



Board of Directors Meeting Agenda

Team:	FBCS Board of Directors	Chairperson:	Kate McAlister
Meeting Date:	April 19, 2022	Start Time:	4:15 PM
Minutes:	BOD Secretary – Jim Zuberbuhler	Location:	FBCS High School
Address:	615 S. Madison Ave, Sandpoint, ID 83864		

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

Executive session

Financials

- Action Item: Approval Financial Reports
- Discussion: CARES Funding
- Action Item: Classified Staff Wage Schedule
- Action Item: State Teacher Bonuses
-

Greta Warren
Greta Warren/ Mary Jensen
Mary Jensen
Mary Jensen

Open Business

- Action Item: Amy O'hara Resignation
- Action Item: Aprill Van Ausdal Resignation
- Action Item: Hayden Ross Audit Contract
- Information: Staff and Family Engagement Surveys
- Information: School Safety Inspection
- Information: Fire System Inspection

Mary Jensen
Mary Jensen
Mary Jensen
Mary Jensen
Mary Jensen
Mary Jensen

Adjourn @ :00 PM: BOD Chairperson

Kate McAlister

Next Meeting Date and Time: May 24, 2022



Forrest M. Bird Charter Schools

Board Special Meeting
 Forrest M. Bird Charter High School
 615 S. Madison,
 Sandpoint, ID 83864
Date: March 15, 2022

	Board Meeting Minutes
Minutes taken by	Jennifer Greve
Present Board Members	Stacey Mueller, Kate McAlister, Jacob Iverson
Absent Board Members	Jim Zuberbuhler
Staff present	Jennifer Greve, Mary Jensen, Greta Warren
Guests	Mark Webber, Wendy Thompson, Becky Campbell – Department Presentations Michael Bigley, Eric Fulgenzi, Holly Walker, Mitzi Vesecky, Hillary Dececchis, Misty Rains, Vicki Vesecky, Ellis Renner
Call to Order	Meeting called to order at 4:21 pm 3/15 Kate McAlister Pledge of Allegiance
Minutes	Action Item: Approval of Meeting Minutes Kate McAlister Date: Jan 18, 2022 ✓ Motioned – Jacob ✓ 2nd – Stacey Approved Unanimously

Public Comment	<p>Becky Campbell read the letter that was given to Mary Jensen and Jennifer Greve regarding teacher concerns around the dress code. The letter is in the board packet.</p> <p>Michael Bigley spoke to his experience teaching in college classes where dress code is no discussion of clothing. He noted that he has never experienced a profession where how a student dressed at school directly related to appropriate dress for the work environment. He related a former student who works as a journalist for the NYTimes and has “figured out” how to be professional within his own style without a school mandating. He then referenced the survey with parents and teachers all with over 75% approval from each group.</p> <p>Hillary DeCecchis read her notes in favor of the proposed dress code changes. She shared expectations in her culinary class. She then shared her own frustrations regarding dealing with dress code versus working with students. She mentioned a motto on a sticker for the school in which “It is good to be you” and how allowing students to dress as they please would adhere to this motto. It would also allow for better connections with students.</p>
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	<p>Misty Rains spoke regarding students who are struggling: those struggling with sleep, food, and washing clothes. Also, those battling immediate issues as well as possible mental health issues. Sometimes these struggles are just for a moment. Clothes often allow them to feel safe or more relaxed. Asking students to immediately “get into dress code” creates a first moment to the day that seems adversarial. She noted how bringing up dress code can often create a focus on the student that is unwarranted. She is looking for a decision regarding dress code that is based on the best needs of the student not the adults.</p> <p>Eric Fulgenzi read the school’s mission statement and how the dress code does not meet the mission. He went on to discuss how the dress code does not help the mission of students and their economic status. Because our school prides itself on allowing students to be individuals through so many ways but not clothes. He remarked that while the code is intended to help students in poverty remain more anonymous, it doesn't really work. Students in poverty have one sweatshirt that becomes frayed and stained therefore showing everyone the student’s status. There is no way for the school to control students looking at one another and noticing what they have and don’t have. A change in the dress code would help students to be more themselves and not squash their creativity.</p> <p>Mitzi Vesecky spoke in support of the dress code revision ideas. Based on her work with students who are going to their own jobs and/or to NIC, she sees a different need for their attire. The letter she submitted is attached in the board packet.</p> <p>Holly Walker shared a portion of her letter regarding her feelings how the enforcement of the dress code being in conflict with her own personal and educational philosophy. This conflict effects her relationship with her students. She wants to show acceptance and tolerance of her students that is not focused on their clothes. Teens are old enough to chose clothing that is appropriate to their environment and when that choice is the wrong one, able to make a change.</p> <p>Mary Jensen read a letter from Maddie Herron. Maddie Herron shared her concerns around changing the dress code as well as feeling as though she couldn’t not share her “dissenting ideas” in the meeting. She shared concerned that once we change we cannot go back. She noted that the new dress code would make FBCS more like SHS. She also stated the code is being changed for a few students who are out of dress code regularly. She wondered if this change would show these students that breaking the rules allows them to get their way. (Letter is within the board packet)</p> <p>Elise Renner (student) stated that she heard that the dress code was going to become more strict and she is against that. She shared that she likes the dress code as it is and does not want it to become more strict, possible more relaxed. She shared her concerns that going to polos and khakis would make it more expensive for families.</p>
<p>Department Presentation</p>	<p>English Department – Wendy Thompson, department head, gave a basic overview of the teachers, courses and curriculum. The goals were to increase reading comprehension and fluency. They use the Henry Anchor reading fluency. She reviewed when each grade level was giving their pre and post assessment.</p> <p>Social Studies -Mark Webber, teacher, shared the work within the social studies department. Specifically, the social studies is working on social discourse between students. The department created a mastery rubric that is being used in each grade level. The rubric has the categories of active listening, preparedness, attitude, and reflection. The department wants to have parents look at the rubric and possibly even use it at home.</p> <p>Science – Becky Campbell, department head, the science department goal was to work on pre and post tests in each grade level/content. Writing/Math are being included in the middle school science classes. In Biology is bringing in mini lessons to catch students up from Covid times. Physics, Chemistry, Physical Science are all using a self paced program. Each student is on something different at a different stage. She then shared the astronomy program she personally is creating.</p>
<p>Financials</p>	<p>Action item: Approval of financials Greta Warren Check detail and credit card detail provided. Cash forecast is more accurate because more information has been received from the state. No one had questions. Approval of February financials</p>

- ✓ Motioned – Stacey
- ✓ 2nd - Jacob

Unanimously Approved

Action item: Staff Retention Bonuses

Mary Jensen

Under CARES act from ESSER III, funds are available to provide teachers bonuses for signing their contracts. Every staff member would get a bonus; totals are in packet. The dollar amount as based on their FTE with classified staff; some non classified received bonuses in December so their dollar amount is smaller. Jacob "It looks like it is netted up." Mary and Greta confirmed. Mary noted the amount administrators received was higher than others due to the work implemented this past year.

Approval of signing bonuses for teachers as well as non classified employees

- ✓ Motioned – Stacey
- ✓ 2nd - Jacob

Unanimously Approved

Action item: Leadership Disbursements

Mary Jensen

This category of monies is very specific, and many teachers do not meet the required fields. Mary also discussed the state working on having schools join the state pool for insurance. The monies that feed this disbursement will move to the insurance pool next year.

Approval of the identified individuals who meet the teacher leadership bonuses.

- ✓ Motioned – Jacob
- ✓ 2nd - Stacey

Unanimously Approved

Action item: Radio Club

Mark Webber

Mark Webber is looking for approval for a radio club that would start this year and be carried forward. This club will be based on a Ham Radio Class during T3 this year. He acknowledges that it will only work if students can be bought in. He then walked through the goals of the class; one being students earning their HAM radio license through the FCC. There would be fundraising to purchase the radio equipment. More specifics in the written proposal is in the board packet.

Board member Stacey Mueller asked how the fee would be paid. Mark indicated that he is building relationship with groups in hopes of having the fee for the test waived. If not, there will be fundraising. Board member Jacob Iverson asked how many students Mark would need. At this point, there are 7 students signed up for the Ham Radio class. This is a good number with Mark hoping to bring it to the middle school students as well in the future. Board Chair Kate McAlister asked about the connection between ARIES group and Bonner Co Sheriff.

Approval of radio club to begin this year and continue forth.

- ✓ Motioned – Jacob
- ✓ 2nd - Stacey

Unanimously Approved

Informational: ISBA Legal Webinar

Mary Jensen

Open
Business

Mary reviewed the most recent webinar regarding how to handle meetings, so boards do not get in trouble for breaking open meeting laws. This is the number one lawsuit type that boards are facing in Idaho. The webinar goes through the specifics of how to run board meetings. These laws are different than the laws for nonprofits. Mary sent the webinar on to the board for them to view.

Action item: Emergency Closure

Mary Jensen

Approval of closure due to weather 3/1/2022

- ✓ Motioned – Stacey
- ✓ 2nd - Jacob

Unanimously Approved

Action item: Adoption of ISBA School Board Code of Ethics

Mary Jensen

This code of ethics is intended to protect boards from lawsuits. FBCS board needs to adopt the code but signatures and agreement come at the end of the year when the board completes their oath.

Approval of the adoption of the new code of ethics for school boards in the Idaho.

- ✓ Motioned – Jacob
- ✓ 2nd - Stacey

Unanimously Approved

Action item: Staff Dress Code Change Request

Mary Jensen

Mary reviewed changes brought forth by the teachers. Mary facilitated a meeting in which decisions were made about what teachers wanted to see. Mary reviewed the notes from the meetings, teacher survey regarding those changes, and the parent survey results to the same. The dress code change suggestions and all survey results are in the board packet. In both surveys, majority were in favor of the change. Students were not included in the survey as three years ago they created a committee to revise the dress code. It is the current dress code. Mary then reviewed information from the lawyer regarding this question. Board Chair had asked for his input. The school lawyer stated that all students have to be treated the same regarding consequences. He also shared the religious exemptions. Homeless students would need a set of clothes here at the school that stay at the school. Recommended that the school not require the school logo on clothes as it makes the school look more like a private school.

Stacey Mueller noticed that one of the comments were more specific to women. Mary clarified that it seems in public schools girls are being called out more for violations than boys. Our dress code is very gender neutral in how it is written. The specific concern is that consequences for violations are consistent for all students regardless of gender.

Board Chair Kate McAlister discussed her experience as head of the Chamber. Her work with business leaders and their two biggest complaints are employees showing up on time and dressing appropriate. She noted that school is not really the place to teach work appropriateness as well as the desire to dress your own way. She shared personal feelings with her experience with her own education and her wearing a uniform. She then shared concerns over the students who created the last code and honoring their work. Kate honored comments from faculty regarding their feelings of taking time out of class and away from relationships. She feels that we really need to be careful on considering this change.

Stacey Mueller shared hitting this issue many different times. She referred to students not being able to wear sweatpants or pajamas as a good thing. Dressing in jeans and such changes a person's demeanor when leaving the house. We need to maintain some sort of boundary for students between their private life and school life. She agreed with not going backwards and looking at options.

Jacob Iverson shared his experience in the work environment and how it has changed. Employers have had to change to accommodate. He knows that the school environment needs to look at these same questions. We need to be open minded in the spirit of continued improvement. "It is good to open up the dress code for discussion and revision". He acknowledged the concern over the dress code hindering students from coming into FBCS.

Kate McAlister shared that she is not opposed to the changes given but is very concerned about sweatpants and pajama pants. Mary Jensen shared that the board could change the specifics like the pants if they want. Stacey Mueller shared they are open to the shift with this change. Jacob Iverson shared being cognizant of once there is a change it would be difficult to go back so paying attention of not going to far. Stacey Mueller complimented the student who shared and then shared with her as a parent would she let her own child out the door in pajamas. She then acknowledged how some students don't have funds for other pants and wasn't sure how to handle that. Kate discussed getting into defining derogatory and offensive and how that creates more problems.

Kate McAlister gave the faculty permission to share ideas. Teacher Holly Walker shared the group had discussed this in the meeting. She shared her experience with a student who showed up in sweats and how she was just so happy to have the student in class, she did not discuss it. She shared that she could not foresee a student coming in pajamas every day. It would be more of a one off. Kate shared that becomes the risk. For one student it might be once, another might continue wearing regularly. Then it becomes the norm. She likes hearing all sides and understanding all sides to meet in the middle. She complimented the staff on what they wrote but she still has this concern. She wondered if we needed to put specific language in that defined pajama. Mary referred back to and read the current dress code regarding pants. Mary shared that the board could say "we would like to keep this portion of the old dress code and add it to the new proposal". She then reminded the board that they can even have the teachers go back and revise.

Misty Rains asked the board if the pajamas were the specific item.

Holly Walker stated the goal is to not being doing dress code violations all day. "We just want to have relationships with our students." She added that what the board wants that fits in a manner of spending less time on violations is her goal.

Michael his desire is to remove the weeds. He stated "I guarantee that if you say no pajamas then students will be lots of discussion around what constitutes pajamas." Stacey Mueller clarified that by not stating it in the dress code we are not opening it up for students to begin to wear them. Michael stated that was the thought of the group that met.

Kate McAlister asked if the board was to give it back to the teachers to work with this. Misty Rains shared that if pajama pants are the key issue, then the group can work with that. Jacob Iverson stated something to help with this would be our clear expectations with students. The intent is to create a place in which is safe and educational. We need to be consistent and clear with all stake holders. He then shared his experience with his travel baseball team and the way they work with all players but also those financially struggling. The expectation is clear which allows

the team to help as appropriate.

Kate McAlister asked if the board was giving it back to the teachers for more revisions. Jacob Iverson stated in the spirit of collaboration that makes sense. Mary asked if the pants were the only thing the board was questioning. The board members felt the other pieces were good with this exception.

Approval of asking the faculty committee to go back and review the choices; specifically related to pajamas. Revisions to be brought back to the April meeting.

- ✓ Motioned – Jacob
- ✓ 2nd – Stacey

Unanimously Approved

Kate McAlister shared directions for what to do. She felt for the teachers in the fact they have to deal with dress code issues. In advocate perspective, there is got to be some sort of perspective of 'this is how you move into the adult world.' More student input would be great. She shared her concern of the students from the last committee and how they would feel about these changes.

Mitzi Vesecky shared that the students from the last group shared with her that they did not feel they had the power to change it to this degree. They did not go this far because they did not feel it would move forward. Mary agreed as she was the one who worked with the student committee.

Stacey Mueller shared continued support of the teachers and this idea. "We are all in that support." She reiterated that it is the pajamas.

Action item: School Day Time Change for 2022/23

Mary Jensen

Mary Jensen shared that the conversation around changing the time for school release began to accommodate families who are interested in FBCS but may not choose us because the different release times. Mary reviewed the laws around 'seat time' in high school and middle school. The middle school faculty determined, because it affected them the most, that they could have a single 60 minute period to accommodate this change. Teacher contracts would stay the same allowing for more opportunities for clubs, meetings, and extra time. The contract is 7:30-3:30.

Approval of changing the bell schedule for the 2022-23 school year

- ✓ Motioned – Stacey
- ✓ 2nd - Jacob

Unanimously Approved

Action item: 2022-2023 School Year Calendar

Mary Jensen

Reviewed the calendar option. There is only one this year. The faculty are very involved in this process. The calendar models the changes for the bell schedule and keeping the breaks we have been utilizing.

Approval of the only option because of the bell schedule option

- ✓ Motioned – Stacey
- ✓ 2nd - Jacob

Unanimously Approved

Action item: Naming Campus Buildings

Mary Jensen

Discussed the idea of naming the different school buildings after past administration (Roy Rummier) and founder (Alan Millar). The name will be the whole name and be called by the last name.

Approval of naming HS building after Alan Millar (founder) and the MS building after Roy Rummier (first principal)

- ✓ Motioned – Jacob
- ✓ 2nd - Stacey

Unanimously Approved

Informational: 20th Anniversary Bash

Jennifer Greve

Occurring June 1, 2022. The goal is to invite past board members, administrators, the founders, and possibly employees. There will be a simple ice cream social. There is no budget for this event but with the help of parents the hope is to pull off something fun. Events will include but continue to evolve name the buildings, music, speeches.

Informational: Music Teacher

Mary Jensen

An individual was recently interviewed. He is considering the offer right now. He will work as a long term sub this trimester 3. This was intended as an action item but to date the individual has not accepted the position. No vote can happen at this point.

Executive Session	Executive Session Called 5:58pm Executive Session Ended 6:26 pm
	Kate McAlister

Adjournment	Meeting adjourned at 6:27 pm ✓ Motion to adjourn – Jacob ✓ 2 nd – Stacey Unanimously Approved
Next Board Meeting	April 27, 2021 4:30 pm
	Kate McAlister

Respectfully Submitted: Jennifer Greve

9:39 AM
04/12/22
Accrual Basis

Forrest M Bird Charter School
Account Balances
As of March 31, 2022
Mar 31, 22

ASSETS

Current Assets

Checking/Savings

Contingency Account	800,960.53
Mountain West Bank	4,785.53
Mtn. West Flex Acct.	853,278.09
Scholarship Account	<u>15,000.00</u>
Total Checking/Savings	1,674,024.15

Forrest M Bird Charter School
Profit & Loss Forecast Overview - All
 July 2021 through June 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Jul 21 - Jun 22
Ordinary Income/Expense													TOTAL
Income													
419-200 Contributions/Donations	5,030.00	2,000.00	2,100.00										9,130.00
419-920 - Miscellaneous Revenue	40.00			222.00	326,884.00	888.64		745.00	99.99				1,995.63
431-100 - State Base Support		1,184,296.00						542,848.82				307,942.84	2,361,971.66
431-900 - Other State Support		3,000.00	1,575.00	4,624.00	9,151.00	4,062.60	5,374.40	3,750.00	55,326.00			161,710.00	248,573.00
437-000 - Lottery/Add State Maint.			19,673.00			242.00							19,915.00
445-900 - Federal Revenue	45.05	4,849.64		4,941.71		87,786.63	27,979.27	27,602.53	36,850.58			340,339.64	530,350.00
Interest Income		80.30	98.06	69.89	65.53	65.31	48.74	52.54	56.16				581.58
Total Income	5,115.05	1,194,225.94	23,446.06	9,857.60	336,100.53	93,045.18	33,402.41	574,998.89	92,332.73	-	-	809,992.48	3,172,516.87
Expense													
Teacher Salary, Tax, Benefits	5,075.44	2,821.43	135,392.85	141,274.08	137,677.52	138,158.12	137,064.69	136,613.85					834,077.98
Teacher Supplies, Texts, Misc.	2,279.76	7,829.09	14,068.33	22,747.25	10,083.90	11,742.15	6,717.27	10,227.05					85,694.80
Admin Salary, Tax, Benefits	-	18,868.89	40,451.78	41,559.62	42,253.63	45,571.68	36,760.34	41,912.25					267,378.19
Admin Svces, Supplies, Phone	28,079.59	10,772.81	17,928.70	7,898.04	3,466.83	6,474.11	3,180.62	8,485.09					86,285.79
Bldg Mgmt Salary, Tax, Benefits	3,231.91	8,667.44	8,796.71	8,376.64	6,987.38	8,376.03	6,202.50	6,936.94					57,575.55
Bldg Mgt Supplies & Services	1,133.25	3,133.10	3,457.39	1,532.26	1,834.80	4,666.86	6,670.07	1,781.20					24,208.93
Conference Travel/Registration	402.00	-	1,078.61	964.56	279.00	-	80.00	200.00					3,005.17
Utilities	2,787.61	3,652.56	2,812.54	3,624.50	3,700.60	4,032.05	4,838.90	4,318.22					29,766.98
Transportation	-	-	20,070.00	21,414.00	18,621.25	13,434.00	15,984.00	19,885.14					109,408.39
Capital - Building													-
Capital - Equipment	9,837.22	9,187.85				5,721.50	1,030.00						25,776.57
Debt Service	16,281.39	16,281.39	16,281.39	16,281.39	16,281.39	16,281.39	16,281.39	16,281.39	16,281.39	16,281.39	16,281.39	16,281.39	195,376.68
Estimated Monthly Expenses													
Total Expense	69,108.17	81,214.56	260,339.30	265,672.34	241,186.30	254,457.89	234,809.78	246,641.13	296,281.39	256,281.39	306,281.39	306,281.39	2,778,555.03
Net Income	(63,993.12)	1,113,011.38	(236,893.24)	(255,814.74)	94,914.23	(161,412.71)	(201,407.37)	328,357.76	(163,948.66)	(256,281.39)	(306,281.39)	503,711.09	393,961.84

Bank Balance as of 3/31/22

1,674,024.15

1,417,742.76

1,111,461.37

1,615,172.46

Bank Balance 6/30/2021

1,464,247.07

Forrest M Bird Charter School Profit & Loss Budget vs. Actual YTD July 2021 through February 2022

	Jul '21 - Feb 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
419 200 · Contributions/Donations	9,130.00	0.00	9,130.00	100.0%
419-920 · Miscellaneous Revenue	1,895.64	0.00	1,895.64	100.0%
431-100 · State Base Support	2,054,028.82	2,133,937.00	-79,908.18	96.26%
431-900 · Other State Support	12,594.00	224,589.00	-211,995.00	5.61%
432-100 · Driver Education Program	9,975.00	10,000.00	-25.00	99.75%
432-400 · Professional Technical Program	5,926.00	7,900.00	-1,974.00	75.01%
437-000 · Lottery/Additional State Maint.	19,915.00	18,590.00	1,325.00	107.13%
439-000 · Other State Revenue	3,042.00	6,084.00	-3,042.00	50.0%
445-100 · Title I - ESEA	17,751.95	76,572.00	-58,820.05	23.18%
445-600 · Title VI-B IDEA	46,675.15	67,978.00	-21,302.85	68.66%
445-900 · Federal Revenue	88,732.68	385,799.64	-297,066.96	23.0%
Interest Income	525.42	0.00	525.42	100.0%
Total Income	2,270,191.66	2,931,449.64	-661,257.98	77.44%
Gross Profit	2,270,191.66	2,931,449.64	-661,257.98	77.44%
Expense				
Teacher Salary, Tax, Benefits				
515-100 · Teacher Salaries	516,418.40	1,033,462.00	-517,043.60	49.97%
515-210 · Teacher Retirement	61,501.31	122,750.86	-61,249.55	50.1%
515-220 · Teacher Social Security	36,787.24	78,033.60	-41,246.36	47.14%
515-230 · Teacher Life Insurance	636.60	1,100.00	-463.40	57.87%
515-240 · Teacher Health Insurance	80,329.72	194,964.00	-114,634.28	41.2%
515-270 · Teacher Workman's Comp.	13,437.00	14,525.00	-1,088.00	92.51%
515-290 · Teacher Other Benefits	749.93	1,000.00	-250.07	74.99%
521-100 · SPED Teacher Salaries	87,785.26	167,181.00	-79,395.74	52.51%
521-210 · SPED Teacher Retire	10,481.58	20,241.79	-9,760.21	51.78%
521-220 · SPED Teacher Social Sec	6,231.42	12,789.35	-6,557.93	48.72%
521-240 · SPED Teacher Health Ins	19,719.52	44,310.00	-24,590.48	44.5%
Total Teacher Salary, Tax, Benefits	834,077.98	1,690,357.60	-856,279.62	49.34%
Teacher Supplies, Texts, Misc.				
515-310 · Teacher contracted services	11,220.00	10,000.00	1,220.00	112.2%
515-313 · Teacher Professional Develop.	230.00	5,500.00	-5,270.00	4.18%
515-410 · Teaching Supplies and Materials	28,227.13	47,288.35	-19,061.22	59.69%
521-310 · Teacher contracted svcs - SPED	42,461.59	32,286.00	10,175.59	131.52%
521-350 · SPED Communications	1,037.36	0.00	1,037.36	100.0%
521-410 · SPED Teaching Supplies	2,518.72	0.00	2,518.72	100.0%
Total Teacher Supplies, Texts, Misc.	85,694.80	95,074.35	-9,379.55	90.14%
Admin Salary, Tax, Benefits				
641-100 · School Administration Salaries	192,625.26	350,035.00	-157,409.74	55.03%
641-210 · School Admin. Retirement	22,564.76	40,062.88	-17,498.12	56.32%
641-220 · School Admins. Social Security	14,153.13	25,668.43	-11,515.30	55.14%
641-240 · School Admin. Health Insurance	38,035.04	79,758.00	-41,722.96	47.69%
Total Admin Salary, Tax, Benefits	267,378.19	495,524.31	-228,146.12	53.96%

Forrest M Bird Charter School
Profit & Loss Budget vs. Actual YTD
July 2021 through February 2022

	Jul '21 - Feb 22	Budget	\$ Over Budget	% of Budget
Admin Svces, Supplies, Phone				
641-310 · School Admin. Professional Serv	16,337.50	16,500.00	-162.50	99.02%
641-321 · School Admin. Building Rental	650.00	0.00	650.00	100.0%
641-322 · School Admin. Equipment Rental	3,113.12	6,000.00	-2,886.88	51.89%
641-350 · School Admin. Communications	9,618.00	15,200.00	-5,582.00	63.28%
641-390 · School Admin. Dues & Subscrip.	36,628.41	34,849.64	1,778.77	105.1%
641-395 · Public Relations	631.00	1,000.00	-369.00	63.1%
641-410 · School Admin. Supplies	15,049.15	3,967.36	11,081.79	379.32%
641-455 · School Admin. Staff Meals	1,561.74	0.00	1,561.74	100.0%
641-460 · School Admin Tech Supplies	2,696.87	13,084.00	-10,387.13	20.61%
Total Admin Svces, Supplies, Phone	86,285.79	90,601.00	-4,315.21	95.24%
Bldg Mgmt Salary, Tax, Benefits				
661-100 · Bldg. Management Salaries	27,125.06	43,483.00	-16,357.94	62.38%
661-210 · Building Mgmt - Retirement	3,093.91	5,191.87	-2,097.96	59.59%
661-220 · Bldg Mgmt SS & Unemployment	1,954.77	3,326.45	-1,371.68	58.76%
661-240 · Bldg Mgmt - Health Insurance	4,929.88	8,862.00	-3,932.12	55.63%
664-100 · Maintenance Building Salaries	12,652.60	25,075.00	-12,422.40	50.46%
664-210 · Maintenance Buildings-Retiremen	1,158.26	2,993.96	-1,835.70	38.69%
664-220 · Maint Bldg - SS & Unemployment	1,026.06	1,918.24	-892.18	53.49%
665-100 · Maint Grounds Salary	4,666.69	8,000.00	-3,333.31	58.33%
665-210 · Maint Grounds Retirement	611.31	955.20	-343.89	64.0%
665-220 · Maint Grounds SS & Unemployment	357.01	612.00	-254.99	58.34%
Total Bldg Mgmt Salary, Tax, Benefits	57,575.55	100,417.72	-42,842.17	57.34%
Bldg Mgt Supplies & Services				
661-320 · Bldg. Mgmt. Contracted Services	9,284.64	10,000.00	-715.36	92.85%
661-410 · Bldg.Mgmt.Cust.Supplies/NonC.E.	1,085.00	11,485.73	-10,400.73	9.45%
664-320 · Maint. Bldg.&Equip.-Contracted	2,395.00	1,000.00	1,395.00	239.5%
664-410 · Maint. Bldg. & Equip.- Supplies	2,720.79	11,089.00	-8,368.21	24.54%
665-320 · Maint. Grounds-Contract Service	8,723.50	7,000.00	1,723.50	124.62%
665-410 · Maint. Grounds-Supplies	0.00	300.00	-300.00	0.0%
Total Bldg Mgt Supplies & Services	24,208.93	40,874.73	-16,665.80	59.23%
Conference Travel/Registration				
621-380 · Conference Travel	50.00	11,000.00	-10,950.00	0.46%
621-390 · Conference Fees-Reg.Dues,Train.	1,257.52	2,500.00	-1,242.48	50.3%
641-380 · School Admin. Travel	1,697.65	0.00	1,697.65	100.0%
Total Conference Travel/Registration	3,005.17	13,500.00	-10,494.83	22.26%
Utilities				
661-331 · Bldg. Management Electricity	21,121.35	25,000.00	-3,878.65	84.49%
661-332 · Bldg. Management Sewer/Water	8,645.63	7,600.00	1,045.63	113.76%
Total Utilities	29,766.98	32,600.00	-2,833.02	91.31%
Transportation				
682-340 · Pupil Trans.- Activity	275.05	0.00	275.05	100.0%
681-340 · Pupil Trans.-Contract Services	109,133.34	167,123.25	-57,989.91	65.3%
Total Transportation	109,408.39	167,123.25	-57,714.86	65.47%

Forrest M Bird Charter School
Profit & Loss Budget vs. Actual YTD
 July 2021 through February 2022

	Jul '21 - Feb 22	Budget	\$ Over Budget	% of Budget
Capital - Equipment				
810-550 · Cap Acquisitions-Equip (Bldg)	25,776.57	10,000.00	15,776.57	257.77%
Total Capital - Equipment	25,776.57	10,000.00	15,776.57	257.77%
Debt Service				
912-620 · Debt Payments-Interest	68,571.54	101,540.72	-32,969.18	67.53%
911-610 · Debt Payments-Principal	61,679.58	93,835.96	-32,156.38	65.73%
Total Debt Service	130,251.12	195,376.68	-65,125.56	66.67%
Total Expense	1,653,429.47	2,931,449.64	-1,278,020.17	56.4%
Net Ordinary Income	616,762.19	0.00	616,762.19	100.0%
Net Income	616,762.19	0.00	616,762.19	100.0%

FY 2022-2023 Non-Director Classified Schedule

Effective July 1, 2022

	Paraprofessional School Secretary	7% new rate	Custodian	7% new rate	Tech Support School Office Coord.	7% new rate
		↓		↓		↓
1	11.50	12.31	12.00	12.84	13.87	14.84
2	11.85	12.67	12.36	13.23	14.29	15.29
3	12.20	13.05	12.73	13.62	14.71	15.74
4	12.57	13.45	13.11	14.03	15.16	16.22
5	12.94	13.85	13.51	14.45	15.61	16.70
6	13.33	14.26	13.91	14.89	16.08	17.20
7	13.73	14.69	14.33	15.33	16.56	17.72
8	14.14	15.13	14.76	15.79	17.06	18.25
9	14.57	15.59	15.20	16.27	17.57	18.80
10	15.00	16.06	15.66	16.75	18.10	19.36
11	15.46	16.54	16.13	17.26	18.64	19.94
12	15.92	17.03	16.61	17.77	19.20	20.54
13	16.40	17.54	17.11	18.31	19.78	21.16
14	16.89	18.07	17.62	18.86	20.37	21.79
15	17.39	18.61	18.15	19.42	20.98	22.45
16	17.92	19.17	18.70	20.00	21.61	23.12
17	18.45	19.75	19.26	20.60	22.26	23.82
18	19.01	20.34	19.83	21.22	22.92	24.53
19	19.58	20.95	20.43	21.86	23.61	25.27
20	20.17	21.58	21.04	22.52	24.32	26.02

row movt is 3%

ESSR Bonuses

Employee	FTE	1000	PERSI	Taxes	Total Expense
Amy O'Hara	0.75	750	89.55	57.38	896.93
Aprill J Van Ausdal	1	1000	119.40	76.50	1195.90
Becky Campbell	1	1000	119.40	76.50	1195.90
Beverly Maitland	1	1000	119.40	76.50	1195.90
Darryl Claunch	1	1000	119.40	76.50	1195.90
David Lien	1	1000	119.40	76.50	1195.90
Eric Fulgenzi	0.75	750	89.55	57.38	896.93
Hillary F. DeCecchis	0.5	500	59.70	38.25	597.95
Holland Walker	1	1000	119.40	76.50	1195.90
Holly Bronis	1	1000	119.40	76.50	1195.90
Janenne Russell	1	1000	119.40	76.50	1195.90
John Stevens	1	1000	119.40	76.50	1195.90
Kenda Russell	1	1000	119.40	76.50	1195.90
Laura Maas	1	1000	119.40	76.50	1195.90
Lora Scott	0.75	750	89.55	57.38	896.93
Lyndsay Holland	0.75	750	89.55	57.38	896.93
Mark Griffith	1	1000	119.40	76.50	1195.90
Mark Webber	1	1000	119.40	76.50	1195.90
Michael E Bigley	1	1000	119.40	76.50	1195.90
Misty Rains	1	1000	119.40	76.50	1195.90
Sarah Evans	0.9	900	107.46	68.85	1076.31
Shainnie Wade	1	1000	119.40	76.50	1195.90
Victoria Vesecky	1	1000	119.40	76.50	1195.90
Wendy Thompson	1	1000	119.40	76.50	1195.90
William Benage	0.75	750	89.55	57.38	896.93
	23.15	23150	2764.11	1770.975	27685.09
Jennifer Greve	0.9	900	107.46	68.85	1076.31
Mary Jensen	0.9	900	107.46	68.85	1076.31
	1.8	1800	214.92	137.7	2152.62
Brenda Morton	0.54	540	64.48	41.31	645.79
Christine Burns	0.71	710	84.77	54.32	849.09
Deborah Eagley	0.54	540	64.48	41.31	645.79
Greta M Warren	0.66	660	78.80	50.49	789.29
Megan Herron	0.71	710	84.77	54.32	849.09
Mitzi Vesecky	0.83	830	99.10	63.50	992.60
Skyler Kent	0.61	610	72.83	46.67	729.50
William Krutz	0.81	810	96.71	61.97	968.68
Ray Smith	0.85	850	101.49	65.03	1016.52
Chris Hughes	0.35	350	41.79	26.78	418.57
	6.61	6610	789.234	505.665	7904.90

Amy O'Hara
301 Pinecrest Ln.
Sandpoint, ID 83864

Forrest Bird Charter School
Mary Jensen
614 S Madison
Sandpoint, ID 83864

April 13, 2022

Dear Mary, Jennifer and Board of Directors,

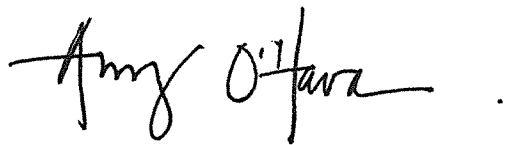
It is with some sadness that I submit my letter of resignation as middle school art teacher, effective June 10, 2022.

After the exhausting events of the last two years, I will be taking a much needed break to spend time with family and devote myself to my own artistic practice.

My years at FBCS have been extremely rewarding and I consider it a privilege to have been a part of the very good work done within our academic community. I work with the most amazingly talented and devoted group of educators and I'm honored to have been a part of the magic we've created here.

I do not see myself as leaving teaching forever. Rather, this is a time for me to envision my future in art education within our community and to dive deeply into art making.

With gratitude,

A handwritten signature in black ink that reads "Amy O'Hara". The signature is written in a cursive style with a long horizontal flourish at the end.

Amy O'Hara

Aprill J Van Ausdal
High School Science Teacher

April 13, 2022

FBCS Board of Directors
614 S. Madison Ave
Sandpoint, ID 83864
Forrest Bird Charter School

Dear Board Members,

Please accept this letter as my formal resignation from Forrest Bird Charter School at the conclusion of the 2021-2022 school year. It has been an honor to work at FBCS since 2013; however, due to personal and philosophical reasons, I feel it is time for me to move on.

With this resignation, I wish to give my sincerest thank you to:

- Mary and Jennifer for providing me the opportunity to work at this school for the past 9 years. It has provided me with the journey of a life time that I will forever be grateful to you both for.
- The FBCS Science Department (Becky, Sarah, and Misty) for being such an amazing group to work with. You are each truly inspirational, and I am truly lucky to have been part of such an amazing team. I can only hope my future science department is full of individuals just as strong, creative, and dedicated.
- All my colleagues whom I have had the pleasure of working with over the course of these past 9 years. While some have come and gone quickly, many of you have grown to be more than just a colleague. I will miss you all dearly, and kindly and sincerely thank you all for your ample support over the years. Without you, I would not be who I am today. I wish you all the best.
- Lastly, I want to give a special thank you and shout out to all my students, both past and present. Each of you have brought me so much joy and happiness, and I am a better educator and individual because of your spirit, enthusiasm, and determination. Know that you will not be forgotten, and that I truly wish you all the success and happiness this world has to offer. Each of you truly deserves nothing less. Never stop being true to yourselves as you are all so unique, and that is what makes you all so truly amazing!

That all said, please know I am more than happy to help where I can to insure the smoothest transition possible. And again, thank you all for this amazing opportunity. It has truly been an honor.

Sincerely,



Aprill Van Ausdal



April 6, 2022

Board of Directors
Forrest M. Bird Charter Schools, Inc.
Sandpoint, Idaho 83864

We are pleased to confirm our understanding of the services we are to provide for Forrest M. Bird Charter Schools, Inc. for the year ended June 30, 2022.

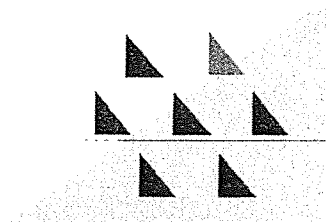
Audit Scope and Objectives

We will audit the financial statements of Forrest M. Bird Charter Schools, Inc., which comprise the statement of financial position as of June 30, 2022, the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the "financial statements"). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a separate written report accompanying our auditor's report on the financial statements:

- 1) Supplementary Information
- 2) Additional schedules required by the State Department of Education

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements,



noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Improper revenue recognition
- Management override of controls
- COVID-19

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the Organization and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Forrest M. Bird Charter Schools, Inc.'s compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall

compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will prepare the Organization's federal and state information returns for the year ended June 30, 2022 based on information provided by you. We will also assist in preparing the financial statements and related notes of Forrest M. Bird Charter Schools, Inc. in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the information return, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the tax services, financial statements, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with the preparation of the financial statements and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is

relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. The Organization is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Hayden Ross, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Idaho State Board of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Hayden Ross, PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Idaho State Board of Education. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Kevin Smith is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in July 2022.

We estimate that our fees for the audit and other services will be \$13,100 or the agreed upon 85% of actual time spent performing the audit, whichever is less.

The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. This fee assumes a single audit is not required. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs

Reporting

We will issue a written report upon completion of our audit of Forrest M. Bird Charter Schools, Inc.'s financial statements. Our report will be addressed to the Board of Directors of Forrest M. Bird Charter Schools, Inc. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial

statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Forrest M. Bird Charter Schools, Inc. is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Hayden Ross, PLLC

Kevin Smith

Kevin Smith, CPA

RESPONSE:

This letter correctly sets forth the understanding of Forrest M. Bird Charter Schools, Inc.

Management signature: *Mary J. Jensen*

Title: *Charter Administrator*

Governance signature: _____

Title: _____

Poulsen VanLeuven & Catmull PA

Certified Public Accountants

Members of the American Institute of CPA's
and the Idaho Society of CPA's
Jeffrey D. Poulsen, CPA
Darren B. VanLeuven, CPA
Jacob H. Catmull, CPA

Report on the Firm's System of Quality Control

October 28, 2019

To the Owners of
Hayden Ross, PLLC
and the Peer Review Committee of the Nevada Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Hayden Ross, PLLC (the firm) in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Hayden Ross, PLLC in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Hayden Ross, PLLC has received a peer review rating of *pass*.

Poulsen, VanLeuven & Catmull
Poulsen, VanLeuven & Catmull P.A.

Parent Engagement and Satisfaction Survey 2022

run on 04/15/2022



surveys



surveys

Parent Engagement and Satisfaction Survey 2022

run on 04/15/2022

Parent Engagement and Satisfaction Survey 2022

1 survey(s) 69 response(s)

Report Filters

School:
N/A

Time Enrolled:
N/A

Gender:
N/A

Race:
N/A

Ethnicity:
N/A

Tag:
N/A



Parent Engagement and Satisfaction Survey 2022

run on 04/15/2022

Parent Engagement and Satisfaction Survey 2022

1 survey(s) 69 response(s)

Demographics

Number of Responses | Percentages of Total Responses

1. Time Enrolled

Less than half a school year 3 4%

Half a school year to 1 school year 14 21%

2 or more school years 51 75%

68 respondents

2. Gender

Female 49 72%

Male 16 24%

Prefer not to answer 3 4%

68 respondents

3. Race

White 56 82%

Two or more races 5 7%

Prefer not to answer 7 10%

68 respondents

4. Ethnicity

Hispanic/Latino 6 9%

Not Hispanic/Latino 50 76%

Prefer not to answer 10 15%

66 respondents



surveys

Parent Engagement and Satisfaction Survey 2022

run on 04/15/2022

Parent Engagement and Satisfaction Survey 2022

1 survey(s) 69 response(s)

A. Instructions

B. Levels of Agreement

Section score: 4.33 Network average: N/A

Strongly Agree Agree Neutral Disagree Strongly Disagree Unsure

5 4 3 2 1

		Number of Responses				
		Percentage of Total Responses				

1. 1. My child's school provides me with resources and information to support my child's learning at home.

23	35	6	4	1	0
33%	51%	9%	6%	1%	0%

69 respondents

2. 2. My child's school tells me how my child is doing in class in a way that makes sense to me.

26	34	5	3	1	0
38%	49%	7%	4%	1%	0%

69 respondents

3. 3. My child's school gives me opportunities to talk to teachers about how my child is doing.

28	34	5	1	0	1
41%	49%	7%	1%	0%	1%

69 respondents

4. 4. At least one caring adult in our school knows my child well.

48	16	4	0	0	1
70%	23%	6%	0%	0%	1%

69 respondents

5. 5. My child is safe at school.

44	18	4	3	0	0
64%	26%	6%	4%	0%	0%

69 respondents

6. 6. My child's school invites me to participate in the school's activities.

24	27	12	5	0	1
35%	39%	17%	7%	0%	1%

69 respondents

7. 7. My child's school keeps me informed about news and events.

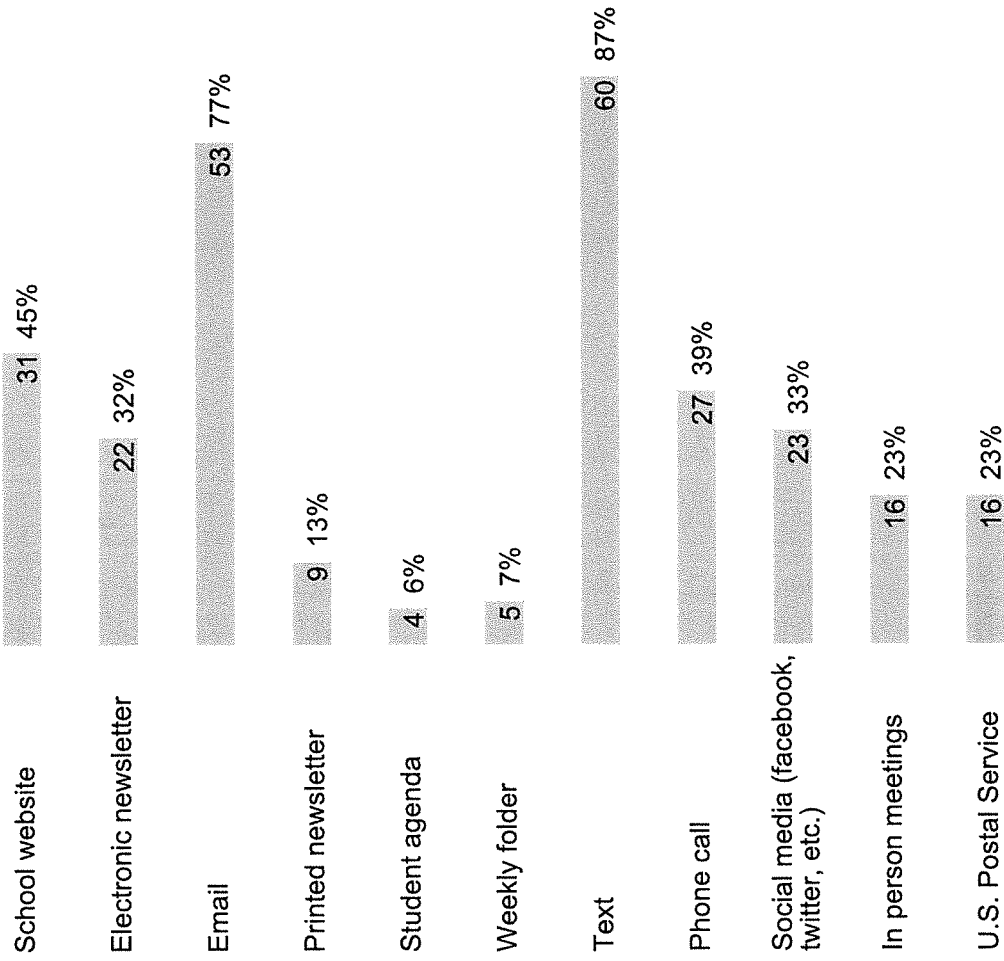
36	28	4	1	0	0
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8. 8. My child's school principal is accessible.

	52%	41%	6%	1%	0%	0%
69 respondents	41	19	8	0	0	1
	59%	28%	12%	0%	0%	1%
69 respondents						

C. Communication Preferences

1. 9. I prefer to receive information from my child's school in the following ways (choose all that apply):



Online grade book 21 30%

School bulletin board 2 3%

Other (please describe) 1%

69 respondents

2. If Other is selected above, please describe here.

D. Additional Feedback

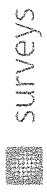
1. Is there anything else you would like to share about your child's school? (optional)

Staff Engagement and Satisfaction Survey 2022

run on 04/15/2022



surveys



Staff Engagement and Satisfaction Survey 2022

run on 04/15/2022

Staff Engagement and Satisfaction Survey 2022

1 survey(s) 24 response(s)

Report Filters

School:
N/A

Experience:
N/A

Role:
N/A

Tag:
N/A



Staff Engagement and Satisfaction Survey 2022

run on 04/15/2022

Staff Engagement and Satisfaction Survey 2022

1 survey(s) 24 response(s)

Demographics

Number of Responses | Percentages of Total Responses

1. Role

Classified staff 4 17%

Certified staff 19 79%

Other 1 4%

24 respondents

2. If Other is selected above, please describe here.

Free form text answers are available in the exported CSV report

3. Experience

Less than 1 year 1 4%

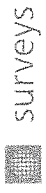
1-3 years 1 4%

4-10 years 9 38%

11-20 years 9 38%

More than 20 years 4 17%

24 respondents



Staff Engagement and Satisfaction Survey 2022

run on 04/15/2022

Staff Engagement and Satisfaction Survey 2022

1 survey(s) 24 response(s)

A. Instructions

B. Our School's Culture

Section score: 4.55 Network average: N/A

Strongly Agree Agree Neutral Disagree Strongly Disagree Unsure

5 4 3 2 1

		Number of Responses				
		Percentage of Total Responses				

1. 1. Our school leaders are approachable.

14	8	0	2	0	0
58%	33%	0%	8%	0%	0%
24 respondents					

2. 2. Our school leaders involve staff in the development of the school's goals.

15	9	0	0	0	0
63%	38%	0%	0%	0%	0%
24 respondents					

3. 3. Our school leaders provide sufficient time for staff to collaborate.

11	12	1	0	0	0
46%	50%	4%	0%	0%	0%
24 respondents					

4. 4. Our school retains qualified staff.

13	9	2	0	0	0
54%	38%	8%	0%	0%	0%
24 respondents					

5. 5. There is an expectation at our school that teachers will regularly communicate student progress with parents/guardians.

19	5	0	0	0	0
79%	21%	0%	0%	0%	0%
24 respondents					

6. 6. Our school is safe for students.

19	5	0	0	0	0
79%	21%	0%	0%	0%	0%
24 respondents					

7. 7. Our school is safe for staff.

15	6	1	1	1	0
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	63%	25%	4%	4%	4%	0%
24 respondents						
8. 8. Our school encourages staff to get to know students well in order to support their success.	19	5	0	0	0	0
24 respondents	79%	21%	0%	0%	0%	0%
9. 9. Everyone in our school knows they are accountable for student learning.	16	6	0	2	0	0
24 respondents	67%	25%	0%	8%	0%	0%
10. 10. I feel valued at our school.	15	6	1	1	1	0
24 respondents	63%	25%	4%	4%	4%	0%

C. Resources That Support Student Learning

Section score: 4.04 Network average: N/A

Strongly Agree Agree Neutral Disagree Strongly Disagree Unsure

5 4 3 2 1

Number of Responses	
Percentage of Total Responses	

1. 11. There is an expectation at our school that teachers will assign differentiated work to support student learning.

14	10	0	0	0	0
58%	42%	0%	0%	0%	0%
24 respondents					

2. 12. Our school protects classroom time from too many interruptions for other activities.

9	13	0	2	0	0
38%	54%	0%	8%	0%	0%
24 respondents					

3. 13. Our school has enough support staff to meet individual student needs.

1	11	3	6	3	0
4%	46%	13%	25%	13%	0%
24 respondents					

4. 14. Our school has enough up-to-date materials to support student learning.

5	17	0	1	1	0
21%	71%	0%	4%	4%	0%
24 respondents					

5. 15. Our school has up-to-date technology to support student learning.

11	12	0	1	0	0
46%	50%	0%	4%	0%	0%
24 respondents					

6. 16. Our school has adequate facilities to support student learning.

7	13	2	2	0	0
29%	54%	8%	8%	0%	0%
24 respondents					

D. Support For Staff

Section score: 4.11 Network average: N/A

Strongly Agree Agree Neutral Disagree Strongly Disagree Unsure

5 4 3 2 1

		Number of Responses				
		Percentage of Total Responses				

1. 17. I receive opportunities to participate in professional development experiences.

8	12	4	0	0	0
33%	50%	17%	0%	0%	0%
24 respondents					

2. 18. Our school leaders communicate effectively with me.

12	8	2	0	2	0
50%	33%	8%	0%	8%	0%
24 respondents					

3. 19. I feel supported by our school leaders when dealing with student behavior issues.

10	9	2	1	2	0
42%	38%	8%	4%	8%	0%
24 respondents					

E. Additional Feedback

1. Is there anything else you wish to say about our school? (optional)

