



Board of Directors Meeting Agenda

Team:	FBCS Board of Directors	Chairperson:	Kate McAlister
Meeting Date:	Sept. 21, 2021	Start Time:	4:00 PM
Minutes:	BOD Secretary – Jim Zuberbuhler	Location:	FBCS High School
Address:	615 S. Madison Ave, Sandpoint, ID 83864		

Virtual Meeting Link:

Please join my meeting from your computer, tablet or smartphone.

<https://global.gotomeeting.com/join/388610573>

Call to Order @ 4:00 PM: BOD Chairperson – *Kate McAlister*

ITEM

Pledge of Allegiance

Kate McAlister

Approval of minutes

Kate McAlister

Public Comment

Kate McAlister

Financials

- Action Item: Approval Financial Reports
- Discussion: CARES Funding

Greta Warren
Greta Warren/ Mary Jensen

Open Business

- Action Item: 2020-21 Audit
- Action Item: Continuous Plan of Improvement
- Action Item: Bussing Contract
- Action Item: Special Education Manual
Idaho Special Education Manual 2018
- Action Item: Teacher Exploring Canadian Field Trip Options

Kevin Smith
Mary J. Jensen
Jennifer Greve
Mary J. Jensen
Mary J. Jensen

Adjourn @ :00 PM: BOD Chairperson

Kate McAlister

Next Meeting Date and Time: October 19, 2021



Forrest M. Bird Charter Schools

Board Special Meeting
 Forrest M. Bird Charter High School
 615 S. Madison,
 Sandpoint, ID 83864
Date: Aug 17, 2021

	Board Meeting Minutes
Minutes taken by	Jennifer Greve
Board members Present	Stacey Mueller, Kate McAlister, Jacob Iverson
Absent Board Members	Jim Zuberbuhler
Staff present	Jennifer Greve, Mary Jensen, Greta Warren
Guests	
Call to Order	<p>Meeting called to order at 4:06 pm Kate McAlister</p> <p>Pledge of Allegiance</p>
Minutes	<p>Meeting Minutes Kate McAlister</p> <p>Action Item: Approval of Meeting Minutes for June 22, 2021</p> <ul style="list-style-type: none"> ✓ Motioned – Jacob ✓ 2nd – Stacey <p>Approved Unanimously</p>

Public Comment	NA
Financials	<p>Action item: Approval Financial Reports Greta Warren</p> <p>Greta Warren stated these financials were only for July since we are at the start of the fiscal year. Audit results will be discussed next meeting.</p> <p>Approval of Financials</p> <ul style="list-style-type: none"> ✓ Motioned – Jacob ✓ 2nd - Stacey <p>Unanimously Approved</p> <p>Action item: CARES Funding Mary Jensen/Greta Warren</p> <p>Mary reviewed the use of CARES (ESSR I and II). Funding for a counselor to help staff once a month for staff mental health. Kim Mlinarik will host these sessions. The math department also sent testing curriculum for review to help determine student progress due to COVID.</p> <p>Approval of the math curriculum testing materials and counselor</p> <ul style="list-style-type: none"> ✓ Motioned – Jacob ✓ 2nd - Stacey <p>Unanimously Approved</p>

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Open Business	<p>Action item: School Psychologist Contract Mary Jensen</p> <p>This psychologist comes from an online service program. Mary Jensen reviewed reasons behind the move to online services versus in house. Specifically, the difficulty in finding a school psychologist. The person found through this online program is up to date on all current SPED laws, has ID certification, and has methods for providing services via the online method. Board member Stacey Mueller asked if there were any concerns regarding this service coming to us in the online method. Mary Jensen reviewed the information received from the company for this method and the responses from the school psychologist which alleviated these concerns. Jacob Iverson noted his appreciation that it is a one year contract which allows FBCS to try this option, stay legal, and then determine if it will work or not. Mary Jensen then shared all the other avenues looked into for bringing someone in house without success.</p> <p>Approval of School Psychologist for 2021-22 school year</p> <ul style="list-style-type: none"> ✓ Motioned – Stacey ✓ 2nd - Jacob <p>Unanimously Approved</p>
Policy	<p>Information: SPED Significant Disproportionality Kenda Russell/Jennifer Greve</p> <p>Information: 2021 Spring Standardized Test Scores Mary Jensen</p> <p>Mary Jensen reviewed the test scores in relation to the state and nation: most schools took a downturn due to COVID. Mary Jensen then reviewed FBCS math scores specifically, addressing how there were no scores for anyone from last year. She reminded board members that 6th grade students were new to FBCS and were, like all students, were behind due to COVID. She pointed out that as students move along in grades we see gaps closing and that students who stay with FBCS are retaining the information. Mary shared that the math and English departments will be working on, upon return, specific department goals to help with ISAT scores. FBCS will attempt to hire two para pro to help with middle school math and language arts. Moved to reviewing the ELA scores. FBCS tends to perform well in the ELA tests. Mary walked through the grade by grade growth of students. There is a stagnation at 8th and then a strong jump in 10th grade.</p> <p>These scores and information will go in the FBCS Continuous Plan of Improvement.</p> <p>Action Item: Science Club Mary Jensen</p> <p>FBCS received a donation of a very nice donation of a large, high end telescope as well as a smaller version. Teachers Becky Campbell and Michael Bigley have been taking courses over the summer regarding telescope. Becky Campbell would like to have a science club where students would work with the telescopes and possibly to receive HS elective credit. Becky is also creating fundraising activities which involve the telescopes and the Science Club. The family who donated the first two telescopes are donating a second large telescope.</p> <p>Approval of Science Club</p> <ul style="list-style-type: none"> ✓ Motioned – Stacey ✓ 2nd - Jacob <p>Unanimously Approved</p> <p>Action Item: Continuous Plan of Improvement Mary Jensen</p> <p>This item was tabled because FBCS is waiting on appropriate data for plan creation.</p> <p>Action Item: 2021-22 COVID Plan Mary Jensen</p> <p>Mary Jensen walked through the COVID plan for the 2021-22 school year noting that currently not much is different from the plan status last spring. While masks are at this point optional, with the county is in yellow the board must decide to keep it as optional. Mary shared LPOSD's plan as well as NIC: they will be keeping masks optional. Four-year universities will have mandatory masks unless the Idaho SBE votes otherwise.</p> <p>Kate McAlister noted she is ok with highly recommended optional since that is the trend in the area. Jacob Iverson discussed changes in decisions through the last school year due to changes in the science. He feels that how FBCS ended last year was on a very positive note. He did note that we will learn much between opening and October which may change FBCS' and the county's direction. Stacey Mueller shared her recollection of the change in student/teacher mental health when masks became option. She prefers this for the overall school community.</p>

	<p>Approval of COVID plan with highly recommended but optional mask wearing</p> <ul style="list-style-type: none"> ✓ Motioned – Jacob ✓ 2nd - Stacey <p>Unanimously Approved</p> <p>Information: Board member emails on the school website Mary Jensen Mary shared that board member emails are now on the school website for communication, community relations and information.</p>
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Adjournment	<p>Meeting adjourned at 4:44 pm Kate McAlister</p> <ul style="list-style-type: none"> ✓ Motion to adjourn – Stacey ✓ 2nd – Jacob <p>Unanimously Approved</p>
Next Board Meeting	<p>Sept 21, 2021 4:00 pm</p>

Respectfully Submitted: Jennifer Greve

Forrest M Bird Charter School
Check Detail
August 2021

Type	Date	Num	Name	City	State	Memo	Class	Amount
Bill Pmt -Chec	08/02/2021	9552	AFLAC	Columbus	GA			-1,095.46
Bill	07/12/2021					supplemental insurance	100 - General Fund	1,095.46
TOTAL								1,095.46
Bill Pmt -Chec	08/02/2021	9553	Avista Utilities Commercial	Spokane	WA			-1,523.26
Bill	07/20/2021					utilities	100 - General Fund	486.52
Bill	07/20/2021					utilities	100 - General Fund	1,036.74
TOTAL								1,523.26
Bill Pmt -Chec	08/02/2021	9554	GreatAmerica Financial Svcs.	Dallas	TX			0.00
TOTAL								0.00
Bill Pmt -Chec	08/02/2021	9555	LifeMap Assurance Company	Portland	OR			-398.47
Bill	08/01/2021					life insurance	100 - General Fund	104.25
						vision insurance	100 - General Fund	294.22
TOTAL								398.47
Bill Pmt -Chec	08/02/2021	9556	New York Life	Dallas	TX			-976.50
Bill	07/09/2021					supplemental life insurance	100 - General Fund	976.50
TOTAL								976.50
Bill Pmt -Chec	08/02/2021	9557	Primepay, LLC	West Chester	PA			-75.44
Bill	07/30/2021					COBRA services	100 - General Fund	75.44
TOTAL								75.44
Bill Pmt -Chec	08/02/2021	9558	Regence Blue Shield of Idaho	Portland	OR			-28,571.40
Bill	08/01/2021					health insurance	100 - General Fund	5,616.00
						health insurance	100 - General Fund	702.00
						health insurance	100 - General Fund	14,040.00
						health insurance	100 - General Fund	1,404.00
						health insurance	100 - General Fund	1,404.00
						health insurance	100 - General Fund	702.00
						health insurance	100 - General Fund	4,703.40
TOTAL								28,571.40
Bill Pmt -Chec	08/02/2021	9559	Royal Business Systems, Inc (Spokane)	Spokane	WA			-20.00
Bill	07/22/2021					copy maching overage	100 - General Fund	20.00
TOTAL								20.00
Bill Pmt -Chec	08/02/2021	9560	State Insurance Fund	Boise	ID			-3,596.00
Bill	07/01/2021					workers comp insurance	100 - General Fund	3,596.00
TOTAL								3,596.00

Forrest M Bird Charter School
Check Detail
August 2021

Type	Date	Num	Name	City	State	Memo	Class	Amount
Bill Pmt -Chec	08/02/2021	9561	Verizon Wireless	Dallas	TX			-439.29
Bill	07/15/2021					Administration cell phones	245 - Technology	309.53
						SPED cell phones	257 - IDEA Part B	129.76
TOTAL								439.29
Bill Pmt -Chec	08/02/2021	9562	Zipty Fiber (052410-5)	Cincinnati	OH			-141.54
Bill	07/19/2021					phone services	245 - Technology	141.54
TOTAL								141.54
Bill Pmt -Chec	08/02/2021	9563	GreatAmerica Financial Svcs.	Dallas	TX			-202.11
Bill	07/05/2021					copy machine lease	100 - General Fund	202.11
TOTAL								202.11
Check	08/10/2021	eft	Mountain West Bank					-16,281.39
						loan payment	100 - General Fund	8,103.03
						loan payment	100 - General Fund	8,178.36
TOTAL								16,281.39
Bill Pmt -Chec	08/16/2021	9564	Anderson, Julian and Hull	Boise	ID			-66.00
Bill	07/14/2021					prepare contractor agreement	100 - General Fund	66.00
TOTAL								66.00
Bill Pmt -Chec	08/16/2021	9565	Bonner County Daily Bee	Coeur d'Alene	ID			-24.63
Bill	07/31/2021					Bussing Bids	100 - General Fund	24.63
TOTAL								24.63
Bill Pmt -Chec	08/16/2021	9566	City of Sandpoint	Sandpoint	ID			-2,319.63
Bill	08/01/2021					city water	100 - General Fund	257.77
						city water	100 - General Fund	952.30
						city water	100 - General Fund	1,109.56
TOTAL								2,319.63
Bill Pmt -Chec	08/16/2021	9567	Clearwater Springs	Hayden	ID			-23.22
Bill	07/31/2021					cooler rental	100 - General Fund	23.22
TOTAL								23.22
Bill Pmt -Chec	08/16/2021	9568	Delta Dental	Seattle	WA			0.00
TOTAL								0.00
Bill Pmt -Chec	08/16/2021	9569	Fatbeam LLC	Coeur d'Alene	ID			-507.00
Bill	08/01/2021					internet services	245 - Technology	507.00
TOTAL								507.00

Forrest M Bird Charter School
Check Detail
August 2021

Type	Date	Num	Name	City	State	Memo	Class	Amount
Bill Pmt -Chec	08/16/2021	9570	First Bankcard - 4019	Omaha	NE			-111.99
Bill	07/26/2021					credit card payment	100 - General Fund	111.99
TOTAL								111.99
Bill Pmt -Chec	08/16/2021	9571	First Bankcard - 6342	Omaha	NE			-132.30
Bill	07/26/2021					credit card payment	100 - General Fund	132.30
TOTAL								132.30
Bill Pmt -Chec	08/16/2021	9572	First Bankcard - 9728	Omaha	NE			-79.50
Bill	07/26/2021					credit card payment	100 - General Fund	79.50
TOTAL								79.50
Bill Pmt -Chec	08/16/2021	9573	Idaho Department of Education	Boise	ID			-122.00
Bill	06/30/2021					Transportation Assessment Fe	100 - General Fund	122.00
TOTAL								122.00
Bill Pmt -Chec	08/16/2021	9574	Leaf	Hartford	CT			-149.11
Bill	07/28/2021					copy machine lease	100 - General Fund	149.11
TOTAL								149.11
Bill Pmt -Chec	08/16/2021	9575	Reliable Services	Ponderay	ID			-825.00
Bill	08/10/2021					electrical work	100 - General Fund	810.00
						electrical work	100 - General Fund	15.00
TOTAL								825.00
Bill Pmt -Chec	08/16/2021	9576	Sand Creek Custom Wear	Sandpoint	ID			-1,344.00
Bill	08/09/2021					heat transfers for school shirts	100 - General Fund	1,344.00
TOTAL								1,344.00
Bill Pmt -Chec	08/16/2021	9577	Staples Business Credit	Atlanta	GA			-84.36
Bill	07/25/2021					office/teaching supplies	100 - General Fund	84.36
TOTAL								84.36
Bill Pmt -Chec	08/16/2021	9578	Tandy Therapy LLC	Post Falls	ID			-59.36
Bill	08/05/2021					Occupational Therapy	257 - IDEA Part B	59.36
TOTAL								59.36
Bill Pmt -Chec	08/16/2021	9579	Traci L. Feek NCSP, LPC	Hayden	ID			-1,390.50
Bill	08/11/2021					school psych monthly services	100 - General Fund	1,390.50
TOTAL								1,390.50
Bill Pmt -Chec	08/16/2021	9580	Waste Management of Idaho	Los Angeles	CA			-1,133.25

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Type	Date	Num	Name	City	State	Memo	Class	Amount
Bill	08/01/2021					garbage services	100 - General Fund	1,133.25
TOTAL								1,133.25
Bill Pmt -Chec	08/16/2021	9581	Wayne Johnson	Laclede	ID			0.00
TOTAL								0.00
Bill Pmt -Chec	08/16/2021	9582	Zipty Fiber (122903-5)	Cincinnati	OH			-160.64
Bill	07/25/2021					phone services	245 - Technology	160.64
TOTAL								160.64
Bill Pmt -Chec	08/16/2021	9583	Delta Dental	Seattle	WA			-1,846.01
Bill	08/01/2021					dental insurance	100 - General Fund	1,879.80
TOTAL								1,879.80
Bill Pmt -Chec	08/16/2021	9584	GreatAmerica Financial Svcs.	Dallas	TX			-228.11
Bill	08/03/2021					copy machine lease	100 - General Fund	228.11
TOTAL								228.11
Paycheck	08/20/2021	eft	Raymond Smith	Priest River	ID		100 - General Fund	-438.94
Paycheck	08/20/2021	eft	Greta M Warren	Sandpoint	ID		100 - General Fund	-2,608.34
Paycheck	08/20/2021	eft	Jennifer Greve	Sandpoint	ID		100 - General Fund	-3,422.27
Paycheck	08/20/2021	eft	Mary Jensen	Sandpoint	ID		100 - General Fund	-3,702.38
Paycheck	08/20/2021	eft	Amy O'Hara	Sandpoint	ID		100 - General Fund	-879.07
Paycheck	08/20/2021	eft	Aprill J Van Ausdal	Sandpoint	ID		100 - General Fund	-3,058.55
Paycheck	08/20/2021	eft	Becky Campbell	Sandpoint	ID		100 - General Fund	-2,464.78
Paycheck	08/20/2021	eft	Bonnie Jakubos	Sagle	ID		100 - General Fund	-949.47
Paycheck	08/20/2021	eft	Darryl Claunch	Sandpoint	ID		100 - General Fund	-2,858.26
Paycheck	08/20/2021	eft	David Lien	Sandpoint	ID		251 - Title I-A	-2,836.85
Paycheck	08/20/2021	eft	Eric Fulgenzi	Sandpoint	ID		100 - General Fund	-2,270.28
Paycheck	08/20/2021	eft	Hillary F. DeCecchis	Sandpoint	ID		100 - General Fund	-2,142.87
Paycheck	08/20/2021	eft	Holland Walker	Sandpoint	ID		100 - General Fund	-2,924.07
Paycheck	08/20/2021	eft	Holly Bronis	Laclede	ID		100 - General Fund	-2,379.24
Paycheck	08/20/2021	eft	Janenne Russell	Sandpoint	ID		100 - General Fund	-2,690.15
Paycheck	08/20/2021	eft	Jay Myers	Newport	WA		100 - General Fund	-2,799.00
Paycheck	08/20/2021	eft	John Stevens	Sandpoint	ID		100 - General Fund	-2,404.65
Paycheck	08/20/2021	eft	Kenda Russell	Careywood	ID		100 - General Fund	-3,691.51
Paycheck	08/20/2021	eft	Krysten Barrett	Barre	VT		100 - General Fund	-2,832.38
Paycheck	08/20/2021	eft	Laura Maas	Sandpoint	ID		100 - General Fund	-2,787.18
Paycheck	08/20/2021	eft	Lyndsay Holland	Sandpoint	ID		100 - General Fund	-2,508.31
Paycheck	08/20/2021	eft	Mark Webber	Sandpoint	ID		100 - General Fund	-2,643.81
Paycheck	08/20/2021	eft	Michael E Bigley	Sandpoint	ID		100 - General Fund	-2,612.96
Paycheck	08/20/2021	eft	Misty Rains	Sandpoint	ID		100 - General Fund	-3,015.43
Paycheck	08/20/2021	eft	Mitzi Vesecky	Sagle	ID		100 - General Fund	0.00
Paycheck	08/20/2021	eft	Raymond Smith	Priest River	ID		100 - General Fund	-2,392.83
Paycheck	08/20/2021	eft	Sarah Evans	Sandpoint	ID		100 - General Fund	-2,176.95
Paycheck	08/20/2021	eft	Shainnie Wade	Careywood	ID		100 - General Fund	-2,030.70
Paycheck	08/20/2021	eft	Victoria Vesecky	Sandpoint	ID		100 - General Fund	-2,519.90
Paycheck	08/20/2021	eft	Wendy Thompson	Sandpoint	ID		100 - General Fund	-3,123.43
Paycheck	08/20/2021	eft	William Benage	Bonnors Ferry	ID		100 - General Fund	-937.19

Forrest M Bird Charter School
Check Detail
August 2021

Type	Date	Num	Name	City	State	Memo	Class	Amount
Paycheck	08/20/2021	eft	William Krutz	Sandpoint	ID		100 - General Fund	-3,069.32
Paycheck	08/20/2021	eft	Christopher Hughes	Sandpoint	ID		100 - General Fund	-1,821.62
Paycheck	08/20/2021	eft	Skyler Kent	Sandpoint	ID		100 - General Fund	-395.39
Liability Chec	08/25/2021	eftps	United States Treasury					-25,690.12
						payroll taxes		8,337.00
						payroll taxes		7,032.01
						payroll taxes		7,032.01
						payroll taxes		1,644.55
						payroll taxes		1,644.55
TOTAL								25,690.12
Liability Chec	08/25/2021	eft	Idaho State Tax Commission					-3,168.00
						payroll taxes		3,168.00
TOTAL								3,168.00
Check	08/25/2021	eft	PERSI	Boise	ID			-4,006.36
						retirement payment	100 - General Fund	4,006.36
TOTAL								4,006.36
Check	08/25/2021	eft	PERSI	Boise	ID			-23,115.75
						retirement payment	100 - General Fund	424.93
						retirement payment	100 - General Fund	283.90
						retirement payment	100 - General Fund	87.33
						retirement payment	100 - General Fund	2,798.51
						retirement payment	100 - General Fund	9,409.22
						retirement payment	100 - General Fund	1,004.96
						retirement payment	100 - General Fund	8,665.37
						retirement payment	251 - Title I-A	441.53
TOTAL								23,115.75
Bill Pmt -Chec	08/30/2021	9585	AFLAC	Columbus	GA			-1,095.46
Bill	08/12/2021					supplemental insurance	100 - General Fund	1,095.46
TOTAL								1,095.46
Bill Pmt -Chec	08/30/2021	9586	Avista Utilities Commercial	Spokane	WA			-1,332.93
Bill	08/18/2021					utilities	100 - General Fund	838.49
Bill	08/19/2021					utilities	100 - General Fund	494.44
TOTAL								1,332.93
Bill Pmt -Chec	08/30/2021	9587	Delta Dental	Seattle	WA			-1,697.00
Bill	09/01/2021					dental insurance	100 - General Fund	1,697.00
TOTAL								1,697.00
Bill Pmt -Chec	08/30/2021	9588	Floor Show Inc.	Ponderay	ID			-949.85

Forrest M Bird Charter School
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August 2021

Type	Date	Num	Name	City	State	Memo	Class	Amount
Bill	08/10/2021					HS entryway carpet	100 - General Fund	762.85
						HS entryway carpet	100 - General Fund	187.00
TOTAL								949.85
Bill Pmt -Chec	08/30/2021	9589	Idaho Digital Learning	Boise	ID			-45.00
Bill	08/04/2021					online summer classes	100 - General Fund	45.00
TOTAL								45.00
Bill Pmt -Chec	08/30/2021	9590	LifeMap Assurance Company	Portland	OR			-358.02
Bill	09/01/2021					life insurance	100 - General Fund	98.25
						vision insurance	100 - General Fund	259.77
TOTAL								358.02
Bill Pmt -Chec	08/30/2021	9591	New York Life	Dallas	TX			-976.50
Bill	08/11/2021					supplemental life insurance	100 - General Fund	976.50
TOTAL								976.50
Bill Pmt -Chec	08/30/2021	9592	Regence Blue Shield of Idaho	Portland	OR			-26,465.40
Bill	09/01/2021					health insurance	100 - General Fund	5,616.00
						health insurance	100 - General Fund	702.00
						health insurance	100 - General Fund	10,530.00
						health insurance	257 - IDEA Part B	702.00
						health insurance	100 - General Fund	2,106.00
						health insurance	251 - Title I-A	702.00
						health insurance	254 - CRRSA ESSER	1,404.00
						health insurance	100 - General Fund	4,703.40
TOTAL								26,465.40
Bill Pmt -Chec	08/30/2021	9593	Royal Business Systems, Inc (Spokane)	Spokane	WA			-31.50
Bill	08/20/2021					copy maching overage	100 - General Fund	22.00
Bill	08/20/2021					toner shipping	100 - General Fund	9.50
TOTAL								31.50
Bill Pmt -Chec	08/30/2021	9594	Sears Fire Extinguisher Services	Spokane Valley	WA			-225.00
Bill	08/24/2021					fire extinguisher maintenance	100 - General Fund	225.00
TOTAL								225.00
Bill Pmt -Chec	08/30/2021	9595	State Insurance Fund	Boise	ID			-1,348.00
Bill	08/16/2021					workers comp insurance	100 - General Fund	1,348.00
TOTAL								1,348.00
Bill Pmt -Chec	08/30/2021	9596	Verizon Wireless	Dallas	TX			-442.98
Bill	08/15/2021					Administration cell phones	245 - Technology	313.22
						SPED cell phones	257 - IDEA Part B	129.76
TOTAL								442.98

Forrest M Bird Charter School
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August 2021

Type	Date	Num	Name	City	State	Memo	Class	Amount
Bill Pmt -Chec	08/30/2021	9597	Wayne Johnson	Laclede	ID			-3,000.00
Bill	08/02/2021					Driver's Education	241 - Drivers Ed	3,000.00
TOTAL								<u>3,000.00</u>
Bill Pmt -Chec	08/30/2021	9598	Zipty Fiber (052410-5)	Cincinnati	OH			-141.54
Bill	08/19/2021					phone services	245 - Technology	141.54
TOTAL								<u>141.54</u>
Check	08/31/2021						100 - General Fund	-12.00
						Service Charge	100 - General Fund	12.00
TOTAL								<u>12.00</u>

Forrest M Bird Charter School
 Credit Card Detail Report

August 2021

1:19 PM
 09/07/21
 Accrual Basis

Type	Date	Name	City	State	Memo	Account	Split	Credit
Aug 21								
Credit Card Charge	08/03/2021	CDW	Chicago	IL	Lightspeed/relay content filter license - 1 year	Mtn West Bank - Bill	641-390 · School Admin. Dues & Subscrip	2,470.00
Credit Card Charge	08/05/2021	GoTo Meeting			virtual meeting platform	Mtn West Bank - Bill	641-390 · School Admin. Dues & Subscrip	19.00
Credit Card Charge	08/05/2021	Mydomain.com			website domain renewal	Mtn West Bank - Bill	641-390 · School Admin. Dues & Subscrip	74.95
Credit Card Charge	08/09/2021	Paessler			annual license network monitor wheel	Mtn West Bank - Bill	641-390 · School Admin. Dues & Subscrip	371.88
Credit Card Charge	08/11/2021	Stamps.com			monthly postage fee	Mtn West Bank - Bill	641-322 · School Admin. Equipment Rent	17.99
Credit Card Charge	08/11/2021	Amazon.com			onsite printer for registrar	Mtn West Bank - Greta	641-410 · School Admin. Supplies	185.05
Credit Card Charge	08/16/2021	Intuit			QuickBooks payroll subscription	Mtn West Bank - Greta	641-390 · School Admin. Dues & Subscrip	650.00
Credit Card Charge	08/18/2021	Amazon.com			geometry supplies	Mtn West Bank - Greta	641-410 · School Admin. Supplies	219.01
Credit Card Charge	08/19/2021	5th Ave. Car Wash	Sandpoint	ID	wash school van	Mtn West Bank - Mary	641-410 · School Admin. Supplies	13.00
Aug 21								<u>4,020.88</u>

FORREST M. BIRD CHARTER SCHOOLS, INC.

Sandpoint, Idaho

**Audited Financial Statements
For the Years Ended June 30, 2021 and 2020**

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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, 2021 and 2020

	2021	2020
ASSETS		
Current assets:		
Cash	1,455,879	1,228,834
Federal receivable	22,779	97,700
State support receivable	47,662	144,610
Other receivables	-	13,010
Prepaid expenses and other current assets	22,546	29,564
Total current assets	1,548,866	1,513,718
Property and equipment:		
Land	14,227	14,227
Buildings and land improvements	4,985,946	4,947,431
Fixtures and equipment	148,322	138,322
Less: accumulated depreciation	(1,792,702)	(1,649,499)
Net property and equipment	3,355,793	3,450,481
Other assets:		
Cash with donor restrictions	52,343	63,163
Total other assets	52,343	63,163
Total assets	\$ 4,957,002	\$ 5,027,362
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	18,378	6,667
Salaries and benefits payable	303,544	295,370
Accrued interest	5,656	5,561
Deferred revenue	-	1,350
Current portion of long-term debt	93,854	90,180
Total current liabilities	421,432	399,128
Long-term liabilities:		
Noncurrent portion of long-term debt	2,499,675	2,593,982
Less: unamortized debt issuance costs	(18,333)	(20,389)
Net long-term liabilities	2,481,342	2,573,593
Total liabilities	2,902,774	2,972,721
Net assets:		
Without donor restrictions	1,934,127	1,934,960
With donor restrictions	120,101	119,681
Total net assets	2,054,228	2,054,641
Total liabilities and net assets	\$ 4,957,002	\$ 5,027,362

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

STATEMENTS OF ACTIVITIES
For the Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE, GRANTS, AND OTHER SUPPORT			
Federal support	-	434,016	434,016
State support	2,507,265	88,431	2,595,696
Local support	21,473	5,806	27,279
Interest	1,508	-	1,508
Total revenue, grants, and other support	<u>2,530,246</u>	<u>528,253</u>	<u>3,058,499</u>
NET ASSETS RELEASED FROM RESTRICTIONS			
Restrictions satisfied by payments	527,833	(527,833)	-
Total net assets released from restrictions	<u>527,833</u>	<u>(527,833)</u>	<u>-</u>
EXPENSE			
Program (instructional)	1,814,195	-	1,814,195
Administrative (support)	991,105	-	991,105
Non-instructional	3,515	-	3,515
Debt-service interest	106,894	-	106,894
Depreciation	143,203	-	143,203
Total expense	<u>3,058,912</u>	<u>-</u>	<u>3,058,912</u>
Change in net assets	(833)	420	(413)
Net assets - beginning of year	<u>1,934,960</u>	<u>119,681</u>	<u>2,054,641</u>
Net assets - end of year	<u>\$ 1,934,127</u>	<u>\$ 120,101</u>	<u>\$ 2,054,228</u>

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	314,323	325,579
Interest	1,992	-	1,992
Total revenue, grants, and other support	<u>2,716,610</u>	<u>626,237</u>	<u>3,342,847</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
Capital asset program	20,697	-	20,697
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	9,740	270,415
Net assets - beginning of year, as restated (see Note 12)	<u>1,674,285</u>	<u>109,941</u>	<u>1,784,226</u>
Net assets - end of year	<u>\$ 1,934,960</u>	<u>\$ 119,681</u>	<u>\$ 2,054,641</u>

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

STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from state support	2,692,644	2,777,324
Cash received from federal support	508,937	137,549
Cash received from interest	1,508	1,992
Other cash received	38,939	41,596
Cash paid for interest	(104,743)	(115,259)
Cash paid to suppliers and employees	(2,781,912)	(2,843,261)
Net cash provided by (used in) operating activities	<u>355,373</u>	<u>(59)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash paid for property and equipment	(48,515)	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long-term debt	-	2,694,583
Payment on long-term debt	(90,633)	(2,765,480)
Debt issuance costs	-	(20,560)
Net cash used in financing activities	<u>(90,633)</u>	<u>(91,457)</u>
Net increase (decrease) in cash and cash equivalents	216,225	(91,516)
Cash and cash equivalents - beginning of year	<u>1,291,997</u>	<u>1,383,513</u>
Cash and cash equivalents - end of year	<u>\$ 1,508,222</u>	<u>\$ 1,291,997</u>
Reconciliation of change in net assets to net cash provided by (used in) operating activities:		
Change in net assets	(413)	270,415
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Amortization of unamortized debt issuance costs reported as interest expense	2,056	171
Depreciation	143,203	140,638
(Increase) decrease in operating assets:		
Federal support receivable	74,921	(75,759)
State support receivable	96,948	(24,644)
Other receivable	13,010	(13,010)
Prepaid expenses	7,018	(26,351)
Increase (decrease) in operating liabilities:		
Accrued interest	95	1,212
Accounts payable	11,711	(7,244)
Deferred revenue	(1,350)	(260,779)
Salaries and benefits payable	8,174	(4,708)
Net cash provided by (used in) operating activities	<u>\$ 355,373</u>	<u>\$ (59)</u>
Cash and cash equivalents reconciliation		
Cash and cash equivalents without donor restrictions	1,455,879	1,228,834
Cash and cash equivalents with donor restrictions	52,343	63,163
	<u>\$ 1,508,222</u>	<u>\$ 1,291,997</u>

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

STATEMENT OF FUNCTIONAL EXPENSE
For the Year Ended June 30, 2021

	<u>Program (Instructional)</u>	<u>Administrative (Support)</u>	<u>Other</u>	<u>Total</u>
Salaries	1,267,913	409,690	-	1,677,603
Benefits	462,195	150,989	-	613,184
Purchased services	51,476	285,357	2,946	339,779
Supplies-materials	32,611	145,069	569	178,249
Debt service interest	-	-	106,894	106,894
Depreciation	-	-	143,203	143,203
Total expense	<u>\$ 1,814,195</u>	<u>\$ 991,105</u>	<u>\$ 253,612</u>	<u>\$ 3,058,912</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

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021 and 2020

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 2019, 2020, and 2021 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, 2021 and 2020 was \$143,203 and \$140,638, respectively.

Debt Issuance Costs - The School capitalizes the cost of loan origination fees which are amortized over the term of the loan. In accordance with ASU 2015-03 the amortization of debt issuance costs are reported as interest expense. Amounts included in interest expense for the years ended June 30, 2021 and 2020 was \$2,056 and \$171 respectively.

NOTE 2 Summary of Significant Accounting Policies (Continued)

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.

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.

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.

Revenue Recognition – The School has implemented ASU 2014-09 Revenue from Contracts with Customers, and has applied the five-step process to their contract revenue. The School has determined that it has no earnings from contract revenue that would be subject to the requirements of ASU 2014-09, *Revenue from Contracts with Customers*.

NOTE 3 Long-Term Debt

Long-term debt for the School as of June 30, 2021 and 2020 consists of the following:

	<u>2021</u>	<u>2020</u>
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.	2,593,529	2,684,162
Total Long Term Debt	2,593,529	2,684,162
Less Current Portion	<u>(93,854)</u>	<u>(90,180)</u>
Net Long-term Debt	<u>\$ 2,499,675</u>	<u>\$ 2,593,982</u>

Future debt service is as follows:

<u>Fiscal Year</u> <u>Ended June 30,</u>	
2022	93,854
2023	97,658
2024	101,617
2025	105,736
2026	110,022
Thereafter	<u>2,084,642</u>
Total	<u>\$ 2,593,529</u>

NOTE 4 Net Assets With Donor Restrictions

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

	<u>2021</u>	<u>2020</u>
Subject to expenditure for specified purpose		
Donor specified contributions	1,589	4,037
Student funds	43,974	41,683
Special revenue funds	<u>74,538</u>	<u>73,961</u>
Total	<u>\$ 120,101</u>	<u>\$ 119,681</u>

NOTE 5 Liquidity and Availability of Resources

The Organization has \$1,510,321 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 \$1,462,659 and accounts receivable of \$47,662. 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 6 Major Funding Sources

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

	<u>2021</u>	<u>% of Total Revenue</u>
Idaho Department of Education	\$2,595,696	84.87%
	<u>2020</u>	<u>% of Total Revenue</u>
Idaho Department of Education	\$2,801,968	83.82%
J.A. Kathryn Albertson Foundation	\$295,629	8.84%

NOTE 7 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, 2021, 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 \$199,092 and \$187,200 for the years ended June 30, 2021 and 2020, respectively.

NOTE 7 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, 2020, the most recent available audited financial statement of PERSI at the time of issuance, the Plan was reported to be 88.22% 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, 2020 the School's proportion was 0.0447090% and the estimated net pension liability was \$1,038,202.

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 8 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 School's contributions required and paid were \$0 and \$9,051 for the years ended June 30, 2021 and 2020, 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 8 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, 2020, the most recent available audited financial statement of PERSI at the time of issuance, the Plan was reported to be 152.87% 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, 2020, the School's proportion was 0.1009444% and the estimated OPEB sick leave asset was \$124,293.

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 9 Concentration of Credit Risk

Forrest M. Bird Charter Schools, Inc. maintains four checking accounts at a single bank. The Federal Deposit Insurance Corporation (FDIC) insures up to \$250,000 at an institution for fiscal year-end 2021 and 2020. At fiscal year-end 2021 cash exceeds FDIC insurance by \$1,237,130. At fiscal year-end 2020, cash exceeded FDIC insurance by \$1,060,161.

NOTE 10 Implementation of ASU 2014-09, *Revenue from Contracts with Customers*

Effective in fiscal 2021, the School has implemented ASU 2014-09, *Revenue from Contracts with Customers*, and has retrospectively applied the five-step process to their contract revenue for fiscal 2020. There was no change in the revenue reported in fiscal 2020 based on the retrospective application.

NOTE 11 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.

NOTE 12 Change in Accounting Principles

As described in the "Reports Required by the State" section of Note 2, the School reports financial information to the State in accordance with accounting principles general accepted in

NOTE 12 Change in Accounting Principles (Continued)

the United States of America for governmental entities. During the year ended June 30, 2021, the School adopted new accounting guidance by implementing the provisions of GASB Statement No. 84, Fiduciary Activities, which establishes criteria for identifying and reporting fiduciary activities. The implementation of this statement has resulted in a change in the presentation of the financial statements for the following activities:

Governmental Accounting Standards:

- The student activity was previously reported as an agency fund and has been restated as a restricted special revenue fund of the School.

The beginning governmental activities net position and other governmental funds fund balance has been increased by \$41,683 as of June 30, 2020 to reflect this change.

Not-For-Profit Accounting Standards:

- The student activity was previously reported as a liability in the basic financial statements and has been restated as net assets with donor restrictions.

The beginning net assets with donor restrictions balance has been increased, and the due to student funds liability balance decreased, by \$41,683 as of June 30, 2020 to reflect this change.

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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, 2021

ASSETS		
Current assets:		
Cash	1,455,879	
Federal receivable	22,779	
State support receivable	47,662	
Prepaid expenses and other current assets	<u>22,546</u>	
Total current assets		<u>1,548,866</u>
Noncurrent assets:		
Land	14,227	
Buildings and land improvements	4,985,946	
Fixtures and equipment	148,322	
Less: accumulated depreciation	(1,792,702)	
Cash with donor restrictions	52,343	
Net OPEB asset - sick leave	<u>124,293</u>	
Total noncurrent assets		<u>3,532,429</u>
Total assets		<u>5,081,295</u>
DEFERRED OUTFLOWS OF RESOURCES		
Net OPEB - sick leave related items	65,001	
Pension related items	<u>423,583</u>	
Total deferred outflows of resources		<u>488,584</u>
LIABILITIES		
Current liabilities:		
Accounts payable and other current liabilities	327,578	
Current portion of long-term debt	<u>93,854</u>	
Total current liabilities		<u>421,432</u>
Noncurrent liabilities:		
Noncurrent portion of long-term debt	2,499,675	
Net pension liability	<u>1,038,202</u>	
Total noncurrent liabilities		<u>3,537,877</u>
Total liabilities		<u>3,959,309</u>
DEFERRED INFLOWS OF RESOURCES		
Net OPEB - sick leave related items	31,796	
Pension related items	<u>210,806</u>	
Total deferred inflows of resources		<u>242,602</u>
NET POSITION		
Net investment in capital assets	762,264	
Unrestricted	<u>605,704</u>	
Total net position		<u>\$ 1,367,968</u>
Adjustments to conform with GAAP:		
Unamortized debt issuance costs	18,333	
Pension and OPEB related items:		
Net OPEB asset - sick leave	(124,293)	
Deferred outflow of resources	(488,584)	
Deferred inflow of resources	242,602	
Net pension liability	<u>1,038,202</u>	
Total adjustments to conform with GAAP		<u>686,260</u>
Net Assets - end of year (GAAP)		<u>\$ 2,054,228</u>

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

SCHEDULE II - STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Capital Grants</u>	<u>Revenue and</u>
		<u>Services</u>	<u>Grants and</u>	<u>and</u>	<u>Changes in Net</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Position</u>
					<u>Governmental</u>
					<u>Activities</u>
FUNCTIONS/PROGRAMS					
Governmental activities:					
Instruction	1,910,910	-	434,016	-	(1,476,894)
Support Services:					
School/business administration	691,411	-	-	-	(691,411)
Maintenance/custodial	176,773	-	-	-	(176,773)
Transportation	154,170	-	-	-	(154,170)
Student activities	3,515	-	-	-	(3,515)
Debt services	104,838	-	-	-	(104,838)
Depreciation, unallocated	143,203	-	-	-	(143,203)
Total School District	\$ 3,184,820	\$ -	\$ 434,016	\$ -	(2,750,804)
General revenues					
Federal and State aid not restricted to specific purposes					
					2,595,696
Other					
					27,279
Interest and investment earnings					
					1,508
Total general revenues					
					2,624,483
Change in net position					
					(126,321)
Net position - beginning, as restated (Note 12)					
					1,494,289
Net position - ending					
					\$ 1,367,968

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

SCHEDULE III - BALANCE SHEET
June 30, 2021

	General	Special Revenue	Plant Facility	Totals
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
Assets:				
Cash and investments	1,464,248	43,974	-	1,508,222
Federal receivable	-	22,779	-	22,779
State support program receivable	47,662	-	-	47,662
Due from other funds	-	33,733	-	33,733
Prepaid expenses and other current assets	-	22,546	-	22,546
Total assets	1,511,910	123,032	-	1,634,942
Deferred outflows of resources	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 1,511,910	\$ 123,032	\$ -	\$ 1,634,942
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
Liabilities:				
Accounts payable	17,685	693	-	18,378
Accrued payroll and benefits	303,544	-	-	303,544
Accrued interest	5,656	-	-	5,656
Due to other funds	6,780	26,953	-	33,733
Total liabilities	333,665	27,646	-	361,311
Deferred inflows of resources:				
Deferred revenue	-	-	-	-
Fund balance:				
Nonspendable	-	22,546	-	22,546
Restricted	1,589	72,840	-	74,429
Unrestricted	1,176,656	-	-	1,176,656
Total fund balance	1,178,245	95,386	-	1,273,631
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 1,511,910	\$ 123,032	\$ -	\$ 1,634,942

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

**SCHEDULE IV - RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES**
June 30, 2021

Total fund balances - governmental funds	1,273,631
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	5,148,495
Accumulated depreciation	(1,792,702)
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	423,583
Deferred inflow of resources	(210,806)
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	65,001
Deferred inflow of resources	(31,796)
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.	124,293
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	(2,593,529)
Net pension liability	(1,038,202)
Total net position - governmental activities	<u>\$ 1,367,968</u>

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

SCHEDULE V - COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2021

	General Fund	Special Revenue Funds	Plant Facility	Total
REVENUES				
Local	22,981	5,806	-	28,787
State	2,507,265	88,431	-	2,595,696
Federal	-	434,016	-	434,016
Total revenues	<u>2,530,246</u>	<u>528,253</u>	<u>-</u>	<u>3,058,499</u>
EXPENDITURES				
Instruction	1,507,945	306,250	-	1,814,195
Support	780,298	210,807	-	991,105
Non-instruction	-	3,515	-	3,515
Capital asset program	43,125	5,390	-	48,515
Debt service	-	-	195,471	195,471
Total expenditures	<u>2,331,368</u>	<u>525,962</u>	<u>195,471</u>	<u>3,052,801</u>
Excess (deficiency) of revenues over (under) expenditures	198,878	2,291	(195,471)	5,698
Other financing sources (uses):				
Transfers in (out)	(195,471)	-	195,471	-
Change in fund balance	3,407	2,291	-	5,698
Fund balance - beginning of year, as restated (see Note 12)	<u>1,174,838</u>	<u>93,095</u>	<u>-</u>	<u>1,267,933</u>
Fund balance - end of year	<u>\$ 1,178,245</u>	<u>\$ 95,386</u>	<u>\$ -</u>	<u>\$ 1,273,631</u>
Adjustments to conform with GAAP:				
Unamortized debt issuance costs	-	-	18,333	18,333
Capitalize capital objects	153,358	40,637	4,954,500	5,148,495
Accumulated depreciation	(96,817)	(17,511)	(1,678,374)	(1,792,702)
Long-term debt	-	-	(2,593,529)	(2,593,529)
Net Assets - End of year (GAAP)	<u>\$ 1,234,786</u>	<u>\$ 118,512</u>	<u>\$ 700,930</u>	<u>\$ 2,054,228</u>

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

**SCHEDULE VI - RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021**

Net change in fund balances - total governmental funds		5,698
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are capitalized and allocated over their estimated useful lives as annual depreciation expense in the statement of activities:		
Capital outlays	48,515	
Depreciation expense	<u>(143,203)</u>	(94,688)
Net pension liability adjustments:		
Fiscal year 2020 employer PERSI contributions recognized as pension expense in the current year.	(187,200)	
Fiscal year 2021 employer PERSI contributions deferred to subsequent year	199,092	
Pension related amortization revenue (expense)	<u>(128,731)</u>	(116,839)
Net OPEB asset - sick leave adjustment:		
Fiscal year 2020 employer PERSI Sick Leave contributions recognized as OPEB expense in the current year	(9,051)	
OPEB related amortization revenue (expense)	<u>(2,074)</u>	(11,125)
Repayments of the principal of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term debt in the statement of net position:		
Debt consolidation principal payments		<u>90,633</u>
Net change in net position - governmental activities		<u>\$ (126,321)</u>

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

GENERAL FUND
SCHEDULE VII - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2021

	Actual	Budget	Variance Favorable (Unfavorable)
REVENUES			
Local:			
Interest	1,508	-	1,508
Contributions/donations	17,130	-	17,130
Other	4,343	-	4,343
Total local	<u>22,981</u>	<u>-</u>	<u>22,981</u>
State:			
Base support	1,981,815	1,938,424	43,391
Transportation	30,584	70,000	(39,416)
Benefit support	260,831	266,375	(5,544)
Lottery	23,171	19,305	3,866
Other state support	210,864	176,220	34,644
Total state	<u>2,507,265</u>	<u>2,470,324</u>	<u>36,941</u>
Total revenues	<u>2,530,246</u>	<u>2,470,324</u>	<u>59,922</u>
EXPENDITURES			
Instruction:			
Salaries	1,080,602	1,036,401	(44,201)
Benefits	412,399	375,105	(37,294)
Purchased services	9,238	27,000	17,762
Supplies-materials	5,706	-	(5,706)
Total instruction	<u>1,507,945</u>	<u>1,438,506</u>	<u>(69,439)</u>
Support:			
Salaries	375,474	368,932	(6,542)
Benefits	146,517	146,974	457
Purchased services	237,252	259,790	22,538
Supplies-materials	21,055	60,746	39,691
Total support	<u>780,298</u>	<u>836,442</u>	<u>56,144</u>
Capital objects	<u>43,125</u>	<u>-</u>	<u>(43,125)</u>
Total expenditures	<u>2,331,368</u>	<u>2,274,948</u>	<u>(56,420)</u>
Excess (deficiency) of revenues over (under) expenditures	198,878	195,376	3,502
Other financing sources (uses)			
Transfer out	<u>(195,471)</u>	<u>-</u>	<u>(195,471)</u>
Change in fund balance	3,407	<u>\$ 195,376</u>	<u>\$ (191,969)</u>
Fund balance - beginning of year	<u>1,174,838</u>		
Fund balance - end of year (budget basis)	1,178,245		
Adjustments to conform with GAAP:			
Capitalized capital objects	153,358		
Accumulated depreciation	<u>(96,817)</u>		
Net Assets - end of year (GAAP)	<u>\$ 1,234,786</u>		

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

GENERAL FUND
SCHEDULE VIII - STATEMENT OF EXPENDITURES BY FUNCTION - BUDGET AND ACTUAL
For the Year Ended June 30, 2021

	Actual	Budget	Variance Favorable (Unfavorable)
INSTRUCTION			
Secondary:			
Salaries	969,396	935,401	(33,995)
Benefits	373,185	339,045	(34,140)
Purchased services	2,600	27,000	24,400
Supplies-materials	5,568	-	(5,568)
Total secondary	<u>1,350,749</u>	<u>1,301,446</u>	<u>(49,303)</u>
Special education:			
Salaries	111,206	101,000	(10,206)
Benefits	39,214	36,060	(3,154)
Purchased services	6,638	-	(6,638)
Supplies-materials	138	-	(138)
Total special education	<u>157,196</u>	<u>137,060</u>	<u>(20,136)</u>
TOTAL INSTRUCTION			
Salaries	1,080,602	1,036,401	(44,201)
Benefits	412,399	375,105	(37,294)
Purchased services	9,238	27,000	17,762
Supplies-materials	5,706	-	(5,706)
Total instruction	<u>\$ 1,507,945</u>	<u>\$ 1,438,506</u>	<u>\$ (69,439)</u>
SUPPORT			
School administration:			
Salaries	300,638	296,018	(4,620)
Benefits	124,009	124,554	545
Purchased Services	37,125	33,100	(4,025)
Supplies-materials	6,414	21,746	15,332
Total school administration	<u>468,186</u>	<u>475,418</u>	<u>7,232</u>
Building-care (custodial):			
Salaries	42,217	64,914	22,697
Benefits	16,118	20,853	4,735
Purchased services	39,189	48,190	9,001
Supplies-materials	1,581	3,000	1,419
Total building-care (custodial)	<u>99,105</u>	<u>136,957</u>	<u>37,852</u>
Maintenance – buildings & equipment (student-occupied):			
Salaries	24,619	-	(24,619)
Benefits	4,730	-	(4,730)
Purchased services	1,590	4,500	2,910
Supplies-materials	12,569	36,000	23,431
Total maintenance – buildings & equipment (student-occupied)	<u>43,508</u>	<u>40,500</u>	<u>(3,008)</u>
Maintenance - grounds:			
Salaries	8,000	8,000	-
Benefits	1,660	1,567	(93)
Purchased services	5,178	9,000	3,822
Supplies-materials	491	-	(491)
Total maintenance - grounds	<u>15,329</u>	<u>18,567</u>	<u>3,238</u>
Pupil-to-school transportation:			
Purchased services	154,170	165,000	10,830
TOTAL SUPPORT			
Salaries	375,474	368,932	(6,542)
Benefits	146,517	146,974	457
Purchased services	237,252	259,790	22,538
Supplies-materials	21,055	60,746	39,691
Total support	<u>\$ 780,298</u>	<u>\$ 836,442</u>	<u>\$ 56,144</u>

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

SPECIAL REVENUE FUNDS
SCHEDULE IX - COMBINING BALANCE SHEET
June 30, 2021

	Khan Grant	SDE Grant	Student Activities	Driver's Education	Professional Technical State	State Technology	Substance Abuse	Title I-A, ESSA Improving Basic Programs	ESSER I (CARES) Coronavirus Aid, Relief and Economic Security Act	ESSER II (CRRSA) Coronavirus Response and Relief Supplemental Appropriations Act
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES										
Assets:										
Cash			43,974							
Due from other funds	2	26,159			530		6,517			
Other receivables:										
Federal								8,835		
Prepaid expense						22,179				13,944
Total assets	2	26,159	43,974		530	22,179	6,517	8,835		13,944
Deferred outflows of resources										
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	2	26,159	43,974		530	22,179	6,517	8,835		13,944
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE										
Liabilities:										
Accounts payable										
Due to other funds					530					
Total liabilities					530					
Deferred inflows of resources										
Fund balance:										
Nonspendable										
Restricted	2	26,159	43,974			22,179				
Total fund balance	2	26,159	43,974			18,209	6,517			
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	2	26,159	43,974		530	22,179	6,517	8,835		13,944

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

SPECIAL REVENUE FUNDS
SCHEDULE IX - COMBINING BALANCE SHEET (CONTINUED)
June 30, 2021

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 II-A, ESEA Supporting Effective Instruction	Title IX-A Education for Homeless Children and Youth	CARES - Distance / Blended	CARES - Special Distribution	CARES - LMS	CARES - SEL	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES									
Assets:									
Cash	-	-	-	-	-	-	-	-	43,974
Due from other funds	525	-	-	-	-	-	-	-	33,733
Other receivables:									
Federal	-	-	-	-	-	-	-	-	22,779
Prepaid expense	169	198	-	-	-	-	-	-	22,546
Total assets	525	169	198	-	-	-	-	-	123,032
Deferred outflows of resources	-	-	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 525	\$ 169	\$ 198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,032
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE									
Liabilities:									
Accounts payable	-	-	-	-	-	-	-	-	693
Due to other funds	169	198	-	-	-	-	-	-	26,953
Total liabilities	169	198	-	-	-	-	-	-	27,646
Deferred inflows of resources	-	-	-	-	-	-	-	-	-
Fund balance:									
Nonspendable	169	198	-	-	-	-	-	-	22,546
Restricted	525	(169)	-	-	-	-	-	-	72,840
Total fund balance	525	(169)	-	-	-	-	-	-	95,386
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 525	\$ 169	\$ 198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,032

FORREST M. BIRD CHARTER SCHOOLS, INC.

Sandpoint, Idaho

SPECIAL REVENUE FUNDS
 SCHEDULE X - COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 For the Year Ended June 30, 2021

	Khan Grant	SDE Grant	Student Activities	Drivers' Education	Professional Technical State	State Technology	Substance Abuse	Title I-A, ESSA Improving Basic Programs	ESSER I (CARES) Coronavirus Aid, Relief and Economic Security Act	ESSER II (CRESSA) Coronavirus Response and Relief Supplemental Appropriations Act
REVENUES										
Local	-	-	5,806	-	-	-	-	-	-	-
State	-	-	-	15,763	5,630	61,325	5,713	76,914	-	-
Federal	-	-	-	-	-	-	-	-	-	-
Total revenues	-	-	5,806	15,763	5,630	61,325	5,713	76,914	27,729	13,944
EXPENDITURES										
Instruction:										
Salaries	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-
Purchased services	-	-	-	15,763	-	-	-	47,250	3,578	8,445
Purchases-materials	-	-	-	-	-	-	-	15,872	274	1,481
Supplies-materials	-	-	-	-	5,540	-	-	79	1,470	-
Total Instruction	-	-	-	15,763	5,540	-	-	63,882	6,446	-
Support:										
Salaries	-	-	-	-	-	-	80	69,563	11,768	9,926
Benefits	-	-	-	-	-	18,636	-	7,000	3,624	2,604
Purchased services	-	-	-	-	-	-	-	-	1,991	1,191
Supplies-materials	-	-	-	-	90	38,295	40	-	2,505	-
Total support	-	-	-	-	90	4,394	203	351	7,841	213
Non-instruction										
Purchased services	-	-	2,946	-	-	-	-	-	-	-
Supplies-materials	-	-	569	-	-	-	-	-	-	-
Total non-instruction	-	-	3,515	-	-	-	-	-	-	-
Capital objects										
Total expenditures	-	-	3,515	15,763	5,630	61,325	5,713	76,914	27,729	13,944
Change in fund balance	-	-	2,291	-	-	-	-	-	-	-
Fund balance - beginning of year, as restated (see Note 12)	2	26,159	41,683	-	-	18,209	6,517	-	-	-
Fund balance - end of year	2	26,159	43,974	-	-	18,209	6,517	-	-	-
Adjustments to conform with GAAP:										
Capitalized capital objects	-	-	14,147	-	-	16,609	7,881	-	-	-
Depreciation expense	-	-	(9,654)	-	-	(6,646)	(1,211)	-	-	-
Net Assets - end of year (GAAP)	2	30,652	43,974	-	-	30,172	13,187	-	-	-

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

SPECIAL REVENUE FUNDS
SCHEDULE X - COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)
For the Year Ended June 30, 2021

	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 II-A, ESEA Supporting Effective Instruction	Title IX-A Education for Homeless Children and Youth	CARES - Distance / Blended	CARES - Special Distribution	CARES - LMS	CARES - SEL	Total
REVENUES										
Local	-	-	-	-	-	-	-	-	-	5,806
State	-	-	-	-	-	-	-	-	-	88,431
Federal	54,749	11,282	24,262	13,940	2,500	103,005	99,384	3,653	2,654	434,016
Total revenues	54,749	11,282	24,262	13,940	2,500	103,005	99,384	3,653	2,654	578,253
EXPENDITURES										
Instruction:										
Salaries	19,268	11,057	10,000	9,150	2,500	-	73,409	-	2,654	187,311
Benefits	13,425	-	-	1,793	-	-	16,951	-	-	49,796
Purchased services	20,699	-	-	2,997	-	780	450	-	-	42,238
Supplies-materials	205	-	6,411	-	-	949	412	500	-	26,905
Total instruction	53,597	11,057	16,411	13,940	2,500	1,729	91,222	500	2,654	306,750
Support:										
Salaries	-	-	-	-	-	-	2,352	-	-	34,216
Benefits	-	-	-	-	-	-	1,290	-	-	4,472
Purchased services	938	-	-	-	-	5,562	675	-	-	48,105
Supplies-materials	214	225	7,851	-	-	95,714	3,845	3,153	-	324,034
Total support	1,152	225	7,851	-	-	101,276	8,162	3,153	-	210,807
Non-instruction										
Purchased services	-	-	-	-	-	-	-	-	-	2,946
Supplies-materials	-	-	-	-	-	-	-	-	-	569
Total non-instruction	-	-	-	-	-	-	-	-	-	3,515
Capital objects										
Total expenditures	54,749	11,282	24,262	13,940	2,500	103,005	99,384	3,653	2,654	525,962
Change in fund balance	-	-	-	-	-	-	-	-	-	2,291
Fund balance-beginning of year, as restated (see Note 12)	525	-	-	-	-	-	-	-	-	93,095
Fund balance-end of year	525	-	-	-	-	-	-	-	-	95,386
Adjustments to conform with GAAP:										
Capitalized capital objects	-	-	-	-	-	-	-	-	-	40,637
Depreciation expense	-	-	-	-	-	-	-	-	-	(17,511)
Net Assets - end of year (GAAP)	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,512

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

PLANT FACILITY FUND
SCHEDULE XI - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2021

REVENUES		-
EXPENDITURES		
Debt service:		
Debt service principal	90,633	
Debt service interest	104,838	
	<u>195,471</u>	
Total expenditures		<u>195,471</u>
Excess (deficiency) of revenues over(under) expenditures		(195,471)
Other financing sources		
Transfer in	195,471	
	<u>195,471</u>	
Total other financing sources		<u>195,471</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		18,333
Capitalized capital objects		4,954,500
Accumulated depreciation		(1,678,374)
Long-term debt		<u>(2,593,529)</u>
Net assets - end of year (GAAP)		<u><u>\$ 700,930</u></u>

**FORREST M. BIRD CHARTER SCHOOL
CONTINUOUS IMPROVEMENT PLAN (2021-2022)**

FORREST M. BIRD CHARTER SCHOOL CONTINUOUS IMPROVEMENT PLAN (2021-2022)

LEA	#	Name:
Superintendent/ Charter Administrator	Name: Mary J. Jensen	Phone: 208-265-9737
	E-mail: maryjensen@forrestbirdcharterschool.org	
CIP Contact	Name: Mary J. Jensen	Phone: 208-265-9737
	E-mail: maryjensen@forrestbirdcharterschool.org	

Narrative: Mission and Vision

Mission: We create innovative learning opportunities by fostering community, individuality, and imagination.

Vision:

- ♦ Limit our community to approximately 50 students at each of the middle and high school grade levels, 6-12 (prospective enrollment of 350 students, not to exceed 400 total). (Actual grade level enrollments may vary) Provide each student with at least one positive adult adviser/advocate to support student success.
- ♦ Provide students access to innovative pathways, maximizing their post-secondary academic and career opportunities.
- ♦ Facilitate a positive and safe community culture by fostering accountability through high behavioral standards and academic success through integration and project-based learning.
- ♦ Focus on student-family-teacher relationships.
- ♦ Embrace the needs of the student body as the primary focus of our school; therefore, encouraging individuality.
- ♦ Work in collaborative relationships within and outside of the school to promote leadership and mentoring partnerships, and service the greater community.
- ♦ Actively encourage creativity and fun within our school.

Narrative: Community Involvement in Plan Development

Community Involvement in the development of the Combined District Plan (or CIP and Literacy Plan)

Forrest M. Bird Charter School (FBCS) is committed to having community, family, and staff involvement in the development of the plan. In order to have community, family and staff involvement, FBCS had developed a Planning Committee, which addresses the needs of the school while offering solutions to issues presented. The Planning Committee makes recommendations to the Board of Trustees.

Parent Notification of College and Career Advising and Mentoring Services

FBCS has an Academic Advisor to aide in College and Career Advising and Mentoring. The Academic Advisor provides information on the district website and school Canvas page, emails and

FORREST M. BIRD CHARTER SCHOOL CONTINUOUS IMPROVEMENT PLAN (2021-2022)

mails families information, provides information during Back to School and Orientation nights, Parent Class Meetings, Family Summit, Parent/ Teacher Conference, and more.

In addition to the Academic Advisor providing families and students with information, our advocacy and advisory coaches provide information to students and families. Advocacy and advisory classes meet each morning during the school year.

Parental Involvement in Students' Individual Reading Plans

FBCS is a 6-12 grade level Charter School, so Individual Reading Plans are not required

Continuous Improvement Plan Metrics

Performance Metrics Instructions:

Provide your report card link, Progress Report, and set Benchmarks (performance targets) using the **2021-22 Continuous Improvement Plan Metrics – Template Part 2**. The template includes two (2) tabs: Instructions and Examples and Metrics. Please review the Instructions and Examples tab before entering your data into the Metrics tab.

LINK to LEA / District Report Card with Demographics and Previous Data (required):	https://idahoschools.org/schools/1365		
Section I: Student Achievement & Growth Metrics - Current & Previous Year Performance Targets (blue shaded metrics are required)			
Goal	Performance Metric	2020-21 Performance Targets (Previously chosen by LEA)	2021-22 Performance Targets (LEA Chosen)
All students will be college and career ready	4-year cohort graduation rate	2020 cohort 87.3%	2021 cohort 87.0%
	5-year cohort graduation rate (optional metric)	2019 cohort Not required	2020 cohort 85.0%
	% of students who meet the college ready benchmark on the college entrance exam (optional metric)	20.0%	20.0%
All students will be prepared to transition from middle school /	% students who score proficient on the grade 8 Math ISAT	33.0%	31.0%
	% students who make adequate growth on the grade 8 Math ISAT	N/A	75.0%

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junior high to high school	% students who score proficient on the grade 8 ELA ISAT	55.0%	55.0%
	% students who make adequate growth on the grade 8 ELA ISAT	N/A	75.0%
All students will be prepared to transition from grade 6 to grade 7	% students who score proficient on the grade 6 Math ISAT	45.0%	30.0%
	% students who make adequate growth on the grade 6 Math ISAT	N/A	75.0%
	% students who score proficient on the grade 6 ELA ISAT	57.0%	60.0%
	% students who make adequate growth on the grade 6 ELA ISAT	N/A	75.0%
Section II: Literacy Proficiency & Growth Metrics - Current & Previous Year Targets (Section II data is required)			
Goal	Performance Metric	2020-21 Performance Targets (Previously chosen by LEA)	2021-22 Performance Targets (LEA Chosen)
All students will demonstrate the reading readiness needed to transition to the next grade	% students who score proficient on the Kindergarten Spring IRI	N/A	N/A
	% students who score proficient on the Grade 1 Spring IRI	N/A	N/A
	% students who score proficient on the Grade 2 Spring IRI	N/A	N/A
	% students who score proficient on the Grade 3 Spring IRI	N/A	N/A
	% students who score proficient on the Grade 4 ELA ISAT	N/A	N/A
	% students who make adequate growth on the Grade 4 ELA ISAT	N/A	N/A
Section III: How LEA Measures Progress Towards Literacy Goals and Targets (required)			
<p>Instructions: To indicate how your LEA intends to measure your progress towards your literacy goals and targets, <u>you may choose to complete either Section III.A or Section III.B</u>. Section III.A allows you to identify at least one LEA Chosen Performance Metric (note that it must be distinctly different than the metrics listed in Sections I and II), which may be consistent with previously chosen LEA chosen metrics. Section III.B allows you to address your plan to measure progress through a short narrative.</p>			
Section III.A: Measuring Literacy Progress - LEA Chosen Performance Metrics (at least 1)			

FORREST M. BIRD CHARTER SCHOOL CONTINUOUS IMPROVEMENT PLAN (2021-2022)

Performance Metric	2020-21 Performance Targets (previously chosen by LEA)	SY 2020-21 Results (if available)	2021-22 Performance Targets (LEA Chosen)
FBCS is a 6-12 school; thus, this matrix is not available for the school.			

Section III.B: Narrative on Measuring Literacy Progress

Instructions: If you are choosing to use section III.B to address the Section III requirement, please use the box below to provide a brief narrative describing how your LEA is measuring your progress towards your LEA's literacy goals and targets. Please note that your description must include measurements that are distinctly *different* than those required in Sections I and II, above.

FBCS grade levels are 6-12; thus, this is not available for the school.

Section IV: College and Career Advising and Mentoring Performance Metrics (Section IV data is required)

Goal	Performance Metric	2020-21 Performance Targets (previously chosen by LEA)		SY 2020-21 Results		2021-22 Performance Targets (LEA Chosen)
All students will be college and career ready	# of HS students who graduate with an associate's degree or a CTE certificate			5		
	% of students with learning plans created and reviewed in 8th grade	8th grade	100.0%	8th grade	100.0%	100.0%

FORREST M. BIRD CHARTER SCHOOL CONTINUOUS IMPROVEMENT PLAN (2021-2022)

% of students whose learning plans are reviewed annually by grade level	9th grade	100.0%	9th grade	100.0%	100.0%
	10th grade	100.0%	10th grade	100.0%	100.0%
	11th grade	100.0%	11th grade	100.0%	100.0%
	12th grade	100.0%	12th grade	100.0%	100.0%
# students who Go On to a form of postsecondary education within 1 year of HS graduation	# Enrolled	# 2019 cohort	# Enrolled	# 2020 cohort	Not Required
	20	41	17	38	
% students who Go On to a form of postsecondary education within 1 year of HS graduation	48.8%		44.7%		
# students who Go On to a form of postsecondary education within 2 years of HS graduation	# Enrolled	# 2018 cohort	# Enrolled	# 2019 cohort	Not Required
	20	41	12	39	
% students who Go On to a form of postsecondary education within 2 years of HS graduation	48.8%		30.8%		

Section V: How LEA Measures Progress Towards College & Career Advising & Mentoring Goals (required)

Instructions: To indicate how your LEA intends to measure your progress towards your college and career advising and mentoring goals and targets, you may choose to complete either Section V.A or Section V.B. Section V.A allows you to identify at least one LEA Chosen Performance Metric (note that it must be distinctly different than the metrics listed in Sections I and IV), which may be consistent with previously chosen LEA chosen metrics. Section V.B allows you to address your plan to measure progress through a short narrative.

Section V.A: College and Career Advising - LEA Chosen Performance Metrics (at least 1)

Performance Metric	2020-21 Performance Targets (previously chosen by LEA)	SY 2020-21 Results (if available)	2021-22 Performance Targets (LEA Chosen)

FORREST M. BIRD CHARTER SCHOOL CONTINUOUS IMPROVEMENT PLAN (2021-2022)

% of high school seniors that have had one-to-one meetings with an advisor	100.0%	95.0%	100.0%
% of high school students who complete resumes	80.0%	80.0%	90.0%
% of advanced opporutnites advising plans completed	100.0%	95.0%	100.0%

Section V.B: Narrative on Measuring College and Career Advising and Mentoring Progress

Instructions: If you are choosing to use section V.B to address the Section V requirement, please use the box below to provide a brief narrative describing how your LEA is measuring your progress towards your LEA's college and career advising and mentoring goals and targets. Please note that your description must include measurements that are distinctly *different* than those required in Sections I and IV, above.

Section VI: Report of Progress Narrative (required)

Instructions: In the provided box, please address the progress your LEA made towards your 2020-2021 Performance Targets (as chosen for your 2020-2021 plan(s) and included in the sections above). We recommend your reflection include a) your successes in meeting performance targets; b) your areas of challenge (including those where previously set performance targets were not met); and c) any plans you have to build on your success and/or address challenges. You may expand the size of the box, if needed.

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During the 2019-20 school year, we fell short of all of our targets by 3% or more. This school year, FBCS began in a hybrid set up, went to online from November to December, went back to hybrid from Jan. through April, then finished the year in full-time in the building status due to COVID. Approximately 40 students elected to be online for the school year, and many students went to online instruction for at least two additional weeks due to testing positive for COVID or to quarantines. Face to face instruction is the best way for our students to learn, so having the verity of schedules decreased the overall testing performance of our students. Another possible reason for the not reaching our targeted goals this year was we had to deviate from our Problem Based Learning (PBL) philosophy due to being online. One of the reasons many of our students choose this school is the PBL philosophy. This trend can also be seen state-wide. Our graduation rate also did not meet the target. With students either being out of school or families electing students not be in the school buildings, several of our seniors decided to not graduate and begin working full-time. For this year, we are hoping to be in school more, which will help greatly for each student's education. We are also providing additional focus on student mental health with providing positive student interactions and activities. Each department of the school is dedicated to providing the best educational experience this year with the following goals: 1) Creating healthy civil discourse among students; 2) determining the each student's "starting point" in Math and English in order to work individually with students on where they are and move them forward from that point. 3) Increase reading speed and comprehension. We are also planning to return to our Project Based Learning philosophy this year as we plan to be full-time face-to-face instruction.

Section VIII: Staff Performance - Previous Year Results & Current Year Performance Targets (Section VIII is required; metrics should be aggregated by grade and subject, as appropriate)

Grade(s)	Subject	Performance Metric	Assessment Tool	2020-21 Results	2021-22 Performance Targets (LEA Chosen)
9-12	All subjects	90% of the students showed measurable student growth	Pre-Post Tests	90.0%	90.0%
6-8	All subjects	75% of the students showed measurable student growth	Pre-Post Tests	75.0%	80.0%
6-13	All subjects	83% of the students showed measurable student growth	Teacher Constructed Assessments	83.0%	87.0%

**CONTRACT FOR
STUDENT TRANSPORTATION SERVICES**

This Contract is made and entered into between Harlow's School Bus Service, Inc. of Montana, a North Dakota corporation with offices at 3077 US Highway 2, Libby MT, 59923, 406.293.8845 (hereinafter referred to as "Harlow's" or "Contractor") and Sandpoint Charter School, DBA Forrest M. Bird Charter School, 614 S. Madison Avenue, Sandpoint ID 83864, 208.255.7771 (hereinafter referred to as "FMBCS").

1. Contract Term

This Contract shall commence on the date that this Contract is fully executed under authorization granted by the FMBCS Board and be effective September 3rd, 2021 until June 30, 2026 (the "Contract Term"), with an option of up to an additional five (5) year contract. This contract includes the following academic years: 2021-2022, 2022-2023, 2023-2024, 2024-2025, 2025-2026 as provided herein.

2. Termination

Contractor may terminate this contract by written notice of termination in the event FMBCS fails to perform any obligation of FMBCS under this contract. Contractor will continue to provide transportation services no more than ninety (90) days from the date of the written notice of termination to FMBCS. FMBCS agrees to pay Contractor for transportation services under the payment schedule of this contract through the last day transportation services are provided by Contractor.

FMBCS may terminate this contract with ninety (90) days written notice of termination if any issue is brought to the Contractor and resolution of that issue cannot be agreed upon between FMBCS and Contractor in a timely manner or if FMBCS needs to discontinue service.

3. Insurance

Contractor will be required to furnish, prior to the signing of the contract, one million dollars (\$1,000,000) single limit for bodily injury and property damage liability as well an additional nine million dollars (\$9,000,000) umbrella policy (or as mutually agreed upon) and such other insurance as required by the state of Idaho, if any. The policy shall name FMBCS as an additional insured and provide that such coverage may not be cancelled or materially changed without thirty (30) days prior written notice to FMBCS.

Any accident involving student transportation shall be reported to the school transportation representative as soon as possible and no later than one business (1) day of the accident. Complete Idaho State reporting forms as well Contractors documents will be submitted no later than three (3) business days after the date of the accident.

4. Assignability

Contractor shall not assign or transfer all or any part of its interest in the contract without the written approval of FMBCS.

5. Force Majeure

In the event that Contractor shall fail at any time to provide transportation herein agreed to be provided solely and by reason of extreme weather conditions or impassable road conditions, act of God, fire, riots, war, picketing civil commotions or unavailability of fuel, such failure on the part of the Contractor shall not be deemed a breach of the Contract. The determination as to whether road conditions are such as to make it unsafe to transport pupils shall be made by FMBCS.

6. General Management

At the present time, FMBCS has three (3) General Transportation routes, operating one hundred and thirty-four (134) days per year or per approved FMBCS calendar. The Contractor shall provide for all vehicle(s), driver(s), as well as the maintenance and management of the same, to operate school buses for FMBCS for the 2021-2026 school years. Contractor's designated supervisor shall be readily available for contact by FMBCS representatives to address issues or concerns that arise during the school year. Contractor will be the primary supplier of bus transportation for FMBCS during the term of this contract. FMBCS guarantees the Contractor the right of first refusal of any additional transportation services during the term of this Contract.

The Contractor, with FMBCS's approval or another mutually agreed upon arrangement may hire a bus attendant to assist a regular route driver with student control on a school bus if necessary.

Rider discipline exercised by the Contractor will be guided by the FMBCS transportation conduct policy.

7. Routes

All students whose parents voluntarily enroll in the FMBCS transportation program and who are eligible for school bus transportation for FMBCS will receive bus transportation services. Due to safety concerns, any non-eligible rider will be reported to the school. Contractor shall be responsible for the care and supervision of students during their period of transportation. The transportation of students shall be deemed to have begun when the student boards the school bus and shall be deemed to have ended when a student has exited the bus.

Prior to the start of the school year, the Contractor, working in cooperation with FMBCS's representative, shall establish routes, pickup points, and identify the students to be transported. Time schedules and routes will be arranged and adjusted as necessary by the Contractor after discussion with the designated representative of FMBCS. Pickup times will be established to allow delivery to each school no later than fifteen (15) minutes prior to its established starting time. An FMBCS's representative will designate bus loading and unloading zones at school. Reasonable and infrequent late arrivals or departures resulting from unexpected traffic delays and mechanical failure will not be considered a breach of contract.

Contractor will maintain contact with the drivers with a two-way radio system or another form of communication.

Contractor will maintain an accurate record of miles per bus per route, per day, for General School Transportation, as well as for Long Field Trips, for calculating any changes in fuel escalation payments to Contractor. The contractor will attempt to maintain accurate record of students at each scheduled pick-up and drop-off, per bus route, per day, for General School Transportation.

* Currently this does not include special education students.

8. Vehicle and Maintenance Requirements

Contractor will provide and maintain at Contractor's expense all buses to be used by Contractor to perform this contract. Contractor will maintain the insurances on its buses pursuant to Section 3, above. All school buses shall be DOT certified, comply with Idaho's specifications and registrations. All route buses will be equipped with a two-way radio system (or another form of communication) and a digital camera system (initial two camera lens provided by Contractor).

Fuel for buses used to perform this contract will be paid for by Contractor and reimbursed to Contractor pursuant to the Fuel Escalation Clause, Section 12, and the Fees and Expenses, Section 11.

The contractor agrees to maintain all records or other documents relevant to this contract for three (3) years after final payment and any person duly authorized by the board shall have full access to and right to examine any of said materials.

9. Driver Requirements

Qualifications: Only drivers who hold the appropriate license and endorsements as well sustain a US DOT Medical Examiners Certificate will operate the Contractor’s vehicles. All drivers must pass a national criminal background check (HireRite) which includes fingerprinting as well as annual motor vehicle record (MVR) check.

Contractor will conduct driver training which shall not be less than twelve (12) hours per year (or as required).

10. Activities and Field Trips

Contractor is the primary transportation solution and agrees to provide transportation for student activities on an as needed basis. Payment will be based on a per mile payment for longer trips (more than 60 miles round trip) and a straight hourly rate for short trips (less than 60 miles round trip) “Down time” shall begin at arrival of the destination and end at departure. straight hourly rate with a three (3) hour minimum. Hourly rates will be invoiced in quarter hour increments (¼ or .25).

In the event of an overnight trip, FMBCS will pay Contractors lodging directly and driver meals will be reimbursed as a pass-through cost. FMBCS transportation personnel will work with Contractor’s management for timely advance scheduling of drivers and buses for all trips. It is recommended that all activities and field trips be scheduled fourteen (14) days in advance of scheduled use.

11. Fees And Expenses

Invoice And Payment Terms: Contractor will invoice FMBCS on a Semi-Monthly basis for services provided under this Contract. All invoices should be sent to FMBCS by email or as set forth in the Notices provision, Section 24. Payment from FMBCS is due and payable within fifteen (15) days of receipt of invoice. ACH payment available.

Fees: The fees for Contractor’s services under this Contract (the “Fees”) will be pursuant to the following payment schedule, subject to the Fuel Escalation Clause, Cost Of Living Escalator and Government/ School Mandates provisions, Sections 12, 14 and 15 respectively:

General School Transportation –

Cost Per School Bus, Per Day (5 hours):	:	\$430.00
Overage Cost, Per Hour:		\$86.00

School Field Trips and Activity Transportation -

In-Town Cost Per School Bus, Two (2) Hour Minimum:	\$172.00
Overage Cost, Per Hour:	\$86.00
Out-of-Town, 60 Miles RT Minimum:	\$2.65 per mile
Driver Down-Time	\$21.25

PPE / Sanitizing Expense

Pass Through

- o The items may include but not limited to: gloves, mask, disinfectant and hand sanitizer for the bus, etc. We would want a mutually agreed upon / approved plan.

- **School Closures**

- a) "Closure" shall mean when more than fifty percent (50%) of all students enrolled at an educational facility served by Contractor are not physically attending class at the educational facility due to causes beyond the control and without the fault or negligence of the Contractor. Examples of such causes include: acts of God or the public enemy, acts of the federal, state or local government in its sovereign capacity, fires, floods, epidemics, quarantine restrictions, strikes, freight embargoes, unusually severe weather or mechanical failure of heating, cooling or other environmental systems. Closure includes a "soft closure," which shall mean when students are not physically attending school or class, but instead are attending school remotely, using internet access, video links, or printed materials.
- b) On or before the 5th day of each month after which a Closure on an Instructional Day occurs, the Contractor shall submit to the District an invoice, which shall identify the request for payment under this Alternative Payment Schedule and include the date(s) of the Closure. On or before the 20th day of the month in which the invoice is submitted, the District shall pay the Contractor as follows:
 - i. If a Closure on five (5) or fewer Consecutive Instructional Days occurs, the School shall pay the Contractor one hundred percent (100%) of the Daily Rate per route per Instructional Day the Contractor does not provide transportation due to a Closure.
 - ii. If a Closure on more than five (5) Consecutive Instructional Days and fewer than twenty (20) consecutive Instructional Days occurs, the District shall pay the Contractor seventy- five percent (75 %) of the Daily Rate per route per Instructional Day the Contractor does not provide transportation due to a Closure.
 - iii. If a Closure on twenty (20) or more Consecutive Instructional Days occurs, the District shall pay the Contractor Sixty- five percent (65 %) of the Daily Rate per route per Instructional Day the Contractor does not provide transportation due to a Closure.
- c) For the purposes of this Alternative Payment Schedule, the calculation of Consecutive Instructional Days shall begin anew or reset upon the occurrence of a day when fifty percent (50%) of all students enrolled at an educational facility served by the Contractor are physically attending class at the educational facility.

12. Fuel Escalation Clause

Contractor and FMBCS acknowledge that the price and fluctuations in price of fuel have a direct impact on the cost of transportation and on the total compensation to be paid to Contractor under this Contract. For all fuel (gas, propane or diesel) purchased by Contractor for this Contract, the price paid per mile shall be adjusted effective the first day of the month following a change in the actual cost of fuel purchased by Contractor.

For transportation, the price per mile per bus per route shall be calculated and provided to FMBCS. Thereafter, an adjustment of one cent per mile shall be made for each five cent per gallon increase or decrease in the cost of fuel (gas, propane or diesel floor of \$2.75 per gallon). The Contractor shall submit to FMBCS each month the amount of miles driven in the preceding month with a calculation of increased cost of fuel incurred if any during the preceding month for each bus for each route. The base price for purposes of this calculation shall be established at \$2.75 per gallon for fuel, the maximum decrease in fuel escalation cost will not exceed the established rate per gallon (no credit

will be awarded). Receipts indicating the most recent cost paid by Contractor for fuel purchases shall be submitted monthly to substantiate the adjustment.

13. Option to Renew

FMBCS and Contractor agree to meet by June 30, 2026, to renegotiate any extended years to this Contract. This Contract may be renewed for an additional term of up to five (5) years, or as mutually agreed.

14. Cost of Living Escalator

Upon contract renewal, effective July 1, 2022, and for subsequent years of this contract, general transportation, field trip and activities and down-time shall increase by the greater of 3.5% or annual Consumer Price Index (CPI) Urban, All Items determined in April of each year. <https://www.bls.gov/cpi/>. Contractor will provide FMBCS a formal letter annually.

15. Complying with Government and/or School Mandates

If during the term of the contract there are any federal, state or local mandates: (a) requiring modification of Contractor's equipment or vehicles used to perform the contract, or, (b) which result in an increase in the business/operational cost of the Contractor during any one school contract year, then FMBCS and the Contractor will negotiate to determine which party will bear the cost of complying with such mandate(s), including the cost of implementing any mandate(s), and the Contractor's rate of payment(s) for services to FMBCS during the remainder of the contract term. If FMBCS and Contractor are unable to agree on a price adjustment to the contract due to such mandate(s), then either FMBCS or Contractor may terminate this contract with ninety (90) days written notice to the other. In the event no agreement can be reached, FMBCS and Contractor agree to cooperate to transition transportation services back to FMBCS, FMBCS agrees to pay Contractor at the rates otherwise set forth herein until the transition is complete, and neither FMBCS or Contractor will make a claim against the either for not completing the term of this contract.

The contract amounts may be adjusted by negotiation between Contractor and the School Board if mandatory employee health insurance is required by the federal government.

After the signing of this agreement, in the event of new laws, rules and regulations as required by State or Federal jurisdictions or in the event of exorbitant operational increases that would place new demands on the Contractor and would substantially increase the cost of this agreement, the Contractor has the right to renegotiate this agreement. The scope of renegotiations would be limited to the reasons specified in this paragraph.

16. Indemnification

Contractor agrees to indemnify and hold FMBCS, its governing board, officers, employees harmless and promises to defend same from all claims or damage, penalties of any kind related to the operation and maintenance of the buses or any obligations under this contract.

FMBCS agrees to indemnify, defend and hold harmless Contractor, and all of its affiliated and related entities and governing board, officers, directors, employees, successors and assigns, attorneys, insurers, and representatives, individually and in their official capacity, from any and all claims, actions, damages and liability, including the cost of investigation, litigation expenses, appeal costs and attorney's fees, to the extent resulting from any claims or suits which result from any negligent or intentional action or omission of FMBCS and/or FMBCS's affiliates and related entities, employees, agents or representatives arising out of or relating to FMBCS performance or failure to perform any of its obligations under this Contract.

17. Nondisclosure

As used in the Contract, "Confidential Information" means any information disclosed by or relating to a party whether of a technical, business or other nature (including without limitation, all information relating to FMBCS students transported by Contractor, their families, and the employees of FMBCS that generally is not known to the public. Each party will not disclose Confidential Information of the other party without the prior written consent of that party, except as required by law. Each party will take all reasonable measures to avoid disclose, dissemination or unauthorized use of Confidential Information provided to it by the other party.

18. Governing Law and Jurisdiction

This Contract shall be governed and construed in accordance with the laws in the State of North Dakota, without regard to its principles of conflict of laws. The Parties consent to exclusive jurisdiction of the federal and state courts of the State of North Dakota in Burleigh County for all disputes arising out of this Contract.

19. Arbitration Clause

In the event a dispute shall arise between the parties to this contract, it is hereby agreed that the dispute shall be referred to United States Arbitration and Mediation for arbitration in accordance with United States Arbitration and Mediation Rules of Arbitration. The arbitrator's decision shall be final and binding and judgment may be entered thereon. In the event a party fails to proceed with arbitration, unsuccessfully challenges the arbitrator's award, or fails to comply with arbitrator's award, the other party is entitled of costs of suit including a reasonable attorney's fee for having to compel arbitration or defend or enforce the award.

20. Relationship of Parties

This Contract is not intended and shall not be construed to create an agency, partnership, joint venture, employment of franchise relationship between FMBCS and Contractor. The Contractor will not represent or hold itself out to be part of FMBCS or a partner or agent of FMBCS. The contractor shall not enter into any agreement on FMBCS's behalf or in FMBCS's name.

Contractor and FMBCS agree that the relationship of the Parties under this Contract is that of an independent contractor. Neither Contractor, nor any member, agent, employee, officer or official of Harlow's, shall be held or deemed in any way to be an agent, employee, officer or official of FMBCS.

21. Severability

If any portion of this Contract shall to any extent be declared unenforceable or illegal by a court of competent jurisdiction, the remainder of this Contract shall not be affected thereby and each portion and provision of this Contract shall be valid and enforceable to the fullest extent permitted by law.

22. Modification

No waiver, alteration or modification of any of the provisions of this contract shall be binding upon any party unless in writing and signed by the authorized representative of the party against whom such waiver, alteration or modification is sought to be enforced. Each such amendment, waiver or discharge will be effective only in the specific instance and for the specific purpose for which given.

23. Entire Contract

This Contract shall constitute the entire contract between the Parties and supersede any prior understandings between the Parties with respect to the subject matter hereof.

24. Notice

All notices, requests, demands, waivers, consents and other communications ("Notices") under this Contract (A) shall be in writing; shall be delivered (1) via hand delivery, (2) by other electronic means, (3) by overnight air courier or (4) by Certified Mail, with return receipt requested; and (B) shall be directed to the party being notified at the following addresses (or at such other addresses as the Parties may designate in writing):

For Contractor:

Harlow's School Bus Service, Inc.
1021 South 23rd Street, Suite A
Bismarck, ND 58504
Attn: Sr. Vice President

For FMBCS:

Forrest M. Bird Charter School
614 S. Madison Avenue
Sandpoint, ID 83864
Attn: Superintendent Designee

Notices are deemed received upon receipt given methods listed above.

25. Headings

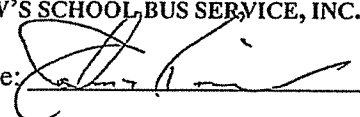
The headings used in this Contract are for the convenience of the parties and for illustration only and are not to be used for determining or interpreting any of the rights or obligations herein.

ACCEPTANCE OF AGREEMENT

The signatures below indicate acceptance of the terms and conditions of this Contract as described above. Upon signature, this Contract shall be binding on the Parties. This Contract may be executed in counterparts, each of which shall be deemed an original, which together, shall constitute one and the same Contract. A signed copy of this Contract delivered by e-mail or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Contract.

ACCEPTED AND AGREED TO:

HARLOW'S SCHOOL BUS SERVICE, INC.

Signature: 

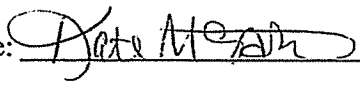
Name: Jordan T Kinsey

Title: Director of Operations

Date: 9-13-21

ACCEPTED AND AGREED TO:

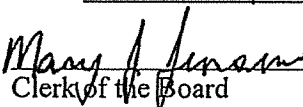
FORREST M. BIRD CHARTER SCHOOL

Signature: 

Name: Kate McAlister

Title: Chairman

Date: 9/13/21


Clerk of the Board

9/14/21
Date

Kyle

33-1510. CONTRACTS FOR TRANSPORTATION SERVICE.

(1) All contracts entered into by boards of trustees for the transportation of pupils shall be in writing using the current pupil transportation model contract developed by the state department of education. School districts may attach to the model contract addenda to meet local requirements. School districts shall submit to the state superintendent of public instruction a copy of the pupil transportation contract prior to both parties signing it, for a review of legal requirements and appropriate costs and for final approval. The state superintendent of public instruction shall respond to the school district within twenty-one (21) calendar days of the postmarked receipt of the contract by notifying the school district of contract approval or of recommended or required changes. A school district may appeal to the state board of education any changes the state superintendent requires, in which case the state board may, upon review, approve the contract without such changes.

(2) No contract shall be executed covering a period of time exceeding five (5) years. School districts shall advertise, bid and contract for all bus transportation service routes at a single time, and contract with the lowest responsible bidder or bidders meeting the specifications; provided that, one (1) time only, a school district may renew a contract with the current contractor if the board of trustees, after renegotiation with the contractor, determines that the terms are satisfactory to the district. The board of trustees may renew the contract for a term not to exceed five (5) years. Renewal of any contract pursuant to this section shall not be granted unless the provisions of this section were included, in a substantially conforming summary, within the bidding notice, published pursuant to section 33-601, Idaho Code, of the contract.

(3) Before entering into such contracts, the board of trustees shall invite bids by twice giving notice as provided in section 33-402(2), Idaho Code, and shall award the contract to the lowest responsible bidder.

[33-1510, added 1963, ch. 13, sec. 88, p. 27; am. 1987, ch. 9, sec. 1, p. 14; am. 1989, ch. 3, sec. 1, p. 4; am. 1997, ch. 40, sec. 2, p. 76; am. 1997, ch. 176, sec. 1, p. 495; am. 2004, ch. 136, sec. 1, p. 462; am. 2004, ch. 254, sec. 1, p. 725; am. 2009, ch. 171, sec. 6, p. 549; am. 2009, ch. 341, sec. 49, p. 1025; am. 2011, ch. 151, sec. 18, p. 428.]

No contractors received this email.

Nothing said conference.

B/c of audit, SDE Trans not following through w/ contracts
— hard hand slap

RFP prior to this decision

Rec contract prior to this decision

Board accepted RFP prior to this decision

State told IT to sign & send it in as is b/c of