL FOREST FUND REVENUE | 200.00CR | 0.00 | 0.00 | 200.00CR | 0% | 0% |
| 220-320000 | FUND BALANCE - FEDERAL FOREST | 70,000.00CR | 0.00 | 70,711.32CR | 711.32 | 0% | 101% |
| | TOTAL REVENUE | 70,450.00CR | 0.00 | 71,343.06CR | 893.06 | 0% | 101% |
| 220-632310 | PURCHASED SERVICES-DIST ADMIN | 8,000.00 | 0.00 | 0.00 | 8,000.00 | 0% | 0% |
| 220-632410 | ADMINISTRATIVE SUP/MATERIALS | 4,600.00 | 0.00 | 0.00 | 4,600.00 | 0% | 0% |
| 220-632550 | DIST ADMIN CAPITAL OUTLAY | 57,850.00 | 0.00 | 0.00 | 57,850.00 | 0% | 0% |
| 220-641310 | SCHOOL BUSINESS PURCHASED SERV | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 220-950000 | UNAPPROPRIATED BALANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL EXPENDITURES | 70,450.00 | 0.00 | 0.00 | 70,450.00 | 0% | 0% |
| | CTE HEALTH PROFESSIONS GRANT | | | | | | |
| 230-419900 | CTE HEALTH GRANT REVENUE | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL REVENUE | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 230-515100 | SALARIES - CTE HEALTH | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 230-515200 | BENEFITS - CTE HEALTH | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 230-515310 | CTE HEALTH - PURCHASED SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 230-515410 | CTE HEALTH SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL EXPENDITURES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | IDAHO CAREER READY STUDENTS GRANT | | | | | | |
| 242-439000 | ICRS REVENUE | 1,573,759.00CR | 430,750.00CR | 952,655.00CR | 621,104.00CR | 27% | 61% |
| | TOTAL REVENUE | 1,573,759.00CR | 430,750.00CR | 952,655.00CR | 621,104.00CR | 27% | 61% |
| 242-519500 | ICRS CAPITAL EXPENDITURES | 1,573,759.00 | 434,750.00 | 698,795.00 | 874,964.00 | 28% | 44% |
| | TOTAL EXPENDITURES | 1,573,759.00 | 434,750.00 | 698,795.00 | 874,964.00 | 28% | 44% |
| | STATE CTE FUND | | | | | | |
| 243-431900 | STATE CTE REVENUE | 25,000.00CR | 0.00 | 0.00 | 25,000.00CR | 0% | 0% |
| 243-431901 | PERKINS REVENUE | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL REVENUE | 25,000.00CR | 0.00 | 0.00 | 25,000.00CR | 0% | 0% |
| 243-519300 | BUS CTE - PURCHASED SERVICES | 2,500.00 | 0.00 | 548.30 | 1,951.70 | 0% | 22% |
| 243-519310 | AG CTE - PURCHASED SERVICES | 4,000.00 | 0.00 | 381.70 | 3,618.30 | 0% | 10% |
| 243-519320 | PERKINS - PURCHASED SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 243-519321 | CTE - OTHER GRANT PURCHASED SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 243-519400 | BUS CTE SUPPLIES | 7,500.00 | 0.00 | 0.00 | 7,500.00 | 0% | 0% |
| 243-519410 | AG/CTE SUPPLIES | 11,000.00 | 0.00 | 642.50 | 10,357.50 | 0% | 6% |
| 243-519420 | PERKINS SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 243-519421 | CTE - OTHER GRANT SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL EXPENDITURES | 25,000.00 | 0.00 | 1,572.50 | 23,427.50 | 0% | 6% |
| | SRO GRANT | | | | | | |
| 244-320000 | BEGINNING FUND BALANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 244-439000 | REVENUE | 73,725.00CR | 0.00 | 0.00 | 73,725.00CR | 0% | 0% |
| | TOTAL REVENUE | 73,725.00CR | 0.00 | 0.00 | 73,725.00CR | 0% | 0% |
| 244-667310 | SRO PURCHASED SERVICES | 73,725.00 | 0.00 | 18,331.25 | 55,393.75 | 0% | 25% |
| 244-667410 | SRO - SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL EXPENDITURES | 73,725.00 | 0.00 | 18,331.25 | 55,393.75 | 0% | 25% |
| | TECHNOLOGY - STATE FUND | | | | | | |
| 245-431900 | STATE TECHNOLOGY REVENUE | 51,035.00CR | 0.00 | 0.00 | 51,035.00CR | 0% | 0% |
| | TOTAL REVENUE | 51,035.00CR | 0.00 | 0.00 | 51,035.00CR | 0% | 0% |
| 245-623300 | TECHNOLOGY - PURCHASED SERVICES | 35,000.00 | 0.00 | 0.00 | 35,000.00 | 0% | 0% |
| 245-623400 | TECHNOLOGY - SUPPLIES | 16,035.00 | 0.00 | 0.00 | 16,035.00 | 0% | 0% |
| | TOTAL EXPENDITURES | 51,035.00 | 0.00 | 0.00 | 51,035.00 | 0% | 0% |

| ACCT # | ACCT NAME | BUDGETED | MTD ACTIVITY | YTD ACTIVITY | BALANCE | MTD% | YTD% |
|---|---|---|---|---|---|---|---|
| | SUBSTANCE ABUSE - STATE | | | | | | |
| 246-431900 | STATE SUBSTANCE ABUSE REVENUE | 4,054.00CR | 0.00 | 0.00 | 4,054.00CR | 0% | 0% |
| 246-320200 | FUND BALANCE | 0.00 | 0.00 | 2,527.75CR | 2,527.75 | 0% | 0% |
| | TOTAL REVENUE | 4,054.00CR | 0.00 | 2,527.75CR | 1,526.25CR | 0% | 62% |
| 246-611300 | SUBSTANCE ABUSE - PURCHASED SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 246-611400 | SUBSTANCE ABUSE - SUPPLIES | 4,054.00 | 0.00 | 0.00 | 4,054.00 | 0% | 0% |
| | TOTAL EXPENDITURES | 4,054.00 | 0.00 | 0.00 | 4,054.00 | 0% | 0% |
| | T I T L E I F U N D | | | | | | |
| 251-445100 | FEDERAL ASSISTANCE - CH I | 53,046.00CR | 0.00 | 0.00 | 53,046.00CR | 0% | 0% |
| | TOTAL REVENUE | 53,046.00CR | 0.00 | 0.00 | 53,046.00CR | 0% | 0% |
| 251-512100 | SALARIES - CHAPTER I | 31,769.00 | 0.00 | 2,568.82 | 29,200.18 | 0% | 8% |
| 251-512210 | PERSI EMPLOYER SHARE | 3,800.00 | 0.00 | 307.25 | 3,492.75 | 0% | 8% |
| 251-512220 | FICA - EMPLOYER CONTRIBUTION | 2,430.00 | 0.00 | 163.01 | 2,266.99 | 0% | 7% |
| 251-512240 | HEALTH INSURANCE BENEFIT | 14,520.00 | 0.00 | 1,255.90 | 13,264.10 | 0% | 9% |
| 251-512270 | STATE INS FUND BENEFITS | 127.00 | 0.00 | 11.85 | 115.15 | 0% | 9% |
| 251-512280 | UNUSED SICK LEAVE BENEFIT - TITLE I-A | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 251-512380 | CH I PURCHASED SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 251-512410 | CHAPTER I SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 251-512420 | HOMELESS SUPPLIES | 400.00 | 0.00 | 0.00 | 400.00 | 0% | 0% |
| | TOTAL EXPENDITURES | 53,046.00 | 0.00 | 4,306.83 | 48,739.17 | 0% | 8% |
| | P A R T B F U N D | | | | | | |
| 257-445600 | FEDERAL ASSISTANCE - PART B | 46,082.00CR | 0.00 | 0.00 | 46,082.00CR | 0% | 0% |
| | TOTAL REVENUE | 46,082.00CR | 0.00 | 0.00 | 46,082.00CR | 0% | 0% |
| 257-521100 | SALARIES - PART B | 25,576.00 | 0.00 | 2,506.44 | 23,069.56 | 0% | 10% |
| 257-521210 | PERSI EMPLOYER SHARE | 3,059.00 | 0.00 | 300.22 | 2,758.78 | 0% | 10% |
| 257-521220 | FICA - EMPLOYER CONTRIBUTION | 1,957.00 | 0.00 | 185.83 | 1,771.17 | 0% | 9% |
| 257-521240 | MSB BENEFIT PD BY EMPLOYER | 15,389.00 | 0.00 | 983.80 | 14,405.20 | 0% | 6% |
| 257-521270 | STATE INS FUND BENEFITS | 101.00 | 0.00 | 11.89 | 89.11 | 0% | 12% |
| 257-521280 | UNUSED SICK LEAVE BENEFIT - PART B | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 257-521310 | PART B PURCHASED SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 257-521410 | PART B SUPPLIES/MATERIALS | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL EXPENDITURES | 46,082.00 | 0.00 | 3,988.18 | 42,093.82 | 0% | 9% |
| | PART B PRESCHOOL FUND | | | | | | |
| 258-445600 | FEDERAL ASSISTANCE | 2,450.00CR | 0.00 | 0.00 | 2,450.00CR | 0% | 0% |
| | TOTAL REVENUE | 2,450.00CR | 0.00 | 0.00 | 2,450.00CR | 0% | 0% |
| 258-522110 | AIDE SALARY EXPENSE | 1,409.00 | 0.00 | 0.00 | 1,409.00 | 0% | 0% |
| 258-522210 | PERSI EMPLOYER SHARE | 169.00 | 0.00 | 0.00 | 169.00 | 0% | 0% |
| 258-522220 | FICA - EMPLOYER CONTRIBUTION | 108.00 | 0.00 | 0.00 | 108.00 | 0% | 0% |
| 258-522240 | HEALTH INSURANCE BENEFIT EXPNS | 759.00 | 0.00 | 0.00 | 759.00 | 0% | 0% |
| 258-522270 | WORKERS COMP | 5.00 | 0.00 | 0.00 | 5.00 | 0% | 0% |
| 258-522280 | UNUSED SICK LEAVE BENEFIT - PRESC | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 258-522310 | PRESCHOOL PURCHASED SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 258-522410 | PRESCHOOL SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL EXPENDITURES | 2,450.00 | 0.00 | 0.00 | 2,450.00 | 0% | 0% |

| ACCT # | ACCT NAME | BUDGETED | MTD ACTIVITY | YTD ACTIVITY | BALANCE | MTD% | YTD% |
|---|---|---|---|---|---|---|---|
| | M E D I C A I D F U N D | | | | | | |
| 260-445900 | MEDICAID REVENUE | 35,000.00CR | 0.00 | 481.88CR | 34,518.12CR | 0% | 1% |
| 260-460000 | TRANSFER FROM GENERAL FUND | 11,344.00CR | 0.00 | 0.00 | 11,344.00CR | 0% | 0% |
| | TOTAL REVENUE | 46,344.00CR | 0.00 | 481.88CR | 45,862.12CR | 0% | 1% |
| 260-616310 | MEDICAID SERVICES | 35,000.00 | 0.00 | 0.00 | 35,000.00 | 0% | 0% |
| 260-617350 | MEDICAID MATCH | 11,344.00 | 0.00 | 0.00 | 11,344.00 | 0% | 0% |
| | TOTAL EXPENDITURES | 46,344.00 | 0.00 | 0.00 | 46,344.00 | 0% | 0% |
| | TITLE IV-A ESSA - STUDENT SUPPORT | | | | | | |
| 261-445900 | REVENUE - TITLE IV-A | 10,000.00CR | 0.00 | 0.00 | 10,000.00CR | 0% | 0% |
| | TOTAL REVENUE | 10,000.00CR | 0.00 | 0.00 | 10,000.00CR | 0% | 0% |
| 261-512100 | SALARIES - TITLE IV | 5,617.00 | 0.00 | 439.04 | 5,177.96 | 0% | 8% |
| 261-512200 | BENEFITS - TITLE IV | 4,383.00 | 0.00 | 345.93 | 4,037.07 | 0% | 8% |
| 261-512310 | PURCHASED SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 261-512410 | SUPPLIES/MATERIALS | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 261-512550 | TITLE IV - CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL EXPENDITURES | 10,000.00 | 0.00 | 784.97 | 9,215.03 | 0% | 8% |
| | R E A P F U N D | | | | | | |
| 262-443000 | REVENUE - REAP | 15,555.00CR | 0.00 | 0.00 | 15,555.00CR | 0% | 0% |
| | TOTAL EXPENDITURES | 15,555.00CR | 0.00 | 0.00 | 15,555.00CR | 0% | 0% |
| 262-512170 | SALARIES - REAP | 9,729.00 | 0.00 | 810.45 | 8,918.55 | 0% | 8% |
| 262-512210 | PERSI - REAP | 1,164.00 | 0.00 | 96.93 | 1,067.07 | 0% | 8% |
| 262-512220 | FICA - REAP | 743.00 | 0.00 | 59.63 | 683.37 | 0% | 8% |
| 262-512240 | HEALTH - REAP | 3,880.00 | 0.00 | 345.40 | 3,534.60 | 0% | 9% |
| 262-512270 | STATE INS FUND | 39.00 | 0.00 | 3.70 | 35.30 | 0% | 9% |
| 262-512280 | UUSL - REAP | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL EXPENDITURES | 15,555.00 | 0.00 | 1,316.11 | 14,238.89 | 0% | 8% |
| | T I T L E II - I M P V T E A C H | | | | | | |
| 271-445900 | TITLE II/IMPV TEACH QUALITY | 8,074.00CR | 0.00 | 0.00 | 8,074.00CR | 0% | 0% |
| | TOTAL REVENUE | 8,074.00CR | 0.00 | 0.00 | 8,074.00CR | 0% | 0% |
| 271-621170 | SALARIES - TITLE II | 6,000.00 | 0.00 | 0.00 | 6,000.00 | 0% | 0% |
| 271-621210 | PERSI | 809.00 | 0.00 | 0.00 | 809.00 | 0% | 0% |
| 271-621220 | FICA | 459.00 | 0.00 | 0.00 | 459.00 | 0% | 0% |
| 271-621240 | HEALTH INS | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 271-621270 | WORKERS COMP | 24.00 | 0.00 | 0.00 | 24.00 | 0% | 0% |
| 271-621280 | UUSL | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 271-621310 | PURCHASED SERVICES | 782.00 | 0.00 | 0.00 | 782.00 | 0% | 0% |
| 271-621380 | TRAVEL | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 271-621410 | SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL EXPENDITURES | 8,074.00 | 0.00 | 0.00 | 8,074.00 | 0% | 0% |

| ACCT # | ACCT NAME | BUDGETED | MTD ACTIVITY | YTD ACTIVITY | BALANCE | MTD% | YTD% |
|---|---|---|---|---|---|---|---|
| | F O O D S E R V I C E F U N D | | | | | | |
| 290-416100 | LUNCH SALES - STUDENT | 23,000.00CR | 398.75CR | 7,373.35CR | 15,626.65CR | 2% | 32% |
| 290-416200 | LUNCH SALES - ADULTS | 2,000.00CR | 37.95CR | 303.64CR | 1,696.36CR | 2% | 15% |
| 290-416101 | MILK REV/KINDERGARTE & EXTRA | 150.00CR | 4.71CR | 15.55CR | 134.45CR | 3% | 10% |
| 290-416900 | OTHER FOOD REVENUE | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 290-445500 | FEDERAL ASSISTANCE | 55,000.00CR | 40.24CR | 2,135.57CR | 52,864.43CR | 0% | 4% |
| 290-445501 | FEDERAL ASSIST-FRUIT & VEG GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 290-445900 | USDA COMMODITY VALUE/YR END | 7,000.00CR | 0.00 | 0.00 | 7,000.00CR | 0% | 0% |
| 290-460000 | TRANSFER IN FROM GF FOR PERSI/FICA | 1,715.00CR | 0.00 | 0.00 | 1,715.00CR | 0% | 0% |
| 290-460001 | TRANSFER FROM GF | 30,487.00CR | 0.00 | 0.00 | 30,487.00CR | 0% | 0% |
| | TOTAL REVENUE | 119,352.00CR | 481.65CR | 9,828.11CR | 109,523.89CR | 0% | 8% |
| 290-710110 | SALARIES-FOOD SERVICE | 22,423.00 | 0.00 | 2,466.75 | 19,956.25 | 0% | 11% |
| 290-710210 | PERSI EMPLOYER SHARE | 2,682.00 | 0.00 | 295.02 | 2,386.98 | 0% | 11% |
| 290-710220 | FOOD SERVICE FICA | 1,715.00 | 0.00 | 180.20 | 1,534.80 | 0% | 11% |
| 290-710240 | HEALTH INSURANCE-FOOD SERVICE | 13,717.00 | 0.00 | 38.99 | 13,678.01 | 0% | 0% |
| 290-710270 | WORKERS COMPENSATION | 915.00 | 0.00 | 11.47 | 903.53 | 0% | 1% |
| 290-710280 | UNUSED SICK LEAVE BENEFIT - FOOD | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 290-710310 | PURCHASED SERVICES | 200.00 | 0.00 | 0.00 | 200.00 | 0% | 0% |
| 290-710380 | TRAVEL | 200.00 | 0.00 | 0.00 | 200.00 | 0% | 0% |
| 290-710400 | USDA COMMODITY VALUE - YR END | 7,000.00 | 0.00 | 0.00 | 7,000.00 | 0% | 0% |
| 290-710450 | FOODS | 70,000.00 | 3,722.43 | 15,978.67 | 54,021.33 | 5% | 23% |
| 290-710451 | FRUITS AND VEGETABLES - GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 290-710490 | SUPPLIES | 500.00 | 389.89 | 389.89 | 110.11 | 78% | 78% |
| 290-710550 | CAPITAL OBJECTS | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| | TOTAL EXPENDITURES | 119,352.00 | 4,112.32 | 19,360.99 | 99,991.01 | 3% | 16% |

| ACCT # | ACCT NAME | BUDGETED | MTD ACTIVITY | YTD ACTIVITY | BALANCE | MTD% | YTD% |
|---|---|---|---|---|---|---|---|
| | P L A N T F A C I L I T Y F U N D | | | | | | |
| 420-412100 | PLANT FACILITY LEVY | 50,000.00CR | 0.00 | 817.70CR | 49,182.30CR | 0% | 2% |
| 420-415000 | PLANT FACIL EARN ON INVESTMNTS | 500.00CR | 0.00 | 1,789.60CR | 1,289.60 | 0% | 358% |
| 420-419900 | PLANT FACILITY OTHER REVENUE | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 420-320000 | FUND BALANCE - PLANT FACILITY | 200,000.00CR | 0.00 | 199,785.68CR | 214.32CR | 0% | 100% |
| | TOTAL REVENUE | 250,500.00CR | 0.00 | 202,392.98CR | 48,107.02CR | 0% | 81% |
| 420-664310 | PLANT FACILITY PURCHASED SERVICES | 50,000.00 | 0.00 | 5,368.57 | 44,631.43 | 0% | 11% |
| 420-664410 | PLANT FACILITY SUPPLIES | 0.00 | 0.00 | 616.62 | ( 616.62) | 0% | 0% |
| 420-664550 | PLANT FACILITY BUILDINGS CAPITAL OUTLAY | 0.00 | 0.00 | 15,288.65 | ( 15,288.65) | 0% | 0% |
| 420-665550 | PLANT FACILITY GROUNDS CAPITAL OUTLAY | 200,500.00 | 0.00 | 0.00 | 200,500.00 | 0% | 0% |
| | TOTAL EXPENDITURES | 250,500.00 | 0.00 | 21,273.84 | 229,226.16 | 0% | 8% |
| | SCHOOL MODERNIZATION FACILITIES FUND | | | | | | |
| 436-415000 | SCHOOL MODERNIZATION INVESTMENT INCOME | 0.00 | 0.00 | 7,802.82CR | 7,802.82 | 0% | 0% |
| 436-431900 | SCHOOL MODERNIZATION REVENUE | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 436-320000 | FUND BALANCE | 800,000.00CR | 0.00 | 751,695.25CR | 48,304.75CR | 0% | 94% |
| | TOTAL REVENUE | 800,000.00CR | 0.00 | 759,498.07CR | 40,501.93CR | 0% | 95% |
| 436-664310 | SMFF - PURCHASED SERVICES | 275,000.00 | 0.00 | 0.00 | 275,000.00 | 0% | 0% |
| 436-664410 | SMFF - MATERIALS / SUPPLIES | 525,000.00 | 0.00 | 0.00 | 525,000.00 | 0% | 0% |
| | TOTAL EXPENDITURES | 800,000.00 | 0.00 | 0.00 | 800,000.00 | 0% | 0% |
| | STUDENT ACTIVITY FUND | | | | | | |
| 238-320000 | BEGINNING BALANCE - BUDGET | 80,000.00CR | 0.00 | 0.00 | 80,000.00CR | 0% | 0% |
| 238-417900 | OTHER STUDENT REVENUES | 85,000.00CR | 0.00 | 0.00 | 85,000.00CR | 0% | 0% |
| | TOTAL REVENUE | 165,000.00CR | 0.00 | 0.00 | 165,000.00CR | 0% | 0% |
| 238-740300 | STUDENT ACTIVITY EXPENDITURES | 165,000.00 | 0.00 | 0.00 | 165,000.00 | 0% | 0% |
| | TOTAL EXPENDITURES | 165,000.00 | 0.00 | 0.00 | 165,000.00 | 0% | 0% |
| | FOUNDATION FUND | | | | | | |
| 700-320000 | BEGINNING BALANCE | 17,500.00CR | 0.00 | 0.00 | 17,500.00CR | 0% | 0% |
| 700-419900 | OTHER LOCAL REVENUE - SCHOLARSHIPS | 0.00 | 0.00 | 0.00 | 0.00 | 0% | 0% |
| 700-415000 | INTEREST EARNINGS | 100.00CR | 0.00 | 188.88CR | 88.88 | 0% | 189% |
| | TOTAL REVENUE | 17,600.00CR | 0.00 | 188.88CR | 17,411.12CR | 0% | 1% |
| 700-740300 | SCHOLARSHIPS AWARDED | 17,600.00 | 0.00 | 1,000.00 | 16,600.00 | 0% | 6% |
| | TOTAL EXPENDITURES | 17,600.00 | 0.00 | 1,000.00 | 16,600.00 | 0% | 6% |

| ACCT # | ACCT NAME | BEG BALANCE | MTD ACTIVITY | YTD BALANCE |
|---|---|---|---|---|
| | G E N E R A L F U N D | | | |
| 100-111100 | CASH - GENERAL FUND | 13,674.69 | 3.36CR | 13,671.33 |
| 100-111260 | SAVINGS - CAPITAL EDUCATORS | 5.14 | 0.00 | 5.14 |
| 100-111300 | PETTY CASH | 100.00 | 0.00 | 100.00 |
| 100-111400 | IMPREST ACCOUNT | 0.00 | 0.00 | 0.00 |
| 100-112100 | INVESTMENTS - STATE TREAS. POOL | 1,268,126.33 | 0.00 | 1,268,126.33 |
| 100-113190 | TAXES RECEIVABLE | 39,583.25 | 0.00 | 39,583.25 |
| 100-114100 | STATE APPORTIONMENT REC | 0.00 | 0.00 | 0.00 |
| 100-114200 | OTHER RECEIVABLES | 76.44 | 300.00 | 376.44 |
| 100-114223 | DRIVER ED REVENUE RECEIVABLE | 0.00 | 0.00 | 0.00 |
| 100-114500 | ACCOUNTS RECEIVABLE | 0.00 | 0.00 | 0.00 |
| | TOTAL ASSETS | 1,321,565.85 | 296.64 | 1,321,862.49 |
| 100-213000 | ACCOUNTS PAYABLE | 3,404.35CR | 69,094.46CR | 72,498.81CR |
| 100-211000 | DUE TO OTHER FUNDS | 70.00CR | 70.00 | 0.00 |
| 100-217100 | SALARIES PAYABLE | 0.00 | 0.00 | 0.00 |
| 100-217200 | BENEFITS PAYABLE | 0.00 | 0.00 | 0.00 |
| 100-223200 | WORKERS COMP PAYABLE | 13,046.78 | 0.00 | 13,046.78 |
| 100-223100 | SALES TAX PAYABLE | 4.64CR | 2.59CR | 7.23CR |
| 100-221000 | DEFERRED REVENUES | 39,811.03CR | 0.00 | 39,811.03CR |
| 100-320000 | FUND BALANCE - GENERAL FUND | 1,291,322.61CR | 68,730.41 | 1,222,592.20CR |
| | TOTAL LIABILITIES & FUND BALANCE | 1,321,565.85CR | 296.64CR | 1,321,862.49CR |
| | F O R E S T F U N D | | | |
| 220-111100 | CASH - FEDERAL FOREST FUNDS | 4,847.98 | 0.00 | 4,847.98 |
| 220-112100 | LGIP - FOREST FUND | 65,863.34 | 0.00 | 65,863.34 |
| 220-113000 | FEDERAL FOREST FUNDS RECEIVABLE | 0.00 | 0.00 | 0.00 |
| 220-114500 | ACCOUNTS RECEIVABLE | 0.00 | 0.00 | 0.00 |
| | TOTAL ASSETS | 70,711.32 | 0.00 | 70,711.32 |
| 220-213000 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 220-320000 | FUND BALANCE - FEDERAL FOREST | 70,711.32CR | 0.00 | 70,711.32CR |
| | TOTAL LIABILITIES & FUND BALANCE | 70,711.32CR | 0.00 | 70,711.32CR |
| | CTE HEALTH PROFESSIONS GRANT | | | |
| 230-111100 | CASH - CTE HEALTH PROFESSIONS | 50,000.00 | 0.00 | 50,000.00 |
| 230-114200 | RECEIVABLE | 0.00 | 0.00 | 0.00 |
| 230-213000 | ACCOUNTS PAYABLE - CTE HEALTH | 0.00 | 0.00 | 0.00 |
| 230-320200 | FUND BALANCE - CTE HEALTH PROFESSIONS | 50,000.00CR | 0.00 | 50,000.00CR |
| | NET FUND OPERATIONS | 0.00 | 0.00 | 0.00 |
| | IDAHO CAREER READY STUDENTS GRANT | | | |
| 242-111100 | CASH | 0.00 | 4,000.00CR | 4,000.00CR |
| 242-114100 | RECEIVABLE | 257,860.00 | 0.00 | 257,860.00 |
| 242-213000 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 242-221000 | DEFERRED REVENUE | 0.00 | 0.00 | 0.00 |
| 242-320200 | FUND BALANCE | 257,860.00CR | 4,000.00 | 253,860.00CR |
| | NET FUND OPERATIONS | 0.00 | 0.00 | 0.00 |
| | STATE CTE FUND | | | |
| 243-111100 | CASH - CTE | 1,024.20CR | 0.00 | 1,024.20CR |
| 243-114000 | RECEIVABLE | 0.00 | 0.00 | 0.00 |
| 243-213000 | ACCOUNTS PAYABLE | 548.30CR | 0.00 | 548.30CR |
| 243-320200 | FUND BALANCE | 1,572.50 | 0.00 | 1,572.50 |
| | NET FUND OPERATIONS | 0.00 | 0.00 | 0.00 |
| | SRO GRANT | | | |
| 244-111100 | CASH | 0.00 | 0.00 | 0.00 |
| 244-114100 | RECEIVABLE | 0.00 | 0.00 | 0.00 |
| 244-213000 | ACCOUTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 244-221000 | DEFERRED REVENUE | 0.00 | 0.00 | 0.00 |
| 244-320200 | FUND BALANCE | 0.00 | 0.00 | 0.00 |
| | NET FUND OPERATIONS | 0.00 | 0.00 | 0.00 |
| | TECHNOLOGY - STATE FUND | | | |
| 245-111100 | CASH - TECHNOLOGY | 0.00 | 0.00 | 0.00 |
| 245-114000 | RECEIVABLE | 0.00 | 0.00 | 0.00 |
| 245-213000 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 245-320200 | FUND BALACE | 0.00 | 0.00 | 0.00 |
| | NET FUND OPERATIONS | 0.00 | 0.00 | 0.00 |
| | SUBSTANCE ABUSE - STATE | | | |
| 246-111100 | CASH - SUBSTANCE ABUSE - STATE | 2,527.75 | 0.00 | 2,527.75 |

| ACCT # | ACCT NAME | BEG BALANCE | MTD ACTIVITY | YTD BALANCE |
|---|---|---|---|---|
| 246-114000 | RECEIVABLE | 0.00 | 0.00 | 0.00 |
| 246-213000 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 246-320200 | FUND BALANCE | 2,527.75CR | 0.00 | 2,527.75CR |
| | NET FUND OPERATIONS | 0.00 | 0.00 | 0.00 |

| ACCT # | ACCT NAME | BEG BALANCE | MTD ACTIVITY | YTD BALANCE |
|---|---|---|---|---|
| | T I T L E I F U N D | | | |
| 251-111100 | CASH - CHAPTER I | 4,306.83CR | 0.00 | 4,306.83CR |
| 251-113100 | FEDERAL ASSISTANCE RECEIVABLE | 0.00 | 0.00 | 0.00 |
| 251-114200 | INTERFUND RECEIVABLE | 0.00 | 0.00 | 0.00 |
| 251-114500 | ACCOUNTS RECEIVABLE | 0.00 | 0.00 | 0.00 |
| | TOTAL ASSETS | 4,306.83CR | 0.00 | 4,306.83CR |
| 251-213000 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 251-217100 | SALARIES PAYABLE | 0.00 | 0.00 | 0.00 |
| 251-217200 | CH I BENEFITS PAYABLE | 0.00 | 0.00 | 0.00 |
| 251-320000 | FUND BALANCE - CHAPTER I | 4,306.83 | 0.00 | 4,306.83 |
| | TOTAL LIABILITIES & FUND BALANCE | 4,306.83 | 0.00 | 4,306.83 |
| | P A R T B F U N D | | | |
| 257-111100 | CASH - PART B | 3,988.18CR | 0.00 | 3,988.18CR |
| 257-114200 | INTERFUND RECEIVABLE | 0.00 | 0.00 | 0.00 |
| 257-114500 | ACCOUNTS RECEIVABLE | 0.00 | 0.00 | 0.00 |
| | TOTAL ASSETS | 3,988.18CR | 0.00 | 3,988.18CR |
| 257-213000 | ACCOUNTS PAYABLE - PART B | 0.00 | 0.00 | 0.00 |
| 257-217100 | SALARIES PAYABLE | 0.00 | 0.00 | 0.00 |
| 257-217200 | BENEFITS PAYABLE | 0.00 | 0.00 | 0.00 |
| 257-221000 | DEFERRED REVENUE - PART B | 0.00 | 0.00 | 0.00 |
| 257-320000 | FUND BALANCE - PART B | 3,988.18 | 0.00 | 3,988.18 |
| | TOTAL LIABILITIES & FUND BALANCE | 3,988.18 | 0.00 | 3,988.18 |
| | PART B PRESCHOOL FUND | | | |
| 258-111100 | CASH - PART B PRESCHOOL | 0.00 | 0.00 | 0.00 |
| 258-113100 | FEDERAL ASSISTANCE RECEIVABLE | 0.00 | 0.00 | 0.00 |
| 258-114500 | ACCOUNTS RECEIVABLE | 0.00 | 0.00 | 0.00 |
| | TOTAL ASSETS | 0.00 | 0.00 | 0.00 |
| 258-213000 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 258-217100 | SALARIES PAYABLE | 0.00 | 0.00 | 0.00 |
| 258-217200 | BENEFITS PAYABLE | 0.00 | 0.00 | 0.00 |
| 258-320000 | FUND BALANCE - PART B PRESCHOOL | 0.00 | 0.00 | 0.00 |
| | TOTAL LIABILITIES & FUND BALANCE | 0.00 | 0.00 | 0.00 |
| | M E D I C A I D F U N D | | | |
| 260-111100 | CASH | 481.88 | 0.00 | 481.88 |
| 260-111500 | MEDICAID TRUST ACCOUNT | 0.00 | 0.00 | 0.00 |
| 260-113100 | MEDICAID RECEIVABLE | 0.00 | 0.00 | 0.00 |
| | TOTAL ASSETS | 481.88 | 0.00 | 481.88 |
| 260-213000 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 260-320000 | FUND BALANCE - MEDICAID | 481.88CR | 0.00 | 481.88CR |
| | TOTAL LIABILITIES & FUND BALANCE | 481.88CR | 0.00 | 481.88CR |
| | TITLE IV-A ESSA - STUDENT SUPPORT | | | |
| 261-111100 | CASH - TITLE IV-A | 784.97CR | 0.00 | 784.97CR |
| 261-114200 | RECEIVABLE | 0.00 | 0.00 | 0.00 |
| | TOTAL ASSETS | 784.97CR | 0.00 | 784.97CR |
| 261-213000 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 261-217100 | SALARIES PAYABLE | 0.00 | 0.00 | 0.00 |
| 261-217200 | BENEFITS PAYABLE | 0.00 | 0.00 | 0.00 |
| 261-221000 | DEFERRED REVENUE | 0.00 | 0.00 | 0.00 |
| 261-320200 | FUND BALANCE - TITLE IV-A | 784.97 | 0.00 | 784.97 |
| | TOTAL LIABILITIES & FUND BALANCE | 784.97 | 0.00 | 784.97 |
| | R E A P F U N D | | | |
| 262-111100 | CASH - REAP FUNDS | 1,316.11CR | 0.00 | 1,316.11CR |
| 262-114500 | REAP ACCOUNTS RECEIVABLE | 0.00 | 0.00 | 0.00 |
| | TOTAL ASSETS | 1,316.11CR | 0.00 | 1,316.11CR |
| 262-213000 | ACCOUNTS PAYABLE - REAP | 0.00 | 0.00 | 0.00 |

| ACCT # | ACCT NAME | BEG BALANCE | MTD ACTIVITY | YTD BALANCE |
|---|---|---|---|---|
| 262-217100 | SALARIES PAYABLE | 0.00 | 0.00 | 0.00 |
| 262-217200 | BENEFITS PAYABLE | 0.00 | 0.00 | 0.00 |
| 262-320000 | FUND BALANCE - REAP | 1,316.11 | 0.00 | 1,316.11 |
| | TOTAL LIABILITIES & FUND BALANCE | 1,316.11 | 0.00 | 1,316.11 |
| | T I T L E II - I M P V T E A C H | | | |
| 271-111100 | CASH - TITLE II IMPV TEACH QUALITY | 0.00 | 0.00 | 0.00 |
| 271-114500 | ACCOUNTS RECEIVABLE | 0.00 | 0.00 | 0.00 |
| | TOTAL ASSETS | 0.00 | 0.00 | 0.00 |
| 271-213000 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 271-217100 | SALARY PAYABLE | 0.00 | 0.00 | 0.00 |
| 271-217200 | BENEFITS PAYABLE | 0.00 | 0.00 | 0.00 |
| 271-320000 | FUND BALANCE - TIT II IMPV TEACH Q | 0.00 | 0.00 | 0.00 |
| | TOTAL LIABILITIES & FUND BALANCE | 0.00 | 0.00 | 0.00 |

| ACCT # | ACCT NAME | BEG BALANCE | MTD ACTIVITY | YTD BALANCE |
|---|---|---|---|---|
| | F O O D S E R V I C E F U N D | | | |
| 290-111100 | CASH - SCHOOL LUNCH PROGRAM | 4,561.57CR | 2,843.52CR | 7,405.09CR |
| 290-114100 | FEDERAL ASSISTANCE RECEIVABLE | 0.00 | 0.00 | 0.00 |
| 290-114500 | ACCOUNTS RECEIVABLE | 0.00 | 0.00 | 0.00 |
| | TOTAL ASSETS | 4,561.57CR | 2,843.52CR | 7,405.09CR |
| 290-213000 | ACCOUNTS PAYABLE | 1,340.64CR | 787.15CR | 2,127.79CR |
| 290-217100 | SALARIES PAYABLE | 0.00 | 0.00 | 0.00 |
| 290-217200 | BENEFITS PAYABLE | 0.00 | 0.00 | 0.00 |
| 290-221000 | DEFERRED REVENUE | 0.00 | 0.00 | 0.00 |
| 290-320200 | FUND BALANCE - FOOD SERVICE FUND | 5,902.21 | 3,630.67 | 9,532.88 |
| | TOTAL LIABILITIES & FUND BALANCE | 4,561.57 | 2,843.52 | 7,405.09 |
| | P L A N T F A C I L I T Y F U N D | | | |
| 420-111100 | CASH-PLANT FACILITY FUND | 15,793.79CR | 0.00 | 15,793.79CR |
| 420-112100 | PLANT FACILITY INVESTMENTS | 215,577.90 | 0.00 | 215,577.90 |
| 420-114100 | PLANT FACILITY RECEIVABLES | 4,468.09 | 0.00 | 4,468.09 |
| 420-114500 | ACCOUNTS RECEIVABLE | 0.00 | 0.00 | 0.00 |
| | TOTAL ASSETS | 204,252.20 | 0.00 | 204,252.20 |
| 420-213000 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 420-221000 | PLANT FACILITY - DEFERRED REVENUE | 4,466.52CR | 0.00 | 4,466.52CR |
| 420-320000 | FUND BALANCE - PLANT FACILITY | 199,785.68CR | 0.00 | 199,785.68CR |
| | TOTAL LIABILITIES & FUND BALANCE | 204,252.20CR | 0.00 | 204,252.20CR |

| ACCT # | ACCT NAME | BEG BALANCE | MTD ACTIVITY | YTD BALANCE |
|---|---|---|---|---|
| | SCHOOL MODERNIZATION FACILITIES FUND | | | |
| 436-111100 | SCHOOL MODERNIZATION CASH | 0.00 | 0.00 | 0.00 |
| 436-112100 | SCHOOL MODERNIZATION LGIP | 751,695.25 | 0.00 | 751,695.25 |
| 436-114100 | RECEIVABLE | 0.00 | 0.00 | 0.00 |
| 436-213000 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 436-320000 | FUND BALANCE | 751,695.25CR | 0.00 | 751,695.25CR |
| | NET FUND OPERATIONS | 0.00 | 0.00 | 0.00 |
| | STUDENT ACTIVITY FUND | | | |
| 238-111100 | CASH - STUDENT ACTIVITY FUNDS | 165,791.31 | 0.00 | 165,791.31 |
| 238-114200 | RECEIVABLE - ASB FUND | 0.00 | 0.00 | 0.00 |
| | TOTAL ASSETS | 165,791.31 | 0.00 | 165,791.31 |
| 238-213000 | ACCOUNTS PAYABLE - ASB FUND | 0.00 | 0.00 | 0.00 |
| 238-320200 | FUND BALANCE - STUDENT ACTIVITY FUNDS | 165,791.31CR | 0.00 | 165,791.31CR |
| | TOTAL LIABILITIES & FUND BALANCE | 165,791.31CR | 0.00 | 165,791.31CR |
| | FOUNDATION FUND | | | |
| 700-111100 | CASH - HIGHLAND FOUNDATION | 1,875.00 | 0.00 | 1,875.00 |
| 700-112100 | INVESTMENTS-HIGHLAND FOUND/CD | 17,101.56 | 0.00 | 17,101.56 |
| 700-112101 | INVESTMENT (CD) - WILFONG FOUND. | 2,589.39 | 0.00 | 2,589.39 |
| 700-114500 | ACCOUNTS RECEIVABLE | 0.00 | 0.00 | 0.00 |
| | TOTAL ASSETS | 21,565.95 | 0.00 | 21,565.95 |
| 700-213000 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 700-223100 | FUND BALANCE - WILFONG | 0.00 | 0.00 | 0.00 |
| 700-223000 | FUND BALANCE - HIGHLAND FOUNDATION | 0.00 | 0.00 | 0.00 |
| 700-320200 | FUND BALANCE - FOUNDATION FUND | 21,565.95CR | 0.00 | 21,565.95CR |
| | TOTAL LIABILITIES & FUND BALANCE | 21,565.95CR | 0.00 | 21,565.95CR |
| | ACCOUNTS PAYABLE | | | |
| 100-213000 | ACCOUNTS PAYABLE | 3,404.35CR | 69,094.46CR | 72,498.81CR |
| 230-213000 | ACCOUNTS PAYABLE - CTE HEALTH | 0.00 | 0.00 | 0.00 |
| 242-213000 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 243-213000 | ACCOUNTS PAYABLE | 548.30CR | 0.00 | 548.30CR |
| 244-213000 | ACCOUTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 245-213000 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 246-213000 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 251-213000 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 257-213000 | ACCOUNTS PAYABLE - PART B | 0.00 | 0.00 | 0.00 |
| 260-213000 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 271-213000 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 290-213000 | ACCOUNTS PAYABLE | 1,340.64CR | 787.15CR | 2,127.79CR |
| 420-213000 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| 436-213000 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 |
| | TOTAL ACCOUNTS PAYABLE | 5,293.29CR | 69,881.61CR | 75,174.90CR |
| | CASH IN BANK | | | |
| 100-111100 | CASH - GENERAL FUND | 13,674.69 | 3.36CR | 13,671.33 |
| 220-111100 | CASH - FEDERAL FOREST FUNDS | 4,847.98 | 0.00 | 4,847.98 |
| 230-111100 | CASH - CTE HEALTH PROFESSIONS | 50,000.00 | 0.00 | 50,000.00 |
| 242-111100 | CASH | 0.00 | 4,000.00CR | 4,000.00CR |
| 243-111100 | CASH - CTE | 1,024.20CR | 0.00 | 1,024.20CR |
| 244-111100 | CASH | 0.00 | 0.00 | 0.00 |
| 245-111100 | CASH - TECHNOLOGY | 0.00 | 0.00 | 0.00 |
| 246-111100 | CASH - SUBSTANCE ABUSE - STATE | 2,527.75 | 0.00 | 2,527.75 |
| 251-111100 | CASH - CHAPTER I | 4,306.83CR | 0.00 | 4,306.83CR |
| 257-111100 | CASH - PART B | 3,988.18CR | 0.00 | 3,988.18CR |
| 258-111100 | CASH - PART B PRESCHOOL | 0.00 | 0.00 | 0.00 |
| 260-111100 | CASH | 481.88 | 0.00 | 481.88 |
| 261-111100 | CASH - TITLE IV-A | 784.97CR | 0.00 | 784.97CR |
| 262-111100 | CASH - REAP FUNDS | 1,316.11CR | 0.00 | 1,316.11CR |
| 271-111100 | CASH - TITLE II IMPV TEACH QUALITY | 0.00 | 0.00 | 0.00 |
| 290-111100 | CASH - SCHOOL LUNCH PROGRAM | 4,561.57CR | 2,843.52CR | 7,405.09CR |
| 420-111100 | CASH-PLANT FACILITY FUND | 15,793.79CR | 0.00 | 15,793.79CR |
| 436-111100 | SCHOOL MODERNIZATION CASH | 0.00 | 0.00 | 0.00 |
| 700-111100 | CASH - HIGHLAND FOUNDATION | 1,875.00 | 0.00 | 1,875.00 |
| | TOTAL CASH IN BANK | 41,631.65 | 6,846.88CR | 34,784.77 |

(VEND RNG: 000000-ZZZZZZ; DATE RNG: 00/00/00-99/99/99; ALL FUNDS; BANK CD: 1)

| VEND # | ACCOUNT | DEPT | DATE | PO # | INVOICE | DESCRIPTION | BC | DP | MO-YR | AMOUNT |
|---|---|---|---|---|---|---|---|---|---|---|
| 000420 | 100-661332 | 000000 | 10/05/26 | 000000 | | ELECTRICITY | 1 | N | 10-2026 | 1,653.90 |
| | **SUB-TOTAL: AVISTA UTILITIES | | | | | | | | | 1,653.90 |
| 000540 | 100-661310 | 000000 | 10/05/26 | 000000 | 850382 | LOBBY RUGS | 1 | N | 10-2026 | 117.45 |
| | **SUB-TOTAL: BLUE RIBBON LINEN SUPPLY | | | | | | | | | 117.45 |
| 000760 | 100-661410 | 000000 | 09/30/26 | 000000 | | USA CLEAN - SCRUBBER BATTERY | 1 | N | 09-2026 | 588.63 |
| 000760 | 100-651310 | 000000 | 09/30/26 | 000000 | | WESTERN RECYCLERS - SHREDDING | 1 | N | 09-2026 | 46.80 |
| 000760 | 100-683310 | 000000 | 09/30/26 | 000000 | | ITD - PLATES FOR NEW CAR | 1 | N | 09-2026 | 23.57 |
| 000760 | 100-661333 | 000000 | 09/30/26 | 000000 | | T MOBILE - SUPT PHONE | 1 | N | 09-2026 | 55.84 |
| 000760 | 100-632350 | 000000 | 09/30/26 | 000000 | | POSTAGE | 1 | N | 09-2026 | 12.56 |
| | **SUB-TOTAL: CAPED MASTERCARD - NW | | | | | | | | | 727.40 |
| 000980 | 100-661333 | 000000 | 10/05/26 | 000000 | | FAX LINE | 1 | N | 10-2026 | 107.89 |
| | **SUB-TOTAL: CENTURYLINK | | | | | | | | | 107.89 |
| 001020 | 100-664410 | 000000 | 10/07/26 | 000000 | | MAINTENANCE SUPPLIES | 1 | N | 10-2026 | 35.98 |
| 001020 | 100-683410 | 000000 | 10/07/26 | 000000 | | FUEL | 1 | N | 10-2026 | 598.63 |
| | **SUB-TOTAL: CHS INC | | | | | | | | | 634.61 |
| 001040 | 100-661334 | 000000 | 10/05/26 | 000000 | | UTILITIES | 1 | N | 10-2026 | 1,133.84 |
| | **SUB-TOTAL: CITY OF CRAIGMONT | | | | | | | | | 1,133.84 |
| 001620 | 100-512410 | 000000 | 09/30/26 | 000000 | | DOLLAR TREE - CLASSROOM - WALKER | 1 | N | 09-2026 | 28.62 |
| | **SUB-TOTAL: EILEEN WALKER | | | | | | | | | 28.62 |
| 001720 | 100-661333 | 000000 | 10/06/26 | 000000 | 1885451 | VOIP | 1 | N | 10-2026 | 385.00 |
| | **SUB-TOTAL: FIRST STEP INTERNET | | | | | | | | | 385.00 |
| 001740 | 100-664310 | 000000 | 10/05/26 | 000000 | 56131 | NEW BUILDING FIRE & SMOKE ALARM TES | 1 | N | 10-2026 | 395.02 |
| 001740 | 100-664310 | 000000 | 10/05/26 | 000000 | 113558 | FIRE ALARM MONITORING - ANNUAL | 1 | N | 10-2026 | 264.00 |
| | **SUB-TOTAL: FISHER SYSTEMS, INC | | | | | | | | | 659.02 |
| 001800 | 100-622310 | 000000 | 10/05/26 | 000000 | 1627759 | DESTINY LIBRARY MANAGER | 1 | N | 10-2026 | 865.35 |
| | **SUB-TOTAL: FOLLETT SOFTWARE LLC | | | | | | | | | 865.35 |
| 002020 | 290-710450 | 000000 | 09/30/26 | 000000 | 3493032 | FOODS | 1 | N | 09-2026 | 73.95 |
| 002020 | 290-710450 | 000000 | 09/30/26 | 000000 | 3491965 | FOODS | 1 | N | 09-2026 | 415.48 |
| | **SUB-TOTAL: GOLD STAR FOODS | | | | | | | | | 489.43 |
| 002060 | 290-710450 | 000000 | 10/05/26 | 000000 | | PRIOR INVOICE CREDITS | 1 | N | 10-2026 | 393.54CR |
| 002060 | 290-710450 | 000000 | 10/05/26 | 000000 | 2284305 | FOODS | 1 | N | 10-2026 | 194.70 |
| 002060 | 290-710450 | 000000 | 10/05/26 | 000000 | 2286517 | FOODS | 1 | N | 10-2026 | 203.95 |
| 002060 | 290-710450 | 000000 | 10/05/26 | 000000 | 2288324 | FOODS | 1 | N | 10-2026 | 90.50 |
| 002060 | 290-710450 | 000000 | 10/05/26 | 000000 | 2288326 | FOODS | 1 | N | 10-2026 | 301.65 |
| | **SUB-TOTAL: GRASMICK PRODUCE COMPANY | | | | | | | | | 397.26 |
| 002200 | 100-681340 | 000000 | 10/07/26 | 000000 | 21586 | ROUTE MILES | 1 | N | 10-2026 | 48,085.37 |
| 002200 | 100-682310 | 000000 | 10/07/26 | 000000 | 21586 | ACTIVITY MILES | 1 | N | 10-2026 | 3,172.21 |
| | **SUB-TOTAL: HARLOW'S SCHOOL BUS SERVICE INC OF MT | | | | | | | | | 51,257.58 |
| 002220 | 100-661410 | 000000 | 10/05/26 | 027-65 | 9254097026 | CUSTODIAL SUPPLIES | 1 | N | 10-2026 | 37.04 |
| 002220 | 100-661410 | 000000 | 10/05/26 | 027-65 | 9254025322 | CUSTODIAL SUPPLIES | 1 | N | 10-2026 | 1,441.30 |
| | **SUB-TOTAL: HD SUPPLY | | | | | | | | | 1,478.34 |
| 002300 | 100-211000 | 000000 | 10/07/26 | 000000 | | ASB - CC - 9/15/26 | 1 | N | 10-2026 | 20.00 |
| 002300 | 100-211000 | 000000 | 10/07/26 | 000000 | | ASB - CC - 9/15/26 | 1 | N | 10-2026 | 10.00 |
| 002300 | 100-211000 | 000000 | 10/07/26 | 000000 | | ASB - CC - 9/17/26 | 1 | N | 10-2026 | 40.00 |
| | **SUB-TOTAL: HIGHLAND HIGH ASB ACCOUNT | | | | | | | | | 70.00 |
| 002440 | 100-651310 | 000000 | 10/05/26 | 000000 | 1941 | BUDGET & PAYROLL SOFTWARE | 1 | N | 10-2026 | 1,350.00 |
| | **SUB-TOTAL: i2M | | | | | | | | | 1,350.00 |
| 002600 | 100-631380 | 000000 | 10/06/26 | 000000 | 22856 | ISBA CONVENTION - TRUSTEES - 4# | 1 | N | 10-2026 | 2,400.00 |
| 002600 | 100-632380 | 000000 | 10/06/26 | 000000 | 22856 | ISBA CONVENTION - SUPT | 1 | N | 10-2026 | 600.00 |
| 002600 | 100-651380 | 000000 | 10/06/26 | 000000 | 22856 | ISBA CONVENTION - CLERK | 1 | N | 10-2026 | 300.00 |
| 002600 | 100-114200 | 000000 | 10/06/26 | 000000 | 22856 | ISBA CONVENTION - CLERK | 1 | N | 10-2026 | 300.00 |
| | **SUB-TOTAL: IDAHO SCHOOL BOARDS ASSOCIATION | | | | | | | | | 3,600.00 |
| 002620 | 100-512410 | 000000 | 09/30/26 | 027-39 | 26-27.200 | 50 CASES COPY PAPER | 1 | N | 09-2026 | 1,040.25 |
| 002620 | 100-515410 | 000000 | 09/30/26 | 027-39 | 26-27.200 | 50 CASES COPY PAPER | 1 | N | 09-2026 | 1,040.24 |
| | **SUB-TOTAL: IDAHO SCHOOL DISTRICT COUNCIL | | | | | | | | | 2,080.49 |
| 003460 | 100-611380 | 000000 | 09/30/26 | 000000 | | NEXT STEPS ROADSHOW - MILEAGE | 1 | N | 09-2026 | 63.75 |
| | **SUB-TOTAL: MATHU THOMASON | | | | | | | | | 63.75 |
| 003680 | 100-515415 | 000000 | 09/30/26 | 027-63 | 61311162 | BAND SUPPLIES | 1 | N | 09-2026 | 302.34 |
| 003680 | 100-515415 | 000000 | 09/30/26 | 027-63 | 61317745 | BAND SUPPLIES | 1 | N | 09-2026 | 161.02 |
| | **SUB-TOTAL: MUSIC & ARTS CA DEPT | | | | | | | | | 463.36 |
| 003900 | 100-623310 | 000000 | 10/05/26 | 027-66 | 345222 | MICROSOFT OFFICE | 1 | N | 10-2026 | 2,616.48 |
| | **SUB-TOTAL: OETC | | | | | | | | | 2,616.48 |
| 004660 | 243-519300 | 000000 | 09/30/26 | 000000 | | IDAHO CONNECT CTE CONF TRAVEL | 1 | N | 09-2026 | 548.30 |
| | **SUB-TOTAL: SHANDRIE STIGUM | | | | | | | | | 548.30 |
| 005508 | 100-616310 | 000000 | 10/07/26 | 000000 | 09302026 | EDUCATION SERVICES - SEPTEMBER | 1 | N | 10-2026 | 3,075.00 |
| | **SUB-TOTAL: NORTHWEST CHILDREN'S HOME | | | | | | | | | 3,075.00 |
| 005509 | 100-623411 | 000000 | 10/05/26 | 000000 | 436385 | OFFICE COPIER IMAGES | 1 | N | 10-2026 | 90.00 |
| | **SUB-TOTAL: H & H BUSINESS SYSTEMS INC | | | | | | | | | 90.00 |
| 005525 | 290-710450 | 000000 | 09/30/26 | 000000 | 762051 | MILK | 1 | N | 09-2026 | 148.40 |
| 005525 | 290-710450 | 000000 | 09/30/26 | 000000 | 763034 | MILK | 1 | N | 09-2026 | 253.02 |

(VEND RNG: 000000-ZZZZZZ; DATE RNG: 00/00/00-99/99/99; ALL FUNDS; BANK CD: 1)

| VEND # | ACCOUNT | DEPT | DATE | PO # | INVOICE | DESCRIPTION | BC | DP | MO-YR | AMOUNT |
|---|---|---|---|---|---|---|---|---|---|---|
| 005525 | 290-710450 | 000000 | 09/30/26 | 000000 | 764460 | MILK | 1 | N | 09-2026 | 253.02 |
| 005525 | 290-710450 | 000000 | 09/30/26 | 000000 | 765136 | MILK | 1 | N | 09-2026 | 196.77 |
| | **SUB-TOTAL: TERRY'S DAIRY INC | | | | | | | | | 851.21 |
| 005530 | 290-710490 | 000000 | 10/05/26 | 000000 | 580604 | FOOD SERVICE SUPPLIES | 1 | N | 10-2026 | 342.45 |
| 005530 | 290-710490 | 000000 | 10/05/26 | 000000 | 580624 | FOOD SERVICE SUPPLIES | 1 | N | 10-2026 | 47.44 |
| | **SUB-TOTAL: WALTER E NELSON CO | | | | | | | | | 389.89 |
| 005531 | 100-515410 | 000000 | 09/30/26 | 000000 | | WALMART - CLASSROOM - JOHNSON | 1 | N | 09-2026 | 40.73 |
| | **SUB-TOTAL: JENNIFER JOHNSON | | | | | | | | | 40.73 |
| | ***GRAND TOTAL - VENDOR COUNT: 27 | | | | | | | | | 75,174.90 |

# HIGHLAND HIGH SCHOOL

## Sequential List of Receipts (by Receipt)

### Sequential List of Receipts

### SEPTEMBER 2026 FSY 2026-2027



| Receipt No. | Date | Pay | Received From | ( * * * * * * * * * * Receipt Detail * * * * * * * * * * ) | | | |
|---|---|---|---|---|---|---|---|
| **Note** | | **Type*** | **Payee** | **Account** | **Name** | **Amount** | **GL Acct.** |
| **9411** | **09/03/2026** | | **PATRONS** | | | | |
| LUNDERS,K--ACT CD #20417 | | K | PATRONS | 205 | Student Council | $10.00 | 991 |
| LUNDERS,C/B--COUPLE PASS #20417 | | K | PATRONS | 210 | Events Passes | $100.00 | 991 |
| | | | | Total for Receipt Number: 9411 | | **$110.00** | |
| **9412** | **09/02/2026** | | **PATRONS** | | | | |
| VB GATE 9/1 #20415 | | C | PATRONS | 309 | Volleyball | $489.00 | 991 |
| | | | | Total for Receipt Number: 9412 | | **$489.00** | |
| **9413** | **09/02/2026** | | **STUDENTS** | | | | |
| RUSSELL,I--ACT CD #20414 | | C | STUDENTS | 205 | Student Council | $20.00 | 991 |
| | | | | Total for Receipt Number: 9413 | | **$20.00** | |
| **9414** | **09/02/2026** | | **STUDENTS** | | | | |
| THOMASON,E--ACT CD #20413 | | C | STUDENTS | 205 | Student Council | $10.00 | 991 |
| | | | | Total for Receipt Number: 9414 | | **$10.00** | |
| **9415** | **09/02/2026** | | **STUDENTS** | | | | |
| HIX,BETH--ACT CD #20412 | | C | STUDENTS | 205 | Student Council | $10.00 | 991 |
| HIX,C--ACT CD #20412 | | C | STUDENTS | 205 | Student Council | $10.00 | 991 |
| | | | | Total for Receipt Number: 9415 | | **$20.00** | |
| **9416** | **09/01/2026** | | **PATRONS** | | | | |
| GRAETZER,H--INSURANCE REIMB #20411 | | K | PATRONS | 502 | Reserve | $38.00 | 991 |
| | | | | Total for Receipt Number: 9416 | | **$38.00** | |
| **9417** | **09/01/2026** | | **PATRONS** | | | | |
| RADABAUGH,A--IND PASS (WON BASKET) #20410 | | K | PATRONS | 210 | Events Passes | $30.00 | 991 |
| | | | | Total for Receipt Number: 9417 | | **$30.00** | |
| **9418** | **09/01/2026** | | **PATRONS** | | | | |
| VB GATE 8/31 #20408 | | C | PATRONS | 309 | Volleyball | $289.00 | 991 |
| | | | | Total for Receipt Number: 9418 | | **$289.00** | |
| **9419** | **09/01/2026** | | **STUDENTS** | | | | |
| BLALOCK,K--ACT CD #20407 | | C | STUDENTS | 205 | Student Council | $10.00 | 991 |
| BLALOCK,P--ACT CD #20407 | | C | STUDENTS | 205 | Student Council | $10.00 | 991 |
| | | | | Total for Receipt Number: 9419 | | **$20.00** | |
| **9420** | **09/01/2026** | | **PATRONS** | | | | |
| FULLER,H--DRINKS #20406 | | C | PATRONS | 334 | Concessions | $5.25 | 991 |
| | | | | Total for Receipt Number: 9420 | | **$5.25** | |
| **9421** | **09/01/2026** | | **STUDENTS** | | | | |
| RIENER,B--ACT CD #20405 | | C | STUDENTS | 205 | Student Council | $10.00 | 991 |
| RIENER,W--ACT CD #20405 | | C | STUDENTS | 205 | Student Council | $10.00 | 991 |
| | | | | Total for Receipt Number: 9421 | | **$20.00** | |
| **9423** | **09/11/2026** | | **PATRONS** | | | | |
| FULLER,H--DRINKS 9/10 #20429 | | C | PATRONS | 334 | Concessions | $5.00 | 991 |
| | | | | Total for Receipt Number: 9423 | | **$5.00** | |
| **9424** | **09/11/2026** | | **STUDENTS** | | | | |
| WEBB,R--ACT CD #20428 | | C | STUDENTS | 205 | Student Council | $10.00 | 991 |
| | | | | Total for Receipt Number: 9424 | | **$10.00** | |
| **9425** | **09/11/2026** | | **PATRONS** | | | | |

***Note: This report does not include the Journal Adjustments**

| Receipt No. / Note | Date | Pay Type* | Received From / Payee | Account | Name | Amount | GL Acct. |
|---|---|---|---|---|---|---|---|
| | | | | ( * * * * * * * * * * Receipt Detail * * * * * * * * * * ) | | | |
| VB GATE 9/10 #20427 | | C | PATRONS | 309 | Volleyball | $212.00 | 991 |
| | | | | Total for Receipt Number: 9425 | | **$212.00** | |
| **9426** | **09/10/2026** | | **PATRONS** | | | | |
| OSBURN,T/T--COUPLE PASS #15 #20426 | | C | PATRONS | 210 | Events Passes | $100.00 | 991 |
| | | | | Total for Receipt Number: 9426 | | **$100.00** | |
| **9427** | **09/10/2026** | | **STUDENTS** | | | | |
| OSBURN,E--JERSEY REIMB #20425 | | C | STUDENTS | 310 | At-Risk Fund | $54.50 | 991 |
| OSBURN,E--JERSEY SHIPPING #20425 | | C | STUDENTS | 310 | At-Risk Fund | $3.82 | 991 |
| OSBURN,E--ACT CD #20425 | | C | STUDENTS | 205 | Student Council | $10.00 | 991 |
| OSBURN,E--YRBK #20425 | | C | STUDENTS | 301 | Annual Staff | $38.25 | 991 |
| | | | | Total for Receipt Number: 9427 | | **$106.57** | |
| **9428** | **09/09/2026** | | **PATRONS** | | | | |
| VB GATE 9/8 #20424 | | C | PATRONS | 309 | Volleyball | $208.00 | 991 |
| | | | | Total for Receipt Number: 9428 | | **$208.00** | |
| **9429** | **09/08/2026** | | **PATRONS** | | | | |
| FULLER,H--DRINKS #20423 | | C | PATRONS | 334 | Concessions | $3.50 | 991 |
| | | | | Total for Receipt Number: 9429 | | **$3.50** | |
| **9430** | **09/08/2026** | | **STUDENTS** | | | | |
| ROGERS,M--ACT CD #20422 | | C | STUDENTS | 205 | Student Council | $10.00 | 991 |
| | | | | Total for Receipt Number: 9430 | | **$10.00** | |
| **9431** | **09/08/2026** | | **STUDENTS** | | | | |
| BIGSBY,W--ACT CD #20421 | | C | STUDENTS | 205 | Student Council | $20.00 | 991 |
| BIGSBY,L--ACT CD #20421 | | C | STUDENTS | 205 | Student Council | $10.00 | 991 |
| GOODNIGHT,H--ACT CD #20421 | | C | STUDENTS | 205 | Student Council | $10.00 | 991 |
| | | | | Total for Receipt Number: 9431 | | **$40.00** | |
| **9432** | **09/08/2026** | | **STUDENTS** | | | | |
| TRAIL GRIEGO,A--ACT CD #20420 | | C | STUDENTS | 205 | Student Council | $10.00 | 991 |
| | | | | Total for Receipt Number: 9432 | | **$10.00** | |
| **9434** | **09/14/2026** | | **DRAGONFLY** | | | | |
| DRAGONLY UPLOAD FOR OFFICIALS | | E | DRAGONFLY | 205 | Student Council | $2,000.00 | 991 |
| | | | | Total for Receipt Number: 9434 | | **$2,000.00** | |
| **9435** | **09/18/2026** | | **PATRONS** | | | | |
| JHGVB GATE 9/17 #20456 | | C | PATRONS | 319 | JH Volleyball | $340.00 | 991 |
| GIRARD,R/B--COUPLE PASS #16 #20456 | | C | PATRONS | 210 | Events Passes | $100.00 | 991 |
| DAU,B/A--COUPLE PASS #17 #20456 | | C | PATRONS | 210 | Events Passes | $100.00 | 991 |
| GERIMONTE,A/F--COUPLE PASS #18 #20456 | | C | PATRONS | 210 | Events Passes | $100.00 | 991 |
| | | | | Total for Receipt Number: 9435 | | **$640.00** | |
| **9436** | **09/17/2026** | | **STUDENTS** | | | | |
| WIDMIER,A--ACT CD #20454 | | C | STUDENTS | 205 | Student Council | $10.00 | 991 |
| WIDMIER,M--ACT CD #20454 | | C | STUDENTS | 205 | Student Council | $10.00 | 991 |
| | | | | Total for Receipt Number: 9436 | | **$20.00** | |

***Note: This report does not include the Journal Adjustments**

( * * * * * * * * * * Receipt Detail * * * * * * * * * * )

| Receipt No. / Note | Date | Pay Type* | Received From / Payee | Account | Name | Amount | GL Acct. |
|---|---|---|---|---|---|---|---|
| **9437** | **09/17/2026** | | **STUDENTS** | | | | |
| BALBACH,J--ACT CD #20452 | | K | STUDENTS | 205 | Student Council | $10.00 | 991 |
| HENRY,O--ACT CD #20452 | | K | STUDENTS | 205 | Student Council | $10.00 | 991 |
| | | | Total for Receipt Number: 9437 | | | **$20.00** | |
| **9438** | **09/17/2026** | | **STUDENTS** | | | | |
| BECK,H--CHILI COOKOFF 9/14 #20451 | | C | STUDENTS | 335 | FFA | $5.00 | 991 |
| | | | Total for Receipt Number: 9438 | | | **$5.00** | |
| **9439** | **09/16/2026** | | **PATRONS** | | | | |
| STIGUM,B--LIFETIME PASS #107 #20450 | | K | PATRONS | 210 | Events Passes | $100.00 | 991 |
| STIGUM,N--LIFETIME PASS #108 #20450 | | K | PATRONS | 210 | Events Passes | $100.00 | 991 |
| | | | Total for Receipt Number: 9439 | | | **$200.00** | |
| **9440** | **09/16/2026** | | **STUDENTS** | | | | |
| HART,R--INSTRUMENT FEE #20449 | | C | STUDENTS | 207 | Band Instrument Fees | $25.00 | 991 |
| | | | Total for Receipt Number: 9440 | | | **$25.00** | |
| **9441** | **09/15/2026** | | **HIGHLAND DIST. #305** | | | | |
| MODDRELL,J--BC17 CC REIMB OVERPAYMENT #20448 | | K | HIGHLAND DIST. #305 | 502 | Reserve | $20.00 | 991 |
| BECK,H--BC21 CC REIMB OVERPAYMENT #20448 | | K | HIGHLAND DIST. #305 | 502 | Reserve | $0.50 | 991 |
| | | | Total for Receipt Number: 9441 | | | **$20.50** | |
| **9442** | **09/15/2026** | | **HIGHLAND DIST. #305** | | | | |
| SOUTHERN,M--BC29 CC REIMB #20446 | | K | HIGHLAND DIST. #305 | 210 | Events Passes | $100.00 | 991 |
| | | | Total for Receipt Number: 9442 | | | **$100.00** | |
| **9443** | **09/15/2026** | | **HIGHLAND DIST. #305** | | | | |
| BECK,H--BC21 CC REIMB #20445 | | K | HIGHLAND DIST. #305 | 301 | Annual Staff | $38.25 | 991 |
| | | | Total for Receipt Number: 9443 | | | **$38.25** | |
| **9444** | **09/15/2026** | | **HIGHLAND DIST. #305** | | | | |
| BECK,H--BC21 CC REIMB #20444 | | K | HIGHLAND DIST. #305 | 306 | Honor Society | $20.00 | 991 |
| MODDRELL,A--BC17 CC REIMB #20444 | | K | HIGHLAND DIST. #305 | 306 | Honor Society | $20.00 | 991 |
| | | | Total for Receipt Number: 9444 | | | **$40.00** | |
| **9445** | **09/15/2026** | | **HIGHLAND DIST. #305** | | | | |
| MODDRELL,A--BC17 CC REIMB #20443 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $20.00 | 991 |
| WEGLEY,A--BC25 CC REIMB #20443 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $10.00 | 991 |
| BECK,H--BC21 CC REIMB #20443 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $20.00 | 991 |
| W-EVANS,M--BC19 CC REIMB #20443 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $10.00 | 991 |
| CHISLEY,J--BC19 CC REIMB #20443 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $10.00 | 991 |
| MODDRELL,I--BC17 CC REIMB #20443 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $20.00 | 991 |

| Receipt No. / Note | Date | Pay Type* | Received From / Payee | Account | Name | Amount | GL Acct. |
|---|---|---|---|---|---|---|---|
| | | | | ( * * * * * * * * * * Receipt Detail * * * * * * * * * * ) | | | |
| | | | | Total for Receipt Number: 9445 | | $90.00 | |
| 9446 | 09/15/2026 | | HIGHLAND DIST. #305 | | | | |
| COURSEY,E--BC15 CC REIMB #20441 | | K | HIGHLAND DIST. #305 | 210 | Events Passes | $100.00 | 991 |
| | | | | Total for Receipt Number: 9446 | | $100.00 | |
| 9447 | 09/15/2026 | | HIGHLAND DIST. #305 | | | | |
| ARNZEN,O--BC11 CC REIMB #20440 | | K | HIGHLAND DIST. #305 | 301 | Annual Staff | $38.25 | 991 |
| STIGUM,B--BC12 CC REIMB #20440 | | K | HIGHLAND DIST. #305 | 301 | Annual Staff | $38.25 | 991 |
| ANDERSEN,C--BC13 CC REIMB #20440 | | K | HIGHLAND DIST. #305 | 301 | Annual Staff | $38.25 | 991 |
| SOUTHERN,K--BC14 CC REIMB #20440 | | K | HIGHLAND DIST. #305 | 301 | Annual Staff | $38.25 | 991 |
| STAMPER,S--BC15 CC REIMB #20440 | | K | HIGHLAND DIST. #305 | 301 | Annual Staff | $38.25 | 991 |
| | | | | Total for Receipt Number: 9447 | | $191.25 | |
| 9448 | 09/15/2026 | | HIGHLAND DIST. #305 | | | | |
| STINNETTE,M--BC2 CC REIMB #20439 | | K | HIGHLAND DIST. #305 | 301 | Annual Staff | $38.25 | 991 |
| DREWERY,AERIC--BC3 CC REIMB #20439 | | K | HIGHLAND DIST. #305 | 301 | Annual Staff | $38.25 | 991 |
| DREWERY,AERON--BC3 CC REIMB #20439 | | K | HIGHLAND DIST. #305 | 301 | Annual Staff | $38.25 | 991 |
| LUNDERS,H--BC5 CC REIMB #20439 | | K | HIGHLAND DIST. #305 | 301 | Annual Staff | $38.25 | 991 |
| BOVEY,T--BC9 CC REIMB #20439 | | K | HIGHLAND DIST. #305 | 301 | Annual Staff | $38.25 | 991 |
| THOMASON,T--BC10 CC REIMB #20439 | | K | HIGHLAND DIST. #305 | 301 | Annual Staff | $38.25 | 991 |
| | | | | Total for Receipt Number: 9448 | | $229.50 | |
| 9449 | 09/15/2026 | | HIGHLAND DIST. #305 | | | | |
| STAMPER,S--BC15 CC REIMB #20438 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $20.00 | 991 |
| HILL,S--BC1 CC REIMB #20438 | | K | HIGHLAND DIST. #305 | 306 | Honor Society | $20.00 | 991 |
| STAMPER,S--BC15 CC REIMB #20438 | | K | HIGHLAND DIST. #305 | 306 | Honor Society | $20.00 | 991 |
| | | | | Total for Receipt Number: 9449 | | $60.00 | |
| 9450 | 09/15/2026 | | HIGHLAND DIST. #305 | | | | |
| ARNZEN,O--BC11 CC REIMB #20437 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $10.00 | 991 |
| ARNZEN,J--BC11 CC REIMB #20437 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $10.00 | 991 |
| STIGUM,B--BC12 CC REIMB #20437 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $10.00 | 991 |
| STIGUM,N--BC12 CC REIMB #20437 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $10.00 | 991 |
| ANDERSEN,C--BC13 CC REIMB #20437 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $20.00 | 991 |
| SOUTHERN,K--BC14 CC REIMB #20437 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $10.00 | 991 |
| SOUTHERN,KO BC14 CC REIMB #20437 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $10.00 | 991 |

*Note: This report does not include the Journal Adjustments

( * * * * * * * * * * Receipt Detail * * * * * * * * * * )

| Receipt No. / Note | Date | Pay Type* | Received From / Payee | Account | Name | Amount | GL Acct. |
|---|---|---|---|---|---|---|---|
| | | | | Total for Receipt Number: 9450 | | **$80.00** | |
| **9451** | **09/15/2026** | | **HIGHLAND DIST. #305** | | | | |
| WATSON,K--BC7 CC REIMB #20436 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $20.00 | 991 |
| WATSON,J--BC7 CC REIMB #20436 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $20.00 | 991 |
| POLEGAY,V--BC 8 CC REIMB #20436 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $20.00 | 991 |
| POLEGAY,E--BC8 CC REIMB #20436 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $10.00 | 991 |
| BOVEY,T--BC9 CC REIMB #20436 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $20.00 | 991 |
| THOMASON,M--BC10 CC REIMB #20436 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $10.00 | 991 |
| THOMASON,T--BC10 CC REIMB #20436 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $10.00 | 991 |
| | | | | Total for Receipt Number: 9451 | | **$110.00** | |
| **9452** | **09/15/2026** | | **PATRONS** | | | | |
| HILL,S--BC1 CC REIMB #20435 | | K | PATRONS | 205 | Student Council | $20.00 | 991 |
| STINNETTE,M--BC2 CC REIMB #20435 | | K | PATRONS | 205 | Student Council | $20.00 | 991 |
| DREWERY,AERIC--BC3 CC REIMB #20435 | | K | PATRONS | 205 | Student Council | $20.00 | 991 |
| DREWERY,AERON--BC3 CC REIMB #20435 | | K | PATRONS | 205 | Student Council | $20.00 | 991 |
| TRUEBLOOD,H--BC4 CC REIMB #20435 | | K | PATRONS | 205 | Student Council | $20.00 | 991 |
| LUNDERS,H--BC5 CC REIMB #20435 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $20.00 | 991 |
| WARREN,L--BC6 CC REIMB #20435 | | K | HIGHLAND DIST. #305 | 205 | Student Council | $20.00 | 991 |
| | | | | Total for Receipt Number: 9452 | | **$140.00** | |
| **9453** | **09/15/2026** | | **PATRONS** | | | | |
| PLAYON SPORTS--Q4 SUBSCRIPTION DONATION #20434 | | K | PATRONS | 307 | Uniforms | $27.71 | 991 |
| | | | | Total for Receipt Number: 9453 | | **$27.71** | |
| **9454** | **09/15/2026** | | **PATRONS** | | | | |
| HOCO CHILI COOKOFF 9/14 #20433 | | C | PATRONS | 335 | FFA | $213.00 | 991 |
| | | | | Total for Receipt Number: 9454 | | **$213.00** | |
| **9455** | **09/14/2026** | | **PATRONS** | | | | |
| FINNELL,B--DRINK #20432 | | C | PATRONS | 334 | Concessions | $2.00 | 991 |
| FULLER,H--DRINKS #20432 | | C | PATRONS | 334 | Concessions | $5.00 | 991 |
| FULLER,H--DRINK (FROM LUNCH) #20432 | | C | PATRONS | 334 | Concessions | $1.00 | 991 |
| | | | | Total for Receipt Number: 9455 | | **$8.00** | |
| **9456** | **09/14/2026** | | **PATRONS** | | | | |
| EVANS,S--METAL ART DONATION #20430 | | C | PATRONS | 335 | FFA | $30.00 | 991 |
| | | | | Total for Receipt Number: 9456 | | **$30.00** | |
| **9457** | **09/25/2026** | | **PATRONS** | | | | |

***Note: This report does not include the Journal Adjustments**

( * * * * * * * * * * Receipt Detail * * * * * * * * * * )

| Receipt No. / Note | Date | Pay Type* | Received From / Payee | Account | Name | Amount | GL Acct. |
|---|---|---|---|---|---|---|---|
| VB GATE 9/24 #20469 | | C | PATRONS | 309 | Volleyball | $225.00 | 991 |
| | | | | Total for Receipt Number: 9457 | | **$225.00** | |
| **9458** | **09/25/2026** | | **PATRONS** | | | | |
| VB BASKET RAFFLE FUNDRAISER #20468 | | C | PATRONS | 309 | Volleyball | $126.00 | 991 |
| | | | | Total for Receipt Number: 9458 | | **$126.00** | |
| **9459** | **09/24/2026** | | **PATRONS** | | | | |
| THOMASON,L--LIFETIME PASS #109 9/18 #20467 | | K | PATRONS | 210 | Events Passes | $100.00 | 991 |
| | | | | Total for Receipt Number: 9459 | | **$100.00** | |
| **9460** | **09/24/2026** | | **PATRONS** | | | | |
| JHVB GATE 9/23 #20466 | | C | PATRONS | 319 | JH Volleyball | $209.00 | 991 |
| | | | | Total for Receipt Number: 9460 | | **$209.00** | |
| **9461** | **09/24/2026** | | **STUDENTS** | | | | |
| FORTNER,D--ACT CD #20465 | | C | STUDENTS | 205 | Student Council | $10.00 | 991 |
| | | | | Total for Receipt Number: 9461 | | **$10.00** | |
| **9462** | **09/23/2026** | | **STUDENTS** | | | | |
| NESHEIM,L--ACT CD #20464 | | C | STUDENTS | 205 | Student Council | $10.00 | 991 |
| | | | | Total for Receipt Number: 9462 | | **$10.00** | |
| **9463** | **09/23/2026** | | **PATRONS** | | | | |
| JHVB GATE 9/22 #20463 | | C | PATRONS | 319 | JH Volleyball | $184.00 | 991 |
| BEAUCHAMP,R--LIFETIME PASS #110 9/22 #20463 | | C | PATRONS | 210 | Events Passes | $100.00 | 991 |
| BEAUCHAMP,C--LIFETIME PASS #111 9/22 #20463 | | C | PATRONS | 210 | Events Passes | $100.00 | 991 |
| | | | | Total for Receipt Number: 9463 | | **$384.00** | |
| **9464** | **09/23/2026** | | **STUDENTS** | | | | |
| ROBINSON,E--JACKET #20461 | | K | STUDENTS | 335 | FFA | $65.00 | 991 |
| | | | | Total for Receipt Number: 9464 | | **$65.00** | |
| **9465** | **09/22/2026** | | **STUDENTS** | | | | |
| THOMASON,O--ACT CD #20460 | | C | STUDENTS | 205 | Student Council | $10.00 | 991 |
| THOMASON,S--ACT CD #20460 | | C | STUDENTS | 205 | Student Council | $10.00 | 991 |
| | | | | Total for Receipt Number: 9465 | | **$20.00** | |
| **9466** | **09/22/2026** | | **PATRONS** | | | | |
| FULLER, H--DRINK #20459 | | C | PATRONS | 334 | Concessions | $1.75 | 991 |
| RANDALL,S--DRINK 9/23 #20459 | | C | PATRONS | 334 | Concessions | $1.75 | 991 |
| FULLER,H--DRINKS 9/24 #20459 | | C | PATRONS | 334 | Concessions | $5.00 | 991 |
| FULLER,H--DRINK (FROM LUNCH) 9/24 #20459 | | C | PATRONS | 334 | Concessions | $0.25 | 991 |
| | | | | Total for Receipt Number: 9466 | | **$8.75** | |
| **9467** | **09/21/2026** | | **PATRONS** | | | | |
| BOOMBAH--SALES TAX REFUND #20458 | | K | PATRONS | 307 | Uniforms | $75.58 | 991 |
| | | | | Total for Receipt Number: 9467 | | **$75.58** | |
| **9468** | **09/30/2026** | | **PATRONS** | | | | |
| MILLER,J/T--COUPLE PASS #19 #20473 | | C | PATRONS | 210 | Events Passes | $100.00 | 991 |
| | | | | Total for Receipt Number: 9468 | | **$100.00** | |

***Note: This report does not include the Journal Adjustments**

Sequential List of Receipts

SEPTEMBER 2026 FSY 2026-2027

| Receipt No. / Note | Date | Pay Type* | Received From / Payee | Account | Name | Amount | GL Acct. |
|---|---|---|---|---|---|---|---|
| | | | ( * * * * * * * * * * Receipt Detail * * * * * * * * * * ) | | | | |
| 9469 | 09/29/2026 | | PATRONS | | | | |
| FULLER,H--DRINK #20472 | | C | PATRONS | 334 | Concessions | $1.75 | 991 |
| | | | Total for Receipt Number: 9469 | | | $1.75 | |
| 9470 | 09/29/2026 | | PATRONS | | | | |
| VB GATE 9/28 #20471 | | C | PATRONS | 309 | Volleyball | $167.00 | 991 |
| | | | Total for Receipt Number: 9470 | | | $167.00 | |
| 9471 | 09/29/2026 | | PATRONS | | | | |
| VB BASKET RAFFLE FUNDRAISER #20470 | | C | PATRONS | 309 | Volleyball | $125.00 | 991 |
| | | | Total for Receipt Number: 9471 | | | $125.00 | |
| 9472 | 09/30/2026 | | COTTONWOOD CREDIT UNION | | | | |
| DIVIDEND AS OF 9/30/2026 | | E | COTTONWOOD CREDIT UNION | 504 | Interest | $0.07 | 991 |
| | | | Total for Receipt Number: 9472 | | | $0.07 | |
| 9473 | 09/01/2026 | | STATE INVESTMENT POOL | | | | |
| SIP INTEREST DEPOSIT--SEPTEMBER 2026 | | E | STATE INVESTMENT POOL | 506 | Inv. Pool Interest | $329.60 | 991 |
| | | | Total for Receipt Number: 9473 | | | $329.60 | |
| | | | | | Report Grand Total: | $8,101.28 | |

**Totals By Payment Type:**

| | |
|---|---|
| Cash= | $3,905.82 |
| Check= | $1,865.79 |
| Electronic Trans= | $2,329.67 |
| Money Order= | $0.00 |
| Credit Card= | $0.00 |
| Other= | $0.00 |
| Total= | $8,101.28 |

*Note: This report does not include the Journal Adjustments

| Check No. | Date / Note | Payee / Account Name | GL Acct / Account | Date Cancelled / Purchase | Invoice No. | 1099 | Amount | Tax Amt. |
|---|---|---|---|---|---|---|---|---|
| 2686 | 09/01/2026 | FALLON JUNGERT | 997 | 09/30/2026 | | | | |
| | SKETCH PADS FOR ART | At-Risk Fund | 310 | 15-26 | | No | $45.25 | $0.00 |
| | | | | | Total for Check # 2686 | | $45.25 | $0.00 |
| 2687 | 09/02/2026 | CAPED CU | 997 | 09/30/2026 | | | | |
| | 25-26 YEARBOOK ORDER | Annual Staff | 301 | 11-16 | | No | $259.31 | $0.00 |
| | DUGDALE,E--24 HR INSURANCE | Reserve | 502 | 9-26 | | No | $165.00 | $0.00 |
| | GRAETZER,H--AT SCHOOL INSURANCE | Reserve | 502 | 17-26 | | No | $38.00 | $0.00 |
| | | | | | Total for Check # 2687 | | $462.31 | $0.00 |
| 2688 | 09/02/2026 | BOOMBAH | 997 | 09/30/2026 | | | | |
| | 36 JR HIGH VB JERSEYS | Uniforms | 307 | 27-03 | | No | $1,360.22 | $0.00 |
| | | | | | Total for Check # 2688 | | $1,360.22 | $0.00 |
| 2689 | 09/08/2026 | NATIONAL FFA ORGANIZATIO | 997 | 09/30/2026 | | | | |
| | DIST JACKET SHIPPING | FFA | 335 | 6-26 | | No | $9.00 | $0.00 |
| | FINNELL,L--DISTRICT JACKET | FFA | 335 | 6-26 | | No | $90.00 | $0.00 |
| | | | | | Total for Check # 2689 | | $99.00 | $0.00 |
| 2690 | 09/09/2026 | ADMIRAL BEVERAGE NW | 997 | 09/30/2026 | | | | |
| | 1 CASE DIET PEPSI 6/2 | Concessions | 334 | 210-25 | | No | $37.00 | $0.00 |
| | 1 CASE DIET PEPSI 6/9 | Concessions | 334 | 210-25 | | No | $37.00 | $0.00 |
| | 1 CASE PEPSI 6/2 | Concessions | 334 | 210-25 | | No | $37.00 | $0.00 |
| | 1 CASE PEPSI 6/9 | Concessions | 334 | 210-25 | | No | $37.00 | $0.00 |
| | 2 CASES GATORADE CB RSPBRRY 8/11 | Concessions | 334 | 7-26 | | No | $74.00 | $0.00 |
| | 2 CASES GATORADE FRT PUNCH 8/11 | Concessions | 334 | 7-26 | | No | $74.00 | $0.00 |
| | 2 CASES GATORADE GL FRZ 8/11 | Concessions | 334 | 7-26 | | No | $74.00 | $0.00 |
| | 2 CASES ROOT BEER 8/11 | Concessions | 334 | 7-26 | | No | $74.00 | $0.00 |
| | 3 CASES DIET PEPSI 8/11 | Concessions | 334 | 7-26 | | No | $111.00 | $0.00 |

| Check No. | Date / Note | Payee / Account Name | GL Acct / Account | Date Cancelled / Purchase | Invoice No. | 1099 | Amount | Tax Amt. |
|---|---|---|---|---|---|---|---|---|
| | 3 CASES MOUNTAIN DEW 8/11 | Concessions | 334 | 7-26 | | No | $111.00 | $0.00 |
| | 3 CASES PEPSI 8/11 | Concessions | 334 | 7-26 | | No | $111.00 | $0.00 |
| | 5 MIXED CASES EXPIRED 6/2 | Concessions | 334 | 210-25 | | No | ($160.00) | $0.00 |
| | 6 CASES EXPIRED GATORADE 6/2 | Concessions | 334 | 210-25 | | No | ($192.00) | $0.00 |
| | DELIVERY CHARGE 6/2 | Concessions | 334 | 210-25 | | No | $4.00 | $0.00 |
| | DELIVERY CHARGE 6/9 | Concessions | 334 | 210-25 | | No | $4.00 | $0.00 |
| | DELIVERY CHARGE 8/11 | Concessions | 334 | 7-26 | | No | $4.00 | $0.00 |
| | | | | | Total for Check # 2690 | | $437.00 | $0.00 |
| 2691 | 09/09/2026 | AMAZON CAPITAL SERVICES | 997 | 09/30/2026 | | | | |
| | 1 BOX BANDAIDS | At-Risk Fund | 310 | 16-26 | | No | $8.99 | $0.00 |
| | 1 ORGANIZER BINDER | At-Risk Fund | 310 | 16-26 | | No | $24.99 | $0.00 |
| | 2 BOXES TAMPONS | At-Risk Fund | 310 | 16-26 | | No | $43.98 | $0.00 |
| | 2 CLASSROOM WATER BOTTLES | At-Risk Fund | 310 | 16-26 | | No | $19.98 | $0.00 |
| | 2 PAIR ATHLETIC SHOES | At-Risk Fund | 310 | 16-26 | | No | $49.32 | $0.00 |
| | SHIPPING CHARGES | At-Risk Fund | 310 | 16-26 | | No | $6.99 | $0.00 |
| | | | | | Total for Check # 2691 | | $154.25 | $0.00 |
| 2692 | 09/10/2026 | PRAIRIE HIGH SCHOOL | 997 | 09/30/2026 | | | | |
| | JR HIGH TOURNEY FEES--10/10 | JH Volleyball | 319 | 36-26 | | No | $150.00 | $0.00 |
| | | | | | Total for Check # 2692 | | $150.00 | $0.00 |
| 2693 | 09/10/2026 | NATIONAL FFA ORGANIZATIO | 997 | 09/30/2026 | | | | |
| | BOVEY,S--BINDER | FFA | 335 | 24-26 | | No | $12.00 | $0.00 |
| | DUPUIS,O--BINDER | FFA | 335 | 24-26 | | No | $12.00 | $0.00 |
| | ROBINSON,E--BINDER | FFA | 335 | 24-26 | | No | $12.00 | $0.00 |
| | ROBINSON,E--JACKET | FFA | 335 | 24-26 | | No | $65.00 | $0.00 |
| | SHIPPING FEES | FFA | 335 | 24-26 | | No | $11.00 | $0.00 |
| | | | | | Total for Check # 2693 | | $112.00 | $0.00 |
| 2694 | 09/10/2026 | JOSETTE NEBEKER | 997 | 09/30/2026 | | | | |
| | AUG-SEPT BIRTHDAY TREATS | FFA | 335 | 33-26 | | No | $48.29 | $0.00 |

## HIGHLAND HIGH SCHOOL

### SEPTEMBER 2026 FSY 2026-2027

| Check No. | Date / Note | Payee / Account Name | GL Acct / Account | Date Cancelled / Purchase | Invoice No. | 1099 | Amount | Tax Amt. |
|---|---|---|---|---|---|---|---|---|
| | | | | | Total for Check # 2694 | | $48.29 | $0.00 |
| 2695 | 09/14/2026 | AMAZON CAPITAL SERVICES | 997 | 09/30/2026 | | | | |
| | 1 PKG BOYS UNDERWEAR | At-Risk Fund | 310 | 23-26 | | No | $17.13 | $0.00 |
| | 2 PKGS GIRLS UNDERWEAR | At-Risk Fund | 310 | 23-26 | | No | $25.22 | $0.00 |
| | SHIPPING FEES | At-Risk Fund | 310 | 23-26 | | No | $3.85 | $0.00 |
| | | | | | Total for Check # 2695 | | $46.20 | $0.00 |
| 2696 | 09/14/2026 | FALLON JUNGERT | 997 | 09/30/2026 | | | | |
| | HOCO PAINT | Senior Class | 401 | 34-26 | | No | $44.55 | $0.00 |
| | HOCO PAINT BRUSHES | Senior Class | 401 | 34-26 | | No | $27.96 | $0.00 |
| | HOCO STENCILS | Senior Class | 401 | 34-26 | | No | $15.99 | $0.00 |
| | SALES TAX--HOCO SUPPLIES | Senior Class | 401 | 34-26 | | No | $5.31 | $0.00 |
| | | | | | Total for Check # 2696 | | $93.81 | $0.00 |
| 2697 | 09/14/2026 | AMAZON CAPITAL SERVICES | 997 | 09/30/2026 | | | | |
| | HOCO BRUSHES | Student Council | 205 | 22-26 | | No | $32.22 | $0.00 |
| | HOCO CROWNS & SASHES | Student Council | 205 | 22-26 | | No | $21.99 | $0.00 |
| | HOCO DECORATIONS | Student Council | 205 | 22-26 | | No | $163.85 | $0.00 |
| | HOCO GAMES | Student Council | 205 | 22-26 | | No | $39.99 | $0.00 |
| | HOCO PAINTERS TAPE | Student Council | 205 | 22-26 | | No | $19.79 | $0.00 |
| | HOCO PAINTS | Student Council | 205 | 22-26 | | No | $54.39 | $0.00 |
| | | | | | Total for Check # 2697 | | $332.23 | $0.00 |
| 2698 | 09/15/2026 | NATIONAL FFA ORGANIZATIO | 997 | 09/30/2026 | | | | |
| | BOVEY,T--BINDER | FFA | 335 | 24-26 | | No | $12.00 | $0.00 |
| | SHIPPING FEES--BINDER | FFA | 335 | 24-26 | | No | $3.00 | $0.00 |
| | | | | | Total for Check # 2698 | | $15.00 | $0.00 |
| 2699 | 09/15/2026 | HIGHLAND DIST. #305 | 997 | 09/30/2026 | | | | |
| | CC REIMB OVERPAYMENT--BECK BC21 | Reserve | 502 | 45-26 | | No | $0.50 | $0.00 |
| | CC REIMB OVERPAYMENT--MODDRELL BC17 | Reserve | 502 | 45-26 | | No | $20.00 | $0.00 |
| | | | | | Total for Check # 2699 | | $20.50 | $0.00 |
| 2700 | 09/16/2026 | AMAZON CAPITAL SERVICES | 997 | 09/30/2026 | | | | |

HIGHLAND HIGH SCHOOL

SEPTEMBER 2026 FSY 2026-2027

| Check No. | Date / Note | Payee / Account Name | GL Acct / Account | Date Cancelled / Purchase | Invoice No. | 1099 | Amount | Tax Amt. |
|---|---|---|---|---|---|---|---|---|
| | OFFICER TEAM--1 SHIRT | FFA | 335 | 30-26 | | No | $21.80 | $0.00 |
| | OFFICER TEAM--4 SHIRTS | FFA | 335 | 30-26 | | No | $91.20 | $0.00 |
| | OFFICER TEAM--5 SHIRTS | FFA | 335 | 30-26 | | No | $119.00 | $0.00 |
| | OFFICER TEAM--LEIS | FFA | 335 | 30-26 | | No | $18.99 | $0.00 |
| | PROMOS/DISCOUNTS | FFA | 335 | 30-26 | | No | ($34.80) | $0.00 |
| | SHIPPING FEES | FFA | 335 | 30-26 | | No | $6.99 | $0.00 |
| | | | | | Total for Check # 2700 | | $223.18 | $0.00 |
| 2701 | 09/16/2026 | AMAZON CAPITAL SERVICES | 997 | 09/30/2026 | | | | |
| | AT RISK--1 PKG BOYS BRIEFS | At-Risk Fund | 310 | 23-26 | | No | $18.03 | $0.00 |
| | AT RISK--1 PKG GIRLS BIKINIS | At-Risk Fund | 310 | 23-26 | | No | $14.93 | $0.00 |
| | AT-RISK--1 PKG GIRLS BRIEFS | At-Risk Fund | 310 | 23-26 | | No | $12.61 | $0.00 |
| | SHIPPING FEES | At-Risk Fund | 310 | 23-26 | | No | $3.14 | $0.00 |
| | | | | | Total for Check # 2701 | | $48.71 | $0.00 |
| 2702 | 09/22/2026 | WEBER PHOTOGRAPHY LLC | 997 | 09/30/2026 | | | | |
| | BECK,H--SENIOR BANNER | Volleyball | 309 | 48-26 | | No | $65.00 | $0.00 |
| | CRONCE,J--SENIOR BANNER | Football | 308 | 49-26 | | No | $65.00 | $0.00 |
| | FINNELL,L--SENIOR BANNER | Volleyball | 309 | 48-26 | | No | $65.00 | $0.00 |
| | HILL,S--SENIOR BANNER | Football | 308 | 49-26 | | No | $65.00 | $0.00 |
| | WILLIAMS,J--SENIOR BANNER | Football | 308 | 49-26 | | No | $65.00 | $0.00 |
| | | | | | Total for Check # 2702 | | $325.00 | $0.00 |
| 2703 | 09/23/2026 | AMAZON CAPITAL SERVICES | 997 | 09/30/2026 | | | | |
| | AT RISK--FOLDERS | At-Risk Fund | 310 | 46-26 | | No | $11.70 | $0.00 |
| | AT RISK--PENCILS | At-Risk Fund | 310 | 46-26 | | No | $15.97 | $0.00 |
| | SHIPPING FEES | At-Risk Fund | 310 | 46-26 | | No | $0.80 | $0.00 |
| | | | | | Total for Check # 2703 | | $28.47 | $0.00 |
| 2704 | 09/29/2026 | AMAZON CAPITAL SERVICES | 997 | | | | | |
| | AT RISK--BANDAIDS | At-Risk Fund | 310 | 46-26 | | No | $48.45 | $0.00 |
| | AT RISK--GLUE STICKS | At-Risk Fund | 310 | 46-26 | | No | $7.99 | $0.00 |
| | AT RISK--MARKERS | At-Risk Fund | 310 | 46-26 | | No | $11.88 | $0.00 |

HIGHLAND HIGH SCHOOL

SEPTEMBER 2026 FSY 2026-2027

| Check No. | Date / Note | Payee / Account Name | GL Acct / Account | Date Cancelled / Purchase | Invoice No. | 1099 | Amount | Tax Amt. |
|---|---|---|---|---|---|---|---|---|
| | AT RISK--SHIPPING FEES | At-Risk Fund | 310 | 46-26 | | No | $6.19 | $0.00 |
| | AT-RISK--CRAYONS | At-Risk Fund | 310 | 46-26 | | No | $23.28 | $0.00 |
| | AT-RISK--GYM SHOES | At-Risk Fund | 310 | 46-26 | | No | $23.99 | $0.00 |
| | AT-RISK--WATER BOTTLES | At-Risk Fund | 310 | 46-26 | | No | $25.99 | $0.00 |
| | | | | | Total for Check # 2704 | | $147.77 | $0.00 |
| 9999 | 09/14/2026 | DRAGONFLY | 997 | 09/30/2026 | | | | |
| | FOR OFFICIALS PAY | Student Council | 205 | 44-26 | | No | $2,000.00 | $0.00 |
| | | | | | Total for Check # 9999 | | $2,000.00 | $0.00 |
| 2213098149 | 09/11/2026 | SAMMIE PRESNELL | 989 | | | | | |
| | GAME FEES 9/10 | Volleyball | 309 | 26-26 | | Yes | $123.00 | $0.00 |
| | GAME FEES 9/8 | Volleyball | 309 | 25-26 | | Yes | $123.00 | $0.00 |
| | INVOICING FEES 9/10 | Volleyball | 309 | 26-26 | | Yes | $2.00 | $0.00 |
| | INVOICING FEES 9/8 | Volleyball | 309 | 25-26 | | No | $2.00 | $0.00 |
| | TRAVEL FEES 9/10 | Volleyball | 309 | 26-26 | | Yes | $50.00 | $0.00 |
| | TRAVEL FEES 9/8 | Volleyball | 309 | 25-26 | | Yes | $50.00 | $0.00 |
| | | | | | Total for Check # 2213098149 | | $350.00 | $0.00 |
| 2240554442 | 09/23/2026 | DAVID BAKKEN | 989 | | | | | |
| | GAME FEES 9/22 | JH Volleyball | 319 | 41-26 | | Yes | $106.00 | $0.00 |
| | INVOICING FEES 9/22 | JH Volleyball | 319 | 41-26 | | No | $2.00 | $0.00 |
| | TRAVEL FEES 9/22 | JH Volleyball | 319 | 41-26 | | Yes | $65.00 | $0.00 |
| | | | | | Total for Check # 2240554442 | | $173.00 | $0.00 |
| 2244445611 | 09/01/2026 | JEFF KNAPP | 989 | | | | | |
| | GAME FEES 8/31 | Volleyball | 309 | 18-26 | | Yes | $123.00 | $0.00 |
| | GAME FEES 9/28 | Volleyball | 309 | 43-26 | | Yes | $123.00 | $0.00 |
| | INVOICING FEES 8/31 | Volleyball | 309 | 18-26 | | No | $2.00 | $0.00 |
| | INVOICING FEES 9/28 | Volleyball | 309 | 43-26 | | No | $2.00 | $0.00 |
| | TRAVEL FEES 8/31 | Volleyball | 309 | 18-26 | | Yes | $50.00 | $0.00 |
| | | | | | Total for Check # 2244445611 | | $300.00 | $0.00 |
| 2258408804 | 09/02/2026 | JEFFREY LATHEN | 989 | | | | | |
| | GAME FEES 9/2 | Volleyball | 309 | 19-26 | | Yes | $123.00 | $0.00 |
| | INVOICING FEES 9/22 | Volleyball | 309 | 19-26 | | No | $2.00 | $0.00 |
| | TRAVEL FEES 9/22 | Volleyball | 309 | 19-26 | | Yes | $25.00 | $0.00 |

| Check No. | Date / Note | Payee / Account Name | GL Acct / Account | Date Cancelled / Purchase | Invoice No. | 1099 | Amount | Tax Amt. |
|---|---|---|---|---|---|---|---|---|
| | | | | | Total for Check # 2258408804 | | $150.00 | $0.00 |
| 2293348887 | 09/23/2026 | MICHAEL J. CZMOWSKI | 989 | | | | | |
| | GAME FEES 9/22 | JH Volleyball | 319 | 41-26 | | Yes | $106.00 | $0.00 |
| | INVOICING FEES 9/22 | JH Volleyball | 319 | 41-26 | | No | $2.00 | $0.00 |
| | | | | | Total for Check # 2293348887 | | $108.00 | $0.00 |
| 2489490378 | 09/11/2026 | WILSON POWAUKEE | 989 | | | | | |
| | GAME FEES 9/10 | Volleyball | 309 | 26-26 | | Yes | $123.00 | $0.00 |
| | INVOICING FEES 9/10 | Volleyball | 309 | 26-26 | | No | $2.00 | $0.00 |
| | | | | | Total for Check # 2489490378 | | $125.00 | $0.00 |
| 2492763654 | 09/01/2026 | LETICIA MARTINEZ | 989 | | | | | |
| | GAME FEES 8/31 | Volleyball | 309 | 18-26 | | Yes | $123.00 | $0.00 |
| | GAME FEES 9/24 | Volleyball | 309 | 42-26 | | Yes | $123.00 | $0.00 |
| | INVOICING FEES 8/31 | Volleyball | 309 | 18-26 | | No | $2.00 | $0.00 |
| | INVOICING FEES 9/24 | Volleyball | 309 | 42-26 | | No | $2.00 | $0.00 |
| | TRAVEL FEES 8/31 | Volleyball | 309 | 18-26 | | Yes | $25.00 | $0.00 |
| | TRAVEL FEES 9/24 | Volleyball | 309 | 42-26 | | Yes | $50.00 | $0.00 |
| | | | | | Total for Check # 2492763654 | | $325.00 | $0.00 |
| 2510256852 | 09/09/2026 | ANGELA BROADBENT | 989 | | | | | |
| | GAME FEES 9/8 | Volleyball | 309 | 25-26 | | Yes | $123.00 | $0.00 |
| | INVOICING FEES 9/8 | Volleyball | 309 | 25-26 | | No | $2.00 | $0.00 |
| | TRAVEL FEES 9/8 | Volleyball | 309 | 25-26 | | Yes | $15.00 | $0.00 |
| | | | | | Total for Check # 2510256852 | | $140.00 | $0.00 |
| 2515055159 | 09/02/2026 | KAYLEE GRAVES | 989 | | | | | |
| | GAME FEES 9/1 | Volleyball | 309 | 19-26 | | Yes | $123.00 | $0.00 |
| | GAME FEES 9/24 | Volleyball | 309 | 43-26 | | Yes | $123.00 | $0.00 |
| | INVOICING FEES 9/1 | Volleyball | 309 | 19-26 | | No | $2.00 | $0.00 |
| | INVOICING FEES 9/24 | Volleyball | 309 | 43-26 | | No | $2.00 | $0.00 |
| | TRAVEL FEES 9/1 | Volleyball | 309 | 19-26 | | Yes | $25.00 | $0.00 |
| | TRAVEL FEES 9/24 | Volleyball | 309 | 43-26 | | Yes | $50.00 | $0.00 |
| | | | | | Total for Check # 2515055159 | | $325.00 | $0.00 |
| 2593103650 | 09/25/2026 | JULIA WASSMUTH | 989 | | | | | |
| | GAME FEES 9/24 | Volleyball | 309 | 42-26 | | Yes | $123.00 | $0.00 |

| Check No. | Date / Note | Payee / Account Name | GL Acct / Account | Date Cancelled / Purchase | Invoice No. | 1099 | Amount | Tax Amt. |
|---|---|---|---|---|---|---|---|---|
| | INVOICING FEES 9/24 | Volleyball | 309 | 42-26 | | No | $2.00 | $0.00 |
| | | | | | Total for Check # 2593103656 | | $125.00 | $0.00 |
| | | | | | **Total of all Checks Selected:** | | **$8,270.19** | **$0.00** |

***Note: This report does not include the Journal Adjustments**

**HIGHLAND HIGH SCHOOL**

**Sequential List of Activity Transfer**

**SEPTEMBER 2026 FSY 2026-2027**

| | |
|---|---|
| **From Date:** | 9/1/2026 |
| **To Date:** | 9/30/2026 |

| | |
|---|---|
| **From Acct:** | 1 |
| **To Acct:** | 999999 |

| Document | Transfer# | Date | Account From | Sub-Acct | Account TO | Sub-Acct | Amount | Note |
|---|---|---|---|---|---|---|---|---|
| 31-26 | 21 | 09/04/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $5.66 | DEPOSIT #4 SALES TAX |
| 31-26 | 22 | 09/04/2026 | 210 Events Passes | 0 | 507 Sales Tax | 0 | $7.36 | DEPOSIT #4 SALES TAX |
| 31-26 | 23 | 09/04/2026 | 309 Volleyball | 0 | 507 Sales Tax | 0 | $44.04 | DEPOSIT #4 SALES TAX |
| 31-26 | 24 | 09/04/2026 | 334 Concessions | 0 | 507 Sales Tax | 0 | $0.30 | DEPOSIT #4 SALES TAX |
| 31-26 | 25 | 09/04/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $1.13 | DEPOSIT #BC1 SALES TAX |
| 31-26 | 26 | 09/04/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $1.13 | DEPOSIT #BC2 SALES TAX |
| 31-26 | 27 | 09/04/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $2.26 | DEPOSIT #BC3 SALES TAX |
| 31-26 | 28 | 09/04/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $1.13 | DEPOSIT #BC4 SALES TAX |
| 31-26 | 29 | 09/04/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $1.13 | DEPOSIT #BC5 SALES TAX |
| 31-26 | 30 | 09/04/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $1.13 | DEPOSIT #BC6 SALES TAX |
| 31-26 | 31 | 09/04/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $2.26 | DEPOSIT #BC7 SALES TAX |
| 31-26 | 32 | 09/04/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $1.70 | DEPOSIT #BC8 SALES TAX |
| 31-26 | 33 | 09/04/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $1.13 | DEPOSIT #BC9 SALES TAX |
| 31-26 | 34 | 09/04/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $1.13 | DEPOSIT #BC10 SALES TAX |
| 31-26 | 35 | 09/04/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $1.13 | DEPOSIT #BC11 SALES TAX |
| 31-26 | 36 | 09/04/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $1.13 | DEPOSIT #BC12 SALES TAX |
| 31-26 | 37 | 09/04/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $1.13 | DEPOSIT #BC13 SALES TAX |
| 31-26 | 38 | 09/04/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $1.13 | DEPOSIT #BC14 SALES TAX |
| 31-26 | 39 | 09/04/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $1.13 | DEPOSIT #BC15 SALES TAX |
| 31-26 | 40 | 09/04/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $2.26 | DEPOSIT #BC17 SALES TAX |
| 31-26 | 41 | 09/04/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $1.13 | DEPOSIT #BC19 SALES TAX |
| 31-26 | 42 | 09/04/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $1.13 | DEPOSIT #BC21 SALES TAX |
| 31-26 | 43 | 09/04/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $0.57 | DEPOSIT #BC25 SALES TAX |
| 31-26 | 44 | 09/04/2026 | 301 Annual Staff | 0 | 507 Sales Tax | 0 | $2.17 | DEPOSIT #BC2 SALES TAX |
| 31-26 | 45 | 09/04/2026 | 301 Annual Staff | 0 | 507 Sales Tax | 0 | $4.33 | DEPOSIT #BC3 SALES TAX |
| 31-26 | 46 | 09/04/2026 | 301 Annual Staff | 0 | 507 Sales Tax | 0 | $2.17 | DEPOSIT #BC5 SALES TAX |
| 31-26 | 47 | 09/04/2026 | 301 Annual Staff | 0 | 507 Sales Tax | 0 | $2.17 | DEPOSIT #BC9 SALES TAX |
| 31-26 | 48 | 09/04/2026 | 301 Annual Staff | 0 | 507 Sales Tax | 0 | $2.17 | DEPOSIT #BC10 SALES TAX |
| 31-26 | 49 | 09/04/2026 | 301 Annual Staff | 0 | 507 Sales Tax | 0 | $2.17 | DEPOSIT #BC11 SALES TAX |
| 31-26 | 50 | 09/04/2026 | 301 Annual Staff | 0 | 507 Sales Tax | 0 | $2.17 | DEPOSIT #BC12 SALES TAX |
| 31-26 | 51 | 09/04/2026 | 301 Annual Staff | 0 | 507 Sales Tax | 0 | $2.17 | DEPOSIT #BC13 SALES TAX |
| 31-26 | 52 | 09/04/2026 | 301 Annual Staff | 0 | 507 Sales Tax | 0 | $2.17 | DEPOSIT #BC14 SALES TAX |
| 31-26 | 53 | 09/04/2026 | 301 Annual Staff | 0 | 507 Sales Tax | 0 | $2.17 | DEPOSIT #BC15 SALES TAX |

# HIGHLAND HIGH SCHOOL

## Sequential List of Activity Transfer
## SEPTEMBER 2026 FSY 2026-2027



| | |
|---|---|
| From Date: | 9/1/2026 |
| To Date: | 9/30/2026 |

| | |
|---|---|
| From Acct: | 1 |
| To Acct: | 999999 |

| Document | Transfer# | Date | Account From | Sub-Acct | Account TO | Sub-Acct | Amount | Note |
|---|---|---|---|---|---|---|---|---|
| 31-26 | 54 | 09/04/2026 | 301 Annual Staff | 0 | 507 Sales Tax | 0 | $2.17 | DEPOSIT #BC21 SALES TAX |
| 31-26 | 55 | 09/04/2026 | 210 Events Passes | 0 | 507 Sales Tax | 0 | $5.66 | DEPOSIT #BC15 SALES TAX |
| 31-26 | 56 | 09/04/2026 | 210 Events Passes | 0 | 507 Sales Tax | 0 | $5.66 | DEPOSIT #BC29 SALES TAX |
| 37-26 | 57 | 09/10/2026 | 205 Student Council | 0 | 301 Annual Staff | 0 | $38.25 | STUART,JE--YRBK IN WRONG ACCT 8/12 #9363 |
| 39-26 | 58 | 09/11/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $4.53 | DEPOSIT #5 SALES TAX |
| 39-26 | 59 | 09/11/2026 | 210 Events Passes | 0 | 507 Sales Tax | 0 | $5.66 | DEPOSIT #5 SALES TAX |
| 39-26 | 60 | 09/11/2026 | 301 Annual Staff | 0 | 507 Sales Tax | 0 | $2.17 | DEPOSIT #5 SALES TAX |
| 39-26 | 61 | 09/11/2026 | 309 Volleyball | 0 | 507 Sales Tax | 0 | $23.77 | DEPOSIT #5 SALES TAX |
| 39-26 | 62 | 09/11/2026 | 334 Concessions | 0 | 507 Sales Tax | 0 | $0.48 | DEPOSIT #5 SALES TAX |
| 14-26 | 63 | 09/17/2026 | 307 Uniforms | 0 | 334 Concessions | 0 | $1.19 | OFFICIALS' DRINKS @ GAMES--12 SALES TAX |
| 39-26 | 64 | 09/17/2026 | 334 Concessions | 0 | 507 Sales Tax | 0 | $1.19 | OFFICIALS' DRINKS @ GAMES--12 SALES TAX |
| 39-26 | 65 | 09/21/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $2.26 | DEPOSIT #6 SALES TAX |
| 39-26 | 66 | 09/21/2026 | 210 Events Passes | 0 | 507 Sales Tax | 0 | $11.32 | DEPOSIT #6 SALES TAX |
| 39-26 | 67 | 09/21/2026 | 319 JH Volleyball | 0 | 507 Sales Tax | 0 | $19.25 | DEPOSIT #6 SALES TAX |
| 39-26 | 68 | 09/21/2026 | 334 Concessions | 0 | 507 Sales Tax | 0 | $0.45 | DEPOSIT #6 SALES TAX |
| 39-26 | 69 | 09/21/2026 | 335 FFA | 0 | 507 Sales Tax | 0 | $12.34 | DEPOSIT #6 SALES TAX |
| 47-26 | 70 | 09/21/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $0.57 | DEPOSIT #BC31 SALES TAX |
| 47-26 | 71 | 09/21/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $1.13 | DEPOSIT #BC32 SALES TAX |
| 47-26 | 72 | 09/21/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $2.26 | DEPOSIT #BC33 SALES TAX |
| 14-26 | 73 | 09/23/2026 | 309 Volleyball | 0 | 334 Concessions | 0 | $3.50 | SR NT GATORADES--2 |
| 14-26 | 74 | 09/23/2026 | 309 Volleyball | 0 | 334 Concessions | 0 | $0.20 | SR NT GATORADES SALES TAX |
| 47-26 | 75 | 09/25/2026 | 205 Student Council | 0 | 507 Sales Tax | 0 | $2.26 | DEPOSIT #7 SALES TAX |
| 47-26 | 76 | 09/25/2026 | 210 Events Passes | 0 | 507 Sales Tax | 0 | $16.98 | DEPOSIT #7 SALES TAX |
| 47-26 | 77 | 09/25/2026 | 309 Volleyball | 0 | 507 Sales Tax | 0 | $12.74 | DEPOSIT #7 SALES TAX |
| 47-26 | 78 | 09/25/2026 | 319 JH Volleyball | 0 | 507 Sales Tax | 0 | $22.25 | DEPOSIT #7 SALES TAX |
| 47-26 | 79 | 09/25/2026 | 334 Concessions | 0 | 507 Sales Tax | 0 | $0.50 | DEPOSIT #7 SALES TAX |
| 47-26 | 80 | 09/25/2026 | 335 FFA | 0 | 507 Sales Tax | 0 | $3.68 | DEPOSIT #7 SALES TAX |
| 47-26 | 81 | 09/25/2026 | 334 Concessions | 0 | 507 Sales Tax | 0 | $0.20 | SR NT GATORADES SALES TAX |
| 47-26 | 82 | 09/30/2026 | 210 Events Passes | 0 | 507 Sales Tax | 0 | $5.66 | DEPOSIT #8 SALES TAX |
| 47-26 | 83 | 09/30/2026 | 309 Volleyball | 0 | 507 Sales Tax | 0 | $9.45 | DEPOSIT #8 SALES TAX |
| 47-26 | 84 | 09/30/2026 | 334 Concessions | 0 | 507 Sales Tax | 0 | $0.10 | DEPOSIT #8 SALES TAX |
| | | | | | | Total: | $323.92 | |

# HIGHLAND HIGH SCHOOL

## Sequential List of General Ledger Transfers

| Document | Transfer | Date | Account From | Account To | Amount | Note |
|---|---|---|---|---|---|---|
| SIP INT | 21 | 09/01/2026 | 991 | 997 | $329.60 | STATE INVESTMENT POOL INTEREST DEPOSIT--SEPTEMBER 2026 |
| SIP INT | 22 | 09/01/2026 | 997 | 993 | $329.60 | STATE INVESTMENT POOL INTEREST DEPOSIT--SEPTEMBER 2026 |
| DEP 4 | 9 | 09/04/2026 | 991 | 997 | $1,051.25 | DEPOSIT #4 |
| DEP 5 | 12 | 09/11/2026 | 991 | 997 | $705.07 | DEPOSIT #5 |
| 44-26 | 15 | 09/14/2026 | 991 | 989 | $2,000.00 | DRAGONFLY UPLOAD FOR OFFICIALS |
| DEP 6 | 16 | 09/18/2026 | 991 | 997 | $2,388.21 | DEPOSIT #6 |
| DEP 7 | 17 | 09/25/2026 | 991 | 997 | $1,233.33 | DEPOSIT #7 |
| DEP 8 | 18 | 09/30/2026 | 991 | 997 | $393.75 | DEPOSIT #8 |
| CCU | 19 | 09/30/2026 | 991 | 997 | $0.07 | DIVIDEND DEPOSIT AS OF 9/30/2026 |
| CCU | 20 | 09/30/2026 | 997 | 998 | $0.07 | DIVIDEND DEPOSIT AS OF 9/30/2026 |
| | | | **Total:** | | **$8,430.95** | |

# HIGHLAND HIGH SCHOOL

## General Ledger Report

## Financial Report

**SEPTEMBER 2026 FSY 2026-2027**

**Activity Accounts**

| | |
|---|---|
| From Date: | 9/1/2026 |
| To Date: | 09/30/2026 |

| | |
|---|---|
| From Acct: | 1 |
| To Acct: | 999999 |

| Acct | Account Name | Beg. Bal. | Recpt / JV | Disb / JV | Transfers | End. Bal. | YTD Payables | Work Bal |
|---|---|---|---|---|---|---|---|---|
| **Acct Gr 0002** | | | | | | | | |
| 204 | Music | $699.21 | $0.00 | $0.00 | $0.00 | $699.21 | $0.00 | $699.21 |
| 205 | Student Council | $8,091.07 | $2,700.00 | $(2,332.23) | ($81.79) | $8,377.05 | $0.00 | $8,377.05 |
| 206 | Student Recognition Fund | $3,149.46 | $0.00 | $0.00 | $0.00 | $3,149.46 | $0.00 | $3,149.46 |
| 207 | Band Instrument Fees | $680.00 | $25.00 | $0.00 | $0.00 | $705.00 | $0.00 | $705.00 |
| 209 | Cashboxes | ($1,920.00) | $0.00 | $0.00 | $0.00 | ($1,920.00) | $0.00 | $(1,920.00) |
| 210 | Events Passes | $896.23 | $1,330.00 | $0.00 | ($58.30) | $2,167.93 | $0.00 | $2,167.93 |
| 211 | CORE Leadership | $230.59 | $0.00 | $0.00 | $0.00 | $230.59 | $0.00 | $230.59 |
| | **Group Total** | **$11,826.56** | **$4,055.00** | **$(2,332.23)** | **$(140.09)** | **$13,409.24** | **$0.00** | **$13,409.24** |
| **Acct Gr 0003** | | | | | | | | |
| 301 | Annual Staff | $1,742.31 | $497.25 | $(259.31) | $10.05 | $1,990.30 | $0.00 | $1,990.30 |
| 302 | Cheerleaders | $84.23 | $0.00 | $0.00 | $0.00 | $84.23 | $0.00 | $84.23 |
| 303 | Boys Basketball | $2,140.58 | $0.00 | $0.00 | $0.00 | $2,140.58 | $0.00 | $2,140.58 |
| 304 | Girls Basketball | $6,728.58 | $0.00 | $0.00 | $0.00 | $6,728.58 | $0.00 | $6,728.58 |
| 305 | B.P.A. | $3,753.03 | $0.00 | $0.00 | $0.00 | $3,753.03 | $0.00 | $3,753.03 |
| 306 | Honor Society | $959.54 | $80.00 | $0.00 | $0.00 | $1,039.54 | $0.00 | $1,039.54 |
| 307 | Uniforms | $2,649.60 | $103.29 | $(1,360.22) | ($1.19) | $1,391.48 | $0.00 | $1,391.48 |
| 308 | Football | $1,392.67 | $0.00 | $(195.00) | $0.00 | $1,197.67 | $0.00 | $1,197.67 |
| 309 | Volleyball | $1,873.11 | $1,841.00 | $(1,970.00) | ($93.70) | $1,650.41 | $0.00 | $1,650.41 |
| 310 | At-Risk Fund | $11,408.44 | $58.32 | $(470.65) | $0.00 | $10,996.11 | $0.00 | $10,996.11 |
| 311 | Track | $7,408.89 | $0.00 | $0.00 | $0.00 | $7,408.89 | $0.00 | $7,408.89 |
| 312 | Baseball | $424.22 | $0.00 | $0.00 | $0.00 | $424.22 | $0.00 | $424.22 |
| 313 | Spanish Club | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 314 | Softball | ($190.00) | $0.00 | $0.00 | $0.00 | ($190.00) | $0.00 | $(190.00) |
| 315 | Elementary | $3,615.36 | $0.00 | $0.00 | $0.00 | $3,615.36 | $0.00 | $3,615.36 |
| 316 | JH Girls Basketball | $58.32 | $0.00 | $0.00 | $0.00 | $58.32 | $0.00 | $58.32 |
| 317 | JH Boys Basketball | $26.50 | $0.00 | $0.00 | $0.00 | $26.50 | $0.00 | $26.50 |
| 318 | JH Football | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 319 | JH Volleyball | $1,954.44 | $733.00 | $(431.00) | ($41.50) | $2,214.94 | $0.00 | $2,214.94 |
| 320 | JH Track | $515.45 | $0.00 | $0.00 | $0.00 | $515.45 | $0.00 | $515.45 |
| 321 | Pop Machines | $2,944.56 | $0.00 | $0.00 | $0.00 | $2,944.56 | $0.00 | $2,944.56 |
| 331 | Fine Arts Drama | $1,136.14 | $0.00 | $0.00 | $0.00 | $1,136.14 | $0.00 | $1,136.14 |
| 333 | Nerd Club | $2,705.09 | $0.00 | $0.00 | $0.00 | $2,705.09 | $0.00 | $2,705.09 |
| 334 | Concessions | $1,025.65 | $32.25 | $(437.00) | $1.67 | $622.57 | $0.00 | $622.57 |
| 335 | FFA | $10,274.12 | $313.00 | $(497.47) | ($16.02) | $10,073.63 | $0.00 | $10,073.63 |
| 336 | Greenhouse Project | $1,245.10 | $0.00 | $0.00 | $0.00 | $1,245.10 | $0.00 | $1,245.10 |
| 338 | Elementary Library | $51.12 | $0.00 | $0.00 | $0.00 | $51.12 | $0.00 | $51.12 |
| 339 | Elementary Field Trips | $958.30 | $0.00 | $0.00 | $0.00 | $958.30 | $0.00 | $958.30 |
| 340 | Community Service | $144.03 | $0.00 | $0.00 | $0.00 | $144.03 | $0.00 | $144.03 |
| 342 | Wrestling | $1,010.61 | $0.00 | $0.00 | $0.00 | $1,010.61 | $0.00 | $1,010.61 |
| 343 | Cross Country | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 348 | Reader Board | $2,707.75 | $0.00 | $0.00 | $0.00 | $2,707.75 | $0.00 | $2,707.75 |
| 349 | Student Athlete Scholarsh | $50.00 | $0.00 | $0.00 | $0.00 | $50.00 | $0.00 | $50.00 |
| 351 | Shakespeare Performance | $800.00 | $0.00 | $0.00 | $0.00 | $800.00 | $0.00 | $800.00 |
| 353 | Secondary | $2,269.24 | $0.00 | $0.00 | $0.00 | $2,269.24 | $0.00 | $2,269.24 |
| | **Group Total** | **$73,866.98** | **$3,658.11** | **$(5,620.65)** | **$(140.69)** | **$71,763.75** | **$0.00** | **$71,763.75** |
| **Acct Gr 0004** | | | | | | | | |
| 401 | Senior Class | $1,959.33 | $0.00 | $(93.81) | $0.00 | $1,865.52 | $0.00 | $1,865.52 |
| 402 | Junior Class | $1,420.21 | $0.00 | $0.00 | $0.00 | $1,420.21 | $0.00 | $1,420.21 |
| 403 | Sophomore Class | $451.88 | $0.00 | $0.00 | $0.00 | $451.88 | $0.00 | $451.88 |

# HIGHLAND HIGH SCHOOL

## General Ledger Report

## Financial Report

**SEPTEMBER 2026 FSY 2026-2027**

**Activity Accounts**

| From Date: | 9/1/2026 |
|---|---|
| To Date: | 09/30/2026 |

| From Acct: | 1 |
|---|---|
| To Acct: | 999999 |

| Acct | Account Name | Beg. Bal. | Recpt / JV | Disb / JV | Transfers | End. Bal. | YTD Payables | Work Bal |
|---|---|---|---|---|---|---|---|---|
| 404 | Freshmen Class | $930.66 | $0.00 | $0.00 | $0.00 | $930.66 | $0.00 | $930.66 |
| 405 | 8th Graders | $2,696.87 | $0.00 | $0.00 | $0.00 | $2,696.87 | $0.00 | $2,696.87 |
| 406 | 7th Graders | $1,004.33 | $0.00 | $0.00 | $0.00 | $1,004.33 | $0.00 | $1,004.33 |
| 409 | 6th Graders | $1,222.42 | $0.00 | $0.00 | $0.00 | $1,222.42 | $0.00 | $1,222.42 |
| 410 | Alumni 1998 | $9.26 | $0.00 | $0.00 | $0.00 | $9.26 | $0.00 | $9.26 |
| 413 | Alumni 2001 | $278.74 | $0.00 | $0.00 | $0.00 | $278.74 | $0.00 | $278.74 |
| 414 | Alumni 2002 | $379.93 | $0.00 | $0.00 | $0.00 | $379.93 | $0.00 | $379.93 |
| 416 | Alumni 2004 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 417 | Alumni 2005 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 418 | Alumni 2006 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 419 | Alumni 2007 | $279.60 | $0.00 | $0.00 | $0.00 | $279.60 | $0.00 | $279.60 |
| 420 | Alumni 2008 | $114.25 | $0.00 | $0.00 | $0.00 | $114.25 | $0.00 | $114.25 |
| 421 | Alumni 2009 | $83.75 | $0.00 | $0.00 | $0.00 | $83.75 | $0.00 | $83.75 |
| 422 | Alumni 2010 | $545.28 | $0.00 | $0.00 | $0.00 | $545.28 | $0.00 | $545.28 |
| 423 | Alumni 2011 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 424 | Alumni 2012 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 426 | Alumni 2013 | $480.43 | $0.00 | $0.00 | $0.00 | $480.43 | $0.00 | $480.43 |
| 429 | Alumni 2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 430 | Alumni 2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 432 | Alumni 2016 | $1,610.82 | $0.00 | $0.00 | $0.00 | $1,610.82 | $0.00 | $1,610.82 |
| 434 | Alumni 2017 | $427.24 | $0.00 | $0.00 | $0.00 | $427.24 | $0.00 | $427.24 |
| 436 | Alumni 2018 | $847.27 | $0.00 | $0.00 | $0.00 | $847.27 | $0.00 | $847.27 |
| 438 | Alumni 2019 | $2,297.24 | $0.00 | $0.00 | $0.00 | $2,297.24 | $0.00 | $2,297.24 |
| 439 | Graduation 2028 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 440 | Alumni 2020 | $888.21 | $0.00 | $0.00 | $0.00 | $888.21 | $0.00 | $888.21 |
| 441 | Graduation 2029 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 442 | Sr. Class Grad. Donations | $2,600.59 | $0.00 | $0.00 | $0.00 | $2,600.59 | $0.00 | $2,600.59 |
| 443 | Alumni 2021 | $186.53 | $0.00 | $0.00 | $0.00 | $186.53 | $0.00 | $186.53 |
| 444 | Graduation 2030 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 445 | Graduation 2031 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 446 | Alumni 2022 | $44.14 | $0.00 | $0.00 | $0.00 | $44.14 | $0.00 | $44.14 |
| 447 | Alumni 2023 | $45.20 | $0.00 | $0.00 | $0.00 | $45.20 | $0.00 | $45.20 |
| 448 | Graduation 2032 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 449 | Alumni 2024 | $606.58 | $0.00 | $0.00 | $0.00 | $606.58 | $0.00 | $606.58 |
| 450 | Graduation 2033 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 451 | Graduation 2034 | $2,924.58 | $0.00 | $0.00 | $0.00 | $2,924.58 | $0.00 | $2,924.58 |
| 452 | Alumni 2026 | $134.25 | $0.00 | $0.00 | $0.00 | $134.25 | $0.00 | $134.25 |
| | **Group Total** | **$24,469.59** | **$0.00** | **$(93.81)** | **$0.00** | **$24,375.78** | **$0.00** | **$24,375.78** |
| **Acct Gr** | **0005** | | | | | | | |
| 501 | Cash Short-Over | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 502 | Reserve | $2,854.86 | $58.50 | $(223.50) | $0.00 | $2,689.86 | $0.00 | $2,689.86 |
| 504 | Interest | $435.97 | $0.07 | $0.00 | $0.00 | $436.04 | $0.00 | $436.04 |
| 505 | Cash Caps--Pepsi | $1,144.98 | $0.00 | $0.00 | $0.00 | $1,144.98 | $0.00 | $1,144.98 |
| 506 | Inv. Pool Interest | $19,656.91 | $329.60 | $0.00 | $0.00 | $19,986.51 | $0.00 | $19,986.51 |
| 507 | Sales Tax | $182.24 | $0.00 | $0.00 | $280.78 | $463.02 | $0.00 | $463.02 |
| | **Group Total** | **$24,274.96** | **$388.17** | **$(223.50)** | **$280.78** | **$24,720.41** | **$0.00** | **$24,720.41** |
| | **Activity Accounts Grand Total** | **$134,438.09** | **$8,101.28** | **$(8,270.19)** | **$0.00** | **$134,269.18** | **$0.00** | **$134,269.18** |

# HIGHLAND HIGH SCHOOL

## General Ledger Report

## Financial Report

**SEPTEMBER 2026 FSY 2026-2027**

| From Date: | 9/1/2026 |
|---|---|
| To Date: | 09/30/2026 |

| From Acct: | 1 |
|---|---|
| To Acct: | 999999 |

### GL Accounts

| GL Acct | | Begin Bal | Recpt / JV | Disb / JV | Transfers | End Bal | YTD Payables | Work Bal |
|---|---|---|---|---|---|---|---|---|
| 989 | Dragon Fly | $3,105.89 | $0.00 | $(2,121.00) | $2,000.00 | $2,984.89 | $0.00 | $2,984.89 |
| 990 | Petty Cash | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 991 | Cash On Hand | $0.00 | $8,101.28 | $0.00 | $(8,101.28) | $0.00 | $0.00 | $0.00 |
| 992 | Checking | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 993 | Savings | $101,160.24 | $0.00 | $0.00 | $329.60 | $101,489.84 | $0.00 | $101,489.84 |
| 994 | Investments | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 995 | Shares | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 996 | NSF Cks & Fees | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 997 | C.C.U. Checking | $29,979.75 | $0.00 | $(6,149.19) | $5,771.61 | $29,602.17 | $0.00 | $29,602.17 |
| 998 | C.C.U. Savings | $192.21 | $0.00 | $0.00 | $0.07 | $192.28 | $0.00 | $192.28 |
| 999 | RefPay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 9945 | EQUITY | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| | **General Ledger Grand Total** | **$134,438.09** | **$8,101.28** | **$(8,270.19)** | **$0.00** | **$134,269.18** | **$0.00** | **$134,269.18** |

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: _____ Date:___/___/___

Principal: _____ Date:___/___/___

# HIGHLAND HIGH SCHOOL

## General Ledger Report

## Year to Date and Current Month

## SEPTEMBER 2026 FSY 2026-2027

From Date: 9/1/2026
To Date: 9/30/2026 11:59

From Acct: 1
To Acct: 999999

| Act Acct | Account Name | Fiscal Year Begin Bal | Receipts/JV During Period | Receipts/JV YTD | Sub Total Col-1+3 | Disb/JV During Period | Disb/JV YTD | Net Transfers During Period | Net Transfers YTD | To Date End Bal |
|---|---|---|---|---|---|---|---|---|---|---|
| **Act Group** | **0002** | | | | | | | | | |
| 204 | Music | $764.21 | $0.00 | $0.00 | $764.21 | $0.00 | $65.00 | $0.00 | $0.00 | $699.21 |
| 205 | Student Council | $7,458.48 | $2,700.00 | $5,368.25 | $12,826.73 | $2,332.23 | $4,332.23 | $(81.79) | $(117.45) | $8,377.05 |
| 206 | Student Recognition Fund | $3,149.46 | $0.00 | $0.00 | $3,149.46 | $0.00 | $0.00 | $0.00 | $0.00 | $3,149.46 |
| 207 | Band Instrument Fees | $655.00 | $25.00 | $50.00 | $705.00 | $0.00 | $0.00 | $0.00 | $0.00 | $705.00 |
| 209 | Cashboxes | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $1,920.00 | $0.00 | $0.00 | $(1,920.00) |
| 210 | Events Passes | $141.51 | $1,330.00 | $2,130.00 | $2,271.51 | $0.00 | $0.00 | $(58.30) | $(103.58) | $2,167.93 |
| 211 | CORE Leadership | $230.59 | $0.00 | $0.00 | $230.59 | $0.00 | $0.00 | $0.00 | $0.00 | $230.59 |
| **SubTotals** | | **$12,399.25** | **$4,055.00** | **$7,548.25** | **$19,947.50** | **$2,332.23** | **$6,317.23** | **$(140.09)** | **$(221.03)** | **$13,409.24** |
| **Act Group** | **0003** | | | | | | | | | |
| 301 | Annual Staff | $879.62 | $497.25 | $1,414.00 | $2,293.62 | $259.31 | $259.31 | $10.05 | $(44.01) | $1,990.30 |
| 302 | Cheerleaders | $84.23 | $0.00 | $0.00 | $84.23 | $0.00 | $0.00 | $0.00 | $0.00 | $84.23 |
| 303 | Boys Basketball | $2,290.58 | $0.00 | $0.00 | $2,290.58 | $0.00 | $150.00 | $0.00 | $0.00 | $2,140.58 |
| 304 | Girls Basketball | $6,783.13 | $0.00 | $1,000.00 | $7,783.13 | $0.00 | $1,054.55 | $0.00 | $0.00 | $6,728.58 |
| 305 | B.P.A. | $3,753.03 | $0.00 | $0.00 | $3,753.03 | $0.00 | $0.00 | $0.00 | $0.00 | $3,753.03 |
| 306 | Honor Society | $899.54 | $80.00 | $140.00 | $1,039.54 | $0.00 | $0.00 | $0.00 | $0.00 | $1,039.54 |
| 307 | Uniforms | $2,776.73 | $103.29 | $147.16 | $2,923.89 | $1,360.22 | $1,510.22 | $(1.19) | $(22.19) | $1,391.48 |
| 308 | Football | $1,542.67 | $0.00 | $0.00 | $1,542.67 | $195.00 | $345.00 | $0.00 | $0.00 | $1,197.67 |
| 309 | Volleyball | $2,415.00 | $1,841.00 | $2,210.00 | $4,625.00 | $1,970.00 | $2,860.00 | $(93.70) | $(114.59) | $1,650.41 |
| 310 | At-Risk Fund | $11,408.44 | $58.32 | $58.32 | $11,466.76 | $470.65 | $470.65 | $0.00 | $0.00 | $10,996.11 |
| 311 | Track | $7,458.89 | $0.00 | $0.00 | $7,458.89 | $0.00 | $50.00 | $0.00 | $0.00 | $7,408.89 |
| 312 | Baseball | $574.22 | $0.00 | $0.00 | $574.22 | $0.00 | $150.00 | $0.00 | $0.00 | $424.22 |
| 313 | Spanish Club | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 314 | Softball | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $190.00 | $0.00 | $0.00 | $(190.00) |
| 315 | Elementary | $3,615.36 | $0.00 | $0.00 | $3,615.36 | $0.00 | $0.00 | $0.00 | $0.00 | $3,615.36 |
| 316 | JH Girls Basketball | $58.32 | $0.00 | $0.00 | $58.32 | $0.00 | $0.00 | $0.00 | $0.00 | $58.32 |
| 317 | JH Boys Basketball | $26.50 | $0.00 | $0.00 | $26.50 | $0.00 | $0.00 | $0.00 | $0.00 | $26.50 |
| 318 | JH Football | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 319 | JH Volleyball | $1,954.44 | $733.00 | $733.00 | $2,687.44 | $431.00 | $431.00 | $(41.50) | $(41.50) | $2,214.94 |
| 320 | JH Track | $515.45 | $0.00 | $0.00 | $515.45 | $0.00 | $0.00 | $0.00 | $0.00 | $515.45 |
| 321 | Pop Machines | $2,944.56 | $0.00 | $0.00 | $2,944.56 | $0.00 | $0.00 | $0.00 | $0.00 | $2,944.56 |
| 331 | Fine Arts Drama | $1,136.14 | $0.00 | $0.00 | $1,136.14 | $0.00 | $0.00 | $0.00 | $0.00 | $1,136.14 |
| 333 | Nerd Club | $2,705.09 | $0.00 | $0.00 | $2,705.09 | $0.00 | $0.00 | $0.00 | $0.00 | $2,705.09 |
| 334 | Concessions | $940.14 | $32.25 | $100.75 | $1,040.89 | $437.00 | $437.00 | $1.67 | $18.68 | $622.57 |
| 335 | FFA | $8,693.12 | $313.00 | $1,894.00 | $10,587.12 | $497.47 | $497.47 | $(16.02) | $(16.02) | $10,073.63 |
| 336 | Greenhouse Project | $1,245.10 | $0.00 | $0.00 | $1,245.10 | $0.00 | $0.00 | $0.00 | $0.00 | $1,245.10 |
| 338 | Elementary Library | $51.12 | $0.00 | $0.00 | $51.12 | $0.00 | $0.00 | $0.00 | $0.00 | $51.12 |
| 339 | Elementary Field Trips | $958.30 | $0.00 | $0.00 | $958.30 | $0.00 | $0.00 | $0.00 | $0.00 | $958.30 |
| 340 | Community Service | $144.03 | $0.00 | $0.00 | $144.03 | $0.00 | $0.00 | $0.00 | $0.00 | $144.03 |
| 342 | Wrestling | $1,010.61 | $0.00 | $0.00 | $1,010.61 | $0.00 | $0.00 | $0.00 | $0.00 | $1,010.61 |
| 343 | Cross Country | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 348 | Reader Board | $2,707.75 | $0.00 | $0.00 | $2,707.75 | $0.00 | $0.00 | $0.00 | $0.00 | $2,707.75 |
| 349 | Student Athlete Scholarsh | $50.00 | $0.00 | $0.00 | $50.00 | $0.00 | $0.00 | $0.00 | $0.00 | $50.00 |
| 351 | Shakespeare Performance | $800.00 | $0.00 | $0.00 | $800.00 | $0.00 | $0.00 | $0.00 | $0.00 | $800.00 |
| 353 | Secondary | $2,269.24 | $0.00 | $0.00 | $2,269.24 | $0.00 | $0.00 | $0.00 | $0.00 | $2,269.24 |
| **SubTotals** | | **$72,691.35** | **$3,658.11** | **$7,697.23** | **$80,388.58** | **$5,620.65** | **$8,405.20** | **$(140.69)** | **$(219.63)** | **$71,763.75** |
| **Act Group** | **0004** | | | | | | | | | |
| 401 | Senior Class | $134.25 | $0.00 | $545.00 | $679.25 | $93.81 | $93.81 | $0.00 | $1,280.08 | $1,865.52 |
| 402 | Junior Class | $1,436.69 | $0.00 | $0.00 | $1,436.69 | $0.00 | $0.00 | $0.00 | $(16.48) | $1,420.21 |
| 403 | Sophomore Class | $1,420.21 | $0.00 | $0.00 | $1,420.21 | $0.00 | $0.00 | $0.00 | $(968.33) | $451.88 |

# HIGHLAND HIGH SCHOOL

## General Ledger Report

## Year to Date and Current Month

## SEPTEMBER 2026 FSY 2026-2027

From Date: 9/1/2026
To Date: 9/30/2026 11:59

From Acct: 1
To Acct: 999999

| Act Acct | Account Name | Fiscal Year Begin Bal | Receipts/JV During Period | Receipts/JV YTD | Sub Total Col-1+3 | Disb/JV During Period | Disb/JV YTD | Net Transfers During Period | Net Transfers YTD | To Date End Bal |
|---|---|---|---|---|---|---|---|---|---|---|
| 404 | Freshmen Class | $451.88 | $0.00 | $0.00 | $451.88 | $0.00 | $0.00 | $0.00 | $478.78 | $930.66 |
| 405 | 8th Graders | $930.66 | $0.00 | $0.00 | $930.66 | $0.00 | $0.00 | $0.00 | $1,766.21 | $2,696.87 |
| 406 | 7th Graders | $2,696.87 | $0.00 | $0.00 | $2,696.87 | $0.00 | $0.00 | $0.00 | $(1,692.54) | $1,004.33 |
| 409 | 6th Graders | $1,004.33 | $0.00 | $0.00 | $1,004.33 | $0.00 | $0.00 | $0.00 | $218.09 | $1,222.42 |
| 410 | Alumni 1998 | $9.26 | $0.00 | $0.00 | $9.26 | $0.00 | $0.00 | $0.00 | $0.00 | $9.26 |
| 413 | Alumni 2001 | $278.74 | $0.00 | $0.00 | $278.74 | $0.00 | $0.00 | $0.00 | $0.00 | $278.74 |
| 414 | Alumni 2002 | $379.93 | $0.00 | $0.00 | $379.93 | $0.00 | $0.00 | $0.00 | $0.00 | $379.93 |
| 416 | Alumni 2004 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 417 | Alumni 2005 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 418 | Alumni 2006 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 419 | Alumni 2007 | $279.60 | $0.00 | $0.00 | $279.60 | $0.00 | $0.00 | $0.00 | $0.00 | $279.60 |
| 420 | Alumni 2008 | $114.25 | $0.00 | $0.00 | $114.25 | $0.00 | $0.00 | $0.00 | $0.00 | $114.25 |
| 421 | Alumni 2009 | $83.75 | $0.00 | $0.00 | $83.75 | $0.00 | $0.00 | $0.00 | $0.00 | $83.75 |
| 422 | Alumni 2010 | $545.28 | $0.00 | $0.00 | $545.28 | $0.00 | $0.00 | $0.00 | $0.00 | $545.28 |
| 423 | Alumni 2011 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 424 | Alumni 2012 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 426 | Alumni 2013 | $480.43 | $0.00 | $0.00 | $480.43 | $0.00 | $0.00 | $0.00 | $0.00 | $480.43 |
| 429 | Alumni 2014 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 430 | Alumni 2015 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 432 | Alumni 2016 | $1,610.82 | $0.00 | $0.00 | $1,610.82 | $0.00 | $0.00 | $0.00 | $0.00 | $1,610.82 |
| 434 | Alumni 2017 | $427.24 | $0.00 | $0.00 | $427.24 | $0.00 | $0.00 | $0.00 | $0.00 | $427.24 |
| 436 | Alumni 2018 | $847.27 | $0.00 | $0.00 | $847.27 | $0.00 | $0.00 | $0.00 | $0.00 | $847.27 |
| 438 | Alumni 2019 | $2,297.24 | $0.00 | $0.00 | $2,297.24 | $0.00 | $0.00 | $0.00 | $0.00 | $2,297.24 |
| 439 | Graduation 2028 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 440 | Alumni 2020 | $888.21 | $0.00 | $0.00 | $888.21 | $0.00 | $0.00 | $0.00 | $0.00 | $888.21 |
| 441 | Graduation 2029 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 442 | Sr. Class Grad. Donations | $2,600.59 | $0.00 | $0.00 | $2,600.59 | $0.00 | $0.00 | $0.00 | $0.00 | $2,600.59 |
| 443 | Alumni 2021 | $186.53 | $0.00 | $0.00 | $186.53 | $0.00 | $0.00 | $0.00 | $0.00 | $186.53 |
| 444 | Graduation 2030 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 445 | Graduation 2031 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 446 | Alumni 2022 | $44.14 | $0.00 | $0.00 | $44.14 | $0.00 | $0.00 | $0.00 | $0.00 | $44.14 |
| 447 | Alumni 2023 | $45.20 | $0.00 | $0.00 | $45.20 | $0.00 | $0.00 | $0.00 | $0.00 | $45.20 |
| 448 | Graduation 2032 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 449 | Alumni 2024 | $606.58 | $0.00 | $0.00 | $606.58 | $0.00 | $0.00 | $0.00 | $0.00 | $606.58 |
| 450 | Graduation 2033 | $1,222.42 | $0.00 | $0.00 | $1,222.42 | $0.00 | $0.00 | $0.00 | $(1,222.42) | $0.00 |
| 451 | Graduation 2034 | $2,924.58 | $0.00 | $0.00 | $2,924.58 | $0.00 | $0.00 | $0.00 | $0.00 | $2,924.58 |
| 452 | Alumni 2026 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $134.25 | $134.25 |
| **SubTotals** | | **$23,946.95** | **$0.00** | **$545.00** | **$24,491.95** | **$93.81** | **$93.81** | **$0.00** | **$(22.36)** | **$24,375.78** |
| **Act Group** | **0005** | | | | | | | | | |
| 501 | Cash Short-Over | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 502 | Reserve | $3,089.86 | $58.50 | $1,414.15 | $4,504.01 | $223.50 | $1,814.15 | $0.00 | $0.00 | $2,689.86 |
| 504 | Interest | $435.81 | $0.07 | $0.23 | $436.04 | $0.00 | $0.00 | $0.00 | $0.00 | $436.04 |
| 505 | Cash Caps--Pepsi | $1,144.98 | $0.00 | $0.00 | $1,144.98 | $0.00 | $0.00 | $0.00 | $0.00 | $1,144.98 |
| 506 | Inv. Pool Interest | $19,013.06 | $329.60 | $973.45 | $19,986.51 | $0.00 | $0.00 | $0.00 | $0.00 | $19,986.51 |
| 507 | Sales Tax | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $280.78 | $463.02 | $463.02 |
| **SubTotals** | | **$23,683.71** | **$388.17** | **$2,387.83** | **$26,071.54** | **$223.50** | **$1,814.15** | **$280.78** | **$463.02** | **$24,720.41** |
| **Act Acct Grand Total** | | **$132,721.26** | **$8,101.28** | **$18,178.31** | **$150,899.57** | **$8,270.19** | **$16,630.39** | **$0.00** | **$0.00** | **$134,269.18** |

**HIGHLAND HIGH SCHOOL**

**General Ledger Report**

**Year to Date and Current Month**

**SEPTEMBER 2026 FSY 2026-2027**

| | |
|---|---|
| **From Date:** | 9/1/2026 |
| **To Date:** | 9/30/2026 11:59: |

| | |
|---|---|
| **From Acct:** | 1 |
| **To Acct:** | 999999 |

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: _____ Date:___/___/___

Principal: _____ Date:___/___/___

# HIGHLAND HIGH SCHOOL

## General Ledger Report

## Year to Date and Current Month

## SEPTEMBER 2026 FSY 2026-2027

| | |
|---|---|
| From Date: | 9/1/2026 |
| To Date: | 9/30/2026 11:59: |

| | |
|---|---|
| From Acct: | 1 |
| To Acct: | 999999 |

| GL Acct | Account Name | Beg. Balance | --------Receipts/JV-------- During Period | YTD | Sub Total Col-1+3 | -----Disb/JV----- During Period | YTD | -----Net Transfers----- During Period | YTD | To Date End Bal |
|---|---|---|---|---|---|---|---|---|---|---|
| 990 | Petty Cash | **$0.00** | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 991 | Cash On Hand | **$0.00** | $8,101.28 | $18,178.31 | $18,178.31 | $0.00 | $0.00 | $(8,101.28) | ($18,178.31) | $0.00 |
| 992 | Checking | **$0.00** | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 993 | Savings | **$100,516.39** | $0.00 | $0.00 | $100,516.39 | $0.00 | $0.00 | $329.60 | $973.45 | $101,489.84 |
| 994 | Investments | **$0.00** | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 995 | Shares | **$0.00** | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 996 | NSF Cks & Fees | **$0.00** | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 997 | C.C.U. Checking | **$30,606.93** | $0.00 | $0.00 | $30,606.93 | $6,149.19 | $14,209.39 | $5,771.61 | $13,204.63 | $29,602.17 |
| 998 | C.C.U. Savings | **$192.05** | $0.00 | $0.00 | $192.05 | $0.00 | $0.00 | $0.07 | $0.23 | $192.28 |
| 999 | RefPay | **$0.00** | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 9,945 | EQUITY | **$0.00** | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 989 | Dragon Fly | **$1,405.89** | $0.00 | $0.00 | $1,405.89 | $2,121.00 | $2,421.00 | $2,000.00 | $4,000.00 | $2,984.89 |
| **GL Grand Total** | | **$132,721.26** | **$8,101.28** | **$18,178.31** | **$150,899.57** | **$8,270.19** | **$16,630.39** | **$0.00** | **$0.00** | **$134,269.18** |

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: _____ Date:___/___/___

Principal: _____ Date:___/___/___

**HIGHLAND HIGH SCHOOL**
**List of Outstanding Checks**
**Thru - 09/30/2026**
**SEPTEMBER 2026 FSY 2026-2027**

| Check | Check Date | Amount | Payee | GL Acct. | GL Acct. Name |
|---|---|---|---|---|---|
| 2610 | 04/01/2026 | $50.00 | CORKY FAZIO | 997 | C.C.U. Checking |
| 2684 | 08/31/2026 | $200.00 | GENESEE HIGH SCHOOL | 997 | C.C.U. Checking |
| 2704 | 09/29/2026 | $147.77 | AMAZON CAPITAL SERVICES | 997 | C.C.U. Checking |

**Total Outstanding Checks** **$397.77**

# HIGHLAND HIGH SCHOOL

## Bank Reconciliation Report

### Checking Account

### 997



Date From 9/1/2026
Date to 09/30/2026

| | |
|---|---|
| Ending Balance on Statement Dated : 09/30/2026 | $29,606.19 |
| Outstanding Deposits (Bank Deposits) -> + | $393.75 |
| Less Outstanding Checks: | $397.77 |
| Cash Balance as of : 09/30/2026 | $29,602.17 *** |

| | |
|---|---|
| Cash Balance for Checking as of 9/1/2026 | $29,979.75 |
| Add: Total Deposits (Bank Deposits): | $6,101.28 |
| Less: Total Checks and Withdrawals: | ($6,478.86) |
| Computer Cash Balance as of : 09/30/2026 | $29,602.17 *** |

### Summary of Asset Accounts

| GI Acct | Account Name | Begin Bal | Recpt/JV | Disb/JV | Transfer | End Bal. |
|---|---|---|---|---|---|---|
| 989 | Dragon Fly | $3,105.89 | $0.00 | ($2,121.00) | $2,000.00 | $2,984.89 |
| 990 | Petty Cash | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 991 | Cash On Hand | $0.00 | $8,101.28 | $0.00 | ($8,101.28) | $0.00 |
| 992 | Checking | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 993 | Savings | $101,160.24 | $0.00 | $0.00 | $329.60 | $101,489.84 |
| 994 | Investments | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 995 | Shares | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 996 | NSF Cks & Fees | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 997 | C.C.U. Checking | $29,979.75 | $0.00 | ($6,149.19) | $5,771.61 | $29,602.17 *** |
| 998 | C.C.U. Savings | $192.21 | $0.00 | $0.00 | $0.07 | $192.28 |
| 999 | RefPay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 9945 | EQUITY | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| **Grand Total** | | **$134,438.09** | **$8,101.28** | **($8,270.19)** | **$0.00** | **$134,269.18** |

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: _____ Date:___/___/__

Principal: _____ Date:___/___/___

***** Entries Must Match**

# HIGHLAND HIGH SCHOOL
## School Activity Fund
## Financial Report
### SEPTEMBER 2026 FSY 2026-2027



| | |
|---|---|
| **From Date:** | 9/1/2026 |
| **To Date:** | 09/30/2026 |

| | Beg. Bal. | Recpt/JV | Disb/JV | Trans In. | Trans Out. | End. Bal | |
|---|---|---|---|---|---|---|---|
| 989 Dragon Fly | $3,105.89 | $0.00 | $(2,121.00) | $2,000.00 | $0.00 | $2,984.89 | |
| 990 Petty Cash | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 991 Cash On Hand | $0.00 | $8,101.28 | $0.00 | $0.00 | ($8,101.28) | $0.00 | |
| 992 Checking | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 993 Savings | $101,160.24 | $0.00 | $0.00 | $329.60 | $0.00 | $101,489.84 | |
| 994 Investments | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 995 Shares | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 996 NSF Cks & Fees | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| * 997 C.C.U. Checking | $29,979.75 | $0.00 | $(6,149.19) | $6,101.28 | ($329.67) | $29,602.17 | |
| 998 C.C.U. Savings | $192.21 | $0.00 | $0.00 | $0.07 | $0.00 | $192.28 | |
| 999 RefPay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 9945 EQUITY | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| | **$134,438.09** | **$8,101.28** | **$(8,270.19)** | **$8,430.95** | **($8,430.95)** | **$134,269.18** | * |

| | | | |
|---|---|---|---|
| Beginning Ledger Balance: | $134,438.09 | Balance per Bank Statement: | $29,606.19 |
| Add: Receipts + Transfer In: | $16,532.23 | Ending Balance Other GL Accounts: | $104,667.01 |
| Sub-Total: | **$150,970.32** | Add: Deposits in Transit: | $393.75 |
| | | Sub Total: | **$134,666.95** |
| Less: Expenditures + Trans Out | ($16,701.14) | Less Outstanding Checks | $397.77 |
| **Ending Ledger Balance *** | **$134,269.18** | **Actual Cash Balance *** | **$134,269.18** |

*** These three numbers must agree.**

The above information is a true statement of the financial condition of the various activity accounts of this school.

Principal

Central Fund Treasurer

Date

Date

# Personnel Report
October 12, 2026

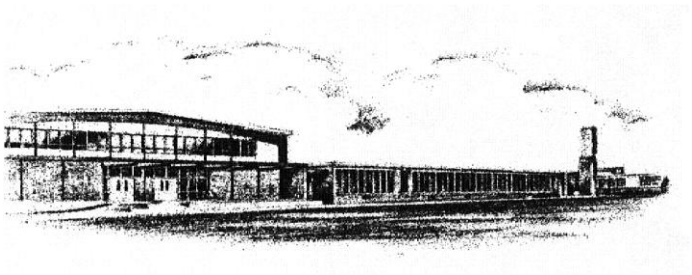
Classified

Hire

Monty Moddrell – JV Boys Basketball

Resignation

Shannan Randall – Office Manager




# Highland School District No. 305

112 Boulevard Ave
Craigmont, Idaho 83523-0130
Phone 208-924-5211 FAX 208-924-5614

**Tana Kellogg**
**Superintendent**
**Athletic Director**

**Becky Finnell**
**K-12 Principal**

**Nathan Weeks**
**Business Manager**

**Shannan Randall**
**Office Manager**
**Registrar**


## Superintendent Update
October 8, 2026

- Meetings
  - Idaho Superintendent Network
  - Idaho School District Council
  - Executive Team
  - State Wide Professional Development

- I attended the Idaho Superintendent Network in Boise on Monday and Tuesday. This is an opportunity for Superintendents from across the state to meet to discuss topics that are important to Idaho School Districts.
  - Brennan Summers, Chief Government Affairs Officer at the Department of Education shared information with us on how we can inform and influence education policy. He provided practical strategies for building relationships with legislators, communicating our district's story, and making our voices heard at the Statehouse. One of the important things he discussed was meeting with legislators regularly and talking to them about more than just education related items. Region II is planning to invite legislators to meet with us for lunch monthly after our superintendent meetings. We have reached out to them and several have accepted the invitation to meet with us.
  - Post Falls School District shared some strategies and practices they are using to increase their early literacy scores. They have two of the top IRI performing schools in the state and have relatively high populations of economically disadvantaged students. They changed some systems and processes that support both teachers and students.
  - The Albertsons Foundation paid for three Idaho Schools, one from region 5, region 3, and region 2 to participate in a program called Building Assets Reducing Risks (BARR). The program focuses on building relationships between staff/staff, staff/students, students/students. This program has been in place for more than 25 years. Their data indicates implementing this program helps to increase testing results, attendance, and graduation rates. It appears to be a good program, but the cost of $60,000/year for three years is prohibitive.
  - Alica Holthaus Deputy Superintendent, Department of Education spoke on strategic planning. The framework from the state for the new strategic plan. This keeps districts from chasing one urgent issue or another instead of focusing on long-term improvement. This should help us identify strengths and growth opportunities for the district.
  - There was a session on the future of IRI scores and the transition from norm referenced results – based on scores of peers, to criterion referenced results – based on a fixed set of standards or learning goals. This change will take place at the end of this year.
  - Jacque Hyatt, Director of Special Education, Department of Education spoke about the continuum of responses to student behavior, prevention, early intervention, individualized supports, consequences, reentry, and removal when necessary. How using these responses can help us be more successful when addressing the needs of special education students.

- Superintendent Critchfield spoke to us about her proposed budget and her goals for the legislative session. One of her big goals is to work on changing the funding formula. She believes this will be a multi-year process, introducing some new things and removing some old ones over time.
- Will Goodman from Boise School District gave a presentation about the impact screen time has on students. He discussed the importance of districts determining whether the technology they are using is fostering deeper learning, improving instruction, and supporting positive student outcomes or if it is just creating an illusion of engagement. Also monitoring the amount of time students are on devices based on their age.
- Lewiston shared their Lessons in Early Literacy Success. They shared some of their instructional practices, systems and strategies that contribute to their sustained literacy growth. I believe this is something we could have our teachers observe since they are close to our district.
- There is a new Education Freedom Tax Credit program that came about because of the One Big Beautiful Bill. This is something that will be going into effect after the first of January. It allows local community members and businesses donate to a Scholarship Granting Organization (SGO) and deduct the amount they donate, up to $1,700/person, $3,400/couple from their federal tax bill. The money can be donated to the SGO for a specific school or district. More information will be coming out after the beginning of the year.

- The Executive Team met and talked about Initial baseline assessment results – What are we noticing? How are we addressing needs? Professional Learning Teams and the support needed to ensure they are effective. How we are addressing the needs of our students with low test scores, and low grades.
- The State Department of Education is providing statewide PD on October 9. There are two tracks, one on difficult behavior and one on AI. Everyone will attend each of the sessions for half-a-day. Our PD will be in Moscow.

Athletics

HS Volleyball vs Genesee Tuesday – Thursday @ Deary

HS Football – vs Genesee @ Clarkston 6:00

JH volleyball Tuesday @ Orofino – Wednesday vs CV

JH football vs Timberline Thursday

*All JH games start at 4:30

Going forward

Board policies
Student data

If you have any questions, please feel free to contact me.

*Just a reminder – if you aren't going to be able to attend a meeting please email or text Nathan nweeks@sd305.org so he knows who to expect.

Thank you

**Board Policy 7403: Procurement of Goods and Services for School Meal Programs** **Status:** FIRST READING

**Original Adopted Date:**

**[REQUIRED POLICY: A law or administrative rule requires districts to have a policy on at least one of the topics addressed here.]**

When making purchases related to the District federally funded school breakfast and lunch programs, the District shall adhere to the following requirements in addition to any more restrictive requirements imposed by other applicable policies.

All contractors under these programs shall be in conformance with the applicable portions of the District's agreement under the Child Nutrition Programs. The contractor will conduct program operations in accordance with 7 CFR Parts 210, 7 CFR 215, 7 CFR 220, 7 CFR 225, 7 CFR 226 and 7 CFR 250. All contracts with food service management companies shall include all items required per the State Department of Education. More information on these is available from the State Department of Education's Child Nutrition Programs Department.

**[The Superintendent OR OTHER POSITION]** shall be responsible for determining the procurement needs of the District's nutrition programs, forecasting the amounts to be purchased, ensuring the applicable procurement method is used, and for overseeing such procurement. They shall also be responsible for notifying vendors in writing that their bid, proposal, or quote has or has not been accepted.

Discounts and Rebates

All contractors shall fully disclose all discounts, rebates, allowances, and incentives received from their suppliers. The contractor shall return to the District the full amount of any such discounts, rebates, or credits received for any purchase made on behalf of the District. The contractor must individually identify the amount and nature of each of these on bills and invoices presented to the District for payment. The District shall also not make any payment from this account to a contractor that would result in the contractor receiving payment that exceeds their actual, next allowable costs.

The District shall not make any expenditure from its nonprofit food service account for any cost resulting from a cost-reimbursable contract that fails to meet this requirement and any other requirements laid out in 2 CFR 200 and 7 CFR 210.21.

Micro Purchases ($15,000 or Less)

The District shall, to the extent practicable, distribute micro purchases equitably among qualified suppliers. Micro purchases may be awarded without soliciting competitive quotes if the District considers the price to be reasonable. The District shall maintain evidence of this reasonableness with the records of any such purchase.

Small Purchase Procedures ($15,000 to $100,000)

Before making a small purchase, the District shall obtain quotes from vendors. When possible, three quotes should be obtained, and in all cases at least two quotes will be obtained. These quotes may be provided verbally and shall be documented by the District.

Informal Bidding ($100,000 to $250,000)

The District shall issue a written request for bids for any purchase subject to semi-formal bidding requirements. This request describing the goods or services desired shall be provided to at least three vendors. Unless there is an emergency, the District shall grant the vendors three days to provide a written response. In all cases, the vendors shall have one day to submit any objections.

Formal Bidding ($250,000 or More)

At least two weeks before the bid opening, the District shall publish notice of the request for bids. The District shall make bid specifications available upon request and will accept written objections. The District may, at its discretion, request a security or bond from vendors submitting bids.

All bids shall be publicly opened at the time and place prescribed in the invitation for bids.

The purchase shall be made pursuant to an open competitive sealed bid process. The procurement shall be made from the qualified bidder submitting the lowest bid price complying with bidding procedures and meeting the specifications for the goods and/or services sought to be procured.

The contract shall be:

1. A firm fixed price contract and may specify a lump sum or a per-unit price;
2. A cost-reimbursable contract; or
3. Established by line item bidding.

The District may reject any bid if there is a sound and documented reason to do so.

USDA Non-Discrimination Statement

In accordance with federal civil rights law and USDA civil rights regulations and policies, the District, as an institution participating in or administering USDA programs, is prohibited from discriminating based on race, color, national origin, religion, sex, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the District or the State Department of Education or contact USDA through the Telecommunications Relay Service at 711 (voice and TTY). Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at How to File a Program Discrimination Complaint and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

Mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Mail Stop 9410, Washington, D.C. 20250-9410;
Fax: (202) 690-7442; or
Email: program.intake@usda.gov.

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| **Legal References** | **Description** |
|---|---|
| 2 CFR § 200.319 | Competition |
| 2 CFR § 200.320(a) and (b) | Informal Procurement Methods for Small Purchases, et seq. |
| 2 CFR 200 | Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards |
| 2 CFR 200.214 | Suspension and Debarment |
| 47 CFR § 54.520(c)(1)(i ) | Implementing CIPA: Certifications Required Under 47 USC 254(h) and (l) |
| 7 CFR 210.21 | Procurement |
| 7 CFR 215 | Special Milk Program for Children |
| 7 CFR 220 | School Breakfast Program |
| 7 CFR 225 | Summer Food Service Program |
| 7 CFR 226 | Child And Adult Care Food Program |
| 7 CFR 250 | Donation of Foods for Use in the United States, its Territories and Possessions and Areas Under its Jurisdiction |
| Food and Nutrition Service | FNS Nondiscrimination Statements (NDS) |
| IC § 67-2806 | Procuring Services or Personal Property |

| **Other References** | **Description** |
|---|---|
| ISBA Policy Services | https://www.idsba.org/member-services/policy/ |

**Procedure 7400-P(4): Miscellaneous Procurement Standards - General Procurement Standards for Federal Awards** **Status:** FIRST READING

**Original Adopted Date:**

**[REQUIRED ITEM: A law or administrative rule requires boards to have a policy on at least one of the topics addressed here.]**

Contractor Oversight

The District shall maintain oversight to ensure that its contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

Substitutions and Deviations

Any time an accepted item is not available, the Superintendent or their designee will select an acceptable alternate. The contractor must inform the Superintendent or their designee when such an item is not available by **[LENGTH OF TIME]** before delivery of the item is expected. In the event a non-domestic agricultural product is to be provided to the District, the contractor must obtain written approval of the product in advance. The Superintendent or their designee must comply with the Buy American Provision.

Conflict of Interest

The following standards of conduct define conflicts of interest and govern the performance of employees engaged in the selection, award, and administration of contracts:

1. No District employee, officer, agent or board member may participate in the selection, award, or administration of a contract supported by a federal award if they have a real or apparent conflict of interest. Such a conflict of interest is present when the employee, officer, or agent, any member of their immediate family, their partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm or person considered for a contract.

2. District officers, employees, and agents of the non-federal entity must neither solicit nor accept gratuities, favors, nor any service or item exceeding $50 in value from any contractor or subcontractor. Any District employee, who solicits any gift, or who accepts an unsolicited gift with a value exceeding $50, shall be subject to disciplinary action up to and including termination. Any District officer or agent found to have violated these standards shall be immediately terminated or separated from District service.

3. Any subrecipient of the District that is not a state, local government or Indian tribe shall also maintain written standards of conduct covering organizational conflicts of interest. For the purposes of this policy, organizational conflicts of interest are when a recipient or subrecipient is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization due to relationships with a parent company, affiliate, or subsidiary organization.

Efficient Purchases

The District shall use all resources and assets effectively and efficiently. Accordingly, prior to any purchase request, the requestor shall evaluate the need for the item, and shall ensure that the acquisition of unnecessary or duplicative items is avoided. In addition to the previous requirements, whenever feasible, consideration should be given to consolidating or breaking out procurements to obtain a more economical

purchase. Finally, where appropriate, an analysis will be made of lease versus purchase alternatives, and any similar analysis of alternatives to determine the most economical approach.

1. To foster greater economy and efficiency, and in accordance with efforts to promote cost-effective use of shared services across the federal government, the District shall endeavor to enter into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services.

2. The District shall endeavor to use federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

3. The District shall endeavor to use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to ensure that its essential function is provided at the overall lower cost.

4. The District shall award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration shall be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
5. The District may use time and material type contracts only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and material type contract means a contract whose cost to the District is the sum of:

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

    This formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract shall set a ceiling price that the contractor exceeds at its own risk. Further, the District shall assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

7. The District alone shall be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law shall be referred to the local, state, or federal authority that has proper jurisdiction.

<u>Recordkeeping</u>

The District shall retain all books, records and other documents related to any contract agreement for three years after final payment, and the contractor shall also be required to retain such records during that time. During that period, such records shall be provided in full upon request to the District, the State Department of Education, or to USDA auditors. The documents to be retained by the District shall include at least the following:

1. A written rationale for the method of procurement;
2. A copy of the original solicitation;
3. The selection of contract type;
4. The bidding and negotiation history and working papers;
5. Contractor selection or rejection and the basis for contractor selection;
6. Approval from the State agency to support a lack of competition when competitive bids or offers are not obtained;

7. The basis for award cost or price;
8. The terms and conditions of the contract;
9. Any changes to the contract and negotiation history;
10. Billing and payment records;
11. A history of any contractor claims;
12. A history of any contractor breaches;
13. A record of the date, time, and location of the public opening of any bids or proposals;
14. Copies of all letters informing parties that submitted bids or proposals that the contract has or has not been awarded to them; and
15. Copies of any advertisements for solicitations of goods or services.

All invitations for bids, requests for proposals, and requests for quotations shall also be signed by the authorized purchaser and kept with appropriate documentation. The authorized purchaser shall be the **[POSITION]**.

The **[POSITION]** shall maintain records of all non-competitive negotiation purchases, including at least the following:

1. The name of the item purchased;
2. The dollar amount;
3. The vendor or contractor, and
4. The reason non-competitive procurement was used.

Termination for Cause or Convenience

For all contracts over $10,000 the District shall include a description of how the contract can be terminated for cause or convenience and the basis for settlement when such termination occurs.

Price Adjustment

The District shall contemplate not only the need for including an economic price adjustment clause (sometimes referred to as an escalator) in their contracts, but also to carefully enforce the terms of the clause and demand price reductions when appropriate.

If the following conditions are met, a contract with an economic price adjustment is appropriate and the District may, at its own discretion, include an economic price adjustment clause—or escalator—in their contracts:

1. Contract performance will or may cover an extended period of time;
2. There is serious doubt about the stability of market conditions during the period of the contract;
3. Adjustment standards or indices agreed to are based on contingencies outside the contractor's control; and
4. Contingencies, such as increases in labor costs, that would otherwise be included in the contract price can be identified and covered separately in the contract.

The escalator shall be tied to an appropriate standard or cost index, which shall be noted in the original solicitation of bids as well as the contract documents.

The District shall monitor any elevators included in their contracts to ensure the price is decreased if appropriate and shall respond to contractor notice of warranted price increases.

Construction Contracts ($2,000 or More)

Contractors for any construction contract of $2,000 or more shall comply with the Davis-Bacon Act and its related administrative rules set out in 29 CFR Part 5. This includes requirements related to contract

language, wages, and fringe benefits.

Byrd Anti-Lobbying Certificate ($100,000 or More)

Any contractor providing a bid on a contract of $100,000 or more shall file a Byrd anti-lobbying certificate verifying to the District that they will not and have not used federal funds to pay a person or organization to influence or attempt to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C. 1352. The contractor shall disclose any lobbying they have engaged in in connection with obtaining any Federal award using non-federal funds. The District shall relay these disclosures to the State Department of Education.

Clean Air Act Requirements ($150,000 or More)

Contractors shall comply with all applicable standards, orders, and requirements issued under Section 306 of the Clean Air Act, Section 508 of the Clean Water Act, Executive Order 11738, and Environmental Protection Agency regulations that prohibit the use of facilities on the EPA's list of Violating Facilities, unless the applicable contract, grant, or loan is exempt from these requirements. The District shall report any known violation of this requirement to the State Department of Education and the USEPA Assistance Administrator for Enforcement.

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| **Legal References** | **Description** |
|---|---|
| 2 CFR § 200.317 | Procurement by States and Indian Tribes |
| 2 CFR § 200.318 | General Procurement Standards |
| 2 CFR § 200.320 | Procurement Methods |
| 2 CFR § 200.334 | Record Retention Requirements |
| 2 CFR 200.320(b)(1)(2) | Formal Procurement Methods |
| 2 CFR 200.520 | Criteria for a Low-Risk Auditee |
| 2 CFR Appendix II of Part 200 | Contract Provisions for Non-Federal Entity Contracts Under Federal Awards |
| 2 CFR Appendix Part 200 | Contract Provisions for Non-Federal Entity Contracts Under Federal Awards |
| 29 CFR PART 5 | Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction (Also Labor Standards Provisions Applicable to Nonconstruction Contracts Subject to the Contract Work Hours and Safety Standards Act |
| 31 USC 1352 | Limitation on Use of Appropriated Funds to Influence Certain Federal Contracting and Financial Transactions |

| | |
|---|---|
| 7 CFR 210.23(c) | Retention of Records |
| 7 CFR 225.15(c) | Records and Claims |
| 7 CFR 226.15(e) | Recordkeeping |
| 7 CFR 250.54 | Recordkeeping and Reviews |
| Executive Order 11738 | Providing for Administration of the Clean Air Act and the Federal Water Pollution Control Act with Respect to Federal Contracts, Grants, or Loans |
| Food and Nutrition Service | Economic Price Adjustments in Vendor Contracts |
| IC § 18-1351 | Bribery and Corrupt Practices – Definitions |
| IC § 33-316 | Cooperative Contracts to Employ Specialized Personnel and/or Purchase Materials |
| Section 306 | Clean Air Act |
| Section 508 | Clean Water Act |

| **Other References** | **Description** |
|---|---|
| ISBA Policy Services | https://www.idsba.org/member-services/policy/ |

**Cross References**

| **Code** | **Description** |
|---|---|
| 7218 | Federal Grant Financial Management System |
| 7235 | Fiscal Accountability and Federal Grant Funds |
| 7235-P(1) | Fiscal Accountability and Federal Grant Funds - Written Compensation Procedure (Time and Effort) |
| 7235-PF(1) | Fiscal Accountability and Federal Grant Funds - Personnel Activity Report |
| 7235-PF(2) | Fiscal Accountability and Federal Grant Funds - Single Federal Award or Cost Objective |
| 7235-F(1) | Fiscal Accountability and Federal Grant Funds - Federal Funds Semi-Annual Certification Form |
| 7235-F(2) | Fiscal Accountability and Federal Grant Funds - Personnel Activity Report |
| 7235-F(3) | Fiscal Accountability and Federal Grant Funds - Multiple Cost Objective Time and Effort Certification |
| 7237 | Retention of Records Relating to Federal Grants |
| 7320 | Allowable Uses for Grant Funds |
| 7320-P(1) | Allowable Uses for Grant Funds - Determining Necessity and Reasonableness of Expenses |
| 7320-P(2) | Allowable Uses for Grant Funds - Selected Items of Cost |
| 7405 | Public Works Contracting and Procurement |
| 7405-P(1) | Public Works Contracting and Procurement - Procuring Public |

Works, Services, and Personal Property
7408 Entering into Professional Service Contracts
7410 Petty Cash Funds
7420 Personal Reimbursements

**Procedure 7400-P(3): Miscellaneous Procurement Standards - Requirements and Restrictions for Procurement Under a Federal Award - Competition** **Status:** FIRST READING

**Original Adopted Date:**

**[REQUIRED POLICY: A law or administrative rule requires boards to have a policy on at least one of the topics addressed here.]**

The following shall be required in the case of procurement under a federal grant to ensure adequate competition.

Geographical Preferences Prohibited

The District shall conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. When contracting for architectural and engineering services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

Buy American and School Meals

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

For the purposes of this procedure, "domestic commodity or product" shall mean:

1. An agricultural commodity that is produced in the United States; and
2. A food product that is processed in the United States substantially using agricultural commodities that are produced in the United States.

Additionally, the District shall require school meal program suppliers to attest that their final food products are either 100% domestic commodities or a food product containing over 51% domestic food components, by weight or volume.

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

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

When such an exception is made, the Superintendent or their designee shall document such exceptions. Non-domestic food purchases shall not exceed the limits set in 7 CFR 210.21(d)(5).

The District shall include language requiring the purchase of foods that meet these Buy American requirements in all procurement procedures, solicitations, and contracts.

Prequalified Lists

The District shall ensure that all prequalified lists of persons, firms, or products which are used in acquiring

goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the District shall not preclude potential bidders from qualifying during the solicitation period.

Solicitation Language

The District shall ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers shall be clearly stated; and identify all requirements which the offers must fulfill and all other factors to be used in evaluating bids or proposals.

Contracting with Small and Minority Businesses and Women's Business Enterprises

When soliciting goods and services on projects that will use federal funds, the District shall comply with the following requirements for the purpose of ensuring small business, minority-owned businesses and women's business enterprises are to be used whenever possible:

1. Place qualified small and minority businesses and women's business enterprises on its solicitation lists;

2. Assure that small and minority businesses, and women's business enterprises are solicited and notified whenever they are potential sources of the needed goods or services;

3. Divide the total requirements of a project, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;

4. Establish reasonable delivery schedules, where the project requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;

5. Consult the services, assistance, and information, as appropriate, of qualified organizations such as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and

6. Require a project's prime contractor, if subcontracts are to be let, to take the affirmative steps listed in the numbered list above.

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|---|---|
| 2 CFR § 200.317 | Procurement by States and Indian Tribes |
| 2 CFR § 200.318 | General Procurement Standards |
| 2 CFR § 200.320 | Procurement Methods |
| 2 CFR § 200.334 | Record Retention Requirements |
| 2 CFR 200.320(b)(1)(2) | Formal Procurement Methods |
| 2 CFR 200.520 | Criteria for a Low-Risk Auditee |
| 2 CFR Appendix II of Part 200 | Contract Provisions for Non-Federal Entity Contracts Under Federal Awards |
| 2 CFR Appendix Part 200 | Contract Provisions for Non-Federal Entity Contracts Under Federal Awards |
| 29 CFR PART 5 | Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction (Also Labor Standards Provisions Applicable to Nonconstruction Contracts Subject to the Contract Work Hours and Safety Standards Act |
| 31 USC 1352 | Limitation on Use of Appropriated Funds to Influence Certain Federal Contracting and Financial Transactions |
| 7 CFR 210.23(c) | Retention of Records |
| 7 CFR 225.15(c) | Records and Claims |
| 7 CFR 226.15(e) | Recordkeeping |
| 7 CFR 250.54 | Recordkeeping and Reviews |
| Executive Order 11738 | Providing for Administration of the Clean Air Act and the Federal Water Pollution Control Act with Respect to Federal Contracts, Grants, or Loans |
| Food and Nutrition Service | Economic Price Adjustments in Vendor Contracts |
| IC § 18-1351 | Bribery and Corrupt Practices – Definitions |
| IC § 33-316 | Cooperative Contracts to Employ Specialized Personnel and/or Purchase Materials |
| Section 306 | Clean Air Act |
| Section 508 | Clean Water Act |

| **Other References** | **Description** |
|---|---|
| ISBA Policy Services | https://www.idsba.org/member-services/policy/ |

**Cross References**

| **Code** | **Description** |
|---|---|
| 7218 | Federal Grant Financial Management System |
| 7235 | Fiscal Accountability and Federal Grant Funds |
| 7235-P(1) | Fiscal Accountability and Federal Grant Funds - Written Compensation Procedure (Time and Effort) |
| 7235-PF(1) | Fiscal Accountability and Federal Grant Funds - Personnel |

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|---|---|
| | Activity Report |
| 7235-PF(2) | Fiscal Accountability and Federal Grant Funds - Single Federal Award or Cost Objective |
| 7235-F(1) | Fiscal Accountability and Federal Grant Funds - Federal Funds Semi-Annual Certification Form |
| 7235-F(2) | Fiscal Accountability and Federal Grant Funds - Personnel Activity Report |
| 7235-F(3) | Fiscal Accountability and Federal Grant Funds - Multiple Cost Objective Time and Effort Certification |
| 7237 | Retention of Records Relating to Federal Grants |
| 7320 | Allowable Uses for Grant Funds |
| 7320-P(1) | Allowable Uses for Grant Funds - Determining Necessity and Reasonableness of Expenses |
| 7320-P(2) | Allowable Uses for Grant Funds - Selected Items of Cost |
| 7405 | Public Works Contracting and Procurement |
| 7405-P(1) | Public Works Contracting and Procurement - Procuring Public Works, Services, and Personal Property |
| 7408 | Entering into Professional Service Contracts |
| 7410 | Petty Cash Funds |
| 7420 | Personal Reimbursements |

**Board Policy 7455: Federal Debarment and Suspension** **Status:** FIRST READING

**Original Adopted Date:**

**[REQUIRED ITEM: A law or administrative rule requires boards to have a policy on at least one of the topics addressed here.]**

Federal Debarment and Suspension

For all District programs receiving federal funds, the District shall comply with all applicable federal regulations that restrict or prohibit transactions using federal funds with all persons or entities that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities. This shall include verifying that no awards, subawards, or contracts using federal funds are awarded to parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in the Federal assistance programs or activities.

This limitation is directed by Executive Order 12549 which provides that "a person who is debarred or suspended shall be excluded from federal financial and nonfinancial assistance and benefits under federal programs and activities." Thus, the District shall refrain from entering into any transaction with a person or entity which has been suspended or debarred by the U.S. Department of Education, or other federal agency from which the District has received federal funds.

Covered Federal Non-Procurement Transactions

Federal funds received by the District that are covered by this policy include, but are not necessarily limited to funds received from the following transactions:

1. Grants;
2. Cooperative agreements;
3. Scholarships;
4. Fellowships;
5. Contracts of assistance;
6. Loans;
7. Loan guarantees;
8. Subsidies;
9. Insurances;
10. Payments for specified uses; and
11. Donation agreements.

District's Covered Transactions with Third Parties

This policy applies to circumstances where the District enters into a procurement contract with a third party for goods and/or services, and intends to use covered federal funds to partially or fully purchase such goods and/or services, as more specifically described below:

A contract for goods or services is a "covered transaction" if any of the following applies:

1. The contract is awarded to the District pursuant to a nonprocurement transaction listed above and the amount of the contract is expected to equal or exceed $30,000; or

2. The contract requires the consent of an official of a federal agency. In that case, the contract, regardless of the amount, is always considered a covered transaction, and it does not matter who awarded it. For example, it could be a subcontract awarded by a contractor at a tier below the District's nonprocurement transaction; or
3. The contract is for federally-required audit services.

In addition, a subcontract is also a covered transaction if:

1. It is awarded by a participant in a procurement transaction under a nonprocurement transaction of a federal agency that extends the coverage of Item 1 above, under "District's Covered Transactions with Third Parties"; and
2. The value of the subcontract is expected to equal or exceed $30,000.

District Responsibilities before Entering into Covered Transactions - Prohibition

Prior to entering into a "covered transaction" with a third party, the District shall verify the person or entity with whom it intends to do business is not excluded or disqualified by performing any one of the following:

1. Checking the OMB-designated integrity and performance system accessible through the System for Award Management (SAM.gov)
2. Collecting a certification from that person; or
3. Adding a clause or condition to the covered transaction with that person.

** The General Services Administration (GSA) maintains SAM.gov exclusions and makes them available, as detailed in subpart E. When a federal agency takes action to exclude a person under the nonprocurement or procurement debarment and suspension system, the agency enters the information about the excluded person into the SAM.gov Exclusions. If the District has a question about any person or entity on the SAM.gov, it should contact the point of contact for the federal agency that placed the person's name into the Exclusion List.*

In the event the third party is on the SAM.gov exclusions list, the District shall not enter into the contemplated transaction unless and until the federal agency responsible for providing the District with the federal funds grants a written exception.

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| **Legal References** | **Description** |
|---|---|
| 13 CFR § 400.109 | Government-Wide Debarment and Suspension |
| 2 CFR § 180 | OMB Guidelines Guidelines to Agencies on Government-Wide Debarment and Suspension (Nonprocurement) |
| 2 CFR § 200.206 | Federal Agency Review of Risk Posed by Applicants |
| 2 CFR § 200.213 | Reporting a Determination that an Applicant is Not Qualified for a Federal Award |
| 31 USC § 6503 | Intergovernmental financing (Cash Management Improvement Act of 1990) |

| Other References | Description |
| --- | --- |
| ISBA Policy Services | https://www.idsba.org/member-services/policy/ |

**Board Policy 1313: Conflicting Policies and Procedures**

**Status:** FIRST READING

**Original Adopted Date**

If any of the policies adopted by the Board of Trustees conflict with one another, the policy adopted, revised, or reviewed most recently shall be the policy in effect.

If any procedures promulgated by the Superintendent as described in Policy 1310 conflict with one another, the procedure that was promulgated, revised, or reviewed most recently shall be the procedure in effect.

If any policy and procedure conflict with one another, the policy shall override the procedure.

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| Other References | Description |
|---|---|
| ISBA Policy Services | https://www.idsba.org/member-services/policy/ |

**Cross References**

| Code | Description |
|---|---|
| 1310 | Administrative Procedures |