



Board of Directors Meeting Agenda

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|----------------------|---|---------------------|------------------|
| Team: | FBCS Board of Directors | Chairperson: | Kate McAlister |
| Meeting Date: | July 6, 2023 | Start Time: | 8:00am |
| Minutes: | BOD Secretary – Bonnie Jakubos | Location: | FBCS High School |
| Address: | 615 S. Madison Ave, Sandpoint, ID 83864 | | |

Call to Order @ 8:00: BOD Chairperson – *Kate McAlister*

ITEM

Pledge of Allegiance Kate McAlister

Action Item: Approval of minutes for May 2023 Kate McAlister

Public Comment Kate McAlister

Financials

- Action Item: Approval of Financial Reports Greta Warren
- Action Item: Approval of 2022-23 Budget Greta Warren
- Action Item: Approval of Hayden Ross Engagement letter for audit Greta Warren

Open Business

- Action Item: Stephanie Hawkins petition to be considered for the board. Mary Jensen
- Action Item: Stipend for Greta Warren for additional July work days Mary Jensen
- Action: Allow Mary Jensen make safety plan decisions for grant Mary Jensen
- Action Item: Angela Harden resignation Mary Jensen
- Action Item: Scout Anatricia hire as Counselor Mary Jensen
- Action Item: Scout Anatricia's Alternate Path to Certification Mary Jensen
- Action Item: Andrea Nye hire as Spanish Teacher by Charter Teacher Certification Mary Jensen
- Action Item: Selection of Meeting dates for 2023-24 school year Mary J. Jensen

Adjourn @ :00 PM: BOD Chairperson

Kate McAlister

Next Meeting Date and Time: TBA



Forrest M. Bird Charter Schools

Board Meeting
 Forrest M. Bird Charter High School
 615 S. Madison,
 Sandpoint, ID 83864
 Date: May 16, 2023

| | |
|-----------------------|---|
| | Board Meeting Minutes |
| Minutes taken by | Bonnie Jakubos |
| Board members Present | Shawn Burns, Jacob Iverson, Bonnie Jakubos, Kate McAlister |
| Excused Board Members | none |
| Staff present | Mary Jensen, Greta Warren, Jennifer Greve, Mark Griffith |
| Guest | Heather Trumbull |
| Call to Order | Meeting Called to Order at 4:35pm; Quorum established at 4:34 |
| Minutes | <p>Action Item: Approval of April 18 Board meeting minutes @ 4:34</p> <ul style="list-style-type: none"> ✓ Motioned – Jacob Iverson ✓ 2nd – Shawn Burns <p>Approved Unanimously</p> |

| | |
|-------------------|--|
| Executive Session | <ul style="list-style-type: none"> • Academic Intervention – Student A • Academic Intervention – Student B • Disciplinary Hearing – Student C |
| Public Comment | <ul style="list-style-type: none"> • No public comment |

| | |
|---------------|---|
| Open Business | <p>Action item: <i>Approval of Financial Reports</i> Approval</p> <ul style="list-style-type: none"> ✓ Motioned – Bonnie Jakubos ✓ 2nd – Jacob Iverson <p>Approved Unanimously</p> <p>Action item: <i>Non certified Salary Matrix</i> Approval</p> <ul style="list-style-type: none"> ✓ Motioned – Jacob Iverson ✓ 2nd – Bonnie Jakubos <p>Approved Unanimously</p> <p>Action item: <i>\$5750 Additional allocation to teacher salaries.</i> Approval</p> |
|---------------|---|

- ✓ Motioned – Shawn Burns
- ✓ 2nd – Jacob Iverson

Approved Unanimously

Action item: Title II signing bonus checks

Approval

- ✓ Motioned – Jacob Iverson
- ✓ 2nd – Shawn Burns

Approved Unanimously

Informational: PERSI rate Changes

Action item: Petition to join the board: Heather Turnbull

Heather Trumbull has asked to be on the board. The board accepted the provisional period for Heather Trumbull before the board accepts her as an official.

Approval

- ✓ Motioned – Bonnie Jakubos
- ✓ 2nd – Jacob Iverson

Approved Unanimously

Action item: Van Driver: Mark Webber

Approval

- ✓ Motioned – Shawn Burns
- ✓ 2nd – Jacob Iverson

Approved Unanimously

Action item: Certified Contracts Approval

Approval

- ✓ Motioned – Shawn Burns
- ✓ 2nd – Bonnie Jakubos

Approved Unanimously

Action item: Noncertified contracts

Approval

- ✓ Motioned – Bonnie Jakubos
- ✓ 2nd – Shawn Burns

Approved Unanimously

Action item: Matiland Resignation for 2023/24 school year

Approval

- ✓ Motioned – Jacob Iverson
- ✓ 2nd – Shawn Burns

Approved Unanimously

Action item: Jake Eveland Hire

Approval

- ✓ Motioned – Shawn Burns
- ✓ 2nd – Jacob Iverson

Approved Unanimously

Action item: Angie Evans Hire

Approval

- ✓ Motioned – Bonnie Jakubos
- ✓ 2nd – Jacob Iverson

Approved Unanimously

Action item: Ben Evans Hire

Approval

| | |
|--|--|
| | <ul style="list-style-type: none"> ✓ Motioned – Shawn Burns ✓ 2nd – Bonnie Jakubos <p>Approved Unanimously</p> <p>Action item: Policy updates for 1315, 1405, 2395, 3030,3270,3270P, 3275, 3440, 5325, 5330, 5335, 5340</p> <p>Approval</p> <ul style="list-style-type: none"> ✓ Motioned – Jacob Iverson ✓ 2nd – Shawn Burns <p>Approved Unanimously</p> <p>Action item: <i>Mary Jensen Evaluation and contract</i></p> <p>Approval</p> <ul style="list-style-type: none"> ✓ Motioned – Bonnie Jakubos ✓ 2nd – Shawn Burns <p>Approved Unanimously</p> <p>Information: Jennifer Greve Evaluation</p> |
| | |

| | |
|--------------------|---|
| Adjournment | <p>Meeting adjourned at 6:24</p> <ul style="list-style-type: none"> ✓ Motion to adjourn – Bonnie Jakubos ✓ 2nd – Shawn Burns <p>Approved Unanimously</p> |
| Next Board Meeting | |

Respectfully Submitted: Bonnie Jakubos

Date: June 20, 2023

Signed: _____
Board Chair, date

Signed: _____
Board Secretary, date

Forrest M Bird Charter School
Account Balances

As of May 31, 2023

May 31, 23

ASSETS

Current Assets

Checking/Savings

| | |
|------------------------|------------------|
| Contingency Account | 800,960.53 |
| Mountain West Bank | 20,937.41 |
| Mtn. West Flex Acct. | 910,996.69 |
| Scholarship Account | <u>13,968.23</u> |
| Total Checking/Savings | 1,746,862.86 |

Forrest M Bird Charter School
Profit & Loss Forecast Overview - All
 July 2022 through June 2023

| | Jul 22 | Aug 22 | Sep 22 | Oct 22 | Nov 22 | Dec 22 | Jan 23 | Feb 23 | Mar 23 | Apr 23 | May 23 | Jun 23 | TOTAL Jul 22 - Jun 23 |
|------------------------------------|-------------|--------------|--------------|--------------|------------|--------------|--------------|------------|--------------|--------------|--------------|--------------|--------------------------|
| Ordinary Income/Expense | | | | | | | | | | | | | |
| Income | | | | | | | | | | | | | |
| 419-200 Contributions/Donations | | | | | | | | | | | | | |
| 419-920 - Miscellaneous Revenue | | | | | | | | | | | | | |
| 431-100 - State Base Support | | 1,266,178.00 | | 2,000.00 | | 1,000.00 | | 477.95 | 5,000.00 | | | | 8,477.95 |
| 431-900 - Other State Support | | 3,675.00 | 3,160.00 | 286.00 | 58.00 | | 660.00 | 30.00 | 1,847.00 | 527.00 | | | 3,408.00 |
| 437-000 - Lottery/Add State Maint. | | 24,403.00 | | | 2,100.00 | 4,218.00 | | 447,871.38 | 77,767.00 | 5,171.00 | 261,160.69 | 26,462.50 | 2,489,497.07 |
| 445-900 - Federal Revenue | | 9,833.80 | | 34,532.35 | 24,849.93 | 43,105.48 | 97,390.53 | 35,642.74 | 31,091.89 | | 87,876.77 | 75,000.00 | 24,403.00 |
| Interest Income | 28.24 | 60.33 | 168.04 | 140.31 | 156.60 | 166.55 | 153.07 | 211.87 | 216.76 | 231.29 | 304.74 | | 439,323.49 |
| Total Income | 28.24 | 1,304,150.13 | 3,268.04 | 36,958.66 | 541,451.53 | 48,490.03 | 98,203.60 | 487,308.94 | 115,922.65 | 5,929.29 | 465,175.70 | 101,462.50 | 1,777.80 |
| Expense | | | | | | | | | | | | | |
| Teacher Salary, Tax, Benefits | 5,648.59 | 1,663.93 | 139,437.82 | 147,894.40 | 188,366.70 | 141,020.59 | 138,547.32 | 142,199.91 | 140,674.43 | 136,281.56 | | | 1,181,535.25 |
| Teacher Supplies, Texts, Misc. | 3,804.64 | 9,149.78 | 17,657.10 | 15,715.22 | 11,168.19 | 6,970.32 | 6,518.10 | 11,863.29 | 12,727.64 | 9,511.96 | | | 105,086.24 |
| Admin Salary, Tax, Benefits | 1,419.88 | 20,058.77 | 44,160.95 | 43,655.81 | 58,512.49 | 42,636.16 | 39,564.44 | 45,610.75 | 44,419.58 | 40,676.06 | | | 380,714.89 |
| Admin Svces, Supplies, Phone | 28,570.47 | 7,826.60 | 36,411.19 | 2,949.80 | 4,232.46 | 5,999.19 | 2,619.45 | 7,954.35 | 5,114.91 | 7,554.63 | | | 109,233.05 |
| Bldg Mgmt Salary, Tax, Benefits | 5,273.58 | 11,466.74 | 11,896.61 | 11,428.10 | 15,478.78 | 10,868.59 | 8,671.93 | 10,818.61 | 7,826.99 | 5,752.14 | | | 99,472.07 |
| Bldg Mgt Supplies & Services | 9,681.09 | 2,604.32 | 2,015.10 | 4,320.04 | 5,132.36 | 10,824.52 | 3,256.77 | 2,927.52 | 3,662.68 | 2,714.16 | | | 47,138.56 |
| Conference Travell/Registration | 657.20 | 561.18 | 2,184.49 | 75.00 | 417.96 | 395.00 | | | 253.22 | 6,665.31 | | | 11,209.36 |
| Utilities | 1,030.73 | 1,938.23 | 3,063.78 | 3,193.17 | 4,943.42 | 6,943.06 | 5,590.17 | 5,629.24 | 5,565.30 | 4,071.91 | | | 41,969.01 |
| Transportation | | | 23,187.97 | 27,503.45 | 21,910.98 | 13,869.63 | 20,012.55 | 22,384.05 | 20,818.98 | 17,591.90 | | | 167,279.51 |
| Capital - Building | | | | | | | | | | | | | |
| Capital - Equipment | | | 7,461.45 | 5,624.46 | 5,624.46 | | | 2,895.00 | | | | | 15,980.91 |
| 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 | 72,367.57 | 71,550.94 | 303,767.85 | 272,816.38 | 332,069.19 | 255,808.45 | 241,062.12 | 268,564.11 | 257,345.12 | 247,101.02 | 275,000.00 | 285,000.00 | 540,000.00 |
| Net Income | (72,339.33) | 1,232,599.19 | (300,499.81) | (235,857.72) | 209,382.34 | (207,318.42) | (142,858.52) | 218,744.83 | (141,422.47) | (241,171.73) | 173,894.31 | (179,818.89) | 313,333.78 |
| Bank Balance as of 5/31/2023 | | | | | | | | | | | 1,746,862.86 | 1,567,043.97 | |
| Bank Balance 6/30/2022 | | | | | | | | | | | | | 1,489,154.98 |

Forrest M Bird Charter School Profit & Loss Budget vs. Actual YTD July 2022 through May 2023

| | Jul '22 - May 23 | Budget | \$ Over Budget | % of Budget |
|---|---------------------|---------------------|--------------------|----------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 419-200 · Contributions/Donations | 8,477.95 | 0.00 | 8,477.95 | 100.0% |
| 419-920 · Miscellaneous Revenue | 3,408.00 | 0.00 | 3,408.00 | 100.0% |
| 431-100 · State Base Support | 2,489,497.07 | 2,415,634.00 | 73,863.07 | 103.06% |
| 431-900 · Other State Support | 200,002.50 | 219,478.00 | -19,475.50 | 91.13% |
| 432-100 · Driver Education Program | 8,775.00 | 10,000.00 | -1,225.00 | 87.75% |
| 432-400 · Professional Technical Program | 6,222.00 | 5,900.00 | 322.00 | 105.46% |
| 437-000 · Lottery/Additional State Maint. | 24,403.00 | 22,407.00 | 1,996.00 | 108.91% |
| 439-000 · Other State Revenue | 0.00 | 6,084.00 | -6,084.00 | 0.0% |
| 445-100 · Title I - ESEA | 39,711.10 | 89,199.00 | -49,487.90 | 44.52% |
| 445-600 · Title VI-B IDEA | 42,637.50 | 55,000.00 | -12,362.50 | 77.52% |
| 445-900 · Federal Revenue | 281,974.89 | 259,085.00 | 22,889.89 | 108.84% |
| 415-000 · Interest Income | 1,777.80 | 0.00 | 1,777.80 | 100.0% |
| Total Income | 3,106,886.81 | 3,082,787.00 | 24,099.81 | 100.78% |
| Gross Profit | 3,106,886.81 | 3,082,787.00 | 24,099.81 | 100.78% |
| Expense | | | | |
| Teacher Salary, Tax, Benefits | | | | |
| 515-100 · Teacher Salaries | 822,104.23 | 1,008,240.00 | -186,135.77 | 81.54% |
| 515-210 · Teacher Retirement | 97,114.34 | 120,114.53 | -23,000.19 | 80.85% |
| 515-220 · Teacher Social Security | 60,445.18 | 76,977.76 | -16,532.58 | 78.52% |
| 515-230 · Teacher Life Insurance | 950.70 | 1,300.00 | -349.30 | 73.13% |
| 515-240 · Teacher Health Insurance | 133,969.98 | 198,370.00 | -64,400.02 | 67.54% |
| 515-270 · Teacher Workman's Comp. | 12,840.00 | 14,000.00 | -1,160.00 | 91.71% |
| 515-290 · Teacher Other Benefits | 1,635.64 | 1,400.00 | 235.64 | 116.83% |
| 521-100 · SPED Teacher Salaries | 144,502.89 | 172,315.00 | -27,812.11 | 83.86% |
| 521-210 · SPED Teacher Retire | 17,373.50 | 20,574.40 | -3,200.90 | 84.44% |
| 521-220 · SPED Teacher Social Sec | 10,386.19 | 13,182.10 | -2,795.91 | 78.79% |
| 521-240 · SPED Teacher Health Ins | 37,799.01 | 48,000.00 | -10,200.99 | 78.75% |
| Total Teacher Salary, Tax, Benefits | 1,339,121.66 | 1,674,473.79 | -335,352.13 | 79.97% |
| Teacher Supplies, Texts, Misc. | | | | |
| 515-310 · Teacher contracted services | 14,100.00 | 16,000.00 | -1,900.00 | 88.13% |
| 515-313 · Teacher Professional Develop. | 1,709.20 | 2,000.00 | -290.80 | 85.46% |
| 515-390 · Teaching - Other Purchased Serv | 2,194.20 | 0.00 | 2,194.20 | 100.0% |
| 515-410 · Teaching Supplies and Materials | 33,283.08 | 35,442.00 | -2,158.92 | 93.91% |
| 521-310 · Teacher contracted svcs - SPED | 63,851.50 | 83,250.00 | -19,398.50 | 76.7% |
| 521-350 · SPED Communications | 1,426.04 | 1,557.00 | -130.96 | 91.59% |
| 521-410 · SPED Teaching Supplies | 1,151.58 | 0.00 | 1,151.58 | 100.0% |
| Total Teacher Supplies, Texts, Misc. | 117,715.60 | 138,249.00 | -20,533.40 | 85.15% |
| Admin Salary, Tax, Benefits | | | | |
| 641-100 · School Administration Salaries | 305,268.93 | 369,406.00 | -64,137.07 | 82.64% |
| 641-210 · School Admin. Retirement | 36,197.94 | 41,181.78 | -4,983.84 | 87.9% |
| 641-220 · School Admins. Social Security | 22,531.65 | 26,385.31 | -3,853.66 | 85.4% |
| 641-240 · School Admin. Health Insurance | 61,289.24 | 76,800.00 | -15,510.76 | 79.8% |

Forrest M Bird Charter School
Profit & Loss Budget vs. Actual YTD
July 2022 through May 2023

| | Jul '22 - May 23 | Budget | \$ Over Budget | % of Budget |
|---|------------------|------------|----------------|-------------|
| Total Admin Salary, Tax, Benefits | 425,287.76 | 513,773.09 | -88,485.33 | 82.78% |
| Admin Svces, Supplies, Phone | | | | |
| 641-310 · School Admin. Professional Serv | 19,212.60 | 29,262.45 | -10,049.85 | 65.66% |
| 641-313 · School Admin Prof Development | 358.00 | 0.00 | 358.00 | 100.0% |
| 641-321 · School Admin. Building Rental | 650.00 | 0.00 | 650.00 | 100.0% |
| 641-322 · School Admin. Equipment Rental | 4,230.54 | 4,536.00 | -305.46 | 93.27% |
| 641-350 · School Admin. Communications | 12,752.15 | 14,200.00 | -1,447.85 | 89.8% |
| 641-390 · School Admin. Dues & Subscrip. | 37,475.03 | 30,700.00 | 6,775.03 | 122.07% |
| 641-395 · Public Relations | 6,575.62 | 325.00 | 6,250.62 | 2,023.27% |
| 641-410 · School Admin. Supplies | 16,677.87 | 22,515.00 | -5,837.13 | 74.07% |
| 641-455 · School Admin. Meals | 893.04 | 2,000.00 | -1,106.96 | 44.65% |
| 641-460 · School Admin Tech Supplies | 23,408.81 | 8,957.00 | 14,451.81 | 261.35% |
| Total Admin Svces, Supplies, Phone | 122,233.66 | 112,495.45 | 9,738.21 | 108.66% |
| Bldg Mgmt Salary, Tax, Benefits | | | | |
| 661-100 · Bldg. Management Salaries | 39,568.53 | 46,527.00 | -6,958.47 | 85.04% |
| 661-210 · Building Mgmt - Retirement | 4,439.30 | 5,555.32 | -1,116.02 | 79.91% |
| 661-220 · Bldg Mgmt SS & Unemployment | 3,080.24 | 3,559.32 | -479.08 | 86.54% |
| 661-240 · Bldg Mgmt - Health Insurance | 7,665.67 | 9,600.00 | -1,934.33 | 79.85% |
| 664-100 · Maintenance Building Salaries | 33,683.96 | 46,078.00 | -12,394.04 | 73.1% |
| 664-210 · Maintenance Buildings-Retiremen | 3,502.22 | 5,872.71 | -2,370.49 | 59.64% |
| 664-220 · Maint Bldg - SS & Unemployment | 2,481.77 | 3,525.47 | -1,043.70 | 70.4% |
| 664-240 · Maint Bldg - Health Insurance | 8,447.85 | 9,600.00 | -1,152.15 | 88.0% |
| 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 | 108,504.55 | 139,885.02 | -31,380.47 | 77.57% |
| Bldg Mgt Supplies & Services | | | | |
| 661-320 · Bldg. Mgmt. Contracted Services | 12,550.96 | 14,100.00 | -1,549.04 | 89.01% |
| 661-410 · Bldg.Mgmt.Cust.Supplies/NonC.E. | 1,061.86 | 1,000.00 | 61.86 | 106.19% |
| 664-320 · Maint. Bldg.&Equip.-Contracted | 2,930.00 | 2,500.00 | 430.00 | 117.2% |
| 664-410 · Maint. Bldg. & Equip.- Supplies | 12,470.65 | 1,510.65 | 10,960.00 | 825.52% |
| 665-320 · Maint. Grounds-Contract Service | 19,042.25 | 10,000.00 | 9,042.25 | 190.42% |
| 665-410 · Maint. Grounds-Supplies | 821.96 | 0.00 | 821.96 | 100.0% |
| Total Bldg Mgt Supplies & Services | 48,877.68 | 29,110.65 | 19,767.03 | 167.9% |
| Conference Travel/Registration | | | | |
| 621-380 · Conference Travel | 8,974.36 | 23,000.00 | -14,025.64 | 39.02% |
| 621-390 · Conference Fees-Reg.Dues,Train. | 2,825.00 | 1,000.00 | 1,825.00 | 282.5% |
| Total Conference Travel/Registration | 11,799.36 | 24,000.00 | -12,200.64 | 49.16% |
| Utilities | | | | |
| 661-331 · Bldg. Management Electricity | 37,502.49 | 34,500.00 | 3,002.49 | 108.7% |
| 661-332 · Bldg. Management Sewer/Water | 7,267.67 | 11,800.00 | -4,532.33 | 61.59% |
| Total Utilities | 44,770.16 | 46,300.00 | -1,529.84 | 96.7% |
| Transportation | | | | |
| 682-340 · Pupil Trans.- Activity | 1,320.98 | 0.00 | 1,320.98 | 100.0% |

Forrest M Bird Charter School
Profit & Loss Budget vs. Actual YTD
 July 2022 through May 2023

| | Jul '22 - May 23 | Budget | \$ Over Budget | % of Budget |
|---|---------------------|---------------------|--------------------|----------------|
| 681-340 · Pupil Trans.-Contract Services | 191,238.72 | 200,000.00 | -8,761.28 | 95.62% |
| Total Transportation | 192,559.70 | 200,000.00 | -7,440.30 | 96.28% |
| Capital - Equipment | | | | |
| 810-550 · Cap Acquisitions-Equip (Bldg) | 10,356.45 | 0.00 | 10,356.45 | 100.0% |
| 811-500 · Capital Acquisitions -Equipment | 0.00 | 9,000.00 | -9,000.00 | 0.0% |
| 811-557 · Technology Infrastructure | 5,624.46 | 0.00 | 5,624.46 | 100.0% |
| Total Capital - Equipment | 15,980.91 | 9,000.00 | 6,980.91 | 177.57% |
| Debt Service | | | | |
| 912-620 · Debt Payments-Interest | 89,588.85 | 102,500.00 | -12,911.15 | 87.4% |
| 911-610 · Debt Payments-Principal | 89,506.44 | 93,000.00 | -3,493.56 | 96.24% |
| Total Debt Service | 179,095.29 | 195,500.00 | -16,404.71 | 91.61% |
| Total Expense | 2,605,946.33 | 3,082,787.00 | -476,840.67 | 84.53% |
| Net Ordinary Income | 500,940.48 | 0.00 | 500,940.48 | 100.0% |
| Net Income | 500,940.48 | 0.00 | 500,940.48 | 100.0% |

SUMMARY STATEMENT 2023 - 2024 SCHOOL BUDGET

ALL FUNDS

School District Forrest M. Bird Charter School

| | GENERAL M & O FUND | | | | | ALL OTHER FUNDS | | | | | | |
|-------------------------|-----------------------------|-----------------------------|------------------------------------|---------------------------|-----------------------------|-----------------------------|------------------------------------|---------------------------|-----------------------------|-----------------------------|------------------------------------|---------------------------|
| | Prior Year Actual 2020-2021 | Prior Year Actual 2021-2022 | Prior Year Actual/Budget 2022-2023 | Proposed Budget 2023-2024 | Prior Year Actual 2020-2021 | Prior Year Actual 2021-2022 | Prior Year Actual/Budget 2022-2023 | Proposed Budget 2023-2024 | Prior Year Actual 2020-2021 | Prior Year Actual 2021-2022 | Prior Year Actual/Budget 2022-2023 | Proposed Budget 2023-2024 |
| REVENUES | | | | | | | | | | | | |
| Beginning Balances | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Local Tax Revenue | | | | | | | | | | | | |
| Other Local | | | | | | | | | | | | |
| County Revenue | | | | | | | | | | | | |
| State Revenue | \$ 2,504,764.03 | \$ 2,554,204.83 | \$ 2,597,631.00 | \$ 2,924,284.00 | \$ 90,930.50 | \$ 83,214.17 | \$ 81,872.00 | \$ 66,875.00 | \$ 434,016.12 | \$ 462,970.05 | \$ 403,284.00 | \$ 433,802.00 |
| Federal Revenue | | | | | | | | | | | | |
| Other Sources | \$ 22,981.06 | \$ 18,144.32 | | | | | | | \$ 169.99 | | | |
| Totals | \$2,527,745.09 | \$2,572,349.15 | \$2,597,631.00 | \$2,924,284.00 | \$524,946.62 | \$546,354.21 | \$485,156.00 | \$500,677.00 | | | | |
| EXPENDITURES | | | | | | | | | | | | |
| Salaries | \$ 1,454,352.99 | \$ 1,417,261.34 | \$ 1,422,853.00 | \$ 1,568,590.00 | \$ 223,251.23 | \$ 297,420.69 | \$ 227,713.00 | \$ 206,125.00 | | | | |
| Benefits | \$ 558,787.67 | \$ 542,348.89 | \$ 593,037.00 | \$ 705,425.00 | \$ 54,396.91 | \$ 73,241.75 | \$ 84,529.00 | \$ 87,176.00 | | | | |
| Purchased Services | \$ 246,489.91 | \$ 324,935.73 | \$ 354,730.00 | \$ 421,200.00 | \$ 90,342.41 | \$ 104,906.99 | \$ 124,000.00 | \$ 92,851.00 | | | | |
| Supplies & Materials | \$ 138,921.81 | \$ 194,605.67 | \$ 22,511.00 | \$ 23,692.00 | \$ 151,566.32 | \$ 60,069.66 | \$ 48,914.00 | \$ 114,525.00 | | | | |
| Capital Outlay | \$ 33,125.49 | | \$ 9,000.00 | \$ 10,000.00 | \$ 5,389.75 | \$ 10,715.12 | | | | | | |
| Debt Retirement | \$ 106,894.22 | \$ 103,388.68 | \$ 195,500.00 | \$ 195,377.00 | | | | | | | | |
| Insurance & Judgments | | | | | | | | | | | | |
| Transfers (net) | | | | | | | | | | | | |
| Contingency Reserve | | | | | | | | | | | | |
| Unappropriated Balances | \$ (10,827.00) | \$ (10,191.16) | \$ - | \$ - | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Totals | \$2,527,745.09 | \$2,572,349.15 | \$2,597,631.00 | \$2,924,284.00 | \$524,946.62 | \$546,354.21 | \$485,156.00 | \$500,677.00 | | | | |

A copy of the School District Budget is available for public inspection at the District's Administrative or Clerk's Office.

(This form may be used to meet the requirements of 33-801 - Effective July 1, 1997)



June 29, 2023

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, 2023.

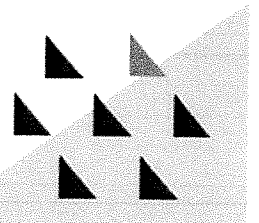
Audit Scope and Objectives

We will audit the financial statements of Forrest M. Bird Charter Schools, Inc., which comprise the statement of financial position as of June 30, 2023, 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.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

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, and they may bill you for responding to this inquiry.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Improper revenue recognition
- Management override of controls
- External confirmations will not be sent

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.

Audit Procedures—Internal Control

We will obtain an understanding of the Organization and its environment, including the system of internal control, 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 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.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

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 and schedules 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 the 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 on approximately August 1, 2023.

We estimate that our fees for the audit and other services other than the preparation of the information returns will be \$13,100, or the agreed upon 85% of actual time spent performing the audit, whichever is less. This fee assumes a single audit is not required. If significant additional time is necessary, or a single audit is required, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you concerning the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

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: Executive Director

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

November 28, 2022

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, 2022. 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 a compliance audit 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, 2022, 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.

STATE OF IDAHO: CATEGORY 2 CHARTER SCHOOL CERTIFIED PERSONNEL CONTRACT

THIS CONTRACT, made this 20th day of June, year of 2023, by and between Forrest M. Bird Charter School in Sandpoint, Idaho ("the School"), and Scout Anatricia ("the Certified Personnel").

WITNESSETH:

1. The School hereby employs the Certified Personnel pursuant to Section 33-5206(4), Idaho Code, for the duration of the 2023-2024 school year, consisting of a period of 180 days, and agrees to pay the Certified Personnel for said services a sum of Forty-Six Thousand, Eight Hundred and Sixty-Eight Dollars (\$46,868.00), of which \$3,905.67 shall be payable on or about the 21st day(s) of the months September, year of 2023, to August, year of 2024, inclusive, and such other monetary benefits as accorded to its certificated employees by the School.

| | |
|--|-------------------|
| Base Salary _____ | \$41,118.00 |
| Allocation per SB 1205 Section 6 _____ | \$ 5,750.00 |
| Ed Allocation _____ | \$ |
| | TOTAL \$46,868.00 |

2. Assignment(s): SCHOOL COUNSELOR and such other duties as may be assigned by the School for which the Certified Personnel is properly certified and endorsed.
3. The Certified Personnel agrees to perform all assignments made by the School in accordance with the highest professional standards and to have and maintain the legal qualifications required for certification or to teach in the aforesaid grades or subjects during all times that performance is required hereunder.
4. It is understood and agreed between the parties that this Contract is subject to the applicable laws of the State of Idaho, such duly adopted rules of the State Board of Education that apply to public charter schools, and the policies of the School which are, by reference, incorporated herein and made a part of this Contract the same as if fully set forth herein, and that no property rights attach to this Contract beyond the term of this Contract.
5. A full year under this Contract will count towards renewable contract status, in accordance with Section 33-515, Idaho Code
6. Any material false statement knowingly made in the written application for a position with the School shall constitute sufficient ground for voiding this Contract.
7. It is mutually understood and agreed by and between the parties that nothing herein contained shall operate or be construed as a waiver of any of the rights, powers, privileges, or duties of either party hereto, by and under the laws of the State of Idaho, except as expressly stated in this Contract.
8. The terms of this Contract shall be subject to amendment and adjustment to conform to the terms of a Master Contract, if any, applicable for the same school year as this Contract, including, but not limited to, amendments or modifications made pursuant to Section 33-522, Idaho Code.

IN WITNESS WHEREOF the School has caused this Contract to be executed in its name by its proper officials and the Certified Personnel has executed the same all on the date first above written.

FORREST M. BIRD CHARTER SCHOOL SANDPOINT, STATE OF IDAHO

_____ CERTIFIED PERSONNEL

_____ CHAIRMAN, BOARD OF DIRECTORS

Attest: Mary Jensen ADMINISTRATOR OR CLERK

STATE OF IDAHO: CATEGORY 2 CHARTER SCHOOL CERTIFIED PERSONNEL CONTRACT

THIS CONTRACT, made this 20th day of June, year of 2023, by and between Forrest M. Bird Charter School in Sandpoint, Idaho ("the School"), and Andrea Nye ("the Certified Personnel").

WITNESSETH:

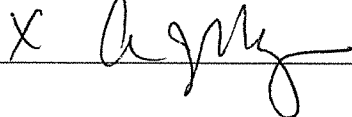
1. The School hereby employs the Certified Personnel pursuant to Section 33-5206(4), Idaho Code, for the duration of the 2023-2024 school year, consisting of a period of 180 days, and agrees to pay the Certified Personnel for said services a sum of Twenty-Three Thousand, Four Hundred and Thirty-Four Dollars (\$23,434.00), of which \$1,952.83 shall be payable on or about the 21st day(s) of the months September, year of 2023, to August, year of 2024, inclusive, and such other monetary benefits as accorded to its certificated employees by the School.

| | |
|--|-------------------|
| Base Salary _____ | \$20,559.00 |
| Allocation per SB 1205 Section 6 _____ | \$ 2,875.00 |
| Ed Allocation _____ | \$ |
| | TOTAL \$23,434.00 |

2. Assignment(s): PART-TIME TEACHER and such other duties as may be assigned by the School for which the Certified Personnel is properly certified and endorsed.
3. The Certified Personnel agrees to perform all assignments made by the School in accordance with the highest professional standards and to have and maintain the legal qualifications required for certification or to teach in the aforesaid grades or subjects during all times that performance is required hereunder.
4. It is understood and agreed between the parties that this Contract is subject to the applicable laws of the State of Idaho, such duly adopted rules of the State Board of Education that apply to public charter schools, and the policies of the School which are, by reference, incorporated herein and made a part of this Contract the same as if fully set forth herein, and that no property rights attach to this Contract beyond the term of this Contract.
5. A full year under this Contract will count towards renewable contract status, in accordance with Section 33-515, Idaho Code
6. Any material false statement knowingly made in the written application for a position with the School shall constitute sufficient ground for voiding this Contract.
7. It is mutually understood and agreed by and between the parties that nothing herein contained shall operate or be construed as a waiver of any of the rights, powers, privileges, or duties of either party hereto, by and under the laws of the State of Idaho, except as expressly stated in this Contract.
8. The terms of this Contract shall be subject to amendment and adjustment to conform to the terms of a Master Contract, if any, applicable for the same school year as this Contract, including, but not limited to, amendments or modifications made pursuant to Section 33-522, Idaho Code.

IN WITNESS WHEREOF the School has caused this Contract to be executed in its name by its proper officials and the Certified Personnel has executed the same all on the date first above written.

FORREST M. BIRD CHARTER SCHOOL SANDPOINT, STATE OF IDAHO

X  CERTIFIED PERSONNEL

_____ CHAIRMAN, BOARD OF DIRECTORS

Attest:  ADMINISTRATOR OR CLERK

Notice of resignation

Angela Harden <angelaharden@forrestbirdcharterschool.org>

Mon 5/22/2023 11:35 AM

To: Mary Jensen <maryjensen@forrestbirdcharterschool.org>

Cc: Jennifer Greve <jennifergreve@forrestbirdcharterschool.org>

Hi Mary and Jen,

Unfortunately this email comes with some sad news. After spending an amazing year here at the charter school as the school counselor, I have decided that I will not be returning for the next school year. During maternity leave, my husband and I have had several conversations regarding the next chapter of our lives. We have decided to relocate to the Coeur D'Alene area so my husband can continue growing his business, there are more work opportunities for myself as well as opportunities for the kids academically.

I have been so fortunate to be apart of the FBCS family this last year and will be moving forward with new knowledge and experience because of it. My family and I are ready for a fresh start however and are looking forward to the next part of our lives. Please consider this as my notice of resignation.

If you have any questions please let me know.

Angela Harden

Mental Health Counselor

IDLA Site Coordinator

Title IX Investigator

Forrest M. Bird Charter School

Phone: (208) 255-7771

Proposed 2023/24 School Board Regular Meeting Dates. @ 4:30pm

August 22, 2023

Sept. 19, 2023

Oct. 24, 2023

Nov. 28, 2023

Feb. 13, 2024

March 18, 2024

April 23, 2024

May 21, 2024

June 18, 2024

