4260F-1

Emmett Independent School District #221

COMMUNITY RELATIONS 4260F

District Record Request Form

Request for Public Records

I request: receive an electronic copy on thumb drive of the following records (please be as specific as possible):

In January 2023 I requested 5 years of all bank statements and 5 years of complete accounting data. The bank statements were redacted to hide all wire/EFT transfers against State law. I was told it was not possible to include all of the accounting data because it was a system limitation...

It took me until about March to get unredacted bank records. I never received complete accounting records and over a course of five months I went back and forth with Katie Watkins trying to get complete accounting records. During this time period I offered multiple ways to get around what I understood to be a system limitation and each one was denied. The least creative alternative was to come in and examine the data myself (which I am no longer capable of doing due to my worsening disability.) Once again the District refused access stating that the data was not covered under public records law. The law exempts *types* of information *not* the format of the information. Very little is actually exempt. Ultimately the story went from "we can't provide the information you want due to a system limitation" to "We already provided you the information you requested" yet I never received a modified accounting report nor any additions to the partial report I initially received.

All subsequent requests were trying to get some other form of data that would substitute for at least some of the accounting data the District told me they could not provide. It would have been easier to just comply with the January 2023 request. It certainly would have been cheaper for the District.

At this point any normal person would be wondering why the District put so much effort into not providing records. It gets worse. Here is how:

1. January 25, 2024 at 12:13PM Superintendent Craig Woods called me from 208-365-6301. During the call he asked me if I lived in Emmett. He noted my address in Boise and then stated he was "not sure" if the District could fulfill a public records request from someone who wasn't in Gem County.

   At the time of the request there were 6 fulfilled public records requests including:

   · 08/14/23 Collins Fulfillment
   · 08/22/23 Dermon Fulfillment

· 10/11/23 Ghislandi Fulfillment
· 10/13/23 Rost Fulfillment
· 1/26/24 SmartProcedure Fulfillment

None of these requests were even in the state of Idaho. They had varying addresses including a PO Box.

During this call Superintendent Woods also tried to find out why I was requesting the records. This inquiry is not allowed under Idaho Public Records Law.

2. Despite an established precedent of waiving the fees, the District insisted I must pay hundreds of dollars for the records I requested in 2024 citing the need to be a good steward of public funds. I disputed the fees. The District spent an untold amount of money on communications, attorney's fees and gathering the records despite my very clear statement that I could not afford to pay.

3. During the dispute I stated I didn't have the ability to pay. I reaffirmed that in writing. The response I received was nothing short of shocking in its lack of logic. The exemption is for people who don't have the ability to pay. Yet, when I repeatedly asked for the income threshold I was told there wasn't one. Instead, the District wanted evidence that I was on SSI, Social Security, Welfare or some form of government assistance and asked for such evidence minus the actual dollar amount! The Districts made-up rule effectively eliminates the ability for anyone not on any form of government assistance to be exempt. This is nothing short of a new form of discrimination. Imagine what a slap in the face this is to low income workers not receiving government money.

4. The District is not a legislative body nor is its attorney. Yet, the District made up a law saying what documentation I had to provide. That documentation would be forwarded to District legal counsel and they would decide if I qualified for the exemption or not.
District ≠ Legislative Branch **District's Legal Counsel ≠ Judicial Branch**

5. The District form and 4260F clearly states requestors must provide "mailing address" yet when I did so, the District went through the trouble of looking up my address, telling me I could not use PhysicalAddress.com since it was neither my business nor residential address. It's my mailing address. It is a physical location that scans my mail for me so I can still receive my mail when I am incapacitated. It's bad enough that the district mishandled my ADA request multiple times. Now they question one of my personal accommodations? I can get my mail anywhere in the world that has an internet connection, including medical facilities.

6. *October Ms. Amanda Weers confirmed there is no limit to the number of columns or rows in a report pulled from the accounting system, therefore the reason to provide incomplete information associated with the January 2023 request was false.*

Because of all this I am once again requesting the same thing I requested in January 2023 with updated dates since the time windows have changed due to the continuing resistance by Emmett School District. Fee waivers were initially granted so I expect the fees to be waived again. I will also provide as much detail as possible to avoid any confusion.

This request is for:

1. The last five full fiscal years of all bank, financial institution, investment account statements plus year to date records. These can be scans of paper statements or electronic downloads covering a full year or multiple years provided the downloads are complete. If downloads, please provide in Excel format. (Many financial institutions allow custom reports where you can request all transactions for a specified time period. This is often faster and easier than looking at each statement and would definitely be faster than a scanning paper.)
2. Five full years of accounting data plus year to date data including *but not limited to* the all general ledgers and transactional level data for all revenue, revenue transfers, expenses, expense reassignment, chart of account codes (broken down into separate columns for fund, function, object, location and project), wire transfers, account transfers, bank transfers any test ((Basically all possible columns and all possible rows should be included.) If the size of the file is unruly, the data may be broken down by fiscal year provided that the format is identical for each report.
3. Name, title and contact information for all Custodian of Records responsible for this request.

Please excuse typos or erroneous words. I use assistive technology and it is not perfect.

Date Records Requested Were Created:

Beginning: See Above

Ending: See Above

_____

Name (Please Print) Leslie Morgan

Mailing Address:

9169 W State St #3919

Boise, ID 83714

Date of Request: 10-17-2024 (repeat of request from Jan 2023 which was not fulfilled)

Daytime Phone Number 208-231-4822

4260F-2

Received By: _____

Date Received:_____

Public Agency _____

_____ Initial if Applicable: More than three working days are needed to locate or retrieve the requested records. A response shall be provided within ten working days of the request.

Payment received for _____ copies _____

Amount Received: _____

Payment received for _____labor _____

Amount Received: _____

_____

Receipt Number

INDEPENDENT SCHOOL DISTRICT OF EMMETT #221

Leslie J. Morgan
9169 West State St. 3919
Boise ID, 83617

Re: Public Records Request

Ms. Morgan:

I am writing at this time to formally acknowledge the receipt of your public records request and to advise, despite diligent work on the part of District personnel, the District will need more than three (3) days to address your request.

Your specific requests sought the following:

1. The last five full fiscal years of all bank, financial institution, investment account statements plus year to date records. These can be scans of paper statements or electronic downloads covering a full year or multiple years provided the downloads are complete. If downloads, please provide in Excel format. (Many financial institutions allow custom reports where you can request all transactions for a specified time period. This is often faster and easier than looking at each statement and would definitely be faster than a scanning paper.)
2. Five full years of accounting data plus year to date data including but not limited to the all general ledgers and transactional level data for all revenue, revenue transfers, expenses, expense reassignment, chart of account codes (broken down into separate columns for fund,function, object, location and project), wire transfers, account transfers, bank transfers any test ((Basically all possible columns and all possible rows should be included.) If the size of the file is unruly, the data may be broken down by fiscal year provided that the format is identical for each report.
3. Name, title and contact information for all Custodian of Records responsible for this request.

The District is in the process of determining the level and extent of documentation that may be responsive to your request. Please understand that we are in no manner attempting to delay production but rather wish to make sure that we have collected all responsive documentation. We are looking at multiple sources within the school for identification of all responsive documentation.

Pursuant to Section 74-103(1), I am writing at this time to indicate that the preparation and delivery of this response will take more than the three (3) working days identified in the code. I anticipate this will take the extended ten (10) work days allowed in Idaho Code Also, it will be our intention to convert the responsive documentation into electronic format for production.

I also need to advise that this request and response will necessitate individual review to assure that there exists no confidential information, or any other such exclusion from the public writings act or other applicable state and/or federal laws.

Regarding the cost associated with fulfilling your request, we are in the process of preparing a breakdown of the expenses that the district will incur. As per Idaho Code 74-102, subsections (9) and (10), we require payment in advance for this service. We understand your request for an exemption under 74-102(1)(f)(iii), and we will consider it on the condition that you demonstrate insufficient financial resources to cover the requested expenses.

As noted above, I wish to note that there may be denials or partial denials of documentation. We wish to reserve the right for such, as well as redaction/partial redaction of documentation.

Thank you for your time and attention to this matter.

Sincerely,

Amanda Weers

Amanda Weers
Public Information Officer
Emmett Independent School District

119 N.Wardwell Ave, Emmett, ID. 83617 Phone (208) 365-6301 Fax (208) 365-2961 www.emmettschools.org

Amanda Weers <aweers@isd221.net>

Public Records Request (repeat of January 2023)

lesliejmorgan@protonmail.com <lesliejmorgan@protonmail.com> Mon, Oct 21, 2024 at 1:15 PM
To: Amanda Weers <aweers@isd221.net>

Thank you for your response. i understand fulfillment may take a while.

I regards to waiving the fees, they were waived in January 2023 when the District failed to provide complete records. This is basically the same request for which you already waived the fees but chose to:

1. Redact wire transfers on bank records in violation of state laws. Ultimately, that caused the District to double the labor hours involved in scanning records.
2. In January, 2023 the District falsely claimed they could not provide the accounting records I requested. I had a waiver granted for those records.
3. For these reasons the District should honor the prior exemption, provide the records i requested in January 2023 (with just a change in the time window since two years have lapsed and therefore the timeline needs updating)

The District, over a period of nearly two years, has operated in bad faith. Every attempt I have made to get complete and accurate records has been met by stonewalling, creation of new and/or unique rules and general lack of cooperation.

This request needs to be fulfilled completely, in a reasonable time frame, and free of charge because that's what the District agreed to do in January 2023.

- Les

"Always do right. This will gratify some people and astonish the rest." - Mark Twain

Please forgive typos and random words. Assistive devices are far from perfect.

Sent with Proton Mail secure email.

[Quoted text hidden]

Amanda Weers <aweers@isd221.net>

Public Records Request (repeat of January 2023)

Amanda Weers <aweers@isd221.net> Wed, Oct 23, 2024 at 1:39 PM
To: lesliejmorgan@protonmail.com
Bcc: Bob Hyde <bhyde@isd221.net>, Craig Woods <cwoods@isd221.net>

Leslie J. Morgan
9169 West State St. 3919
Boise ID, 83617
Re: Public Records Request

Ms. Morgan:

I am writing to offer clarification regarding your Public Records request, the limitations of what we can and cannot provide, and an estimate for the work required to prepare the records request.

As stated previously, your January 2023 Public Records request has been fulfilled. We have no other records to amend that request and will not redo the work involved to different specifications. The work was completed and redactions were made in accordance with the law and the systems we have available. We cannot offer you a different file format or further information in regards to that time period, other than what has already been provided.

Since these are the same records requested in your January 2023 request, we are prepared to provide you with records from the time period extending from January 2023. We can provide you with a balance sheet detail report in a PDF format that should include the information requested. This report will contain redactions of confidential information or other such exclusions from the Public Writings Act and other applicable state and/or federal laws. (see IC § 74-104 – examples are FERPA and HIPPA), as well as any personnel information, and any document that would be subject to executive session (see IC § 74-106).

Estimate:

To comply with your request, we must assign a number of personnel to collect, review, and redact information in strict accordance with Idaho code. Given the sheer volume and complexity of the records involved, this process will inevitably demand significant time and manpower that will be additional to our employees' usual responsibilities.

We have prepared an estimate of the expenses the district will incur. As per Idaho Code 74-102, subsections (9) and (10), we require payment in advance for this service. We understand your request for an exemption under 74-102(1)(f)(iii), We will consider it on the condition that you demonstrate insufficient financial resources to cover the requested expenses.

Waiver:

The Emmett School District, as responsible stewards of funds derived from federal, state, and local taxes, is committed to ensuring the prudent allocation of both time and resources.

The estimates provided are a modest determination of the cost the district will incur. A waiver of fees means that a requester is unable to pay the fees associated with his/her individual request and is petitioning that the associated cost should then be covered by the district's funds as supplied by taxpayers. In our efforts to be responsible stewards of taxpayer funds, we must insist on some form of documentation of limited financial resources to review regarding a petition for fee waiver. Documentation would include identification of Medicare, Medicaid, Welfare assistance, limited disability income, limited Social Security income, etc. We do not need the amounts, just verification that you qualify for financial assistance. Please make sure any verification includes your legal name and address. Our legal counsel will make the determination regarding any documentation you provide.

We cannot grant you a waiver for the cost on the basis of your statement that we chose not to charge fees for the January 2023 request. Idaho code allows the district to choose whether or not to apply their right to charge fees for work incurred. Choosing to fulfill your January 2023 request without payment does not abdicate that right for other requests or stipulate that no additional fees be levied should the requestor not be satisfied with the fulfillment provided and instead request additional work.

Publicly Available Financial Reports

Many of our financial documentation is available online. Our website includes monthly reports from the district and all schools. To view financial reporting, please see the financial tab on our website.

https://www.emmettschools.org/departments/finance

Here is the most recent Monthly Financial report as presented at the October Regular School Board meeting.

https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030867&AID=42272&MID=2535

We also provide all of our financial information as part of the mandated reporting to the state. Reports are available at Transparent Idaho: https://transparent.idaho.gov/

In addition, ESD undergoes a yearly audit by an external, independent auditor. The most recent audit was recently completed and presented at the October 2024 Regular School Board meeting. The report can be viewed at the link below.

https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030867&AID=42271&MID=2535

Next Steps

Please see the attached estimate which explains the cost of $710.19 to be prepaid. Please let us know if you wish to proceed with this request and when we can expect payment or documentation. We will wait to proceed until we hear from you. Please keep in mind that our estimate is 41 employee hours to fulfill this request. Upon notification to proceed, we will require time to complete the necessary preparations.

Sincerely,

Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301

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Cost Estimate for Morgan Request 10-17-24.pdf
86K

Costs Associated with 10/17/24 Morgan Public Records Request

Given the time it will take to compile and review the records, we are providing you with an estimate of the cost to fulfill your request received on October 17, 2024. Idaho law and Emmett School District policy allow the first 100 pages of paper copies and the first two (2) hours of labor to fulfill a request be provided free of charge. For requests that will take longer than two (2) hours to fulfill, or where records must be reviewed by a staff member or attorney for confidentiality prior to disclosure, the law allows the District to charge to process the request. Based on these requirements, and your request, we have prepared the following estimate of the cost to fulfill your request regarding records from January 2023 to current.

Estimated Cost to be Prepaid to Complete the Request			
Supplemental Materials Records			
Number of staff	Total # of hours estimated to retrieve scan, redact, and compile requested materials.	Average cost per hour 74-102(10e) stipulates "Fees for labor costs shall be charged at the per hour pay rate of the lowest paid administrative staff employee or public official of the public agency who is necessary and qualified to process the request"	Cost to pre-paid
This request involves cooperative efforts of at least 6 staff members	41 - (1st 2 hours) = 39 hours	$18.21 (This rate is the lowest-paid employee necessary and qualified to do some of the work. The work will actually be completed in a cooperative effort of multiple employees at a higher wage. The actual cost to the district is higher than this estimate	710.19

		to be paid by the requester.)	
Other Potential Costs to Complete the Request			
Paper Copies, Attorney Review			
Idaho law provides 100 free paper copies	Cost per copy beyond the 100, $.05 per copy		To be determined
Federal & Idaho law protects some records from disclosure. This required the review of an attorney	$195 hourly rate		To be determined

The cost is a preliminary estimate. We will contact you if additional hours are needed to complete your request, attorney review needed, or copy costs exceed those allowed for in Idaho law. We will track hours spent and if it is less than the estimate, we will provide a refund if necessary.

Next steps

Please let us know how you would like to proceed with this matter. We will not move forward with finishing this request until we hear from you.

If wishing to proceed, please contact us regarding payment. Please note that any public records request becomes public record, available for public perusal and available on our website.

You may also let us know if you would like to narrow your search in order to reduce the estimated cost of processing and help us complete the information you request.

Sincerely,

Amanda Weers
Community Liaison/Public Information Officer

Amanda Weers <aweers@isd221.net>

Public Records Request (repeat of January 2023)

lesliejmorgan@protonmail.com <lesliejmorgan@protonmail.com> Thu, Oct 24, 2024 at 12:32 PM
To: Amanda Weers <aweers@isd221.net>

Ms. Weers,

If anyone reading this ever wonders why the public does not trust the District, this is a good example. Any normal person would be thinking “What is the District trying to hide?”

It is simply *a false statement* to say that the District fulfilled the January 2023 request. They first provided redacted financial statements omitting all the wire transfers *(Ironic because this is the mechanism by which Black Canyon Water District had funds embezzled*.) Quite some time after I disputed this redaction, the District eventually provided unredacted records. It is unclear if they actually provided records for all financial accounts. The District never complied with the request for complete accounting system records. The best evidence for this is the accounting data did not include the chart of accounts codes. There may have been more missing but since you failed to respond to my request for a list of all the possible column headers, I can’t say exactly what is missing beyond the critical COA codes.

If you review District E-mails, you will see me communicating with the District about various alternatives to the alleged “limitations” of the accounting system. The District denied all these alternatives saying that accounting system is not subject to public records requests. That was a *false statement* since the State of Idaho exempts records based on content, not format.

Most recently the District has *created fictitious rules* about what address I can and can’t use for a records request, what documents I must provide to demonstrate inability to pay (none of which provide any financial information). The District just continues to *misuse public funds* to fight any close scrutiny of financial records.

Wouldn’t it be great for the District to have someone like me comb through all your records only to find out they are pristine? I would be no less vocal about that than my criticism of the District.

Exactly what is the down side of having concerned citizens and taxpayers examine complete and detailed records?

I have read the annual audit reports. There is no indication that auditor has scrutinized transactional level data from both accounting records and financial institutions. They appear to be more compliance audits than anything which is relatively surface level.

I have also read multiple years of the budget reports on the web site and found them lacking. There is no insight on cross-account movements. This is why I wrote to the school board and suggested they seize the opportunities that come with a new accounting system and implement cost centers. The public has no way of knowing the full cost of any facility or program. I don’t know if the Board does either. The end result is that critical financial decisions are made with limited insight and partial data.

If you note the enrollment trend analysis I provided to the board, you will see the risk of using partial data. I believe the projections for additional facilities were based on population growth

alone. When you look at enrollments, they are down by nearly 500 students despite Gem County population doubling. The District simply can't justify saddling citizens with more debt for additional facilities without a deeper dive.

Levies are similar. The public deserves complete and accurate information and not just the information the District wants the public to see. I literally have evidence of the Superintendent withholding information from me so as not to negatively impact the chance of the levy passing.

The whole purpose of getting transactional level data is to NOT rely on pre-manipulated data provided by the government. I would hope the Board would agree that full and complete data reviewed by independent sources is nothing but a benefit to the board and their constituents.

As always, Board members are free to contact me with questions and concerns.

Leslie Morgan
208-231-4822

Please excuse typos. Assistive technology is not perfect.

"Always do right. This will gratify some people and astonish the rest." - Mark Twain

Please forgive typos and random words. Assistive devices are far from perfect.

Sent with Proton Mail secure email.

[Quoted text hidden]

Amanda Weers <aweers@isd221.net>

Public Records Request (repeat of January 2023)

Amanda Weers <aweers@isd221.net> Mon, Oct 28, 2024 at 2:22 PM
To: lesliejmorgan@protonmail.com
Bcc: Craig Woods <cwoods@isd221.net>, Bob Hyde <bhyde@isd221.net>

Ms. Morgan:

Please refer to our previous email and estimate. We will await payment or documentation to support a waiver before proceeding with your Oct. 17, 2024 request, as outlined in our previous email. Please let us know how you would like to proceed.

Sincerely,

Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301

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Amanda Weers <aweers@isd221.net>

Public Records Request (repeat of January 2023)

lesliejmorgan@protonmail.com <lesliejmorgan@protonmail.com> Fri, Nov 1, 2024 at 1:06 PM
To: Amanda Weers <aweers@isd221.net>

1. This is the same request made in January 2023 (with more detail for clarity since Ms. Weers was not involved at that time)
2. The District granted a waiver in January 2023
3. The District made a false statement regarding the January 2023 request which resulted in the District not fulfilling the request. (thus the repeat)
4. I contest the legal authority of the District to make up rules that do not exist in law. This is a legislative authority. Neither the District nor legal counsel posses this authority.
5. Even if the District did possess this authority, the "rules" the District created have nothing to do with ability to pay since the documentation request had no income requirement and documents were limited to only those receiving some sort of government payment (SSI, Social Security, Welfare, etc.) which would completely rule out any low income individual not receiving any of these benefits.
6. The District has continue to act in bad faith by the false statements by Katie Watkins, Amanda Weers, Crystal Vaughn and Craig Woods. (Those may be others involved but since the District has not provided the custodians of records I can't say for sure.)
7. The District has probably wasted more time not complying with my requests than just providing the information requested.

None of this is about being a good steward of public funds. Good stewards would be happy to prove they are good stewards. They wouldn't lie, harass and stalk a citizen.

Let me quickly point out that I was threatened and harassed on school property during a public meeting.. The District did nothing. The Superintendent later reached out to other patrons trying to find out about me and my family because in his eyes I "came out of nowhere". That didn't work which is the most likely reason why, when I provided an address, the District looked it up and then told me I couldn't use it. (As if you have looked up every single request and authenticated them?)

Then, of course, there was the incident where a school employee did not just post student work on Facebook, but actually *wrote* the work for the student. This policy violation by the District employee resulted in me being censored for a one line quip. Then the same District employee violated another policy in her response. The end result of the District allowing free speech for some but not others was complete shutdown of public interaction where there were good alternatives.

After this censorship came the complete mishandling of my ADA request. The District actually violated ADA law at least three times. ADA violations are serious but I was after accommodation, not wasting money on massive fines. Ultimately the District accommodated me but restricted my speech to agenda only items. By January, 2024 the District nullified the long standing tradition of public comments being for non-agenda items which restricted the free speech rights of all citizens.

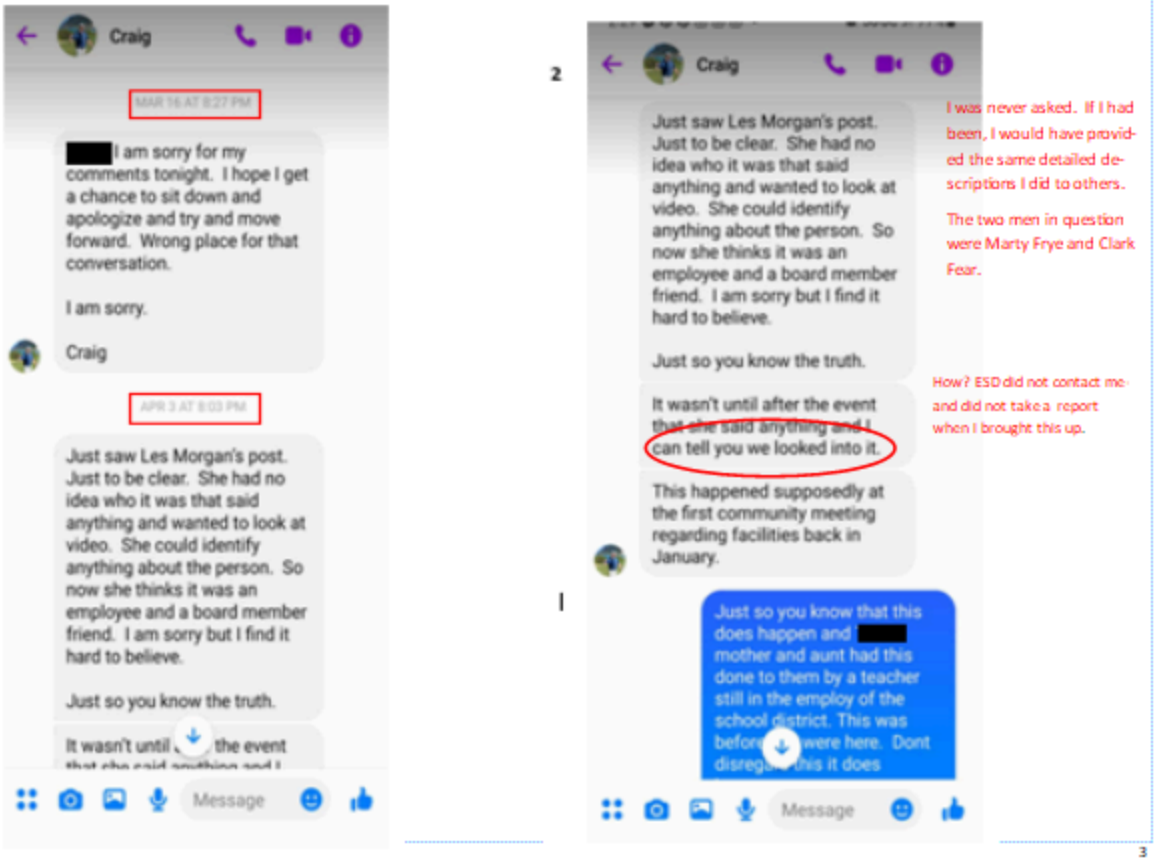
One has to wonder what kind of culture existst where people feel so comfortable intimidating, threatening, bullying, lying, and silencing others? Is this being a good steward of any kind? It certainly isn't being a good example.

No wonder parents are opting out.

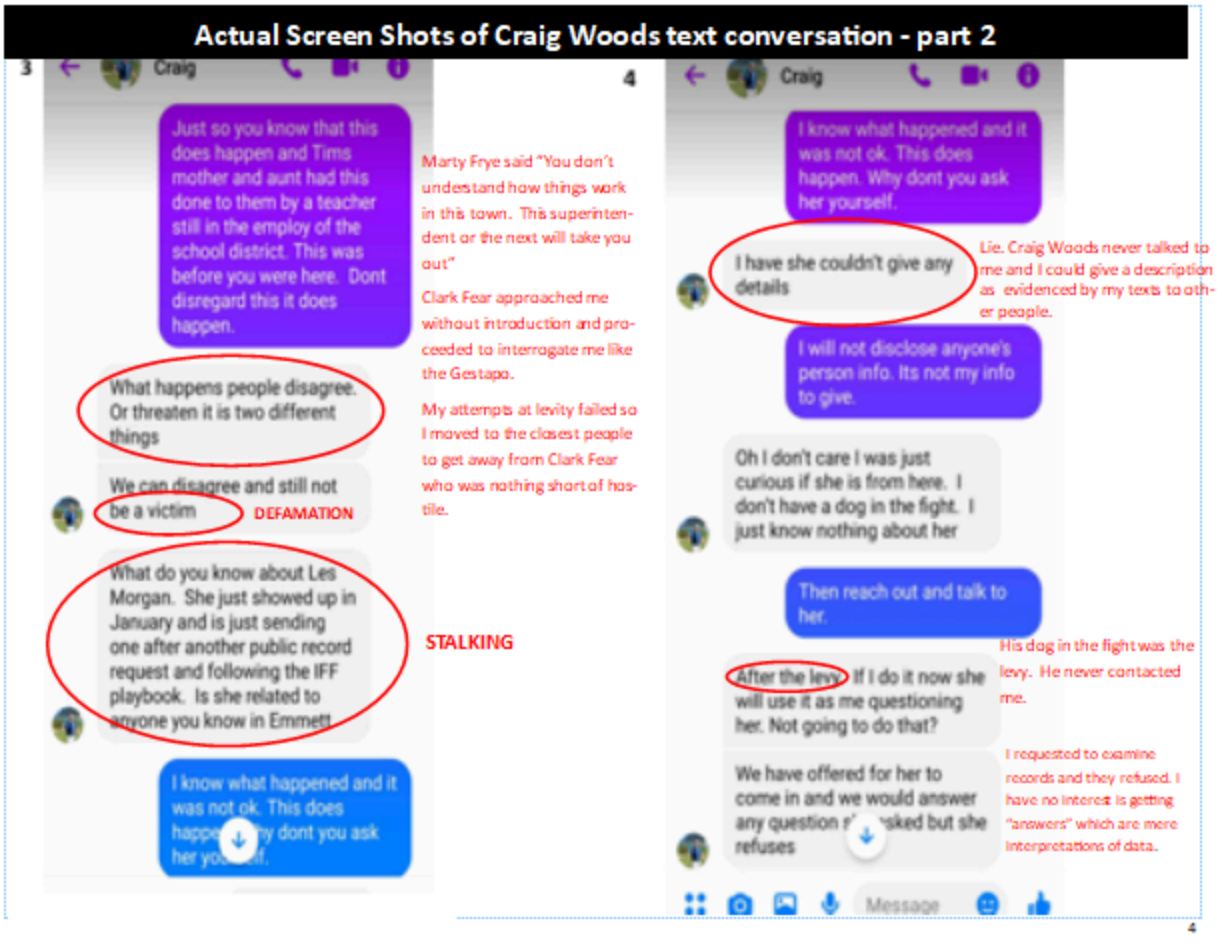
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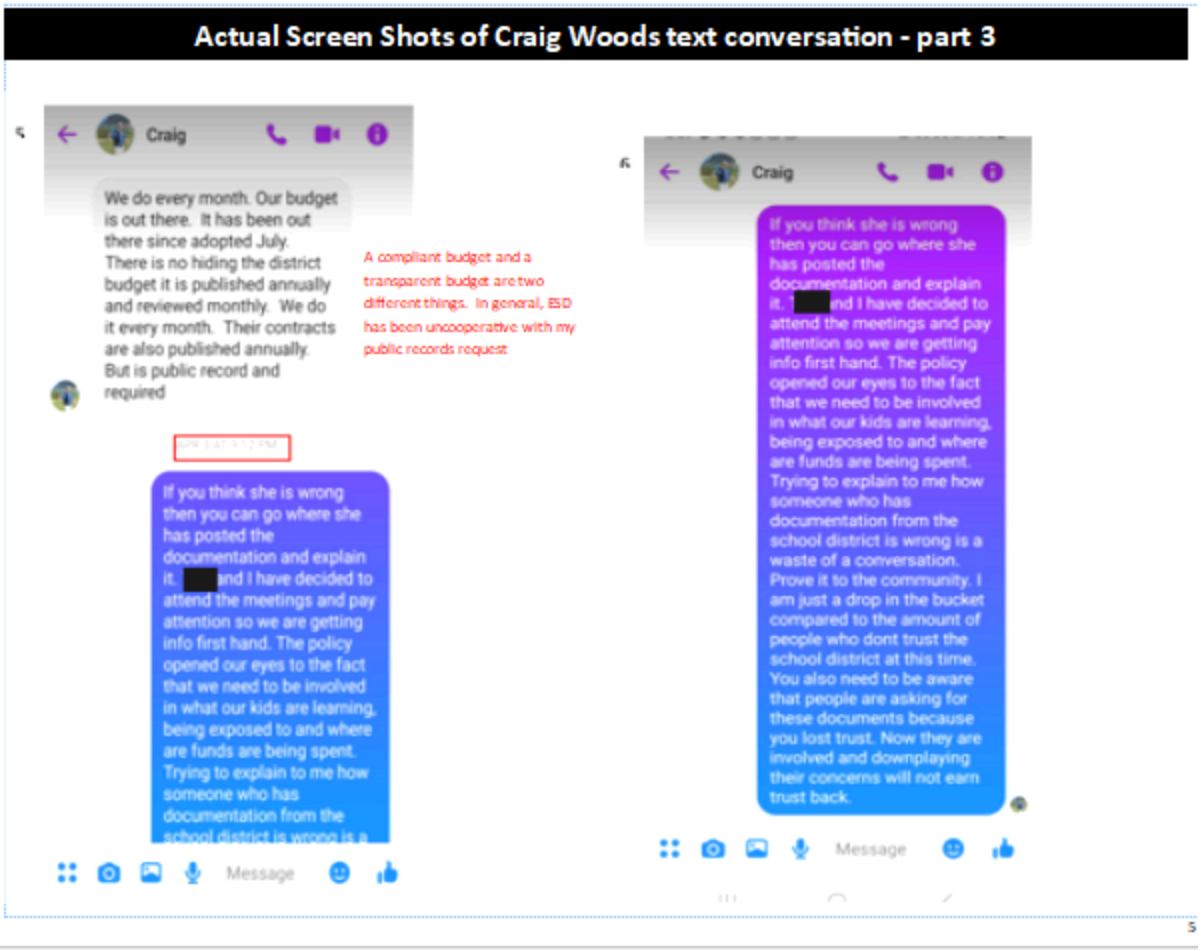
Please forgive typos and random words. Assistive devices are far from perfect.

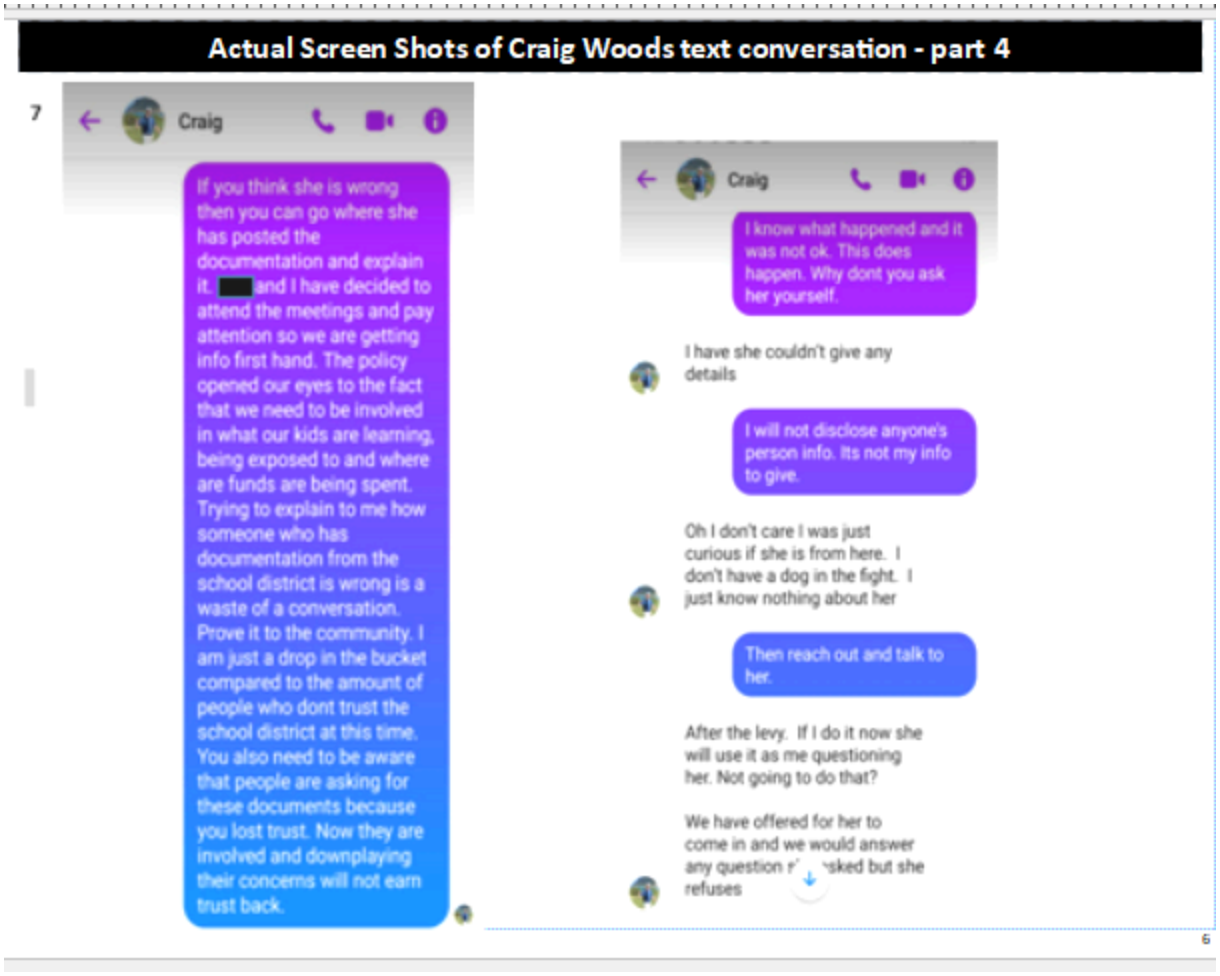
Actual Screen Shots of Craig Woods text conversation - part 1



Actual Screen Shots of Craig Woods text conversation - part 2




Actual Screen Shots of Craig Woods text conversation - part 3
Craig
We do every month. Our budget is out there. It has been out there since adopted July. There is no hiding the district budget it is published annually and reviewed monthly. We do it every month. Their contracts are also published annually. But is public record and required
A compliant budget and a transparent budget are two different things. In general, ESD has been uncooperative with my public records request
If you think she is wrong then you can go where she has posted the documentation and explain it. [redacted]nd I have decided to attend the meetings and pay attention so we are getting info first hand. The policy opened our eyes to the fact that we need to be involved in what our kids are learning, being exposed to and where are funds are being spent. Trying to explain to me how someone who has documentation from the school district is wrong is a
Message
Craig
If you think she is wrong then you can go where she has posted the documentation and explain it. [redacted]nd I have decided to attend the meetings and pay attention so we are getting info first hand. The policy opened our eyes to the fact that we need to be involved in what our kids are learning, being exposed to and where are funds are being spent. Trying to explain to me how someone who has documentation from the school district is wrong is a waste of a conversation. Prove it to the community. I am just a drop in the bucket compared to the amount of people who dont trust the school district at this time. You also need to be aware that people are asking for these documents because you lost trust. Now they are involved and downplaying their concerns will not earn trust back.
Message



Please forgive typos and random words. Assistive devices are far from perfect.

[Quoted text hidden]

Amanda Weers <aweers@isd221.net>

Public Records Request (repeat of January 2023)

Amanda Weers <aweers@isd221.net> Mon, Nov 4, 2024 at 12:05 PM
To: lesliejmorgan@protonmail.com
Bcc: Craig Woods <cwoods@isd221.net>, Bob Hyde <bhyde@isd221.net>

Ms. Morgan:

Please refer to our previous email and estimate. We await payment or documentation to support a waiver before proceeding with your Oct. 17, 2024 request, as outlined in our previous email.

We will allow 30 days from when we provided the estimate for you to submit payment or documentation to support an application for a waiver. Since the estimate was sent to you on October 23, the time frame extends from that date. If we have not received the requested payment or waiver documentation by November 21, we will consider the records request closed.

Please let us know how you would like to proceed regarding your October 17 records request.

Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301

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[Quoted text hidden]

Amanda Weers <aweers@isd221.net>

Public Records Request (repeat of January 2023)

lesliejmorgan@protonmail.com <lesliejmorgan@protonmail.com> Tue, Nov 5, 2024 at 11:36 AM
To: Amanda Weers <aweers@isd221.net>

If you provided a dollar amount I must have missed it. Please repeat and be specific and separate the financial statements from the report.

I am still waiting for the income threshold for a fee waiver.

There is nothing in my request that should require redaction. I previously requested a list of all possible headers (aka all accounting system fields) to narrow the search. If you provide this, I can make sure I get what I am seeking and not include fields that would contain one of the few exceptions to records requests that might be in an accounting system. (payroll is the only area where exempt data might appear)

At this point, the District has failed to comply with the spirit, intent and letter of the law but I'm still giving you a chance to stop wasting time and to start proving there really is nothing to hide.

- Les

"Always do right. This will gratify some people and astonish the rest." - Mark Twain

Please forgive typos and random words. Assistive devices are far from perfect.

Sent with Proton Mail secure email.

[Quoted text hidden]

Amanda Weers <aweers@isd221.net>

Public Records Request (repeat of January 2023)

Amanda Weers <aweers@isd221.net> Tue, Nov 5, 2024 at 1:08 PM
To: lesliejmorgan@protonmail.com
Bcc: Bob Hyde <bhyde@isd221.net>, Craig Woods <cwoods@isd221.net>

Ms. Morgan,

Please see the following email that was sent to you on October 23. The email lists the cost estimate at $710.19 in both the content of the email and the attached estimate detail. (Please see the attached PDF). The content also explains that redactions are necessary with the materials you have requested and offers explanations for those redactions. The requirements, necessary documentation, and the process for a fee waiver are also described. Please note that Idaho law allows us to provide existing records, but we cannot create records to fill a specific records request if those records don't already exist in our system.

Please let us know if you plan on submitting a payment of $710.19 or documentation for a fee waiver before we prepare financial records dating from January 2023.

Sincerely,
Amanda Weers

****

[Quoted text hidden]

Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301

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[Quoted text hidden]

Cost Estimate for Morgan Request 10-17-24.pdf
86K

Costs Associated with 10/17/24 Morgan Public Records Request

Given the time it will take to compile and review the records, we are providing you with an estimate of the cost to fulfill your request received on October 17, 2024. Idaho law and Emmett School District policy allow the first 100 pages of paper copies and the first two (2) hours of labor to fulfill a request be provided free of charge. For requests that will take longer than two (2) hours to fulfill, or where records must be reviewed by a staff member or attorney for confidentiality prior to disclosure, the law allows the District to charge to process the request. Based on these requirements, and your request, we have prepared the following estimate of the cost to fulfill your request regarding records from January 2023 to current.

Estimated Cost to be Prepaid to Complete the Request			
Supplemental Materials Records			
Number of staff	Total # of hours estimated to retrieve scan, redact, and compile requested materials.	Average cost per hour 74-102(10e) stipulates "Fees for labor costs shall be charged at the per hour pay rate of the lowest paid administrative staff employee or public official of the public agency who is necessary and qualified to process the request"	Cost to pre-paid
This request involves cooperative efforts of at least 6 staff members	41 - (1st 2 hours) = 39 hours	$18.21 (This rate is the lowest-paid employee necessary and qualified to do some of the work. The work will actually be completed in a cooperative effort of multiple employees at a higher wage. The actual cost to the district is higher than this estimate	710.19

		to be paid by the requester.)	
Other Potential Costs to Complete the Request			
Paper Copies, Attorney Review			
Idaho law provides 100 free paper copies	Cost per copy beyond the 100, $.05 per copy		To be determined
Federal & Idaho law protects some records from disclosure. This required the review of an attorney	$195 hourly rate		To be determined

The cost is a preliminary estimate. We will contact you if additional hours are needed to complete your request, attorney review needed, or copy costs exceed those allowed for in Idaho law. We will track hours spent and if it is less than the estimate, we will provide a refund if necessary.

Next steps

Please let us know how you would like to proceed with this matter. We will not move forward with finishing this request until we hear from you.

If wishing to proceed, please contact us regarding payment. Please note that any public records request becomes public record, available for public perusal and available on our website.

You may also let us know if you would like to narrow your search in order to reduce the estimated cost of processing and help us complete the information you request.

Sincerely,

Amanda Weers
Community Liaison/Public Information Officer

Amanda Weers <aweers@isd221.net>

Public Records Request (repeat of January 2023)

lesliejmorgan@protonmail.com <lesliejmorgan@protonmail.com> Thu, Nov 7, 2024 at 11:43 AM
To: Amanda Weers <aweers@isd221.net>

Let's try this again:

1. Please provide a list of fields in the accounting system so I can narrow my request as to take less time creating the report and eliminate any possibility of redaction.
2. What is the cost of the report vs the cost of the bank records
3. What is the income threshold for fee waivers

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The District has been asked at least five times I am aware of for a forensic audit. The excuses have generally been along the lines of the District doesn't have records or the district doesn't want to pay the cost.

While I am not qualified to perform a complete forensic audit I have, in the past,been made responsible for system implementations and reporting which required me to look closely at data and understand the information flow. Once I found an employee working with management to alter data which ended up in the employee getting more compensation than they should have. (similar to the previous superintendent). The second time I found the head of accounting redirecting funds to inappropriate uses.

The bottom line is I'm pretty good at identifying issues. I don't cost you a dime. Nothing I have asked for needs redaction unless your accounting system contains social security numbers or something like that which is why, if you give me all the field names, I can tell you exactly how to construct the report so it doesn't have anything exempt from public records.

It is in the best interest of taxpayers to NOT rely on District manipulated data and to allow third parties to examine the source data. Therefor,if the District continues to claim they have legislative rights but can not provide an income threshold which will demonstrate innabiility to pay, you can exempt the fees based on the benefit to the public.

I have no problem disclosing anything I might discover - good or bad.

Let me also state again I do have a problem with the speech restriction, lying and threats and the continuing bad faith behavior of the District.

WHAT DO YOU HAVE TO HIDE????

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Amanda Weers <aweers@isd221.net>

Public Records Request (repeat of January 2023)

Amanda Weers <aweers@isd221.net> Fri, Nov 8, 2024 at 12:26 PM
To: lesliejmorgan@protonmail.com
Bcc: Bob Hyde <bhyde@isd221.net>, Craig Woods <cwoods@isd221.net>

Dear Ms. Morgan,

1. **Please provide a list of fields in the accounting system so I can narrow my request as to take less time creating the report and eliminate any possibility of redaction.**

The list of column headers associated with the report that would fulfill this request are attached. They were also provided to you in an email on September 23. I believe they were also provided in conjunction with your January 23 request. This is the report we have available to fulfill your request.

2. **What is the cost of the report vs the cost of the bank records**

The estimate for the cost of the report and the bank records is $710.19. If you would like the report only, the estimated labor associated with redaction and preparations is 3 hours. However, we are willing to waive the associated cost and provide the report only free of charge.(Please note, this in no way means that future requests will also be granted a a waiver of associated fees. If your request encompasses both the statements and the report, please refer to the provided estimate to be prepaid - $710.19.

3. **What is the income threshold for fee waivers**

As stated previously, Idaho code does not stipulate a threshold for fee waivers. A waiver of fees means that a requester is unable to pay the fees associated with his/her individual request and is petitioning that the associated cost should then be covered by the district's funds as supplied by taxpayers. In our efforts to be responsible stewards of taxpayer funds, we must insist on some form of documentation of limited financial resources to review regarding a petition for fee waiver.

Documentation would include identification of Medicare, Medicaid, Welfare assistance, limited disability income, limited Social Security income, etc. We do not need the amounts, just verification that you qualify for financial assistance. Please make sure any verification includes your legal name and address. Our legal counsel will make the determination regarding any documentation you provide.

Please be advised that any report or statements provided would include redactions. These records will contain redactions of confidential information or other such exclusions from the Public Writings Act and other applicable state and/or federal laws. (see IC § 74-104 – examples are FERPA and HIPPA), as well as any personnel information, and any document that would be subject to executive session (see IC § 74-106). We are unable to provide a patron with account numbers or financial information that would put the security of financial systems at risk.

Please note that records associated with your request will contain redactions. Let me know if your official request is for unredacted materials. If that is your official request, we will handle such a request accordingly.

Please let us know how you wish to proceed with the following available options:

1. Proceed with a request for bank statements and accompanying report. (Requires pre-payment of $710.19 or documentation to support a fee waiver).
2. Proceed with a request for the report only extending from January 2023 to current (redactions included)
3. Proceed with a request for unredacted financial information only. (By selecting this option, you are stipulating that your request cannot be satisfied with redacted information).

We awaiting your response in how to proceed with your request.

Sincerely,
Amanda Weers

Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301

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Column Headers.png
11K

Amanda Weers <aweers@isd221.net>

Public Records Request (repeat of January 2023)

lesliejmorgan@protonmail.com <lesliejmorgan@protonmail.com> Sun, Nov 10, 2024 at 12:57 PM
To: Amanda Weers <aweers@isd221.net>

1. I requested a list of ALL of the accounting fields not just the fields the District chose to provide in the request of January 2023 which was conspicuously missing the chart of account codes and probably other fields as well.
2. The State law has very few exemptions so if you provide the complete list of fields in the accounting system, I can restructure my request as to exclude fields that would be covered under exemptions and eliminate the need for any redactions. In terms of the bank records, had the district not lied about the capabilities of the accounting system and subsequently failed to comply with the request, there would be no need to go through this again. It's your fault. Waive the fees.
3. Correct. The State law does not stipulate a threshold for income. It also does not stipulate that one source of income is eligible for a waiver and another is not.

Here is the bottom line. I asked for records. I was granted a waiver. The District did not provide the records and lied about their ability to do so. First the District illegally redacted bank statements to hide wire transfers. Then they said they could not pull accounting data due to "system limitations". Then they said there were no such limitation.

Had the District just acted in good faith and provided the records I requested initially, you wouldn't be wasting even more time doing the report again and the financial statements for the third time.

TWO YEARS. HUNDREDS OF E-MAILS. LOTS OF REWORK.
All to apparently hide something.
Tell me again about being good stewards of public funds.

- Les

Please forgive typos and random words. Assistive devices are far from perfect.

Sent with Proton Mail secure email.
[Quoted text hidden]

Amanda Weers <aweers@isd221.net>

Public Records Request (repeat of January 2023)

Amanda Weers <aweers@isd221.net> Mon, Nov 11, 2024 at 2:07 PM
To: lesliejmorgan@protonmail.com
Bcc: Craig Woods <cwoods@isd221.net>, Bob Hyde <bhyde@isd221.net>

Dear Ms. Morgan,

We have previously provided you with the columns associated with the scope of your October 17, 2024 records request, which is new and separate from any previous records request. From your correspondence, I understand that you would like a list of all column leaders that are used in our system. Though the Skward system allows for unlimited column headers, I am attaching a list of those column headers currently used in our system. Please note that while our number of columns is unlimited, the system prints PDF reports limited to the size of the paper. Utilizing a landscape view will provide more space for columns, but it still encounters limitations if the number and size of columns exceed the space allowed.

If you let us know what columns you desire, we can provide you with a PDF of the requested columns, though the limitations of our system will still apply. Any reports we provide to you will be in PDF format and will include redactions we are legally obligated to perform.

Please note that we have provided an estimate for the fees associated with your initial October 17 request and information related to requesting a waiver. We have also provided you with three options for moving forward with your request. Based on this recent correspondence, I have also added a 4th option (see #4 below).

Please let us know how you wish to proceed with the following available options:

1. Proceed with a request for bank statements and accompanying report. (Requires pre-payment of $710.19 or documentation to support a fee waiver). The records will include redactions.
2. Proceed with a request for the report only extending from January 2023 to current (redactions included)
3. Proceed with a request for unredacted financial information only. (By selecting this option, you are stipulating that your request cannot be satisfied with redacted information.)
4. Proceed with a request for a report with specified columns. With this option, we will need to reassess the time required for preparation and redaction once we receive the full details of your request. We may need to provide an updated estimate of associated costs.

Please let us know how you wish to proceed.

Sincerely,
Amanda Weers

Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301

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On Sun, Nov 10, 2024 at 12:58 PM <lesliejmorgan@protonmail.com> wrote:

> 1. I requested a list of ALL of the accounting fields not just the fields the District chose to provide in the request of January 2023 which was conspicuously missing the chart of account codes and probably other fields as well.
> 2. The State law has very few exemptions so if you provide the complete list of fields in the accounting system, I can restructure my request as to exclude fields that would be covered under exemptions and eliminate the need for any redactions. In terms of the bank records, had the district not lied about the capabilities of the accounting system and subsequently failed to comply with the request, there would be no need to go through this again. It's your fault. Waive the fees.
> 3. Correct. The State law does not stipulate a threshold for income. It also does not stipulate that one source of income is eligible for a waiver and another is not.
>
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> Had the District just acted in good faith and provided the records I requested initially, you wouldn't be wasting even more time doing the report again and the financial statements for the third time.
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> TWO YEARS. HUNDREDS OF E-MAILS. LOTS OF REWORK.
> All to apparently hide something.

Tell me again about being good stewards of public funds.

- Les

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Sent with Proton Mail secure email.

On Friday, November 8th, 2024 at 12:26 PM, Amanda Weers <aweers@isd221.net> wrote:

Dear Ms. Morgan,

1. **Please provide a list of fields in the accounting system so I can narrow my request as to take less time creating the report and eliminate any possibility of redaction.**

The list of column headers associated with the report that would fulfill this request are attached. They were also provided to you in an email on September 23. I believe they were also provided in conjunction with your January 23 request. This is the report we have available to fulfill your request.

2. **What is the cost of the report vs the cost of the bank records**

The estimate for the cost of the report and the bank records is $710.19. If you would like the report only, the estimated labor associated with redaction and preparations is 3 hours. However, we are willing to waive the associated cost and provide the report only free of charge.(Please note, this in no way means that future requests will also be granted a a waiver of associated fees. If your request encompasses both the statements and the report, please refer to the provided estimate to be prepaid - $710.19.

3. **What is the income threshold for fee waivers**

As stated previously, Idaho code does not stipulate a threshold for fee waivers. A waiver of fees means that a requester is unable to pay the fees associated with his/her individual request and is petitioning that the associated cost should then be covered by the district's funds as supplied by taxpayers. In our efforts to be responsible stewards of taxpayer funds, we must insist on some form of documentation of limited financial resources to review regarding a petition for fee waiver.

Documentation would include identification of Medicare, Medicaid, Welfare assistance, limited disability income, limited Social Security income, etc. We do not need the amounts, just verification that you qualify for financial assistance. Please make sure any verification includes your legal name and address. Our legal counsel will make the determination regarding any documentation you provide.

Please be advised that any report or statements provided would include redactions. These records will contain redactions of confidential information or other such exclusions from the Public Writings Act and other applicable state and/or federal laws. (see IC § 74-104 – examples are FERPA and HIPPA), as well as any personnel information, and any document that would be subject to executive session (see IC § 74-106). We are unable to provide a patron with account numbers or financial information that would put the security of financial systems at risk.

Please note that records associated with your request will contain redactions. Let me know if your official request is for unredacted materials. If that is your official request, we will handle such a request accordingly.

Please let us know how you wish to proceed with the following available options:

1. Proceed with a request for bank statements and accompanying report. (Requires pre-payment of $710.19 or documentation to support a fee waiver).
2. Proceed with a request for the report only extending from January 2023 to current (redactions included)
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We awaiting your response in how to proceed with your request.

Sincerely,
Amanda Weers

Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
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Let's try this again:

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2. What is the cost of the report vs the cost of the bank records
3. What is the income threshold for fee waivers

New item:

The District has been asked at least five times I am aware of for a forensic audit. The excuses have generally been along the lines of the District doesn't have records or the district doesn't want to pay the cost.

While I am not qualified to perform a complete forensic audit I have, in the past,been made responsible for system implementations and reporting which required me to look closely at data and understand the information flow. Once I found an employee working with management to alter data which ended up in the employee getting more compensation than they should have. (similar to the previous superintendent). The second time I found the head of accounting redirecting funds to inappropriate uses.

The bottom line is I'm pretty good at identifying issues. I don't cost you a dime. Nothing I have asked for needs redaction unless your accounting system contains social security numbers or something like that which is why, if you give me all the field names, I can tell you exactly how to construct the report so it doesn't have anything exempt from public records.

It is in the best interest of taxpayers to NOT rely on District manipulated data and to allow third parties to examine the source data. Therefor,if the District continues to claim they have legislative rights but can not provide an income threshold which will demonstrate innabiility to pay, you can exempt the fees based on the benefit to the public.

I have no problem disclosing anything I might discover - good or bad.

Let me also state again I do have a problem with the speech restriction, lying and threats and the continuing bad faith behavior of the District.

WHAT DO YOU HAVE TO HIDE????

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On Tuesday, November 5th, 2024 at 1:08 PM, Amanda Weers <aweers@isd221.net> wrote:

> Ms. Morgan,
>
> Please see the following email that was sent to you on October 23. The email lists the cost estimate at $710.19 in both the content of the email and the attached estimate detail. (Please see the attached PDF). The content also explains that redactions are necessary with the materials you have requested and offers explanations for those redactions. The requirements, necessary documentation, and the process for a fee waiver are also described. Please note that Idaho law allows us to provide existing records, but we cannot create records to fill a specific records request if those records don't already exist in our system.
>
> Please let us know if you plan on submitting a payment of $710.19 or documentation for a fee waiver before we prepare financial records dating from January 2023.
>
> Sincerely,
> Amanda Weers
>
> **********
> Leslie J. Morgan
> 9169 West State St. 3919
> Boise ID, 83617
> Re: Public Records Request
>
> Ms. Morgan:

I am writing to offer clarification regarding your Public Records request, the limitations of what we can and cannot provide, and an estimate for the work required to prepare the records request.

As stated previously, your January 2023 Public Records request has been fulfilled. We have no other records to amend that request and will not redo the work involved to different specifications. The work was completed and redactions were made in accordance with the law and the systems we have available. We cannot offer you a different file format or further information in regards to that time period, other than what has already been provided.

Since these are the same records requested in your January 2023 request, we are prepared to provide you with records from the time period extending from January 2023. We can provide you with a balance sheet detail report in a PDF format that should include the information requested. This report will contain redactions of confidential information or other such exclusions from the Public Writings Act and other applicable state and/or federal laws. (see IC § 74-104 – examples are FERPA and HIPPA), as well as any personnel information, and any document that would be subject to executive session (see IC § 74-106).

Estimate:

To comply with your request, we must assign a number of personnel to collect, review, and redact information in strict accordance with Idaho code. Given the sheer volume and complexity of the records involved, this process will inevitably demand significant time and manpower that will be additional to our employees' usual responsibilities.

We have prepared an estimate of the expenses the district will incur. As per Idaho Code 74-102, subsections (9) and (10), we require payment in advance for this service. We understand your request for an exemption under 74-102(1)(f)(iii), We will consider it on the condition that you demonstrate insufficient financial resources to cover the requested expenses.

Waiver:

The Emmett School District, as responsible stewards of funds derived from federal, state, and local taxes, is committed to ensuring the prudent allocation of both time and resources.

The estimates provided are a modest determination of the cost the district will incur. A waiver of fees means that a requester is unable to pay the fees associated with his/her individual request and is petitioning that the associated cost should then be covered by the district's funds as supplied by taxpayers. In our efforts to be responsible stewards of taxpayer funds, we must insist on some form of documentation of limited financial resources to review regarding a petition for fee waiver. Documentation would include identification of Medicare, Medicaid, Welfare assistance, limited disability income, limited Social Security income, etc. We do not need the amounts, just verification that you qualify for financial assistance. Please make sure any verification includes your legal name and address. Our legal counsel will make the determination regarding any documentation you provide.

We cannot grant you a waiver for the cost on the basis of your statement that we chose not to charge fees for the January 2023 request. Idaho code allows the district to choose whether or not to apply their right to charge fees for work incurred. Choosing to fulfill your January 2023 request without payment does not abdicate that right for other requests or stipulate that no additional fees be levied should the requestor not be satisfied with the fulfillment provided and instead request additional work.

Publicly Available Financial Reports

Many of our financial documentation is available online. Our website includes monthly reports from the district and all schools. To view financial reporting, please see the financial tab on our website.

https://www.emmettschools.org/departments/finance

Here is the most recent Monthly Financial report as presented at the October Regular School Board meeting.

https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030867&AID=42272&MID=2535

We also provide all of our financial information as part of the mandated reporting to the state. Reports are available at Transparent Idaho: https://transparent.idaho.gov/

In addition, ESD undergoes a yearly audit by an external, independent auditor. The most recent audit was recently completed and presented at the October 2024 Regular School Board meeting. The report can be viewed at the link below.

https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030867&AID=42271&MID=2535

Next Steps

Please see the attached estimate which explains the cost of $710.19 to be prepaid. Please let us know if you wish to proceed with this request and when we can expect payment or documentation. We will wait to proceed until we hear from you. Please keep in mind that our estimate is 41 employee hours to fulfill this request. Upon notification to proceed, we will require time to complete the necessary preparations.

Sincerely,

Amanda Weers
Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison

(208)365-6301



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> At this point, the District has failed to comply with the spirit, intent and letter of the law but I'm still giving you a chance to stop wasting time and to start proving there really is nothing to hide.
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> *"Always do right. This will gratify some people and astonish the rest."* - Mark Twain
>
> **Please forgive typos and random words. Assistive devices are far from perfect.**
>
> Sent with Proton Mail secure email.
>
> On Monday, November 4th, 2024 at 12:05 PM, Amanda Weers <aweers@isd221.net> wrote:
>
> > Ms. Morgan:
> >
> > Please refer to our previous email and estimate. We await payment or documentation to support a waiver before proceeding with your Oct. 17, 2024 request, as outlined in our previous email.
> >
> > We will allow 30 days from when we provided the estimate for you to submit payment or documentation to support an application for a waiver. Since the estimate was sent to you on October 23, the time frame extends from that date. If we have not received the requested payment or waiver documentation by November 21, we will consider the records request closed.
> >
> > Please let us know how you would like to proceed regarding your October 17 records request.
> >
> > Amanda Weers
> > Emmett Independent School District #221
> > Public Information Officer/Community Liaison
> > (208)365-6301
> >
> > 
> >
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> >
> > On Fri, Nov 1, 2024 at 1:06 PM <lesliejmorgan@protonmail.com> wrote:
> >
> > > 1. This is the same request made in January 2023 (with more detail for clarity since Ms. Weers was not involved at that time)
> > > 2. The District granted a waiver in January 2023
> > > 3. The District made a false statement regarding the January 2023 request which resulted in the District not fulfilling the request. (thus the repeat)

4. I contest the legal authority of the District to make up rules that do not exist in law. This is a legislative authority. Neither the District nor legal counsel posses this authority.
5. Even if the District did possess this authority, the "rules" the District created have nothing to do with ability to pay since the documentation request had no income requirement and documents were limited to only those receiving some sort of government payment (SSI, Social Security, Welfare, etc.) which would completely rule out any low income individual not receiving any of these benefits.
6. The District has continue to act in bad faith by the false statements by Katie Watkins, Amanda Weers, Crystal Vaughn and Craig Woods. (Those may be others involved but since the District has not provided the custodians of records I can't say for sure.)
7. The District has probably wasted more time not complying with my requests than just providing the information requested.

None of this is about being a good steward of public funds. Good stewards would be happy to prove they are good stewards. They wouldn't lie, harass and stalk a citizen.

Let me quickly point out that I was threatened and harassed on school property during a public meeting.. The District did nothing. The Superintendent later reached out to other patrons trying to find out about me and my family because in his eyes I "came out of nowhere". That didn't work which is the most likely reason why, when I provided an address, the District looked it up and then told me I couldn't use it. (As if you have looked up every single request and authenticated them?)

Then, of course, there was the incident where a school employee did not just post student work on Facebook, but actually *wrote* the work for the student. This policy violation by the District employee resulted in me being censored for a one line quip. Then the same District employee violated another policy in her response. The end result of the District allowing free speech for some but not others was complete shutdown of public interaction where there were good alternatives.

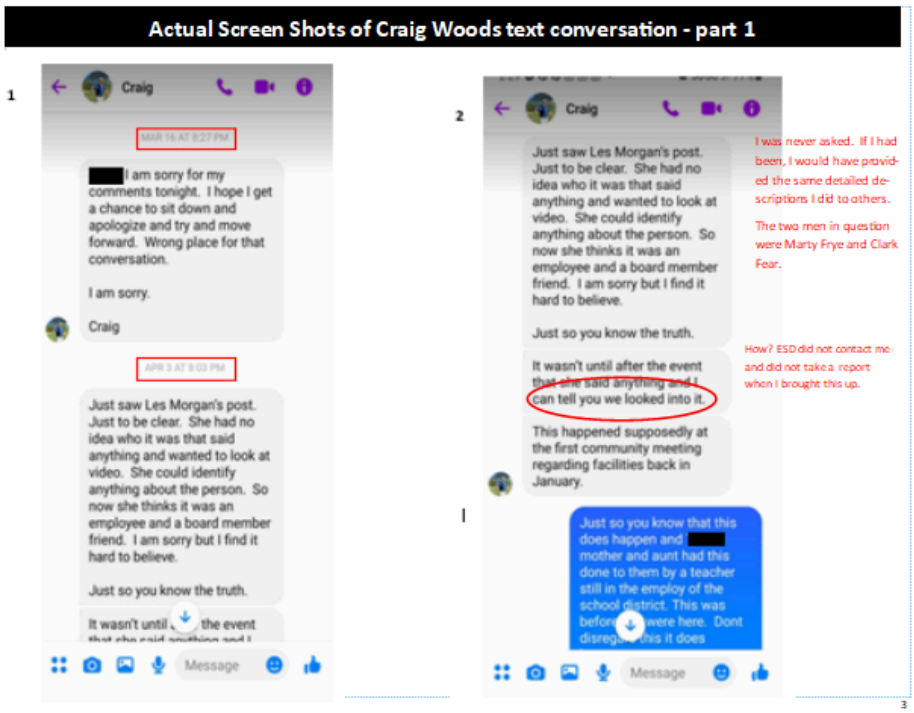
After this censorship came the complete mishandling of my ADA request. The District actually violated ADA law at least three times. ADA violations are serious but I was after accommodation, not wasting money on massive fines. Ultimately the District accommodated me but restricted my speech to agenda only items. By January, 2024 the District nullified the long standing tradition of public comments being for non-agenda items which restricted the free speech rights of all citizens.

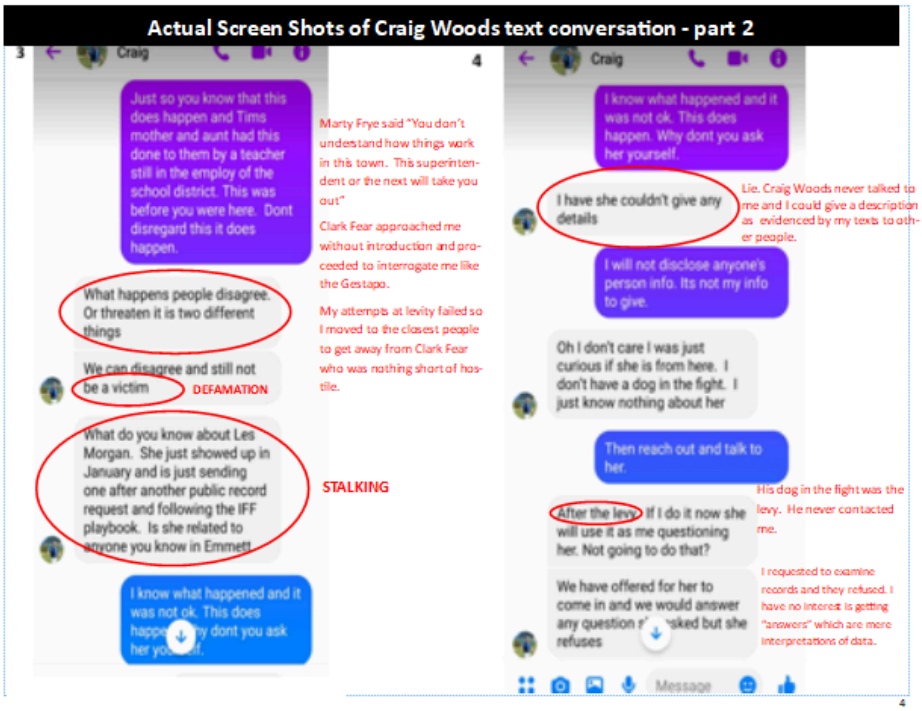
One has to wonder what kind of culture existst where people feel so comfortable intimidating, threatening, bullying, lying, and silencing others? Is this being a good steward of any kind? It certainly isn't being a good example.

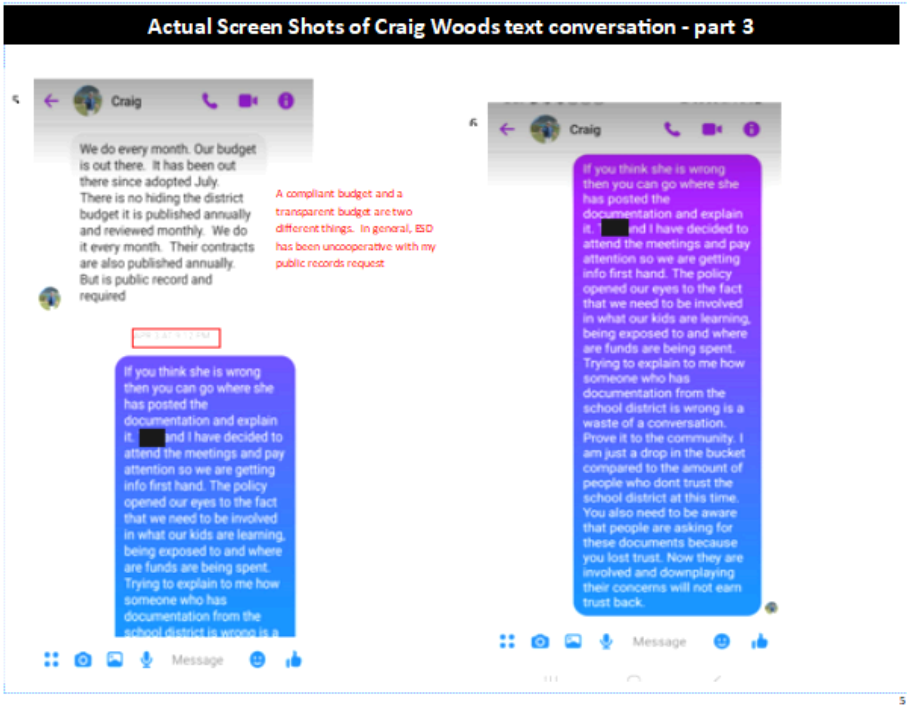
No wonder parents are opting out.

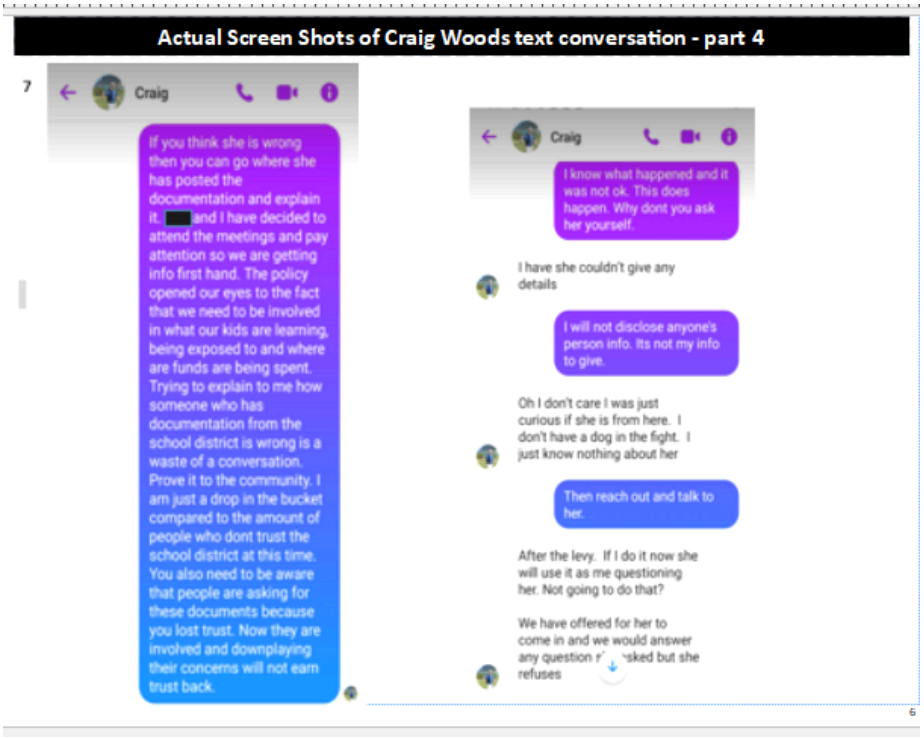
- Les

Please forgive typos and random words. Assistive devices are far from perfect.




Actual Screen Shots of Craig Woods text conversation - part 2
Craig
Just so you know that this does happen and Tims mother and aunt had this done to them by a teacher still in the employ of the school district. This was before you were here. Dont disregard this it does happen.
What happens people disagree. Or threaten it is two different things
We can disagree and still not be a victim
DEFAMATION
What do you know about Les Morgan. She just showed up in January and is just sending one after another public record request and following the IFF playbook. Is she related to anyone you know in Emmett
STALKING
I know what happened and it was not ok. This does happen. Why dont you ask her yourself.
Marty Frye said "You don't understand how things work in this town. This superintendent or the next will take you out"
Clark Fear approached me without introduction and proceeded to interrogate me like the Gestapo.
My attempts at levity failed so I moved to the closest people to get away from Clark Fear who was nothing short of hostile.
I know what happened and it was not ok. This does happen. Why dont you ask her yourself.
I have she couldn't give any details
Lie. Craig Woods never talked to me and I could give a description as evidenced by my texts to other people.
I will not disclose anyone's person info. Its not my info to give.
Oh I don't care I was just curious if she is from here. I don't have a dog in the fight. I just know nothing about her
Then reach out and talk to her.
After the levy. If I do it now she will use it as me questioning her. Not going to do that?
His dog in the fight was the levy. He never contacted me.
We have offered for her to come in and we would answer any question [redacted] but she refuses
I requested to examine records and they refused. I have no interest is getting "answers" which are mere interpretations of data.
Message


Actual Screen Shots of Craig Woods text conversation - part 3
Craig
We do every month. Our budget is out there. It has been out there since adopted July. There is no hiding the district budget it is published annually and reviewed monthly. We do it every month. Their contracts are also published annually. But is public record and required
A compliant budget and a transparent budget are two different things. In general, ESD has been uncooperative with my public records request
If you think she is wrong then you can go where she has posted the documentation and explain it [redacted] and I have decided to attend the meetings and pay attention so we are getting info first hand. The policy opened our eyes to the fact that we need to be involved in what our kids are learning, being exposed to and where are funds are being spent. Trying to explain to me how someone who has documentation from the school district is wrong is a waste of a conversation. Prove it to the community. I am just a drop in the bucket compared to the amount of people who dont trust the school district at this time. You also need to be aware that people are asking for these documents because you lost trust. Now they are involved and downplaying their concerns will not earn trust back.
Message



Please forgive typos and random words. Assistive devices are far from perfect.

On Monday, October 28th, 2024 at 2:22 PM, Amanda Weers <aweers@isd221.net> wrote:

> Ms. Morgan:
>
> Please refer to our previous email and estimate. We will await payment or documentation to support a waiver before proceeding with your Oct. 17, 2024 request, as outlined in our previous email. Please let us know how you would like to proceed.
>
> Sincerely,
> Amanda Weers
> Emmett Independent School District #221
> Public Information Officer/Community Liaison
> (208)365-6301
>
> CONFIDENTIALITY NOTICE: This communication, including any attachments, is intended for the use of the person to whom it is addressed, unless in specific fulfillment of a public information request. Any unauthorized sharing or dissemination of the email content, in part or in full is strictly prohibited. If a recipient desires to share any content from this email on social media, print, or otherwise, they must first contact the sender to obtain a statement designed for that purpose, along with the necessary permissions. Failure to comply with these terms may lead to the sender discontinuing any further direct correspondence with the recipient.
>
> On Thu, Oct 24, 2024 at 12:32 PM <lesliejmorgan@protonmail.com> wrote:
>> Ms. Weers,
>> If anyone reading this ever wonders why the public does not trust the District, this is a good example. Any normal person would be thinking “What is the District trying to hide?”
>> It is simply *a false statement* to say that the District fulfilled the January 2023 request. They first provided redacted financial statements omitting all the wire transfers *(Ironic because this is the mechanism by which Black Canyon Water District had funds embezzled*.) Quite some time after I disputed this redaction, the District eventually provided unredacted records. It is unclear if they actually provided records for all financial accounts. The District never complied with the request for complete accounting system records. The best evidence for this is the accounting data did not include the chart of accounts codes. There may

have been more missing but since you failed to respond to my request for a list of all the possible column headers, I can't say exactly what is missing beyond the critical COA codes.
If you review District E-mails, you will see me communicating with the District about various alternatives to the alleged "limitations" of the accounting system. The District denied all these alternatives saying that accounting system is not subject to public records requests. That was a *false statement* since the State of Idaho exempts records based on content, not format.
Most recently the District has *created fictitious rules* about what address I can and can't use for a records request, what documents I must provide to demonstrate inability to pay (none of which provide any financial information). The District just continues to *misuse public funds* to fight any close scrutiny of financial records.
Wouldn't it be great for the District to have someone like me comb through all your records only to find out they are pristine? I would be no less vocal about that than my criticism of the District.
Exactly what is the down side of having concerned citizens and taxpayers examine complete and detailed records?
I have read the annual audit reports. There is no indication that auditor has scrutinized transactional level data from both accounting records and financial institutions. They appear to be more compliance audits than anything which is relatively surface level.
I have also read multiple years of the budget reports on the web site and found them lacking. There is no insight on cross-account movements. This is why I wrote to the school board and suggested they seize the opportunities that come with a new accounting system and implement cost centers. The public has no way of knowing the full cost of any facility or program. I don't know if the Board does either. The end result is that critical financial decisions are made with limited insight and partial data.
If you note the enrollment trend analysis I provided to the board, you will see the risk of using partial data. I believe the projections for additional facilities were based on population growth alone. When you look at enrollments, they are down by nearly 500 students despite Gem County population doubling. The District simply can't justify saddling citizens with more debt for additional facilities without a deeper dive.
Levies are similar. The public deserves complete and accurate information and not just the information the District wants the public to see. I literally have evidence of the Superintendent withholding information from me so as not to negatively impact the chance of the levy passing.
The whole purpose of getting transactional level data is to NOT rely on pre-manipulated data provided by the government. I would hope the Board would agree that full and complete data reviewed by independent sources is nothing but a benefit to the board and their constituents.
As always, Board members are free to contact me with questions and concerns.
Leslie Morgan
208-231-4822

Please excuse typos. Assistive technology is not perfect.

"Always do right. This will gratify some people and astonish the rest." - Mark Twain

Please forgive typos and random words. Assistive devices are far from perfect.

Sent with Proton Mail secure email.

On Wednesday, October 23rd, 2024 at 1:39 PM, Amanda Weers <aweers@isd221.net> wrote:

> Leslie J. Morgan
> 9169 West State St. 3919
> Boise ID, 83617
> Re: Public Records Request
>
> Ms. Morgan:
>
> I am writing to offer clarification regarding your Public Records request, the limitations of what we can and cannot provide, and an estimate for the work required to prepare the records request.
>
> As stated previously, your January 2023 Public Records request has been fulfilled. We have no other records to amend that request and will not redo the work involved to different specifications. The work was completed and redactions were made in

accordance with the law and the systems we have available. We cannot offer you a different file format or further information in regards to that time period, other than what has already been provided.

Since these are the same records requested in your January 2023 request, we are prepared to provide you with records from the time period extending from January 2023. We can provide you with a balance sheet detail report in a PDF format that should include the information requested. This report will contain redactions of confidential information or other such exclusions from the Public Writings Act and other applicable state and/or federal laws. (see IC § 74-104 – examples are FERPA and HIPPA), as well as any personnel information, and any document that would be subject to executive session (see IC § 74-106).

Estimate:

To comply with your request, we must assign a number of personnel to collect, review, and redact information in strict accordance with Idaho code. Given the sheer volume and complexity of the records involved, this process will inevitably demand significant time and manpower that will be additional to our employees' usual responsibilities.

We have prepared an estimate of the expenses the district will incur. As per Idaho Code 74-102, subsections (9) and (10), we require payment in advance for this service. We understand your request for an exemption under 74-102(1)(f)(iii), We will consider it on the condition that you demonstrate insufficient financial resources to cover the requested expenses.

Waiver:

The Emmett School District, as responsible stewards of funds derived from federal, state, and local taxes, is committed to ensuring the prudent allocation of both time and resources.

The estimates provided are a modest determination of the cost the district will incur. A waiver of fees means that a requester is unable to pay the fees associated with his/her individual request and is petitioning that the associated cost should then be covered by the district's funds as supplied by taxpayers. In our efforts to be responsible stewards of taxpayer funds, we must insist on some form of documentation of limited financial resources to review regarding a petition for fee waiver. Documentation would include identification of Medicare, Medicaid, Welfare assistance, limited disability income, limited Social Security income, etc. We do not need the amounts, just verification that you qualify for financial assistance. Please make sure any verification includes your legal name and address. Our legal counsel will make the determination regarding any documentation you provide.

We cannot grant you a waiver for the cost on the basis of your statement that we chose not to charge fees for the January 2023 request. Idaho code allows the district to choose whether or not to apply their right to charge fees for work incurred. Choosing to fulfill your January 2023 request without payment does not abdicate that right for other requests or stipulate that no additional fees be levied should the requestor not be satisfied with the fulfillment provided and instead request additional work.

Publicly Available Financial Reports

Many of our financial documentation is available online. Our website includes monthly reports from the district and all schools. To view financial reporting, please see the financial tab on our website.

https://www.emmettschools.org/departments/finance

Here is the most recent Monthly Financial report as presented at the October Regular School Board meeting.

https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030867&AID=42272&MID=2535

We also provide all of our financial information as part of the mandated reporting to the state. Reports are available at Transparent Idaho: https://transparent.idaho.gov/

In addition, ESD undergoes a yearly audit by an external, independent auditor. The most recent audit was recently completed and presented at the October 2024 Regular School Board meeting. The report can be viewed at the link below.

https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030867&AID=42271&MID=2535

Next Steps

Please see the attached estimate which explains the cost of $710.19 to be prepaid. Please let us know if you wish to proceed with this request and when we can expect payment or documentation. We will wait to proceed until we hear from you. Please keep in mind that our estimate is 41 employee hours to fulfill this request. Upon notification to proceed, we will require time to complete the necessary preparations.

Sincerely,

Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301

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On Mon, Oct 21, 2024 at 1:15 PM <lesliejmorgan@protonmail.com> wrote:

> Thank you for your response. i understand fulfillment may take a while.
>
> I regards to waiving the fees, they were waived in January 2023 when the District failed to provide complete records. This is basically the same request for which you already waived the fees but chose to:
>
> 1. Redact wire transfers on bank records in violation of state laws. Ultimately, that caused the District to double the labor hours involved in scanning records.
> 2. In January, 2023 the District falsely claimed they could not provide the accounting records I requested. I had a waiver granted for those records.
> 3. For these reasons the District should honor the prior exemption, provide the records i requested in January 2023 (with just a change in the time window since two years have lapsed and therefore the timeline needs updating)
>
> The District, over a period of nearly two years, has operated in bad faith. Every attempt I have made to get complete and accurate records has been met by stonewalling, creation of new and/or unique rules and general lack of cooperation.
>
> This request needs to be fulfilled completely, in a reasonable time frame, and free of charge because that's what the District agreed to do in January 2023.
>
> - Les
>
> *"Always do right. This will gratify some people and astonish the rest."* - Mark Twain
>
> **Please forgive typos and random words. Assistive devices are far from perfect.**
>
> Sent with Proton Mail secure email.

On Monday, October 21st, 2024 at 9:07 AM, Amanda Weers <aweers@isd221.net> wrote:

Leslie J. Morgan
9169 West State St. 3919
Boise ID, 83617

Re: Public Records Request

Ms. Morgan:

I am writing at this time to formally acknowledge the receipt of your public records request and to advise, despite diligent work on the part of District personnel, the District will need more than three (3) days to address your request.

Your specific requests sought the following:

1. The last five full fiscal years of all bank, financial institution, investment account statements plus year to date records. These can be scans of paper statements or electronic downloads covering a full year or multiple years provided the downloads are complete. If downloads, please provide in Excel format. (Many financial institutions allow custom reports where you can request all transactions for a specified time period. This is often faster and easier than looking at each statement and would definitely be faster than a scanning paper.)
2. Five full years of accounting data plus year to date data including but not limited to the all
general ledgers and transactional level data for all revenue, revenue transfers, expenses,
expense reassignment, chart of account codes (broken down into separate columns for
fund,function, object, location and project), wire transfers, account transfers, bank transfers
any test ((Basically all possible columns and all possible rows should be included.) If the
size of the file is unruly, the data may be broken down by fiscal year provided that the
format is identical for each report.
3. Name, title and contact information for all Custodian of Records responsible for this request.

The District is in the process of determining the level and extent of documentation that may be responsive to your request. Please understand that we are in no manner attempting to delay production but rather wish to make sure that we have collected all responsive documentation. We are looking at multiple sources within the school for identification of all responsive documentation.

Pursuant to Section 74-103(1), I am writing at this time to indicate that the preparation and delivery of this response will take more than the three (3) working days identified in the code. I anticipate this will take the extended ten (10) work days allowed in Idaho Code Also, it will be our intention to convert the responsive documentation into electronic format for production.

I also need to advise that this request and response will necessitate individual review to assure that there exists no confidential information, or any other such exclusion from the public writings act or other applicable state and/or federal laws.

Regarding the cost associated with fulfilling your request, we are in the process of preparing a breakdown of the expenses that the district will incur. As per Idaho Code 74-102, subsections (9) and (10), we require payment in advance for this service. We understand your request for an exemption under 74-102(1)(f)(iii), and we will consider it on the condition that you demonstrate insufficient financial resources to cover the requested expenses.

As noted above, I wish to note that there may be denials or partial denials of documentation. We wish to reserve the right for such, as well as redaction/partial redaction of documentation.

Thank you for your time and attention to this matter.

Sincerely,

Amanda Weers
Emmett Independent School District #221

Public Information Officer/Community Liaison
(208)365-6301

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On Thu, Oct 17, 2024 at 2:24 PM <lesliejmorgan@protonmail.com> wrote:

> Amanda,
>
> I have attached the form you requested. Since you were not Public Information Officer in January 2023 I have provided as much background information and detail as possible.
>
> Given I have waited almost two years, I hope i won't experience more resistance from Emmett School District.
>
> - Les
>
> *"Always do right. This will gratify some people and astonish the rest."* - Mark Twain
>
> **Please forgive typos and random words. Assistive devices are far from perfect.**
>
> Sent with Proton Mail secure email.

Column Headers.pdf
188K

Amanda Weers <aweers@isd221.net>

Public Records Request (repeat of January 2023)

lesliejmorgan@protonmail.com <lesliejmorgan@protonmail.com> Fri, Nov 22, 2024 at 2:21 PM
To: Amanda Weers <aweers@isd221.net>

I did not request a PDF report. I requested an Excel report. (As I did in January 2023 where you provided an incomplete Excel report based on a false statement and would not allow me alternative access to the data against Idaho public records law.)

The columns comment is confusing. Given there is no real limit to the number of columns in an excel report and there appear to be no columns that would contain any exempt data, the reasonable course of action is to simply include all columns. (which is what I asked for in January 2023!)

You can say this is not the same request as January 2023 as many times as you want. That doesn't make it true. Go back and look at the actual request and subsequent e-mails.This is the same request. The only difference is I provided more details since the Custodian of Records has changed. Any cost the District is incurring is because the District chose not to comply with the January 2023 request and has spent nearly TWO YEARS trying to not comply. (Tell me again how you are good stewards of public funds?)

At this point I think I have been pretty patient especially considering the egregious behavior of District employees and the repeated violations of public records laws. ADA laws and District policies. It's pretty obvious the District has some major problems. It's not obvious the extent to which the cultural sickness has impacted the financial health of the District. It is obvious that there's not a lot of difference between Washington DC and Emmett. Same game. Different players.

What an embarrassment to Gem County.

- Les

"Always do right. This will gratify some people and astonish the rest." - Mark Twain

Please forgive typos and random words. Assistive devices are far from perfect.

Sent with Proton Mail secure email.

On Monday, November 11th, 2024 at 2:07 PM, Amanda Weers <aweers@isd221.net> wrote:

> Dear Ms. Morgan,
>
> We have previously provided you with the columns associated with the scope of your October 17, 2024 records request, which is new and separate from any previous records request. From your correspondence, I understand that you would like a list of all column leaders that are used in our system. Though the Skward system allows for unlimited column headers, I am attaching a list of those column headers currently used in our system. Please note that while our number of columns is unlimited, the system prints PDF reports limited to the size of the paper. Utilizing a landscape view will provide more space for columns, but it still encounters limitations if the number and size of columns exceed the space allowed.
>
> If you let us know what columns you desire, we can provide you with a PDF of the requested columns, though the limitations of our system will still apply. Any reports we provide to you will be in PDF format and will include redactions we are legally obligated to perform.
>
> Please note that we have provided an estimate for the fees associated with your initial October 17 request and information related to requesting a waiver. We have also provided you with three options for moving forward with your request. Based on this recent correspondence, I have also added a 4th option (see #4 below).
>
> Please let us know how you wish to proceed with the following available options:
>
> 1. Proceed with a request for bank statements and accompanying report. (Requires pre-payment of $710.19 or documentation to support a fee waiver). The records will include redactions.
> 2. Proceed with a request for the report only extending from January 2023 to current (redactions included)
> 3. Proceed with a request for unredacted financial information only. (By selecting this option, you are stipulating that your request cannot be satisfied with redacted information.)
> 4. Proceed with a request for a report with specified columns. With this option, we will need to reassess the time required for preparation and redaction once we receive the full details of your request. We may need to provide an updated estimate of associated costs.
>
> Please let us know how you wish to proceed.
>
> Sincerely,
> Amanda Weers
>
> Amanda Weers
> Emmett Independent School District #221
> Public Information Officer/Community Liaison
> (208)365-6301
>
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share any content from this email on social media, print, or otherwise, they must first contact the sender to obtain a statement designed for that purpose, along with the necessary permissions. Failure to comply with these terms may lead to the sender discontinuing any further direct correspondence with the recipient.

On Sun, Nov 10, 2024 at 12:58 PM <lesliejmorgan@protonmail.com> wrote:

1. I requested a list of ALL of the accounting fields not just the fields the District chose to provide in the request of January 2023 which was conspicuously missing the chart of account codes and probably other fields as well.
2. The State law has very few exemptions so if you provide the complete list of fields in the accounting system, I can restructure my request as to exclude fields that would be covered under exemptions and eliminate the need for any redactions. In terms of the bank records, had the district not lied about the capabilities of the accounting system and subsequently failed to comply with the request, there would be no need to go through this again. It's your fault. Waive the fees.
3. Correct. The State law does not stipulate a threshold for income. It also does not stipulate that one source of income is eligible for a waiver and another is not.

Here is the bottom line. I asked for records. I was granted a waiver. The District did not provide the records and lied about their ability to do so. First the District illegally redacted bank statements to hide wire transfers. Then they said they could not pull accounting data due to "system limitations". Then they said there were no such limitation.

Had the District just acted in good faith and provided the records I requested initially, you wouldn't be wasting even more time doing the report again and the financial statements for the third time.

TWO YEARS. HUNDREDS OF E-MAILS. LOTS OF REWORK.
All to apparently hide something.
Tell me again about being good stewards of public funds.

- Les

Please forgive typos and random words. Assistive devices are far from perfect.

Sent with Proton Mail secure email.

On Friday, November 8th, 2024 at 12:26 PM, Amanda Weers <aweers@isd221.net> wrote:

Dear Ms. Morgan,

1. Please provide a list of fields in the accounting system so I can narrow my request as to take less time creating the report and eliminate any possibility of redaction.

The list of column headers associated with the report that would fulfill this request are attached. They were also provided to you in an email on September 23. I believe they were also provided in conjunction with your January 23 request. This is the report we have available to fulfill your request.

2. What is the cost of the report vs the cost of the bank records

The estimate for the cost of the report and the bank records is $710.19. If you would like the report only, the estimated labor associated with redaction and preparations is 3 hours. However, we are willing to waive the associated cost and provide the report only free of charge.(Please note, this in no way means that future requests will also be granted a a waiver of associated fees. If your request encompasses both the statements and the report, please refer to the provided estimate to be prepaid - $710.19.

3. What is the income threshold for fee waivers

As stated previously, Idaho code does not stipulate a threshold for fee waivers. A waiver of fees means that a requester is unable to pay the fees associated with his/her individual request and is petitioning that the associated cost should then be covered by the district's funds as supplied by taxpayers. In our efforts to be responsible stewards of taxpayer funds, we must insist on some form of documentation of limited financial resources to review regarding a petition for fee waiver.

Documentation would include identification of Medicare, Medicaid, Welfare assistance, limited disability income, limited Social Security income, etc. We do not need the amounts, just verification that you qualify for financial assistance. Please make sure any verification includes your legal name and address. Our legal counsel will make the determination regarding any documentation you provide.

Please be advised that any report or statements provided would include redactions. These records will contain redactions of confidential information or other such exclusions from the Public Writings Act and other applicable state and/or federal laws. (see IC § 74-104 – examples are FERPA and HIPPA), as well as any personnel information, and any document that would be subject to executive session (see IC § 74-106). We are unable to provide a patron with account numbers or financial information that would put the security of financial systems at risk.

Please note that records associated with your request will contain redactions. Let me know if your official request is for unredacted materials. If that is your official request, we will handle such a request accordingly.

Please let us know how you wish to proceed with the following available options:

1. Proceed with a request for bank statements and accompanying report. (Requires pre-payment of $710.19 or documentation to support a fee waiver).
2. Proceed with a request for the report only extending from January 2023 to current (redactions included)
3. Proceed with a request for unredacted financial information only. (By selecting this option, you are stipulating that your request cannot be satisfied with redacted information).

We awaiting your response in how to proceed with your request.

Sincerely,
Amanda Weers

Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301

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On Thu, Nov 7, 2024 at 11:43 AM <lesliejmorgan@protonmail.com> wrote:

Let's try this again:

1. Please provide a list of fields in the accounting system so I can narrow my request as to take less time creating the report and eliminate any possibility of redaction.
2. What is the cost of the report vs the cost of the bank records
3. What is the income threshold for fee waivers

New item:

The District has been asked at least five times I am aware of for a forensic audit. The excuses have generally been along the lines of the District doesn't have records or the district doesn't want to pay the cost.

While I am not qualified to perform a complete forensic audit I have, in the past,been made responsible for system implementations and reporting which required me to look closely at data and understand the information flow. Once I found an employee working with management to alter data which ended up in the employee getting more compensation than they should have. (similar to the previous superintendent). The second time I found the head of accounting redirecting funds to inappropriate uses.

The bottom line is I'm pretty good at identifying issues. I don't cost you a dime. Nothing I have asked for needs redaction unless your accounting system contains social security numbers or something like that which is why, if you give me all the field names, I can tell you exactly how to construct the report so it doesn't have anything exempt from public records.

It is in the best interest of taxpayers to NOT rely on District manipulated data and to allow third parties to examine the source data. Therefor,if the District continues to claim they have legislative rights but can not provide an income threshold which will demonstrate innabiility to pay, you can exempt the fees based on the benefit to the public.

I have no problem disclosing anything I might discover - good or bad.

Let me also state again I do have a problem with the speech restriction, lying and threats and the continuing bad faith behavior of the District.

WHAT DO YOU HAVE TO HIDE????

-

"Always do right. This will gratify some people and astonish the rest." - Mark Twain

Please forgive typos and random words. Assistive devices are far from perfect. Sent with Proton Mail secure ema
On Tuesday, November 5th, 2024 at 1:08 PM, Amanda Weers <aweers@isd221.net> wrote:

> Ms. Morgan,
>
> Please see the following email that was sent to you on October 23. The email lists the cost estimate at $710.19 in both the content of the email and the attached estimate detail. (Please see the attached PDF). The content also explains that redactions are necessary with the materials you have requested and offers explanations for those redactions. The requirements, necessary documentation, and the process for a fee waiver are also described. Please note that Idaho law allows us to provide existing records, but we cannot create records to fill a specific records request if those records don't already exist in our system.
>
> Please let us know if you plan on submitting a payment of $710.19 or documentation for a fee waiver before we prepare financial records dating from January 2023.
>
> Sincerely,
> Amanda Weers
>
> **********
> Leslie J. Morgan
> 9169 West State St. 3919
> Boise ID, 83617

Re: Public Records Request

Ms. Morgan:

I am writing to offer clarification regarding your Public Records request, the limitations of what we can and cannot provide, and an estimate for the work required to prepare the records request.

As stated previously, your January 2023 Public Records request has been fulfilled. We have no other records to amend that request and will not redo the work involved to different specifications. The work was completed and redactions were made in accordance with the law and the systems we have available. We cannot offer you a different file format or further information in regards to that time period, other than what has already been provided.

Since these are the same records requested in your January 2023 request, we are prepared to provide you with records from the time period extending from January 2023. We can provide you with a balance sheet detail report in a PDF format that should include the information requested. This report will contain redactions of confidential information or other such exclusions from the Public Writings Act and other applicable state and/or federal laws. (see IC § 74-104 – examples are FERPA and HIPPA), as well as any personnel information, and any document that would be subject to executive session (see IC § 74-106).

Estimate:

To comply with your request, we must assign a number of personnel to collect, review, and redact information in strict accordance with Idaho code. Given the sheer volume and complexity of the records involved, this process will inevitably demand significant time and manpower that will be additional to our employees' usual responsibilities.

We have prepared an estimate of the expenses the district will incur. As per Idaho Code 74-102, subsections (9) and (10), we require payment in advance for this service. We understand your request for an exemption under 74-102(1)(f)(iii), We will consider it on the condition that you demonstrate insufficient financial resources to cover the requested expenses.

Waiver:

The Emmett School District, as responsible stewards of funds derived from federal, state, and local taxes, is committed to ensuring the prudent allocation of both time and resources.

The estimates provided are a modest determination of the cost the district will incur. A waiver of fees means that a requester is unable to pay the fees associated with his/her individual request and is petitioning that the associated cost should then be covered by the district's funds as supplied by taxpayers. In our efforts to be responsible stewards of taxpayer funds, we must insist on some form of documentation of limited financial resources to review regarding a petition for fee waiver. Documentation would include identification of Medicare, Medicaid, Welfare assistance, limited disability income, limited Social Security income, etc. We do not need the amounts, just verification that you qualify for financial assistance. Please make sure any verification includes your legal name and address. Our legal counsel will make the determination regarding any documentation you provide.

We cannot grant you a waiver for the cost on the basis of your statement that we chose not to charge fees for the January 2023 request. Idaho code allows the district to choose whether or not to apply their right to charge fees for work incurred. Choosing to fulfill your January 2023 request without payment does not abdicate that right for other requests or stipulate that no additional fees be levied should the requestor not be satisfied with the fulfillment provided and instead request additional work.

Publicly Available Financial Reports

Many of our financial documentation is available online. Our website includes monthly reports from the district and all schools. To view financial reporting, please see the financial tab on our website.

https://www.emmettschools.org/departments/finance

Here is the most recent Monthly Financial report as presented at the October Regular School Board meeting.

https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030867&AID=42272&MID=2535

We also provide all of our financial information as part of the mandated reporting to the state. Reports are available at Transparent Idaho: https://transparent.idaho.gov/

In addition, ESD undergoes a yearly audit by an external, independent auditor. The most recent audit was recently completed and presented at the October 2024 Regular School Board meeting. The report can be viewed at the link below.

https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030867&AID=42271&MID=2535

Next Steps

Please see the attached estimate which explains the cost of $710.19 to be prepaid. Please let us know if you wish to proceed with this request and when we can expect payment or documentation. We will wait to proceed until we hear from you. Please keep in mind that our estimate is 41 employee hours to fulfill this request. Upon notification to proceed, we will require time to complete the necessary preparations.

Sincerely,

Amanda Weers
Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301

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On Tue, Nov 5, 2024 at 11:37 AM <lesliejmorgan@protonmail.com> wrote:

> If you provided a dollar amount I must have missed it. Please repeat and be specific and separate the financial statements from the report.
>
> I am still waiting for the income threshold for a fee waiver.
>
> There is nothing in my request that should require redaction. I previously requested a list of all possible headers (aka all accounting system fields) to narrow the search. If you provide this, I can make sure I get what I am seeking and not include fields that would contain one of the few exceptions to records requests that might be in an accounting system. (payroll is the only area where exempt data might appear)
>
> At this point, the District has failed to comply with the spirit, intent and letter of the law but I'm still giving you a chance to stop wasting time and to start proving there really is nothing to hide.
>
> - Les
>
> *"Always do right. This will gratify some people and astonish the rest."* - Mark Twain
>
> **Please forgive typos and random words. Assistive devices are far from perfect.**
>
> Sent with Proton Mail secure email.
>
> On Monday, November 4th, 2024 at 12:05 PM, Amanda Weers <aweers@isd221.net> wrote:
>
> > Ms. Morgan:
> >
> > Please refer to our previous email and estimate. We await payment or documentation to support a waiver before proceeding with your Oct. 17, 2024 request, as outlined in our previous email.
> >
> > We will allow 30 days from when we provided the estimate for you to submit payment or documentation to support an application for a waiver. Since the estimate was sent to you on October 23, the time frame extends from that date. If we have not received the requested payment or waiver documentation by November 21, we will consider the records request closed.
> >
> > Please let us know how you would like to proceed regarding your October 17 records request.
> >
> > Amanda Weers
> > Emmett Independent School District #221
> > Public Information Officer/Community Liaison
> > (208)365-6301
> >
> > CONFIDENTIALITY NOTICE: This communication, including any attachments, is intended for the use of the person to whom it is addressed, unless in specific fulfillment of a public information request. Any unauthorized sharing or dissemination of the email content, in part or in full is strictly prohibited. If a recipient desires to share any content from this email on social media, print, or otherwise, they must first contact the sender to obtain a statement designed for that purpose, along with the necessary permissions. Failure to comply with these terms may lead to the sender discontinuing any further direct correspondence with the recipient.
> >
> > On Fri, Nov 1, 2024 at 1:06 PM <lesliejmorgan@protonmail.com> wrote:
> >
> > > 1. This is the same request made in January 2023 (with more detail for clarity since Ms. Weers was not involved at that time)
> > > 2. The District granted a waiver in January 2023
> > > 3. The District made a false statement regarding the January 2023 request which resulted in the District not fulfilling the request. (thus the repeat)
> > > 4. I contest the legal authority of the District to make up rules that do not exist in law. This is a legislative authority. Neither the District nor legal counsel posses this authority.
> > > 5. Even if the District did possess this authority, the "rules" the District created have nothing to do with ability to pay since the documentation request had no income requirement and documents were limited to only those receiving some sort of government payment (SSI, Social Security, Welfare, etc.) which would completely rule out any low income individual not receiving any of these benefits.
> > > 6. The District has continue to act in bad faith by the false statements by Katie Watkins, Amanda Weers, Crystal Vaughn and Craig Woods. (Those may be others involved but since the District has not provided the custodians of records I can't say for sure.)

7. The District has probably wasted more time not complying with my requests than just providing the information requested.

None of this is about being a good steward of public funds. Good stewards would be happy to prove they are good stewards. They wouldn't lie, harass and stalk a citizen.

Let me quickly point out that I was threatened and harassed on school property during a public meeting.. The District did nothing. The Superintendent later reached out to other patrons trying to find out about me and my family because in his eyes I "came out of nowhere". That didn't work which is the most likely reason why, when I provided an address, the District looked it up and then told me I couldn't use it. (As if you have looked up every single request and authenticated them?)

Then, of course, there was the incident where a school employee did not just post student work on Facebook, but actually *wrote* the work for the student. This policy violation by the District employee resulted in me being censored for a one line quip. Then the same District employee violated another policy in her response. The end result of the District allowing free speech for some but not others was complete shutdown of public interaction where there were good alternatives.

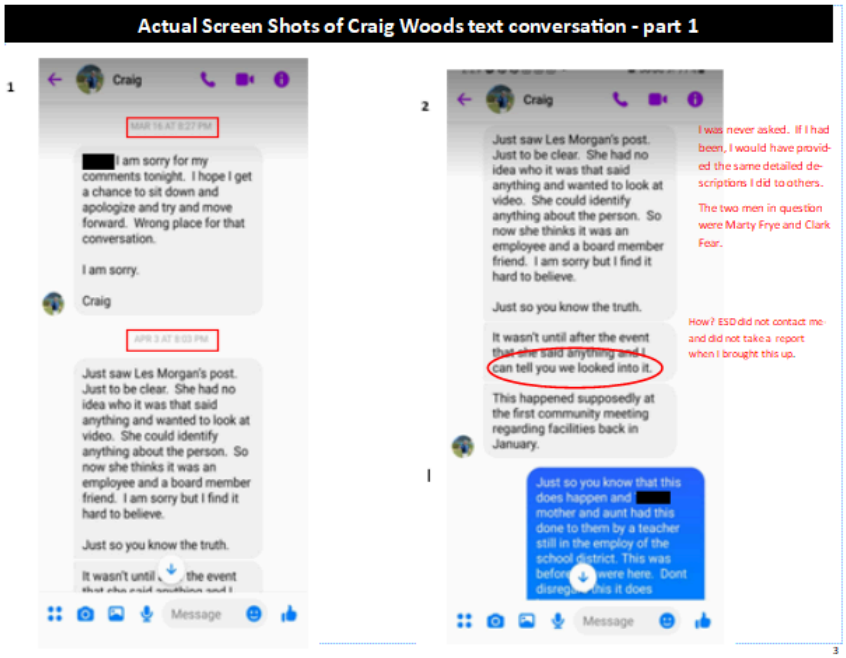
After this censorship came the complete mishandling of my ADA request. The District actually violated ADA law at least three times. ADA violations are serious but I was after accommodation, not wasting money on massive fines. Ultimately the District accommodated me but restricted my speech to agenda only items. By January, 2024 the District nullified the long standing tradition of public comments being for non-agenda items which restricted the free speech rights of all citizens.

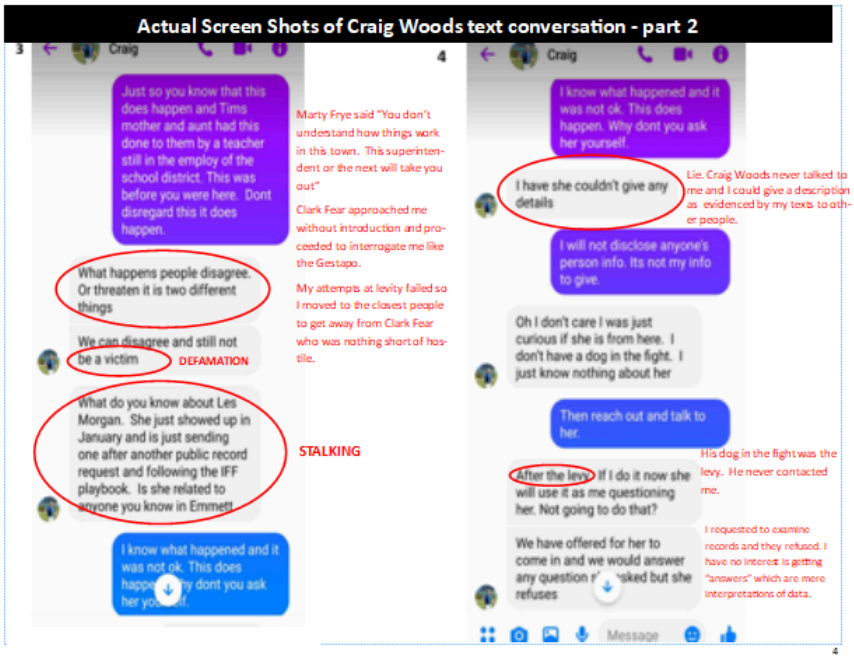
One has to wonder what kind of culture existst where people feel so comfortable intimidating, threatening, bullying, lying, and silencing others? Is this being a good steward of any kind? It certainly isn't being a good example.

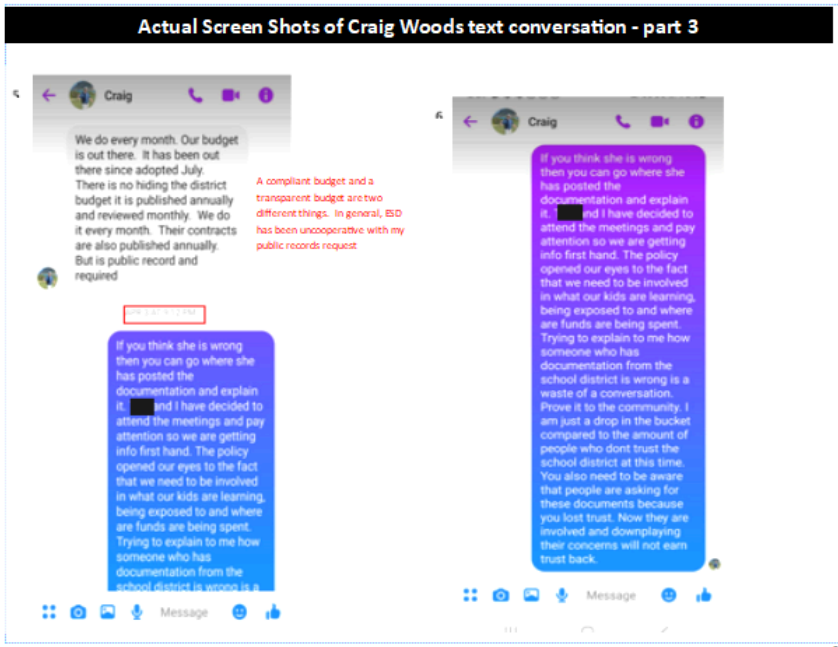
No wonder parents are opting out.

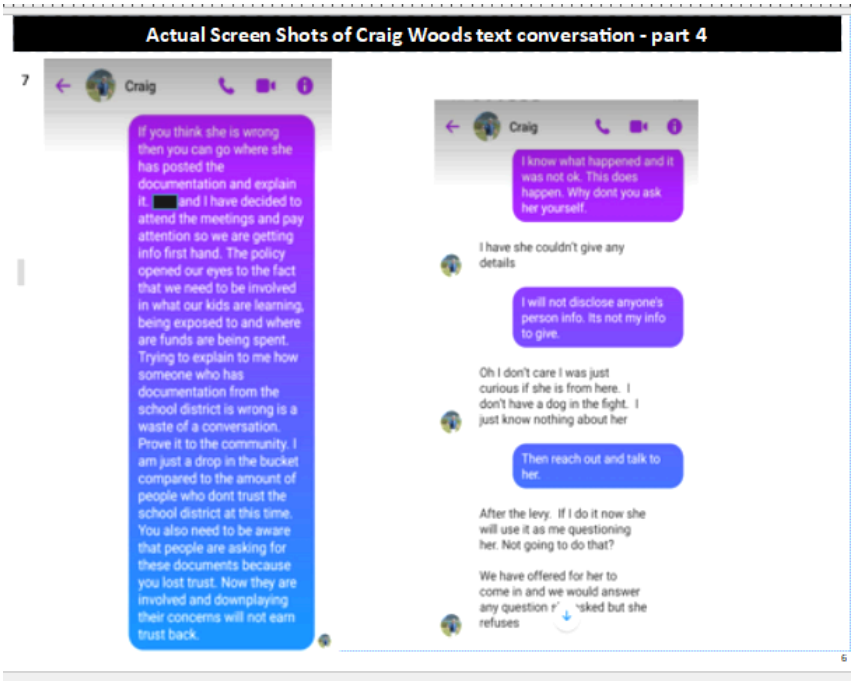
- Les

Please forgive typos and random words. Assistive devices are far from perfect.




Actual Screen Shots of Craig Woods text conversation - part 2
Craig
Just so you know that this does happen and Tims mother and aunt had this done to them by a teacher still in the employ of the school district. This was before you were here. Dont disregard this it does happen.
What happens people disagree. Or threaten it is two different things
We can disagree and still not be a victim
DEFAMATION
What do you know about Les Morgan. She just showed up in January and is just sending one after another public record request and following the IFF playbook. Is she related to anyone you know in Emmett
STALKING
I know what happened and it was not ok. This does happen. Why dont you ask her yourself.
Marty Frye said "You don't understand how things work in this town. This superintendent or the next will take you out"
Clark Fear approached me without introduction and proceeded to interrogate me like the Gestapo.
My attempts at levity failed so I moved to the closest people to get away from Clark Fear who was nothing short of hostile.
Craig
I know what happened and it was not ok. This does happen. Why dont you ask her yourself.
I have she couldn't give any details
Lie. Craig Woods never talked to me and I could give a description as evidenced by my texts to other people.
I will not disclose anyone's person info. Its not my info to give.
Oh I don't care I was just curious if she is from here. I don't have a dog in the fight. I just know nothing about her
Then reach out and talk to her.
After the levy. If I do it now she will use it as me questioning her. Not going to do that?
His dog in the fight was the levy. He never contacted me.
We have offered for her to come in and we would answer any question [illegible] asked but she refuses
I requested to examine records and they refused. I have no interest is getting "answers" which are mere interpretations of data.
Message


Actual Screen Shots of Craig Woods text conversation - part 3
Craig
We do every month. Our budget is out there. It has been out there since adopted July. There is no hiding the district budget it is published annually and reviewed monthly. We do it every month. Their contracts are also published annually. But is public record and required
A compliant budget and a transparent budget are two different things. In general, ESD has been uncooperative with my public records request
If you think she is wrong then you can go where she has posted the documentation and explain it. [redacted] and I have decided to attend the meetings and pay attention so we are getting info first hand. The policy opened our eyes to the fact that we need to be involved in what our kids are learning, being exposed to and where are funds are being spent. Trying to explain to me how someone who has documentation from the school district is wrong is a waste of a conversation. Prove it to the community. I am just a drop in the bucket compared to the amount of people who dont trust the school district at this time. You also need to be aware that people are asking for these documents because you lost trust. Now they are involved and downplaying their concerns will not earn trust back.
Message



Please forgive typos and random words. Assistive devices are far from perfect.

On Monday, October 28th, 2024 at 2:22 PM, Amanda Weers <aweers@isd221.net> wrote:

> Ms. Morgan:
>
> Please refer to our previous email and estimate. We will await payment or documentation to support a waiver before proceeding with your Oct. 17, 2024 request, as outlined in our previous email. Please let us know how you would like to proceed.
>
> Sincerely,
> Amanda Weers
> Emmett Independent School District #221
> Public Information Officer/Community Liaison
> (208)365-6301
>
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>
> On Thu, Oct 24, 2024 at 12:32 PM <lesliejmorgan@protonmail.com> wrote:
>
> > Ms. Weers,
> > If anyone reading this ever wonders why the public does not trust the District, this is a good example. Any normal person would be thinking “What is the District trying to hide?”
> > It is simply *a false statement* to say that the District fulfilled the January 2023 request. They first provided redacted financial statements omitting all the wire transfers *(Ironic because this is the mechanism by which Black Canyon Water District had funds embezzled*.) Quite some time after I disputed this redaction, the District eventually provided unredacted records. It is unclear if they actually provided records for all financial accounts. The District never complied with the request for complete accounting system records. The best evidence for this is the accounting data did not include the chart of accounts codes. There may have been more missing but since you failed to respond to my request for a list of all the possible column headers, I can’t say exactly what is missing beyond the critical COA codes.
> > If you review District E-mails, you will see me communicating with the District about various alternatives to the alleged “limitations” of the accounting system. The District denied all these alternatives saying that accounting system is not

subject to public records requests. That was a *false statement* since the State of Idaho exempts records based on content, not format.
Most recently the District has *created fictitious rules* about what address I can and can't use for a records request, what documents I must provide to demonstrate inability to pay (none of which provide any financial information).
The District just continues to *misuse public funds* to fight any close scrutiny of financial records.
Wouldn't it be great for the District to have someone like me comb through all your records only to find out they are pristine? I would be no less vocal about that than my criticism of the District.
Exactly what is the down side of having concerned citizens and taxpayers examine complete and detailed records?
I have read the annual audit reports. There is no indication that auditor has scrutinized transactional level data from both accounting records and financial institutions. They appear to be more compliance audits than anything which is relatively surface level.
I have also read multiple years of the budget reports on the web site and found them lacking. There is no insight on cross-account movements. This is why I wrote to the school board and suggested they seize the opportunities that come with a new accounting system and implement cost centers. The public has no way of knowing the full cost of any facility or program. I don't know if the Board does either. The end result is that critical financial decisions are made with limited insight and partial data.
If you note the enrollment trend analysis I provided to the board, you will see the risk of using partial data. I believe the projections for additional facilities were based on population growth alone. When you look at enrollments, they are down by nearly 500 students despite Gem County population doubling. The District simply can't justify saddling citizens with more debt for additional facilities without a deeper dive.
Levies are similar. The public deserves complete and accurate information and not just the information the District wants the public to see. I literally have evidence of the Superintendent withholding information from me so as not to negatively impact the chance of the levy passing.
The whole purpose of getting transactional level data is to NOT rely on pre-manipulated data provided by the government. I would hope the Board would agree that full and complete data reviewed by independent sources is nothing but a benefit to the board and their constituents.
As always, Board members are free to contact me with questions and concerns.
Leslie Morgan
208-231-4822

Please excuse typos. Assistive technology is not perfect.

"Always do right. This will gratify some people and astonish the rest." - Mark Twain

Please forgive typos and random words. Assistive devices are far from perfect.

Sent with Proton Mail secure email.

On Wednesday, October 23rd, 2024 at 1:39 PM, Amanda Weers <aweers@isd221.net> wrote:

> Leslie J. Morgan
> 9169 West State St. 3919
> Boise ID, 83617
> Re: Public Records Request
>
> Ms. Morgan:
>
> I am writing to offer clarification regarding your Public Records request, the limitations of what we can and cannot provide, and an estimate for the work required to prepare the records request.
>
> As stated previously, your January 2023 Public Records request has been fulfilled. We have no other records to amend that request and will not redo the work involved to different specifications. The work was completed and redactions were made in accordance with the law and the systems we have available. We cannot offer you a different file format or further information in regards to that time period, other than what has already been provided.
>
> Since these are the same records requested in your January 2023 request, we are prepared to provide you with records from the time period extending from January 2023. We can provide you with a balance sheet detail report in a PDF format that should include the information requested. This report will contain redactions of confidential information or other such exclusions from the Public Writings Act and other applicable state and/or federal laws. (see IC § 74-104 – examples are FERPA and HIPPA), as well as any personnel information, and any document that would be subject to executive session (see IC § 74-106).

Estimate:

To comply with your request, we must assign a number of personnel to collect, review, and redact information in strict accordance with Idaho code. Given the sheer volume and complexity of the records involved, this process will inevitably demand significant time and manpower that will be additional to our employees' usual responsibilities.

We have prepared an estimate of the expenses the district will incur. As per Idaho Code 74-102, subsections (9) and (10), we require payment in advance for this service. We understand your request for an exemption under 74-102(1)(f)(iii), We will consider it on the condition that you demonstrate insufficient financial resources to cover the requested expenses.

Waiver:

The Emmett School District, as responsible stewards of funds derived from federal, state, and local taxes, is committed to ensuring the prudent allocation of both time and resources.

The estimates provided are a modest determination of the cost the district will incur. A waiver of fees means that a requester is unable to pay the fees associated with his/her individual request and is petitioning that the associated cost should then be covered by the district's funds as supplied by taxpayers. In our efforts to be responsible stewards of taxpayer funds, we must insist on some form of documentation of limited financial resources to review regarding a petition for fee waiver. Documentation would include identification of Medicare, Medicaid, Welfare assistance, limited disability income, limited Social Security income, etc. We do not need the amounts, just verification that you qualify for financial assistance. Please make sure any verification includes your legal name and address. Our legal counsel will make the determination regarding any documentation you provide.

We cannot grant you a waiver for the cost on the basis of your statement that we chose not to charge fees for the January 2023 request. Idaho code allows the district to choose whether or not to apply their right to charge fees for work incurred. Choosing to fulfill your January 2023 request without payment does not abdicate that right for other requests or stipulate that no additional fees be levied should the requestor not be satisfied with the fulfillment provided and instead request additional work.

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Next Steps

Please see the attached estimate which explains the cost of $710.19 to be prepaid. Please let us know if you wish to proceed with this request and when we can expect payment or documentation. We will wait to proceed until we hear from you. Please keep in mind that our estimate is 41 employee hours to fulfill this request. Upon notification to proceed, we will require time to complete the necessary preparations.

Sincerely,

Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301

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On Mon, Oct 21, 2024 at 1:15 PM <lesliejmorgan@protonmail.com> wrote:

Thank you for your response. i understand fulfillment may take a while.

I regards to waiving the fees, they were waived in January 2023 when the District failed to provide complete records. This is basically the same request for which you already waived the fees but chose to:

1. Redact wire transfers on bank records in violation of state laws. Ultimately, that caused the District to double the labor hours involved in scanning records.
2. In January, 2023 the District falsely claimed they could not provide the accounting records I requested. I had a waiver granted for those records.
3. For these reasons the District should honor the prior exemption, provide the records i requested in January 2023 (with just a change in the time window since two years have lapsed and therefore the timeline needs updating)

The District, over a period of nearly two years, has operated in bad faith. Every attempt I have made to get complete and accurate records has been met by stonewalling, creation of new and/or unique rules and general lack of cooperation.

This request needs to be fulfilled completely, in a reasonable time frame, and free of charge because that's what the District agreed to do in January 2023.

- Les

"Always do right. This will gratify some people and astonish the rest." - Mark Twain

Please forgive typos and random words. Assistive devices are far from perfect.

Sent with Proton Mail secure email.

On Monday, October 21st, 2024 at 9:07 AM, Amanda Weers <aweers@isd221.net> wrote:

Leslie J. Morgan
9169 West State St. 3919
Boise ID, 83617

Re: Public Records Request

Ms. Morgan:

I am writing at this time to formally acknowledge the receipt of your public records request and to advise, despite diligent work on the part of District personnel, the District will need more than three (3) days to address your request.

Your specific requests sought the following:

1. The last five full fiscal years of all bank, financial institution, investment account statements plus year to date records. These can be scans of paper statements or electronic downloads covering a full year or multiple years provided the downloads are complete. If downloads, please provide in Excel format. (Many financial institutions allow custom reports where you can request all transactions for a specified time period. This is often faster and easier than looking at each statement and would definitely be faster than a scanning paper.)
2. Five full years of accounting data plus year to date data including but not limited to the all

general ledgers and transactional level data for all revenue, revenue transfers, expenses,
expense reassignment, chart of account codes (broken down into separate columns for
fund,function, object, location and project), wire transfers, account transfers, bank transfers
any test ((Basically all possible columns and all possible rows should be included.) If the
size of the file is unruly, the data may be broken down by fiscal year provided that the
format is identical for each report.
3. Name, title and contact information for all Custodian of Records responsible for this request.

The District is in the process of determining the level and extent of documentation that may be responsive to your request. Please understand that we are in no manner attempting to delay production but rather wish to make sure that we have collected all responsive documentation. We are looking at multiple sources within the school for identification of all responsive documentation.

Pursuant to Section 74-103(1), I am writing at this time to indicate that the preparation and delivery of this response will take more than the three (3) working days identified in the code. I anticipate this will take the extended ten (10) work days allowed in Idaho Code Also, it will be our intention to convert the responsive documentation into electronic format for production.

I also need to advise that this request and response will necessitate individual review to assure that there exists no confidential information, or any other such exclusion from the public writings act or other applicable state and/or federal laws.

Regarding the cost associated with fulfilling your request, we are in the process of preparing a breakdown of the expenses that the district will incur. As per Idaho Code 74-102, subsections (9) and (10), we require payment in advance for this service. We understand your request for an exemption under 74-102(1)(f)(iii), and we will consider it on the condition that you demonstrate insufficient financial resources to cover the requested expenses.

As noted above, I wish to note that there may be denials or partial denials of documentation. We wish to reserve the right for such, as well as redaction/partial redaction of documentation.

Thank you for your time and attention to this matter.

Sincerely,

Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301

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On Thu, Oct 17, 2024 at 2:24 PM <lesliejmorgan@protonmail.com> wrote:

> Amanda,
>
> I have attached the form you requested. Since you were not Public Information Officer in January 2023 I have provided as much background information and detail as possible.
>
> Given I have waited almost two years, I hope i won't experience more resistance from Emmett School District.
>
> - Les

"Always do right. This will gratify some people and astonish the rest." - Mark Twain

Please forgive typos and random words. Assistive devices are far from perfect.

Sent with Proton Mail secure email.

Amanda Weers <aweers@isd221.net>

Public Records Request (repeat of January 2023)

lesliejmorgan@protonmail.com <lesliejmorgan@protonmail.com> Fri, Nov 29, 2024 at 12:22 PM
To: Amanda Weers <aweers@isd221.net>

I have attached a spread sheet comparison of the column headers for Jan 2023 report compared to what you are saying are available column headers now. (Note; I only have partial use of my hands and it's very painful so you are likely to see imperfection.)

The source data is provided in screenshots below the spreadsheet entries.

It looks like these are two distinctively different groups of headers. What i am looking for is all the transactional level data. The new list seems like it might be used for reporting purposes which is interesting but not sufficient.

- Les

"Always do right. This will gratify some people and astonish the rest." - Mark Twain

Please forgive typos and random words. Assistive devices are far from perfect.

Sent with Proton Mail secure email.

On Monday, November 11th, 2024 at 2:07 PM, Amanda Weers <aweers@isd221.net> wrote:

> Dear Ms. Morgan,
>
> We have previously provided you with the columns associated with the scope of your October 17, 2024 records request, which is new and separate from any previous records request. From your correspondence, I understand that you would like a list of all column leaders that are used in our system. Though the Skward system allows for unlimited column headers, I am attaching a list of those column headers currently used in our system. Please note that while our number of columns is unlimited, the system prints PDF reports limited to the size of the paper. Utilizing a landscape view will provide more space for columns, but it still encounters limitations if the number and size of columns exceed the space allowed.
>
> If you let us know what columns you desire, we can provide you with a PDF of the requested columns, though the limitations of our system will still apply. Any reports we provide to you will be in PDF format and will include redactions we are legally obligated to perform.
>
> Please note that we have provided an estimate for the fees associated with your initial October 17 request and information related to requesting a waiver. We have also provided you with three options for moving forward with your request. Based on this recent correspondence, I have also added a 4th option (see #4 below).
>
> Please let us know how you wish to proceed with the following available options:
>
> 1. Proceed with a request for bank statements and accompanying report. (Requires pre-payment of $710.19 or documentation to support a fee waiver). The records will include redactions.
> 2. Proceed with a request for the report only extending from January 2023 to current (redactions included)
> 3. Proceed with a request for unredacted financial information only. (By selecting this option, you are stipulating that your request cannot be satisfied with redacted information.)
> 4. Proceed with a request for a report with specified columns. With this option, we will need to reassess the time required for preparation and redaction once we receive the full details of your request. We may need to provide an updated estimate of associated costs.
>
> Please let us know how you wish to proceed.
>
> Sincerely,
> Amanda Weers
>
> Amanda Weers
> Emmett Independent School District #221
> Public Information Officer/Community Liaison
> (208)365-6301
>
> CONFIDENTIALITY NOTICE: This communication, including any attachments, is intended for the use of the person to whom it is addressed, unless in specific fulfillment of a public information request. Any unauthorized sharing or dissemination of the email content, in part or in full is strictly prohibited. If a recipient desires to share any content from this email on social media, print, or otherwise, they must first contact the sender to obtain a statement designed for that purpose, along with the necessary permissions. Failure to comply with these terms may lead to the sender discontinuing any further direct correspondence with the recipient.

On Sun, Nov 10, 2024 at 12:58 PM <lesliejmorgan@protonmail.com> wrote:

> 1. I requested a list of ALL of the accounting fields not just the fields the District chose to provide in the request of January 2023 which was conspicuously missing the chart of account codes and probably other fields as well.
> 2. The State law has very few exemptions so if you provide the complete list of fields in the accounting system, I can restructure my request as to exclude fields that would be covered under exemptions and eliminate the need for any redactions. In terms of the bank records, had the district

not lied about the capabilities of the accounting system and subsequently failed to comply with the request, there would be no need to go through this again. It's your fault. Waive the fees.
3. Correct. The State law does not stipulate a threshold for income. It also does not stipulate that one source of income is eligible for a waiver and another is not.

Here is the bottom line. I asked for records. I was granted a waiver. The District did not provide the records and lied about their ability to do so. First the District illegally redacted bank statements to hide wire transfers. Then they said they could not pull accounting data due to "system limitations". Then they said there were no such limitation.

Had the District just acted in good faith and provided the records I requested initially, you wouldn't be wasting even more time doing the report again and the financial statements for the third time.

TWO YEARS. HUNDREDS OF E-MAILS. LOTS OF REWORK.
All to apparently hide something.
Tell me again about being good stewards of public funds.

- Les

Please forgive typos and random words. Assistive devices are far from perfect.

Sent with Proton Mail secure email.

On Friday, November 8th, 2024 at 12:26 PM, Amanda Weers <aweers@isd221.net> wrote:

Dear Ms. Morgan,

1. Please provide a list of fields in the accounting system so I can narrow my request as to take less time creating the report and eliminate any possibility of redaction.

The list of column headers associated with the report that would fulfill this request are attached. They were also provided to you in an email on September 23. I believe they were also provided in conjunction with your January 23 request. This is the report we have available to fulfill your request.

2. What is the cost of the report vs the cost of the bank records

The estimate for the cost of the report and the bank records is $710.19. If you would like the report only, the estimated labor associated with redaction and preparations is 3 hours. However, we are willing to waive the associated cost and provide the report only free of charge.(Please note, this in no way means that future requests will also be granted a a waiver of associated fees. If your request encompasses both the statements and the report, please refer to the provided estimate to be prepaid - $710.19.

3. What is the income threshold for fee waivers

As stated previously, Idaho code does not stipulate a threshold for fee waivers. A waiver of fees means that a requester is unable to pay the fees associated with his/her individual request and is petitioning that the associated cost should then be covered by the district's funds as supplied by taxpayers. In our efforts to be responsible stewards of taxpayer funds, we must insist on some form of documentation of limited financial resources to review regarding a petition for fee waiver.

Documentation would include identification of Medicare, Medicaid, Welfare assistance, limited disability income, limited Social Security income, etc. We do not need the amounts, just verification that you qualify for financial assistance. Please make sure any verification includes your legal name and address. Our legal counsel will make the determination regarding any documentation you provide.

Please be advised that any report or statements provided would include redactions. These records will contain redactions of confidential information or other such exclusions from the Public Writings Act and other applicable state and/or federal laws. (see IC § 74-104 – examples are FERPA and HIPPA), as well as any personnel information, and any document that would be subject to executive session (see IC § 74-106). We are unable to provide a patron with account numbers or financial information that would put the security of financial systems at risk.

Please note that records associated with your request will contain redactions. Let me know if your official request is for unredacted materials. If that is your official request, we will handle such a request accordingly.

Please let us know how you wish to proceed with the following available options:
1. Proceed with a request for bank statements and accompanying report. (Requires pre-payment of $710.19 or documentation to support a fee waiver).
2. Proceed with a request for the report only extending from January 2023 to current (redactions included)
3. Proceed with a request for unredacted financial information only. (By selecting this option, you are stipulating that your request cannot be satisfied with redacted information).

We awaiting your response in how to proceed with your request.

Sincerely,
Amanda Weers

Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison

(208)365-6301

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On Thu, Nov 7, 2024 at 11:43 AM <lesliejmorgan@protonmail.com> wrote:

Let's try this again:

1. Please provide a list of fields in the accounting system so I can narrow my request as to take less time creating the report and eliminate any possibility of redaction.
2. What is the cost of the report vs the cost of the bank records
3. What is the income threshold for fee waivers

New item:

The District has been asked at least five times I am aware of for a forensic audit. The excuses have generally been along the lines of the District doesn't have records or the district doesn't want to pay the cost.

While I am not qualified to perform a complete forensic audit I have, in the past,been made responsible for system implementations and reporting which required me to look closely at data and understand the information flow. Once I found an employee working with management to alter data which ended up in the employee getting more compensation than they should have. (similar to the previous superintendent). The second time I found the head of accounting redirecting funds to inappropriate uses.

The bottom line is I'm pretty good at identifying issues. I don't cost you a dime. Nothing I have asked for needs redaction unless your accounting system contains social security numbers or something like that which is why, if you give me all the field names, I can tell you exactly how to construct the report so it doesn't have anything exempt from public records.

It is in the best interest of taxpayers to NOT rely on District manipulated data and to allow third parties to examine the source data. Therefor,if the District continues to claim they have legislative rights but can not provide an income threshold which will demonstrate innabiility to pay, you can exempt the fees based on the benefit to the public.

I have no problem disclosing anything I might discover - good or bad.

Let me also state again I do have a problem with the speech restriction, lying and threats and the continuing bad faith behavior of the District.

WHAT DO YOU HAVE TO HIDE????

-

"Always do right. This will gratify some people and astonish the rest." - Mark Twain

Please forgive typos and random words. Assistive devices are far from perfect. Sent with Proton Mail secure ema
On Tuesday, November 5th, 2024 at 1:08 PM, Amanda Weers <aweers@isd221.net> wrote:

> Ms. Morgan,
>
> Please see the following email that was sent to you on October 23. The email lists the cost estimate at $710.19 in both the content of the email and the attached estimate detail. (Please see the attached PDF). The content also explains that redactions are necessary with the materials you have requested and offers explanations for those redactions. The requirements, necessary documentation, and the process for a fee waiver are also described. Please note that Idaho law allows us to provide existing records, but we cannot create records to fill a specific records request if those records don't already exist in our system.
>
> Please let us know if you plan on submitting a payment of $710.19 or documentation for a fee waiver before we prepare financial records dating from January 2023.
>
> Sincerely,
> Amanda Weers
>
> **********
> Leslie J. Morgan
> 9169 West State St. 3919
> Boise ID, 83617
> Re: Public Records Request
>
> Ms. Morgan:
>
> I am writing to offer clarification regarding your Public Records request, the limitations of what we can and cannot provide, and an estimate for the work required to prepare the records request.
>
> As stated previously, your January 2023 Public Records request has been fulfilled. We have no other records to amend that request and will not redo the work involved to different specifications. The work was completed and redactions were made in accordance

with the law and the systems we have available. We cannot offer you a different file format or further information in regards to that time period, other than what has already been provided.

Since these are the same records requested in your January 2023 request, we are prepared to provide you with records from the time period extending from January 2023. We can provide you with a balance sheet detail report in a PDF format that should include the information requested. This report will contain redactions of confidential information or other such exclusions from the Public Writings Act and other applicable state and/or federal laws. (see IC § 74-104 – examples are FERPA and HIPPA), as well as any personnel information, and any document that would be subject to executive session (see IC § 74-106).

Estimate:

To comply with your request, we must assign a number of personnel to collect, review, and redact information in strict accordance with Idaho code. Given the sheer volume and complexity of the records involved, this process will inevitably demand significant time and manpower that will be additional to our employees' usual responsibilities.

We have prepared an estimate of the expenses the district will incur. As per Idaho Code 74-102, subsections (9) and (10), we require payment in advance for this service. We understand your request for an exemption under 74-102(1)(f)(iii), We will consider it on the condition that you demonstrate insufficient financial resources to cover the requested expenses.

Waiver:

The Emmett School District, as responsible stewards of funds derived from federal, state, and local taxes, is committed to ensuring the prudent allocation of both time and resources.

The estimates provided are a modest determination of the cost the district will incur. A waiver of fees means that a requester is unable to pay the fees associated with his/her individual request and is petitioning that the associated cost should then be covered by the district's funds as supplied by taxpayers. In our efforts to be responsible stewards of taxpayer funds, we must insist on some form of documentation of limited financial resources to review regarding a petition for fee waiver. Documentation would include identification of Medicare, Medicaid, Welfare assistance, limited disability income, limited Social Security income, etc. We do not need the amounts, just verification that you qualify for financial assistance. Please make sure any verification includes your legal name and address. Our legal counsel will make the determination regarding any documentation you provide.

We cannot grant you a waiver for the cost on the basis of your statement that we chose not to charge fees for the January 2023 request. Idaho code allows the district to choose whether or not to apply their right to charge fees for work incurred. Choosing to fulfill your January 2023 request without payment does not abdicate that right for other requests or stipulate that no additional fees be levied should the requestor not be satisfied with the fulfillment provided and instead request additional work.

Publicly Available Financial Reports

Many of our financial documentation is available online. Our website includes monthly reports from the district and all schools. To view financial reporting, please see the financial tab on our website.

https://www.emmettschools.org/departments/finance

Here is the most recent Monthly Financial report as presented at the October Regular School Board meeting.

https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030867&AID=42272&MID=2535

We also provide all of our financial information as part of the mandated reporting to the state. Reports are available at Transparent Idaho: https://transparent.idaho.gov/

In addition, ESD undergoes a yearly audit by an external, independent auditor. The most recent audit was recently completed and presented at the October 2024 Regular School Board meeting. The report can be viewed at the link below.

https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030867&AID=42271&MID=2535

Next Steps

Please see the attached estimate which explains the cost of $710.19 to be prepaid. Please let us know if you wish to proceed with this request and when we can expect payment or documentation. We will wait to proceed until we hear from you. Please keep in mind that our estimate is 41 employee hours to fulfill this request. Upon notification to proceed, we will require time to complete the necessary preparations.

Sincerely,

Amanda Weers
Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301

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otherwise, they must first contact the sender to obtain a statement designed for that purpose, along with the necessary permissions. Failure to comply with these terms may lead to the sender discontinuing any further direct correspondence with the recipient.

On Tue, Nov 5, 2024 at 11:37 AM <lesliejmorgan@protonmail.com> wrote:

If you provided a dollar amount I must have missed it. Please repeat and be specific and separate the financial statements from the report.

I am still waiting for the income threshold for a fee waiver.

There is nothing in my request that should require redaction. I previously requested a list of all possible headers (aka all accounting system fields) to narrow the search. If you provide this, I can make sure I get what I am seeking and not include fields that would contain one of the few exceptions to records requests that might be in an accounting system. (payroll is the only area where exempt data might appear)

At this point, the District has failed to comply with the spirit, intent and letter of the law but I'm still giving you a chance to stop wasting time and to start proving there really is nothing to hide.

- Les

"Always do right. This will gratify some people and astonish the rest." - Mark Twain

Please forgive typos and random words. Assistive devices are far from perfect.

Sent with Proton Mail secure email.

On Monday, November 4th, 2024 at 12:05 PM, Amanda Weers <aweers@isd221.net> wrote:

Ms. Morgan:

Please refer to our previous email and estimate. We await payment or documentation to support a waiver before proceeding with your Oct. 17, 2024 request, as outlined in our previous email.

We will allow 30 days from when we provided the estimate for you to submit payment or documentation to support an application for a waiver. Since the estimate was sent to you on October 23, the time frame extends from that date. If we have not received the requested payment or waiver documentation by November 21, we will consider the records request closed.

Please let us know how you would like to proceed regarding your October 17 records request.

Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301

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On Fri, Nov 1, 2024 at 1:06 PM <lesliejmorgan@protonmail.com> wrote:

1. This is the same request made in January 2023 (with more detail for clarity since Ms. Weers was not involved at that time)
2. The District granted a waiver in January 2023
3. The District made a false statement regarding the January 2023 request which resulted in the District not fulfilling the request. (thus the repeat)
4. I contest the legal authority of the District to make up rules that do not exist in law. This is a legislative authority. Neither the District nor legal counsel posses this authority.
5. Even if the District did possess this authority, the "rules" the District created have nothing to do with ability to pay since the documentation request had no income requirement and documents were limited to only those receiving some sort of government payment (SSI, Social Security, Welfare, etc.) which would completely rule out any low income individual not receiving any of these benefits.
6. The District has continue to act in bad faith by the false statements by Katie Watkins, Amanda Weers, Crystal Vaughn and Craig Woods. (Those may be others involved but since the District has not provided the custodians of records I can't say for sure.)
7. The District has probably wasted more time not complying with my requests than just providing the information requested.

None of this is about being a good steward of public funds. Good stewards would be happy to prove they are good stewards. They wouldn't lie, harass and stalk a citizen.

Let me quickly point out that I was threatened and harassed on school property during a public meeting.. The District did nothing. The Superintendent later reached out to other patrons trying to find out about me and my family because in his eyes I "came out of nowhere". That didn't work which is the most likely

reason why, when I provided an address, the District looked it up and then told me I couldn't use it. (As if you have looked up every single request and authenticated them?)

Then, of course, there was the incident where a school employee did not just post student work on Facebook, but actually *wrote* the work for the student. This policy violation by the District employee resulted in me being censored for a one line quip. Then the same District employee violated another policy in her response. The end result of the District allowing free speech for some but not others was complete shutdown of public interaction where there were good alternatives.

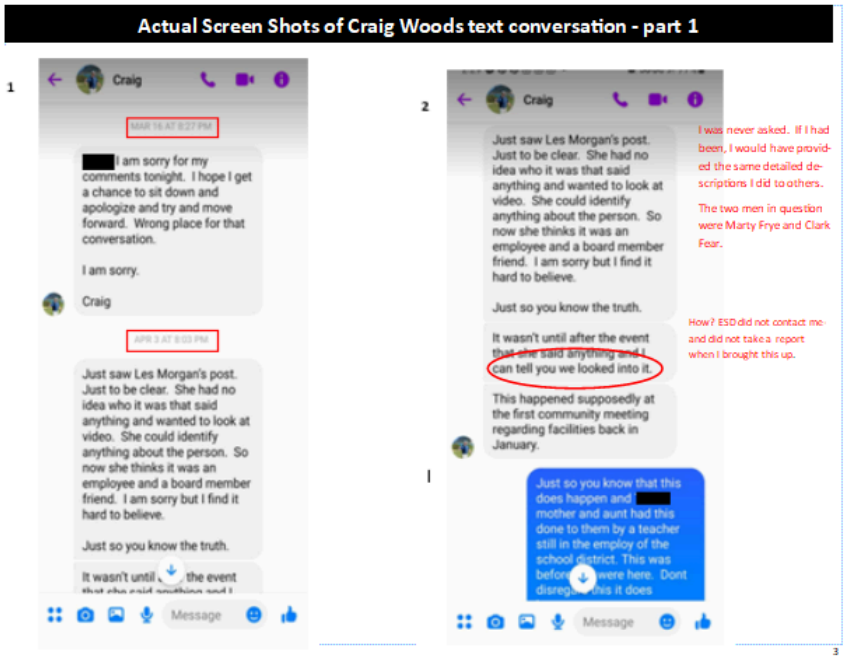
After this censorship came the complete mishandling of my ADA request. The District actually violated ADA law at least three times. ADA violations are serious but I was after accommodation, not wasting money on massive fines. Ultimately the District accommodated me but restricted my speech to agenda only items. By January, 2024 the District nullified the long standing tradition of public comments being for non-agenda items which restricted the free speech rights of all citizens.

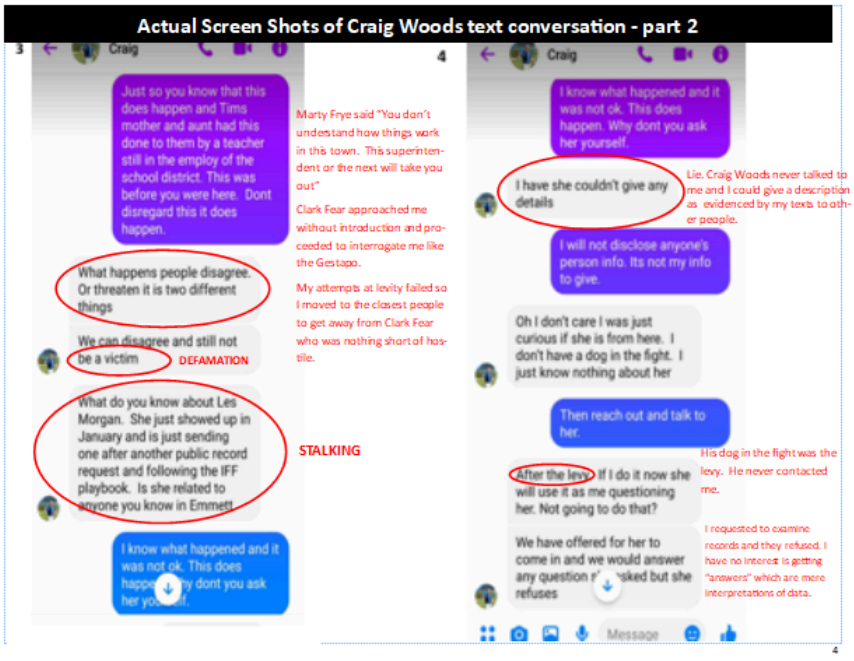
One has to wonder what kind of culture existst where people feel so comfortable intimidating, threatening, bullying, lying, and silencing others? Is this being a good steward of any kind? It certainly isn't being a good example.

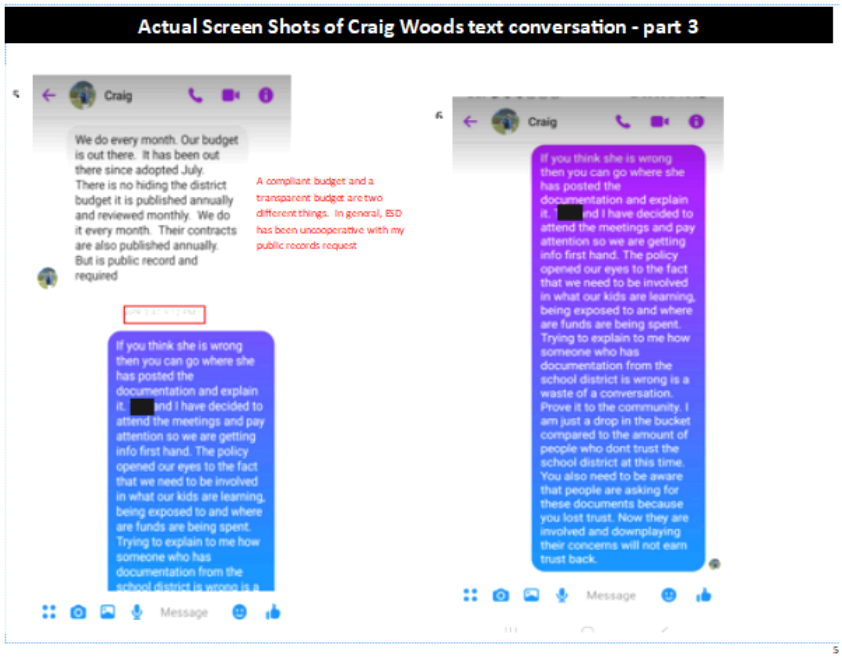
No wonder parents are opting out.

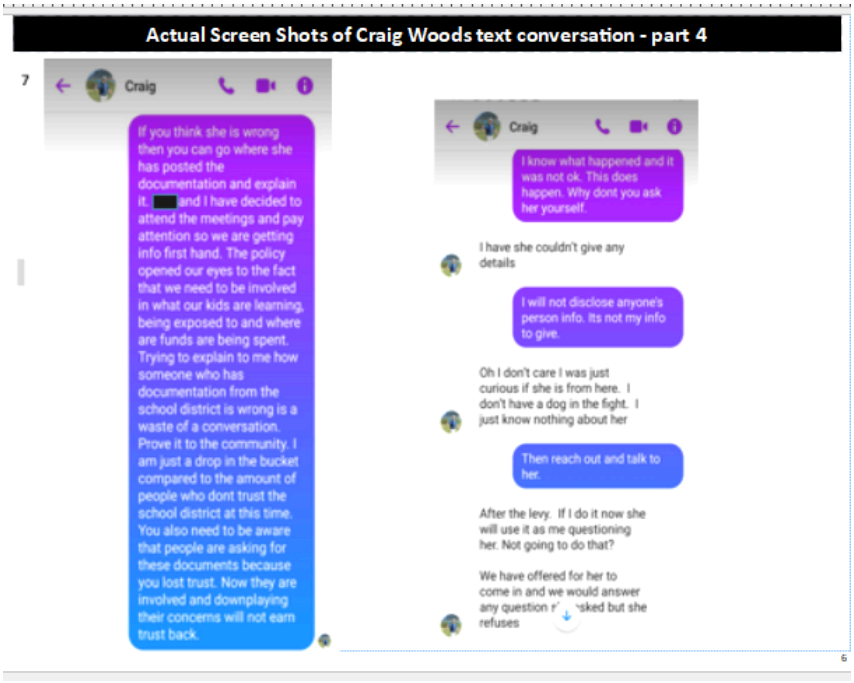
- Les

Please forgive typos and random words. Assistive devices are far from perfect.









Please forgive typos and random words. Assistive devices are far from perfect.

On Monday, October 28th, 2024 at 2:22 PM, Amanda Weers <aweers@isd221.net> wrote:

> Ms. Morgan:
>
> Please refer to our previous email and estimate. We will await payment or documentation to support a waiver before proceeding with your Oct. 17, 2024 request, as outlined in our previous email. Please let us know how you would like to proceed.
>
> Sincerely,
> Amanda Weers
> Emmett Independent School District #221
> Public Information Officer/Community Liaison
> (208)365-6301

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On Thu, Oct 24, 2024 at 12:32 PM <lesliejmorgan@protonmail.com> wrote:

> Ms. Weers,
> If anyone reading this ever wonders why the public does not trust the District, this is a good example. Any normal person would be thinking “What is the District trying to hide?”
> It is simply *a false statement* to say that the District fulfilled the January 2023 request. They first provided redacted financial statements omitting all the wire transfers *(Ironic because this is the mechanism by which Black Canyon Water District had funds embezzled*.) Quite some time after I disputed this redaction, the District eventually provided unredacted records. It is unclear if they actually provided records for all financial accounts. The District never complied with the request for complete accounting system records. The best evidence for this is the accounting data did not include the chart of accounts codes. There may have been more missing but since you failed to respond to my request for a list of all the possible column headers, I can’t say exactly what is missing beyond the critical COA codes.
> If you review District E-mails, you will see me communicating with the District about various alternatives to the alleged “limitations” of the accounting system. The District denied all these alternatives saying that accounting system is not subject to public records requests. That was a *false statement* since the State of Idaho exempts records based on content, not format.
> Most recently the District has *created fictitious rules* about what address I can and can’t use for a records request, what documents I must provide to demonstrate inability to pay (none of which provide any financial information). The District just continues to *misuse public funds* to fight any close scrutiny of financial records.
> Wouldn’t it be great for the District to have someone like me comb through all your records only to find out they are pristine? I would be no less vocal about that than my criticism of the District.
> Exactly what is the down side of having concerned citizens and taxpayers examine complete and detailed records?
> I have read the annual audit reports. There is no indication that auditor has scrutinized transactional level data from both accounting records and financial institutions. They appear to be more compliance audits than anything which is relatively surface level.
> I have also read multiple years of the budget reports on the web site and found them lacking. There is no insight on cross-account movements. This is why I wrote to the school board and suggested they seize the opportunities that come with a new accounting system and implement cost centers. The public has no way of knowing the full cost of any facility or program. I don’t know if the Board does either. The end result is that critical financial decisions are made with limited insight and partial data.
> If you note the enrollment trend analysis I provided to the board, you will see the risk of using partial data. I believe the projections for additional facilities were based on population growth alone. When you look at enrollments, they are down by nearly 500 students despite Gem County population doubling. The District simply can’t justify saddling citizens with more debt for additional facilities without a deeper dive.
> Levies are similar. The public deserves complete and accurate information and not just the information the District wants the public to see. I literally have evidence of the Superintendent withholding information from me so as not to negatively impact the chance of the levy passing.
> The whole purpose of getting transactional level data is to NOT rely on pre-manipulated data provided by the government. I would hope the Board would agree that full and complete data reviewed by independent sources is nothing but a benefit to the board and their constituents.
> As always, Board members are free to contact me with questions and concerns.
> Leslie Morgan
> 208-231-4822
>
> Please excuse typos. Assistive technology is not perfect.
>
> *"Always do right. This will gratify some people and astonish the rest."* - Mark Twain
>
> **Please forgive typos and random words. Assistive devices are far from perfect.**
>
> Sent with Proton Mail secure email.
>
> On Wednesday, October 23rd, 2024 at 1:39 PM, Amanda Weers <aweers@isd221.net> wrote:

Leslie J. Morgan
9169 West State St. 3919
Boise ID, 83617
Re: Public Records Request

Ms. Morgan:

I am writing to offer clarification regarding your Public Records request, the limitations of what we can and cannot provide, and an estimate for the work required to prepare the records request.

As stated previously, your January 2023 Public Records request has been fulfilled. We have no other records to amend that request and will not redo the work involved to different specifications. The work was completed and redactions were made in accordance with the law and the systems we have available. We cannot offer you a different file format or further information in regards to that time period, other than what has already been provided.

Since these are the same records requested in your January 2023 request, we are prepared to provide you with records from the time period extending from January 2023. We can provide you with a balance sheet detail report in a PDF format that should include the information requested. This report will contain redactions of confidential information or other such exclusions from the Public Writings Act and other applicable state and/or federal laws. (see IC § 74-104 – examples are FERPA and HIPPA), as well as any personnel information, and any document that would be subject to executive session (see IC § 74-106).

Estimate:

To comply with your request, we must assign a number of personnel to collect, review, and redact information in strict accordance with Idaho code. Given the sheer volume and complexity of the records involved, this process will inevitably demand significant time and manpower that will be additional to our employees' usual responsibilities.

We have prepared an estimate of the expenses the district will incur. As per Idaho Code 74-102, subsections (9) and (10), we require payment in advance for this service. We understand your request for an exemption under 74-102(1)(f)(iii), We will consider it on the condition that you demonstrate insufficient financial resources to cover the requested expenses.

Waiver:

The Emmett School District, as responsible stewards of funds derived from federal, state, and local taxes, is committed to ensuring the prudent allocation of both time and resources.

The estimates provided are a modest determination of the cost the district will incur. A waiver of fees means that a requester is unable to pay the fees associated with his/her individual request and is petitioning that the associated cost should then be covered by the district's funds as supplied by taxpayers. In our efforts to be responsible stewards of taxpayer funds, we must insist on some form of documentation of limited financial resources to review regarding a petition for fee waiver. Documentation would include identification of Medicare, Medicaid, Welfare assistance, limited disability income, limited Social Security income, etc. We do not need the amounts, just verification that you qualify for financial assistance. Please make sure any verification includes your legal name and address. Our legal counsel will make the determination regarding any documentation you provide.

We cannot grant you a waiver for the cost on the basis of your statement that we chose not to charge fees for the January 2023 request. Idaho code allows the district to choose whether or not to apply their right to charge fees for work incurred. Choosing to fulfill your January 2023 request without payment does not abdicate that right for other requests or stipulate that no additional fees be levied should the requestor not be satisfied with the fulfillment provided and instead request additional work.

Publicly Available Financial Reports

Many of our financial documentation is available online. Our website includes monthly reports from the district and all schools. To view financial reporting, please see the financial tab on our website.

https://www.emmettschools.org/departments/finance

Here is the most recent Monthly Financial report as presented at the October Regular School Board meeting.

https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030867&AID=42272&MID=2535

We also provide all of our financial information as part of the mandated reporting to the state. Reports are available at Transparent Idaho: https://transparent.idaho.gov/

In addition, ESD undergoes a yearly audit by an external, independent auditor. The most recent audit was recently completed and presented at the October 2024 Regular School Board meeting. The report can be viewed at the link below.

https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030867&AID=42271&MID=2535

Next Steps

Please see the attached estimate which explains the cost of $710.19 to be prepaid. Please let us know if you wish to proceed with this request and when we can expect payment or documentation. We will wait to proceed until we hear from you. Please keep in mind that our estimate is 41 employee hours to fulfill this request. Upon notification to proceed, we will require time to complete the necessary preparations.

Sincerely,

Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301

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On Mon, Oct 21, 2024 at 1:15 PM <lesliejmorgan@protonmail.com> wrote:

> Thank you for your response. i understand fulfillment may take a while.
>
> I regards to waiving the fees, they were waived in January 2023 when the District failed to provide complete records. This is basically the same request for which you already waived the fees but chose to:
>
> 1. Redact wire transfers on bank records in violation of state laws. Ultimately, that caused the District to double the labor hours involved in scanning records.
> 2. In January, 2023 the District falsely claimed they could not provide the accounting records I requested. I had a waiver granted for those records.
> 3. For these reasons the District should honor the prior exemption, provide the records i requested in January 2023 (with just a change in the time window since two years have lapsed and therefore the timeline needs updating)
>
> The District, over a period of nearly two years, has operated in bad faith. Every attempt I have made to get complete and accurate records has been met by stonewalling, creation of new and/or unique rules and general lack of cooperation.
>
> This request needs to be fulfilled completely, in a reasonable time frame, and free of charge because that's what the District agreed to do in January 2023.
>
> - Les
>
> *"Always do right. This will gratify some people and astonish the rest."* - Mark Twain
>
> **Please forgive typos and random words. Assistive devices are far from perfect.**
>
> Sent with Proton Mail secure email.

On Monday, October 21st, 2024 at 9:07 AM, Amanda Weers <aweers@isd221.net> wrote:

Leslie J. Morgan
9169 West State St. 3919
Boise ID, 83617

Re: Public Records Request

Ms. Morgan:

I am writing at this time to formally acknowledge the receipt of your public records request and to advise, despite diligent work on the part of District personnel, the District will need more than three (3) days to address your request.

Your specific requests sought the following:

1. The last five full fiscal years of all bank, financial institution, investment account statements plus year to date records. These can be scans of paper statements or electronic downloads covering a full year or multiple years provided the downloads are complete. If downloads, please provide in Excel format. (Many financial institutions allow custom reports where you can request all transactions for a specified time period. This is often faster and easier than looking at each statement and would definitely be faster than a scanning paper.)
2. Five full years of accounting data plus year to date data including but not limited to the all
general ledgers and transactional level data for all revenue, revenue transfers, expenses,
expense reassignment, chart of account codes (broken down into separate columns for
fund,function, object, location and project), wire transfers, account transfers, bank transfers
any test ((Basically all possible columns and all possible rows should be included.) If the
size of the file is unruly, the data may be broken down by fiscal year provided that the
format is identical for each report.
3. Name, title and contact information for all Custodian of Records responsible for this request.

The District is in the process of determining the level and extent of documentation that may be responsive to your request. Please understand that we are in no manner attempting to delay production but rather wish to make sure that we have collected all responsive documentation. We are looking at multiple sources within the school for identification of all responsive documentation.

Pursuant to Section 74-103(1), I am writing at this time to indicate that the preparation and delivery of this response will take more than the three (3) working days identified in the code. I anticipate this will take the extended ten (10) work days allowed in Idaho Code Also, it will be our intention to convert the responsive documentation into electronic format for production.

I also need to advise that this request and response will necessitate individual review to assure that there exists no confidential information, or any other such exclusion from the public writings act or other applicable state and/or federal laws.

Regarding the cost associated with fulfilling your request, we are in the process of preparing a breakdown of the expenses that the district will incur. As per Idaho Code 74-102, subsections (9) and (10), we require payment in advance for this service. We understand your request for an exemption under 74-102(1)(f)(iii), and we will consider it on the condition that you demonstrate insufficient financial resources to cover the requested expenses.

As noted above, I wish to note that there may be denials or partial denials of documentation. We wish to reserve the right for such, as well as redaction/partial redaction of documentation.

Thank you for your time and attention to this matter.

Sincerely,

Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301

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On Thu, Oct 17, 2024 at 2:24 PM <lesliejmorgan@protonmail.com> wrote:

> Amanda,
>
> I have attached the form you requested. Since you were not Public Information Officer in January 2023 I have provided as much background information and detail as possible.
>
> Given I have waited almost two years, I hope i won't experience more resistance from Emmett School District.
>
> - Les
>
> *"Always do right. This will gratify some people and astonish the rest."* - Mark Twain
>
> **Please forgive typos and random words. Assistive devices are far from perfect.**
>
> Sent with Proton Mail secure email.

ColumnHeaderComparison-Jan2023toNov2024.xlsx
89K

Amanda Weers <aweers@isd221.net>

Public Records Request (repeat of January 2023)

Amanda Weers <aweers@isd221.net> Wed, Dec 4, 2024 at 12:01 PM
To: lesliejmorgan@protonmail.com
Bcc: Craig Woods <cwoods@isd221.net>, Bob Hyde <bhyde@isd221.net>

Dear Ms. Morgan,

Please see the attached letter regarding the public records request received in our office on October 17, 2024.

In regards to your confusion regarding the columns, we offer this clarification. Originally, we provided you with the list of headers for the specific report detailing the information you requested. We have provided the headers specific to that January 2023 request at least twice.

Your last request appeared to be for all of the headers available in the software, so we provided the most recent list of column headers available. However, not all fields are present in every report. There are headers in the latest list that do not appear in the data provided in your original 2023 request.

The attached letter concludes your records request. Please refer to the information provided.

Sincerely,
Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301

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On Fri, Nov 29, 2024 at 12:22 PM <lesliejmorgan@protonmail.com> wrote:

> I have attached a spread sheet comparison of the column headers for Jan 2023 report compared to what you are saying are available column headers now. (Note; I only have partial use of my hands and it's very painful so you are likely to see imperfection.)
>
> The source data is provided in screenshots below the spreadsheet entries.
>
> It looks like these are two distinctively different groups of headers. What i am looking for is all the transactional level data. The new list seems like it might be used for reporting purposes which is interesting but not sufficient.
>
> - Les
>
> *"Always do right. This will gratify some people and astonish the rest."* - Mark Twain
>
> **Please forgive typos and random words. Assistive devices are far from perfect.**
>
> Sent with Proton Mail secure email.
>
> On Monday, November 11th, 2024 at 2:07 PM, Amanda Weers <aweers@isd221.net> wrote:
>
> > Dear Ms. Morgan,
> >
> > We have previously provided you with the columns associated with the scope of your October 17, 2024 records request, which is new and separate from any previous records request. From your correspondence, I understand that you would like a list of all column leaders that are used in our system. Though the Skward system allows for unlimited column headers, I am attaching a list of those column headers currently used in our system. Please note that while our number of columns is unlimited, the system prints PDF reports limited to the size of the paper. Utilizing a landscape view will provide more space for columns, but it still encounters limitations if the number and size of columns exceed the space allowed.
> >
> > If you let us know what columns you desire, we can provide you with a PDF of the requested columns, though the limitations of our system will still apply. Any reports we provide to you will be in PDF format and will include redactions we are legally obligated to perform.
> >
> > Please note that we have provided an estimate for the fees associated with your initial October 17 request and information related to requesting a waiver. We have also provided you with three options for moving forward with your request. Based on this recent correspondence, I have also added a 4th option (see #4 below).
> >
> > Please let us know how you wish to proceed with the following available options:
> >
> > 1. Proceed with a request for bank statements and accompanying report. (Requires pre-payment of $710.19 or documentation to support a fee waiver). The records will include redactions.
> > 2. Proceed with a request for the report only extending from January 2023 to current (redactions included)
> > 3. Proceed with a request for unredacted financial information only. (By selecting this option, you are stipulating that your request cannot be satisfied with redacted information.)

4. Proceed with a request for a report with specified columns. With this option, we will need to reassess the time required for preparation and redaction once we receive the full details of your request. We may need to provide an updated estimate of associated costs.

Please let us know how you wish to proceed.

Sincerely,
Amanda Weers

Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301



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On Sun, Nov 10, 2024 at 12:58 PM <lesliejmorgan@protonmail.com> wrote:

1. I requested a list of ALL of the accounting fields not just the fields the District chose to provide in the request of January 2023 which was conspicuously missing the chart of account codes and probably other fields as well.
2. The State law has very few exemptions so if you provide the complete list of fields in the accounting system, I can restructure my request as to exclude fields that would be covered under exemptions and eliminate the need for any redactions. In terms of the bank records, had the district not lied about the capabilities of the accounting system and subsequently failed to comply with the request, there would be no need to go through this again. It's your fault. Waive the fees.
3. Correct. The State law does not stipulate a threshold for income. It also does not stipulate that one source of income is eligible for a waiver and another is not.

Here is the bottom line. I asked for records. I was granted a waiver. The District did not provide the records and lied about their ability to do so. First the District illegally redacted bank statements to hide wire transfers. Then they said they could not pull accounting data due to "system limitations". Then they said there were no such limitation.

Had the District just acted in good faith and provided the records I requested initially, you wouldn't be wasting even more time doing the report again and the financial statements for the third time.

TWO YEARS. HUNDREDS OF E-MAILS. LOTS OF REWORK.
All to apparently hide something.
Tell me again about being good stewards of public funds.

- Les

Please forgive typos and random words. Assistive devices are far from perfect.

Sent with Proton Mail secure email.

On Friday, November 8th, 2024 at 12:26 PM, Amanda Weers <aweers@isd221.net> wrote:

Dear Ms. Morgan,

1. Please provide a list of fields in the accounting system so I can narrow my request as to take less time creating the report and eliminate any possibility of redaction.

The list of column headers associated with the report that would fulfill this request are attached. They were also provided to you in an email on September 23. I believe they were also provided in conjunction with your January 23 request. This is the report we have available to fulfill your request.

2. What is the cost of the report vs the cost of the bank records

The estimate for the cost of the report and the bank records is $710.19. If you would like the report only, the estimated labor associated with redaction and preparations is 3 hours. However, we are willing to waive the associated cost and provide the report only free of charge.(Please note, this in no way means that future requests will also be granted a a waiver of associated fees. If your request encompasses both the statements and the report, please refer to the provided estimate to be prepaid - $710.19.

3. What is the income threshold for fee waivers

As stated previously, Idaho code does not stipulate a threshold for fee waivers. A waiver of fees means that a requester is unable to pay the fees associated with his/her individual request and is petitioning that the associated cost should then be covered by the district's funds as supplied by taxpayers. In our efforts to be responsible stewards of taxpayer funds, we must insist on some form of documentation of limited financial resources to review regarding a petition for fee waiver.

Documentation would include identification of Medicare, Medicaid, Welfare assistance, limited disability income, limited Social Security income, etc. We do not need the amounts, just verification that you qualify for financial assistance. Please make sure any verification includes your legal name and address. Our legal counsel will make the determination regarding any documentation you provide.

Please be advised that any report or statements provided would include redactions. These records will contain redactions of confidential information or other such exclusions from the Public Writings Act and other applicable state and/or federal laws. (see IC § 74-104 – examples are FERPA and HIPPA), as well as any personnel information, and any document that would be subject to executive session (see IC § 74-106). We are unable to provide a patron with account numbers or financial information that would put the security of financial systems at risk.

Please note that records associated with your request will contain redactions. Let me know if your official request is for unredacted materials. If that is your official request, we will handle such a request accordingly.

Please let us know how you wish to proceed with the following available options:

1. Proceed with a request for bank statements and accompanying report. (Requires pre-payment of $710.19 or documentation to support a fee waiver).
2. Proceed with a request for the report only extending from January 2023 to current (redactions included)
3. Proceed with a request for unredacted financial information only. (By selecting this option, you are stipulating that your request cannot be satisfied with redacted information).

We awaiting your response in how to proceed with your request.

Sincerely,
Amanda Weers

Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301

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On Thu, Nov 7, 2024 at 11:43 AM <lesliejmorgan@protonmail.com> wrote:

> Let's try this again:
>
> 1. Please provide a list of fields in the accounting system so I can narrow my request as to take less time creating the report and eliminate any possibility of redaction.
> 2. What is the cost of the report vs the cost of the bank records
> 3. What is the income threshold for fee waivers
>
> New item:
>
> The District has been asked at least five times I am aware of for a forensic audit. The excuses have generally been along the lines of the District doesn't have records or the district doesn't want to pay the cost.
>
> While I am not qualified to perform a complete forensic audit I have, in the past,been made responsible for system implementations and reporting which required me to look closely at data and understand the information flow. Once I found an employee working with management to alter data which ended up in the employee getting more compensation than they should have. (similar to the previous superintendent). The second time I found the head of accounting redirecting funds to inappropriate uses.
>
> The bottom line is I'm pretty good at identifying issues. I don't cost you a dime. Nothing I have asked for needs redaction unless your accounting system contains social security numbers or something like that which is why, if you give me all the field names, I can tell you exactly how to construct the report so it doesn't have anything exempt from public records.
>
> It is in the best interest of taxpayers to NOT rely on District manipulated data and to allow third parties to examine the source data. Therefor,if the District continues to claim they have legislative rights but can not provide an income threshold which will demonstrate innabiility to pay, you can exempt the fees based on the benefit to the public.
>
> I have no problem disclosing anything I might discover - good or bad.
>
> Let me also state again I do have a problem with the speech restriction, lying and threats and the continuing bad faith behavior of the District.
>
> WHAT DO YOU HAVE TO HIDE????
>
> -

"Always do right. This will gratify some people and astonish the rest." - Mark Twain

Please forgive typos and random words. Assistive devices are far from perfect. Sent with Proton Mail secure ema
On Tuesday, November 5th, 2024 at 1:08 PM, Amanda Weers <aweers@isd221.net> wrote:

Ms. Morgan,

Please see the following email that was sent to you on October 23. The email lists the cost estimate at $710.19 in both the content of the email and the attached estimate detail. (Please see the attached PDF). The content also explains that redactions are necessary with the materials you have requested and offers explanations for those redactions. The requirements, necessary documentation, and the process for a fee waiver are also described. Please note that Idaho law allows us to provide existing records, but we cannot create records to fill a specific records request if those records don't already exist in our system.

Please let us know if you plan on submitting a payment of $710.19 or documentation for a fee waiver before we prepare financial records dating from January 2023.

Sincerely,
Amanda Weers

****
Leslie J. Morgan
9169 West State St. 3919
Boise ID, 83617
Re: Public Records Request

Ms. Morgan:

I am writing to offer clarification regarding your Public Records request, the limitations of what we can and cannot provide, and an estimate for the work required to prepare the records request.

As stated previously, your January 2023 Public Records request has been fulfilled. We have no other records to amend that request and will not redo the work involved to different specifications. The work was completed and redactions were made in accordance with the law and the systems we have available. We cannot offer you a different file format or further information in regards to that time period, other than what has already been provided.

Since these are the same records requested in your January 2023 request, we are prepared to provide you with records from the time period extending from January 2023. We can provide you with a balance sheet detail report in a PDF format that should include the information requested. This report will contain redactions of confidential information or other such exclusions from the Public Writings Act and other applicable state and/or federal laws. (see IC § 74-104 – examples are FERPA and HIPPA), as well as any personnel information, and any document that would be subject to executive session (see IC § 74-106).

Estimate:

To comply with your request, we must assign a number of personnel to collect, review, and redact information in strict accordance with Idaho code. Given the sheer volume and complexity of the records involved, this process will inevitably demand significant time and manpower that will be additional to our employees' usual responsibilities.

We have prepared an estimate of the expenses the district will incur. As per Idaho Code 74-102, subsections (9) and (10), we require payment in advance for this service. We understand your request for an exemption under 74-102(1)(f)(iii), We will consider it on the condition that you demonstrate insufficient financial resources to cover the requested expenses.

Waiver:

The Emmett School District, as responsible stewards of funds derived from federal, state, and local taxes, is committed to ensuring the prudent allocation of both time and resources.

The estimates provided are a modest determination of the cost the district will incur. A waiver of fees means that a requester is unable to pay the fees associated with his/her individual request and is petitioning that the associated cost should then be covered by the district's funds as supplied by taxpayers. In our efforts to be responsible stewards of taxpayer funds, we must insist on some form of documentation of limited financial resources to review regarding a petition for fee waiver. Documentation would include identification of Medicare, Medicaid, Welfare assistance, limited disability income, limited Social Security income, etc. We do not need the amounts, just verification that you qualify for financial assistance. Please make sure any verification includes your legal name and address. Our legal counsel will make the determination regarding any documentation you provide.

We cannot grant you a waiver for the cost on the basis of your statement that we chose not to charge fees for the January 2023 request. Idaho code allows the district to choose whether or not to apply their right to charge fees for work incurred. Choosing to fulfill your January 2023 request without payment does not abdicate that right for other requests or stipulate that no additional fees be levied should the requestor not be satisfied with the fulfillment provided and instead request additional work.

Publicly Available Financial Reports

Many of our financial documentation is available online. Our website includes monthly reports from the district and all schools. To view financial reporting, please see the financial tab on our website.

https://www.emmettschools.org/departments/finance

Here is the most recent Monthly Financial report as presented at the October Regular School Board meeting.

https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030867&AID=42272&MID=2535

We also provide all of our financial information as part of the mandated reporting to the state. Reports are available at Transparent Idaho: https://transparent.idaho.gov/

In addition, ESD undergoes a yearly audit by an external, independent auditor. The most recent audit was recently completed and presented at the October 2024 Regular School Board meeting. The report can be viewed at the link below.

https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030867&AID=42271&MID=2535

Next Steps

Please see the attached estimate which explains the cost of $710.19 to be prepaid. Please let us know if you wish to proceed with this request and when we can expect payment or documentation. We will wait to proceed until we hear from you. Please keep in mind that our estimate is 41 employee hours to fulfill this request. Upon notification to proceed, we will require time to complete the necessary preparations.

Sincerely,

Amanda Weers
Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301



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On Tue, Nov 5, 2024 at 11:37 AM <lesliejmorgan@protonmail.com> wrote:

> If you provided a dollar amount I must have missed it. Please repeat and be specific and separate the financial statements from the report.
>
> I am still waiting for the income threshold for a fee waiver.
>
> There is nothing in my request that should require redaction. I previously requested a list of all possible headers (aka all accounting system fields) to narrow the search. If you provide this, I can make sure I get what I am seeking and not include fields that would contain one of the few exceptions to records requests that might be in an accounting system. (payroll is the only area where exempt data might appear)
>
> At this point, the District has failed to comply with the spirit, intent and letter of the law but I'm still giving you a chance to stop wasting time and to start proving there really is nothing to hide.
>
> - Les
>
> *"Always do right. This will gratify some people and astonish the rest."* - Mark Twain
>
> **Please forgive typos and random words. Assistive devices are far from perfect.**
>
> Sent with Proton Mail secure email.
>
> On Monday, November 4th, 2024 at 12:05 PM, Amanda Weers <aweers@isd221.net> wrote:
>
> > Ms. Morgan:
> >
> > Please refer to our previous email and estimate. We await payment or documentation to support a waiver before proceeding with your Oct. 17, 2024 request, as outlined in our previous email.
> >
> > We will allow 30 days from when we provided the estimate for you to submit payment or documentation to support an application for a waiver. Since the estimate was sent to you on October 23, the time frame extends from that date. If we have not received the requested payment or waiver documentation by November 21, we will consider the records request closed.
> >
> > Please let us know how you would like to proceed regarding your October 17 records request.
> >
> > Amanda Weers
> > Emmett Independent School District #221
> > Public Information Officer/Community Liaison
> > (208)365-6301
> >
> > 
> >
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for that purpose, along with the necessary permissions. Failure to comply with these terms may lead to the sender discontinuing any further direct correspondence with the recipient.

On Fri, Nov 1, 2024 at 1:06 PM <lesliejmorgan@protonmail.com> wrote:

1. This is the same request made in January 2023 (with more detail for clarity since Ms. Weers was not involved at that time)
2. The District granted a waiver in January 2023
3. The District made a false statement regarding the January 2023 request which resulted in the District not fulfilling the request. (thus the repeat)
4. I contest the legal authority of the District to make up rules that do not exist in law. This is a legislative authority. Neither the District nor legal counsel posses this authority.
5. Even if the District did possess this authority, the "rules" the District created have nothing to do with ability to pay since the documentation request had no income requirement and documents were limited to only those receiving some sort of government payment (SSI, Social Security, Welfare, etc.) which would completely rule out any low income individual not receiving any of these benefits.
6. The District has continue to act in bad faith by the false statements by Katie Watkins, Amanda Weers, Crystal Vaughn and Craig Woods. (Those may be others involved but since the District has not provided the custodians of records I can't say for sure.)
7. The District has probably wasted more time not complying with my requests than just providing the information requested.

None of this is about being a good steward of public funds. Good stewards would be happy to prove they are good stewards. They wouldn't lie, harass and stalk a citizen.

Let me quickly point out that I was threatened and harassed on school property during a public meeting.. The District did nothing. The Superintendent later reached out to other patrons trying to find out about me and my family because in his eyes I "came out of nowhere". That didn't work which is the most likely reason why, when I provided an address, the District looked it up and then told me I couldn't use it. (As if you have looked up every single request and authenticated them?)

Then, of course, there was the incident where a school employee did not just post student work on Facebook, but actually *wrote* the work for the student. This policy violation by the District employee resulted in me being censored for a one line quip. Then the same District employee violated another policy in her response. The end result of the District allowing free speech for some but not others was complete shutdown of public interaction where there were good alternatives.

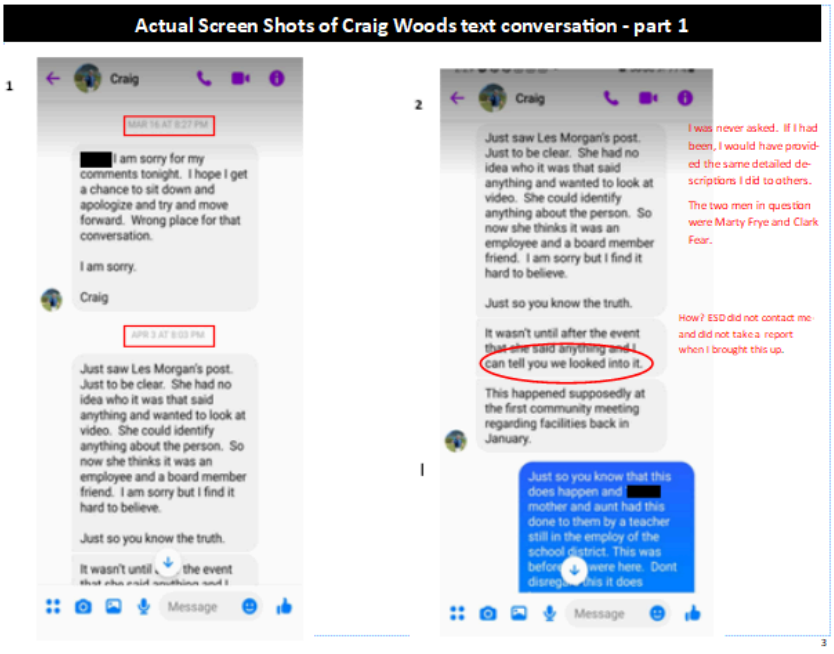
After this censorship came the complete mishandling of my ADA request. The District actually violated ADA law at least three times. ADA violations are serious but I was after accommodation, not wasting money on massive fines. Ultimately the District accommodated me but restricted my speech to agenda only items. By January, 2024 the District nullified the long standing tradition of public comments being for non-agenda items which restricted the free speech rights of all citizens.

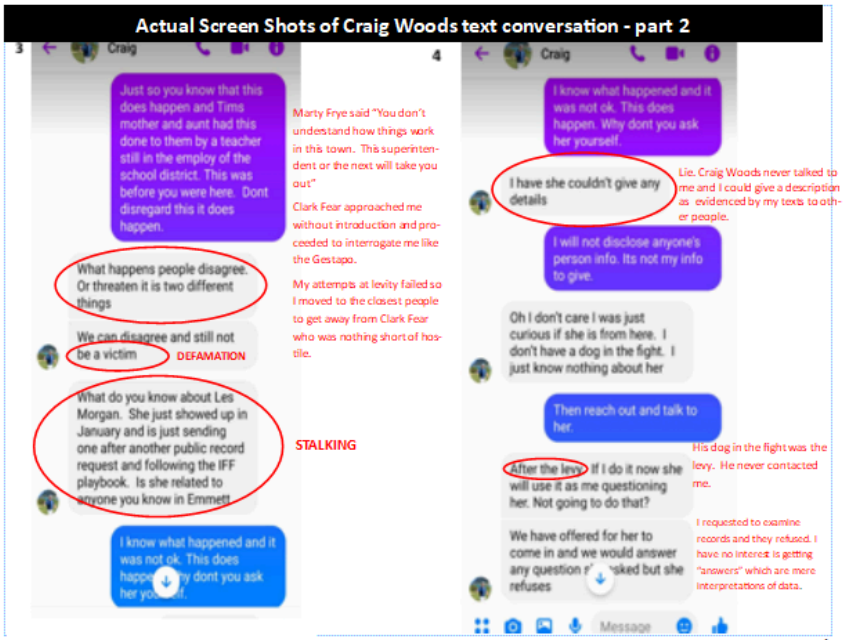
One has to wonder what kind of culture existst where people feel so comfortable intimidating, threatening, bullying, lying, and silencing others? Is this being a good steward of any kind? It certainly isn't being a good example.

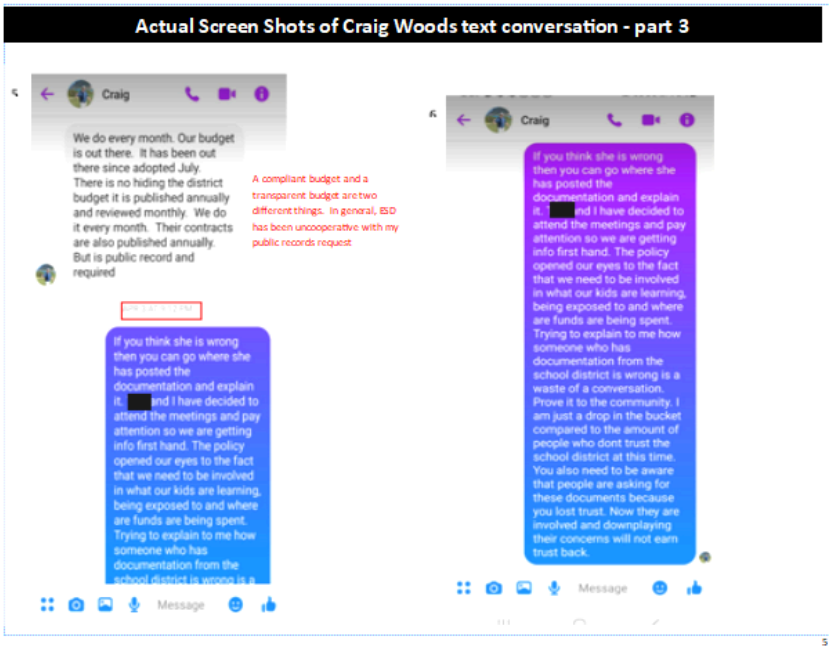
No wonder parents are opting out.

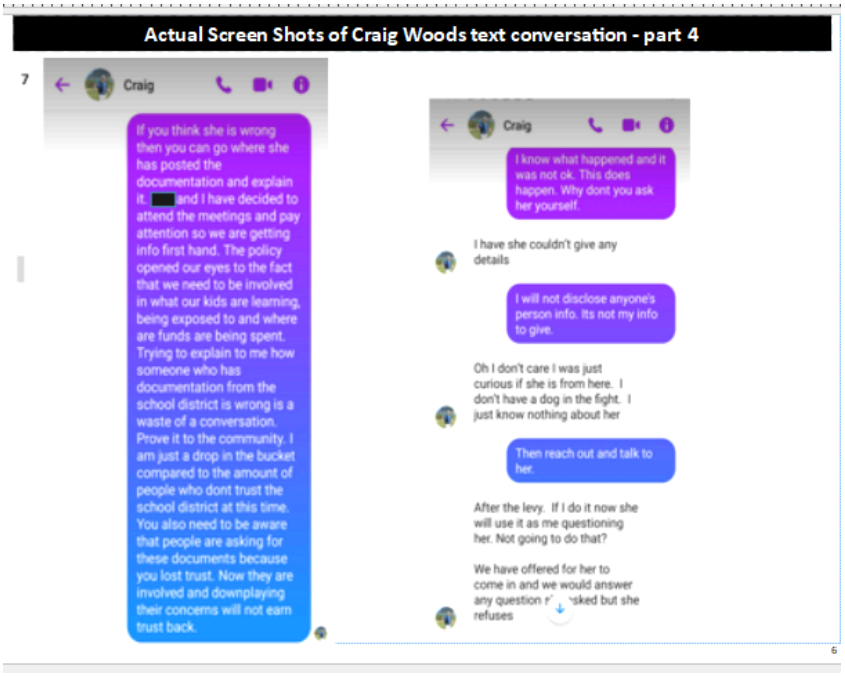
- Les

Please forgive typos and random words. Assistive devices are far from perfect.




Actual Screen Shots of Craig Woods text conversation - part 2
Craig
Just so you know that this does happen and Tims mother and aunt had this done to them by a teacher still in the employ of the school district. This was before you were here. Dont disregard this it does happen.
What happens people disagree. Or threaten it is two different things
We can disagree and still not be a victim
DEFAMATION
What do you know about Les Morgan. She just showed up in January and is just sending one after another public record request and following the IFF playbook. Is she related to anyone you know in Emmett
STALKING
I know what happened and it was not ok. This does happen. Why dont you ask her yourself.
Marty Frye said "You don't understand how things work in this town. This superintendent or the next will take you out"
Clark Fear approached me without introduction and proceeded to interrogate me like the Gestapo.
My attempts at levity failed so I moved to the closest people to get away from Clark Fear who was nothing short of hostile.
I have she couldn't give any details
Lie. Craig Woods never talked to me and I could give a description as evidenced by my texts to other people.
I will not disclose anyone's person info. Its not my info to give.
Oh I don't care I was just curious if she is from here. I don't have a dog in the fight. I just know nothing about her
Then reach out and talk to her.
After the levy. If I do it now she will use it as me questioning her. Not going to do that?
His dog in the fight was the levy. He never contacted me.
We have offered for her to come in and we would answer any question r asked but she refuses
I requested to examine records and they refused. I have no interest is getting "answers" which are mere interpretations of data.
Message


Actual Screen Shots of Craig Woods text conversation - part 3
Craig
We do every month. Our budget is out there. It has been out there since adopted July. There is no hiding the district budget it is published annually and reviewed monthly. We do it every month. Their contracts are also published annually. But is public record and required
A compliant budget and a transparent budget are two different things. In general, ESD has been uncooperative with my public records request
If you think she is wrong then you can go where she has posted the documentation and explain it. [redacted] and I have decided to attend the meetings and pay attention so we are getting info first hand. The policy opened our eyes to the fact that we need to be involved in what our kids are learning, being exposed to and where are funds are being spent. Trying to explain to me how someone who has documentation from the school district is wrong is a waste of a conversation. Prove it to the community. I am just a drop in the bucket compared to the amount of people who dont trust the school district at this time. You also need to be aware that people are asking for these documents because you lost trust. Now they are involved and downplaying their concerns will not earn trust back.
Message



Please forgive typos and random words. Assistive devices are far from perfect.

On Monday, October 28th, 2024 at 2:22 PM, Amanda Weers <aweers@isd221.net> wrote:

> Ms. Morgan:
>
> Please refer to our previous email and estimate. We will await payment or documentation to support a waiver before proceeding with your Oct. 17, 2024 request, as outlined in our previous email. Please let us know how you would like to proceed.
>
> Sincerely,
> Amanda Weers
> Emmett Independent School District #221
> Public Information Officer/Community Liaison
> (208)365-6301
>
> CONFIDENTIALITY NOTICE: This communication, including any attachments, is intended for the use of the person to whom it is addressed, unless in specific fulfillment of a public information request. Any unauthorized sharing or dissemination of the email content, in part or in full is strictly prohibited. If a recipient desires to share any content from this email on social media, print, or otherwise, they must first contact the sender to obtain a statement designed for that purpose, along with the necessary permissions. Failure to comply with these terms may lead to the sender discontinuing any further direct correspondence with the recipient.
>
> On Thu, Oct 24, 2024 at 12:32 PM <lesliejmorgan@protonmail.com> wrote:
>
> > Ms. Weers,
> > If anyone reading this ever wonders why the public does not trust the District, this is a good example. Any normal person would be thinking “What is the District trying to hide?”
> > It is simply *a false statement* to say that the District fulfilled the January 2023 request. They first provided redacted financial statements omitting all the wire transfers *(Ironic because this is the mechanism by which Black Canyon Water District had funds embezzled.*) Quite some time after I disputed this redaction, the District eventually provided unredacted records. It is unclear if they actually provided records for all financial accounts. The District never complied with the request for complete accounting system records. The best evidence for this is the accounting data did not include the chart of accounts codes. There may have been more missing but since you failed to respond to my request for a list of all the possible column headers, I can’t say exactly what is missing beyond the critical COA codes.
> > If you review District E-mails, you will see me communicating with the District about various alternatives to the alleged “limitations” of the accounting system. The District denied all these alternatives saying that accounting system is not

subject to public records requests. That was a *false statement* since the State of Idaho exempts records based on content, not format.
Most recently the District has *created fictitious rules* about what address I can and can't use for a records request, what documents I must provide to demonstrate inability to pay (none of which provide any financial information). The District just continues to *misuse public funds* to fight any close scrutiny of financial records.
Wouldn't it be great for the District to have someone like me comb through all your records only to find out they are pristine? I would be no less vocal about that than my criticism of the District.
Exactly what is the down side of having concerned citizens and taxpayers examine complete and detailed records?
I have read the annual audit reports. There is no indication that auditor has scrutinized transactional level data from both accounting records and financial institutions. They appear to be more compliance audits than anything which is relatively surface level.
I have also read multiple years of the budget reports on the web site and found them lacking. There is no insight on cross-account movements. This is why I wrote to the school board and suggested they seize the opportunities that come with a new accounting system and implement cost centers. The public has no way of knowing the full cost of any facility or program. I don't know if the Board does either. The end result is that critical financial decisions are made with limited insight and partial data.
If you note the enrollment trend analysis I provided to the board, you will see the risk of using partial data. I believe the projections for additional facilities were based on population growth alone. When you look at enrollments, they are down by nearly 500 students despite Gem County population doubling. The District simply can't justify saddling citizens with more debt for additional facilities without a deeper dive.
Levies are similar. The public deserves complete and accurate information and not just the information the District wants the public to see. I literally have evidence of the Superintendent withholding information from me so as not to negatively impact the chance of the levy passing.
The whole purpose of getting transactional level data is to NOT rely on pre-manipulated data provided by the government. I would hope the Board would agree that full and complete data reviewed by independent sources is nothing but a benefit to the board and their constituents.
As always, Board members are free to contact me with questions and concerns.
Leslie Morgan
208-231-4822

Please excuse typos. Assistive technology is not perfect.

"Always do right. This will gratify some people and astonish the rest." - Mark Twain

Please forgive typos and random words. Assistive devices are far from perfect.

Sent with Proton Mail secure email.

On Wednesday, October 23rd, 2024 at 1:39 PM, Amanda Weers <aweers@isd221.net> wrote:

> Leslie J. Morgan
> 9169 West State St. 3919
> Boise ID, 83617
> Re: Public Records Request
>
> Ms. Morgan:
>
> I am writing to offer clarification regarding your Public Records request, the limitations of what we can and cannot provide, and an estimate for the work required to prepare the records request.
>
> As stated previously, your January 2023 Public Records request has been fulfilled. We have no other records to amend that request and will not redo the work involved to different specifications. The work was completed and redactions were made in accordance with the law and the systems we have available. We cannot offer you a different file format or further information in regards to that time period, other than what has already been provided.
>
> Since these are the same records requested in your January 2023 request, we are prepared to provide you with records from the time period extending from January 2023. We can provide you with a balance sheet detail report in a PDF format that should include the information requested. This report will contain redactions of confidential information or other such exclusions from the Public Writings Act and other applicable state and/or federal laws. (see IC § 74-104 – examples are FERPA and HIPPA), as well as any personnel information, and any document that would be subject to executive session (see IC § 74-106).
>
> **Estimate:**

To comply with your request, we must assign a number of personnel to collect, review, and redact information in strict accordance with Idaho code. Given the sheer volume and complexity of the records involved, this process will inevitably demand significant time and manpower that will be additional to our employees' usual responsibilities.

We have prepared an estimate of the expenses the district will incur. As per Idaho Code 74-102, subsections (9) and (10), we require payment in advance for this service. We understand your request for an exemption under 74-102(1)(f)(iii), We will consider it on the condition that you demonstrate insufficient financial resources to cover the requested expenses.

Waiver:

The Emmett School District, as responsible stewards of funds derived from federal, state, and local taxes, is committed to ensuring the prudent allocation of both time and resources.

The estimates provided are a modest determination of the cost the district will incur. A waiver of fees means that a requester is unable to pay the fees associated with his/her individual request and is petitioning that the associated cost should then be covered by the district's funds as supplied by taxpayers. In our efforts to be responsible stewards of taxpayer funds, we must insist on some form of documentation of limited financial resources to review regarding a petition for fee waiver. Documentation would include identification of Medicare, Medicaid, Welfare assistance, limited disability income, limited Social Security income, etc. We do not need the amounts, just verification that you qualify for financial assistance. Please make sure any verification includes your legal name and address. Our legal counsel will make the determination regarding any documentation you provide.

We cannot grant you a waiver for the cost on the basis of your statement that we chose not to charge fees for the January 2023 request. Idaho code allows the district to choose whether or not to apply their right to charge fees for work incurred. Choosing to fulfill your January 2023 request without payment does not abdicate that right for other requests or stipulate that no additional fees be levied should the requestor not be satisfied with the fulfillment provided and instead request additional work.

Publicly Available Financial Reports

Many of our financial documentation is available online. Our website includes monthly reports from the district and all schools. To view financial reporting, please see the financial tab on our website.

https://www.emmettschools.org/departments/finance

Here is the most recent Monthly Financial report as presented at the October Regular School Board meeting.

https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030867&AID=42272&MID=2535

We also provide all of our financial information as part of the mandated reporting to the state. Reports are available at Transparent Idaho: https://transparent.idaho.gov/

In addition, ESD undergoes a yearly audit by an external, independent auditor. The most recent audit was recently completed and presented at the October 2024 Regular School Board meeting. The report can be viewed at the link below.

https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030867&AID=42271&MID=2535

Next Steps

Please see the attached estimate which explains the cost of $710.19 to be prepaid. Please let us know if you wish to proceed with this request and when we can expect payment or documentation. We will wait to proceed until we hear from you. Please keep in mind that our estimate is 41 employee hours to fulfill this request. Upon notification to proceed, we will require time to complete the necessary preparations.

Sincerely,

Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301

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On Mon, Oct 21, 2024 at 1:15 PM <lesliejmorgan@protonmail.com> wrote:

> Thank you for your response. i understand fulfillment may take a while.
>
> I regards to waiving the fees, they were waived in January 2023 when the District failed to provide complete records. This is basically the same request for which you already waived the fees but chose to:
>
> 1. Redact wire transfers on bank records in violation of state laws. Ultimately, that caused the District to double the labor hours involved in scanning records.
> 2. In January, 2023 the District falsely claimed they could not provide the accounting records I requested. I had a waiver granted for those records.
> 3. For these reasons the District should honor the prior exemption, provide the records i requested in January 2023 (with just a change in the time window since two years have lapsed and therefore the timeline needs updating)
>
> The District, over a period of nearly two years, has operated in bad faith. Every attempt I have made to get complete and accurate records has been met by stonewalling, creation of new and/or unique rules and general lack of cooperation.
>
> This request needs to be fulfilled completely, in a reasonable time frame, and free of charge because that's what the District agreed to do in January 2023.
>
> - Les
>
> *"Always do right. This will gratify some people and astonish the rest."* - Mark Twain
>
> **Please forgive typos and random words. Assistive devices are far from perfect.**
>
> Sent with Proton Mail secure email.
>
> On Monday, October 21st, 2024 at 9:07 AM, Amanda Weers <aweers@isd221.net> wrote:
>
> > Leslie J. Morgan
> > 9169 West State St. 3919
> > Boise ID, 83617
> >
> > Re: Public Records Request
> >
> > Ms. Morgan:
> >
> > I am writing at this time to formally acknowledge the receipt of your public records request and to advise, despite diligent work on the part of District personnel, the District will need more than three (3) days to address your request.
> >
> > Your specific requests sought the following:
> >
> > > 1. The last five full fiscal years of all bank, financial institution, investment account statements plus year to date records. These can be scans of paper statements or electronic downloads covering a full year or multiple years provided the downloads are complete. If downloads, please provide in Excel format. (Many financial institutions allow custom reports where you can request all transactions for a specified time period. This is often faster and easier than looking at each statement and would definitely be faster than a scanning paper.)
> > > 2. Five full years of accounting data plus year to date data including but not limited to the all

general ledgers and transactional level data for all revenue, revenue transfers, expenses,
expense reassignment, chart of account codes (broken down into separate columns for
fund,function, object, location and project), wire transfers, account transfers, bank transfers
any test ((Basically all possible columns and all possible rows should be included.) If the
size of the file is unruly, the data may be broken down by fiscal year provided that the
format is identical for each report.
3. Name, title and contact information for all Custodian of Records responsible for this request.

The District is in the process of determining the level and extent of documentation that may be responsive to your request. Please understand that we are in no manner attempting to delay production but rather wish to make sure that we have collected all responsive documentation. We are looking at multiple sources within the school for identification of all responsive documentation.

Pursuant to Section 74-103(1), I am writing at this time to indicate that the preparation and delivery of this response will take more than the three (3) working days identified in the code. I anticipate this will take the extended ten (10) work days allowed in Idaho Code Also, it will be our intention to convert the responsive documentation into electronic format for production.

I also need to advise that this request and response will necessitate individual review to assure that there exists no confidential information, or any other such exclusion from the public writings act or other applicable state and/or federal laws.

Regarding the cost associated with fulfilling your request, we are in the process of preparing a breakdown of the expenses that the district will incur. As per Idaho Code 74-102, subsections (9) and (10), we require payment in advance for this service. We understand your request for an exemption under 74-102(1)(f)(iii), and we will consider it on the condition that you demonstrate insufficient financial resources to cover the requested expenses.

As noted above, I wish to note that there may be denials or partial denials of documentation. We wish to reserve the right for such, as well as redaction/partial redaction of documentation.

Thank you for your time and attention to this matter.

Sincerely,

Amanda Weers
Emmett Independent School District #221
Public Information Officer/Community Liaison
(208)365-6301

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On Thu, Oct 17, 2024 at 2:24 PM <lesliejmorgan@protonmail.com> wrote:

> Amanda,
>
> I have attached the form you requested. Since you were not Public Information Officer in January 2023 I have provided as much background information and detail as possible.
>
> Given I have waited almost two years, I hope i won't experience more resistance from Emmett School District.
>
> - Les

"Always do right. This will gratify some people and astonish the rest." - Mark Twain

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Sent with Proton Mail secure email.

Morgan 10-17-24.pdf
121K