



Board of Directors Meeting Agenda

Team:	FBCS Board of Directors	Chairperson:	Chris Warren
Meeting Date:	Oct. 20, 2020	Start Time:	4:30 PM
Minutes:	BOD Secretary –Kate McAlister	Location:	FBCS High School/ Virtual Meeting
Address:	615 S. Madison Ave, Sandpoint, ID 83864		

Virtual Meeting Link:

Please join the meeting from your computer, tablet or smartphone.
<https://global.gotomeeting.com/join/778190125>

Call to Order @ 4:30 PM: BOD Chairperson – *Chris Warren*

ITEM

Pledge of Allegiance

Chris Warren

Approval of minutes for Sept. 22, 2020

Chris Warren

Public Comment

Executive Session (if necessary)

Financials

- Discussion: Audit Presentation
- Action Item: Approval of Audit
- Action Item: Sept. Check Detail and Account Balances
- CARES Update

Kevin Smith, Hayden Ross
 Chris Warren
 Greta Warren
 Greta Warren/ Mary Jensen

Open Business

- Informational: Special Education Disproportionality
- Action Item: 7000 Series Policy Approval
- Discussion: 8000 Series Policy
- Action Item: Hire Computer Support Specialist: Skyler Kent
- Action Item: Board Treasurer and Secretary Positions
- Discussion: Adding Board Members
- Executive Session: Principal Stipends
- Action Item: Principal Stipends

Jennifer Greve, Kenda Russel
 Mary J. Jensen
 Mary J. Jensen
 Mary J. Jensen
 Chris Warren
 Chris Warren
 Chris Warren
 Chris Warren

Adjourn @ :00 PM: BOD Chairperson

Next Meeting Date and Time: December 15, 2020



Board Meeting
 Forrest M. Bird Charter High School
 615 S. Madison,
 Sandpoint, ID 83864
Date: Sept. 22, 2020

	Board Meeting Minutes	
Minutes taken by	Jennifer Greve	
Board members Present	Stacey Mueller, Kate McAlister, Jim Zuberbuhler, Chris Warren	
Excused Board Members		
Staff present	Jennifer Greve, Mary Jensen, John Stevens	
Absent Staff		
Guests	Jacob Iverson, Debi Ford	
Call to Order	Meeting called to order at 4:33pm Pledge of Allegiance	Chris Warren
Minutes	Meeting Minutes Action Item: Approval of Meeting Minutes for the July 28, 2020 meeting Date: May 5 th , 2020 ✓ Motioned – Stacey M ✓ 2nd – Kate M Approved Unanimously	Chris Warren

Public Comment	<p>Debi Ford from Rotary/Interact spoke. She is the Rotary advisor for the FBCS Interact club. She asked the board for guidance on how to meet the needs of the students in Interact while being committed to adhering to the COVID guidelines. Teacher advisor Jay Meyers submitted a proposal discussing how the club can meet in person and follow school guidelines. Debi Ford then shared how the club will also meet via Zoom as needed. Based on the school's scheduling of students on campus twice a week, half of the club are on the campus once and the other half the other. Debi and her co-advisor are willing to meet face to face with the teams on each of the two days they would be on campus. She shared that the Interact club does have a Google Hangout they have utilized for more connection. Debi asked for some guidance about meeting face to face as well as appropriate avenues for communication and social activities. Chairman Chris Warren asked that questions Administration can answer to come during the agenda devoted to the school clubs discussion. Debi asked about students connecting with the members from other Interact clubs in coming events. She also asked if they need parent permission as well as are there any problems with connecting with Interact clubs from other countries.</p> <p>John Stevens, teacher, talked about FBCS Magic Club. He shared his proposal for his club to begin meeting in person. He shared that students will wear masks. He is encouraging students to bring their</p>
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own cards so there would not be sharing. The club would be in the open area of the school for distancing. The students have indicated that they would started the club on their own off campus and John Stevens indicated he would like to have the students on campus for their own safety. He then shared elements of the club that might pose dilemmas – proximity for play – but his commitment to keeping to the guidelines.

Jacob Iverson was invited to speak. He stated that he was here to observe.

Approval of Quarterly Financial Reports **Greta Warren**
There were changes based on new CARES money received. She began with a high level forecast.
Action item: *Approval of quarterly financials*
Approval of Plan
✓ **Motioned – Kate M**
✓ **2nd - Jim**
Unanimously approved

CARES Funding 2020-21
Discussion: **Mary Jensen** began by discussing what CARES funding is and the different CARES funding buckets FBCS currently has (5) and the different requirements and deadlines. This is federal funds filtered through the State. This new CARES funding (est. \$99,225) is to be spent by the end of December. During the webinar with the State, it was asked if money could go to staff as a stipend; they are working longer with more duties and did not receive a pay raise due to Covid. Proposal – spend the majority of the money from this new CARES funding on stipends for faculty and all staff since Covid has affected their work. Noted by Chris Warren that there was no item proposed for Admin stipends. Chris Warren identified that to discuss stipends for Admin would be an Executive Session. Mary Jensen then reviewed any remaining amount after stipends and anything not spent on stipends would go so cleaning supplies. She then discussed other CARES buckets and spending through those: computers, cleaning, etc. Chris Warren asked about when we would know the exact amount. Noted when the money is received.

Financials

Discussion & Update: COVID plans/Allowing for Clubs
Action item: *Motion to move the club discussion to the beginning of the open business agenda.*
✓ **Motioned – Stacey M**
✓ **2nd – Kate M**
Unanimously approved

Discussion: Chris Warren asked Mary Jensen how the clubs meeting would impact the Covid plan. Mary Jensen indicated that she does not have an opinion to give the board, just information. She reviewed the opening plans state occasions that pull students together in this manner does go against the plan; it is creating opportunities for more group contact. Board member Stacey Mueller shared her concerns about giving students an outlet to connect. She recognizes the need for students to stay safe but connection of students for social outlet is also important. Mary Jensen indicated the board would have to vote to revise the guidelines to show this amendment. Jim Zuberbuhler shared that he would rather have the students on campus with supervision and safer environment. He does not see a down side. Kate McAlister asked how big are the clubs. John Stevens stated 12 kids in the larger open space; keeping students to their M/W or T/H schedule. He then shared his plans for Seniors who have college schedules. Kate McAlister agreed that students need the socialization. She did indicate that she is concerned about students wearing masks appropriately. Noted was the standard for the whole school (masks covering whole nose and mouth). Chris Warren reiterated what he heard from board members regarding adhering to the guidelines. He then stated he felt it was a good opportunity for students to gain the socialization they need. His concern was the students stepping outside appropriate behavior. Debi Ford asked if the scheduling of number of meetings would be a board decision or administration. Chris Warren stated it would be administration so it could keep up with the changes with Covid.

Allowing Clubs for the 2020-21 school year
Action item: *Amendment of the Covid Re-Opening plan for the clubs to resume interacting during Yellow*
✓ **Motioned – Stacey M**
✓ **2nd - Jim Z**
Unanimously approved

Open Business

	<p>New Board Members</p> <p>Discussion: Chris Warren introduced this agenda item. Kate McAlister had sent items to the board for looking into obtaining new board members. Chris Warren asked the board what are ideas for bringing new members. Reviewed were the by laws in determining ways to find new members. Jennifer Greve determined the by laws do not have specifics on this. The specifics are on elections.</p> <p>The board then asked Jacob Iverson some questions about his interest in joining the board as well as his background. Jacob Iverson was encouraged to continue coming to meetings as part of this process. Mary Jensen reminded the board they have done interviews in the past. Chris Warren offered this would be a good method to continue.</p> <p>Chris Warren noted that in the time between this board meeting and the next, board members should identify individuals for possible positions. Jim Zuberbuhler identified it would be good if more specifically each board member brought one name each. Everyone agreed with this idea.</p> <p>Chris Warren noted that currently we are operating without a board Treasurer. According to the by-laws, a treasurer is necessary. It was noted that at the next meeting maybe there could be officer transition. Responsibilities of Treasurer is to look over the financials for each meeting.</p> <p>Open Application Period for New Board Members Action item: Approval to open application period to place on website <i>By-Laws do not require this so no Action Item necessary.</i> ✓ Motioned – ✓ 2nd</p> <p>Unanimously Approved</p> <p>Resignation of IT personnel Action item: Acceptance of resignation Sam McGlothlin Approval of Plan ✓ Motioned – Stacey M ✓ 2nd - Kate M Unanimously Approved</p>
Policy	<p>Review 7000 Policy Series</p> <p>Mary Jensen reminded the board that 7000, 8000, 9000 series completed and approved by December. The 7000 series completely focuses on financials. Mary Jensen and Greta Warren will review the whole series. The board will send any questions to them while they review. The series will come up at next meeting for a vote.</p>
Executive Session	<p>Called into Executive Session at 5:46 pm Called out of Executive Session at 6:11 pm</p>

Operations/ School Reports	<p>Building reports focused on numbers. FBCS is down 8.2% student population. It was noted that this was not unexpected. The loss of middle school students connects to the need for families to have education every day. It was also noted that LPOSD is experiencing a similar decrease in student population.</p>
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Adjournment	Meeting adjourned at 6:13 pm ✓ Motion to adjourn – Kate M ✓ 2 nd – Stacey M Unanimously Approved	Kate McAlister
Next Board Meeting	October 20, 2020 4:30 pm	

Respectfully Submitted: Jennifer Greve

FORREST M. BIRD CHARTER SCHOOLS, INC.
Sandpoint, Idaho

Audited Financial Statements
For the Years Ended June 30, 2020 and 2019

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FORREST M. BIRD CHARTER SCHOOLS, INC.
Sandpoint, Idaho

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FINANCIAL STATEMENTS

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FORREST M. BIRD CHARTER SCHOOLS, INC.
Sandpoint, Idaho

STATEMENTS OF FINANCIAL POSITION
June 30, 2020 and 2019

	2020	2019
ASSETS		
Current assets:		
Cash	1,270,517	1,127,511
Federal receivable	97,700	21,941
State support receivable	144,610	119,966
Other receivables	13,010	-
Prepaid expenses and other current assets	29,564	3,213
Total current assets	1,555,401	1,272,631
Property and equipment:		
Land	14,227	14,227
Buildings and land improvements	4,947,431	4,947,431
Fixtures and equipment	138,322	138,322
Less: accumulated depreciation	(1,649,499)	(1,508,861)
Net property and equipment	3,450,481	3,591,119
Other assets:		
Cash with donor restrictions	21,480	256,002
Total other assets	21,480	256,002
Total assets	\$ 5,027,362	\$ 5,119,752
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	6,667	13,911
Salaries and benefits payable	295,370	300,078
Accrued interest	5,561	4,349
Deferred revenue	1,350	262,129
Due to student funds	41,683	31,489
Current portion of long-term debt	90,180	129,597
Total current liabilities	440,811	741,553
Long-term liabilities:		
Noncurrent portion of long-term debt	2,593,982	2,625,462
Less: unamortized debt issuance costs	(20,389)	-
Net long-term liabilities	2,573,593	2,625,462
Total liabilities	3,014,404	3,367,015
Net assets:		
Without donor restrictions	1,934,960	1,674,285
With donor restrictions	77,998	78,452
Total net assets	2,012,958	1,752,737
Total liabilities and net assets	\$ 5,027,362	\$ 5,119,752

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FORREST M. BIRD CHARTER SCHOOLS, INC.
Sandpoint, Idaho

STATEMENTS OF ACTIVITIES
For the Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE, GRANTS, AND OTHER SUPPORT			
Federal support	-	213,308	213,308
State support	2,703,362	98,606	2,801,968
Local support	11,256	304,129	315,385
Interest	1,992	-	1,992
Total revenue, grants, and other support	<u>2,716,610</u>	<u>616,043</u>	<u>3,332,653</u>
NET ASSETS RELEASED FROM RESTRICTIONS			
Restrictions satisfied by payments	616,497	(616,497)	-
Total net assets released from restrictions	<u>616,497</u>	<u>(616,497)</u>	<u>-</u>
EXPENSE			
Program (instructional)	1,793,186	-	1,793,186
Administrative (support)	1,001,269	-	1,001,269
Debt-service interest	116,642	-	116,642
Depreciation	140,638	-	140,638
Total expense	<u>3,072,432</u>	<u>-</u>	<u>3,072,432</u>
Change in net assets	260,675	(454)	260,221
Net assets - beginning of year	<u>1,674,285</u>	<u>78,452</u>	<u>1,752,737</u>
Net assets - end of year	<u>\$ 1,934,960</u>	<u>\$ 77,998</u>	<u>\$ 2,012,958</u>

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FORREST M. BIRD CHARTER SCHOOLS, INC.
Sandpoint, Idaho

STATEMENTS OF ACTIVITIES
For the Year Ended June 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE, GRANTS, AND OTHER SUPPORT			
Federal support	-	179,863	179,863
State support	2,676,886	114,812	2,791,698
Local support	8,672	444,365	453,037
Interest	1,480	-	1,480
Total revenue, grants, and other support	<u>2,687,038</u>	<u>739,040</u>	<u>3,426,078</u>
NET ASSETS RELEASED FROM RESTRICTIONS			
Restrictions satisfied by payments	<u>727,487</u>	<u>(727,487)</u>	-
Total net assets released from restrictions	<u>(727,487)</u>	<u>(727,487)</u>	-
EXPENSE			
Program (instructional)	1,873,362	-	1,873,362
Administrative (support)	1,142,832	-	1,142,832
Debt-service interest	129,758	-	129,758
Depreciation	137,953	-	137,953
Total Expense	<u>3,283,905</u>	<u>-</u>	<u>3,283,905</u>
Change in net assets	130,620	11,553	142,173
Net assets - beginning of year	<u>1,543,665</u>	<u>66,899</u>	<u>1,610,564</u>
Net assets - end of year	<u>\$ 1,674,285</u>	<u>\$ 78,452</u>	<u>\$ 1,752,737</u>

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FORREST M. BIRD CHARTER SCHOOLS, INC.
Sandpoint, Idaho

STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from state support	2,777,324	2,758,305
Cash received from federal support	137,549	205,683
Cash received from interest	1,992	1,480
Other cash received	41,596	12,495
Cash paid for interest	(115,259)	(129,874)
Cash paid to suppliers and employees	(2,843,261)	(2,962,774)
Net cash used in operating activities	<u>(59)</u>	<u>(114,685)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash paid for property and equipment	<u>-</u>	<u>(76,005)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long-term debt	2,694,583	-
Payment on long-term debt	(2,765,480)	(119,696)
Debt issuance costs	(20,560)	-
Net cash used in operating activities	<u>(91,457)</u>	<u>(119,696)</u>
Net decrease in cash and cash equivalents	(91,516)	(310,386)
Cash and cash equivalents - beginning of year	<u>1,383,513</u>	<u>1,693,899</u>
Cash and cash equivalents - end of year	<u>\$ 1,291,997</u>	<u>\$ 1,383,513</u>
Reconciliation of change in net assets to net cash provided by (used in) operating activities:		
Change in net assets	260,221	142,173
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Amortization of unamortized debt issuance costs reported as interest expense	171	-
Depreciation	140,638	137,953
(Increase) decrease in operating assets:		
Federal support receivable	(75,759)	25,820
State support receivable	(24,644)	(33,393)
Other receivable	(13,010)	-
Prepaid expenses	(26,351)	43,401
Increase (decrease) in operating liabilities:		
Accrued interest	1,212	(116)
Accounts payable	(7,244)	(18,980)
Deferred revenue	(260,779)	(440,542)
Due to student funds	10,194	4,336
Salaries and benefits payable	(4,708)	24,663
Net Cash Used in Operating Activities	<u>\$ (59)</u>	<u>\$ (114,685)</u>
Cash and cash equivalents reconciliation		
Cash and cash equivalents without donor restrictions	1,270,517	1,127,511
Cash and cash equivalents with donor restrictions	21,480	256,002
	<u>\$ 1,291,997</u>	<u>\$ 1,383,513</u>

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FORREST M. BIRD CHARTER SCHOOLS, INC.
Sandpoint, Idaho

STATEMENT OF FUNCTIONAL EXPENSE
For the Year Ended June 30, 2020

	<u>Program (Instructional)</u>	<u>Administrative (Support)</u>	<u>Other</u>	<u>Total</u>
Salaries	1,146,293	473,594	-	1,619,887
Benefits	407,288	154,771	-	562,059
Purchased services	158,889	319,757	-	478,646
Supplies-materials	80,716	53,147	20,697	154,560
Debt service interest	-	-	116,642	116,642
Depreciation	-	-	140,638	140,638
Total expense	<u>\$ 1,793,186</u>	<u>\$ 1,001,269</u>	<u>\$ 277,977</u>	<u>\$ 3,072,432</u>

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FORREST M. BIRD CHARTER SCHOOLS, INC.
Sandpoint, Idaho

STATEMENT OF FUNCTIONAL EXPENSE
For the Year Ended June 30, 2019

	<u>Program (Instructional)</u>	<u>Administrative (Support)</u>	<u>Other</u>	<u>Total</u>
Salaries	1,137,993	497,204	-	1,635,197
Benefits	414,189	151,451	-	565,640
Purchased services	250,376	429,115	-	679,491
Supplies-materials	70,804	65,062	-	135,866
Debt service interest	-	-	129,758	129,758
Depreciation	-	-	137,953	137,953
	<hr/>	<hr/>	<hr/>	<hr/>
Total expense	<u>\$ 1,873,362</u>	<u>\$ 1,142,832</u>	<u>\$ 267,711</u>	<u>\$ 3,283,905</u>

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FORREST M. BIRD CHARTER SCHOOLS, INC.
Sandpoint, Idaho

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020 and 2019

NOTE 1 Organization

The Forrest M. Bird Charter Schools, Inc. (the School) is a non-profit state-funded public School. The School serves 6th through 12th grade. The School was approved in January 2001 by the Lake Pend Oreille School District Board of Trustees. The expansion to a high school was approved by the Lake Pend Oreille School District Board of Trustees in August of 2008.

NOTE 2 Summary of Significant Accounting Policies

Basis of Accounting - The School uses the accrual basis of accounting. Revenues are recognized as earned, and expenses are recognized when incurred.

Cash - For purposes of the statement of cash flows, cash equivalents include money market mutual funds, time deposits, certificates of deposit, and all highly liquid debt instruments with original maturities of three months or less. The School has no requirement to hold cash in separate accounts.

Accounts Receivable - No allowance for uncollectible accounts is calculated by the School since all receivables were deemed to be collectible.

Income Tax Status - The School is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code except for income, if any, derived from unrelated business. The School's Forms 990, *Return of Organization Exempt from Income Tax*, for the years ending 2018, 2019, and 2020 are subject to examination by the IRS, generally for three years after they were filed.

Property and Equipment - The cost of property and equipment is depreciated over the estimated useful lives of the assets. Major expenditures costing at least \$5,000 which substantially increase useful lives are capitalized. Maintenance, repairs, and minor renewals are expensed as incurred. Depreciation is computed on the straight-line method for financial reporting purposes. The useful lives of property and equipment for purposes of computing depreciation are 5 to 7 years for office furniture and equipment and 40 years for buildings. Depreciation expense for the years ending June 30, 2020 and 2019 was \$140,638 and \$137,953, respectively.

Use of Estimates - The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses, and actual results may differ from estimated amounts.

NOTE 2 Summary of Significant Accounting Policies (Continued)

Net Assets - Net assets are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the School and changes therein are classified as follows:

Net Assets without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the School. The School's board may designate assets without restrictions for specific operational purposes from time to time.

Net Assets with Donor Restrictions – Net assets subject to stipulations imposed by donors, and grantor. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Non-Profit Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Statement of Cash Flows - For purposes of the Statement of Cash Flows, the School considers all highly liquid debt instruments with a maturity of three months or less to be cash equivalents.

Reports Required by the State - Idaho Department of Education requires the School to submit financial information in accordance with accounting principles generally accepted in the United States of America for governmental entities. This information is included as supplemental information to the basic financial statements. The General Fund accounts for activities for general operations and the other funds presented are used to account for activities related to restricted funds and grants the School received. The effects of GASB 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement 27*, and GASB 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*, have been recorded in the Statement of Net Position.

Subsequent Events - Subsequent events have been evaluated through the date of the auditor's report. This is the date the financial statement were available to be issued. The School has concluded that no material subsequent events have occurred.

NOTE 3 Long-Term Debt

Long-term debt for the School as of June 30, 2020 and 2019 consists of the following:

	<u>2020</u>	<u>2019</u>
United States Department of Agriculture (USDA) secured by land, building, and equipment payable at \$8,118 per month including interest at 4.25%. The note was refinanced in 2020.	-	1,354,906
Mountain West Bank (MWB) secured by land, building, and equipment, payable at \$3,409 per month including interest at 5.08%. The note was refinanced in 2020.	-	425,172
United States Department of Agriculture (USDA) secured by land, building, and equipment, payable at \$1,065 per month including interest at 4.5%. The note was refinanced in 2020.	-	166,606
Columbia Bank secured by land, building, and equipment, payable at \$4,592 per month including interest. Interest is computed at a variable rate referenced to the prime rate as reported in the Wall Street Journal. The interest rate to be applied to unpaid principal will be at a rate of 2.0% over the prime rate. The interest rate at June 30, 2019 and 2018 was 5.5% and 4.75% respectively. The note was refinanced in 2020.	-	472,133
United States Department of Agriculture (USDA) secured by land, building, and equipment, payable at \$3,614 per month including interest at 4.5%. The note was refinanced in 2020.	-	336,242
Mountain West Bank (MWB) loan, secured by real property, payable at \$16,281 per month including interest at 3.98%. The note matures May 2030.	<u>2,684,162</u>	<u>-</u>
Total Long Term Debt	2,684,162	2,755,059
Less Current Portion	<u>(90,180)</u>	<u>(129,597)</u>
Net Long-term Debt	<u>\$ 2,593,982</u>	<u>\$ 2,625,462</u>

NOTE 3 Long-Term Debt (Continued)

Future debt service is as follows:

Fiscal Year Ended June 30,	
2021	90,180
2022	93,836
2023	97,639
2024	101,597
2025	105,715
Thereafter	<u>2,195,195</u>
Total	<u>\$ 2,684,162</u>

NOTE 4 Net Assets Without Donor Restrictions – Board Designated

The United States Department of Agriculture (USDA) loaned monies to the Forrest M. Bird Charter Schools Inc. for the construction of the high school building. One of the requirements of the loans was a debt service reserve account be established and funded by the School at a rate of one-tenth of the annual payment per year until a total of one annual payment has been accumulated. The debt was refinanced on April 9, 2020 with Mountain West Bank, so there is no longer a debt service reserve requirement.

The Board has designated, from net assets without donor restrictions, net assets for the following purposes at June 30, 2020 and 2019 are as follows:

	<u>2020</u>	<u>2019</u>
Debt service reserve	-	142,539
Total	<u>\$ -</u>	<u>\$ 142,539</u>

NOTE 5 Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods:

	<u>2020</u>	<u>2019</u>
Subject to expenditure for specified purpose		
Donor specified contributions	4,037	-
Special revenue funds	73,961	78,452
Total	<u>\$ 77,998</u>	<u>\$ 78,452</u>

NOTE 6 Liquidity and Availability of Resources

The Organization has \$1,428,137 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures consisting of cash of \$1,270,517 and accounts receivable of \$157,620. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of the statement of financial position date. The accounts receivable are subject to implied time restrictions but are expected to be collected within one year. As part of the Organization’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE 7 Major Funding Sources

The School received a majority of its revenue from the Idaho Department of Education and J.A. Kathryn Albertson Foundation.

	<u>2020</u>	<u>% of Total Revenue</u>
Idaho Department of Education	\$2,801,968	84.08%
J.A. Kathryn Albertson Foundation	\$295,629	8.87%

	<u>2019</u>	<u>% of Total Revenue</u>
Idaho Department of Education	\$2,791,698	81.48%
J.A. Kathryn Albertson Foundation	\$444,195	12.97%

NOTE 8 Employee’s Retirement System

Public Employee Retirement System of Idaho (PERSI), The PERSI Base Plan, a cost sharing multiple-employer public retirement system, was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. The Plan provides benefits based on members’ years of service, age, and compensation. In addition, benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The authority to establish and amend benefit provisions is established in Idaho Code. Designed as a mandatory system for eligible state and charter School employees, the legislation provided for other political subdivisions to participate by contractual agreement with PERSI. After 5 years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each month of credited service, the annual service retirement allowance is 2.0% of the average monthly salary for the highest consecutive 42 months.

The actuarially determined contribution requirements of the School and its employees are established and may be amended by the PERSI Board of Trustees. For the year ended June 30, 2020, the required contribution rate as a percentage of covered payroll for members was 7.16%. The employer rate as a percentage of covered payroll was 11.94%. The School's contributions required and paid were \$187,200 and \$179,123 for the years ended June 30, 2020 and 2019, respectively.

NOTE 8 Employee's Retirement System (Continued)

PERSI is subject to pronouncement issued by the Governmental Accounting Standards Board (GASB) and was required to implement GASB 67, Financial Reporting for Pension Plan-an amendment of GASB Statement No. 25, effective as of June 30, 2014. The statement established standards and specified the required approach for measuring the pension liability of contributing entities for benefits provided through the pension plan (the net pension liability). As of June 30, 2019, the most recent available audited financial statement of PERSI at the time of issuance, the Plan was reported to be 93.79% funded. The School's proportion of the net pension liability was based on the School's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2019 the School's proportion was 0.0465893% and the estimated net pension liability was \$531,804.

The actuarially determined contribution requirements of the School and its employees are established and may be amended by the PERSI Board of Trustees.

PERSI issues publicly available stand-alone financial reports that include audited financial statements and required supplementary information. These reports may be obtained from PERSI's website www.persi.idaho.gov.

NOTE 9 Other Post-Employment Benefit Plan – Sick Leave Plan

The School contributes to the Sick Leave Insurance Reserve Fund (Sick Leave Plan) which is a cost-sharing multiple-employer defined benefit OPEB plan that covers members receiving retirement benefits that are administered by PERSI that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan.

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

The contribution rate for employees are set by statute at .065% of covered compensation for state members. Covered school members contribution rates are set by statute based on the number of sick days offered by the employer. The contribution rate of 1.16% for school members with nine or ten sick days, 1.26% for school members with 11-14 sick days. If a school member has more than 14 days of sick leave then the contribution rate will be set by the PERSI Retirement Board based on current cost and actuarial data and reviewed annually. Beginning January 1, 2020, PERSI approved an 18-month rate holiday. During the rate holiday, all sick leave contribution rates are 0%. The District's contributions required and paid were \$9,051 and \$18,356 for the years ended June 30, 2020 and 2019, respectively.

PERSI is subject to pronouncement issued by the Governmental Accounting Standards Board (GASB) and was required to implement GASB 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, effective as of June 30, 2017. The statement

NOTE 9 Other Post-Employment Benefit Plan – Sick Leave Plan (Continued)

established standards and specified the required approach for measuring the OPEB asset of contributing entities for benefits provided through the OPEB plan (the net OPEB asset). As of June 30, 2019, the most recent available audited financial statement of PERSI at the time of issuance, the Plan was reported to be 138.51% funded. The School's proportion of the net OPEB asset was based on the School's share of contributions in the Base Plan OPEB plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2019, the School's proportion was 0.1119022% and the estimated OPEB sick leave asset was \$107,180.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for the Sick Leave Plan. The reports may be obtained from PERSI's website www.persi.idaho.gov.

NOTE 10 Concentration of Credit Risk

Forrest M. Bird Charter Schools, Inc. maintains five checking accounts at a single bank. The Federal Deposit Insurance Corporation (FDIC) insures up to \$250,000 at an institution for fiscal year-end 2020 and 2019. At fiscal year-end 2020 cash exceeds FDIC insurance by \$1,060,161. At fiscal year-end 2019, cash exceeded FDIC insurance by \$1,158,308.

NOTE 11 P-TECH

On July 12, 2013 the School entered into an operating agreement with Pathways in Technology Early College High School (P-TECH) Network of Idaho, LLC, to help provide early college access and professional technical training to high school students in Idaho no matter their physical location. The School will serve as the sole member of P-TECH and will operate as an exempt organization under Section 501(c)(3) of the Internal Revenue Code. P-TECH shall operate as an independent entity separate from the School and any other entity and is required to be governed by a Board of Managers separate from the School. The School will have one representative on the P-TECH Board of Managers. The School will provide support services for P-TECH including IT support, accounting services, institutional expertise, and education capabilities. The School may bill P-TECH for such services.

Since its inception PTECH's funding from the J.A. & K Albertson Foundation has provided nearly all the resources necessary to cover the costs of PTECH's operations. During mid fiscal 2018 management was advised that the J.A. & K Albertson Foundation would discontinue funding. Management was unable to secure long-term funding from other sources so effective June 30, 2018 no further students were admitted to the PTECH program. The Foundation agreed to provide limited funding through June of 2020 to support legacy students who were still involved with the program until they graduate. In response to the elimination of funding management reduced staff to a level sufficient to meet the needs of existing students, still in the program, and operated on a much smaller budget until June 2020. As of June 30, 2020 all remaining students have graduated and the program has ceased operations.

NOTE 12 Deferred Revenue

During fiscal year end June 30, 2018, 2017, 2016, and 2015 the School received cash deposits totaling \$8,900,000 from the J.A. & K Albertson Foundation to implement the Idaho P-TECH Network described in Note 11. As of June 30, 2020, the School had spent all of the money awarded. There was no remaining amounts to defer as the PTECH program ceased operations as discussed in note 11.

NOTE 13 COVID-19 Pandemic

In March 2020, the World Health Organization declared the outbreak of the novel coronavirus (COVID-19) as a pandemic, which continues to spread throughout the United States. There have been mandates from governing authorities requiring forced closures of schools, businesses, and other facilities and organizations. While the disruption is expected to be temporary, the current circumstances are evolving and dynamic. The full extent and duration of the impact of COVID-19 on the School's operations and financial performance is currently unknown, and depends on future developments that are uncertain and unpredictable. Because of this, it may have a material adverse impact on the School's business, results of operations, financial position, and cash flows.

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SUPPLEMENTARY INFORMATION

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FORREST M. BIRD CHARTER SCHOOLS, INC.
Sandpoint, Idaho

SCHEDULE I - STATEMENT OF NET POSITION
June 30, 2020

ASSETS

Current assets:

Cash	1,270,517	
Federal receivable	97,700	
State support receivable	144,610	
Other receivables	13,010	
Prepaid expenses and other current assets	29,564	
Total current assets	1,555,401	

Noncurrent assets:

Land	14,227	
Buildings and land improvements	4,947,431	
Fixtures and equipment	138,322	
Less: accumulated depreciation	(1,649,499)	
Cash with donor restrictions	21,480	
Net OPEB asset - sick leave	107,180	
Total noncurrent assets	3,579,141	

Total assets **5,134,542**

DEFERRED OUTFLOWS OF RESOURCES

Net OPEB - sick leave related items	67,638	
Pension related items	277,112	
Total deferred outflows of resources	344,750	

LIABILITIES

Current liabilities:

Accounts payable and other current liabilities	349,281	
Unearned revenue	1,350	
Current portion of long-term debt	90,180	
Total current liabilities	440,811	

Noncurrent liabilities:

Noncurrent portion of long-term debt	2,593,982	
Net pension liability	531,804	
Total noncurrent liabilities	3,125,786	

Total liabilities **3,566,597**

DEFERRED INFLOWS OF RESOURCES

Net OPEB - sick leave related items	6,195	
Pension related items	453,894	
Total deferred inflows of resources	460,089	

NET POSITION

Net investment in capital assets	766,319	
Unrestricted	686,287	

Total net position **\$ 1,452,606**

Adjustments to conform with GAAP:

Unamortized debt issuance costs	20,389	
Pension related items:		
Net OPEB asset - sick leave	(107,180)	
Deferred outflow of resources	(344,750)	
Deferred inflow of resources	460,089	
Net pension liability	531,804	
Total adjustments to conform with GAAP	560,352	

Net Assets - end of year (GAAP) **\$ 2,012,958**

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FORREST M. BIRD CHARTER SCHOOLS, INC.
Sandpoint, Idaho

SCHEDULE II - BALANCE SHEET
June 30, 2020

	General	Special Revenue	Plant Facility	Totals
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
Assets:				
Cash	1,274,554	17,443	-	1,291,997
Federal receivable	-	97,700	-	97,700
State support program receivable	157,620	-	-	157,620
Due from other funds	87,339	35,828	-	123,167
Prepaid expenses and other current assets	25	29,539	-	29,564
Total assets	<u>1,519,538</u>	<u>180,510</u>	<u>-</u>	<u>1,700,048</u>
Deferred outflows of resources	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 1,519,538</u>	<u>\$ 180,510</u>	<u>\$ -</u>	<u>\$ 1,700,048</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
Liabilities:				
Accounts payable	2,086	4,581	-	6,667
Accrued payroll and benefits	295,370	-	-	295,370
Accrued interest	5,561	-	-	5,561
Due to students fund	41,683	-	-	41,683
Due to other funds	-	123,167	-	123,167
Total liabilities	<u>344,700</u>	<u>127,748</u>	<u>-</u>	<u>472,448</u>
Deferred inflows of resources:				
Deferred revenue	-	1,350	-	1,350
Fund balance:				
Nonspendable	25	29,539	-	29,564
Restricted	4,037	21,873	-	25,910
Unrestricted	1,170,776	-	-	1,170,776
Total fund balance	<u>1,174,838</u>	<u>51,412</u>	<u>-</u>	<u>1,226,250</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 1,519,538</u>	<u>\$ 180,510</u>	<u>\$ -</u>	<u>\$ 1,700,048</u>

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FORREST M. BIRD CHARTER SCHOOLS, INC.
Sandpoint, Idaho

**SCHEDULE III - RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
June 30, 2020**

Total fund balances - governmental funds	1,226,250
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds:	
Cost of capital assets	5,099,980
Accumulated depreciation	(1,649,499)
Certain pension related items are recorded as a deferred outflow or inflow of resources and recognized in future periods for governmental activities:	
Deferred outflow of resources	277,112
Deferred inflow of resources	(453,894)
Certain OPEB sick leave related items are recorded as a deferred outflow or inflow of resources and recognized in future periods for governmental activities:	
Deferred outflow of resources	67,638
Deferred inflow of resources	(6,195)
Total Net OPEB asset for PERSI sick leave is a long-term asset and is not available to pay current year expenditures, therefore is not reported as an asset in governmental funds	107,180
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of the following:	
Note payable	(2,684,162)
Net pension liability	(531,804)
Total net position - governmental activities	<u>\$ 1,452,606</u>

FORREST M. BIRD CHARTER SCHOOLS, INC.
Sandwich, Maine

SCHEDULE IV - COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2020

	General Fund	PFech	Khan Grant	IDE Grant	Driver's Education	Professional Technical State	State Technology	Substance Abuse	Title I-A, ESSA Improving Basic Programs	CAZES - ESSCAF	IDEA Part B (611 School Age 3-21)	Title IV-A ESSA Student Support and Academic Enrichment	Title V-B ESSA Rural Education Initiative	Title IV-A, ESSA Supporting Effective Instruction	Plant Facility	Total
REVENUES																
Local	21,748	295,629	-	-	-	-	-	-	-	-	-	-	-	-	-	317,377
State	2,703,362	-	-	-	14,700	5,916	72,091	5,819	-	-	-	-	-	-	-	2,801,968
Federal	-	-	-	-	-	-	-	-	78,029	35,777	57,215	8,718	21,081	12,428	-	213,258
Total revenues	2,725,110	295,629	-	-	14,700	5,916	72,091	5,819	78,029	35,777	57,215	8,718	21,081	12,428	-	3,332,651
EXPENDITURES																
Instruction:																
Salaries	1,066,075	-	-	-	-	-	-	-	45,855	-	18,833	5,000	-	10,500	-	1,146,293
Benefits	346,512	-	-	-	-	-	-	-	9,079	-	9,693	-	-	1,928	-	407,232
Purchased services	18,532	100,643	-	-	14,700	-	-	-	225	-	24,291	-	-	525	-	158,839
Supplies-materials	4,384	8,816	-	-	-	4,927	-	-	11,335	33,614	4,478	-	-	12,432	-	80,716
Total instruction	1,475,432	109,479	-	-	14,700	4,927	-	-	66,424	31,624	57,215	5,000	12,927	12,428	-	1,793,186
Support:																
Salaries	363,727	75,374	-	-	-	27,413	-	7,000	-	-	-	-	-	-	-	473,534
Benefits	134,830	17,461	-	-	-	2,480	-	2,480	-	-	-	-	-	-	-	154,771
Purchased services	204,314	60,226	-	-	-	999	41,268	3,410	341	-	-	-	-	199	-	319,757
Supplies-materials	31,329	1,219	-	-	-	860	-	5,889	11,775	2,812	-	3,519	7,104	-	-	53,747
Total support	734,200	163,280	-	-	-	999	72,091	15,445	19,445	2,153	-	2,718	7,104	-	-	1,001,289
Capital asset program:																
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,360	20,560
Supplies-materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,897	20,697
Total capital asset program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,257	41,257
Debt services:																
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,765,480	2,765,480
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	116,471	116,471
Total debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,881,951	2,881,951
Total expenditures	2,209,632	372,859	-	-	14,700	5,916	72,091	5,819	78,089	35,777	57,215	8,718	21,081	12,428	2,913,228	3,717,663
Excess (deficiency) of revenues over (under) expenditures	515,478	22,770	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,385,010)
Other financing sources (uses):																
Proceeds from long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,694,583	2,694,583
Transfer in	22,770	-	-	-	-	-	-	-	-	-	-	-	-	-	22,770	22,770
Transfer out	(228,653)	(72,770)	-	-	-	-	-	-	-	-	-	-	-	-	(228,653)	(228,653)
Total other financing sources (uses)	(205,883)	(72,770)	-	-	-	-	-	-	-	-	-	-	-	-	2,913,228	2,694,583
Net change in fund balance	309,595	-	-	-	-	-	-	-	-	-	-	-	-	-	-	309,595
Fund balance-beginning of year	865,165	-	2	26,119	-	-	18,209	6,517	-	-	525	-	-	-	-	916,677
Fund balance-end of year	\$ 1,174,818	\$ -	\$ 2	\$ 26,119	\$ -	\$ -	\$ 18,209	\$ 6,517	\$ -	\$ -	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ 1,276,250

FORREST M. BIRD CHARTER SCHOOLS, INC.
Sandpoint, Idaho

GENERAL FUND
SCHEDULE V - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2020

	Actual	Budget	Variance Favorable (Unfavorable)
REVENUES			
Local:			
Interest	1,992	-	1,992
Contributions/donations	9,640	-	9,640
Other	10,116	-	10,116
Total local	<u>21,748</u>	<u>-</u>	<u>21,748</u>
State:			
Base support	2,086,756	1,995,644	91,112
Transportation	76,389	80,000	(3,611)
Benefit support	276,801	274,124	2,677
Lottery	24,132	23,400	732
Other state support	239,284	201,400	37,884
Total state	<u>2,703,362</u>	<u>2,574,568</u>	<u>128,794</u>
Total revenues	<u>2,725,110</u>	<u>2,574,568</u>	<u>150,542</u>
EXPENDITURES			
Instruction:			
Salaries	1,066,075	1,072,401	6,326
Benefits	386,628	420,494	33,866
Purchased services	18,535	14,952	(3,583)
Supplies-materials	4,194	-	(4,194)
Total instruction	<u>1,475,432</u>	<u>1,507,847</u>	<u>32,415</u>
Support:			
Salaries	363,737	400,059	36,322
Benefits	134,830	145,892	11,062
Purchased services	204,314	263,300	58,986
Supplies-materials	31,369	7,900	(23,469)
Total support	<u>734,250</u>	<u>817,151</u>	<u>82,901</u>
Total expenditures	<u>2,209,682</u>	<u>2,324,998</u>	<u>115,316</u>
Excess (deficiency) of revenues over (under) expenditures	515,428	249,570	265,858
Other financing sources (uses)			
Transfer in	22,770	-	22,770
Transfer out	(228,625)	-	(228,625)
Change in fund balance	309,573	<u>\$ 249,570</u>	<u>\$ 60,003</u>
Fund balance - beginning of year	<u>865,265</u>		
Fund balance - end of year (budget basis)	1,174,838		
Adjustments to conform with GAAP:			
Capitalized capital objects	110,233		
Accumulated depreciation	<u>(86,791)</u>		
Net Assets - end of year (GAAP)	<u>\$ 1,198,280</u>		

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FORREST M. BIRD CHARTER SCHOOLS, INC.
Sandpoint, Idaho

GENERAL FUND
SCHEDULE VI - STATEMENT OF EXPENDITURES BY FUNCTION - BUDGET AND ACTUAL
For the Year Ended June 30, 2020

	Actual	Budget	Variance Favorable (Unfavorable)
INSTRUCTION			
Secondary:			
Salaries	967,737	976,401	8,664
Benefits	351,485	384,235	32,750
Purchased services	18,535	10,000	(8,535)
Supplies-materials	4,194	-	(4,194)
Total secondary	<u>1,341,951</u>	<u>1,370,636</u>	<u>28,685</u>
Special education:			
Salaries	98,338	96,000	(2,338)
Benefits	35,143	36,259	1,116
Purchased services	-	4,952	4,952
Total special education	<u>133,481</u>	<u>137,211</u>	<u>3,730</u>
TOTAL INSTRUCTION			
Salaries	1,066,075	1,072,401	6,326
Benefits	386,628	420,494	33,866
Purchased services	18,535	14,952	(3,583)
Supplies-materials	4,194	-	(4,194)
Total instruction	<u>\$ 1,475,432</u>	<u>\$ 1,507,847</u>	<u>\$ 32,415</u>
SUPPORT			
Instructional improvement:			
Purchased services	3,796	-	(3,796)
School administration:			
Salaries	293,075	327,768	34,693
Benefits	114,188	123,032	8,844
Purchased Services	30,673	49,800	19,127
Supplies-materials	7,406	1,000	(6,406)
Total school administration	<u>445,342</u>	<u>501,600</u>	<u>56,258</u>
Building-care (custodial):			
Salaries	41,389	72,291	30,902
Benefits	15,558	22,860	7,302
Purchased services	42,160	45,300	3,140
Supplies-materials	10,244	2,900	(7,344)
Total building-care (custodial)	<u>109,351</u>	<u>143,351</u>	<u>34,000</u>
Maintenance – buildings & equipment (student-occupied):			
Salaries	21,273	-	(21,273)
Benefits	3,424	-	(3,424)
Purchased services	4,475	200	(4,275)
Supplies-materials	13,659	4,000	(9,659)
Total maintenance – buildings & equipment (student-occupied)	<u>42,831</u>	<u>4,200</u>	<u>(38,631)</u>
Maintenance - grounds:			
Salaries	8,000	-	(8,000)
Benefits	1,660	-	(1,660)
Purchased services	8,871	8,000	(871)
Supplies-materials	60	-	(60)
Total maintenance - grounds	<u>18,591</u>	<u>8,000</u>	<u>(10,591)</u>
Pupil-to-school transportation:			
Purchased services	113,688	160,000	46,312
Pupil-activity transportation:			
Purchased services	651	-	(651)
TOTAL SUPPORT			
Salaries	363,737	400,059	36,322
Benefits	134,830	145,892	11,062
Purchased services	204,314	263,300	58,986
Supplies-materials	31,369	7,900	(23,469)
Total support	<u>\$ 734,250</u>	<u>\$ 817,151</u>	<u>\$ 82,901</u>

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FORREST M. BIRD CHARTER SCHOOLS, INC.
Sandpoint, Idaho

SPECIAL REVENUE FUNDS
SCHEDULE V11 - COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2010

	PTech	Khan Grant	SDE Grant	Driver's Education	Professional Technical State	State Technology	Substance Abuse	Title I-A, ESSA Improving Basic Programs	CARES - ESSEEF	IOEA Part B (11 School Age 3-21)	Title IV-A ESSA Student Support and Academic Enrichment	Title V-B ESSA Rural Education Initiative	Title II-A ESEA Supporting Effective Instruction	Total
REVENUES														
Local	295,629	-	-	-	-	-	-	-	-	-	-	-	-	295,629
State	-	-	-	14,700	5,926	72,091	5,889	-	-	-	-	-	-	98,606
Federal	-	-	-	-	-	-	-	78,089	35,777	57,215	8,718	21,081	12,428	213,308
Total revenues	295,629	-	-	14,700	5,926	72,091	5,889	78,089	35,777	57,215	8,718	21,081	12,428	607,543
EXPENDITURES														
Instruction:														
Salaries	-	-	-	-	-	-	-	45,885	-	18,833	5,000	-	10,500	80,218
Benefits	-	-	-	-	-	-	-	9,039	-	9,693	-	-	1,918	20,660
Purchased services	100,643	-	-	14,700	-	-	-	225	-	24,264	-	525	-	149,357
Supplies-materials	8,836	-	-	-	4,927	-	-	31,355	33,624	4,428	-	13,452	-	76,522
Total instruction	109,479	-	-	14,700	4,927	-	-	86,404	33,624	57,215	5,000	13,927	12,428	317,254
Support:														
Salaries	75,374	-	-	-	-	27,483	-	7,000	-	-	-	-	-	109,857
Benefits	17,451	-	-	-	-	2,480	-	-	-	-	-	-	-	19,931
Purchased services	69,226	-	-	-	999	41,268	-	1,410	341	-	199	-	-	115,443
Supplies-materials	1,319	-	-	-	-	860	-	6,209	1,375	-	3,519	7,104	-	21,778
Total support	163,380	-	-	-	999	72,091	6,209	11,685	2,153	-	3,718	7,104	-	267,019
Total expenditures	272,859	-	-	14,700	5,926	72,091	5,889	78,089	35,777	57,215	8,718	21,081	12,428	584,773
Excess (deficiency) of revenues over (under) expenditures	22,770	-	-	-	-	-	-	-	-	-	-	-	-	22,770
Other financing sources (uses)														
Transfer out	(22,770)	-	-	-	-	-	-	-	-	-	-	-	-	(22,770)
Change in fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund balance-beginning of year	-	2	26,159	-	-	18,209	6,517	-	-	525	-	-	-	51,412
Fund balance-end of year	-	2	26,159	-	-	18,209	6,517	-	-	525	-	-	-	51,412
Adjustments to conform with GAAP:														
Capitalized capital objects	-	-	14,147	-	-	18,509	2,491	-	-	-	-	-	-	35,247
Depreciation expense	-	-	(18,126)	-	-	(18,928)	(534)	-	-	-	-	-	-	(12,598)
Net Assets - end of year (GAAP)	\$ -	\$ 2	\$ 32,130	\$ -	\$ -	\$ 32,830	\$ 8,474	\$ -	\$ -	\$ 525	\$ -	\$ -	\$ -	\$ 73,961

FORREST M. BIRD CHARTER SCHOOLS, INC.
Sandpoint, Idaho

PLANT FACILITY FUND
SCHEDULE VIII - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2020

REVENUES		
EXPENDITURES		
Debt service principal	2,765,480	
Debt service interest	116,471	
Purchased services	20,560	
Supplies-materials	<u>20,697</u>	
Total expenditures		<u>2,923,208</u>
Excess (deficiency) of revenues over(under) expenditures		(2,923,208)
Other financing sources		
Proceeds from long-term debt	2,694,583	
Transfer in	<u>228,625</u>	
Total other financing sources		<u>2,923,208</u>
Change in fund balance		-
Fund balance-beginning of year		<u>-</u>
Fund balance-end of year (budget basis)		-
Adjustments to conform with GAAP:		
Unamortized debt issuance costs		20,389
Capitalized capital objects		4,954,500
Accumulated depreciation		(1,550,010)
Long-term debt		<u>(2,684,162)</u>
Net assets - end of year (GAAP)		<u><u>\$ 740,717</u></u>

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Forrest M Bird Charter School
Account Balances
As of September 30, 2020
Sep 30, 20

ASSETS

Current Assets

Checking/Savings

Contingency Account	600,960.53
Mountain West Bank	123,984.89
Mtn. West Flex Acct.	<u>1,330,531.45</u>
Total Checking/Savings	<u>2,055,476.87</u>

Forrest M Bird Charter School
Check Detail
September 2020

Type	Date	Num	Name	City	State	Account	Paid Amount	Original Amount
Check	09/10/2020	eft	Mountain West Bank			Mountain West Bank		-16,281.39
						911-610 · Debt Payments-Principal	-7,283.80	7,283.80
						912-620 · Debt Payments-Interest	-8,997.59	8,997.59
TOTAL							-16,281.39	16,281.39
Check	09/10/2020	eft	Stamps.com			Mountain West Bank		-17.99
						641-322 · School Admin. Equipment Rental	-17.99	17.99
TOTAL							-17.99	17.99
Bill Pmt -Chec	09/15/2020	9103	AFLAC	Columbus	GA	Mountain West Bank		-949.47
Bill	09/11/2020					Payroll Liability - Aflac	-949.47	949.47
TOTAL							-949.47	949.47
Bill Pmt -Chec	09/15/2020	9104	Amy O'Hara (v)			Mountain West Bank		-184.05
Bill	09/01/2020					Payroll Liability - Medical Ins	-184.05	184.05
TOTAL							-184.05	184.05
Bill Pmt -Chec	09/15/2020	9105	Anderson, Julian and Hull	Boise	ID	Mountain West Bank		-214.50
Bill	08/27/2020					641-310 · School Admin. Professional Serv	-214.50	214.50
TOTAL							-214.50	214.50
Bill Pmt -Chec	09/15/2020	9106	City of Sandpoint	Sandpoint	ID	Mountain West Bank		-1,574.09
Bill	09/01/2020					661-332 · Bldg. Management Sewer/Water	-346.92	346.92
						661-332 · Bldg. Management Sewer/Water	-515.01	515.01
						661-332 · Bldg. Management Sewer/Water	-712.16	712.16
TOTAL							-1,574.09	1,574.09
Bill Pmt -Chec	09/15/2020	9107	Clearwater Springs	Hayden	ID	Mountain West Bank		-116.07
Bill	09/08/2020					641-322 · School Admin. Equipment Rental	-23.22	23.22
						641-410 · School Admin. Supplies	-92.85	92.85
TOTAL							-116.07	116.07
Bill Pmt -Chec	09/15/2020	9108	Delta Dental	Seattle	WA	Mountain West Bank		-1,803.91
Bill	09/01/2020					Payroll Liability - Dental	-1,803.91	1,803.91
TOTAL							-1,803.91	1,803.91
Bill Pmt -Chec	09/15/2020	9109	Fatbeam LLC	Coeur d'Alene	ID	Mountain West Bank		-507.00
Bill	09/01/2020					641-350 · School Admin. Communications	-507.00	507.00
TOTAL							-507.00	507.00
Bill Pmt -Chec	09/15/2020	9110	First Bankcard - 2628	Omaha	NE	Mountain West Bank		-523.62
Bill	08/26/2020					Mtn West Bank - Mary	-523.62	523.62
TOTAL							-523.62	523.62

Forrest M Bird Charter School
Check Detail
September 2020

Type	Date	Num	Name	City	State	Account	Paid Amount	Original Amount
Bill Pmt -Chec	09/15/2020	9111	First Bankcard - 4019	Omaha	NE	Mountain West Bank		-1,320.88
Bill	08/26/2020					Mtn West Bank - Bill	-1,320.88	1,320.88
TOTAL							-1,320.88	1,320.88
Bill Pmt -Chec	09/15/2020	9112	First Bankcard - 9728	Omaha	NE	Mountain West Bank		-1,378.57
Bill	08/26/2020					Mtn West Bank - Greta	-1,378.57	1,378.57
TOTAL							-1,378.57	1,378.57
Bill Pmt -Chec	09/15/2020	9113	Foster Cline, M.D.	Sandpoint	ID	Mountain West Bank		-150.00
Bill	09/09/2020					515-313 · Teacher Professional Develop.	-150.00	150.00
TOTAL							-150.00	150.00
Bill Pmt -Chec	09/15/2020	9114	Greater Sandpoint Chamber of Cc Sandpoint		ID	Mountain West Bank		-400.00
Bill	09/04/2020					641-390 · School Admin. Dues & Subscrip.	-400.00	400.00
TOTAL							-400.00	400.00
Bill Pmt -Chec	09/15/2020	9115	Idaho Department of Education	Boise	ID	Mountain West Bank		-28.25
Bill	09/09/2020					515-290 · Teacher Other Benefits	-28.25	28.25
TOTAL							-28.25	28.25
Bill Pmt -Chec	09/15/2020	9116	Jennifer Greve (v)	Sandpoint	ID	Mountain West Bank		-87.18
Bill	09/01/2020					Payroll Liability - Medical Ins	-87.18	87.18
TOTAL							-87.18	87.18
Bill Pmt -Chec	09/15/2020	9117	Leaf	Hartford	CT	Mountain West Bank		-149.11
Bill	08/28/2020					641-322 · School Admin. Equipment Renta	-149.11	149.11
TOTAL							-149.11	149.11
Bill Pmt -Chec	09/15/2020	9118	Mark Griffith (v)			Mountain West Bank		-15.00
Bill	09/14/2020					515-290 · Teacher Other Benefits	-15.00	15.00
TOTAL							-15.00	15.00
Bill Pmt -Chec	09/15/2020	9119	Misty Rains (v)			Mountain West Bank		-1,453.00
Bill	09/02/2020					515-313 · Teacher Professional Develop.	-1,453.00	1,453.00
TOTAL							-1,453.00	1,453.00
Bill Pmt -Chec	09/15/2020	9120	Pend Oreille Mechanical	Sandpoint	ID	Mountain West Bank		-35.12
Bill	09/08/2020					664-410 · Maint. Bldg. & Equip.- Supplies	-35.12	35.12
TOTAL							-35.12	35.12
Bill Pmt -Chec	09/15/2020	9121	Sarah Evans (v)			Mountain West Bank		-184.05

Forrest M Bird Charter School
Check Detail
September 2020

Type	Date	Num	Name	City	State	Account	Paid Amount	Original Amount
Bill	09/01/2020					Payroll Liability - Medical Ins	-184.05	184.05
TOTAL							-184.05	184.05
Bill Pmt -Chec	09/15/2020	9122	Shainnie Wade (v)	Careywood	ID	Mountain West Bank		-96.87
Bill	09/01/2020					Payroll Liability - Medical Ins	-96.87	96.87
TOTAL							-96.87	96.87
Bill Pmt -Chec	09/15/2020	9123	Taylor Contracting	Sagle	ID	Mountain West Bank		-250.00
Bill	09/01/2020					665-320 · Maint. Grounds-Contract Service	-250.00	250.00
TOTAL							-250.00	250.00
Bill Pmt -Chec	09/15/2020	9124	Traci L. Feek NCSP, LPC	Hayden	ID	Mountain West Bank		-1,390.50
Bill	09/10/2020					521-310 · Teacher contracted svcs - SPED	-1,390.50	1,390.50
TOTAL							-1,390.50	1,390.50
Bill Pmt -Chec	09/15/2020	9125	Waste Management of Idaho	Los Angeles	CA	Mountain West Bank		-464.93
Bill	09/01/2020					661-320 · Bldg. Mgmt. Contracted Services	-464.93	464.93
TOTAL							-464.93	464.93
Bill Pmt -Chec	09/15/2020	9126	Wendy Thompson (v)			Mountain West Bank		-87.18
Bill	09/01/2020					Payroll Liability - Medical Ins	-87.18	87.18
TOTAL							-87.18	87.18
Bill Pmt -Chec	09/15/2020	9127	Zipty Fiber (122903-5)	Cincinnati	OH	Mountain West Bank		-163.86
Bill	08/25/2020					641-350 · School Admin. Communications	-163.86	163.86
TOTAL							-163.86	163.86
Check	09/16/2020	eft	Stamps.com			Mountain West Bank		-300.00
						641-410 · School Admin. Supplies	-300.00	300.00
TOTAL							-300.00	300.00
Paycheck	09/21/2020	eft	Raymond Smith	Priest River	ID	Mountain West Bank		-437.95
						665-100 · Maint Grounds Salary	-666.67	666.67
						Payroll Liability - PERSI	47.73	-47.73
						515-210 · Teacher Retirement	-79.60	79.60
						515-210 · Teacher Retirement	79.60	-79.60
						Payroll Liability - Federal Tax	67.50	-67.50
						6560 · Payroll Expenses	-41.33	41.33
						Payroll Liability - Federal Tax	41.33	-41.33
						Payroll Liability - Federal Tax	41.33	-41.33
						6560 · Payroll Expenses	-9.66	9.66
						Payroll Liability - Federal Tax	9.66	-9.66
						Payroll Liability - Federal Tax	9.66	-9.66
						Payroll Liability - State Tax	62.50	-62.50
TOTAL							-437.95	437.95

Forrest M Bird Charter School
Check Detail
September 2020

Type	Date	Num	Name	City	State	Account	Paid Amount	Original Amount
Paycheck	09/21/2020	eft	Eric Fulgenzi	Sandpoint	ID	Mountain West Bank		-2,268.27
						515-100 · Teacher Salaries	-2,842.56	2,842.56
						515-100 · Teacher Salaries	-149.61	149.61
						Payroll Liability - Dental	36.56	-36.56
						Payroll Liability - PERSI	214.24	-214.24
						515-210 · Teacher Retirement	-357.27	357.27
						515-210 · Teacher Retirement	357.27	-357.27
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Federal Tax	189.00	-189.00
						6560 · Payroll Expenses	-183.24	183.24
						Payroll Liability - Federal Tax	183.24	-183.24
						Payroll Liability - Federal Tax	183.24	-183.24
						6560 · Payroll Expenses	-42.86	42.86
						Payroll Liability - Federal Tax	42.86	-42.86
						Payroll Liability - Federal Tax	42.86	-42.86
						Payroll Liability - State Tax	58.00	-58.00
TOTAL							-2,268.27	2,268.27
Paycheck	09/21/2020	eft	Raymond Smith	Priest River	ID	Mountain West Bank		-2,270.17
						661-100 · Bldg. Management Salaries	-2,586.81	2,586.81
						661-100 · Bldg. Management Salaries	-344.91	344.91
						661-100 · Bldg. Management Salaries	-517.36	517.36
						Payroll Liability - Aftac	28.40	-28.40
						Payroll Liability - Aftac	113.62	-113.62
						Payroll Liability - PERSI	246.95	-246.95
						515-210 · Teacher Retirement	-411.82	411.82
						515-210 · Teacher Retirement	411.82	-411.82
						Payroll Liability - Dental	73.12	-73.12
						Payroll Liability - Vision	13.78	-13.78
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Federal Tax	353.50	-353.50
						6560 · Payroll Expenses	-206.70	206.70
						Payroll Liability - Federal Tax	206.70	-206.70
						Payroll Liability - Federal Tax	206.70	-206.70
						6560 · Payroll Expenses	-48.34	48.34
						Payroll Liability - Federal Tax	48.34	-48.34
						Payroll Liability - Federal Tax	48.34	-48.34
						Payroll Liability - State Tax	94.50	-94.50
TOTAL							-2,270.17	2,270.17
Paycheck	09/21/2020	eft	Amy O'Hara	Sandpoint	ID	Mountain West Bank		-227.72
						515-100 · Teacher Salaries	-2,773.42	2,773.42
						Payroll Liability - Dental	140.84	-140.84
						Payroll Liability - Medical Ins	1,226.98	-1,226.98
						Payroll Liability - Vision	23.57	-23.57
						Payroll Liability - PERSI	850.00	-850.00
						Payroll Liability - PERSI	198.58	-198.58
						515-210 · Teacher Retirement	-331.15	331.15
						515-210 · Teacher Retirement	331.15	-331.15

Forrest M Bird Charter School
Check Detail
September 2020

Type	Date	Num	Name	City	State	Account	Paid Amount	Original Amount
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						6560 · Payroll Expenses	-85.69	85.69
						Payroll Liability - Federal Tax	85.69	-85.69
						Payroll Liability - Federal Tax	85.69	-85.69
						6560 · Payroll Expenses	-20.04	20.04
						Payroll Liability - Federal Tax	20.04	-20.04
						Payroll Liability - Federal Tax	20.04	-20.04
TOTAL							-227.72	227.72
Paycheck	09/21/2020	eft	April J Van Ausdal	Sandpoint	ID	Mountain West Bank		-3,102.56
						515-100 · Teacher Salaries	-4,020.83	4,020.83
						Payroll Liability - Dental	36.56	-36.56
						Payroll Liability - Vision	6.89	-6.89
						Payroll Liability - PERSI	287.89	-287.89
						515-210 · Teacher Retirement	-480.09	480.09
						515-210 · Teacher Retirement	480.09	-480.09
						Payroll Liability - Aflac	45.11	-45.11
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Federal Tax	168.00	-168.00
						6560 · Payroll Expenses	-243.80	243.80
						Payroll Liability - Federal Tax	243.80	-243.80
						Payroll Liability - Federal Tax	243.80	-243.80
						6560 · Payroll Expenses	-57.02	57.02
						Payroll Liability - Federal Tax	57.02	-57.02
						Payroll Liability - Federal Tax	57.02	-57.02
						Payroll Liability - State Tax	73.00	-73.00
TOTAL							-3,102.56	3,102.56
Paycheck	09/21/2020	eft	Becky Campbell	Sandpoint	ID	Mountain West Bank		-2,462.78
						515-100 · Teacher Salaries	-3,864.58	3,864.58
						Payroll Liability - Dental	72.65	-72.65
						Payroll Liability - Vision	6.89	-6.89
						Payroll Liability - PERSI	276.70	-276.70
						515-210 · Teacher Retirement	-461.43	461.43
						515-210 · Teacher Retirement	461.43	-461.43
						Payroll Liability - Life Ins	240.00	-240.00
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Federal Tax	367.00	-367.00
						6560 · Payroll Expenses	-234.68	234.68
						Payroll Liability - Federal Tax	234.68	-234.68
						Payroll Liability - Federal Tax	234.68	-234.68
						6560 · Payroll Expenses	-54.88	54.88
						Payroll Liability - Federal Tax	54.88	-54.88
						Payroll Liability - Federal Tax	54.88	-54.88
						Payroll Liability - State Tax	149.00	-149.00
TOTAL							-2,462.78	2,462.78
Paycheck	09/21/2020	eft	Bonnie Jakubos	Sagle	ID	Mountain West Bank		-946.47

Forrest M Bird Charter School
Check Detail
September 2020

Type	Date	Num	Name	City	State	Account	Paid Amount	Original Amount
						515-100 · Teacher Salaries	-1,708.33	1,708.33
						Payroll Liability - PERSI	122.32	-122.32
						515-210 · Teacher Retirement	-203.97	203.97
						515-210 · Teacher Retirement	203.97	-203.97
						Payroll Liability - Dental	73.12	-73.12
						Payroll Liability - Vision	13.78	-13.78
						Payroll Liability - Aflac	28.99	-28.99
						Payroll Liability - PERSI	170.83	-170.83
						Payroll Liability - Federal Tax	131.00	-131.00
						6560 · Payroll Expenses	-98.73	98.73
						Payroll Liability - Federal Tax	98.73	-98.73
						Payroll Liability - Federal Tax	98.73	-98.73
						6560 · Payroll Expenses	-23.09	23.09
						Payroll Liability - Federal Tax	23.09	-23.09
						Payroll Liability - Federal Tax	23.09	-23.09
						Payroll Liability - State Tax	100.00	-100.00
TOTAL							-946.47	946.47

Paycheck	09/21/2020 eft	Darryl Claunch	Sandpoint	ID	Mountain West Bank			-2,925.26
						515-100 · Teacher Salaries	-4,177.08	4,177.08
						Payroll Liability - Dental	36.56	-36.56
						Payroll Liability - Vision	6.89	-6.89
						Payroll Liability - Aflac	47.06	-47.06
						Payroll Liability - Aflac	41.60	-41.60
						Payroll Liability - PERSI	299.08	-299.08
						515-210 · Teacher Retirement	-498.74	498.74
						515-210 · Teacher Retirement	498.74	-498.74
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Federal Tax	357.00	-357.00
						6560 · Payroll Expenses	-253.37	253.37
						Payroll Liability - Federal Tax	253.37	-253.37
						Payroll Liability - Federal Tax	253.37	-253.37
						6560 · Payroll Expenses	-59.26	59.26
						Payroll Liability - Federal Tax	59.26	-59.26
						Payroll Liability - Federal Tax	59.26	-59.26
						Payroll Liability - State Tax	151.00	-151.00
TOTAL							-2,925.26	2,925.26

Paycheck	09/21/2020 eft	David Lien	Sandpoint	ID	Mountain West Bank			-2,833.84
						515-100 · Teacher Salaries	-3,697.92	3,697.92
						Payroll Liability - PERSI	264.77	-264.77
						515-210 · Teacher Retirement	-441.53	441.53
						515-210 · Teacher Retirement	441.53	-441.53
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Dental	36.56	-36.56
						Payroll Liability - Vision	6.89	-6.89
						Payroll Liability - Aflac	21.97	-21.97
						Payroll Liability - Federal Tax	209.00	-209.00
						6560 · Payroll Expenses	-225.22	225.22
						Payroll Liability - Federal Tax	225.22	-225.22

Forrest M Bird Charter School
Check Detail
September 2020

Type	Date	Num	Name	City	State	Account	Paid Amount	Original Amount
						Payroll Liability - Federal Tax	225.22	-225.22
						6560 · Payroll Expenses	-52.67	52.67
						Payroll Liability - Federal Tax	52.67	-52.67
						Payroll Liability - Federal Tax	52.67	-52.67
						Payroll Liability - State Tax	47.00	-47.00
TOTAL							-2,833.84	2,833.84
Paycheck	09/21/2020	eft	Greta M Warren	Sandpoint	ID	Mountain West Bank		-2,497.66
						641-100 · School Administration Salaries	-3,570.58	3,570.58
						Payroll Liability - Dental	36.56	-36.56
						Payroll Liability - Vision	6.89	-6.89
						Payroll Liability - PERSI	100.00	-100.00
						Payroll Liability - PERSI	255.65	-255.65
						515-210 · Teacher Retirement	-426.33	426.33
						515-210 · Teacher Retirement	426.33	-426.33
						Payroll Liability - Life Ins	35.00	-35.00
						Payroll Liability - Aflac	72.54	-72.54
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Federal Tax	230.00	-230.00
						6560 · Payroll Expenses	-214.19	214.19
						Payroll Liability - Federal Tax	214.19	-214.19
						Payroll Liability - Federal Tax	214.19	-214.19
						6560 · Payroll Expenses	-50.09	50.09
						Payroll Liability - Federal Tax	50.09	-50.09
						Payroll Liability - Federal Tax	50.09	-50.09
						Payroll Liability - State Tax	72.00	-72.00
TOTAL							-2,497.66	2,497.66
Paycheck	09/21/2020	eft	Hillary F. DeCecchis	Sandpoint	ID	Mountain West Bank		-2,142.87
						515-100 · Teacher Salaries	-2,562.50	2,562.50
						Payroll Liability - Dental	36.56	-36.56
						Payroll Liability - Vision	6.89	-6.89
						Payroll Liability - PERSI	183.48	-183.48
						515-210 · Teacher Retirement	-305.96	305.96
						515-210 · Teacher Retirement	305.96	-305.96
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						6560 · Payroll Expenses	-156.18	156.18
						Payroll Liability - Federal Tax	156.18	-156.18
						Payroll Liability - Federal Tax	156.18	-156.18
						6560 · Payroll Expenses	-36.52	36.52
						Payroll Liability - Federal Tax	36.52	-36.52
						Payroll Liability - Federal Tax	36.52	-36.52
TOTAL							-2,142.87	2,142.87
Paycheck	09/21/2020	eft	Holland Walker	Sandpoint	ID	Mountain West Bank		-2,923.07
						515-100 · Teacher Salaries	-3,989.58	3,989.58
						Payroll Liability - PERSI	285.65	-285.65
						515-210 · Teacher Retirement	-476.36	476.36
						515-210 · Teacher Retirement	476.36	-476.36

Forrest M Bird Charter School
Check Detail
September 2020

Type	Date	Num	Name	City	State	Account	Paid Amount	Original Amount
						Payroll Liability - Vision	6.89	-6.89
						Payroll Liability - Dental	106.44	-106.44
						Payroll Liability - PERSI	100.00	-100.00
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Federal Tax	192.00	-192.00
						6560 · Payroll Expenses	-240.33	240.33
						Payroll Liability - Federal Tax	240.33	-240.33
						Payroll Liability - Federal Tax	240.33	-240.33
						6560 · Payroll Expenses	-56.20	56.20
						Payroll Liability - Federal Tax	56.20	-56.20
						Payroll Liability - Federal Tax	56.20	-56.20
						Payroll Liability - State Tax	79.00	-79.00
TOTAL							-2,923.07	2,923.07
Paycheck	09/21/2020	eft	Holly Bronis	Sandpoint	ID	Mountain West Bank		-2,426.54
						515-100 · Teacher Salaries	-3,416.67	3,416.67
						Payroll Liability - PERSI	244.63	-244.63
						515-210 · Teacher Retirement	-407.95	407.95
						515-210 · Teacher Retirement	407.95	-407.95
						Payroll Liability - Dental	36.56	-36.56
						Payroll Liability - Vision	6.89	-6.89
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Federal Tax	321.00	-321.00
						6560 · Payroll Expenses	-209.14	209.14
						Payroll Liability - Federal Tax	209.14	-209.14
						Payroll Liability - Federal Tax	209.14	-209.14
						6560 · Payroll Expenses	-48.91	48.91
						Payroll Liability - Federal Tax	48.91	-48.91
						Payroll Liability - Federal Tax	48.91	-48.91
						Payroll Liability - State Tax	123.00	-123.00
TOTAL							-2,426.54	2,426.54
Paycheck	09/21/2020	eft	Janenne Russell	Sandpoint	ID	Mountain West Bank		-2,712.92
						515-100 · Teacher Salaries	-4,177.08	4,177.08
						Payroll Liability - Vision	13.78	-13.78
						Payroll Liability - Aflac	31.20	-31.20
						Payroll Liability - PERSI	400.00	-400.00
						Payroll Liability - PERSI	299.08	-299.08
						515-210 · Teacher Retirement	-498.74	498.74
						515-210 · Teacher Retirement	498.74	-498.74
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Federal Tax	260.00	-260.00
						6560 · Payroll Expenses	-256.19	256.19
						Payroll Liability - Federal Tax	256.19	-256.19
						Payroll Liability - Federal Tax	256.19	-256.19
						6560 · Payroll Expenses	-59.91	59.91
						Payroll Liability - Federal Tax	59.91	-59.91
						Payroll Liability - Federal Tax	59.91	-59.91
						Payroll Liability - State Tax	144.00	-144.00

Forrest M Bird Charter School
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Type	Date	Num	Name	City	State	Account	Paid Amount	Original Amount
TOTAL							-2,712.92	2,712.92
Paycheck	09/21/2020	eft	Jennifer Greve	Sandpoint	ID	Mountain West Bank		-3,449.01
						641-100 · School Administration Salaries	-5,583.33	5,583.33
						Payroll Liability - Aflac	61.70	-61.70
						Payroll Liability - Medical Ins	581.20	-581.20
						Payroll Liability - Dental	72.65	-72.65
						Payroll Liability - Vision	14.75	-14.75
						Payroll Liability - PERSI	399.77	-399.77
						515-210 · Teacher Retirement	-666.65	666.65
						515-210 · Teacher Retirement	666.65	-666.65
						Payroll Liability - Life Ins	50.00	-50.00
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Federal Tax	480.00	-480.00
						6560 · Payroll Expenses	-300.88	300.88
						Payroll Liability - Federal Tax	300.88	-300.88
						Payroll Liability - Federal Tax	300.88	-300.88
						6560 · Payroll Expenses	-70.37	70.37
						Payroll Liability - Federal Tax	70.37	-70.37
						Payroll Liability - Federal Tax	70.37	-70.37
						Payroll Liability - State Tax	103.00	-103.00
TOTAL							-3,449.01	3,449.01
Paycheck	09/21/2020	eft	John Stevens	Sandpoint	ID	Mountain West Bank		-2,524.66
						515-100 · Teacher Salaries	-3,416.67	3,416.67
						Payroll Liability - Life Ins	55.00	-55.00
						Payroll Liability - PERSI	244.63	-244.63
						515-210 · Teacher Retirement	-407.95	407.95
						515-210 · Teacher Retirement	407.95	-407.95
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Federal Tax	240.00	-240.00
						6560 · Payroll Expenses	-211.84	211.84
						Payroll Liability - Federal Tax	211.84	-211.84
						Payroll Liability - Federal Tax	211.84	-211.84
						6560 · Payroll Expenses	-49.54	49.54
						Payroll Liability - Federal Tax	49.54	-49.54
						Payroll Liability - Federal Tax	49.54	-49.54
						Payroll Liability - State Tax	91.00	-91.00
TOTAL							-2,524.66	2,524.66
Paycheck	09/21/2020	eft	Kenda Russell	Careywood	ID	Mountain West Bank		-3,687.51
						521-100 · SPED Teacher Salaries	-5,041.67	5,041.67
						Payroll Liability - Dental	36.56	-36.56
						Payroll Liability - Vision	13.78	-13.78
						Payroll Liability - PERSI	360.98	-360.98
						515-210 · Teacher Retirement	-601.98	601.98
						515-210 · Teacher Retirement	601.98	-601.98
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78

Forrest M Bird Charter School
Check Detail
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Type	Date	Num	Name	City	State	Account	Paid Amount	Original Amount
						Payroll Liability - Federal Tax	404.00	-404.00
						6560 · Payroll Expenses	-309.47	309.47
						Payroll Liability - Federal Tax	309.47	-309.47
						Payroll Liability - Federal Tax	309.47	-309.47
						6560 · Payroll Expenses	-72.37	72.37
						Payroll Liability - Federal Tax	72.37	-72.37
						Payroll Liability - Federal Tax	72.37	-72.37
						Payroll Liability - State Tax	157.00	-157.00
TOTAL							-3,687.51	3,687.51
Paycheck	09/21/2020	eft	Krysten Barrett	Sandpoint	ID	Mountain West Bank		-2,826.38
						515-100 · Teacher Salaries	-4,145.83	4,145.83
						Payroll Liability - Dental	36.56	-36.56
						Payroll Liability - Vision	6.89	-6.89
						Payroll Liability - PERSI	296.84	-296.84
						515-210 · Teacher Retirement	-495.01	495.01
						515-210 · Teacher Retirement	495.01	-495.01
						Payroll Liability - Aflac	17.68	-17.68
						Payroll Liability - Life Ins	50.00	-50.00
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - PERSI	25.00	-25.00
						Payroll Liability - Federal Tax	407.00	-407.00
						6560 · Payroll Expenses	-253.25	253.25
						Payroll Liability - Federal Tax	253.25	-253.25
						Payroll Liability - Federal Tax	253.25	-253.25
						6560 · Payroll Expenses	-59.23	59.23
						Payroll Liability - Federal Tax	59.23	-59.23
						Payroll Liability - Federal Tax	59.23	-59.23
						Payroll Liability - State Tax	167.00	-167.00
TOTAL							-2,826.38	2,826.38
Paycheck	09/21/2020	eft	Laura Maas	Sandpoint	ID	Mountain West Bank		-2,785.16
						515-100 · Teacher Salaries	-3,989.58	3,989.58
						Payroll Liability - Vision	6.89	-6.89
						Payroll Liability - Dental	36.56	-36.56
						Payroll Liability - Aflac	39.45	-39.45
						Payroll Liability - PERSI	285.65	-285.65
						515-210 · Teacher Retirement	-476.36	476.36
						515-210 · Teacher Retirement	476.36	-476.36
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Federal Tax	380.00	-380.00
						6560 · Payroll Expenses	-242.22	242.22
						Payroll Liability - Federal Tax	242.22	-242.22
						Payroll Liability - Federal Tax	242.22	-242.22
						6560 · Payroll Expenses	-56.65	56.65
						Payroll Liability - Federal Tax	56.65	-56.65
						Payroll Liability - Federal Tax	56.65	-56.65
						Payroll Liability - State Tax	157.00	-157.00
TOTAL							-2,785.16	2,785.16

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Type	Date	Num	Name	City	State	Account	Paid Amount	Original Amount
Paycheck	09/21/2020	eft	Lyndsay Holland	Sandpoint	ID	Mountain West Bank		-2,506.31
						515-100 · Teacher Salaries	-3,226.58	3,226.58
						Payroll Liability - Dental	36.56	-36.56
						Payroll Liability - Vision	6.89	-6.89
						Payroll Liability - PERSI	231.02	-231.02
						515-210 · Teacher Retirement	-385.25	385.25
						515-210 · Teacher Retirement	385.25	-385.25
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Aflac	21.97	-21.97
						Payroll Liability - Federal Tax	158.00	-158.00
						6560 · Payroll Expenses	-195.99	195.99
						Payroll Liability - Federal Tax	195.99	-195.99
						Payroll Liability - Federal Tax	195.99	-195.99
						6560 · Payroll Expenses	-45.84	45.84
						Payroll Liability - Federal Tax	45.84	-45.84
						Payroll Liability - Federal Tax	45.84	-45.84
						Payroll Liability - State Tax	24.00	-24.00
TOTAL							-2,506.31	2,506.31
Paycheck	09/21/2020	eft	Mark Webber	Sandpoint	ID	Mountain West Bank		-2,819.78
						515-100 · Teacher Salaries	-4,333.33	4,333.33
						Payroll Liability - Dental	73.12	-73.12
						Payroll Liability - Vision	13.78	-13.78
						Payroll Liability - PERSI	310.27	-310.27
						515-210 · Teacher Retirement	-517.40	517.40
						515-210 · Teacher Retirement	517.40	-517.40
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - PERSI	433.33	-433.33
						Payroll Liability - Life Ins	197.20	-197.20
						Payroll Liability - Federal Tax	144.00	-144.00
						6560 · Payroll Expenses	-263.28	263.28
						Payroll Liability - Federal Tax	263.28	-263.28
						Payroll Liability - Federal Tax	263.28	-263.28
						6560 · Payroll Expenses	-61.57	61.57
						Payroll Liability - Federal Tax	61.57	-61.57
						Payroll Liability - Federal Tax	61.57	-61.57
						Payroll Liability - State Tax	17.00	-17.00
TOTAL							-2,819.78	2,819.78
Paycheck	09/21/2020	eft	Mary Jensen	Sandpoint	ID	Mountain West Bank		-3,696.37
						641-100 · School Administration Salaries	-5,583.33	5,583.33
						Payroll Liability - Dental	36.56	-36.56
						Payroll Liability - PERSI	399.77	-399.77
						515-210 · Teacher Retirement	-666.65	666.65
						515-210 · Teacher Retirement	666.65	-666.65
						Payroll Liability - Aflac	41.47	-41.47
						Payroll Liability - Life Ins	25.00	-25.00
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78

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Type	Date	Num	Name	City	State	Account	Paid Amount	Original Amount
						Payroll Liability - Federal Tax	703.00	-703.00
						6560 · Payroll Expenses	-341.33	341.33
						Payroll Liability - Federal Tax	341.33	-341.33
						Payroll Liability - Federal Tax	341.33	-341.33
						6560 · Payroll Expenses	-79.83	79.83
						Payroll Liability - Federal Tax	79.83	-79.83
						Payroll Liability - Federal Tax	79.83	-79.83
						Payroll Liability - State Tax	260.00	-260.00
TOTAL							-3,696.37	3,696.37
Paycheck	09/21/2020	eft	Michael E Bigley	Sandpoint	ID	Mountain West Bank		-2,609.97
						515-100 · Teacher Salaries	-3,989.58	3,989.58
						Payroll Liability - Dental	36.56	-36.56
						Payroll Liability - PERSI	285.65	-285.65
						515-210 · Teacher Retirement	-476.36	476.36
						515-210 · Teacher Retirement	476.36	-476.36
						Payroll Liability - Life Ins	200.00	-200.00
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Federal Tax	388.00	-388.00
						6560 · Payroll Expenses	-245.09	245.09
						Payroll Liability - Federal Tax	245.09	-245.09
						Payroll Liability - Federal Tax	245.09	-245.09
						6560 · Payroll Expenses	-57.31	57.31
						Payroll Liability - Federal Tax	57.31	-57.31
						Payroll Liability - Federal Tax	57.31	-57.31
						Payroll Liability - State Tax	167.00	-167.00
TOTAL							-2,609.97	2,609.97
Paycheck	09/21/2020	eft	Misty Rains	Sandpoint	ID	Mountain West Bank		-3,015.44
						515-100 · Teacher Salaries	-3,708.33	3,708.33
						Payroll Liability - Dental	140.84	-140.84
						Payroll Liability - Vision	14.75	-14.75
						Payroll Liability - PERSI	265.52	-265.52
						515-210 · Teacher Retirement	-442.77	442.77
						515-210 · Teacher Retirement	442.77	-442.77
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						6560 · Payroll Expenses	-220.27	220.27
						Payroll Liability - Federal Tax	220.27	-220.27
						Payroll Liability - Federal Tax	220.27	-220.27
						6560 · Payroll Expenses	-51.51	51.51
						Payroll Liability - Federal Tax	51.51	-51.51
						Payroll Liability - Federal Tax	51.51	-51.51
TOTAL							-3,015.44	3,015.44
Paycheck	09/21/2020	eft	Mitzi Vesecky	Sagle	ID	Mountain West Bank		0.00
						641-100 · School Administration Salaries	-3,502.00	3,502.00
						Payroll Liability - Dental	36.56	-36.56
						Payroll Liability - Vision	6.89	-6.89
						Payroll Liability - PERSI	2,915.03	-2,915.03

Forrest M Bird Charter School
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Type	Date	Num	Name	City	State	Account	Paid Amount	Original Amount
						Payroll Liability - PERSI	250.74	-250.74
						515-210 · Teacher Retirement	-418.14	418.14
						515-210 · Teacher Retirement	418.14	-418.14
						Payroll Liability - Aflac	30.55	-30.55
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						6560 · Payroll Expenses	-212.53	212.53
						Payroll Liability - Federal Tax	212.53	-212.53
						Payroll Liability - Federal Tax	212.53	-212.53
						6560 · Payroll Expenses	-49.70	49.70
						Payroll Liability - Federal Tax	49.70	-49.70
						Payroll Liability - Federal Tax	49.70	-49.70
TOTAL							0.00	0.00
Paycheck	09/21/2020	eft	Sarah Evans	Sandpoint	ID	Mountain West Bank		-2,260.60
						515-100 · Teacher Salaries	-4,458.33	4,458.33
						Payroll Liability - Dental	140.84	-140.84
						Payroll Liability - Medical Ins	1,226.98	-1,226.98
						Payroll Liability - Vision	13.78	-13.78
						Payroll Liability - PERSI	319.22	-319.22
						515-210 · Teacher Retirement	-532.32	532.32
						515-210 · Teacher Retirement	532.32	-532.32
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - PERSI	44.58	-44.58
						Payroll Liability - Aflac	93.08	-93.08
						Payroll Liability - Federal Tax	127.00	-127.00
						6560 · Payroll Expenses	-184.99	184.99
						Payroll Liability - Federal Tax	184.99	-184.99
						Payroll Liability - Federal Tax	184.99	-184.99
						6560 · Payroll Expenses	-43.26	43.26
						Payroll Liability - Federal Tax	43.26	-43.26
						Payroll Liability - Federal Tax	43.26	-43.26
						Payroll Liability - State Tax	4.00	-4.00
TOTAL							-2,260.60	2,260.60
Paycheck	09/21/2020	eft	Shainnie Wade	Careywood	ID	Mountain West Bank		-2,074.62
						521-100 · SPED Teacher Salaries	-3,375.00	3,375.00
						Payroll Liability - PERSI	241.65	-241.65
						515-210 · Teacher Retirement	-402.98	402.98
						515-210 · Teacher Retirement	402.98	-402.98
						Payroll Liability - Medical Ins	645.78	-645.78
						Payroll Liability - Dental	72.65	-72.65
						Payroll Liability - Aflac	80.21	-80.21
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Federal Tax	63.00	-63.00
						6560 · Payroll Expenses	-159.73	159.73
						Payroll Liability - Federal Tax	159.73	-159.73
						Payroll Liability - Federal Tax	159.73	-159.73
						6560 · Payroll Expenses	-37.36	37.36
						Payroll Liability - Federal Tax	37.36	-37.36

Forrest M Bird Charter School
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Type	Date	Num	Name	City	State	Account	Paid Amount	Original Amount
						Payroll Liability - Federal Tax	37.36	-37.36
TOTAL							-2,074.62	2,074.62
Paycheck	09/21/2020	eft	Victoria Vesecky	Sagle	ID	Mountain West Bank		-2,517.90
						515-100 · Teacher Salaries	-3,416.67	3,416.67
						Payroll Liability - PERSI	244.63	-244.63
						515-210 · Teacher Retirement	-407.95	407.95
						515-210 · Teacher Retirement	407.95	-407.95
						Payroll Liability - Dental	36.56	-36.56
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Federal Tax	236.00	-236.00
						6560 · Payroll Expenses	-209.57	209.57
						Payroll Liability - Federal Tax	209.57	-209.57
						Payroll Liability - Federal Tax	209.57	-209.57
						6560 · Payroll Expenses	-49.01	49.01
						Payroll Liability - Federal Tax	49.01	-49.01
						Payroll Liability - Federal Tax	49.01	-49.01
						Payroll Liability - State Tax	123.00	-123.00
TOTAL							-2,517.90	2,517.90
Paycheck	09/21/2020	eft	Wendy Thompson	Sandpoint	ID	Mountain West Bank		-2,836.87
						515-100 · Teacher Salaries	-4,733.92	4,733.92
						Payroll Liability - Medical Ins	581.20	-581.20
						Payroll Liability - Dental	106.44	-106.44
						Payroll Liability - Vision	14.75	-14.75
						Payroll Liability - PERSI	338.95	-338.95
						515-210 · Teacher Retirement	-565.23	565.23
						515-210 · Teacher Retirement	565.23	-565.23
						Payroll Liability - Aflac	34.97	-34.97
						Payroll Liability - Life Ins	75.00	-75.00
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Federal Tax	298.00	-298.00
						6560 · Payroll Expenses	-247.79	247.79
						Payroll Liability - Federal Tax	247.79	-247.79
						Payroll Liability - Federal Tax	247.79	-247.79
						6560 · Payroll Expenses	-57.95	57.95
						Payroll Liability - Federal Tax	57.95	-57.95
						Payroll Liability - Federal Tax	57.95	-57.95
						Payroll Liability - State Tax	142.00	-142.00
TOTAL							-2,836.87	2,836.87
Paycheck	09/21/2020	eft	William Benage	Bonnors Ferry	ID	Mountain West Bank		-935.18
						515-100 · Teacher Salaries	-2,005.25	2,005.25
						Payroll Liability - PERSI	143.58	-143.58
						515-210 · Teacher Retirement	-239.43	239.43
						515-210 · Teacher Retirement	239.43	-239.43
						Payroll Liability - Dental	73.12	-73.12
						Payroll Liability - Vision	13.78	-13.78
						Payroll Liability - Aflac	66.60	-66.60

Forrest M Bird Charter School
Check Detail
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Type	Date	Num	Name	City	State	Account	Paid Amount	Original Amount
						Payroll Liability - Aflac	72.90	-72.90
						Payroll Liability - Federal Tax	514.00	-514.00
						6560 · Payroll Expenses	-110.29	110.29
						Payroll Liability - Federal Tax	110.29	-110.29
						Payroll Liability - Federal Tax	110.29	-110.29
						6560 · Payroll Expenses	-25.80	25.80
						Payroll Liability - Federal Tax	25.80	-25.80
						Payroll Liability - Federal Tax	25.80	-25.80
						Payroll Liability - State Tax	50.00	-50.00
TOTAL							-935.18	935.18
Paycheck	09/21/2020	eft	William Krutz	Sandpoint	ID	Mountain West Bank		-2,926.70
						641-100 · School Administration Salaries	-4,121.17	4,121.17
						515-210 · Teacher Retirement	-492.07	492.07
						515-210 · Teacher Retirement	492.07	-492.07
						Payroll Liability - PERSI	295.08	-295.08
						Payroll Liability - Dental	36.56	-36.56
						Payroll Liability - Vision	6.89	-6.89
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Federal Tax	313.00	-313.00
						6560 · Payroll Expenses	-252.82	252.82
						Payroll Liability - Federal Tax	252.82	-252.82
						Payroll Liability - Federal Tax	252.82	-252.82
						6560 · Payroll Expenses	-59.12	59.12
						Payroll Liability - Federal Tax	59.12	-59.12
						Payroll Liability - Federal Tax	59.12	-59.12
						Payroll Liability - State Tax	231.00	-231.00
TOTAL							-2,926.70	2,926.70
Paycheck	09/21/2020	eft	Jay Myers	Newport	WA	Mountain West Bank		-2,796.01
						515-100 · Teacher Salaries	-3,697.92	3,697.92
						Payroll Liability - PERSI	264.77	-264.77
						515-210 · Teacher Retirement	-441.53	441.53
						515-210 · Teacher Retirement	441.53	-441.53
						Payroll Liability - Dental	73.12	-73.12
						Payroll Liability - Vision	13.78	-13.78
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Federal Tax	203.00	-203.00
						6560 · Payroll Expenses	-223.88	223.88
						Payroll Liability - Federal Tax	223.88	-223.88
						Payroll Liability - Federal Tax	223.88	-223.88
						6560 · Payroll Expenses	-52.36	52.36
						Payroll Liability - Federal Tax	52.36	-52.36
						Payroll Liability - Federal Tax	52.36	-52.36
						Payroll Liability - State Tax	71.00	-71.00
TOTAL							-2,796.01	2,796.01
Paycheck	09/21/2020	eft	Christine Burns	Sandpoint	ID	Mountain West Bank		-625.61
						641-100 · School Administration Salaries	-1,886.32	1,886.32

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Type	Date	Num	Name	City	State	Account	Paid Amount	Original Amount
						Payroll Liability - PERSI	135.06	-135.06
						515-210 · Teacher Retirement	-225.23	225.23
						515-210 · Teacher Retirement	225.23	-225.23
						Payroll Liability - Vision	41.34	-41.34
						Payroll Liability - PERSI	943.16	-943.16
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						6560 · Payroll Expenses	-114.39	114.39
						Payroll Liability - Federal Tax	114.39	-114.39
						Payroll Liability - Federal Tax	114.39	-114.39
						6560 · Payroll Expenses	-26.76	26.76
						Payroll Liability - Federal Tax	26.76	-26.76
						Payroll Liability - Federal Tax	26.76	-26.76
TOTAL							-625.61	625.61
Paycheck	09/21/2020	eft	Christopher Hughes	Sandpoint	ID	Mountain West Bank		-1,766.89
						664-100 · Maintenance Building Salaries	-2,304.13	2,304.13
						Payroll Liability - PERSI	164.98	-164.98
						515-210 · Teacher Retirement	-275.11	275.11
						515-210 · Teacher Retirement	275.11	-275.11
						Payroll Liability - Federal Tax	159.00	-159.00
						6560 · Payroll Expenses	-142.85	142.85
						Payroll Liability - Federal Tax	142.85	-142.85
						Payroll Liability - Federal Tax	142.85	-142.85
						6560 · Payroll Expenses	-33.41	33.41
						Payroll Liability - Federal Tax	33.41	-33.41
						Payroll Liability - Federal Tax	33.41	-33.41
						Payroll Liability - State Tax	37.00	-37.00
TOTAL							-1,766.89	1,766.89
Paycheck	09/21/2020	eft	Mark Griffith	Sandpoint	ID	Mountain West Bank		-644.65
						515-100 · Teacher Salaries	-920.00	920.00
						Payroll Liability - Dental	36.56	-36.56
						Payroll Liability - Vision	6.89	-6.89
						Payroll Liability - Aflac	36.40	-36.40
						Payroll Liability - PERSI	65.87	-65.87
						515-210 · Teacher Retirement	-109.85	109.85
						515-210 · Teacher Retirement	109.85	-109.85
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Federal Tax	38.33	-38.33
						6560 · Payroll Expenses	-54.35	54.35
						Payroll Liability - Federal Tax	54.35	-54.35
						Payroll Liability - Federal Tax	54.35	-54.35
						6560 · Payroll Expenses	-12.71	12.71
						Payroll Liability - Federal Tax	12.71	-12.71
						Payroll Liability - Federal Tax	12.71	-12.71
						Payroll Liability - State Tax	24.24	-24.24
TOTAL							-644.65	644.65
Paycheck	09/21/2020	eft	Megan Herron	Ponderay	ID	Mountain West Bank		-1,292.25

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Type	Date	Num	Name	City	State	Account	Paid Amount	Original Amount
						641-100 · School Administration Salaries	-1,564.00	1,564.00
						Payroll Liability - PERSI	111.98	-111.98
						515-210 · Teacher Retirement	-186.74	186.74
						515-210 · Teacher Retirement	186.74	-186.74
						Payroll Liability - Dental	36.56	-36.56
						Payroll Liability - Vision	6.89	-6.89
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						6560 · Payroll Expenses	-94.28	94.28
						Payroll Liability - Federal Tax	94.28	-94.28
						Payroll Liability - Federal Tax	94.28	-94.28
						6560 · Payroll Expenses	-22.04	22.04
						Payroll Liability - Federal Tax	22.04	-22.04
						Payroll Liability - Federal Tax	22.04	-22.04
TOTAL							-1,292.25	1,292.25
Paycheck	09/21/2020	eft	Samuel McGlothlin	Sandpoint	ID	Mountain West Bank		-1,652.23
						641-100 · School Administration Salaries	-2,246.74	2,246.74
						Payroll Liability - Dental	36.56	-36.56
						Payroll Liability - PERSI	160.87	-160.87
						515-210 · Teacher Retirement	-268.26	268.26
						515-210 · Teacher Retirement	268.26	-268.26
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						Payroll Liability - Federal Tax	176.00	-176.00
						6560 · Payroll Expenses	-137.03	137.03
						Payroll Liability - Federal Tax	137.03	-137.03
						Payroll Liability - Federal Tax	137.03	-137.03
						6560 · Payroll Expenses	-32.05	32.05
						Payroll Liability - Federal Tax	32.05	-32.05
						Payroll Liability - Federal Tax	32.05	-32.05
						Payroll Liability - State Tax	52.00	-52.00
TOTAL							-1,652.23	1,652.23
Paycheck	09/21/2020	9128	Brenda Morton	Kootenai	ID	Mountain West Bank		-644.97
						515-100 · Teacher Salaries	-828.00	828.00
						Payroll Liability - Dental	36.56	-36.56
						Payroll Liability - Vision	6.89	-6.89
						Payroll Liability - Aflac	21.97	-21.97
						Payroll Liability - PERSI	59.28	-59.28
						515-210 · Teacher Retirement	-98.86	98.86
						515-210 · Teacher Retirement	98.86	-98.86
						Reportable Health Coverage	-645.78	645.78
						Reportable Health Coverage	645.78	-645.78
						6560 · Payroll Expenses	-47.27	47.27
						Payroll Liability - Federal Tax	47.27	-47.27
						Payroll Liability - Federal Tax	47.27	-47.27
						6560 · Payroll Expenses	-11.06	11.06
						Payroll Liability - Federal Tax	11.06	-11.06
						Payroll Liability - Federal Tax	11.06	-11.06
TOTAL							-644.97	644.97

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Type	Date	Num	Name	City	State	Account	Paid Amount	Original Amount
Liability Check	09/25/2020	eftps	United States Treasury			Mountain West Bank		-26,597.21
						Payroll Liability - Federal Tax	-8,276.33	8,276.33
						Payroll Liability - Federal Tax	-7,424.18	7,424.18
						Payroll Liability - Federal Tax	-7,424.18	7,424.18
						Payroll Liability - Federal Tax	-1,736.26	1,736.26
						Payroll Liability - Federal Tax	-1,736.26	1,736.26
TOTAL							-26,597.21	26,597.21
Liability Check	09/25/2020	eft	Idaho State Tax Commission			Mountain West Bank		-3,030.24
						Payroll Liability - State Tax	-3,030.24	3,030.24
TOTAL							-3,030.24	3,030.24
Check	09/25/2020	eft	PERSI	Boise	ID	Mountain West Bank		-5,981.93
						Payroll Liability - PERSI	-5,981.93	5,981.93
TOTAL							-5,981.93	5,981.93
Check	09/25/2020	eft	PERSI	Boise	ID	Mountain West Bank		-24,284.54
						661-210 · Building Mgmt - Retirement	-404.09	404.09
						664-210 · Maintenance Buildings-Retireme	-275.11	275.11
						665-210 · Maint Grounds Retirement	-87.33	87.33
						641-210 · School Admin. Retirement	-3,350.07	3,350.07
						515-210 · Teacher Retirement	-9,409.24	9,409.24
						521-210 · SPED Teacher Retire	-1,004.95	1,004.95
						Payroll Liability - PERSI	-9,103.51	9,103.51
						515-210 · Teacher Retirement	-441.53	441.53
						515-210 · Teacher Retirement	-208.71	208.71
TOTAL							-24,284.54	24,284.54
Check	09/25/2020	eft	Mountain West Bank			Mountain West Bank		-35.00
						641-390 · School Admin. Dues & Subscrip.	-35.00	35.00
TOTAL							-35.00	35.00
Bill Pmt -Chec	09/30/2020	9129	Avista Utilities Commercial	Spokane	WA	Mountain West Bank		-889.74
Bill	09/17/2020					661-331 · Bldg. Management Electricity	-757.54	757.54
Bill	09/18/2020					661-331 · Bldg. Management Electricity	-132.20	132.20
TOTAL							-889.74	889.74
Bill Pmt -Chec	09/30/2020	9130	Delta Dental	Seattle	WA	Mountain West Bank		-2,096.39
Bill	10/01/2020					Payroll Liability - Dental	-2,096.39	2,096.39
TOTAL							-2,096.39	2,096.39
Bill Pmt -Chec	09/30/2020	9131	Idaho Department of Education	Boise	ID	Mountain West Bank		-28.25
Bill	09/24/2020					515-290 · Teacher Other Benefits	-28.25	28.25
TOTAL							-28.25	28.25
Bill Pmt -Chec	09/30/2020	9132	Insight Distributing, Inc.	Sandpoint	ID	Mountain West Bank		-581.50

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Type	Date	Num	Name	City	State	Account	Paid Amount	Original Amount
Bill	09/18/2020					661-410 · Bldg.Mgmt.Cust.Supplies/NonC.I	-98.85	98.85
						665-410 · Maint. Grounds-Supplies	-482.65	482.65
TOTAL							-581.50	581.50
Bill Pmt -Chec	09/30/2020	9133	LifeMap Assurance Company	Portland	OR	Mountain West Bank		-387.60
Bill	10/01/2020					515-230 · Teacher Life Insurance	-99.30	99.30
						Payroll Liability - Vision	-288.30	288.30
TOTAL							-387.60	387.60
Bill Pmt -Chec	09/30/2020	9134	New York Life	Dallas	TX	Mountain West Bank		-927.20
Bill	09/09/2020					Payroll Liability - Life Ins	-927.20	927.20
TOTAL							-927.20	927.20
Bill Pmt -Chec	09/30/2020	9135	North Idaho Lock and Key	Sandpoint	ID	Mountain West Bank		-9.00
Bill	09/16/2020					661-410 · Bldg.Mgmt.Cust.Supplies/NonC.I	-9.00	9.00
TOTAL							-9.00	9.00
Bill Pmt -Chec	09/30/2020	9136	Regence Blue Shield of Idaho	Portland	OR	Mountain West Bank		-24,087.59
Bill	10/01/2020					641-240 · School Admin. Health Insurance	-5,812.02	5,812.02
						661-240 · Bldg Mgmt - Health Insurance	-645.78	645.78
						515-240 · Teacher Health Insurance	-12,076.09	12,076.09
						521-240 · SPED Teacher Health Ins	-1,291.56	1,291.56
						Payroll Liability - Medical Ins	-4,262.14	4,262.14
TOTAL							-24,087.59	24,087.59
Bill Pmt -Chec	09/30/2020	9137	Royal Business Systems, Inc (Spokane)		WA	Mountain West Bank		-85.85
Bill	09/18/2020					641-410 · School Admin. Supplies	-85.85	85.85
TOTAL							-85.85	85.85
Bill Pmt -Chec	09/30/2020	9138	Staples Business Credit	Atlanta	GA	Mountain West Bank		-943.83
Bill	09/11/2020					Staples	-943.83	943.83
TOTAL							-943.83	943.83
Bill Pmt -Chec	09/30/2020	9139	Verizon Wireless	Dallas	TX	Mountain West Bank		-373.96
Bill	09/15/2020					641-350 · School Admin. Communications	-373.96	373.96
TOTAL							-373.96	373.96
Bill Pmt -Chec	09/30/2020	9140	Xerox (acct 722557865)	Pasadena	CA	Mountain West Bank		-358.52
Bill	08/09/2020					641-322 · School Admin. Equipment Rental	-179.26	179.26
Bill	09/09/2020					641-322 · School Admin. Equipment Rental	-179.26	179.26
TOTAL							-358.52	358.52
Bill Pmt -Chec	09/30/2020	9141	Zipty Fiber (052410-5)	Cincinnati	OH	Mountain West Bank		-142.04
Bill	09/19/2020					641-350 · School Admin. Communications	-142.04	142.04

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Type	Date	Num	Name	City	State	Account	Paid Amount	Original Amount
TOTAL							-142.04	142.04
Bill Pmt -Chec	09/30/2020	9142	Primepay, LLC	West Chester	PA	Mountain West Bank		-142.22
Bill	09/30/2020					515-290 · Teacher Other Benefits	-67.22	67.22
						641-390 · School Admin. Dues & Subscrip.	-75.00	75.00
TOTAL							-142.22	142.22
Bill Pmt -Chec	09/30/2020	9143	Staples Business Credit	Atlanta	GA	Mountain West Bank		-762.36
Bill	09/25/2020					Staples	-762.36	762.36
TOTAL							-762.36	762.36
Check	09/30/2020					Mountain West Bank		-12.00
						641-410 · School Admin. Supplies	-12.00	12.00
TOTAL							-12.00	12.00